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MADRAS RECORD OFFICE.

Government of Madras.

DEPARTMENT.

G.O. No. 156	Press / Mis.
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Dated 3-2-1-	18 76

44/67

Not to be folded or roughly handled

No. 201. Read the following letter from the Honourable. D. ARBUTHNOTT, President of the Municipal Commission, Combaconum, to the Honourable W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Vallam, 3rd December 1873, No. 219 :—

I have the honour to submit the annual report of the Municipal Commissioners of Combaconum on the working of the Towns Improvement 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 during the same year. Copies of two letters* from the Vice-President, furnishing further information on certain points connected with the accounts, are herein enclosed.

* Dated 22nd Oct. 1873, No. 104.
,, 8th Nov. ,, ,, 113.

2. I beg to forward the report of the medical officer in charge of the dispensary at Combaconum on the working of that institution during the past year.

3. The accounts of the Municipality, except some of those relating to the dispensary, which were exhibited in the Deposit Registers of the Combaconum Taluq until April last, were audited, under my orders, by Mr. Marsh, Principal of the S. P. G. High School, Tanjore, and found by him to be correct. He, however, pointed out certain irregularities in the system of keeping accounts which is being rectified. His report is also herewith forwarded.

4. Statements I. and II. (also herein enclosed) originally forwarded by the Vice-President, Mr. Weld, and which contains the signature of the Auditor, did not show certain items of receipts and expenditure connected with the dispensary which were, however, entered in a separate statement wrongly. Revised statements had, therefore, to be prepared exhibiting those items, and when these were furnished by the Vice-President they had again to be returned for certain corrections.

5. Some further corrections subsequently found necessary, as will be seen below, have been made in this office, as follows:—In the revised statements forwarded at first a sum of Rupees 47-4-2 was entered in Statement I.-5 (*a*) as "Interest with Messrs. Arbuthnot and Co.," and Annas 2 were entered as postage-charges in Statement II., Grant III.-1 (*d*), while the balance in Statement II. was given as Rupees 6,819-15-6. This last amount not corresponding with the treasury balance, and no particulars having been given regarding it, I thought that the inclusion of the aforesaid sum of Rupees 47-4-2 must have caused the discrepancy, and accordingly directed its removal as an item of receipt from Statement I. There was still a discrepancy of 2 Annas, which I called upon the Vice-President to account for. From his explanation it appears that out of the interest of Rupees 47-4-2, due from Messrs. Arbuthnot and Co. for 1872, Rupees 47-2-2 were added by them to the last year's deposit of Rupees 945-2-4, and the remaining 2 Annas deducted for postage and receipt stamp on account of the fresh deposit receipt sent by them; and that as these 2 Annas alone were entered in Statement II., there arose the discrepancy pointed out above, so that the proper course would have been to exhibit the former sum of Rupees 47-4-2 as an item of receipt, and the latter two sums (viz., Rupees 47-2-2 and 2 Annas) as items of charges. But without correcting the statements accordingly, the Vice-President simply struck off from the Statements I. and II. both the sums originally entered by him. I have, however,

restored these to the proper heads in the statement, and also inserted the sum of Rupees 47-2-2 in Statement II., Grant III.-1 (*d*), as the amount invested with Messrs. Arbuthnot and Co. during 1872-73, which was omitted to be shown in the original statement.

6. It will thus be observed from Statement I. that the entire receipts of the Municipality, during the year under report, amounted to Rupees 45,337-3-5 against Rupees 42,130 put down in the budget. This excess is due chiefly to a considerably larger amount of balance having remained at the close of the year 1871-72 than had been anticipated, as well as to the Local-Fund contribution for 1871-72 having been drawn during the past year, notwithstanding the collections from Tax on Arts being rather low. As compared with the receipts during the eleven months of the preceding year, the net receipts of the past year, exclusive of the balance at its beginning, show an increase mainly ascribable to a revision of the assessment on account of the Professional tax.

7. The income from Tax on Houses, &c., amounted to Rupees 8,608-2-4 against Rupees 12,083 during the eleven months of the preceding year. This decrease is owing to the reduction of the rate of tax from seven-and-a-half to five per cent. The demand under this head, including arrears, was Rupees 9,500-15-11, being Rupees 1,450-15-11 in excess of the estimate; of which, Rupees 49-6-2 were remitted, and Rupees 35-13-3 written off as irrecoverable. Thus the balance remaining to be collected during the current year was Rupees 807-10-2. The demand from Tax on Arts was only Rupees 9,440 against Rupees 10,000 entered in the budget, of which, however, Rupees 5,621-12-0 were collected, and Rupees 488-4-0 remitted on appeal. There was thus a balance of Rupees 3,330 left uncollected at the close of the year. The reason for the large balances under both these heads is that bills were not issued till the months of November and December respectively, as the registers were only ready at a very late season of the year.

8. The Tax on Vehicles yielded Rupees 1,289 against Rupees 1,600 put down in the estimate. This decrease is explained by the Commissioners to be due to the Sub-Magistrate of the station having thrown out certain prosecutions instituted by them, under Section 67 of Act III. of 1871, in the beginning of the year, on the ground that the approval of Government regarding the levy thereof was not then published in the Gazette of the district, as required by Section 65.

9. The receipts from Tolls amounted to Rupees 13,521-5-0 against Rupees 14,000 in the budget, and Rupees 14,697 during the eleven months of the preceding year. This decrease of income is due to the following causes:—

(1.) During the early part of the year for about a month-and-a-half all the toll-gates except two were under the direct management of the Commissioners, and fetched a comparatively small income.

(2.) The Road No. 15, which is one of the most important roads as leading to the nearest Railway-station, Needamangalam having been blocked up during almost the whole year for the purpose of metalling, the income from the gate leading to this road was greatly diminished.

10. An income of Rupees 1,285-3-3 was derived from license and warrant fees, showing an excess of Rupees 35-3-3 over the Budget Estimate.

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The cause of the decrease under the head of "Magisterial Fines" is not definitely known. The Officiating Vice-President considers it is probably due to the leniency of fines imposed by the Sub-Magistrate, as also to the small number of prosecutions instituted by the Commissioners. All prosecutions in this Municipality appear to be sanctioned by the Vice-President himself, to whom the Commissioners would seem to have delegated their power as a matter of convenience.

11. The other items of receipts call for no explanation.

12. In Statement I.-A some alterations have been made corresponding to those referred to in paragraph 5 of this letter. The sum of Rupees 18,289-14-2 entered in Column 2 of this statement consists of Rupees 17,344-11-10 invested in Government-securities, and of Rupees 945-2-4 lodged at interest with Messrs. Arbuthnot and Co. This latter is the amount which has been accumulating, at the rate of four-per-cent. interest, from 1864 to January 1872, when the late Hospital Committee ordered it to be left with the above Company as "a fixed deposit for the period of one year, to enable the institution to draw the enhanced rate of five-per-cent. interest." The Commissioners, who have since succeeded to the management of the dispensary, would seem to have no objection to the amount being left to accumulate by five-per-cent. interest, as they have not drawn the interest due on that amount, but simply allowed it to be added to the same. I, however, do not see what necessity there is for the said sum remaining with Messrs. Arbuthnot and Co. as a fixed deposit.

13. The sum of Rupees 113-15-9 entered in Column 3, Statement I. (*a*), is the balance remaining in favour of the dispensary at the close of 1871-72, and has also been brought forward in Statement I.

14. The gross expenditure of the Municipality, during the year under report, amounted to Rupees 38,564-6-1, as shown in Statement II., against Rupees 42,130 entered in the budget, the reduction being attributable chiefly to the non-expenditure of the allotment for drains, the works connected with which were suppressed under Orders of Government, dated 8th July 1872, No. 884.

15. *Statement* II., *Grant* I.—Out of Rupees 2,300 allotted in the budget for culverts, &c., only Rupees 828-12-11 were expended on a few; the reason for the non-execution of the rest is stated to be that there was neither an Overseer nor a Maistry for a considerable period of the year who could execute those works. Rupees 934-11-3 were spent on certain works detailed in Statement II. (*a*) under the head of "Sanitary and Miscellaneous" for which, however, there was no provision in the budget. Under the head of "Repairs" a sum of Rupees 8,562-2-2 were expended, of which, Rupees 320-13-2 were for deepening the old Tepperumanallur Channel, and Rupees 350 for repairing the Dresser's quarters (for which no sum was allotted in the budget), the rest being almost solely devoted to the repair of the roads which got into a very bad state for want of an Overseer to look after them. On this account the budget provision for repairs had to be exceeded by Rupees 2,202, notwithstanding that only a small portion of the allotment for raising roads and cleaning channels was expended.

16. *Grant* II.—Out of Rupees 2,000 allotted for Education, Rupees 364-1-0 were paid for Salary grants to two Girls' Schools, and Rupees 483 for Results grants to two Elementary Schools, and Rupees 87 were contributed to Local Funds on

account of Educational Inspectorate for 1871-72. Thus there was a balance of Rupees 1,065-15-0 left unexpended out of this grant. The Commissioners have not yet been able to take any Pial Schools under their management, as suggested by Government in G.O., dated 22nd May 1872, No. 670.

17. *Grant* III.—A sum of Rupees 19,377-11-8 was defrayed under this grant against Rupees 17,700 allotted in the budget. There was thus an excess of Rupees 1,677-11-8 due mainly to the extra expenses incurred on account of the last Mahamagam festival, as well as to the adjustment of the charges on account of the Dispensary Establishment during the eleven months of 1871-72, notwithstanding that there was a saving of nearly Rupees 2,625 in the conservancy-charges owing to the reduced rates at which the conservancy-carts were hired.

There was no change in the Dispensary Establishment during the year. The salaries of the medical subordinates, &c., for the last two months of the year, were not adjusted in the treasury accounts within the year. Much attention was paid to vaccination during the year, the total number of vaccinations being 1312 against 1250 in the previous year; of these, 1079 were successful, 140 unsuccessful, and one doubtful, and ninety-two unknown. The work was distributed among the Apothecary in charge of the dispensary, the first-class Hospital Assistant, and the Municipal Vaccinator. The working of the Birth and Death Registration Department was wholly unsatisfactory, and led to the remarks of the Sanitary Commissioner. This was the result of the system introduced by the Commissioners during 1871-72. They have, however, abandoned it during the current year, and have appointed a special Registrar in the office, to whom all the cases are to be reported, those persons failing to report being invariably prosecuted. The conservancy of the town was carefully attended to by the Commissioners during the past year, and the satisfactory sanitary arrangements made on the occasion of the last Mahamagam festival have already been brought to the notice of Government by Mr. Cadell.* There were thirty-six carts employed for removing the rubbish of the town, eighteen of which were hired at Rupees 10-8-0 each per mensem, and the other eighteen at Rupees 10. There were besides three latrine-carts. The total cost of these carts amounted to Rupees 4,048-2-5, being Rupees 2,383-13-7 less than the Budget Estimate, in which, however, the cost of each cart was estimated at Rupees 14 per mensem. The total expenses on account of the Mahamagam festival paid by the Municipality during the year were Rupees 2,267-8-0.

* *Vide* his letter, dated 28th February 1873, No. 126, and printed in G.O., dated 6th March 1873, No. 234.

8. *Grant* IV.—There were nineteen lights maintained during the past year in addition to the number in the previous year. The cost of lighting including that for establishment was Rupees 1,912-1-9, while the allotment in the budget for this purpose was Rupees 3,480. The reason for this decrease is that the estimated scale of the lighting-establishment was considerably reduced, while a greater part of the estimated number of lamp-posts and lanterns was not purchased. Under the head of "Miscellaneous" a sum of Rupees 100 is entered as having been paid for catching monkeys. This is the balance due to the Contractor who agreed to cart away all the monkeys of the town to Kollimalay Hills during the previous year. All the monkeys have been removed and the nuisance has totally abated—a result highly

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gratifying to the townspeople. I have transferred to this grant a sum of Rupees 40 spent for killing stray dogs, and wrongly entered under Grant V. in the Vice-President's statement. The total charges under Grant IV. amounted thus to Rupees 2,388-15-5.

19. *Grant* V.—There was no change during the last year in the establishment for management and supervision except for a petty establishment, costing Rupees 156, which was maintained for the collection of tolls for a month-and-a-half at the beginning of the year. The total expenditure under this grant was Rupees 3,665 0-7.

20. It will be observed that the charges under Grants I., III., IV., and V. bear a proportion of 26·8, 42·7, 5·6, and 8 per cent., respectively, of the gross receipts, and 31·6, 50·2, 6·1, and 9·5, respectively, of the gross expenditure.

21. Of the balance of Rupees 6,772-13-4 remaining at the close of the year, Rupees 6,564-4-10 were exhibited under Municipal Funds as found by the Auditor, and Rupees 208-0-6 entered in the Deposit Registers of the Combaconum Taluq.

22. As the Vice President Mr. Weld's report is based on the statements forwarded by him, there will be found discrepancies between the figures given therein and those given in this report.

23. In conclusion, I beg to apologize for the delay that has taken place in the submission of this report.

From M. R. WELD, Esq., Vice-President of the Municipal Commission, Combaconum, to the Hon. D. ARBUTHNOTT, President of the Municipal Commission, Combaconum, dated Combaconum, 21st June 1873, No. 43.

I have the honour to submit, for transmission to Government, the annual report for the year ending 31st March 1873, on the working of the Towns Improvement Act in this Municipality, together with the statements of receipts and expenditure prepared according to the forms prescribed by Government in their Order, dated 28th October 1871, No. 1646.

2. The annual report of the Dispensary at the station received from the officer in medical charge is herewith enclosed, as per instructions of Government contained in their Order, No. 209, dated 2nd March 1872. As the statements submitted give a detailed and elaborate account of all the items of receipts and expenditure, I hardly think it necessary to enter into details on this head in the present report, further than to point out that the pay of Native Medical Pupil is not included in municipal accounts either under the head of Receipts or Expenditure.

3. The gross receipts, as shown in Statement I, amounted to Rupees 43,017-5-9. Deducting from this the balance of Rupees 9,164-9-11 (exclusive of deposits) brought forward from the previous year's account, the actual receipts during the year were Rupees 33,352-11-10 against Rupees 39,120 as shown in the budget.

4. Out of the above amount the Commissioners expended Rupees 36,453-0-11 as detailed in Statement II., leaving a balance of Rupees 6,564-4-10 to be carried forward for the following year.

5. *House-tax.*—The total demand under this head for the year under report was Rupees 9,500-15-11. Of which, Rupees 8,657-8-6 were collected, leaving a balance of Rupees 843-7-5. Of this amount bills for Rupees 20-1-3 were cancelled as irrecoverable, and bills for Rupees 15-12-0 as the buildings on which the tax was levied were found to be such as should be exempted under Section 41 of the Act. Bills to the amount of Rupees 33-8-2 remain to be cancelled for the same reason. The large balance under this head is due to the following reasons:—The Commissioners at first contemplated to fix the annual value of houses by introducing the measurement system. Accordingly assessors were employed to take measurements. The work was nearly half done, when, in consequence of a great number of houses being partly terraced, partly tiled, and

partly thatched, the Sub-Committee appointed for that purpose reported that there would be great difficulty in the way of fixing the tax according to measurements, and suggested the advisability of adhering to the old system, as a good part of the year had already advanced. In consequence the issue of the bills was delayed till so late as the month of November ; hence the large arrears.

6. *Tax on Arts and Professions.*—The demand under this head was Rupees 9,440, out of which, Rupees 6,110 were collected, leaving a balance of Rupees 3,130. Similar remarks as those made in paragraph 5 on House-tax may be made here in explanation of the large balance under this head. A Sub-Committee was appointed to examine the registers prepared by the Assessors, and their report was not sent until rather late, in consequence of which the bills were not issued till the 20th December last.

7. *Tax on Carriages and Animals.*—The collection under this head fell below those of the last year by a little more than 300 Rupees. Perhaps the reason for this is that the Town third-class Magistrate threw out a number of prosecutions under Section 67, on the ground that the approval of Government had not been published in the District Gazette as required by Section 65. The mistake was rectified and the required publication was inserted in the District Gazette.*

* *Vide* Supplement, 2nd September 1872.

8. *Tolls.*—The actual collection under this head was Rupees 13,521-5-0. At the beginning of the year all the gates but four and five which were let out on contract at a fair rate were kept under the management of the Commissioners in consequence of the bids being much lower than was realized in previous years. The cost of the gate-establishment was found to be rather expensive, so the gates were again put up to auction and realized a very fair rate, although less by Rupees 1,181-15-4 than that of the previous year. This was to be expected, as one of the principal roads—the railway-feeder connecting Combaconum with Needamanglam—was under repair and closed for the greater part of the year. The Contractor for this gate put in several petitions to the effect that he has suffered great losses and could not pay, and Rupees 398-4-0 was not paid up by him till the beginning of the current year, to the accounts of which it was credited. This sum added to that of Rupees 13,521-5-0 brings up the actual receipts for Tolls to Rupees 13,919-9-0, and thus reduces the difference to Rupees 783-11-4.

9. All other items of receipts being detailed in Statement I. require no explanation.

10. EXPENDITURE.—*Grant* I., *New Works.*—Under this head a sum of Rupees 1,768-9-5 was expended, which is less than the budget amount by Rupees 5,181-6-7. The reason for the great difference between this tax is, that, in the beginning of the year, the Municipal Overseer and the Maistry were both dismissed by the President as being incompetent, and their places were not supplied till a very recent date, and during the interval no works could be undertaken, and the work—a drain—for which Rupees 4,000 has been allotted was suppressed (see Government Order*). The erection of a few culverts which were begun in the previous year were completed in this year. A temporary shed outside of the Dispensary compound was erected for the accommodation of the Police sick, until such time as the Commissioners are enabled to make over the Municipal Hospital building at present made use of as a store-room. Three latrines were begun and completed during the current year. A store-house behind the Municipal Office is now in course of construction and will soon be completed. The Commissioners, at the suggestion of the Deputy Inspector-General, resolved to provide Brahmin in-patients with proper hospital accommodation in the erection of separate wards, have purchased the necessary sites for Rupees 367-12-0, and the buildings have been begun and are in course of construction.

* No. 884, 8th July 1872.

11. *Repairs.*—Rupees 8,207 were laid out under this head as compared with Rupees 6,350 as shown in the budget. While the Commissioners were without the services of an Overseer and Road Maistry almost all the metalled roads fell into such utter disrepair that they have had to be entirely remade at an enormous cost (the laterite-metal which has to be brought from Tanjore costing Rupees 4-2-0 per cubic yard) ; one-quarter of the work was not done at the end of the year, and the expenditure in completing it during the current year will be enormous. The old

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Thepperumanullur Channel, which forms the main drainage of the town, was cleared and deepened at a cost of Rupees 320-13-2. Minor works were executed, which call for no remark.

12. *Education.*—A sum of Rupees 931-1-0 was expended under this item compared with Rupees 2,000 of the budget. On the bills submitted by the Managers of the Schools signed and countersigned by the Inspector of Schools and the Director of Public Instruction, Rupees 483 were paid to two schools—an Anglo-Vernacular School and a Preparatory School—as grants under result system. There are two Girls' Schools—one established by the late Chandrapracasa Muppanar, to which the Municipality contribute a grant ; the other established by Sevagum Pillai, the late Tahsildar, is supported entirely by the Municipality. Both schools cost Rupees 364-1-0.

13. *Grant* III., *Sanitation and Medical Services ; Hospitals and Dispensaries.*—A sum of Rupees 4,977 was disbursed on the establishment. Of this amount Rupees 1,300-4-0 were paid out direct by the Commissioners, and the remainder Rupees 3,792 was adjustment in the treasury accounts. Rupees 120 were paid to one midwife employed by the Municipality. Rupees 634-2-9 were expended on the purchase of the medicines ; of these the actual amount spent on medicines were Rupees 622-6-9, and the rest cost incurred during its conveyance.

14. *Vaccination.*—A vaccinator is employed on a salary of Rupees 12 per mensem ; his work is supervised by the medical officer of the station. A total of 1027 cases were vaccinated. Of this, 944 were successful, 101 unsuccessful, and 32 unknown.

15. *Registration of Births and Deaths.*—A total of 540 births and 558 deaths have been registered in the Municipal Office. The registration has hitherto been conducted by the Town Munsiff, and is acknowledged on all sides to have been very defective. A Registrar of Births and Deaths has been appointed in the office, and vigorous measures have been adopted in prosecuting those who neglect to register, and the returns for the month since the inauguration of the new system seem satisfactory.

16. *Conservancy.*—No change has taken place in this department. There are two Nuisance Inspectors, eight divisional peons, thirty rubbish-carts, and three latrine-carts ; the latter belong to the Commissioners. The rubbish-carts and bullocks, and the bullocks for the latrine-carts are hired on contract.

17. A sum of Rupees 2,267-8-0 was expended during the late Mahamagam festival. Two of the principal tanks—the Mahamagalalam and the Pottamarai—were pumped out thoroughly by the pump-engine obtained on loan from the Negapatam Municipality. Temporary latrines and urinals were built in different parts of the additional scavenging establishment and latrine-carts with a sweeper to each cart were engaged for one month. Temporary lamps were put up at a cost of Rupees 50, which is shown under the head of Lighting ; four hospital-sheds were erected at four of the chief entrances of the town, and one near the Mahamagam Tank. A report on this festival and the arrangements adopted for it has been already submitted to Government.

18. *Grant* IV., *Lighting.*—A sum of Rupees 1,912-1-9 was expended under this head including the cost of establishment consisting of one lighting-maistry and five masalchis. Lamp-posts were bought of the Government Foundery. Chimneys and wicks at a cost of Rupees 372-15-4 were sent for from Messrs. P. Orr and Sons. Temporary lamps were put up for the Mahamagam festival.

19. *Choultries.*—There was no expenditure under this head. The travellers' bungalow establishment and contingent expenses amounted to Rupees 90. The bungalow was erroneously shown as a choultry in the budget.

20. *Avenues.*—Young trees were planted on both sides of the jail-road, and the establishment including contingent charges cost Rupees 99-9-8.

21. *Tolls.*—In the beginning of the year the collection of tolls was kept under the direct management of the Commissioners for the period of a month-and-a-half, and the cost of establishment during that period including cost of contingent was Rupees 171-7-10.

22. *Grant V., Supervision and Management.*—The office establishment cost Rupees 3,157-1-8 including the contingencies, and miscellaneous expenses amounting to Rupees 376-7-1.

From T. GOVINDA ROW, Officiating Vice-President of the Municipal Commission, Combaconum, to the Hon. D. ARBUTHNOTT, President of the Municipal Commission, Combaconum, dated 22nd October 1873, No. 104.

I have the honour to forward, herewith, the revised statements of receipts and expenditure for the year 1872-73, and a statement showing the incidence of the various rates and taxes as called for in your letter of the 12th instant.

It will be observed from the statements sent on the previous occasion that the receipts and charges of the Civil Dispensary were shown separately; but in the present they are embodied with the regular statements. This goes to explain the difference between the present statements and the statements submitted by the Auditor.

With reference to the remarks in paragraph 1 of your letter, the sub-columns have been opened and the necessary particulars have been entered.

Statement I.-A has been entirely recapitulated, and has been prepared so as to tally with the amounts in Statements I. and II.

The President in his letter to the Zillah Surgeon, dated 5th October 1872, stated that the Dispensaries, situated within the municipal towns, had been placed under the management of the Commissioners, consequently all bills of charges of the dispensaries should be presented to the respective Municipalities for payment. Upon this suggestion 237 Rupees were paid directly to the medical establishment here for the month of September 1872. But by a subsequent letter of the President to the same officer, dated 16th October 1872, it was requested to forward pay-bills as hitherto to the Deputy Collector in charge of Treasury for payment. The medical officer of the station refunded the amount received directly from the Municipality, as he was paid in the usual course for the same period by the Treasury Deputy Collector. This amount is entered as advance recovered.

Balance on 31st March 1873, Rupees 6,772-13-4, includes a sum of Rupees 208-8-6 the Dispensary Fund which was in the Taluq Treasury under the head of Deposit Accounts on the 31st March 1873.

In conclusion, I have the honour to inform you that, in the accompanying statements of receipts and expenditure, unnecessary details were omitted in Statement II. as they are separately entered in Statement II.-A, which, I believe, is the proper place for them to be entered.

From T. GOVINDA ROW, Officiating Vice-President of the Municipal Commission, Combaconum, to the Hon. D. ARBUTHNOTT, President of the Municipal Commission, Combaconum, dated 8th November 1873, No. 113.

With reference to your letter of the 1st instant, No. 208, I have the honour to forward, herewith, the annual returns of receipts and expenditure corrected in accordance with the directions given in your letter.

The interest on the fund invested with Messrs. Arbuthnot and Co., though not actually received by the Commissioners during the year 1872-73, the interest due for the year 1872 was added to the capital and a fresh receipt of deposit was obtained from Messrs. Arbuthnot and Co. (*vide* copy of account herewith sent), consequently the amount was entered under the head of Receipts, and the cost of postage (viz., Annas 2) debited in the said account was entered under the head of Expenditure. I believe that, as the interest did not remain due at the close of the official year, the proper course would have been to credit it in the accounts and debit to money invested with Messrs. Arbuthnot and Co. Now, in order that the balance may tally with the taluq accounts, the sum of Rupees 47-4-2 under the head of Receipts, and Annas 2 under the head of Expenditure, are excluded.

The necessary corrections suggested in your letter in Statement I.-A have been made. The rent of Apothecary's house should, in my opinion, be properly entered in column 4; for it was the rent of a building let out to the Apothecary and belonging to the Dispensary, and it was not an

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item of the nature of donations or subscriptions. But still, with due deference to your opinion, the item has been transferred to column 6.

The other mistakes pointed out in your letter under reply were, I am sorry to find, mere clerical errors which have been corrected.

With reference to paragraph 5 of your letter, I have the honour to give you the following information on the points referred to therein.

1*st*.—I am unable to give any definite cause for the decrease in the income from Magisterial fines during the past year. Very probably the Sub-Magistrate was rather lenient in inflicting fines, and at the same time the Commissioners did not prosecute in many cases in which they might have done so with a view to avoid hardship on the tax-payers.

2*nd*.—There were thirty-six conservancy-carts employed during the past year, of which, eighteen were paid at the rate of Rupees 10-8-0 each a-month, and the other eighteen at the rate of Rupees 10. The charges given under Grant III.-4 (*b*) do not include the sum expended during the Mahamagam festival for sanitary purposes.

3*rd*.—The Mahamagam festival, although celebrated during the past year, its expenses were partly paid during that year and the remainder during the current year. The amount entered in the statement lately furnished to the Local Fund Board, being the total expenditure for the festival, includes the amount paid during the current year.

4*th*.—The number of additional lights maintained during the year 1872-73 were nineteen.

5*th*. The catching of all the monkeys in the town was given on contract. The sum of Rupees 100 paid during the past year was the balance due to the Contractor for his contract. Now all the monkeys have been caught and the contract has been duly fulfilled.

The suggestions made by the Auditor have been latterly properly attended to, and I have been checking the accounts as frequently as possible.

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	Europeans.	Natives.
Remained on 31st March 1872	0	121
Admitted during 1872-73	44	6,499
Total ...	44	6,620
Discharged	42	6,445
Died	1	15
Remaining on 31st March 1873	1	160

General Observations bearing upon the Health and Climate.—The health of the town was remarkably good during the past official year although there was a very large gathering of pilgrims in the month of February for the great Mahamagam festival. No epidemic outbreak occurred at all, not a little surprising, as at this season of the year commencing generally with the setting in of the monsoons, and continuing up to the end of the dewy month of March, sporadic cases of cholera or choleraic diarrhœa invariably occur now and then. The weather was much the same as in the previous year excepting on the 1st and 2nd May, when there was almost an incessant downpour of rain accompanied with very strong wind; the total fall of rain during these two days were 11·27 inches. The average maximum temperature during the hottest month, May, was 95° in the shade. The rainfall for the year was plentiful (64·85 inches) June. There was abundant supply of water for irrigation purposes.

2. The general sanitary conditions of the town was pretty fair considering that its situation between two rivers and much below the level of the high freshes rendering it difficult of drainage, particularly the low-lying streets and backyards which are more or less flooded during the monsoons when the irrigation-channels are full, and it is only on the subsidence of the rivers or the head sluices being closed that these stagnant waters could be drained away. To add to this, there are

in several places large pits in the backyards of houses in which water collects both from percolation from rivers and rain-water, which overflows and inundates the surrounding low grounds. Sholayappa Mudali Agraharam is about the lowest portion of the town and situated on the north-western limits. An allusion to this place was made in my last annual report for 1871 with reference to the storm when the streets were inundated for some days together. An attempt was made by the Municipality to construct a drain connecting it with the main drainage-channel intersecting the town from west to east, but as it was considered impracticable by the Engineering Department owing to the fall being insufficient the work was abandoned. I have, however, observed during the last monsoon when the street was flooded that the water was drained away in the same direction by cutting across the road which was the line of the proposed drain. The Municipality have it in contemplation to obtain a complete survey with levels for a general system of drainage, and it is hoped when this is completed that there will be no difficulty in the construction of proper drains. The streets are kept clean by the daily removal of all rubbish, &c. Ash-tubs and iron dust-bins are placed on the sides of streets for the deposit of ashes and other sweepings from houses. There were nine public latrines in different parts of the town ; two more have since been erected making in all eleven ; these are insufficient to meet the wants of this large population. A few more, however, will be constructed in the course of the current year. I have also recommended the construction of urinals convenient to the public offices, courts, and great bazaar-street.

The prices of the various articles of consumption keep very nearly the same as in previous years. Rice, which is the staple food in this district, is at present cheaper being sold a little below the average maximum rates.

A total of 500 deaths and 483 births were registered in the Municipal Office during the past official year, against 956 deaths and 1061 births for only eleven months from May 1871 to March 1872. A reduction of a little less than half in the death and more than half in the numbers of births cannot be attributed to anything more than the present economical arrangements made for carrying out this work. On the first introduction of the new Municipal Act in 1871 the town was divided into four Divisions, and one Registrar of Births and Deaths appointed for each. The cost of this establishment was Rupees 40 a-month. The Commissioners were of opinion that this was too large an expenditure, and accordingly reduced the establishment to one Registrar on Rupees 7, and two Curnams on Rupees 6 each a-month.

From the following figures it will be seen that the first establishment gave the largest average for the four months they were employed :—

First Establishment from May to August 1871.	Average	Death per month	...	102·25
	,,	Birth ,,	...	125·25
Present Establishment from September 1871 to March 1872.	,,	Death ,,	...	78·13
	,,	Birth ,,	...	80·0
For official year 1872-73	,,	Death ,,	...	41·66
	,,	Birth ,,	...	40·25

Epidemic Diseases.—There were no epidemic outbreaks. During the year only two deaths from choleraic diarrhœa were registered. Cases of small-pox and measles occurred during the hot months as usual. Eleven deaths were registered.

Hospital Buildings.—No alteration in the hospital buildings. During the last monsoon the wards and backrooms leaked a great deal, particularly the latter. This was brought to the notice of the Municipality, and an estimate is now being prepared for the general repairs of the whole building with out-offices, &c.

Remarks on principal Diseases.—From the accompanying return it will be observed that a total of 6664 of all classes were treated at the Civil Dispensary during the past year. Forty-four Europeans and East Indians as out-patients and of Natives 213 in, and 6407 out, patients. The daily average attendance of the former was three-fourths, and of the latter, in-patients 17, out-patients 85¾. Of the Native in-patients 96 males and 36 females were dieted from the hospital funds, while 55 males and 14 females dieted themselves. Those dieted at the hospital includes

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30th January 1874.

paupers or beggars, prostitutes, pauper-pilgrims, tradesmen out of employ, generally from distant villages, and coolies who earn their livelihood by daily labour, the last mentioned form the largest number 58 ; while of paupers or beggars there were only 29 ; nine Brahmins are also included amongst the in-patients ; of these, four only were dieted at the hospital.

The principal diseases causing admissions were :—Fevers, rheumatism, anœmia, catarrhal ophthalmia, diseases of the ear, dyspepsia, diarrhœa, constipation, ascaris lumbricoidis, abscess, herpes, ulcers, scabies, and wounds and injuries.

The cases of fevers were with few exceptions of the ordinary types and readily yielded to treatment.

During the year there were fifteen deaths, thirteen in and two out, in most of these the diseases were far advanced and of a chronic nature, one was from an accident, this man having fallen from a tree and sustained fracture of right leg and left thigh with compound fracture of right thigh.

Remarks on the Financial Condition of the Dispensary.—The total income from all sources during the year amounted to Rupees 5,443-7-5, making a total of Rupees 23,847-5-4 with the balance of Rupees 18,403-13-11 of the previous year ; the total expenditure amounted to Rupees 5,301-12-6, leaving a balance of Rupees 18,545-8-10 on the 1st April 1873.

The expenditure is met from floating funds in the Taluq Treasury which consists of subscriptions and donations, interest on invested funds, moneys received from sale of medicines and other miscellaneous sources.

Rupees 350 were expended on the house occupied by the Hospital Assistant which was in a bad state of repair, in fact almost dangerous. The roofing, which was evidently put up in the cheapest possible style, was nearly destroyed by white ants.

Several European medicines were purchased during the year from the local markets ; the sums thus expended have been included under the items perishable articles.

If a Lying-in ward has been established.—None, the backrooms of the female ward as usual are made use of for this purpose.

Surgical Operations—a brief list of capital and minor operations.—Vide Operation list appended.

Vaccination.—One thousand three hundered and twelve cases were vaccinated during the year between the Municipal Vaccinator, Hospital Assistant and myself ; of these the results were as follow :—1079 successful, 140 unsuccessful, one doubtful, and 92 unknown, the latter being children of relatives and others coming from villages outside

COMBACONUM,
15th May 1873.

(Signed) J. G. ASHWORTH,
Apothecary.

From J. MARSH, Esq., Principal of the S. P. G. High School, Tanjore, to the Honourable D. ARBUTHNOTT, President of the Municipal Commission, Combaconum, dated Tanjore, 19th May 1873.

I have the honour to inform you that I have audited the accounts of the Combaconum Municipal Commission for the year ending March 31st, 1873.

2. The books kept are precisely the same as those mentioned in my report of last year. The Ledger still remains unused, and the Journal is made to do double duty. The receipts and payments, instead of being carried from the Journal into the Ledger, are summarized in the former at the end of each month, and the totals are made up monthly for the portion of the year expired.

The Cash-book contains the following entries :—

April's transactions were examined on the 4th May 1872, by M. R. Ry. Raganatha Row.
May's ,, ,, ,, on the 29th August 1872, by Mr. Ashworth.
June's ,, ,, ,, on the do. do.

July's transactions were examined on the 9th March 1873,
August's ,, ,, ,, do.
September's ,, ,, ,, do.
October's ,, ,, ,, do.
November's ,, ,, ,, do.
December's ,, ,, ,, do.
January's ,, ,, ,, on the 10th March 1873,
} by M. R. Ry. Raganatha Row.

February's ,, ,, ,, on the 14th March 1873, by Mr. Weld, V. P.,

and March's entries had not been examined by any one but the Manager when I audited the accounts. My own opinion is that the Cash-book should, if possible, be daily examined and signed by the Vice-President, or some responsible Commissioner, and last year I made a suggestion to this effect.

I have found a few clerical errors which I have corrected.

I forward, herewith, two statements—one showing the receipts and payments according to the books, and the other the taluq treasury account. A detailed statement of receipts and payments, which I have examined and signed, will in due course be forwarded to you by the Vice-President.

From the statement I forward, the gross receipts of the year are Rupees 35,077-15-8, but if from this there be deducted—

	Rs.	A.	P.
Advance recovered in 1872-73	521	15	3
Fines	165	10	5
Refunds of taxes	537	10	2
	1,225	3	10

we have Rupees 33,852-11-10 as the net receipts of the year.

If from the payments Rupees 37,140-10-7 there be deducted for fines..	165	10	5
And for advances recovered	521	15	3
	687	9	8

we have, as the net payments of the year 1872-73, Rupees 36,453-0-11. These are the sums shown as receipts and payments in the detailed statement to be forwarded.

The balance in the Treasury is Rupees 8,974-2-2, and the officer in charge of the Treasury informs me that this sum agrees with the Treasury accounts. It includes the deposit balance.

Receipts.—*House-tax.*—The daily collections are entered into books kept in the office for the purpose, and thence carried forward into the Cash-book. It would be more satisfactory if duplicates of the bills were kept, and I am informed that, in the current year, they are to be used. Of the receipts under this head Rupees 8,420-10-3 belong to the year 1872-73, and the remainder is the amount collected in arrears for 1871-72. There remains uncollected for the year 1872-73 Rupees 721-10-9. There is also a small balance of Rupees 2-7-8 due from two of the bill-collectors, but this latter is owing to the difficulty of making up the correct totals at the time when the sums are paid into the office—a difficulty which may be appreciated when it is known that in one day as many as 587 sums varying in amount from 3 Annas 2 Pies to Rupees 5 are paid in.

Tax on Professions.—A similar course to that pursued in the case of the House-tax is followed, but in the current year duplicate bills are to be used. The total demand under this head was Rupees 9,440, of which, Rupees 6,110 have been collected, but of this latter sum Rupees 488-4-0 has been refunded on appeal. The outstandings are Rupees 3,330.

Carriages and Animals, Slaughter-houses, Dangerous and offensive Trades, Cart-stands, and temporary Structures.—For the sums credited under these heads duplicates of the licenses granted are in the office, and the sums under each have been found correct.

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30th January 1874.

Tolls.—During part of the year the tolls at some of the gates were collected by the agents of the Commission. For the rest of the year all the gates were farmed. The contract sum as shown by the contracts was Rupees 12,490; of which, Rupees 12,091-12-0 was paid by the end of March 1873. There is thus a balance of Rupees 398-4-0. There were no duplicates of the tickets used at the gates while under direct management. The daily collections were entered into a Toll Register, and they have been properly carried forward into the Cash-book, but in the absence of duplicate tickets I have no means of knowing whether the sums credited are the right sums or not.

Fines.—These are entered into the Pay-abstracts, and the sums credited under this heading are supported by the enteries in the abstracts.

Magisterial fines are sent to the office and acknowledged, but they are not accompanied by any letter or statement which would serve as a voucher for the correctness of the sums entered under this head.

Payments.—Every item except one I found supported by a receipt, and where the bills were not forthcoming, as in the case of certain sums paid to contractors and for printing, I found authority for the payment in the minutes of the meetings of the Commissioners in which such sums were passed. The bills are signed "passed" by the Vice-President or the presiding Commissioner, and further, in the cheques drawn on the Treasury, all of which are signed by the Vice-President, the purpose for which each sum is drawn is mentioned. The one payment for which there is no receipt is the return of a deposit of Rupees 305 to Ramaswami Padayachi, toll-contractor. The sum has, however, not in reality been returned, but paid to the toll account in adjustment, and the contract made by Ramaswami, on which the sum was deposited, is still in the office and was shown to me.

I should think it would save time and trouble, if, instead of issuing a separate license for each bullock, a license for a pair were issued when possible.

In the Pay-abstract for February I find that four coolies, paid at the rate of Rupees 6 per mensem, have not acknowledged the receipt of their pay.

On the 6th March the office contingent is entered as Rupees 11-15-3, whereas it should be Rupees 14-5-3.

Receipts.	Rs.	A.	P.	Rs.	A.	P.
I. Allotments				348	4	4
II. Rates—						
House-tax	1,768	9	5			
Professional tax	8,257	12	9			
Carriages and Animals...	1,815	7	6			
Tolls Contract	12,091	12	0			
Gates	1,429	9	0			
	70	5	10	11,912	3	6
Dangerous and offensive Trades ...	364	1	0			
Cart-stand	483	0	0			
Slaughter-houses	87	0	0			
Temporary structures				934	1	0
Fines—						
Magisterial Demand Warrant	5,850	8	9			
Other Fines	134	0	0			
	228	0	0			
	11,993	3	5			
	13	7	0			
				18,219	3	2
III. Endowments—						
Choultry	1,916	14	7			
Rent from Travellers	90	4	0			
Hospital	101	9	8			
	174	0	5			
	247	0	0			
				2,529	12	8
IV. Miscellaneous	3,168	15	2			
V. Advance recovered	376	7	1			
				3,545	6	3
Receipts for the year 1872-73... ...				37,140	10	7
Deposits				2,599	0	0
Cash balance in the office on the 31st March 1872				39,754	5	10
Drawn from the Treasury				537	10	2
Total ...				80,031	10	7

Payments.	Rs.	A.	P.	Rs.	A.	P.
Grant I.—						
New Works				1,764	0	0
Repairs				8,562	0	0
Establishment				1,807	0	0
Contingencies				66	0	0
Grant II.—						
Salary grant				364	0	0
Results				483	0	0
Inspection				87	0	0
Grant III.—						
Hospital and Dispensary				7,372	0	0
Vaccination				134	0	0
Registration of Births and Deaths				228	0	0
Conservancy				9,376	0	0
Contingent...				2,268	0	0
Grant IV.—						
Lighting				1,912	0	0
Choultry				477	0	0
Grant V.—						
Office				3,063	0	0
Miscellaneous				601	0	0
Payments for the year 1872-73... ...				31,144	12	2
Deposits				4,228	13	4
Treasury balance on the 31st March 1873				6,773	0	0
Refunded to Local Funds on account of House-tax and Professional tax				3	11	3
				140,721	2	4
Total ...				80,031	10	7

(Signed) J. MARSH, *Auditor.*

Receipts.	Rs.	A.	P.
Received from the Treasury from 1st April 1872 to 31st March 1873	40,721	2	4
To Balance	8,974	2	2
Total ...	49,695	4	6

Payments.	Rs.	A.	P.
Balance in Treasury on the 31st March 1872	9,940	14	8
Paid into Treasury from 1st April to 31st March 1873 ...	39,754	5	10
Total ...	49,695	4	6

Combaconum,
14*th May* 1873.

(Signed) J. MARSH,
Auditor.

No. 202. Order thereon, 30th January 1874, No. 156.

With his letter above recorded, the President of the Combaconum Municipality submits the annual report for 1872-73. The actuals are compared with the estimates in the subjoined abstract :—

Receipts.	Estimate. Rs.	Actuals. Rs.
Balance brought forward ...	3,250	9,279
Assignment by Government...	300	271
Rate on Houses	8,050	8,608
Tax on Arts, &c.	10,000	5,622
Tax on Vehicles	1,600	1,289
Tolls	14,000	13,521
Fees	1,250	1,285
Fines	300	116
Endowments, &c....	1,860	2,206
Contribution from Local Funds	1,200	2,540
Miscellaneous	320	598
Advances recovered		2
Total ...	42,130	45,337

Charges.	Estimate. Rs.	Actuals. Rs.
Grant I.—		
New Works	6,950	1,764
Repairs	6,360	8,562
Public Works Establishment	2,100	1,807
Tools and Plant	100	66
Grant II.—		
Salary Grants	...	364
Results Grants	2,000	483
Contribution to Local Funds for Inspection		87
Grant III.—		
Hospitals and Dispensaries	5,270	7,372
Vaccination	150	134
Registration of Births and Deaths	280	228
Conservancy	12,000	9,376
Miscellaneous	...	2,268
Grant IV.—		
Lighting	3,480	1,912
Other purposes...	200	477
Grant V.—		
Office...	2,940	3,063
Miscellaneous	300	601
Balance	...	6,773
Total ...	42,130	45,337

2. The causes of the large opening balance are alluded to in the report for 1871-72. The large falling off in the collections from " Tax on Arts " is explained to be owing to a revision of the registers, delaying the issue of the bills till the 20th December last, and Statement IV. shows an uncollected balance under this head, amounting to Rupees 3,330, which, when realized, will bring the collections up to little more than Rupees 1,000 short of the estimate. The attention of the

District Magistrate is called to the Vice-President's report that the Town Sub-Magistrate threw out prosecutions on account of "Tax on Vehicles, &c.," on the ground that the provisions of Section 65 of the Act had not been complied with. It does not appear that the tax was approved for the first time in the year under review, and there is nothing in the Act to render the annual notification obligatory, though the practice has been adopted, and should be maintained, as a matter of convenience. It is observed that the increase under "Local Fund Contributions" is owing to payments having been made for 1871-72 as well as for 1872-73.

3. The expenditure on New Works amounts to only Rupees 1,764 against an estimate of Rupees 6,950. The abandonment of a drain, for which Rupees 4,000 had been allotted, accounts for a considerable portion of this falling off. The remainder is said to have been owing to the absence of an Overseer during a good part of the year, and the same reason is assigned by the Vice-President for the roads having been permitted to fall "into such utter disrepair that they have had to be entirely remade at an enormous cost." The state of things thus reported indicates great mismanagement, and the Government desire to receive a special report on the circumstances which led to the dismissal of the Overseer and necessitated so great delay in the appointment of a successor.

4. The expenditure on elementary education, Rupees 934, was small for a town of 43,158 inhabitants, and the Government hope to see more interest taken by the Commissioners in the matter. The report on the operations of the dispensary is very satisfactory, the number of patients treated having amounted to 6664 against 5685 in the previous year, notwithstanding a remarkably healthy season. The change in the system of registering births and deaths is approved. The Government regret to learn that the greater part of the lamp-posts estimated for were not purchased, and must express their dissatisfaction that no more satisfactory reason exists for the failure to utilize in full the allotment made for an object so useful to the people, and so thoroughly appreciated by them.

(True Extract.)

W. HUDLESTON,
Chief Secretary.

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

Exd. J. Wright.

Govt. of Madras.

FINANCIAL.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Combaconum,
&c., &c.

Dated January, 30th.

Read.

G.O., 30th January 1874, No. 159.

JANUARY.
Nos. 201-202.

Combaconum Municipality.—The annual report of this Municipality for 1872-73, reviewed.

President's Office
No. 219 Vellum, 3rd December 1873

From

The Honorable D. Jebbutnott
President, Municipal Commission
Combaconum

To

The Honorable W. Fullerton
Chief Secretary to Government
Madras

Sir

I have the honor to submit the annual report of the Municipal Commissioners of Combaconum on the working of the Town Improvement Act in that town during the official year 1872/73, together with the Statements shewing the receipts and expenditure in the prescribed forms as well as the Statement shewing the incidence of taxes during the same year. Copies of two letters[X] from the Vice President furnishing further information on certain points connected with the accounts are herein enclosed.

[X] Dated 22nd October 1873 no 104
" 8th November " no 113

2 I beg to forward the Report of the medical Officer in charge of the Dispensary at Combaconnum on the working of that institution during the past year —

3 The accounts of the Municipality except some of those relating to the Dispensary which were exhibited in the Deposit Registers of the Combaconnum Taluq until April last, were audited under orders by Mr. Marsh, Principal of the S. P. G. High School, Tanjore and found by him to be correct. He however pointed out certain irregularities in the system of keeping accounts which is being rectified. His report is herewith forwarded —

4 Statements I and II originally for- (also herein enclosed)
-warded by the Vice President Mr. Weld and which contains the signature of the

the Auditor did not show certain items of Receipts and Expenditure connected with the Dispensary which were however entered in a separate Statement wrongly. Revised Statements had therefore to be prepared exhibiting those items, and when these were furnished by the Vice President, they had again to be returned for certain corrections —

5 Some further corrections subsequently found necessary as will be seen below have been made in this Office as follows.

In the revised Statements forwarded at first a sum of Rupees 47-4-2. was entered in Statement I 5 (a) as "Interest with Messrs Arbuthnot & Co." and annas 2 were entered as postage charges in Statement II grant-III. I(d) while the balance in Statement II was given as Rupees 6819-15-6. This last amount not corresponding with the Treasury balance —

balance and no particulars having been given regarding it I thought that the inclusion of the aforesaid Sum of Rs 47-4- must have caused the discrepancy and accordingly directed its removal as an item of receipt from Statement I. There was still a discrepancy of 2 annas which I called upon the Vice President to account for. From his explanation it appears that out of the Interest of Rupees 47-4-2 due from Messrs Arbuthnot & Co. for 1872 — Rupees 47-2-2 were added by them to the last years deposit of Rupees 945-2-4 and the remaining 2 annas deducted for postage & receipt Stamps on account of the fresh deposit receipt sent by them, and that as these 2 annas alone were entered in Statement II, there arose the discrepancy

discrepancy pointed out above, so that the proper course would have been to exhibit the sum of Rupees 47-4-2 as an item of receipt and the latter 2 sums (viz Rs 47-2- & 2 annas) as items of charges. But without correcting the Statements accordingly, the Vice President simply struck off from the Statements I & II both the sums originally entered by him. I have however restored these to the proper heads in the Statement and also inserted the sum of Rs 47-2-2 in Statement II Grant III 1 (d) as the amount invested with Messrs Arbuthnot & Co. during 1872-73 which was omitted to be shown in the original Statement—

6 It will thus be observed from the Statement

Statement I that the entire receipts of the Municipality during the year under report amounted to Rupees 45,337-3-5 against Rupees 42,130 put down in the Budget. This excess is due chiefly to a considerably larger amount of balance having remained at the close of the year 1871-72 than had been anticipated as well as to the Local Fund contribution for 1871-72 having been drawn during the past year, notwithstanding the collections from tax on Arts being pattern low. As compared with the receipts during the 11 months of the preceding year, the net receipts of the past year exclusive of the balance at its beginning there an increase mainly ascribable to a revision of the assessment on account of the Professional tax —

The

7 The income from tax on houses &c amounted to Rupees 8008-2-4 against Rupees 12083 during the 11 months of the preceding year. This decrease is owing to the reduction of the rate of tax from 7½ to 5 per cent. The demand under this head including arrears was Rupees 9500-15-11 being Rupees 1450-15-11 in excess of the estimate, of which Rupees 49-6-2 were remitted and Rupees 35-13-3 written off as irrecoverable. Thus the balance remaining to be collected during the current year was Rupees 807-10-2. The demand from tax on Arts was only Rs. 9440 against Rupees 10000 entered in the Budget of which honorees Rupees 5621-12-0 were collected and Rupees 488-4-0 remitted on appeal. There was thus a balance of Rupees 3330 left uncollected at

at the close of the year. The reason for the large balances under both these heads is that bills were not issued till the months of November and December respectively as the Registers were only ready at a very late season of the year —

8 The tax on Vehicles yielded Rs. 1289 against Rupees 1600 put down in the Estimate. This decrease is explained by the Commissioners to be due to the Sub Magistrate of the Station having thrown out certain prosecutions instituted by them under Section 67 of Act III of 1871 in the beginning of the year on the ground that the approval of Government regarding the levy thereof was not then published in the Gazette of the District as required by Section 65 —

The

9 The receipts from Tolls amounted to Rupees 13521-5-0 against Rupees 14000 in the Budget and Rupees 14697 during the 11 months of the preceding year. This decrease of income is due to the following causes: —

(1) During the early part of the year for about a month and half all the Toll gates except 2 were under the direct management of the Commissioners and fetched a comparatively small income —

(2) The Road No. 15 which is one of the most important road as leading to the nearest railway station Veedamangalam having been blocked up during almost the whole year for the purpose of metalling, the income from the gate leading to this road was greatly diminished —

10 An income of Rs. 1285-3-3. was

derived from license and warrant fees — showing an excess of Rupees 35-3-3 over the budget estimate —

The cause of the decrease under the head of Magisterial fines is not definitely known. The officiating Vice President considers it is probably due to the leniency of fines imposed by the Sub Magistrate as also to the small number of prosecutions instituted by the Commissioners. All prosecutions in this Municipality appear to be sanctioned by the Vice President himself to whom the Commissioners would seem to have delegated their power as a matter of convenience.

10 The other items of Receipts call for no explanation —

11 In Statement I A some alterations have been made corresponding to those referred to in para 5 of this letter.

The

The sum of Rupees 18289-14-2 entered in column 2 of this Statement consists of Rupees 17344-11-10 invested in Government Securities and of Rupees 945-2-4 lodged at interest with Messrs Arbuthnot & Co. This latter is the amount which has been accumulating at the rate of 4 per cent interest from 1864 to January 1872 when the late Hospital Committee ordered it to be left with the above Company as "a fixed deposit for the period of one year to enable the institution to draw the enhanced rate of 5 per cent interest". The Commissioners who have since succeeded to the management of the Dispensary

Dispensary would seem to have no objection to the amount being left to accumulate by 5 per cent interest, as they have not drawn the interest due on that amount, but simply allowed it to be added to the same. I however do not see what necessity there is for the said sum remaining with Messrs Arbuthnot & Co. as a fixed deposit—

12 The sum of Rupees 113-15-9 entered in column 3 Statement I (a) is the balance remaining in favor of the Dispensary at the close of 1871-72 and has also been brought forward in Statement I—

13 The gross expenditure

of the Municipality during the year under report amounted to Rupees 38,564-6-1 as shewn in Statement II against Rs 42,130 Entered in the Budget, the reduction being attributable chiefly to the non-expenditure of the allotment for Drains the works connected with which were suppressed under orders of Government dated 8th July 1872 No 887.

14. Statement II Item I, out of Rs 2300 allotted in the Budget for Culverts &c only Rs 828-12-11 was expended on a few; the reason for the non-execution of the rest is stated to be that there was neither an Overseer nor a Mistry for a considerable period of the Year who could execute these works. Rupees 934-11-3 was spent on certain works detailed in statement II a under the head of Sanitary and

and Miscellaneous purposes, however, there was no provision in the Budget. Under the head of Repairs, a sum of Rs 8,562-2-2 were Expended of which Rs 320-13-2 were for deepening the old Peppermanallur Channel and Rs 350, for Repairing the Pycars quarters (for which no sum was allotted in the Budget), the rest being almost solely devoted to the repair of the roads which got into a very bad state for want of an Overseer to look after them. On this account, the Budget provision for repairs had to be exceeded by Rs 2202 notwithstanding that only a small portion of the allotment for raising roads and cleaning Channels was expended.

15. Grant II. Out of Rs 2000 allotted for

for Education, Rs 364-1-" were paid for salary grants to 2 Girls' Schools and Rs 483, for results grants to 2 Elementary Schools; and Rs 87 were contributed to Local Funds on account of Educational Inspectorate for 1871/72. Thus there was a balance of Rs 1065-15-" left unexpended out of this grant. The Commissioners have not yet been able to take any trial Schools under their management as suggested by Government in Government Order dated 22d May 1872 No 670

16. Grant III a sum of Rs 193.77-8-8 was expended under this grant against Rs 1770 allotted in the Budget. There was thus an excess of Rs 1677-11-8 due mainly to the Extra Expenses incurred on account of the last Brahmmagam festival as well as to the adjustment of

of the charges on account of the Dispensary Establishment during the 11 months of 1871/72, notwithstanding that there was a saving of nearly Rs 2,625 in the Conservancy Charges owing to the reduced rates at which the Conservancy Carts were hired.

There was no change in the Dispensary Establishment during the year. The Salaries of the Medical Subordinates for the last 2 months of the year were not adjusted in the Treasury Accounts within the year. Much attention was paid to vaccination during the year, the total number of vaccinations being 1312 against 1250 in the previous year; of these 1079 were successful, 140 unsuccessful and 92 unknown and 1 doubtful. The work was distributed

distributed among the Apothecary in charge of the Dispensary, the 1st Class Hospital Assistant and the Municipal Vaccinator. The working of the Birth and Death Registration Department was wholly unsatisfactory and led to the remarks of the Sanitary Commissioner. This was the result of the System introduced by the Commissioners during 1871/72. They have however abandoned it during the current year and have appointed a Special Registrar in the Office to whom all the cases are to be reported, those persons failing to report being invariably prosecuted. The Conservancy of the Town was carefully attended to by the Commissioners during the past year and the satisfactory Sanitary Arrangements made on the occasion of the last Mahamagam festival have already been

brought

brought to the notice of Government by Mr Cadell.[x] There were 36 Carts employed for removing the rubbish of the town, 18 of which were hired at Rs 10-8-- each per mensem, and the other 18 at Rs 10. Three were besides 3 latrine Carts. The total Cost of these Carts amounted to Rs 4048-2-5 being 2383-13-7 less than the Budget Estimate in which, however, the Cost of each Cart was Estimated at Rs 14 per mensem.—

The total expenses on account of the Pudmanagam Festival paid by the Municipality during the year were Rs 2267-8-"

17 Grant IV. [x] There were 19 Lights maintained during the past year in addition to the number in the previous year. The Cost of lighting including

[x] Vide his letter of 28th February 1873 no 126 & printed in G.O dated 6th March 1873 n° 234.

[x] Vide his letter of 1873 no 126 & printed in G.O dated 6th March 1873 n° 234.

that for establishment was Rs 1912-1-9 while the allotment in the Budget for this purpose was Rs 3460. The reason for this decrease is that the Estimated Scale of the lighting Establishment was considerably reduced while a greater part of the Estimated number of lamp-posts and lanterns was not purchased.

Under the head of Miscellaneous, a sum of Rs 100 is entered as having been paid for Catching Monkeys. This is the balance due to the Contractor who agreed to Cart away all the Monkeys of the town to Kallimalay hills during the previous year. All the Monkeys have been removed and the Nuisance has totally abated— a result highly gratifying to the townspeople. Thanks to the grant a sum

d

Combaconum
No 2248

of Rs 40 spent for killing stray dogs and wrongly entered under grant V in the Vice Presidents Statement. The total charges under Grant IV ammounted thus to Rs 2388-15-5.

18 Grant V. There was no change during the last year in the Establishment for management and Supervision except for a petty Establishment costing Rs 156 which was maintained for the Collection of Tolls for a month and half at the beginning of the year. The total Expenditure under this grant was Rs 3665-11-7

19. It will be observed that the Charges under Grants I, III, IV and V bear a proportion of 26.8, 42.7, 5.648 per cent respectively of the gross receipts and 31.6, 50.2, 6.1 and 9.5 respectively of the gross Expenditure.

20 Of the balance of Rs 6772-13-4 remaining at the close of the year, Rs 6564-4-4 were Exhibited under Municipal Funds as found by the Auditor and Rs 208-8-6 entered in the Deposit Registers of the Combaconum Taluq.

21 As the Vice President Mr Weld's report is based on the statements forwarded by him, there will be found discrepancies between the figures given therein and those given in this report.

22 In conclusion, I beg to apologize for the delay that has taken place in the submission of this Report.—

I have the honor to be
Sir,
Your most Obedient Servant

A Thurnott

President

Fiul 9 / 22 May / 72 - Nos 81-82.
— " — 8 July " — " 64-65.
— " — 19 — " — " 88-89.
— " — ~~4th Oct~~ / 72 — " 68-69.
— " — 20 May / 68 — " 206-207.
Pub - 6 March / 73 — " 36-37.

1873 Financial Department

Proc - 30th Jany / 74.

From

The President
Municipal Com.n
Combaconum

To

The Chief Secretary to Govt.
Fort Saint George
Madras

No. 2248.

Dated 3rd December 1873
Rec.d 5

No. 219 Enc 8.

Submitting the Annual Report of the Combaconum Municipality for 1872-73

Wm Stronach

Sorry

cg/1/74
RJS
Kno
Clo
R23 —

No. 201. —

Statement of the Various Rates and Taxes imposed by the Municipality of Combaconum for 1872-73.

District or Place in which levied.

Combaconum Municipality.

1	2	3	4	5	6	7	8	9
	Population of Place.	Description and object of Tax.	Amount of Tax.	Number of Persons or Houses assessed.	Amount assessed.	Rate of Assessment.	Incidence of Tax.	Act or order under which Rate & Tax is levied.
Classification and forfeiture upon which levied	47,355	1. Rate on land and buildings at 5 per Cent.	7308	730	Rs. a. p. 89 12 0	Rs. a. p. 3 3 5 6	Per head of Population assessed	Act III of 1871 and Govt. Order No. 700 of 20th May 73
		2. Rate on Lands alt. 5 per Cent.						
		3. Tax on Arts, Professions &c	135	135	169 15 1	Rs. a. p. 1 4 12		
		4. Tax on Carriages, Horses &c						
		5. Fees on the Registration of Cattle.	5791	1289	91 10	1 15 8 6		
		6. Tolls all half price.			1919 9 0	2 2 10 3/4		
Schedule C.								
Schedule B.								
Upon Carriages and Animals Entering Limits of Municipal Limits								

A. Thillainayagam
Officiating Vice President.

1873 Department.

Enclosure No 3 in a letter

From The President
Municipal Commrs
Combaconum

To The Chief Secretary to Govt
Fort Saint George
Madras

Dated 3rd December 1873
Recd
No 219.

Statement shewing the incidence of taxes during 1873 in the Combaconum Municipality

No 43

From

M R Weld Esqr
Vice President
Municipal Commissioners
Combaconum

To

The Honorable D A Rankut Esqr
President
Municipal Commissioners
Combaconum

Sir

I have the honor to submit for transmission to Government the Annual Report for the year ending 31st March 1873 on the working of the Towns Improvement Act in this Municipality together with the statements of Receipts and Expenditure prepared according to the forms prescribed by Government in their Order dated 28th October 1871 No 1646

2. The Annual Report of the Dispensary at the Station received from the Officer

in medical Charge is herewith enclosed as per instructions of Government contained in their Order no 209 dated 2 March 1874

As the Statements Submitted give a detailed and Elaborate account of all the items of Receipts and Expenditure I hardly think it necessary to enter into details on this head in the present report further than to point out that the pay of Native medical Pupil is not included in Municipal accounts either under the head of Receipts or Expenditure.

3. The Gross Receipts as shewn in Statement I amounted to Rs 4017 5 9. Deducting from this the balance of Rs 964 4 11 (exclusive of Deposits) brought forward from the previous years account, the actual Receipts during the year were Rs 33552 11 10 against Rs 39120 — as shewn in the Budget

4. Out of the above amount the Commissioners expended Rs 36453 . 11 as detailed in Statement II leaving a balance of Rs 6564-4-10 to be carried forward for the following year.

5. House Tax The total demand under this head for the year under report was Rs 9500 15 11 Of which Rs 8657 8 6 were Collected leaving a balance of Rs 843 7 5. Of this amount Bills for Rs 20 1 3 were Cancelled as irrecoverable and Bills for Rs 15 12 . as the buildings on which the Tax was levied were found to be such as should be exempted under Sec: 41 of the Act. Bills to the amount of Rs 13 8 2 remain to be Cancelled for the same reasons. The large balance under this head is due to the following reasons. The Commissioners at first contemplated to fix the Annual Value of houses by introducing the measurement System. Accordingly assessors were employed to take measurements The work was nearly half [illegible] in consequence of great number of houses being partly terraced partly tiled and partly thatched the Sub committee appointed for that purpose reported

that there would be great difficulty in the way of fixing the tax according to measurements and suggested the advisability of adhering to the old system as a good part of the year had already advanced. In consequence the issue of the bills was delayed till so late as the month of November, hence the large arrears

6. Tax on arts & Professions. The demand under this head was Rs 9440. Out of which Rs 6110 were collected leaving a balance of Rs 3330. Similar remarks as those made in para 5 on House Tax may be made here in explanation of the large balance under this head. A Committee was appointed to examine the particulars of Registers prepared by the assessors and their report was not sent until rather late in consequence of which the bills were not issued till the 20th December last.

7. Tax on Carriages and Animals. The collection under this head fell below those of the last year by a little more than 300 Rs. Perhaps the reason for this is that the Joint Magistrate threw out a number of prosecutions under sec: 67 on the ground that the approval of Government had not been published in the District Gazette as required by section 65. The mistake was rectified and the required publication was inserted in the District Gazette.

x Vide Supplement 2d September 1872

8. Tolls. The actual Collection under this head was Rs 13521-5-". At the beginning of the year all the Gates but 4 or 5 which were let out on contract at a fair rate were kept under the management of the Commissioners in consequence of the bids being much lower than was realized in previous years. The Cost of the Gate establishment was found to be rather expensive, so the gates were again put up to auction and realized a very fair rate although less by

Rs 1181-15-4 than that of the previous year. This was to be expected as one of the principal Roads the Railway feeder connecting Conda connected with the Damanganga was under repair and closed for the greater part of the year. The contractor for this Road put in several petitions to the Effect that he has suffered great losses and could not pay and Rs 398-4- was not paid up by him till the beginning of the current year, to the account of which it was credited; This sum added to that of Rs 13521-5- brings up the actual receipts for Tolls to Rs 13919-9- and thus reduces the difference to Rs 783-11-4.

9. All other items of Receipts being detailed in Statement I require no Explanation.

10. Expenditure. Grant I. New works. Under this head a sum of Rs 1768-9-5 was expended which is less than the Budget amount by Rs 5181-6-7. The reason for the great difference between this and that in the beginning of the year the Municipal Overseer and the Maistri were both dismissed by the President as being incompetent and their places were not supplied till a very recent date; and during the intervals no works could be undertaken and the work a drain for which Rs 4000 had been allotted was suppressed (See Government Order) The erection of a few Culverts which were begun in the previous year were Completed in this year. A Temporary Shed or Line of the Dispensary Compound was erected for the accommodation of the Police Lock until such time as the Commissioner are enabled to make over the Municipal Hospital building at present made use of as a Store room. 3 Latrines were begun and Completed during the current year. A Storehouse behind the Municipal Office is now in Course of Construction and will soon be Completed. The commis-

x No 884, 8 July 1872

sioners at the suggestion of the Deputy Inspector General Resolved to provide Brahmin inpatients with proper Hospital accommodation in the section of Separate wards. I have purchased the necessary sites for Rs 367-12- and the buildings have been begun and are in course of construction

11. Repairs Rs 8207- - were laid out under this head as compared with Rs 6350. as shewn in the Budget. While the commissioners were without the services of an Overseer and Engineer almost all the metalled roads fell into such utter disrepair that they had to be entirely remade at enormous cost. (the Contents metal which has to be brought from Tanjore costing Rs 4-2- per Cubic yard) one quarter of the work was not done at the end of the year and the expenditure in completing it during the current year will be enormous. The old Theppenmanullur Channel which forms the main drainage of the Town was cleaned and deepened at a cost of Rs 320 & 2 minor works were executed which call for no remarks.

12. Education. A Sum of Rs 931-1- was expended under this item compared with Rs 2000 of the Budget. On the bills submitted by the Managers of the Schools signed and countersigned by the Inspector of Schools of the Director of Public Instruction Rs 483 were paid to two schools an anglo vernacular school and a preparatory school as grants under the result System. There are two girl schools, one Established by the late Chandrapracasa Mudaliar to which the Municipality contribute a grant. The other Established by Devagunn Pillai the late Tasildar is supported entirely by the Municipality Both schools cost Rs 384-1-

13. Grant III, Sanitation and Medical Services. Hospitals and Dispensaries. A Sum of Rs 4977 was disbursed on the Establishment of this

amount Rs 1300-4- were paid out direct by the Commissioners and the remainder Rs 3792 was adjustment in the Treasury accounts. Rs 120 was paid to one midwife employed by the Municipality. Rs 634-2-9 was expended on the purchase of medicines; of these the actual amount spent on medicines was Rs 622-69 and the rest Cost incurred during its Conveyance.

14. Vaccination. A Vaccinator is employed on a salary of Rs 12 per mensem, his work is superised by the Medical officer of the Station. A Total of 1027 Cases were Vaccinated. Of this 944 were Successful 101 unsuccessful 782 unknown

15. Registration of Births and Deaths. A Total of Rs 540 Births & 558 Deaths have been registered in the Municipal office The Registration has hitherto been conducted by the Town Muniff and it acknowledged on all sides to have been very defective; a Registrar of Births and Deaths has been appointed in the office and vigorous measures have been adopted in prosecuting those who neglect to register and the returns for the month since the inauguration of the new System seem Satisfactory

16. Conservancy. No change has taken Place in this Department. There are two Nuisance Inspectors & Divisional peons 32 Rubbish Carts and 3 Latrine Carts; the latter belong to the Commissioners. The rubbish Carts and bullocks and the bullocks for the latrine Carts are hired on contract.

17. A Sum of Rs 2267-8- was expended during the late Mohamedan Festival. Two of the principal Tanks the Mahomedan Khalalaw and the Pottamarai were pumped out thoroughly by the Pump Engine obtained on loan from the Negapatam Municipality. Temporary Latrines and Burials were built in different parts of the

Additional Scavenging Establishment and Latrine Carts with a Sweeper to Each Cart were engaged for one month. Temporary Lamps were put up at a cost of Rs 50. which is shewn under the head of Lighting &c.

4 hospital sheds were erected at 4 of the Chief Entrances of the Town and one near the Mahamakham Tank. A report on this festival and the arrangements adopted for it has been already submitted to Government.

18. Conservancy. Lighting at sum of Rs 1912. 1. 9 was expended under this head including the cost of Establishment consisting of 1 Lighting master and 5 Establishes Lamp posts were bought of the Government Foundry Chimneys and sticks at a cost of Rs 372-15-4 were sent for from Mysore P. W. & Lond. Temporary Lamps were put up for the Mahamakham Festival

19. Choultries. There was no expenditure under this head. The Travellers Bungalow Establishment and Contingent expenses amounted to Rs 90-4-

The Bungalow was erroneously shown as a Choultry in the Budget.

20. Avenues. Young trees were planted on both sides of the Civil Road, and the Establishment including Contingent charges cost Rs 99-9-8.

21. Tolls. In the beginning of the year the Collection of tolls was kept under the direct Management of the Commissioner for the period of a month and half, and the Cost of Establishment during that period including cost of Contingent was Rs 111-7-10

Grant of Superintendence and Management. The office Establishment cost Rs 318-1-8 including the Contingencies and Miscellaneous Expenses amounting to Rs 376-7-1

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

M. R. Ward
Vice President

Commissioner
Trichinopoly
Ofice
21st June 1873

223

25.6.73

1873 Department

Enclosure N° 1 in a letter

From

The President

Municipal Com.ⁿ

Combaconum

To The chief Secretary to Govt.

Fort Saint George

Madras

Dated 6th December 1873

Rec.d

N°. 219

The report of the Commissioners on the working of the Combaconum Municipality during 1872-73.

Enclosure N° 1 in a letter from the President Municipal Commissioner Combaconum to the Chief Secretary to Government Fort Saint George Madras dated 6th December 1873 Rec.d N°. 219

N.- 104

From The Officiating Vice President
Municipal Commission
Combaconum

To The President
Municipal Commission
Combaconum

Sir,

I have the honor to forward herewith the revised statements of Receipts and expenditure for the year 1872-73 and a statement showing the incidence of the various Rates and Taxes as called for in your letter of the 12th instant.

It will be observed from the statements and on the previous occasion the Receipts and charges of the Civil Dispensary were shown separately. But in the present they are embodied with the regular statements. This goes to explain the difference between the present statements and the statements submitted by the auditor.

With reference to the remarks in para 1 of your letter the Sub Columns have been opened and the necessary particulars have been entered. Statement I A has been entirely recapitulated and has been prepared so as to tally with the amounts in Statement I & II.

The President in his letter to the Zillah Surgeon dated 5th October 1872 stated that the dispensaries situated within the Municipal towns had been placed under the management of the commissioners. Consequently all bills of charges of the dispensaries should be presented to the respective Municipalities

for payment - Upon this suggestion 237 Rs were paid directly to the Medical establishment here for the Month of September 1872 - But by a subsequent letter of the President to the same office dated 16th October 1872 it was requested to forward pay bills as hitherto to the Deputy Collector in charge of Treasury for payment, the Medical officer of the station refunded the amount received directly from the Municipality as he was paid in the usual course for the same period by the Treasury Deputy Collector This amount is entered as advance recovered -

Balance on 31st March 1873

Rs- 6772-13-4 includes a sum of Rs 208-8-6 the dispensary fund which was in the Galle Treasury under the head of deposit accounts on the 31st March 1873

In conclusion I have the honor to inform you that in the accompanying statements of Receipts and expenditure numerous details were omitted in statement II as they are separately entered in statement II A which I believe is the proper place for them to be entered.

I have &c
(Signed) F. Grinda Rios
Offg Vice President.

Municipal Commissioners Office
22nd October 1873

(True Copy)

A. H. Arnott
President

1873 Department

Enclosure No 4 in a letter

From The President
Municipal Comr
Combaconum

To The Chief Secretary to Govt.
Fort Saint George
Madras

Dated 3rd
Rec'd 4 December 1873

No 29.

Copy of the Vice President's
letter dated 22nd October 1873
No 104.

Judl 2248/73

No 113.

From The Officiating Vice President
Municipal Commissioner
Combaconum

To The President
Municipal Commissioner
Combaconum.

Sir,

With reference to your letter of the 1st instant No 208 I have the honor to forward herewith the annual returns of Receipts and expenditure corrected in accordance with the directions given in your letter.

The interest on the fund invested with Messrs Arbuthnot & Co though not actually received by the Commissioners during the year 1872-73 the interest due for the year 1872 was added to the capital and a fresh receipt of deposit was obtained from Messrs Arbuthnot & Co (vide copy of account herewith sent) Consequently the amount was entered under the head of Receipts and the same ~~was~~ postage (Viz annas 2) debited in the said account was entered under the head of expenditure I believe that as the interest did not remain due at the close of the official year the proper course would have been to credit it in the accounts and debit to Money invested with Messrs Arbuthnot and Co. Now in order that the balance may tally with the Scircle accounts the sum of Rs 47-4-2 under the head of Receipts and annas 2 under the head of expenditure are excluded.

The necessary corrections

suggested in your letter in statement I A have been made. The rent of Apothecary's house stood in my opinion be properly entered in Column 4; for it was the rent of a building let out to the Apothecary and belonging to the Dispensary and it was not an item of the nature of donations or subscriptions. But still with due deference to your opinion the item has been transferred to Column 6.

The other mistakes pointed out in your letter under reply were duly sorry to find were clerical errors which have been corrected.

With reference to para 5 of your letter I have the honor to give you the following information On the points referred to therein.

1 I am unable to give any definite cause for the decrease in the income from Magisterial fines during the past year. Very probably the Magistrate was rather lenient in inflicting fines and at the same time the Commissioners did not prosecute in many cases in which they might have done so with a view to avoid hardship on the tax payers.

2 There were 36 conservancy carts employed during the past year of which 18 were paid at the rate of Rs 10-8- each a month and the other 18 at the rate of Rs 10. The charges given under Grant III 4 (b) do not include the sums expended during the Mahamaham festival for sanitary purposes.

3 The Mahamaham festival although celebrated during the past year its expenses were partly paid during that year and the remainder during the current year. The amount entered in the statement lately furnished to the Local Fund Board being the total expenditure for the festival includes the amounts paid during the current year.

4 The number of additional lights maintained during the year 1872-73 were 19.

5 The Cartching of all the Monkeys in the Town was given on contract. The sum of Rs 100 paid during the past year was the balance due to the contractor for his contract. Now all the Monkeys have been caught and the contract has been duly fulfilled.

The suggestions made by the Auditors have been duly attended to, and I have been checking the accounts as frequently as possible.

I have &c
Local Commissioners Office
Kumbakonam 8th November 1873

(Signed) F. Coninda Row.
Offg Vice President.

(True Copy)
A Arbuthnott
President

Statement (3) III/6. Municipality of Combaineum

Abstract of deposits account for the Year 1872-73

		780 - -	Returned to Renters			80 - -
Balance brought forward		40 - -	do to Contractors.			
Deposit by renters (Vegetables Stall			Cart Contractor.	640 - -		
do. By Contractors.			Toll Contractors	1879 - -		2519 - -
Toll Contractors.	3449 13 4					
Cart Contractors	336 - -					2599 - -
Cleaning Tanks	40 - -					
Laterals Contractors.	363	1188 13 4	Balance			2409 13 4
		1228 13 4				5008 13 4
		5008 13 4				

J. Marsh
Auditor

Examined
Vice President

4th June 1873

1873 Department
Enclosure 1/5 in a letter
from the President
Municipal Council
Combaineum
to Hon. Secretary Board of Works
Hillsmith Square
Madras
Dated 3rd December 1873
No 2119.

Copy of the Vice Chairman's
letter dated 8th November 1873
No 113.

Taild 22nd/73

Statement IV. Municipality of Cornwallis

Demand, Collection and Balance Statement for the year 1872-73

Current

	1 Demand Arrears	2 Collected	3 Remitted Cancelled or Abated	4 Written off as uncollectable	Total (Columns 2-3-4)	Balance
Rate on Houses &c.	9142 5 -	8420 10 3	- - -	- - -	8420 10 3	721 10 9
Taxes on Arts &c	9440 - -	6110 - -	488 4 -	- - -	6598 4 -	2841 12 -
Tolls.	13919 9 -	13521 5 -	- - -	- - -	13521 5 -	398 4 -
Total	32501 14 -	28051 15 3	488 4 -	- - -	28540 3 3	3961 10 9

Arrears

	1. Balance off Demand	2. Arrears of previous year	3. Total Demand	4. Collected	5. Remitted Written off	6. Total Credits (Columns 4. 5. & 6.)	Total (Columns 1. 5. & 7.)	Balance
Rate on Houses &c	- - -	358 10 11	358 10 11	236 14 3	149 6 2	35 13 3	322 1 8	36 9 3
Taxes on Arts &c	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
Tolls.	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
Total	- - -	358 10 11	358 10 11	236 14 3	149 6 2	35 13 3	322 1 8	36 9 3

Lockwell
Vice President

21 June 1873

Supplement Hospital

Revenue & Receipts of the Municipal Fund &c 3/6 72-73.

	1872-73 Details of sums received	Total sums of heads I.
aued		
(b) Endowments		
Hospitals & Dispensaries	1059 2 1	1059 2 1
(5) Endowments Sundry Contributions and donations		
(a) Contributions from Govemt	3237 9 6	
Donations and Subscriptions	965 8 "	
Interest on Invested Funds	781 4 2	
House rent 195 "		
Recoveries on account of visiting Paupers Bl from Patients — 20 1 10	215 1 10	
Sale of medicines &c	243 15 11	5443 7 5
		6502 9 6

Statement II Expenditure &c 72-73.

Grant I Public Works

2 Repairs

(3) Sanitary and Miscellaneous Reroofing and General Repairs to the present quarters 350 " " 350 " "

Grant III Sanitation and Medical Service

1 Hospitals and Dispensaries

(a) Establishment

Proper 2760 — —

Native Medical Subhuds 70 13 4

Sewants wages 601 — 2 5 3431 15 9

(b) Medicines & Supplies 322 12 2

(c) Diet of Patients 758 12 2

(d) Sundries & contingencies

Perishable articles 849 14 5

Cloths, bedding &c 82 4 —

Postage Telegraphic Fees — 2 " "

Surgeon Assistant Hospital — 408 4 5 4951 12 6

Honorary on account 5301 12 6

Grand Total

5th June 1873

Audited

Vice President

Statement II. A. Detail of allotment &c
Part I Repairs

Project	Amount of Estimate	Past Expenditure	Expenditure in 1872-73	Remarks
(a)				
(b)				
(1) Sanitary & Miscellaneous Retooffing and General repairs to the Artesian quarter.	..	..	550 ..	

Statement II A Detail of Municipal Establishment

	No.	Salary per mensem	Salaries per annum	Total Amount	
Grant III Sanitation & Medical Service					
1 Hospitals & Dispensaries					
Medical Subordinates					
Apothecary	1	170 ..	2040 0 0		
Hospital Assistant	1	60 ..	720 ..	2760 ..	
Servants					
Peons.	1	7 ..	84 ..		
Servants wages.			517 2 5	601 2 5	
Native Medical pupil.				70 13 4	
				3431 15 9	

21st June 1873.

W. Crowfield
Vice President

1873 Department

Enclosure No. 8 in a letter

From

The President

Municipal Comr

Combaconum

To

The Chief Secretary to Govt

Fort Saint George

Madras

Dated 3rd December 1873.

Rec'd

No 219

Statements of Receipts & Expenditure forwarded by the Vice President Mr Weld & containing the Countersignature of the Auditor.

Filed 2245/73

Statement I. Revenues and Receipts of the Municipal Fund of the Town of Combaconum during the Official year 1872–73

	1872–73 Details of Minor heads R a p	Totals of Major heads R a p	R a p
1. Balances brought forward.			
(a) Municipal Fund	916 9 11		3250 - -
(b) Endowments	113 15 9	9278 9 8	
2. Assignments and Allotments by Government.			
(a) Surplus Pound Fund	166 9 11		300 - -
(d) Road Cess (arrears of 1871–72)	104 2 5	270 12 4	
3. Taxes and Taxes &c.	Arrears	Current	
(a) Rates on houses &c (Section 40)	236 11 3	5420 10 3	
Deduct Refunds	49 6 2	- -	8605 2 4 8050 - -
(b) Taxes on Arts &c (Section 57)		6110 - -	
Deduct Refunds		488 4 -	5621 12 - 10000 - -
(c) Taxes on Vehicles &c (Section 63)		1289 - -	1289 - - 1600 - -
(e) Tolls (Section 77)		13521 5 -	13521 5 - 14000 - -
(f) Fees, Fines &c (under sections 106, 123, 125, 130, 131, 136, Bye Laws & Schedule A)			1285 3 3 1250 - -
(g) Magisterial fines (Section 17)			116 1 - 300 - -
			30441 7 7
5. Endowments and Sundry Contributions and Donations			
(a) Hospitals			
Donations and Subscriptions			965 8 - 700 - -
Interest on invested Fund	734 - -		
Do with Messrs Arbuthnot & Co.	47 4 2	734 - -	780 - -
House-rent		195 - -	180
Cost of dieting pauper patients received from Government		20 1 10	
		214 15 11	2158 99
Sale of Medicines &c.			200 - -

Statement I: Revenues and Receipts &c ——— (Concluded)

	1872-73. Details of Minor Heads.	Totals of Major Heads.	
Brought forward		~~£2149 7 4~~	
6. Contribution from Local Funds.			
(c) Miscellaneous.			
Hospitals for the years 1871-72 and 72-73	2540 - -	2540	1200 -
7. Miscellaneous.			
Rent of Vegetable Stall	91 12 8		140 -
Rent of Tank fishery	78 12 -		100 -
Rent of platforms	2 10 4		
Sale of sweepings	17 10 4		30 -
Sale of materials and tools and plants	37 1 6		20 -
Avenues	14 15 -		30 -
Bungalow Rent. Travellers			
Balance received from the Taluk 288-1-1			
Received during the year 62-8-- 350 9 1			
Damages recovered for lamp posts broken }	5 1 -	598 7 11	
8. Advances recovered			
Toll bar	2 - -	2 - -	
Total		~~£5289 15 3~~	

Note to Statement I.

House and Land Rates at 5 per Cent.

Taxes on Arts &c are at the maximum rates.

Taxes on Vehicles as per Schedule D.

Tolls at half the rate prescribed by Act III of 1871

License Fees.

Slaughter house 1st Class Rs 4
" 2d Class Rs 2 } per Annum

(Government Order No 1159 of 18th September 1867)

Note to Statement I (Continued)

License Fees.

Cartstand 1st Class Rs 4
" 2d do Rs 2 } per Annum

(Government Order No 1159 of 18th September 1867)

Temporary structures at the rate of one pie per square foot and 3 annas per day.

{Government Order No 1104 of 6th August 1869 and do ——— No 1412 of 2d November 1870}

Dangerous and Offensive trades

Dyeing houses
Brick kilns
Pottery
Lime kilns
} at Rs 3 per Annum

All other trades such as tannery, Coal Depot &c at Rs 10 per Annum.

2a
7k

I Commd Now
Offg Vice President

D K Elliott
Secretary

Statement. I-A. Endowments entrusted to the Municipal Commissioners under Sections 15 and 16 for the official year 1872-73.

Name of Institution	Amount of funds Capital	Balance	Interest and Sale-proceeds of Land	Absorptions from Capital for Expenditure.	Contributions and donations of all kinds.	Sale of Endowments or Sundry property	Total (Columns 3-7)	Current Charges (Statements II & III)	Allotments for Public Works (Statement II-A)	Total charges	Balance	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13.
Hospitals and Dispensaries	18289 14 2	113 15 9	734 - -	- - -	3720 9 10	21,315 11	4812 4 6	7325 3 9	350 - -	7675 3 9	2862 10 3	

T Govinda Row
Offg Vice President

D K Cruttwell
President

Statement II. Expenditure from Municipal Fund of the Town of Cumbaconum for the official year 1872-73.

	1872-73. Detail (Minor heads).		1872-73. Totals (Major heads)			
	Rs.	a. P.	Rs.	a. P.	Rs.	a. P.
Grant I (Public works)						
1. New Works						
(a) Communications	828	12 11			2300	- -
(c) Sanitary and Miscellaneous	931	11 3			1650	- -
			1763	8 2		
2. Repairs						
(a) Communications	8227	4 7				
Deduct amount recovered	53	2 10	8173	1 9	6150	- -
(c) Sanitary and Miscellaneous			389	- 5	200	- -
			8562	2 2		
3. Establishment Proper	1811	- 6				
Deduct fines	5	- -	1806	- 6	2100	- -
Temporary taking levels			1	- -	1807	- 6
4. Tools and plants and Contingencies	2730					
Road Materials	473		2211	9	100	- -
Deduct amount recovered			42	2 10		
Cost of extension paper			1	- -	65	11 7
Sundries						
Total Grant I.			12198	9 5		
Grant II. (Education)						
3. Salary grants.	364	1 -	364	1 -	2000	- -
4. Results grants.	483	- -	483			
5. Contribution to Local funds for Educational Inspectorate	87	- -	87	- -		
Total Grant II.			934	1 -		
Grant III (Sanitation & Medical Services)						
1. Hospitals and Dispensaries						
(a) Establishment	5731	2 5				
Deduct amount recovered	237	- -	5494	2 5	3468	- -

Statement II. Expenditure from Municipal Funds. (Continued)

		1872-73 Detail (Minor heads)	1872-73 Totals (Major heads)	
Grant III. Sanitation and Medical Services (Concluded)		5494 2 5		
1. Hospitals and Dispensaries				
(b) Medicines and supplies	634 2 9			
Perishable Articles	349 14 5	984 1 2		900 -
(c) Diet of Patients		788 12 2		900 -
(d) Sundries and Contingencies				
House Tax on Apothecary's house		6 - -		
Beddings		52 4 -		
Harness		- 2 -	7825 3 9	
2. Vaccination				
(a) Establishment		134 - -	134 - -	148 -
3. Registration of Births and Deaths				
(a) Establishment		228 - -	228 - -	288 -
4. Conservancy				
(a) Establishment	5072 8 10			
Deduct amount recovered	15 3 1			
Fines	85 12 -	100 15 1	4971 9 9	4968 -
(b) Sanitary Service				
Rubbish Carts	3886 8 -			
Deduct fines	55 5 7	3831 2 5		
Latrine Carts	222 - -			
Deduct fines	5 - -	217 - -	4048 2 5	4432 -
(c) Cleansing of tanks and wells and Drains				
Clearing Pirthamarai and Mahamaham Tanks		251 15 1		600 -
(d) Contingencies				
Tarring Latrines	4 9 6			
Oiling Latrine Carts	- 10 -			
Repairing do do	13 13 -			
Baskets for rubbish Carts	5 - -			
Advance for Latrine Carts	80 - -	104 - 6	9375 11 9	
5. Expenditure on account of Mahamaham festival				
Bailing Pirthamarai and Mahamaha Tanks	2200 - -			
Deduct amount recovered	202 2 -	1997 14 -		

Statement II. Expenditure from Municipal Funds. (Continued)

		1872-73 Detail (Minor heads)	1872-73 Totals (Major heads)	
			17110 3 8	
			~~17062 15 6~~	
Grant III. Sanitation and Medical Services (Concluded)				
5. Expenditure on account of Mahamaham festival				
	1997 14 -			
Feeding Children missing and taken under Police Custody	10 - -			
Batta to Negapatam Overseer	103 - -			
Charge of bringing water pump including Cost of Money order	83 10 8			
Allowance for Dresser sent for on duty	62 4 -			
Temporary peon under the Officer that came in charge of the Engine	8 11 4	2267 8 -	2267 8 -	
Total Grant III			19330 7 6	
Grant IV. Miscellaneous Municipal purposes				
1. Lighting				
(a) Establishment	372 - -			
Deduct fines	- 12 10	371 3 2		720 - -
(b) Contingencies				
Raising parapet wall & fixing lamp posts	88 1 6			
Lighting Materials	69 6 9			20 - -
Cost of lamp posts including Cart hire &c	731 10 -			
Deduct amount recovered	4 - -	727 10 -		
Cost of Lanterns made	150 - -			
do of Iron Cages for Lanterns	65 - -			
Repairing do	2 8 -			
Stands to burners	3 12 -			
Sundries	384 8 4			
Putting lights for Mahamaha festival	50 - -	1540 14 7	1912 1 9	2740 - -
4. Watering Street and planting Avenues				
(a) Establishment	96 - -			
Deduct fines	2 - -	94 - -		120 - -
(b) Fencing plants in Railroad	5 9 8	5 9 8	99 9 8	80 - -
5. Miscellaneous				
Compensation to pavements removed		16 - -		
Catching Monkeys		100 - -		
Numbering doors		131 - -		

Statement II. Expenditure from Municipal Funds (Continued)

		1872-73 Detail (Minor heads)	1872-73 Totals (Major heads)
Grant IV. Miscellaneous Municipal purposes (Concluded)			2011 11 5
5. Miscellaneous.			
Travellers Bungalow.		~~247~~ 287 " "	
Establishment	85 " "		
Contingencies	5 4 "	90 4 "	~~337 4~~ 374 "
Total Grant IV		~~2388 8 8~~	~~2348 15 5~~ 2381
Grant V. Supervision and Management			
1. Office			
(a) Establishment	2918 4 4		
Deduct fines	11 8 "		
do Amount recovered	" 26 11 10 6	2906 9 10	2796 "
Toll Collection			
Establishment	157 " 2		
Deduct fines	" " 4 "	156 12 2	
(b) Contingencies			
Office	81 6 10		
Bound Books	22 3 "		
Toll Contingent	17 " 3		
Direct amount received	2 4 7	14 11 8	
Binding Charges	7 15 "		
Advertisement Charges	1 8 "		
Direct amount received	" 3 "	1 5 "	
Papers for printing house Tax forms	21 14 6		
Copies of Municipal Act	13 3 "		
Cost of Money order	" 1 "	13 7 "	
Punkah to the Municipal office	20 " "		
Jetting to hang it up	10 8 "	30 8 "	
Whether boards to the Municipal office	58 15 6		
Jarring do	1 9 "	60 8 6	
Covering Cloth for the table	11 4 "	265 3 6	140
			3328 9 6

Statement II. Expenditure from Municipal Funds (Concluded)

		1872-73 Detail (Minor heads)	1872-73 Totals (Major heads)
Grant V. Supervision and Management (Concluded)			3328 9 6
2. Miscellaneous.			
Postage Stamps to President	20 " "		
Name boards	8 10 "		
Stamp papers	25 " "		
Printing Charges	9 7 9 6		150 "
Auditor's remuneration	150 " "		150 "
Mounting town plans	4 1 7		
Killing stray dogs	10 " "		
Subscription for Govt. Gazette	16 " "		
Cost of Money order	" 4 "	16 4 "	
Subscription on account of Dr Shortt's Lectures on Vaccination	10 " "		
Sale proceeds of bricks refunded	4 11 "	3 6 7 1	3 6 7 1
Total Grant V	" " "		3705 " 7
Total Expenditure			38517 4 11
Balance on the 31st March/73			6772 13 4
			~~45289 15 3~~ 45289 15 3

3rd
M

N. Stallworth
President

J. Govinda Row
Officiating Vice President

Statement II-A. Detail of allotment for expenditure on Public Works estimated to Cost Rs. 1000 & upwards.

Part I. New Works

No.	Project	Amount of Estimate	Past Expenditure	Expenditure in 1872-73
	(a) Communications			
	Tunnel in Cadalenguddy Street	108	30	1 1 6
	do Nageswarasami South Street	.. .. ..	.. .. ..	17 13 ..
	do Carnaellai west Street	.. .. ..	.. .. ..	20 8 6
	do do South do	.. .. ..	.. .. ..	19 2 6
	do do East do	.. .. ..	.. .. ..	6 7 6
	do Calliana Ramayya's land	.. .. ..	.. .. ..	10 2 ..
	do Thattanpadugai Agraharam	.. .. ..	.. .. ..	7 6 9
	do Eroomytholvattam	.. .. ..	.. .. ..	5 10 ..
	Covering stones for tunnels	652 12 9	200	285 1 2
	Petty works and Reserve	.. .. ..	.. .. ..	152 8 ..
	Total	760 12 9	230	828 12 11
	(c) Sanitary and Miscellaneous			
	Store room behind Municipal Office	.. .. ..	.. .. ..	200 .. ..
	Hospital shed	.. .. ..	.. .. ..	40 .. ..
	Ash tubs	.. .. ..	.. .. ..	107 8 ..
	Latrine	.. .. ..	.. .. ..	60 .. ..
	Pariah Sheds	.. .. ..	.. .. ..	18 .. ..
	Land purchased	.. .. ..	.. .. ..	367 12 ..
	Raising land	.. .. ..	.. .. ..	61 13 9
	Erecting toll shed	.. .. ..	.. .. ..	13 .. ..
	Petty works and Reserve	.. .. ..	.. .. ..	36 9 6
	Total	.. .. ..	.. .. ..	934 11 3
	Grand Total	760 12 9	230	1763 8 2

Part II. Repairs.

No.	Project	Amount	Grant
	(a) Communications	3000	5596 9 6
	Laterite	650	2250 2 4
	Brick Jetty	375	320 13 2
	The Peruman allow Channel	.. .. ..	5 8 9
	Petty repairs and Reserve		
	Total	4025	8173 1 9
	(c) Sanitary and Miscellaneous		
	Re-roofing & general repair to the Dresser's quarter	350	350 .. ..
	Petty repairs and Reserve	.. .. ..	39 .. 5
	Total	350	389 .. 5
	Grand Total	4375	8562 2 2

Ld
M

A. Arbuthnot
President.

J. Gomez de Sousa
Offg. Vice President.

Statement A & B. Detail of Municipal Establishment.

		No.	Salary per Mensem	Salaries per Annum	Totals Major heads
Grant I. (Public Works)					
Overseer for 1 Month & 11 days @ Rs 50	68 5 4				
" 2 Months & 25 days @	170 11 5	1	60 - -	239 - 9	
Allowance Made to Overseer for Completing Map of the Town				20 - -	10
Maistry for 1 Month & 11 Days @ Rs 15	20 8 -				
" 7 Months & 17 days @ Rs 10	75 10 8				
" 3 Months @	36 - -	1	12 - -	132 2 8	2
				41 9 10	
Lascars					
A gang of Coolies					
Temporary	91 12 3				
Permanent	1286 7 -			1378 3 3	
				1811 - 6	
				5 - -	1806 - 6
Direct fines					
Grant III. Sanitation and Medical Services.					
Hospitals and Dispensaries					
Apothecary for 21 Months		1	170 - -	3570 - -	
1st Class Hospital Assistant for Do		1	60 - -	1140 - -	
Peon for Do		1	7 - -	147 - -	
Mid wife		1	10 - -	120 - -	
Servants' wages					
Compounder		1	7 - -	84 - -	
Ward Cooly		1	5 - -	60 - -	
Extra Cooly		1	3 - -	35 11 -	
Cook		1	5 - -	59 10 2	
Nurse		1	5 - -	60 - -	
Police 1 @ Rs 6 and another @ Rs 2-8 "		2	8 8 -	102 - -	
Dhoby		1	3 - -	36 -	
Peon		1	- - -	79 10 3	5491 2 5
2. Vaccination					
Vaccinator for 5 Months @ Rs 10	50 - -				
" 7 Months @	84 - -	1	12 - -	134 - -	134 - -

Statement II B. Detail of Municipal Establishment (Continued)

	No.	Salary per Mensem	Salaries per Annum	Totals Major heads
Grant III. Sanitation & Medical Services (Concluded)				5628 2 8
3. Registration of Births and Deaths				
Registrar	1	7 - -	84 - -	
Carmums	2	6 - -	144 - -	228 - -
4. Conservancy				
Nuisance Inspectors	2	30 - -	720 - -	
Horse allowance	-	15 - -	353 8 -	
Peons	8	6 - -	574 6 10	
Scavengers	36	6 - -	2584 10 11	
Jotties	-	- - -	776 12 -	
Tank watch	1	4 - -	48 - -	
			5057 5 9	
Deduct fines			85 12 -	4971 9 9
Grant IV. Miscellaneous Municipal purposes.				
1. Lighting				
Maistry	1	8 - -	96 - -	
Massalgies	3	5 - -	180 - -	
do	2	4 - -	96 - -	
			372 - -	
Deduct fines			- 12 10	371 3 2
3. Bungalow (Travellers)				
Cook for 10 Months	1	6 - -	60 - -	
Sweepes do — do	1	2 8 -	25 - -	85 - -
4. Avenues				
Gardners	2	4 - -	96 - -	
Deduct fines			2 - -	94 - -
Grant V. Supervision and Management				
Manager for 12 Months and 18 days	1	80 - -	1006 7 3	
Head Clerk for 12 Months including Acting allowance	1	25 - -	312 11 2	
2d Clerk for 9 Months Rs. 180 - -				
Absentee allowance Rs. 33 - -	1	20 - -	213 - -	
3d Clerk for 11 Months @ Rs. 15 & for 1 Months @ Rs 14-8-2	1	15 - -	179 8 2	
4th do	1	15 - -	180 - -	
Temporary Clerk for 3 Months and 10 days	1	10 - -	32 13 7	
Shroff	1	15 - -	180 - -	
Carmum	1	5 - -	60 -	

Statement II B. Detail of Municipal Establishment (Concluded)

	No.	Salary per Mensem	Salaries per Annum	Totals Major heads
Grant V. Supervision and Management (Concluded)				
Bill Collectors and Assessors.	4	10 - -	479 5 10	
Peons	3	6 - -	215 11 8	
Massalgies	1	5 - -	58 10 8	
			2918 4 4	
Deduct fines			11 10 6	2906 9 10
Tolls.				
Toll Collectors.			157 - 2	
Deduct fines			- 4 -	156 12 2

J Govinda Row

Offg. Vice President

S Krishnaswamy

Councillor

Statement III. Municipality of Coimbatoor

Abstract of Deposits Account for the year 1872-73.

Balance brought forward.		780 -	Returned to Renters		80 -
Deposit by renters. Vegetable Stall		40 -	do Contractors.		
do by Contractors.			Cart Contractor	640 -	
Toll Contractors.	3449 13 4		Toll Contractors.	1879 - -	2519 - -
Cart do	336 - -				
Cleansing tanks	40 - -				2599 - -
Laterite Contractors.	363 - -	1188 13 4	Balance.		2409 13 4
		1228 13 4			
Total		5008 13 4	Total		5008 13 4

Ra
M.

S. Chatterton
President.

T. Gannidenow
Offg. Vice President.

57

Statement IV. Municipality of Combaconum

Demand, Collection and Balance statement for the year 1872-73.

Current.

	1 Demand Current	2 Collection	3 Remission Appeals & Arrears	4 Written off as irrecoverable	Total (Columns 2.3.4)	Balance
Rate on Houses &c	9142 5 -	8420 10 3	- - -	- - -	8420 10 3	721 10 9
Taxes on Arts &c	9440 - -	6440 - -	1884 -	- - -	6598 4 -	2841 12 -
Tolls	13919 9 -	13521 5 -	- - -	- - -	13521 5 -	398 4 -
Total	32501 14 -	28057 15 3	1884 -	- - -	29720 2 3	3841 12 9

Arrears

	1 Balance of Demands	2 Arrears of previous year	3 Total Demand	4 Collection	5 Remitted	6 Written off	Total (Columns 4.5.6)	Balance
Rate on Houses &c	- - -	358 10 11	358 10 11	236 14 3	19 6 2	35 13 3	322 1 8	36 9 3
Taxes on Arts &c	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
Tolls	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
Total	- - -	358 10 11	358 10 11	236 14 3	19 6 2	35 13 3	322 1 8	36 9 3

Exd
M.

J Govindu Row
Actg. Vice President.

S K Ratnavelu
Chetty

1873 Department

Enclosure No 2 in a letter

From The President
Municipal Com^n
Combaconum

To The chief Secretary to Gov^t
Fort Saint George
Madras

Dated 3rd December 1873

Rec^d

219.

Statements shewing the receipts and charges of the Combaconum Municipality during the year 1872-73.

Proc. 30 Jany 1874 No 28

Jail 2248/73

1873

Department

Enclosure No 6 in a letter

From [redacted] President
[redacted]
Combaconum

To

The Chief Secretary to Govt.
Fort St. George
Madras

Annual Medical Report of the Civil Dispensary Combaconum for the Official year 1872/73 —

Dated 3rd December 1873
Rec'd
No 219

C.O. Su 1565/73

~~Copy~~ The medical officers report on the work of the Dispensary at Combaconum during the year 1872-73.

Civil No 2248/73

27/50

From

J. Marsh Esq
Principal of Govt. P.G. Esq. School
Tanjore

To

The Honble. D. Arbuthnot
President of the
Municipal Commission
of Combaconum

Sir,

I have the honour to inform you that I have audited the accounts of the Combaconum Municipal Commission for the year ending March 31st 1873.

The books kept are precisely the same as those mentioned in my report of last year. The ledger still remains unaudited, and the Journal is made to do double duty. The receipts and payments, instead of being carried from the Journal into the Ledger are summarized on the former at the end of each month, and the totals are made up monthly for the portion of the year reported.

The Cash book contains the following entries.

April's transactions were examined on the 4/5/72 by W.R.R. Rayment Esq
" " " 29/6/72 by W.F. Aslin
May's " " 29/8/72 by W.F. Aslin
June's " "

July's transactions were examined on
Aug's " " "
Sept's " " "
Oct's " " "
Nov's " " "
Dec's " " "
} by 9/3/73 by M.R.Ry Raganatha Rau

Jan'y " " " " Rs 10/3/73 by " " "
Feb'y " " " " Rs 14/3/73 by Wm Wild V.P.

and March's Entries had not been examined by any one, but the manager, when I audited the accounts. My own opinion is that the Cash Book should, if possible, be daily examined and signed by the Vice President or some responsible Commissioner, and last year I made a suggestion to this effect.

I have found a few clerical errors which I have corrected.

I forward herewith two Statements one shewing the receipts and payments according to the books and the other the Taluq Treasury account. A detailed Statement of receipts and payments, which I have examined and signed, will, in due Course, be forwarded to you by the Vice President.

From the Statement I forward, the gross receipts of the year are Rs 35,077-15-8 but if, from that, there be deducted:-

Advance recovered in 72-3.	521-15-3.
Fines "	165-10-5
Refunds of Taxes "	537-10-2
	1225-3-10

we have Rs 33,852-11-10, as the net receipts of the year. If from the payments Rs 37,140-10-7 there be deducted for fines — 165-10-5
" for Advances recovered 521-15-3
687-9-8
we have, as the net payments of the year 1872-3, Rs 36,453-0-11. These are the sums shewn as

Inl Rs 22287/73

Receipts and payments in the detailed Statement to be forwarded. 57

The balance in the Treasury is Rs 8974-2-2, and the Officer in charge of the Treasury informed me that this sum agreed with the Treasury account. It included the deposit balance.

Receipts

House Tax. The daily collections are entered into books kept in the Office for the purpose, and thence carried forward into the Cash book. It would be more satisfactory if duplicates of the bills were kept, and, I am informed, that, in the current year, they are to be used. Of the receipts under this head, Rs 8420-10-3 belong to the year 1872-3, and the remainder is the amount collected on account of 1871-2. There remained uncollected for the year 1872-3, Rs 721-10-9. There is also a small balance of Rs 2-2-2, but this latter is owing to the Collectors' difficulty of making up the correct totals at the time when the sums are paid into the Office — a difficulty which may be appreciated when it is known that as many as 587 sums varying in amount from 3as 2ps to Rs 5. are paid in on one day.

Tax on Professions. A similar course to that pursued in the case of the House Tax is followed, but in the current year duplicate bills are to be used. The total demand under this head was Rs 9474 of which Rs 6110 have been collected but if this latter sum had been refunded on appeal. Rs 488-4-0 are Rs 3330.

The outstandings are Rs

Carriages & animals. Slaughter Houses. Dangerous & Offensive Trades. Cart Stand & Temporary Structures.

For the sums credited under these

heads duplicates of the licences granted are in the Office, and the sums under each have been found correct.

Tolls. During part of the year the tolls at some of the gates were collected by the agents of the Commissioners. For the rest of the year all the gates were farmed. The Contract sum as shewn by the Contracts was Rs 12,790 of which Rs 12,091-12-0 was paid by the End of March 1873. There is thus a balance of Rs 698-4. There were no duplicates of the tickets used at the gates while under direct management. The daily collections were entered into a Toll Register & they have been properly carried forward into the Cash-book, but in the absence of duplicate tickets I have no means of knowing whether the sums credited are the right sums or not.

Fines. These are entered into the pay abstracts, & the sums credited under this heading are supported by the Entries in the pay abstracts.

Magisterial Fines are sent to the Office and acknowledged, but they are not accompanied by any letter or statement which would serve as a voucher for the correctness of the sums entered under this head.

Payments. Every item except one I found supported by a receipt, and where the bills were not forthcoming as in the case of certain sums paid to Contractors and for printing I found authority for the payment in the minutes of the Meetings of the Commissioners in which such sums were passed. The bills are signed "passed" by the Vice President or the presiding Commissioner & further, in the Cheques drawn on the Treasury, all of which are signed by the Vice President, the purpose for which each sum is drawn is mentioned. The one payment for which there is no receipt is the return of a deposit of Rs 300 to Ramaswami Pakyachi the Contractor. The sum has, in reality, been returned but paid into the Toll account in adjustment, and the Contract made by Ramaswami on which the sum was deposited is still in the Office and was shewn to me.

I should think it would save time and trouble, if, instead of issuing a separate licence for each bullock, a licence for a pair were issued when possible.

In the pay abstract for February I find four Coolies paid at the rate of Rs 6. per month have not acknowledged the receipt of their pay.

On the 6th March the Office Contingent is entered as Rs 11-15-3 whereas it should be Rs 14-5-3.

I have the honour to be
Sir
Your Most Obedt Servt
S. Marsh

Jaypore
May 19th 1873

Encl No 22 of 73

Receipts.

				Rs	a	p
I	Allotments			348	4	4
II	Rates					
		House Tax	8657 8 6			
		Professional Tax	6110 0 0			
		Carriages & animal	1289 0 0			
		Tolls Contract Rates				
		Cattle 1429 Rs	13521 5 0			
		Dangerous & offensive Trades	612 0 0			
		Cart Stand	56 0 0			
		Slaughter Houses	88 0 0			
		Temporary Structures	425 11 3			
		Fines Magisterial				
		Demand	209 9 0			
		Warrant				
		Other fines	12 10 5	31144	12	2
III	Endowments					
		Chowltry	288 1 1			
		Rent from Bazaar	62 8 0			
		Hospital	2540 0 0	2890	9	1
IV	Miscellaneous			170	6	10
V	Advance recovered			523	15	3
		Receipts for the Year 1872–3		35077	15	8
	Deposits			4228	13	4
	Cash balance in the Office on the 31st March 1872			3	11	3
	Drawn from the Treasury			40721	2	4
			Rs	80031	10	7

Payments.

				Rs	a	p
Grant I						
	New Works	1768 9 5				
	Repairs	8257 12 9				
	Establishment	1815 7 6				
	Contingencies	70 5 10		11912	3	6
Grant II						
	Salary Grant	364 1 0				
	Result	483 0 0				
	Inspection	87 0 0		934	1	0
Grant III	Hospital & Dispensary	5850 8 9				
	Vaccination	134 0 0				
	Registration of Births & Deaths	228 0 0				
	Conservancy	11993 3 5				
	Contingent	13 7 0		18219	3	2
Grant IV	Lighting	1916 14 7				
	Chowltry	90 4 0				
	Avenue	701 9 8				
	Tolls, Collection of	174 0 5				
	Miscellaneous	247 0 0		2529	12	8
Grant V	Office	3168 15 2				
	Miscellaneous	376 7 1		3545	6	3
	Payments for the Year 1872-73			37140	10	7
	Deposits refunded			2599	0	0
	Treasury			39754	5	10
	Refunds on House Tax & Professional Tax			537	10	2
			Rs	80031	10	7

J. Lyons
Cus

1873
Enclosures
from Municipal
Commissioners
Calcutta

To Municipality Calcutta
Hd Quarters Govt
Bengal
Medical

Dated 3rd
Rec'd December 1873.

No 219

Hd Quarters & Report

2 enclosures

Encl to 2248/73

Receipts

	Rs. as. p
Received from the Treasury from 1st April 1872 to 31st March 1873	40721.. 2.. 4
To Balance	8974.. 2.. 2
	49695.. 4.. 6

Payments.

	Rs. as. p
Balance in Treasury on the 31st March 1872	9940.. 4.. 8
Paid into Treasury from 1st April 1872 to 31st March 1873	39754.. 5.. 10
	49695.. 4.. 6

J. Marsh
Auditor.

Combaconum
May 14th 1873

Statement I Revenues & Receipts &c. concluded

	Detail amounts			Total amounts			
Miscellaneous - Concluded	144	11	4	42804	11	11	
Sale proceeds of Road Materials &c	17	13	6				
Rent of platforms	2	10	1				
Cost of Lamp post brackets	5	1	-	170	6	10	324 -
Advances recovered							
Toll bars	2	-	-	2	-	-	
				43077	8	9	61370 -

J. Marsh
Auditor

A. Kinloch
Vice President

21st June 1873

Feud No 22487/73

Statement I. Revenues and Receipts of the Municipal Fund of the Town of Combaconum during the official Year 1872-73

55

		1872-73 Details of minor heads			Totals of major heads			
1. Balance brought forward.								
(a) Municipal Fund		9164	9	11				
(b) Endowments		-	-	-	9164	9	11	22480 "
2. Assignments and allotments by Governments								
(a) Surplus Pound Fund		166	9	11				
(b) Ferry Rents		-	-	-				
(c) Fishery rents		77	8	"				
(d) Road Cess		104	2	5	348	4	4	800 "
3. Rates and Taxes.								
(a) Rates on houses &c (Sec. 40)	8657 8 6							
Deduct Refunds	49 6 2	8608	2	4				
(b) Tax on arts &c	6110 " "							
Deduct Refunds	488 4 "	5621	12	"				
(c) Tax on Vehicles &c (Sec. 63)	1289 " "	1289	"	"				
(d) Registration of Carts (Sec. 73)	- - -	-	-	-				
(e) Tolls (Sec. 77)	13521 5 "	13521	5	"				
(f) Fees. Sec. 106. 1.								
Dangerous & offensive trades	612 " "							
Slaughter houses	88 " "							
Carts stand	56 " "							
Temporary Structures	435 11 3							
Fines	93 8 "	1285	3	3				
(g) Magisterial fines		116	1	"	30441	7	7	3520 "
4. Fees in Schools and training institutions		"	"	"	"	"	"	
5. Endowments & sundry Contributions & Donations		"	"	"	2890	9	1	1856 "
6. Contributions from Local funds (a) Monthly 350 - 9 1 (b) Capital 2540 - 0 - 0								
(a) For Public works		"	"	"	"	"	"	
(b) Education		"	"	"	"	"	"	
c. Miscellaneous		"	"	"	"	"	"	1440 "
7. Miscellaneous.								
Vegetable stall		91	12	8				
Sale proceeds of Fish		1	4	"				
Glass broken		"	8	"				
Sale proceeds of Rubbish		17	10	4				
Sale proceeds of the Clippings of Mr. Mudliar		14	15	"				
Sale proceeds of ten Cases		18	4	"				
Sale proceeds of Mangoes		"	8	"				
Carried over		143	11	"	42844	14	11	

Statement IA Encumbrances connected to the Municipal Commissariat under Secs. 15 & 16 for the Official Year 1872-73

Name of Encumbrancer

Nature of Encumbrance

Amount of Encumbrance

Period of Encumbrance

Rate of Interest

Remarks

Received
Vice Superintendent

Dec 1873

Financial Department.

57 1

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the President, Municipal Commission, Combaconum dated 3rd December 1873, No 219.

Order thereon, 30 January 1874 No 150

With this letter above recorded the President of the Combaconum Municipality submits the annual report for 1872-73. The accounts also are compared with the estimates in the subjoined abstract.

J. D. S.

No 221

Receipts

Receipts	Estimate.	Actuals.
Balance brought forward	3250-	9279
Assignment by Govt	300-	271
Rate on houses	8050	8608
Tax on Carts &c	10,000	5622
Tax on Vehicles	1600	1289
Tolls	14,000	13,521
Fees	1,250-	1285
Fines	300	116
Endowments &c	1,860	2,206
Contribution from Local Funds	1,200-	2,540
Miscellaneous	320-	598
Advances recovered	"	2.
Total	42,130-	45,337

Charges	Estimate	Actuals
Grant I.		
New Works	6950-	1764
Repairs	1360	8562
Public Works Establishment	2100-	1807
Tools & Plant	100-	66
Grant II.		
Salary grants	"	964
Results grants	2000-	1483
Contribution to &c &c for inspection	"	-87
Grant III		
Hospitals and dispensaries	5270-	775
Vaccination	150-	134
Regn of births & deaths	280-	228
Conservancy	12000-	9,37
Miscellaneous	"	2,268
Grant IV.		
Lighting	3,480-	1,91
other purposes	200-	47
Grant V.		
Office	2,940-	30
Miscellaneous	300-	60
Balance	"	67
Grand total	42,130-	45,3

Apparently Mr Callaghan is realising profit on Combac is realised under Heads!!

The causes of the large opening balance are alluded to in the report for 1871-72. The large falling off in the collections from "Tax on Carts" is explained to be owing to a revision of the registers, delaying the issue of the bills till the 20th December last, and Statement IV shows an uncollected balance under this head amounting to Rs 8,330, which, when realised, will bring the collections up to little more than Rs 100 short of the Estimate. The attention of the District Magistrate is called to the Vice-President's report that the Four Sub-Magistrates threw out prosecutions on account of "Tax on Vehicles" on the ground that the provisions of Section 65

of the Act had not been complied with. It does not appear that the tax was approved for the first time in the year under review & there is nothing in the Act to render the annual Notification obligatory, though the practice has been adopted, and should be maintained, as a matter of convenience. It is observed that the increase under "Local Fund Contributions" is owing to payments having been made for 1871-72 as well as for 1872-73.

The expenditure on New Works amounts to only Rs 1764 against an Estimate of Rs 6950. The abandonment of a drain for which Rs 4000 had been allotted accounts for a considerable portion

portion of this falling off. The remainder is said to have been owing to the absence of an Overseer during a good part of the year and the same reason is assigned by the Vice-President for the roads having been permitted to fall "into such utter disrepair that they have had to be entirely re-made at an enormous cost." The state of things thus reported indicates mis-management and the Government deserves a special report on the circumstances which led to the dismissal of the Overseer and necessitated so great delay in the appointment of a successor.

The expenditure on Education Rs 934 was small for a town of inhabitants and the Government

Govt add
The Govt. deserve the large cost incurred for lateritic gravel The Commissioner can doubtless consider the comparative cost & durability of stone metal.

43158

Govt
Government at ~~Lucknow~~ to
see more interest taken
by the Commissioners
in the matter. Dr report
on the operations of the
Dispensary is very satis-
factory - the number
of patients treated
having amounted to
6,664 against 5,685
in the previous year,
notwithstanding a
remarkably healthy
season. The change in
the system of regis-
tering births & deaths
is approved. The Govt
regret to learn that
the greater part of
the lamp posts satis-
-factd for, were not
purchased and must
express their dissatis-
faction that no more
satisfactorily

satisfactory reason
exists for the failure to
utilize in full the
allotment made for an
object so useful to the
people and so thoroughly
appreciated by them.

E.M.

The President of the Municipal
Commissioners Cawnpore.
" Board of Revenue
" Revenue Department
" Public Works Dept
" ~~Inspector~~ Supt of Police
" Surgeon Genl Medical Dept
" Sanitary Commissr
" Director of Public Instn
" Accountant General
" President, Local Fund Board
Fatehpore

Memo with reference to the Local Govt Board's circular note on Combination V. Draft Letter

Para 5 - Instructions will be inserted as desired in a draft general order on Unsanitary Municipalities now in preparation.

Para 6

Directions to charge Municipal Bills with Local Fund Boards were inserted in two draft orders recently circulated and others will be in accordance with the wishes of a majority of the members.

Para 10

In future Drafts Public Works & pendition

will be classified in the abstract as desired.

Para 11

The large expenditure on Communications was not carried out under D.P.W. supervision as Municipal Roads could hardly stand the strain of the supervision charge of about 25 per cent. and as a rule Municipal works are not of a nature demanding great professional knowledge for their execution. - The D.P.W. Officer of the range is known a member of the Municipality and as such should interfere to prevent gross blunders or extravagance. More likely to do so

In the case of Cambacanniere the cost of metalling roads is a difficult old standing and the G.G. proh. ads 2/17th August 1869 No 2353 shows that the substitution of granite for laterite is not feasible.

Note on Vice Presidents Letters.

Para 5. I gather that the saleable property of Combaconum is greatly undervalued at less than two lakhs of Rupees. I think that the Reports or our Revisors ought to show in abstract the facts of the taxation under various heads and how it is rated and classified.

The President should describe the

I think that it would be well and certain for the future if the Revisors prepared their Reports in uniform Style. A form in Duty

the "Measurement System" to introduce which an abortive attempt was made. We should discourage these changes of System attempted without authority or thought perhaps.

Para 8. The tolls are excessive. Nearly one-third of the whole amount is raised in this way. Why should not half go to the Local Funds?

Para 10. I think that in future New Works & Repairs under Grant I should be classified

The valuation of property does appear clearly excessive however tax the same - but this might be dispensed with & Post adopted

Thos Alexander.
D.P.W. Inspector
Edinburgh - 5th District
No of Schools, attendance
Cost Funds each from
Grant Cost per head
Population No of children
of School Age No of School
per centage at School
250 -

Instructions issued &
Circular Form
approved

classified in the
abstract shown
in G. Os under the
heads - "Buildings";
"Communications" and
"Miscellaneous"

Para 11. Is this
large Expenditure
done under D.P.G.
They might metal
with stone perhaps
for little more than
Laterite is costing
them.

22/1 JSL

Govt. of {187 } Madras.

Jud.

To

The Secy. to Govt. of Bombay
Mily Dept

Dated 30 January 1874, No. 156.
Recd.

Nos. 201-2

Combaconum Mutiny. The annual report of this Mutiny for 1872-73 &c. - Viewed. -