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MADRAS RECORD OFFICE.

Government of Madras.

Public DEPARTMENT.

G.O. No.	1531	Press Mis.
Dated	25-11-1937	

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Department,
25th November 1870.*

No. 139. Read the following letter from the President of the Municipal Commission, Combaconum, to the Chief Secretary to Government, Fort Saint George, dated Tanjore, 6th October 1870, No. 148:—

In obedience to the instructions contained in paragraph 28 of G. O., dated 2nd August 1870, No. 965, I have the honour to forward a fresh report from the Vice-President of the Combaconum Municipality, on the working of Act X. of 1865 (Madras) in that town, for the year ending 30th April 1870, together with the prescribed statements, the Auditor's report, and the bill of charges submitted by the Superintendent of Police.

2. The report of Mr. Arundel is so full and clear that I have nothing to add to it, beyond expressing my regret that the last report should have proved so defective.

From A. T. ARUNDEL, Esq., Vice-President of the Municipal Commission, Combaconum, to the President of the Municipal Commission, Tanjore District, dated Combaconum, 9th September 1870, No. 26.

With reference to your letter, No. 126, dated 19th August 1870, I have the honour to inform you that, on examining the statements and the report already submitted, I have found it necessary to alter them to a considerable extent, and that, to avoid the confusion which would be consequent on an extended commentary, I have prepared fresh statements, and re-written the report which is based upon them.

Together with the statements and the report, I submit, in accordance with Government Order, No. 965, dated 2nd August 1870, a Memorandum *D*, showing the balance to the credit of the Municipal Fund and of deposits, respectively, and the bill of the Superintendent of Police. The original of the Auditor's report is, I believe, in your office, and I, therefore, enclose no copy of it.

2. I exceedingly regret that the report and the accounts submitted should have proved unsatisfactory. There were several temporary Vice-Presidents of the Commission during my absence on leave and on duty in Madras and Cuddapah, and there seems to have ensued some laxity in supervising the office books and accounts, and, finally, when the late Vice-President was at the end of May in this year newly appointed to his office and to the Commission, he found the accounts and report already overdue, and was compelled to trust for facts and figures to an inaccurate and incompetent Manager. I may add that, on my re-appointment as Vice-President in August, I found the Manager to have been guilty of such gross irregularities that he resigned his post to avoid the alternative of dismissal, and his resignation had already been forwarded to you when I received your letter enclosing the Proceedings of Government.

3. From Statement *C*, it will appear that the actual receipts during the year 1869-70 were Rupees 51,634-12-9, not including a balance of Rupees 8,098-1-11 brought forward at the beginning of the year, which makes the gross total of receipts Rupees 59,732-14-8. Of this sum the Commissioners expended on the objects detailed in Statement *A*, and abstracted in Statement *B*, the sum of Rupees 52,650-3-5, and carried forward a balance of Rupees 7,082-11-3 to the credit of the following year. The balance is owing to the large increase in the actual receipts as compared with the estimate. The estimated receipts and expenditure for 1869-70 were Rupees 48,733, so that the actual receipts exceeded the estimate by Rupees 10,999-14-8, while the actual expenditure exceeded it by Rupees 3,917-3-5. The causes of the increase will be shown further on.

4. RECEIPTS.—RATE ON HOUSES AND BUILDINGS.—This tax yielded a gross total of Rupees 14,343-7-7 as against Rupees 10,641-6-10 in 1868-69. The total current demand was Rupees 14,215-4-0, while the current collections amounted to Rupees 14,193-5-3, thus leaving a balance in arrear of Rupees 21-14-9. Against these collections must be set off the refunds made on the orders of the Commissioners, after the hearing of the appeals. The amount so refunded was Rupees 661-3-5. The net sum realized by the tax for the current year was, therefore, Rupees 13,532-1-10, being the

Rupees 1,532-1-10 more than the estimate of Rupees 12,000. The arrears of the previous years were Rupees 202-7-3, of which Rupees 150-2-4 were collected, and Rupees 52-4-11 struck off as irrecoverable. The Auditor's report gives Rupees 150-2-7 as the amount of arrears collected, but this seems from a reference to the accounts to be a clerical error. The large increase in the demand and collections for the current year was due solely to the re-assessment of the houses, as the full rate of $7\frac{1}{2}$ per cent. was levied in the previous year. The former assessment was admittedly too low, and the Commissioners themselves undertook the labour of a great part of the re-assessment. As a natural consequence of the raising of the tax, and of the special notice given thereof to the taxpayers, there was a large increase in the number of appeals which amounted to 979. These were all disposed of after an examination of the premises by one or more of the Commissioners.

5. **TOLLS.**—The receipts under this head were Rupees 18,995-2-6. The contract amount was Rupees 18,999-2-6, and to it was added Rupees 3, the amount of a fine levied on one of the contractors for delaying the payment of a monthly instalment. Against the receipts under this head must be set off Rupees 7, being the amount of tolls paid for conservancy carts visiting the European residents' houses, which, though within the limits of the town, can only be reached by passing outside the town. The reason assigned in the late Vice-President's report for the sudden increase of receipts from tolls is not quite correct. The true cause was this. The tolls have, from 1868-69, been let out on yearly contract. When the first auction took place at the beginning of 1868, the contractors could form no very exact idea of what would be their receipts. They, accordingly, bid no more than Rupees 13,615-6-8. The result showed that they had very much under-rated the receipts. They complained, however, that the registration of common carts gave rise to constant frauds, and the Commissioners, finding this to be the case, resolved to discontinue the registration in the year 1869-70. This decision, no doubt, formed an additional ground for increased bids for the toll rents; and the result was a sudden rise to Rupees 18,999-2-6 at the auction at the beginning of 1869-70. This amount, however, proved to be too high as the former was too low, and, one or two of the contractors having suffered a loss, the auction bids for the year 1870-71 fell and realized only Rupees 15,250.

6. **LICENSES FOR CARRIAGES AND ANIMALS** realized Rupees 1,654-4-0, being Rupees 290 more than in the previous year, and Rupees 154-4-0 more than the estimate.

7. **Licenses for cartstands, private slaughter-houses, and offensive trades** realized Rupees 748-8-0.

8. The licenses for pandals and temporary structures realized Rupees 206-10-0. The temporary structures were charged for according to their size and the length of time they were kept up. Licenses were given for 106. The Commissioners to keep some check on the encroachments on the streets issued licenses for one year at a nominal fee of one anna to persons desiring to repair pandals in front of their houses, which pandals were old encroachments, but caused no obstruction to traffic. These licenses were issued to 317 persons. It escaped the notice of the Commissioners that, by the provisions of Government Order, No. 1104, dated 6th August 1869, no fee could be levied of less than 8 Annas. Their resolution on the matter has, therefore, been modified accordingly.

9. **FINES.**—Under this head a gross total of Rupees 2,896 was realized. In accordance with the order of Government under reference, Rupees 203-12-0 are set off against the cost of "Conservancy;" Rupees 120 against "New Works;" and Rupees 29 against "Establishment;" and Rupees 3 has been added to the receipts under "Tolls." The balance Rupees 2,540-4-0 has been credited under the head of "Fines," and consists of magisterial fines Rupees 2,315-2-6 (levied for breaches of the Act and the bye-laws), and demand and warrant fees Rupees 225-1-6.

10. **PROFESSIONAL TAX.**—The item of Rupees 2-12-0 is a solitary item of arrear from the year 1867-68.

11. **MISCELLANEOUS RECEIPTS.**—The municipal vegetable market, which consists of two sheds raised over a pavement in a bystreet adjoining a main thoroughfare, yielded a rent of Rupees 156-6-0, including Rupees 42-12-0 forfeited out of a defaulting contractor's deposit in lieu of rent. The remainder of his deposit, Rupees 17-8-0, was forfeited for his default in not paying his contract

rent. Rupees 0-4-2 was a balance in hand after the sale of property attached in default of payment of tax, and was credited to the Municipal Fund, as the owner failed to appear and claim it. Rupees 0-3-9 were realized by the sale of cocoanuts grown on trees belonging to the Commissioners near one of the latrines. Rupees 240, the allotment for the repair of Imperial Road No. 2 within municipal limits, was credited to the Municipal Fund in accordance with Government Order, No. 3130, dated 27th September 1869.

12. **STATE CONTRIBUTION.**—See paragraph No. 24.

13. **BALANCE.**—The balance of Rupees 8,098-1-11, brought forward on the 1st May 1869, is exclusive of a balance of deposits then in hand amounting to Rupees 4,133-5-4. The two sums make up the gross total of Rupees 12,231-7-3, which is given in the Auditor's account.

14. **EXPENDITURE.**—The expenditure throughout the year was Rupees 52,650-3-5, exclusive of a balance of Rupees 7,082-11-3 carried forward. The estimated expenditure was only Rupees 48,733. The difference in distribution under the different heads is chiefly nominal. In the estimate the cost of metalling roads was entered under "Repairs," instead of under "New Works." Savings were effected in conservancy and establishment.

15. **NEW WORKS AND IMPROVEMENTS.**—The total cost under this head is Rupees 21,128-7-8. Three-and-a-half miles of road were metalled with laterite which cost Rupees 15,234-6-0. A special establishment for spreading and tamping the laterite was employed for four months at a cost of Rupees 1,263-7-9, and was supplied with tools and implements at a cost of Rupees 160-13-7. The special establishment was dispensed with towards the close of the work which was then completed by the ordinary staff of coolies under the municipal maistry. A very great improvement was effected by removing a row of houses which narrowed the main road through the town, and compensation was paid to the owners to the amount of Rupees 534.

One mile and a half of road was metalled with brick at a cost of Rupees 1,758-10-0, the expense being diminished by a fine of Rupees 30 on a defaulting contractor. The brick was carted and broken at a cost of Rupees 180-14-0. Sixty-nine ashpits were built for Rupees 755-4-0, the cost being diminished by Rupees 90 forfeited by the contractor. Six new toll-bars which were much needed cost Rupees 333. A parapet wall, costing Rupees 150, was raised along the Cauvery bank as a means of protection for passengers through a narrow street which borders the river.

16. **REPAIRS.**—The ordinary establishment of a maistry on Rupees 30, and a varying number of coolies generally a little above thirty, was kept up, and employed in sectioning and repairing the roads and streets, clearing outside drains, &c. The establishment cost Rupees 2,172-0-5, and was supplied with materials at a cost of Rupees 456-7-2. Five culverts in different parts of the town were repaired at a cost of Rupees 66-12-10. The municipal cart used by the maistry was repaired for Rupees 1-8-0. The total expenditure under this head amounted to only Rupees 2,701-15-5.

17. **CONSERVANCY** cost Rupees 13,030-10-3. Thirty-six carts were employed twice a day in removing rubbish. Their cost was Rupees 4,691-4-0, allowing for fines to the amount of Rupees 108-12-0 on the contractor for failing to send the full number of carts, and for sending diseased and useless bullocks. The contractor also supplied thirty-six sweepers, one to each cart, at a cost of Rupees 2,528-8-0, allowing for Rupees 63-8-0 for fines imposed when they were absent or failed to work. Two Nuisance Inspectors were employed on a salary of Rupees 30 with Rupees 15 extra as horse allowance, and had under them eight peons at Rupees 6 each. A cart, costing Rupees 16-4-0 per month, and a toty, on pay of Rupees 9, are attached to each latrine. The total cost of keeping up the latrines was Rupees 1,968-7-0. Five large tanks were cleaned out, deepened, and put in good order at a cost of Rupees 2,283-13-1. Rupees 32 were paid as compensation to owners of huts on the bank of Ayeculam, which huts were removed in the course of the improvements. Rupees 55 was paid as compensation to the owner of the land on which the huts stood. Rupees 4 were paid to the owner of a hut removed from the bank of Taikkalculam. The expenditure on the improvement of these tanks has proved most satisfactory in every way.

During the cholera epidemic, in November and December last year, medicine was bought for Rupees 15-15-1, and distributed at a cost of Rupees 8.

18. **POLICE.**—A Police hospital, applied for by the Police Superintendent in 1868, has been built for Rupees 1,745. The contract price was Rupees 1,945, but the first contractor built nothing whatever, and, of course, forfeited his deposit of Rupees 200, which has been set off against the price actually paid to the next contractor. The hospital was not completed till the end of the calendar year 1869. It was then furnished for Rupees 332-5-5, and a stock of medicines were bought for Rupees 292-15-0. An allowance of Rupees 20 a month was paid to the Apothecary in charge of the Dispensary during the last three months of the year when patients were admitted. I observe that the Government in their Order, No. 1033, dated 16th August 1870, have ordered the cost of medical attendance to be struck out of the Budget Estimates for 1870-71. As, however, the charge was sanctioned by Government in their Order, No. 574, dated 4th May 1869, for the year 1869-70, it will, I presume, stand as a part of the regular Police expenditure for 1869-70.

19. **COST OF MAINTENANCE OF POLICE FORCE.**—The Circular of the Accountant-General, No. 222, dated 5th July 1869, requiring one-fourth of the monthly remittance on account of the Police to be deducted by the Commissioners and made up by a direct payment of the said one-fourth by Government, somewhat complicates the arrangement of the items. The matter stands thus:—The Commissioners paid on account of Police a gross sum of Rupees 9,111-6-0; and, deducting a refund from this by Government of Rupees 467-4-0, they paid a net sum of Rupees 8,644-2-0. The amount paid directly by Government amounted to Rupees 2,803-8-0. Hence the total net sum disbursed to the head of "Police" was Rupees 11,447-10-0. But the bill of the Superintendent of Police shows that the actual cost of the Police during 1869-70 was Rupees 10,522-6-1. One-fourth of this, Rupees 2,630-9-6, is the amount which should have been paid directly by Government, and the difference between this and Rupees 2,803-8-0, the amount actually paid, viz., Rupees 172-14-6, must be regarded as a payment by Government in excess, recoverable. Similarly, the amount which should have been paid by the Commissioners is three-fourths of the amount of the bill, or Rupees 7,891-12-7, and the difference between this and Rupees 8,644-2-0, the net sum actually paid, viz., Rupees 752-5-5, must be regarded as a payment by the Commissioners in excess recoverable.

I have accordingly entered Rupees 7,891-12-7 as the amount debited under the head of "Police," and have entered the balance of Rupees 752-5-5 under the head of "Purposes other than those specified in Section 25" as an excess payment recoverable. The foregoing will, I think, be found the less complicated method of arriving at the proper amounts to be paid or repaid, and will make the calculation of the State contribution comparatively easy.

20. **ESTABLISHMENT PROPER.**—The cost under this head is Rupees 2,790-8-5, and calls for no special remark.

21. **ESTABLISHMENT, MISCELLANEOUS.**—Under this head is included the Auditor's fee Rupees 150, and various petty charges; altogether a total of Rupees 373-0-11. The total cost of establishment was Rupees 3,163-9-4.

22. **PURPOSES OTHER THAN THOSE SPECIFIED IN SECTION 25.**—Under this head are included, in accordance with the Government Order, three flights of steps, costing Rupees 673-4-0, to tanks which were cleaned. I beg leave, however, respectfully to state that I consider this expenditure ought to come under the head of "Conservancy," or of "New Works." The steps into tanks are of no small assistance in keeping tanks clean. If there are no steps the sides of the tank get trodden down in places, and the water is fouled. The steps also place the water more within reach of the people, and so conduce to general health. So, too, the surveying instruments are purchased solely to ascertain the levels of the town with a view to good drainage, and the total cost, Rupees 269-8-0, should, I think, be entered under "Conservancy."

A Surveyor and four lascars were employed in the first half of the year to complete a survey and map of the town. The number of fatal cases from childbirth in the town led the Commissioners to procure a midwife from Mannargudy at a salary of Rupees 10. Her services are much appreciated.

Rupees 20 were advanced for killing monkeys, and will be accounted for in the next year's accounts.

23. **BALANCE.**—A balance of Rupees 7,082-11-3 was carried forward at the end of the year. This does not include a balance under the head of "Deposits" amounting to Rupees 3,543-10-8. The gross balance is thus Rupees 10,626-5-11, the amount given in the Auditor's report.

24. **STATE CONTRIBUTION.**—The remarks under this head were reserved till the end that the explanations under the head of "Police" might precede. The total amount contributed by Government directly to the Municipal Fund was Rupees 13,044-14-0. Of this Rupees 1,320-9-4 were arrears due for the previous year, and Rupees 11,724-4-8 the current contribution. In addition to this the Government paid Rupees 2,630-9-6 directly to the Police, not reckoning an additional payment of Rupees 172-14-6 which is a recoverable advance. The Order of Government, No. 1033, dated 16th August 1870, lays down the method of calculating the State contribution for the year. The expenditure under Section 25 is Rupees 50,126-11-8 (excluding Rupees 240 paid as maintenance grant for imperial roads) to which must be added Rupees 2,630-9-6, the current sum paid directly by Government to the Police. The total is Rupees 52,757-5-2. One-fourth of this is Rupees 13,189-5-3. The current independent receipts amount to Rupees 37,676-14-4. One-third of this is Rupees 12,558-15-5, and, being less than one-fourth of the expenditure, is to be regarded as the State contribution for the year. Deducting from this sum Rupees 2,630-9-6, the amount paid directly to the Police, there is a balance of Rupees 9,928-5-11, which is the amount payable directly to the Municipal Fund. But the current payment by Government was Rupees 11,724-4-8, and the difference between this and Rupees 9,928-5-11, amounting to Rupees 1,795-14-9, must be refunded by the Commissioners. I assume that the Order of Government above quoted cancels Government Order, No. 1274, dated 15th October 1867, and Government Order, No. 973, page 6, dated 12th August 1868, which provide that the actual expenditure shall be the measure of the Government contribution. The Government in their Order, No. 1065, dated 30th July 1869, calculated on that principle their contribution to this Municipality for the year 1868-69, and in their Order, No. 1169, dated 19th September 1868, for the year 1867-68.

25. **DEPOSITS.**—Memorandum D supplies the required information under this head. The balance brought forward under this head at the beginning of the year was Rupees 4,133-5-4. The receipts during the year were Rupees 5,153-14-8. Refunds were made to the amount of Rupees 5,483-5-4, and other deposits were forfeited to the amount of Rupees 260-4-0. There thus remains a balance in hand of Rupees 3,543-10-8.

26. The following explanations are necessary for a comparison between the accounts now submitted and the Auditor's report. I must also note that, in the body of his report, the Auditor has, by a clerical error, given the receipts under the head of deposits as the cash balance of deposits at the end of the year. The actual balance is shown in the Memorandum.

RECEIPTS in the Auditor's account amount to Rupees 70,547-0-7. In Statement C, they amount to Rupees 59,732-14-8. The difference, Rupees 10,814-1-11, is accounted for as follows:—

	RS.	A.	P.
Balance of deposit, 1st May 1869	4,133	5	4
Fines set off against New Works	120	0	0
" " Conservancy	203	12	0
" " Establishment	29	0	0
" added to receipts under tolls	3	0	0
	355	12	0
Refunds of house-tax set off against receipts	661	3	5
Tolls.—Conservancy tolls set off against receipts	7	0	0
Amount received from fines	3	0	0
	4	0	0
Suspense.—Sale proceeds of a fence set off against			
Conservancy	46	12	0
Advance for removing huts, repaid to Commissioners	10	0	0
	56	12	0

	RS.	A.	P.
Miscellaneous.—Set off against repair of vegetable market ...	0	6	9
Deposit	5,153	14	8
Sale proceeds of rubbish set off against Conservancy ...	41	11	9
Police refunds set off against cost of Police	467	4	0
	10,874	5	11
Deduct forfeited deposit—			
42 12 0			
17 8 0			
	60	4	0
Total...	10,814	1	11

27. EXPENDITURE in the Auditor's report amounts to Rupees 70,547-0-7. In Statement B, it amounts to Rupees 59,732-14-8. The difference, Rupees 10,814-1-11, is accounted for as follows :—

	RS.	A.	P.
Establishment.—Fines set off against cost	29	0	0
Conservancy.—Fines set off against cost	185	12	0
„ sale proceeds of rubbish set off	41	11	9
	227	7	9
Latrines.—Fines set off against cost	18	0	0
Roads.—Fine on Contractor set off	30	0	0
Police.—Refund by Government set off	467	4	0
Miscellaneous.—Sale proceeds of old material	0	6	9
Toll allowance set off against toll receipts	7	0	0
	7	6	9
Ashpits.—Fine on Contractor set off	90	0	0
New Works.—Forfeited deposit set off	200	0	0
Deposit.—Refunded	5,483	5	4
Suspense.—Advance for pulling down huts removed 10 0 0			
„ —Sale proceeds of a fence set off	46	12	0
	56	12	0
Remissions set off against receipts of house-tax	661	3	5
Balance.—Deposit balance deducted	3,543	10	8
Total...	10,814	1	11

28. The Auditor's Account No. I. has apparently been made up from the journal in the office, and shows merely that the accounts and balances are correct without classifying the receipts and expenditure in the way required in the annual report to Government. For example, under "Roads" is included "Repairs to roads;" under "Police" is included an item of Rupees 20 for a clock, and Rupees 581-10-2 which ought to have been entered under the head of "Police Hospital;" and under the head of "Suspense" is included the expenditure on tanks.

29. GENERAL OBSERVATIONS.—The collection of the rates and taxes was effected without difficulty, and the balance in arrears is very small. Only 332 distress warrants were issued, and these were at once met by payment in all but seven cases, and in only two out of these seven cases was property sold.

During the past year, the Commissioners have devoted much attention and money to the improvement of the roads and of the tanks. The roads in this delta soil vary from fine sand to deep mud according to the state of the weather, hence the formation of three-and-a-half miles of laterite road through the main thoroughfares has proved a most satisfactory improvement. As the laterite has to be brought from Tanjore, its cost is very great, never less than Rupees 4 per cubic yard, but the Commissioners are fully satisfied as to the advisability of the expenditure.

The expenditure upon tanks, another large item, is also most useful, and the tank improvements are fully appreciated by people of the town. An enormous quantity of dirt and rubbish is daily removed from the town, as the thirty-six carts all go their rounds twice a day clearing out the ashpits and the sweepings of the streets. The great difficulty has been to find a place to deposit the rubbish, as all the land is low and irrigated for rice crops. There has been a very marked improvement in the appearance of the town through the three causes above mentioned; but there is still a great deal to be done in backyards and other less accessible places. The general health has been satisfactory. There were, however, 130 fatal cases of cholera in the calendar year 1869. In November the disease found its way into the town from the neighbourhood. The Commissioners purchased a supply of medicines which were from time to time distributed to the people till March 1870, when the disease disappeared. An imperfect system of registration of births and deaths was instituted during the year; but no trustworthy comparisons can be made between the last and previous years. The Act has certainly been worked with beneficial effect in Combaconum; but, though some of its results are appreciated, it cannot be said to be popular, nor is it likely to be so among the uneducated population who cannot or will not compare the former state of the town with the present, and who afford no co-operation in sanitary measures, except so far as they are compelled by strict enforcement of the provisions of the Act and of the bye-laws.

No. 140. ORDER THEREON, 25th November 1870, No. 1531.

With the foregoing letter, the President of the Municipal Commission, Combaconum, submits a revised report and statements of receipts and disbursements for the year 1869-70, in lieu of those reviewed in G. O., 2nd August 1870, No. 965.

2. The new statements (abstracted in the margin) have been prepared with perfect correctness, except that the expenditure of the Government grant for roads should not be shown in the outlay under Section 25. The statements are fully and clearly explained in the report of Mr. Arundel, the Vice-President, who has also shown the reasons of the discrepancies between the present and former statements, and the Auditor's report. The differences are chiefly due to the exclusion of deposits.

RECEIPTS.			
	RS.	A.	P.
Current—			
Rate on Houses, Buildings, and Lands	13,532	1	10
Tolls.....	18,995	2	6
Tax on Carriages, &c.....	1,654	4	0
License fees	955	2	0
Fines, &c.....	2,540	4	0
	37,676	14	4
State contribution.....	11,724	4	8
Arrears—			
Rate on Houses, &c.....	150	2	4
Tax on Arts, &c.....	2	12	0
State contribution.....	1,320	9	4
	1,473	7	8
Other receipts.....	760	2	1
Balance brought forward	8,098	1	11
Total...	59,732	14	8

EXPENDITURE.			
	RS.	A.	P.
New Works.....	20,888	7	8
Repairs.....	2,701	15	5
Conservancy	13,030	10	3
Police.....	10,342	1	0
Establishment.....	3,163	9	4
	50,126	11	8
Purposes other than those specified in Section 25	1,771	2	4
Advances recoverable.....	752	5	5
	52,650	3	5
Balance carried forward.....	7,082	11	3
Total...	59,732	14	8

3. The Vice-President has correctly computed the State contribution. The Commissioners have drawn in excess Rupees 1,795-14-9, and are entitled to a Police refund of Rupees 752-5-5. The account may, therefore, be adjusted by a payment by them to Government of Rupees 1,043-9-4.

4. With reference to paragraph 8 of the Vice-President's letter, the Government doubt whether the fee of one anna per annum on pandals, which are old encroachments on the street, could legally be levied under the bye-law authorizing the imposition of a fee on temporary structures in the streets. The charge is really

a fee for the permission (requisite under Section 30) for the repair of these pandals; but the Government question the propriety of deriving a revenue from such permits, which ought to be given gratis, or not at all.

5. The results of the year, as recapitulated by the Vice-President in the last paragraph of his report, are highly satisfactory. The outlay on roads has been considerable, and is no doubt appreciated. With regard to the difficulty of disposing of street sweepings, the Government suggest to the Commissioners that they should try a cinerator, on the plan which has succeeded in Madras. The Officiating President of the Madras Municipal Commission will, doubtless, on being applied to, furnish information on the subject. The revision of the house assessment during the year was a useful measure; but, as a recent return shows that the average annual rental is only a fraction above Rupees 22, the new valuation certainly does not err in excess.

(True Extract.)

Chief Secretary.

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

Details of expenditure under heads incurred during the year ending 30th April 1870.

Metalling with laterite Roads nos 2 & 3 & Kamatshi jooier street and the main bazaar street 3 1/2 miles	15234	6	
Compensation for houses removed in widening Road no 23	534		
special establishment of masonry and coolies for spreading the laterite	1263	7	9
Tools and implements for use of the establishment	160	13	7
Brick metalling on 1 1/2 mile of road 1788-10			
Deduct fine on Contractor	1758	10	
Cost of carting and breaking up brick metal	180	1	4
69 ashpits	845	4	
Deduct fine on Contractor	90	4	
11 Culverts	955	13	
6 Sill bars	333		
a parapet wall along the Cammery bank in Cammery kerail Street	150		
	21128	7	8
Roads Establishment 2672			
Earthwork & materials 3 456 - 7 - 2	2628	7	7
Building parapet walls to and otherwise repairing 5 culverts	66	12	10
Repairs to ashpits	5	3	
Repairs to Municipal Cart	x1	8	
	2701	15	58
	0	7	5

New Works

Repairs

Govt. of 1870 Rs. 34,000.

PUBLIC.

To
THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
(Cannara),
&c., &c.

Dated November, 25th.

Recd.

Enc.

G. O., 25th November, 1870, No. 1531.

NOVEMBER
Nos. 139-140.

Passing orders on the attached Report and Statements of Receipts and Disbursements for 1869-70, submitted by the President in lieu of those reviewed in G. O., 2nd August last, No. 965.

36 carts for daily cleaning of Town	4800			
Deduct fines on Contractor	108 12	1,691	4	
36 sweepers one ^{to} each cart	2592			
Deduct fines	63 8	2528	8	
Establishment. Two nuisances Inspectors and 8 Peons	1469 14 10			
Deduct fines	13 8	1456	6	10
7 Latrine Carts	1254 4			
7 Jolies	732 3			
Deduct fines 18	714 3	1968	7	
Vaccinators pay		120		
Clearing of Tanks				
Pattamariculam	444 4 9			
Taikab Culam	240			
Ayo Culam	756 11 4			
Deduct sale proceeds of old pond round it	46 12	709 15 4		
Pidari Culam	547			
Dairagi Culam	251 9			
Compensation to owners of land, huts, and trees taken up in clearing Ayo Culam & Taikab Culam	91	2283	13	1
Cost of medicine bought during Cholera	15	15	1	
Establishment for distributing the medicine	8			
		13072	6	
Deduct sale proceeds of rubbish	41		11	9
		13030	10	3

Police

Total of monthly disbursements	9111-6			
Deduct refund Rs 467. 4		1344		
Deduct also excess pay- ment recoverable	752. 5. 5	1219. 9. 5	7891	12 7
Cost of a Police hospital	1945			
Deduct forfeited deposit of a Contractor	200	1745		
Hospital furniture &c	332-5-5			
" Medicines	292-15	625	4	5
Medical attendance		60	"	"
Blank for the Police station		20	"	"
		10342	1	

Police

Establishment

Managers	960			
1 st Clerk	299-2-6			
2 ^d "	283-8			
3 ^d "	180			
4 th "	180			
Shroff	180			
Cumans	60			
Accessories	114-1-2			
Bill Collectors	336-12-9			
3 Peons	216			
Masalsgi	60			
	2819-8-5			
Chimer	29			
	2790	8	5	

Carried forward.

Establishment Miscellaneous	Brought forward	2790	8	5
	Auditors Fee	150	"	"
	Office Contingent Charges	131	3	"
	Stationery	35	5	"
	Printing Charges	15	7	11
	Numbering street doors in the town	6	1	"
	Black for the Municipal Office	22	"	"
	3 Candle shades	13	"	"
		373	"	11
		3163	9	4
	Cost of subscription to Fort St. George Gazette - 3	20	"	"
	A flight of steps to edge of Kulam	420	"	"
	Do do Padari Kulam	230	"	"
	" wooden " "	284	"	"
	Surveyors	673	4	"
Purposes other than those specified in Section 25	Lance	349	10	10
	6 Water buckets for the fire Engine	68	11	4
	A set of surveying instruments	11	4	"
	Cost of money order permitting price of 262	262	"	"
	Carrying Company's charge for forwarding	2	8	"
	Cost of an Experimental telly for buyers	5	"	"
	Repairs of Municipal available market 11-7-6	6	3	8
	Deduct sale proceeds of old material 3	11	"	9
	Donation to Civil Dispensary	36	"	"
	Pay of mid wife employed in the town	25	7	9
	Raid for killing dogs	40	"	"
	Advance for killing monkeys	20	"	"
		1531	2	4
	Excess payment to Police recoverable	752	5	5
		2283	7	9

(signed) A. J. Stundel
Vice President
(True copy)

Glee Morris
President

154

B

Abstract of Charges under all heads incurred during the year ending 30th April 1869.

- 1 New Works and improvements
- 2 Repairs
- 3 Conservancy
- 4 Police
- 5 Establishment

6 Purposes other than those specified in Section 25

Balance carried forward - 30th April 1869.

No.	as	P
21125	7	8
2701	15	5
13080	10	3
10342	1	"
3163	9	4
50366	11	8
2283	7	9
52650	3	5
7082	11	3
59732	14	8

(signed) A. J. Stundel
Vice President

(True copy)

Glee Morris
President

C

Actual Receipts for the year ending
30th April 1870

<u>Current.</u>					
Ration houses and buildings,	14193-5 3				
Deduct refunds,	661. 3 5	1252	1	10	
		13532	1	10	
Tolls ———	18999-2 6				
* Add fine on Contractor ———	3 - - 19002-2. 6				
Deduct tolls paid for Conservancy carts ———	7 " "	18995	2	6	
Licenses for Carriages and animals ———		1654	4	"	
" Cart stands ———	43 - " "				
" Slaughter houses private ———	86 - " "				
" Dangerous and offensive trades ———	619 8 " "	748	8	"	
" Pandals & temporary structures ———		206	10	"	
" " ———	2315-2. 6				
Fines Magistrial ———	225 1 6	2540	4	"	
" Demand & Warrant fees ———		37676	14	4	
" State Contribution ———		11724	4	8	
		49401	3	"	
<u>Arrears.</u>					
Ration houses and buildings	150-2. 4				
Tax on professions ———	2 12 "				
State Contribution ———	1320-9. 4	1473	7	8	
<u>Other Receipts.</u>					
Rent of municipal vegetable market	113-10 - "				
Add portion of renter's deposit ———	42 12 " 156-6 - "				
Forfeited deposit for rent ———	17 8 "				
Forfeited deposit of vegetable market renter ———	" 4-2				
Sale proceeds of unredeemed property ———	" 3-9				
" " Cocoanuts ———	44-14-9				
" " avenue clippings ———	300-13-5				
Road cess ———		760	2	1	
Govt allotment for imperial Road Res. ———	240 - - -	51634	12	9	
Balance brought forward 1 st May 1869 ———		8098	1	11	
Comptroller ———	A J Truendel	59732	14	8	
9 th Sept. 1870.	Vice President.				

1974

D

Memorandum showing the balance to the credit of Deposit, and of the Municipal Fund for the year ending 30th April 1870.

Deposit.

Balance brought forward 1 st May 1869			
as per Auditor's report for 1868-69	4133	5	4
add receipts during the year 1869-70	5153	14	8
	9287	4	
Payments during 1869-70	5483	5	4
Amount forfeited and carried to credit of Municipal fund	260	4	
	5743	9	4
Balance of deposit carried forward 30 th April 1870	3543	10	8

Municipal Fund.

Balance brought forward 1 st May 1869	8098	1	11
Receipts 1869-70	51634	12	9
	59732	14	8
Expenditure 1869-70	52650	3	5
	7082	11	3
Balance carried forward 30 th April 1869			
Gross balance to credit of Municipal Fund and of Deposit vide Auditor's Report for 1869-70.	10626	5	11

A. J. Grundel
Vice President.

Combaconum
9th Sept 1870.

The Comptroller of the Treasury and the Secretary of the Treasury
 of Police have given account of Cambodian revenue in
 Police in the year ending 30th April 1870 submitted
 in accordance 30 of act X of 1865.

2144

Pay and Allowance for April 1869	770 38
" " May " "	682 53
" " June " "	704 97
" " July " "	730 " "
" " August " "	770 37
" " September " "	773 87
" " October " "	790 94
" " November " "	772 15 5
" " December " "	821 " "
" " January 1870	800 21
" " February " "	775 9 "
" " March " "	779 12 "

9110 14 "

Clothing and accoutrements 955 14 5

Contingencies at the rate of 5 per cent on
 the total amount of actual pay and

allowances 455 8 9

Total Sum 105226 14

Cash Police office }
 June 1st 1870 }
 Comptroller }

Amount
 Supd of Police }

in a letter

from

The President

Mr. G. Bonham

to

The Chief Secretary

to Government

Andras

dated 6th }
 up to 4th } October 1870
 and

42 148.

5 statements -

Public 17249/70.

Combacon Municipality
Statement showing the Receipts and Disbursements during the year 1869-70.

Items.	Amount.	Total.
Balance on the 1 st May 1869.		12231 7 3
Carriages and animals.	1654 4 "	
Cart-stand.	43 " "	
Dangerous and Offensive Trades.	619 8 "	
Slaughter Houses.	86 " "	
Fines.	2896 " "	
House Tax.	14343 7 7	
Vegetable stall.	113 10 "	
Pandol Fee.	206 10 "	
Tolls.	18999 2 6	
Inspector.	56 12 "	
Sale proceeds of clippings of avenue trees.	44 14 9	
Government Contribution	13044 14 "	
Road exp.	300 13 5	
Miscellaneous.	" 10 6	
Maintenance of Roads.	240 " "	
Professional Tax.	2 12 "	
Deposit.	5153 14 8	
Sale proceeds of rubbish.	41 11 9	
Police refunds.	467 4 "	
Sale proceeds of unreclaimed property.	" 42 58315 9 4	
	<u>70547 " 7</u>	

Items.	Amount.
Establishment.	2969 8 5
Conservancy.	8981 14 10
Roads.	21513 1 10
Latrines.	1986 7
Police.	9713 1
Police Hospital.	103 10
Contingent.	131 3
Miscellaneous.	785 10
Ash-pits	850 7
New works.	2611 13
Deposit.	5483 5
Stock.	469 1
Killing dogs.	40 " "
Inspector.	2942 13 6
Repairs.	216 12 10
Miscellaneous works.	425 " "
Stationery	35 5 "
Pemissions.	661 3 5
	<u>59920 10</u>
	<u>10626 5 6</u>
	<u>70547 " 7</u>

Balance on the 1st May 1870.

by a patanj
28th May 1870

E. G. Pickels
Auditor

Comparative Statement shewing the actual Collections for years 1868-69 & 1869-70

Items	1868-69			1869-70			Increase			Decrease		
House tax	10641	6	10	14343	7	7	3702	-	9	-	-	-
Arts and Trades	2495	8	-	2	12	-	-	-	-	2492	12	-
Tolls	13615	6	8	15999	2	6	5383	11	10	-	-	-
Common carts	623	4	-	-	-	-	-	-	-	623	4	-
Carriages & animals	1364	4	-	1654	4	-	290	-	-	-	-	-
Cart stand	28	-	-	43	-	-	15	-	-	-	-	-
Dangerous & offensive trade	241	8	-	619	8	-	378	-	-	-	-	-
Slaughter house	62	-	-	56	-	-	24	-	-	-	-	-
Vegetable stall	80	-	-	113	10	-	33	10	-	-	-	-
Fines	1166	5	-	2896	-	-	1729	11	-	-	-	-
Road Cess	307	-	10	306	13	8	-	-	-	6	-	-
Cattle Pound Fund	281	10	5	-	-	-	-	-	-	281	-	-
Sale of rubbish	6	3	4	41	11	9	35	8	5	-	-	-
Sale of unredeemed property	4	-	-	-	4	2	-	-	-	3	10	-
Miscellaneous	1	5	-	-	10	6	-	-	-	-	11	6
Government Contribution	1163	12	10	18044	14	-	1881	1	2	-	-	-
Pandal fee	-	-	-	206	10	-	206	10	-	-	-	-
Maintenance of Roads	-	-	-	240	-	-	240	-	-	-	-	-
Police Refunds	-	-	-	467	4	-	467	4	-	-	-	-
Sale of avenue trees	-	-	-	44	14	9	44	14	9	-	-	-
Suspense	-	-	-	56	12	-	56	12	-	-	-	-
Deposit	4503	5	4	5153	14	8	650	9	4	-	-	-
	46585	-	3	58315	9	4	15138	83	34	-	-	-
Net increase Rs 11,730-7-												

Negapatam

G. Pickers

Cottacherry Municipality 7
Comparative statement showing the
actual expenditure for 1868-69 & 1869-70.

Items	1868-69		1869-70		Increase		Decrease	
new works & improvements	9,587	4 5	4,033	7 "	" "	" "	5,553	13 8
Repairs	4,287	12 10	2,158	4 8	1,729	3 10	" "	" "
Conservancy	10,346	7 1	10,968	5 10	621	14 9	" "	" "
Police	11,214	" "	9,713	" 2	" "	" "	1,500	15 10
Supervision & management	3,267	5 11	2,969	8 5	" "	" "	297	13 6
Other items								
Expenditure including deposits refunded	1,208	5 1	10,652	4 7	9,443	15 6	" "	" "
Total	39,911	3 7	59,920	10 8	27,362	2 1	7,352	11 "
				Net increase		20,009		7 1

Megapattam
28th May 1870

E. G. Pickers
Auditor

...⁵...
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The President

Comptroller Municipality

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were produced and checked
item for item, and were
found to correspond with
the entries in the Cash
book.

3. The verification
of the Cash balance in Treasury ^{as per} 10,485-1-4
was made by a statement Cash in office
from the City of London, as per Cash book 141-4 7
where the deposit accounts
of the Municipality are
retained: this sum in-
cludes security money
to the extent of Pounds
5,153-14-8 held by the
Municipality as a guarantee
for the good faith
of certain of its con-
tractors.

4. The demand
for the year under

audit was fixed at
£36,550-0-0 and the
Government Contr-
bution at £12,183-0-0
making a total of
£48,733-0-0
The gross revenue
for the year 1870-71
was £40,000-0-0
out of this however, £12,183-0-0 was the
balance from last
year and £10-0-0
are now collected
the actual collections
appertaining to the
year under review
were £58,166-6-9
The expenditure
during the year was
£59,920-10-8 thus

Leaving a balance of
No 10,626-5-11.

70,547-11-7

59,920-10-8

10,626-5-11

7. The Statement
appended affords full
information in detail
and is as useful as
exhibiting the increase
and decrease on the
Collection and expen-
diture for the year under
audit as compared
with the previous year
(1868-1869).

The Books and
vouchers have been
kept with much
accuracy and care,
tho at the same time
I cannot but draw

3571
attention to the practice
of making vouchers,
on a single sheet of
paper, ~~to the duty of~~
two, three and sometimes
four vouchers, in sup-
of as many separate
and distinct entries
of expenditure in the
Cash Book, it is
true the saving is paid
to one man and is
doubtless a saving in
paper, but, when the
items of expenditure
embrace the construction
of two or three different
works, as they do, each
voucher should be
distinct and complete

in itself - and the course
now pursued is, to
say the least of it,
note business like,
and likely to com-
plicate the accounts.

9. A copy of this
report has, as requested,
been this day submitted
to the Vice-President
at Combaconum.

I have the honor to be

Dear Sir

Your most Obedt Servant

E. G. Pickens

Auditor

1870 3974
The Department
Nov. 25 - Nov 7/70
The President
Municipal Commission
Combaracum
The Chief Secretary
to Government
Madras

Dated 6th
 Despatch 9th } October 1870
 Received 11th
 No 1722. No 148
 Enclosures. 2. ✓
 Submits a fresh report
 from the Vice President of
 Combaconam, on the working
 of Act X of 1865 (Madras)
 for the year ending 30 April
 1870. H. W. H.

22/11-
1224

[illegible]

Report drove the
electrical & chemical business
the demand for chemicals
near immortality
The Public 1790 off for

3

Dated 20th June 1870
 Dear Sir,
 Enclosed is
 report on the
 audit of the Com-
 mune's business
 last account, &
 the year 1869-70
 with three (3) enclos-
 ures.

4th 13

Public Department

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the
President Municipal Commission
Combaconum.

(Here enters 6th October 1870 N^o 1448)

Order thereon, 25th November 1870. N^o 1531.

With the foregoing letter
the President of the Municipal Com-
mission, Combaconum, submits
a revised report and statements
of receipts and disbursements for
the year 1869-70, in lieu of those
received in G. O. 2nd August 1870
N^o 965.

J. D. S.

2 The new statements
(abstracted in the margin) have
been prepared with perfect cor-
rectness, except that the expenditure
of the Government grant for roads
should not be shown in the
outlay

outlay under Section 25. The State
 ments are fully and clearly set
 forth in the report of Mr.
 Arundel, the Vice President,
 who has also shown the rea-
 sons of the discrepancies be-
 tween the present and former
 statements, and the Auditor's
 report. The differences are
 chiefly due to the exclusion of
 deposits.

3 The Vice President has
 correctly computed the State con-
 tribution. The Commissioners
 have drawn in excess Rspees
 1,795-14-9 and are entitled to
 a police refund of Rs 752-5-5.
 The account may therefore be
 adjusted by a payment by
 them to Government of Rspees
 1,043-9-4.

4 With reference to para-
 graph 8 of the Vice President's
 letter the Government doubt
 whether

Receipts

Current

Rate on houses buildings and lands	13,832-1-10.
Rate on houses	18,998-2-6
Rate on carriages	1,654-4-0.
Licenses fees	955-2-0.
Fines	2,540-4-0.
	37,979-14-14
State Contribution	11,724-4-8.

Arrears

Rate on houses	150-2-4.
Rate on acts	2-12-0.
State Contribution	1320-9-4.
Other receipts	1,448-7-8.
Balance brought forward	460-2-1.
	8,098-1-11.
	50,732-14-8.

Expenditure

New Works	20,888-7-8.
Repairs	2,701-16-3.
Conservancy	13,030-10-3.
Police	10,342-1-0.
Establishments	3,163-9-4.
	50,126-11-8.
Purposes other than those specified in Section 25	1,741-2-4.
Advances recoverable	752-5-5.
	52,650-3-3.
Balance carried forward	4082-11-3.
	50,732-14-8.

whether the fee of one anna per
 annum on pandals which are
 old encroachments on the street,
 could legally be levied under the
 bye law authorizing the imposition
 of a fee on temporary structures
 in the streets. The charge is really
 a fee for the permission (requir-
 ing under Sec. 30) for the repair
 of these pandals, but
 the Government question the
 propriety of deriving a revenue
 from such permits, which ought
 to be given gratis or not at all.

5 The results of the year
 recapitulated by the Vice Presi-
 dent in the last paragraph
 of his report, are highly satis-
 factory. The outlay on roads
 has been considerable and is
 no doubt appreciated. With
 regard to the difficulty of dis-
 posing of street sweepings
 the Government suggest to
 the

4578

the Commissioners that they
should try a Censor, on the
plan which has succeeded
in Madras. The ^{Officer} President of
the Madras Municipal Com-
mission will, doubtless, on
being applied to, furnish inform-
ation on the subject. The re-
vision of the house assess-
ment during the year was
a useful measure, but as a
receipt return ^{shows} that the
average annual rental is only
a fraction above Paper 27,
the new valuation certainly
does not err in excess. —

6. The President will ex-
pedite the submission of the
report regarding the other
Municipalities in Tanjore —
indicated as necessary in G.O.
2^d August 1870 No. 65. —

HE

ML

1 To the Presd. M. C. Combramun
1 Board of Revenue
1 Sanitary Commissioner
2 Inspector General of Police
1 Public Works Dept.
2 Municipal Council

dispt 3/12

6/11/70

Out. of 1870 } Mads.

Billie

To

The Rev. Mr. James?
London

two

Dated Nov. 25. }
Recd. 1870, No. 531

Nos. 139, 40

Having order on the period
in London of the 12th of 1870
and the business of the 1870-71
submitted by the Rev. Mr. James
of the Rev. Mr. James in
and the 1870-71