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# MADRAS RECORD OFFICE.

Government of Madras.

*Public*

DEPARTMENT.

G.O. No.

1593

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21-10-1871.

Not to be folded or roughly handled

Proceedings of the Madras Government, Public Department,  
21st October 1871.

No. 106. Read the following letter from W. M. CADELL, Esq., President of the Municipal Commission, Combaconum, to the Chief Secretary to Government, Fort St. George, dated Vallam, 20th September 1871, No. 223 :—

I have the honour to forward the report of the Vice-President on the working of the Municipal Act of 1865 (Madras), in the Municipal Town of Combaconum, during the year ending 30th April 1871, together with the prescribed statements of receipts and expenditure, the accounts furnished by the Superintendent of Police, and a memorandum exhibiting the particulars of the deposit account.

2. The accounts of the Municipality were audited by Mr. Nice, of the Store Department, Great Southern of India Railway, whose report on the subject is also herein enclosed.

3. In the Statement A., the following items ought, in my opinion, in accordance with the Order\* of Government, to be transferred from the respective heads of " New Works," " Repairs," and " Conservancy," to that of " Works other than those specified in Section 25 " :—

| New Works.                                                             |     |    |    |
|------------------------------------------------------------------------|-----|----|----|
|                                                                        | RS. | A. | P. |
| Parapet wall along the Cauvery bank in Kavarikarai street ...          | 180 | 0  | 0  |
| Parapet wall to Teppurumal Channel ...                                 | 29  | 13 | 0  |
| Do. to a well near Latrine No. 1 ...                                   | 11  | 5  | 6  |
| Sinking a well on the Cauvery bank ...                                 | 160 | 0  | 0  |
| Supply sluice to Teykal tank ...                                       | 165 | 4  | 6  |
| Do. to Mamaga tank ...                                                 | 140 | 0  | 0  |
| Apron wall to Kangiancolum tank ...                                    | 120 | 0  | 0  |
| Railing a channel in No. 2 roadside, east of Ayecolum cholera shed ... | 80  | 0  | 0  |
| Total ...                                                              | 886 | 7  | 0  |
| Repairs.                                                               |     |    |    |
| Surplus sluice to Teykal tank ...                                      | 61  | 12 | 0  |
| Repair of Cauvery steps ...                                            | 92  | 8  | 0  |
| Total ...                                                              | 154 | 4  | 0  |
| Conservancy.                                                           |     |    |    |
| Fencing Vanathirak tank, Teykal tank, and Iyenkolam tank ...           | 219 | 8  | 0  |
| Iron grating at the head of supply sluice to Pottamarai tank ...       | 4   | 4  | 9  |
| Total ...                                                              | 223 | 12 | 9  |

4. These alterations being made the Abstract Statement B. will stand as follows :—

|                                                    | RS.    | A. | P. |
|----------------------------------------------------|--------|----|----|
| New Works ...                                      | 16,392 | 7  | 10 |
| Repairs ...                                        | 3,316  | 5  | 4  |
| Conservancy ...                                    | 9,283  | 15 | 11 |
| Establishment ...                                  | 3,012  | 1  | 0  |
| Police ...                                         | 9,540  | 12 | 0  |
| Works other than those specified in Section 25 ... | 4,952  | 3  | 8  |
| Total ...                                          | 46,497 | 13 | 9  |

21st October 1871.

5. From the two bills submitted by the Superintendent of Police (herein enclosed), it will be seen that the Police payments for the thirteen months comprising the whole of the municipal year under report, as well as the last month of the year preceding, have now to be adjusted. This confusion has been caused by the irregular practice which appears to have grown up in this Municipality, as well as in the other Municipalities of this district, of paying the instalment due to Government for each month on account of the Police in the succeeding month, and *not* in the same month *in advance* as required by the Act; so that, in the previous years, the Police payments have all along been adjusted for the eleven months of the current year with the last month for the year preceding. In the year now under reference, however, the instalment due for the last month (April 1871) having been made in advance in the same month, the payments for the thirteen months have to be adjusted in the accounts appertaining to it.

6. Rupees 9,111-6-0 were paid by the Commissioners to Government on account of the Police, in thirteen equal instalments, *within* the year as above shown. The sum actually expended by the Superintendent of Police for the thirteen months is, as per bills enclosed, Rupees 11,510-1-9. This amount, it will be seen, differs from that (*viz.*, Rupees 11,432-11-3,) mentioned in the Vice-President's report, and this is because the latter was based on an erroneous statement at first submitted by the Superintendent of Police. Three-fourths of the actual Police expenditure, *viz.*, Rupees 8,632-9-4, is the sum payable by the Commissioners to Government; as they have, however, paid Rupees 9,111-6-0, they are entitled to a refund of Rupees 478-12-8.

7. One-third of the current receipts from sources authorized by the Act is (*vide* Statement C.) Rupees 11,413-1-7, and including the full actual cost of the Police, one-fourth of the expenditure on purposes specified in Section 25, Rupees 10,878-12-0. The latter sum is, therefore, the Government contribution due to the Commissioners for the year. The Commissioners have received in cash Rupees 10,752-13-7, and by way of set-off on the Police expenditure Rupees 2,877-8-5, making a total of Rupees 13,630-6-0. The Commissioners have, therefore, now to refund to Government Rupees 2,751-10-0, or setting off against this the sum of Rupees 478-12-8 payable by Government, as mentioned in the preceding paragraph, Rupees 2,272-13-4.

8. I agree with the Commissioners in thinking that the working of the Municipal Act during the year, in the town of Combaconum, has been decidedly satisfactory.

9. I have been myself also much gratified to see the improvement in the roads within the limits of the Municipality; the up-keep of these, owing to the distance from which the material has to be brought, is necessarily heavy, but when the projected line of railway to Combaconum is carried out the expenditure on this account will be much reduced, and the Commissioners will thus be able to keep up in good order a larger extent of mileage.

From the Vice-President of the Municipal Commission, Combaconum, to the President of the Municipal Commission, Combaconum, dated 21st June 1871, No. 25.

I have the honour to forward the annual statements of receipts and expenditure, together with report of this Municipality, for the year 1870-71.

21st October 1871.

1. The actual receipts, as shown in Statement C., amounted to Rupees 46,994-6-3, adding to this the balance, Rupees 7,082-11-3, brought forward from the previous year's account, makes the gross total receipts Rupees 54,077-1-6; the actual receipts being less by Rupees 4,640-6-6 than that of the previous year's income, owing probably to the falling off in tolls and reduction on appeals in house-tax.

2. Out of the above sum of Rupees 54,077-1-6, the Commissioners have expended Rupees 46,497-13-5 as detailed in Statement A., leaving a balance of Rupees 7,579-3-9 carried to the credit of the following year.

3. **RECEIPTS—TOLLS.**—Under this head a sum of Rupees 15,599-2-8 was realized, and adding to it a fine of Rupees 36 levied on contractors for delay in payment of monthly instalments, makes the sum total Rupees 15,635-2-8, an increase of Rupees 385-2-8 on the estimated receipts. This was owing to the latter two months (March and April) being put up to auction, as in these months the harvesting takes place when a large number of carts enter the town than at any other period of the year. Moreover, the contractors appeared to have been at variance with one another, and the gates were all bid for and taken up by one of them, and I have no doubt with little or no benefit to himself. The large difference, however, between this amount and the collections in 1869-70 has been already explained by Mr. Arundel in the previous year's report.

4. **HOUSE-TAX.**—The total gross receipts amounted to Rupees 13,388-8-1, against Rupees 14,343-7-7 in 1869-70. The actual current collections was Rupees 13,383-15-8, while the total current demand for the year was Rupees 13,450-14-5, thus leaving a balance of Rupees 66-14-9. Of this balance, bills to the amount of Rupees 33-6-11 were cancelled, and a balance of Rupees 33-7-10 was carried over for the next year. Against these collections must be set off the sum of Rupees 184-2-7 refunded under the head of "Appeals" after the examination of the premises by the Divisional Commissioners. The net sum collected under this head, amounting to Rupees 13,199-13-1 for the current year, shows a decrease of Rupees 200-2-11 on the estimated amount, and Rupees 332-4-9 on the collections of the previous year; this falling off was due to the reductions on appeals which were heard and disposed of. Out of the arrears of the previous year, amounting to Rupees 21-14-9, the sum of Rupees 4-8-5 was collected, and the remainder struck off as irrecoverable.

5. **POLICE REFUNDS.**—A sum of Rupees 752-5-5, overdrawn by the Police during the previous year 1869-70, was refunded to the Municipality by Government.

6. Licenses for carriages and animals realized Rupees 1,556-8-0, being Rupees 43-8-0 less than the estimate, and Rupees 97-12-0 less than in the previous year.

7. License for cart-stands, private slaughter-houses, and dangerous and offensive trades yielded a sum of Rupees 733-8-0, the estimate being Rupees 710. The amount realized is less by Rupees 15 on the previous year's collection.

8. Fees on pandals and temporary structures realized Rupees 437-11-1, being in excess of the estimate by Rupees 237-11-1. A fee of one anna was collected for repair of temporary erections on pavements in accordance with Government Order, No. 1412, dated 2nd November 1870, which was in force until the receipt of the subsequent Proceedings of Government, dated 25th November 1870, No. 1531. The collections from this source amounted to Rupees 60-12-0. Licenses were issued in 355 such cases. The balance of collection under this head was derived from temporary structures such as marriage pandals, &c., occupying a portion of roadway; the fees on these are fixed at one pie per foot and annas three per diem.

9. **FINES—MAGISTERIAL.**—This amounts to Rupees 2,580-10-0, levied for breaches of the Act and Bye-laws. Warrant fees amount to Rupees 96.

10. **MISCELLANEOUS RECEIPTS.**—The total of these amounts to Rupees 1,245-6-0, inclusive of the Government grant of Rupees 240 on account of Imperial Road. Cattle Pound Fund is the largest item under this head, *viz.*, Rupees 546-0-7. Vegetable stall yielded a rent of Rupees 122, inclusive of a fine of Rupee 1 forfeited by defaulting contractor. An advance of Rupees 20 was made for destroying monkeys in 1869-70, which remained unexpended, and was returned in the beginning of May of the current year.

11. **STATE CONTRIBUTION.**—See paragraph 22.

21st October 1871.

12. **BALANCE.**—The balance of Rupees 7,082-11-3, exclusive of deposits, amounting to Rupees 3,543-10-8, was brought over from the previous year; both together make the gross total of Rupees 10,626-5-11 as remaining on the 1st May 1870.

13. **EXPENDITURE.**—The expenditure for the year amounted to Rupees 46,497-13-9, exclusive of the balance of Rupees 7,579-3-9 carried forward. The expenditure is less than the estimate by Rupees 3,182-2-3. The items of distribution set down in the estimate were nominal, and a saving is shown under some of the headings as "New Works," "Repairs," and "Conservancy," while the expenditure under some of the others is in excess.

14. **NEW WORKS AND IMPROVEMENTS.**—A gross total of Rupees 17,388-14-10 was expended under this head; against this must be set off Rupees 110, leaving a net sum of Rupees 17,278-14-10, the actual expenditure. The sum set off was from advances recovered on works. A little over two miles of road was gravelled during the year. A special establishment of coolies and a maistry was retained for spreading the laterite on one of the roads at a cost of Rupees 370-6-2, while the other road was let out on contract for the sum of Rupees 290-12-0. Tools and implements were also purchased for these works at a cost of Rupees 61-13-8. Brick-jelly, amounting to Rupees 56-4-0, was purchased for forming a foundation on the roads for the laterite. Eleven new culverts were built across the principal streets and main roads in various parts of the town, and also some of the old ones were extended and improved at a net cost of Rupees 1,952-5-1. One toll-bar was prepared for erection at No. 4 Toll-gate at a cost of Rupees 55. One well was sunk on the Cauvery bank near the Court-houses for the convenience of the people during the hot season when the Cauvery bed is dry. The cost was Rupees 160.

**MUNICIPAL OFFICE.**—The amount set down in the estimate for Municipal Office was Rupees 3,700, and Government in their Proceedings, No. 429, of 12th April 1870, recommended a reduction; but it was found impossible to erect one under Rupees 4,000, which sum was sanctioned by the Commissioners, and out of which only Rupees 1,844-5-9 were expended, inclusive of the payment for the site, the building being in course of erection at the close of the year. Bazaar drain was only partly carried out at a cost of Rupees 550 for the draining away of the surface water, as after heavy showers of rain large quantities of water generally collected on the road, and there was no other way of letting it off except by the construction of the surface drain. The delay in not carrying out the whole of the work was consequent on the objections of the people to allow the pavements to be removed so as to carry the drain as straight as possible, and to prevent its encroaching on the road. The site for a latrine was purchased for Rupees 61 inclusive of cost of stamp paper for sale bond. Some other minor works were carried out under this head, such as supply sluices to tanks; parapet walls on Cauvery bank and on Tepemmanullur channel, and to a well near Latrine No. 1; road dams and an apron wall to Kangian tank. These works were considered necessary, some to prevent accidents, while others were intended to prevent the cutting up of roads during heavy rains.

15. **REPAIRS.**—Under this head a sum of Rupees 3,720-11-7 was expended, out of which must be deducted the set-off against fines, &c., and Government grant for Imperial road, amounting to Rupees 250-2-3, leaving a balance of Rupees 3,470-9-4, the actual cost on this account. The establishment consisted of an overseer on Rupees 50, a maistry on Rupees 15, and seldom above thirty coolies a month were retained for the general repairs of the roads and streets, and clearing of drains, &c. This establishment cost Rupees 2,178-14-10, and the supply of materials, Rupees 10-2-0; metalling one of the roads with brick-jelly, Rupees 200. Tunnels in different parts of the town, ash-pits, and seven latrines were repaired at a total cost of Rupees 99-0-6. 240 cubic yards of laterite was purchased at Rupees 993 for repairs of  $3\frac{1}{2}$  miles of gravelled road. One surplus sluice to Tykal tank was erected at a cost of Rupees 61-12-0; carting sand for roads Rupees 36-12-0; repair of municipal cart used by the maistry, Rupees 13-8-0; repair to one of the steps in Cauvery bank, Rupees 92-8-0; and compensation to owner for the removal of a pavement and a verandah for improvement of road, Rupees 25. The appointment of the overseer, with two permanent and two temporary lascars, was after the death of the maistry in the month of July 1870, as it was deemed necessary by the Commissioners to take levels of the town for the construction of

21st October 1871.

drains. In the previous year a similar establishment was retained, although not permanently, for making a plan of the town.

16. **CONSERVANCY.**—The total cost under this head, amounting to Rupees 10,290-11-8, against which must be set off the fines on establishment and contractors, &c., amounting to Rupees 782-15-0, leaving a balance of Rupees 9,507-12-8, the actual cost under this item. Two Nuisance Inspectors were employed at Rupees 45 each monthly, inclusive of Rupees 15 horse allowance, with eight peons under them at Rupees 6 each. Thirty-six scavenging carts supplied on contract for the daily removal of rubbish from streets. Their cost was Rupees 4,129, against which must be set off Rupees 391 on account of fines on the contractor for failing to supply good bullocks and not sending the full number of carts. For these carts the contractor also furnished thirty-six sweepers, at a cost of Rupees 2,206-5-9, against which must be set off the fines imposed, amounting to Rupees 310-12-0, for absence or failure in clearing away the rubbish from streets. One watchman, at Rupees 4 per mensem, was employed on the Aye tank to prevent people from fouling the water, as it is reserved for drinking purposes. A shed was also erected for him at a cost of Rupees 8. Three latrine carts, at Rupees 15-4-0 each, and seven toties on Rupees 9 per month attached to the seven latrines cost Rupees 1,365-11-6, against which must be set off the fines amounting to Rupees 38-8-0. Two tanks were cleaned out and deepened at a cost of Rupees 375, and three tanks on roadside were fenced at a cost of Rupees 219-8-0, as they were in a dangerous state, and to prevent accidents the fencing was deemed necessary. An iron grating, at a cost of Rupees 4-4-9, was fixed at the head of supply sluice to one of the tanks to prevent the drain which is small and covered in nearly the whole extent from getting clogged up with rubbish. One night-soil cart was made at a cost of Rupees 65, and three more were in course of construction at the end of the year, for which the sum of Rupees 60 was advanced, making the total Rupees 125, and Annas 8 on account of stamp paper for writing contract. These carts are on an improved principle, and have only one bullock attached. They are intended to replace the old latrine carts. One vaccinator was employed on a salary of Rupees 10 per mensem, and two vaccination lancets purchased from Messrs. Norton and Co. at a cost of Rupees 3-2-0, inclusive of cost of money order in remitting the amount. In the months of December and January, a few cases of cholera occurred in the town, when medicines were purchased, at a cost of Rupees 11, for distribution to those applying for them.

17. **POLICE—MAINTENANCE, &c.**—Under this head the Commissioners have disbursed a net sum of Rupees 9,111-6-0. The amount directly paid by Government was Rupees 3,037-2-0; hence the total sum disbursed to the head of "Police" was Rupees 12,148-8-0. But the bill of Superintendent of Police shows the actual cost of the Police during the year 1870-71 to be Rupees 11,432-11-3. One-fourth of this, Rupees 2,858-2-10, is the amount which should have been paid directly by Government, and the difference between this and Rupees 3,037-2-0, the amount actually paid, viz., Rupees 178-15-2, must be regarded as a payment to Government in excess recoverable. Similarly the amount which should have been paid by the Commissioners is three-fourths of the Superintendent's bill, Rupees 8,574-8-5; and the difference between this and Rupees 9,111-6-0, the net sum actually paid, is Rupees 536-13-7, which must be regarded as a payment in excess by Commissioners recoverable. The sum of Rupees 8,574-8-5 is, therefore, entered as an actual expenditure under the head of "Police;" and the balance recoverable, Rupees 536-13-7, is carried over to the head of "Purposes other than those specified in Section 25." The establishment and maintenance of Police Hospital cost Rupees 390, inclusive of medical attendance; against this must be set off Annas 12, a fine levied on the sweeper for neglect of duty.

18. Establishment proper for the supervision and management was maintained at a cost of Rupees 2,491-4-6, against which must be set off a sum of Rupees 9-7-6, fines levied on account of neglect, &c.

19. **ESTABLISHMENT—MISCELLANEOUS.**—The Auditor's fee of Rupees 150 and other minor charges are included under this head; one dozen chairs were purchased at a cost of Rupees 54 (the old ones being broken and unfit for use), and a metallic measuring-tape at Rupees 11-8-0; the total charges being Rupees 530-4-0.

*Proceedings of the Madras Government, Public Department,  
21st October 1871.*

20. **PURPOSES OTHER THAN THOSE SPECIFIED IN SECTION 25.**—The largest item included under this head is the refund of Government contribution, Rupees 1,795-14-9; the next large item being the purchase of forty lamp-posts and fifty wall brackets, lanterns, and burners, &c. The total cost for these amount to Rupees 1,326-4-0. The lamp-posts and brackets were cast at the Foundry in Madras by Mr. DeClossets, and the cost of each, respectively, was Rupees 18-4-0, exclusive of the cost of cart-hire in bringing them up here. The donation of Rupees 36 to the Civil Dispensary was nothing more than a refund of the assessment on the hospital and buildings attached. A native midwife, trained at Manargudi, is still retained on a salary of Rupees 10 per mensem; her services are appreciated by the townspeople. The total cost under this head amounted to Rupees 4,224-9-6, inclusive of Rupees 536-13-7, excess payment to Police recoverable.

21. **BALANCE.**—The sum of Rupees 7,579-3-9 was carried forward as a balance, exclusive of a balance under the head of "Deposits," which amounts to Rupees 4,955. The gross total of both makes the balance Rupees 12,534-3-9.

22. **STATE CONTRIBUTION.**—The total amount contributed directly by Government to the Municipal Fund was Rupees 10,752-13-7. In addition to this, Government paid Rupees 2,858-2-10 directly towards the maintenance of Police, not reckoning an additional payment of Rupees 178-15-2, an advance recoverable. The expenditure under Section 25 is Rupees 42,273-4-3, to which must be added Rupees 2,858-2-10, the current sum paid directly to the Police, making the total Rupees 45,131-7-1. One-fourth of this is Rupees 11,282-13-9. The current independent receipts amounted to Rupees 34,239-4-10, and one-third of this is Rupees 11,413-1-7; this being greater than one-fourth of expenditure, the former (Rupees 11,282-13-9) is to be regarded as the Government contribution; deducting from this sum Rupees 2,858-2-10, directly paid to Police, a balance of Rupees 8,424-10-11 is left payable directly to the Municipal Fund; but the current payment was Rupees 10,752-13-7. The difference between this and Rupees 8,424-10-11, amounting to Rupees 2,328-2-8, must be refunded to Government by the Commissioners.

23. **DEPOSIT.**—The information under this head is shown in the Statement D. The balance brought forward at the beginning of the year amounted to Rupees 3,543-10-8. The receipts during the year were Rupees 4,252-8-0, making a total of Rupees 7,796-2-8, out of which sum Rupees 2,841-2-8 was refunded during the year, leaving a balance of Rupees 4,955.

24. **GENERAL OBSERVATIONS.**—There was no difficulty in the collection of rates and taxes; these were effected in good time, and only a small balance left of Rupees 33-7-10 in arrears; 3,272 distress warrants were issued, and in all but two cases the money was recovered without attachment of property, and even in the two cases where the property was attached the parties paid the money before the sale. The attention of the Commissioners were devoted principally to improvements in roads, and within the past two or three years nearly six miles of gravelled road have been completed at a considerable cost, owing to the laterite having to be brought from Tanjore. Several other improvements were also made in the roads, such as widening and improving the old culverts, some of which were very narrow; fencing of tanks bordering on roadside and in a dangerous state; these not only serve as protection, but add to the improvement in general appearance of the town. The sums set down in the estimate for cleaning and improving, &c., of a couple of tanks were unexpended, owing to their not being sufficiently dry to enable the Commissioners to carry out the work. Some trees have also been planted along the jail road so as to form a good avenue. The streets are regularly cleaned out twice daily, and large quantities of rubbish carted away partly outside the town to fields where it was required, and partly in town to fill up ditches in gardens; the latter is allowed under certain conditions that the owner covers it over at once with earth of not less than 1½ to two feet in depth. There are only seven latrines in use, and these are scattered about the town, several more are required to be built; but there is always a difficulty in procuring the sites for these. A site for one has been purchased, and it is hoped the latrine will be completed in the next year. There were twenty fatal cases of cholera occurred in the town, much less than in the previous year when 130 cases were reported. Of these twenty cases the largest

*Proceedings of the Madras Government, Public Department,  
21st October 1871.*

number (sixteen) occurred in the months of December 1870 and January 1871. The registrations were kept up by the Divisional Conservancy Peons, and little dependance can be placed on it for any correct comparison with the previous years. Medicines were purchased and distributed to a few of the Divisional Commissioners and to the Police Station. The people were warned both by beat of tom-tom and notices posted in conspicuous places to apply for medicines on the occurrence of a case. The Act on the whole can be said to have worked some benefit in the town of Combaconum, although, perhaps, not quite appreciated by the people. The Act is generally considered unpopular, and it is thought will continue so amongst the uneducated, but I believe that not a few, even of the educated or those considered so, have a greater prejudice to it.

25. In conclusion I would beg to offer some explanation on the points remarked on by the Auditor—

(1.) The difference between the amount assessed and that collected can only be explained in this way, that is, the clerks, I suppose, entered the assessment in the registers, and in making out the bills did not refer to that, but calculated the amounts over again.

(2.) With reference to the irregularities in obtaining proper vouchers, I beg to state that the sudden death of the maistry at the beginning of the year, who had received large advance for works, was the cause of it. Mr. Arundel's memorandum, a copy of which was taken by the Auditor, will, I presume, be sent with his report. Most of the transactions which occurred in the beginning of the year was during the time of the late manager who was compelled to resign for these and other irregularities. The vaccination lancets were purchased from Messrs. Norton and Co., who called for the amount, Rupees 3. Their letter has been filed, but not accepted as a voucher. In remitting the amount, an acknowledgment was requested but not received. The amounts remitted to the Deputy Collector, Tanjore, on his application, on account of postage stamps supplied to the President and for printing charges, no acknowledgment was received. Rupees 100 were advanced to a contractor for making lanterns, and no receipt was taken from him by a misjudgment of the manager, I believe, as he thought the contract itself a sufficient voucher.

With reference to the Rupees 11-8-0 paid for a metallic measuring tape of 100 feet, which the Auditor considers an extraordinary price, I beg to say that it was purchased from a shop-keeper here, who probably profited by the sale; but, in September 1867, a similar tape was procured from Messrs. Higginbotham and Co., Madras, and the charges were as follow:—

|                         | Rs. | A. | P. |
|-------------------------|-----|----|----|
| Metallic tape, 100 feet | 12  | 0  | 0  |
| Packing charges         | 0   | 4  | 0  |
| Postage                 | 0   | 12 | 0  |
| Total                   | 13  | 0  | 0  |

I further beg to state that the delay in submitting this report was owing to my not being able to command sufficient time, as my dresser was removed, and the whole work of the hospital devolved on me.

From Mr. W. NICE, Auditor of Municipal Accounts, Combaconum, to the President of the Municipal Commission, Combaconum, dated Combaconum, 10th June 1871.

I have the honour to submit the result of my audit of the Combaconum Municipal Accounts.

I went carefully over the several registers, such as house-tax, horses, carriage, and dogs, dangerous and offensive trades, temporary erections, and miscellaneous items. I then saw that the collections under these heads were brought to account in the cash-book, and thence posted to the journal, and finally to the ledger. I next checked the vouchers in support of expenditure, and saw that the amounts disbursed were brought to account.

*Proceedings of the Madras Government, Public Department,*  
21st October 1871.

I now enter into particulars—

HOUSE-TAX.—In this register I found many errors, of which I give a few instances, viz.,

|                                                                             |  |
|-----------------------------------------------------------------------------|--|
| Rated amount Rs. 48 at 7½ per cent., entered Rs. 3 9 7, collected Rs. 3 9 8 |  |
| Do. " " 6½ at 7½ " " " 0 7 8 " " 0 7 6                                      |  |
| Do. " " 37 at 7½ " " " 2 12 4 " " 2 12 5                                    |  |
| Do. " " 84 at 7½ " " " 6 4 8 " " 6 4 10                                     |  |
| Do. " " 33 at 7½ " " " 2 7 8 " " 2 7 7                                      |  |
| Do. " " 108 at 7½ " " " 8 1 7 " " 8 1 8                                     |  |

There may be two or three hundred houses assessed at, say, Rupees 48 or Rupees 6½. In the former the Commission gain, and in the latter they lose. I am of opinion that Government would not sanction an excess collection, nor yet agree to lose a fair income.

I quote an error of another description—

|                                                                                 |  |
|---------------------------------------------------------------------------------|--|
| Rated amount Rs. 1,812 at 7½ per cent., entered Rs. 1 6 6, collected Rs. 0 15 6 |  |
| Do. " " 25 at 7½ " " " 1 14 0 " " 1 8 0                                         |  |
| Do. " " 85 at 7½ " " " 6 6 0 " " 5 4 0                                          |  |

The two former I found to be errors in copying, for another list on French foolscap was produced, from which the register was compiled at the request of the Commissioners; the latter a mistake in not having noted an appeal sanctioned for a lesser amount. This will give you a fair idea of the state of this book. House-tax being one of the principal sources of income, it is, I submit, most important that the register should be kept correct, and it should, I think, be signed by the Vice-President, or some of the Commissioners. It would be well, and to the interest of the Commission, to have this book thoroughly revised, every calculation checked, and as stated vouched for. I would recommend that this book be written up in English. It is upon this register that the bills are made out. These bills are numbered consecutively, and entered on some sheets of French foolscap sewn together, and called a Register of bills for house-tax, dates of collection being noted herein. Besides this got up in the same manner is another book, into which are entered the daily collections by each person. From this, the amounts are posted to the cash-book. There is much irregularity in writing up these books. It is objectionable, I think, to keep records on such flimsy paper; good English bound foolscap or demy books ought to be used; the same to be ruled, headed, and totaled at the bottom of each page, carried forward to the end of each month, and an abstract made at the end of the year of each month's collections.

TALUQ TREASURY REMITTANCE.—This is a memorandum book written up in Tamil. I would recommend in its place a printed form, bound, which ought to be in Tamil and English. At the foot, a note similar to this ought to be placed—

|                   | ES. | A. | P. |
|-------------------|-----|----|----|
| Note. Gold ... .. | 0   | 0  | 0  |
| Silver ... ..     | 0   | 0  | 0  |
| Copper ... ..     | 0   | 0  | 0  |
| Notes ... ..      | 0   | 0  | 0  |

As I find this information noted in Tamil by the Officer in charge of the Treasury, I am of opinion that it is necessary. In checking I had to depend upon the figures only.

REGISTER OF APPEAL, HOUSE-TAX, BILLS CANCELLED, BILLS COLLECTED IN OFFICE, AND FINES.—These are all made out on French foolscap-paper, and not as carefully written up as they should be. Sound books according to size required, labelled, might be used, each account to be kept separate, and not two or three together, and a proper heading fixed on.

HORSES, CARRIAGES, AND DOGS, &c.—This register, I am glad to say, is well kept and written up. Instead of the loose forms of license, I would recommend books, the licenses having their number printed on them, and the number of licenses each book contains being printed on the back of it.

TEMPORARY ERECTIONS AND DANGEROUS OFFENSIVE TRADES.—These registers are well kept, and written up. Here again I would have the licenses bound, and numbered consecutively.

*Proceedings of the Madras Government, Public Department,*  
21st October 1871.

MISCELLANEOUS.—Under this head comes collections on account of vegetable stall, sale of rubbish, cocoanuts, waste paper, sieves, &c., and tolls. I would have this register neatly headed, and a system settled for writing it up; at present none obtains. Instead of being kept on French foolscap, I would recommend a book.

DEPOSIT ACCOUNTS.—This is imperfectly kept. I would recommend that a Dr. and Cr. account be opened, and a monthly balance struck. A foolscap book to be used for the purposes.

CASH-BOOK.—I found this neatly kept, with the exception of some erasures, which should not be allowed; mistakes ought to be corrected in red-ink. A cash-book similar to that used by Railway and Mercantile Firms might be substituted for the book now in use. It can always be had in Madras.

JOURNAL.—The abstract at the end of each month's posting in this book is made to answer the purpose of a ledger. My remarks *re* cash book apply here also.

LEDGER.—This book I found of no use, not being written up in the manner prescribed, evidently the system of posting is not understood; the latter portion of my remarks *re* cash-book apply here also.

VOUCHERS.—I found much irregularity amongst these, principally in those for the transactions of the early part of the year.

For instance—

|                 | RS.   |
|-----------------|-------|
| May 9th ... ..  | 400   |
| June 2nd ... .. | 468   |
| „ 13th ... ..   | 150   |
| Total ... ..    | 1,018 |

Vouchers for these amounts are signed by the Municipal Maistry. Out of this large sum I can only find Rupees 39-15-0 satisfactorily accounted for.

|                 | RS. |
|-----------------|-----|
| June 6th ... .. | 75  |

Signed by Manager. Nothing in support of materials used. A reference to Mr. Arundel's letter will throw light on these transactions.

|                                                                        | RS. |
|------------------------------------------------------------------------|-----|
| May 20th ... ..                                                        | 20  |
| Paid to Mr. Ashworth for hospital attendance, has not been signed for. |     |
| May 18th ... ..                                                        | 3½  |
| For vaccination lancets is not vouched for.                            |     |

December 30th and June 16th.

|                                                                                      |     |
|--------------------------------------------------------------------------------------|-----|
| Postage stamps supplied to President. No voucher in support of same.                 |     |
| December 26th ... ..                                                                 | 100 |
| For lanterns. No voucher. Amount said to have been given in execution of a contract. |     |

|                      | RS. |
|----------------------|-----|
| February 21st ... .. | 100 |
| April 28th ... ..    | 45  |

Total ... 145

Voucher produced, signed by an overseer; on my questioning this, a receipt was produced signed by the man who executed the work.

|                  | ES. | A. | P. |
|------------------|-----|----|----|
| June 11th ... .. | 23  | 0  | 8  |

*Proceedings of the Madras Government, Public Department,*  
21st October 1871.

Printing charges.—I found no voucher. On my calling for it a letter written by Deputy Collector asking for this amount was produced.

May 9th ... .. RS. A. P.  
62 10 0

Conservancy.—I found for this amount a sheet of paper, with some coolies' names on it, neither signed nor passed. Amount disbursed, and this produced as a voucher. I find on the 23rd May Rupees 11-8-0 has been paid for a measuring tape. I consider this to be an extraordinary price; if it had been Rupees 1-8-0 or Rupees 2, it would have been nearer the proper value of an article of this kind.

To avoid a repetition of such confusion of accounts as occurred a short time since (referred to by Mr. Arundel), would it not be better, instead of the system now obtaining, of paying out large sums of money to overseers for work going on near the town, and allow them to disburse the amount, to pay the coolies and others employed from the Municipal Office? The overseers might either monthly or weekly make out a pay-sheet. Bills for the materials could accompany the same. By this means the Commissioners would secure a check upon expenditure. It may not be amiss to mention that the present manager of the Municipal office is an intelligent man, and only requires to be put in the way of keeping the books.

I enclose balance and disbursements sheets, abstract of accounts, and outstandings. Copies of these returns, and also of my report, I have forwarded to the Vice-President at Combaconum.

No. 107. ORDER THEREON, 21st October 1871, No. 1593.

The Municipal Commissioners of Combaconum had at their disposal during the year 1870-71, to which the foregoing report relates, the sum of Rupees 54,077-1-6 as shown in the margin. They received from current taxes, &c., Rupees 34,239-4-10, and from State contribution Rupees 10,752-13-7. The opening balance was Rupees 7,082-11-3. The actual receipts from taxes correspond closely with the estimates, of which the total was Rupees 33,660.

2. The house rates appear to have been collected with punctuality, only Rupees 33-7-10 of recoverable demand remaining outstanding at the close of the year. Three thousand two hundred and seventy-two distress warrants, a very large number, were issued. Distraints were, however, effected in only two cases, and in these the property was released before sale. Distress fees, however, to the extent of Rupees 96 were brought to credit. As these fees are payable only on distraint actually made, and as the maximum fee is Rupees 10, the fees in the two cases above mentioned could not have exceeded Rupees 20. It is, therefore, plain that fees have been illegally collected; and the large number of distress warrants indicates that they must have issued, in many cases, without preliminary presentation of bills and notices as required by law. Only 8,058 houses are assessed. It appears very improbable that the occupants of nearly half of these waited for compulsory process before paying the demands against them. The issue of such process is a powerful means of extortion by the municipal subordinates, and the matter demands

*Proceedings of the Madras Government, Public Department,*  
21st October 1871.

close attention from the Commissioners. The average sum per warrant being about 5 Pies, while the minimum fee is 4 Annas, a presumption arises that only a portion of the sums extorted has been brought to credit. Rupees 2,580-10-0 have been credited under magisterial fines. The receipt of so large a sum proves the efficacy of severe sentences, or a rigorous system of prosecution.

The expenditure amounted to Rupees 46,497-13-9, leaving a balance at the close of the year of Rupees 7,579-3-9.

|                                                          | RS.    | A. | P. |
|----------------------------------------------------------|--------|----|----|
| New Works ... ..                                         | 16,877 | 4  | 10 |
| Repairs ... ..                                           | 3,556  | 5  | 4  |
| Conservancy ... ..                                       | 9,490  | 11 | 11 |
| Police ... ..                                            | 9,061  | 15 | 4  |
| Establishment ... ..                                     | 3,013  | 1  | 0  |
|                                                          | 41,798 | 6  | 5  |
| Purposes other than those specified in Section 25 ... .. | 2,424  | 11 | 11 |
| Refunds and advances recoverable ... ..                  | 2,374  | 11 | 5  |
|                                                          | 46,497 | 13 | 9  |
| Balance ... ..                                           | 7,579  | 3  | 9  |
| Total ... ..                                             | 54,077 | 1  | 6  |

The first two works, referred to by the President in paragraph 3, are presumed to be road parapets, and are accordingly retained under "New Works." The cost of the cholera shed and of the repairs of municipal carts are transferred to "Conservancy." The other transfers noted by the President have also been made. The expenditure of the grant for roads should

have been shown under "Repairs," though it is not to be regarded in computing the State contribution.

4. The Municipality has paid the full charges for the Police to the end of the year, and, as stated by Mr. Cadell, are entitled to a refund of Rupees 478-12-8. The Commissioners have refunded the sum, Rupees 1,795-14-9, overdrawn by them as State contribution in 1869-70.

5. The State contribution struck on the expenditure will be Rupees 11,108-15-8. The Commissioners have received directly and indirectly Rupees 13,630-6-0, and are, therefore, to refund Rupees 2,521-6-4, or allowing for the Police overpayment, Rupees 2,042-0-8. They should not have been permitted to overdraw to such an extent as this.

6. The municipal operations appear to have been prosecuted with vigour. The improvement of the roads has continued, and much seems to be done for the improvement of the town. The latrine accommodation is said to be insufficient, owing to the difficulty of procuring sites. The Government on cause shown will be prepared to sanction the acquisition of sites under the Act. The street conservancy seems well attended to, but the system of making over the sweepings to private parties to fill up ditches, on condition that they shall cover them with earth to the depth of one or two feet, is a dangerous one, and should be discontinued. The health of the town population is said to have been good. The registration of deaths, which is considered faulty, is now in the hands of the Commissioners, and the Government trust that an improvement may be reported next year. His Excellency in Council regrets to hear that the Act is unpopular in Combaconum, but if it is vexatiously enforced, as from the facts stated in paragraph 2 *supra* would seem to be the case, its unpopularity is scarcely to be wondered at. The municipal taxation is by no means heavy, and could not of itself cause discontent. The state of the registers and accounts revealed by the Auditor's report is very unsatisfactory, and should at once be remedied. The multiplicity of books and accounts seems to be one great cause of the confusion. The Government resolve to furnish to

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*Proceedings of the Madras Government, Public Department,  
21st October 1871.*

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the Commissioners copy of G. O., dated 21st October 1870, No. 1334, containing  
some remarks on the subject, which may be of use to the Commissioners.

(True Extract.)

*Under Secretary to Government.*

To the President of the Municipal Commission, Combaconum.

- .. Public Works Department.
- .. Board of Revenue.
- .. Accountant-General.
- .. Inspector-General, Indian Medical Department.
- .. " " of Police.
- .. Sanitary Commissioner.

Bobt. of 1871 ~~et~~ adverb.

PUBLIC.

To

THE PRESIDENT OF THE  
MUNICIPAL COMMISSION,  
Combaconum,  
Kc., Kc., Kc.

Dated October, 21st.

Recd.

Ind.

G. O., 21st October 1871, No. 1593.

OCTOBER.  
Nos. 106-107.

Reviewing the report on the working of the  
Combaconum Municipality during 1870-71.

No 25

Duplicate

5-15

From

Mr J. G. Schwartz

Vice President

Municipal Commission  
Cantonment

To

W. M. Cadell Esq.

President

Municipal Commission  
Cantonment

Sir

I have the honor to forward the annual statements of Receipts and Expenditure together with report of this Municipality for the year 1870-71

The actual Receipts as shown in statement amounted to Rs 4699-8-5 adding to this the balance Rs 7022-1-8 brought forward from the previous year's account makes the gross total Receipts Rs 54077-1-6. The actual Receipts being less by Rs 4640-6-6 than that of the previous year's income owing probably to the falling off in Tolls and reduction

ow appeals in House Tax.

2. Out of the above sum of Rs 34077-1-6 the Commissioners have expended Rs 46497-13-9 as detailed in statement A - leaving a balance of Rs 7579-3-9 carried to the credit of the following year.

3. Receipts. Tolls under this head a sum of Rs 15399-2-8 was realized and adding to it a fine of Rs 36- levied on Contractors for delay in payment of monthly instalments makes the sum total Rs 15,635-2-8, an increase of Rs 385-2-8 on the estimated Receipts. This was owing to the latter two months (March & April) being put up to auction as in three months the harvesting takes place, when a large number of carts enter the Town than at any other period of the year. Moreover the Contractors appeared to have been at variance with one another and the gates were all bid for and taken up by one of them, and I have no doubt with little or no benefit to himself. The large difference however between this amount and the Collections in 69/70 has been already explained by Mr. Brunel in the previous year's report.

67  
Receipts amounted to Rs 13388-8-1 against Rs 14343-7-7 in 1869-70. The actual current Collections was Rs 13383-15-8 while the total current demand for the year was Rs 13450-14-5 thus leaving a balance of Rs 68-14-9. of this balance, bills to the amount of Rs 33,6-11 were cancelled and a balance of Rs 33-7-10 was carried over for the next year. Against these Collections must be set off the sum of Rs 184-2-7 refunded under the head of appeals after the examination of the premises by the Divisional Commissioners. The net sum collected under this head amounting to Rs 13199-13-1 for the current year shows a decrease of Rs 200-2-11 on the estimated amount and Rs 332-4-9 in the Collections of the previous year - this falling off was due to the reductions on appeals which were heard & disposed of. Out of the arrears of the previous year amounting to Rs 21-14-9 the sum of Rs 4-5 was collected and the remainder struck off as irrecoverable.

5. Police Refunds. A sum of Rs 752-5-5 over drawn by the Police during the previous year 1869/70 was refunded to the

Municipality by Government.

6. Licences for carriages and animals ~~reached~~  
Rs 1556-8- being Rs 43-8- less than  
the estimate and Rs 97-12- less than  
in the previous year.

7. Licence for Cart and Private  
~~slaughter~~ houses and Dangerous  
and offensive trades yielded a sum of  
Rs 723-8- the estimate being Rs 710-  
The amount realized is less by Rs 15-  
on the previous year's Collection.

8. Fees on Pandals and Temporary  
structures realized Rs 437-11-1 being in  
excess of the estimate by Rs 207-11-  
A fee of one anna was collected  
for repair of Temporary erections  
on pavements in accordance with  
Government Order No 1412 dated  
2 November 1870 which was in force  
until the receipt of the subsequent  
Proceedings of Government dated  
25 November 1870 No 1531. The Collec-  
tions from this source amounted to  
Rs 60-12- Licences were issued in  
355 such Cases. The balance of  
Collection under this head was  
derived from Temporary structures

719  
such as Marriage Pandals & occupying  
a portion of Roadway the fees in these  
are fixed at 1 pie per foot and annas 3  
per diem.

9. Fines. Municipal. This amounts to  
Rs 2580-10- levied for breaches of the  
Art and Bye Laws. Warrant fees  
amount to Rs 96.

10. Miscellaneous Receipts. The Total  
of these amounts to Rs 1245-6- inclu-  
sive of the Government grant of  
Rs 240- on account of Imperial Road  
Cattle Pound Fund is the largest item  
under this head viz: Rs 546-7- Vegetal  
stall yielded a rent of Rs 122- inclu-  
sive of a fine of a fine of Rs 1- forfeited  
by defaulting Contractor. An advance  
of Rs 20 was made for destroying moun-  
tains in 69/70 which remained unexpended  
and was returned in the beginning of  
May of the current year.

11. State Contributions. See paragraph 12.  
12. Balance. The Balance of Rs 702-11-3  
exclusive of Deposits amounting to  
Rs 3543-10-8 was brought over from the  
previous year, both together make the

gross total of Rs 10 626-5-11 as remaining on the 1<sup>st</sup> May 1870.

13. Expenditure. The expenditure for the year amounted to Rs 46 497-13-9, exclusive of the balance of Rs 7 579-3-9, carried forward. The expenditure is less than the estimate by Rs 382, 2, 3. The items of Distribution set down in the estimate were nominal and a saving is shown under some of the headings, as 'New Works', 'Repairs', and 'Consewancy', while the expenditure under some of the others is in excess.

14. New Works and Improvements. A gross total of Rs 17 388-14-10 was expended under this head against this must be set off Rs 110 leaving a net sum of Rs 17 278-14-10, the actual expenditure. The sum set off was for advances recovered on works. A little over 2 miles of Roads was gravelled during the year. A special establishment of Coolies and a machine was retained for spreading the Latente on one of the Roads, at a cost of Rs 370-6-2, while the other Road was let out on Contract for the same purpose.

Tools and Implements were also purchased for these works at a cost of Rs 61-13-8. Brick Selly amounting to Rs 56-4- was purchased for forming a foundation on the Roads for the Latente. Eleven new Culverts were built across the principal streets and main Roads in various parts of the Town, and also some of the old ones were extended, and improved at a net cost of Rs 1952-5-1. One toll bar was purchased for erection at north Toll Gate at a cost of Rs 55-0-0. One well was sunk on the Causeway bank near the Court houses, for the convenience of the people during the hot season when the Causeway bed is dry. The Cost was Rs 160. Municipal Office. The amounts set down in the estimate for Municipal Office was Rs 3700 and Government in their Proceedings No. 429 of 12 April 1870 recommended a reduction; but it was found impossible to erect one under Rs 4000-0-0 which sum was sanctioned by the Commissioners and out of which only Rs 1844-5-9 was expended inclusive of the payment for the site the building being in

Course of erection at the close of the year.  
Bazar Drain was only partly carried  
out at a cost of Rs 550 -- for the  
draining away of the surface water as  
after heavy showers of rain large  
quantities of water generally collected  
on the road and there was no other  
way of letting it off except by the  
construction of the surface drain.  
The delay in not carrying out the  
whole of the work was consequent  
on the objections of the people to allow  
the pavements to be removed so as to  
carry the drain as straight as  
possible and to prevent its encroaching  
on the Road. The site for a Latrine  
was purchased for Rs 4 inclusive  
of cost of stamp paper for sale  
bond. Some other minor works were  
carried out under this head, such  
as supply sluices to tanks, Pampet  
walls on Cauvery bank and on  
Tepumunullur Channel and a  
well near Latrine No 1, Road Bank  
and an apron wall to Kanjiam Tank.  
These works were considered necessary  
to prevent some of the

923  
Others were intended to prevent the  
cutting up of Roads during heavy rains.  
15. Repairs. Under this head a sum of  
Rs 3720 11-7, was expended out of which  
must be deducted the set off against  
fines and Government grant for Im-  
perial Road mounting to Rs 250-2-0  
leaving a balance of Rs 3470-9-4, the  
actual cost on this account. The  
Establishment consisted of an ameer  
on Rs 50, a maistri on Rs 15 and seldom  
above 30 coolies a month were retained  
for the general repairs of the Roads &  
streets and clearing of drains &c. This  
Establishment cost Rs 2178-14-0,  
and the supply of materials Rs 102-;  
Metalling one of the Roads with brick  
Selly Rs 200 --. Tunnels in different  
parts of the Town, ash pits and 7  
Latrines were repaired at a total  
cost of Rs 99 -- 6. 240 Cubic yards  
of Latent was purchased at Rs 993,  
for repairs of 3½ miles of gravelled  
Road. One surplus sluice to Tegal  
Tank was used at a cost of Rs 61 12  
Carting sand for Roads Rs 36-12-  
Repair of Municipal cart used by the  
Maistri Rs 13 8. Repair to one of  
the

the steps in Cauvery bank Rs 92-8-0 and Compensation to owner for the removal of a pavement and a verandah for improvement of Road Rs 25-0-0. The appointment of the Overseer with 2 permanent and 2 temporary Lascars, was after the death of the mairi in the month of July 1870, as it was deemed necessary by the Commissioners to take levels of the Town for the construction of drains. In the previous year a similar establishment was retained although not permanently, for making up a plan of the Town.

16. Conservancy. The total Cost under this head amounting to Rs 10290-11-8, against which must be set off the fines on Establishment and Contractors amounting to Rs 482-15-0, leaving a balance of Rs 9507-12-8, the actual Cost under this item. Two Mairis and two Inspectors were employed at Rs 45-0-0 each monthly inclusive of Rs 15-0-0 horse allowance, with 8 peons under them at Rs 6 each. 36 scavenging carts supplied

Contract for the daily removal of rubbish from streets. Their Cost was Rs 149-0-0 against which must be set off Rs 391-0-0 on account of fines in the Contractor for failing to supply good bullocks and not sending the full number of carts. For these carts the Contractor also furnished 36 sweepers, at a cost of Rs 2206-5-9, against which must be set off the fines imposed amounting to Rs 310-12-0, for absence or failure in cleaning away the rubbish from streets. One Watchman at Rs 4 per mensem was employed on the Age Tank to prevent people from fouling the water, as it is reserved for drinking purposes. A shed was also erected for him at a cost of Rs 8-0-0. Three Latrine Carts at Rs 15-4-0 each and 7 bullocks at Rs 9-0-0 per month attached to the seven Latrines cost Rs 1365-11-6, against which must be set off the fines amounting to Rs 38-8-0. Two Tanks were cleaned out and repaired at a cost of Rs 375-0-0 and three tanks on Road side

were fenced at a cost of Rs 214-8-0 as they were in a dangerous state and to prevent accidents the fencing was deemed necessary. An iron grating at a cost of Rs 44-9 was fixed at the head of supply sluice to one of the Tanks to prevent the drain which is small and caused in nearly the whole extent from getting clogged up with rubbish. One night soil cart was made at a cost of Rs 63, and 3 miles were in course of construction at the end of the year for which the sum of Rs 60-0-0 was advanced, making the total Rs 125-0-0 and annas 8 on account of stamp paper for writing Contract. These carts are on an improved principle and have only one wheel attached. They are intended to be used to replace the old carts. One vaccinator was employed on a salary of Rs 10 per mensem and 2 Vaccination Lances were procured from Messrs Gordon and Co. at a cost of Rs 3-0-0.

cost of money order in remitting the amount in the months of December and January; a few cases of Cholera occurred in the Town; when medicines were purchased at a cost of Rs 11 for distribution to those applying for them.

17. Police Maintenance &c. Under this head the Commissioners have disbursed a net sum of Rs 9111-8-0. The amount directly paid by Government was Rs 3037-2-0; hence the total sum disbursed to the head of Police was Rs 12148-8-0. But the bill of Superintendent of Police shows the actual cost of the Police during the year 1870/71, to be Rs 11462-11-3. One fourth of this Rs 2865-8-10 is the amount which should have been paid directly by Government, and the difference between this and Rs 3037-2-0 the amount actually paid by Rs 1778-10-2 must be regarded as a payment by Government in excess of what should have been paid by the Commissioners is three fourths of the Superintendent's Bill, Rs 8574-8-5; and the difference

between this and Rs 9111-6-0 the net sum actually paid is Rs 536-13-7 which must be regarded as a payment in excess by Commissioners recoverable. The sum of Rs 8574-8-5 is therefore entered as an actual expenditure under the head of Police; and the balance recoverable Rs 536-13-7 is carried over to the head of "Purposes other than those specified in Sec 25". The establishment and maintenance of Police Hospital Cost Rs 390 inclusive of medical attendance, against this must be set off annas 12, a fine levied on the sweepers for neglect of duty.

18. Establishment Proper for the supervision and management was maintained at a cost of Rs 2594-4-6 against which must be set off as sum of Rs 9-7-6 fines levied on account of neglect &c.

19. Establishment Miscellaneous. The Auditors fee of Rs 100 and other minor Charges are included under this head; one doz. chairs were purchased at a cost of Rs 54- (the old ones being broken and unfit for use) and

29  
and a metallic measuring tape at Rs 11-8-0. The Total Charges being Rs 530-4-0.

20. Purposes other than those specified in Sec 25. The largest item included under this head is the refund of Government Contribution Rs 1795-14-9. The next large item being the purchase of 40 Lamp posts & 50 Wall brackets, lanterns and burners &c. The total cost for these amount to Rs 1326-4-0. The Lamp posts and brackets were cast at the Foundry in Madras by Mr. Delclosets and the cost of each respectively was Rs 18 & 4 exclusive of the cost of cart hire in bringing them up here. The donation of Rs 36 to the Civil Dispensary was nothing more than a refund of the assessment on the Hospital and buildings attached. A native midwife trained at Managudi is still retained on a salary of Rs 10 per mensem, her services are appreciated by the Town's people. The Total Cost under this head amounted

to Rs 4224-9-6 exclusive of Rs 536-13-7  
excess payment to Police recoverable.

21. Balance. The sum of Rs 7579-3-9  
was carried forward as a balance  
exclusive of a balance under the head  
of Deposits which amounts to  
Rs 4955-. The gross total of both  
makes the Balance Rs 12534-3-9

22. State Contribution. The total  
amount contributed directly by  
Government to the Municipal  
fund was Rs 10752-13-7. In  
addition to this Government  
paid Rs 2858-2-10 directly towards  
the maintenance of Police not reckoning  
an additional payment of  
Rs 178-15-2, an advance recoverable.

The expenditure under sec 35 is  
Rs 42273-4-3 to which must be  
added Rs 2858-2-10 the current  
sum paid directly to the Police  
making the total Rs 45131-7-4

One fourth of this is Rs 11282-11-7.  
The current independent receipts  
amounted to Rs 34239-4-11, and  
one third of this is Rs 11413-1-7.

this being greater than one fourth of the pen-  
diture, the former (Rs 11282-11-7) to be  
regarded as the Government Contribution  
deducting from this sum Rs 2858-2-10,  
directly paid to Police, a balance of  
Rs 8424-10-11 is left payable directly to  
the Municipal fund. But the current  
payment was Rs 10752-13-7. The dif-  
ference between this and Rs 8424-10-11  
amounting to Rs 2328-2-8 must be  
refunded to Government by the Com-  
missioners.

23. Deposit. The information and  
this head is shown in the statement.  
D. The balance brought forward  
at the beginning of the year amounts  
to Rs 3543-10-8. The Receipts during the  
year were Rs 4282-8- making a  
total of Rs 7796-2-8, out of which  
sum Rs 2841-2-8 was refunded dur-  
ing the year, leaving a balance of Rs  
4955-.

24. General Observations. There was  
no difficulty in the collection of rates  
and taxes; there were no difficulties in good  
time and only a small balance left of  
Rs 3272 distress warrants  
were issued and in all but two cases  
the money was recovered without attachment.

of property and even in the last cases where the property was attached, the parties paid the money before the sale. The attention of the Commissioners were devoted principally to improvements in Roads and within the past 2 or 3 years nearly 6 miles of gravelled Road have been completed at a considerable cost, owing to the distance having to be brought from Tanjore. Several other improvements were also made in the roads such as widening and improving the old Culverts some of which were very narrow, Fencing of Tanks bordering on Road side and in a dangerous state, these not only serve as protection, but add to the improvement in general appearance of the Town. The sum set down in the estimate for cleaning and improving 4 of a couple of Tanks were unexpended owing to their not being sufficiently dry to enable the Commissioners to carry out the work. Some trees have also been planted along the Mail Road to act as a good avenue. The streets are regularly cleaned and the drains are kept open.

Carted away partly outside the Town to fields where it was required and partly in Town to fill up ditches in gardens, the latter is allowed under certain conditions that the owner covers it over at once with earth of not less than one and a half to two feet in depth. There are only seven Latrines in use and these are scattered about the Town, several more are required to be built, but there is always difficulty in procuring the sites for these. A site for one has been purchased and it is hoped the Latrine will be completed in the next year. There were 20 fatal cases of Cholera in the Town much less than in the previous year when 130 cases were reported. Of these 20 cases the largest number (16) occurred in the months of December and January 1877. The Registrars were kept up by the Divisional Com-  
Sewage fees and little dependance can be placed on it for any correct comparison with the previous years. The medicines were purchased and distributed to a few of the Divisional Commissioners and to the Police Station. The people were warned both

books by the art of Law Law and notices posted in conspicuous places to apply for medicines on the occurrence of a Case. The act on the whole can be said to have worked some benefit in the Town of Comba-  
~~Canum although perhaps not~~  
quite appreciated by the people. The art is generally considered unpopular and it is thought will continue so amongst the uneducated, but I believe that not a few, even of the educated or those considered so, have a greater prejudice to it.

35. In conclusion I would beg to offer some explanation on the points remarked on by the auditor.

1. The difference between the amount assessed and that collected can only be explained in this way, that is, the clerks, I suppose entered the assessment in the Registers and in making out the bills did not refer to that, but calculated the amounts over again.

2. With reference to the irregularities in obtaining proper Vouchers I beg to state that the sudden death

157  
of the minister at the beginning of the year who had received large advance for ~~works~~ the cause of it Mr. Kunda's means a copy of which was taken by the auditor will, I presume be sent with his report. Most of the transactions which occurred in the beginning of the year was during the time of the late manager who was compelled to resign for these and other irregularities. The vaccination Lancets were purchased from Messrs Norton & Co who called for the amount Rs 3 Their letter has been filed but not accepted as a voucher. In remitting the amount an acknowledgement was requested but not received. The amount admitted to the Deputy Collector Tanjore on his application, on account of Postage stamps supplied to the President and for Printing Charges no acknowledgement was received. Rs 100 was advanced to a contractor for making lanterns and no receipt was taken from him by a misjudgement of the Manager. I believe, as he thought the contract itself a sufficient voucher.

With reference to the Rs 11-0-0  
 paid for a metallic measuring  
 tape of 100 ft, which the auditor  
 considers an extraordinary price,  
 I beg to say that it was pur-  
 chased from a shop keeper here,  
 who probably profited by the  
 sale; but in September 1867 a similar  
 tape was procured from Messrs  
 Gimbetham & Co Madras, and  
 the charges were as follows:—

|                      |           |
|----------------------|-----------|
| Metallic Tape 100 ft | Rs 12-0-0 |
| Packing charges      | Rs 4-0-0  |
| Salage               | Rs 1-0-0  |
| Total Rs             | Rs 17-0-0 |

I further beg to state that the  
 delay in submitting this report  
 was owing to my not being able  
 to command sufficient time, as  
 my assessor was removed and the  
 whole work of the Hospital devolved  
 on me.

Municipal Comf } I have the honor to be  
 Office }  
 Comd Commr }  
 27/11/67 }  
 Your most obedient servant  
 H. A. Schwartz  
 Vice President

1870-71.  
Annual Report  
of the Comptroller  
Municipality

1871  
Department  
in a letter  
from  
the City Treasurer  
Municipal Comptroller  
To the Chief Clerk  
of the Department  
of the City Clerk  
Received 20<sup>th</sup> September  
1871  
No 228

Report of the  
President Municipal  
Comptroller

Pub 2056/71

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 100. 1. 1920

Bombay  
6<sup>th</sup> June 1871.

Sd/- H. Lavasagar  
Sheristadar

a number

James Smith

was born

1792

1792



Receipts

Rs. as. p.

Brought forward

67084 6 9

Rs 67084 6 9

Combaes mul  
10th June 1871

10000

# Combaconne Municipality Disbursements

## Receipts

R. ad P

|   |                               |            |        |    |    |
|---|-------------------------------|------------|--------|----|----|
| 6 | Balance Vign last             | 141.4.7    |        |    |    |
|   | Treasury                      | 10,485.1.4 | 10,626 | 5  | 11 |
| " | Pay on 1st and Buildings      |            | 1388   | 8  | 8  |
| " | Tolls                         |            | 15635  | 2  | 8  |
| " | Pay on Carriages, and Animals |            | 1586   | 8  | "  |
|   | Dangerous Trades              | 616.8.0    |        |    |    |
|   | Temporary Pensions            | 437.4.1    |        |    |    |
|   | Haughter Houses               | 73.0.0     |        |    |    |
|   | Cart Stands                   | 44.0.0     | 1171   | 3  | 1  |
| " | Fines Vign                    |            |        |    |    |
|   | Fines & Distraining Fees      | 96.0.0     |        |    |    |
|   | Magisterial Fines             | 7580.10.0  | 7676   | 10 | "  |
| " | Grants for Roads              |            | 240    | "  | "  |
| " | Road Fees                     |            | 281    | 6  | 5  |
| " | Deposits                      |            | 4252   | 8  | "  |
| " | Pound Fees                    |            | 546    | "  | 7  |
| " | Government Contribution       |            | 10752  | 13 | 7  |
| " | Police Refunds                |            | 752    | 5  | 5  |
| " | Miscellaneous Receipts Vign   |            |        |    |    |
|   | Sale of License Fees          | 24.1.0     |        |    |    |
| " | " " License " "               | 1.14.0     |        |    |    |
|   | Vegetable Stalls              | 174.0.0    |        |    |    |
|   | Being refund Extra Payment    | 70.0.0     | 177    | 15 | "  |

Carried forward

64054 6 9

| Income                           | Rs       | as p |
|----------------------------------|----------|------|
| Brought forward                  | 54,077   | 1 6  |
| Rs                               | 54,077   | 1 6  |
| Lombard Street<br>10th June 1871 | C. C. C. | A    |

51  
 Louisa County Municipality. Balance Sheet for the official year ending 30th April 1911

| Income                           |         | Rs. as P. |       |    | Expenditure  |                                     | Rs. as P. |       |    |
|----------------------------------|---------|-----------|-------|----|--------------|-------------------------------------|-----------|-------|----|
| To Balance. Viz Cash in hand     |         | 141.4.7   |       |    | By Condemned |                                     | 9077      | 12    | 8  |
| Treasury                         |         | 10485.1.4 |       |    | " Repairs    |                                     | 2481      | 18    | .  |
| Deduct due to other accounts     |         | 3543.10.8 | 7082  | 11 | 3            | " Roads                             | 15228     | 9     | 10 |
| " Tax on Houses and Buildings    |         |           | 13704 | 5  | 6            | " Tunnels                           | 2021      | 12    | 2  |
| " Sells                          |         |           | 15635 | 2  | 8            | " Toll Roads                        | 55        | .     | .  |
| " Tax on Carriages and Animals   |         |           | 1556  | 8  | .            | " Walls                             | 341       | 2     | 6  |
| " Dangerous and offensive Trades |         |           | 616   | 8  | .            | " Wells                             | 180       | .     | .  |
| " Temporary Erections            |         |           | 437   | 11 | 1            | " Buildings                         | 1844      | 5     | 9  |
| " Slaughter Houses               |         |           | 73    | .  | .            | " Sluices                           | 367       | .     | 6  |
| " Lark Stands                    |         |           | 44    | .  | .            | " Railings                          | 80        | .     | .  |
| " Fences                         |         |           | 2676  | 10 | .            | " Sheds                             | 145       | .     | .  |
| " Grants for Roads               |         |           | 240   | .  | .            | " Lubricants                        | 88        | .     | 3  |
| " Government Contribution        |         |           | 10752 | 13 | 7            | " Drains                            | 580       | .     | .  |
| " Pound Fees                     |         |           | 546   | .  | 7            | " All Pits                          | 2         | 9     | .  |
| " Sewer Fees                     |         |           | 34    | 1  | .            | " Lark                              | 13        | 8     | .  |
| " Vegetable Stall                |         |           | 122   | .  | .            | " Steps                             | 92        | 8     | .  |
| " Locumts                        |         |           | 1     | 14 | .            | " Sundries                          | 561       | 5     | .  |
| " Road Fees                      |         |           | 281   | 6  | 5            | " Refunds Viz                       |           |       |    |
| " Refunds Viz                    |         |           |       |    |              | Govt Contribution ex. Cess Payments | 1795.11.9 |       |    |
| Police                           | 752.5.5 |           |       |    |              | Sale of Property proceeds           | On 4.2    | 1796  | 2  |
| Rating Working                   | 2000    |           | 772   | 5  | 5            | " Lighting of Viz                   |           |       |    |
|                                  |         |           |       |    |              | Lamp Posts                          | 997.8.0   |       |    |
|                                  |         |           |       |    |              | Lanterns of                         | 328.12.0  | 1326  | 4  |
|                                  |         |           |       |    |              | " Statutory of                      | 107       | 3     | 2  |
|                                  |         |           |       |    |              | " Stocks                            | 97        | .     | .  |
|                                  |         |           |       |    |              | " Ratings Dogs                      | 60        | .     | .  |
|                                  |         |           |       |    |              | " " Luaks                           | 20        | .     | .  |
| Carried forward                  |         |           | 54077 | 1  | 6            | Carried forward                     |           | 36947 | 1  |

| Expenditure                           |  | Rs and p |    |   |
|---------------------------------------|--|----------|----|---|
| Brought forward                       |  | 36947    | 1  | 9 |
| By Selling Moukys                     |  | "        | "  | " |
| " Police                              |  | 9540     | 12 | " |
| " Balance Vign                        |  |          |    |   |
| Treasury 12,034.3.9                   |  |          |    |   |
| Deduct due to other accounts 4955.0.0 |  | 7579     | 3  | 9 |
| Rs                                    |  | 54077    | 1  | 6 |

Justice  
Editor

*[Signature]*  
President

5 Check for the year ending 30th April 1871

| Expenditure |                        | Rs as P  |      |
|-------------|------------------------|----------|------|
| By          | Conservancy            | 9577     | 12 8 |
| "           | Roads                  | 15728    | 9 10 |
| "           | Canals                 | 2021     | 12 2 |
| "           | Salt Bars              | 55       | " "  |
| "           | Walls                  | 341      | 2 6  |
| "           | Wells                  | 160      | " "  |
| "           | Buildings              | 1844     | 5 9  |
| "           | Sluices                | 364      | " 6  |
| "           | Sheds                  | 145      | " "  |
| "           | Drains                 | 550      | " "  |
| "           | Ports                  | 13       | 8 "  |
| "           | Steps                  | 92       | 8 "  |
| "           | Revolving              | 80       | " "  |
| "           | Ash Pits               | 2        | 9 "  |
| "           | Latrines               | 88       | " 5  |
| "           | Police                 | 9540     | 12 " |
| "           | Establishments         | 2481     | 13 " |
| "           | Stocks                 | 97       | " "  |
|             | Lighting Vessels       |          |      |
|             | Lamp Posts             | 997.8.0  |      |
|             | Lanterns &c            | 328.12.0 |      |
|             | Sundries               | 1326     | 4 "  |
|             | Stationery &c          | 561      | 5 10 |
|             | Printing &c            | 107      | 3 2  |
|             | Billings &c            | 20       | " "  |
|             | Dogs                   | 60       | " "  |
|             | Monkeys                | 10       | " "  |
|             | Indo Vins              |          |      |
|             | Sale proceeds property | "        | 4 2  |
|             | Carried forward        | 44701    | 15 " |

| Expenditure             |                  | Re. as           |            |
|-------------------------|------------------|------------------|------------|
| Brought forward         |                  | 14,701           | 15 "       |
| By Refunds viz          |                  |                  |            |
| Government Contribution | 1795. 14. 9      |                  |            |
| Houls Bay               | 184. 4. 7        |                  |            |
| Deposits                | <u>184. 4. 8</u> | 1871             | 4 "        |
| Balance viz             |                  | 14,534           | 3 9        |
|                         |                  | <u>Rs 67,054</u> | <u>6 9</u> |

W. C. M. Lee  
Auditor

W. M. G. L. R.  
President

59

Lombard Community

Abstract of accounts for the official year ending 30th Sep 1873

Treasury accounts

|                 |        |   |   |                     |        |   |
|-----------------|--------|---|---|---------------------|--------|---|
| To Balance      | 10,485 | 1 | 4 | By Amount withdrawn | 50,469 | . |
| " Amount lodged | 57,572 | 2 | 4 | " Balance           | 17,534 | 3 |
| Rs 67,997       |        |   |   | Rs 67,997           |        |   |
| 48              |        |   |   | 48                  |        |   |

Contractors Deposit accounts

|                   |       |    |   |                |       |   |
|-------------------|-------|----|---|----------------|-------|---|
| To Balance        | 3,513 | 10 | 8 | By Amount paid | 2,514 | . |
| " Amount received | 4,252 | 8  | " | " Balance      | 1,455 | " |
| Rs 7,796          |       |    |   | Rs 7,796       |       |   |
| 28                |       |    |   | 28             |       |   |

Lombard Comm. C<sup>y</sup>  
10th June 1873

C. C. M. D. W. L. C.  
Auditor

Wm. G. Kelly  
President

Lombard Municipal  
Abstract of outstandings for the official year ending 30<sup>th</sup> Sept 1871

| Particulars                                              | Rs. at 12 |    |   | Rs. at 12 |    |   |
|----------------------------------------------------------|-----------|----|---|-----------|----|---|
| <u>Tax on Houses</u>                                     |           |    |   |           |    |   |
| Due for the year as per Bill Book                        | 13450     | 14 | 5 |           |    |   |
| Add outstandings previous year                           | 21        | 14 | 9 |           |    |   |
|                                                          |           |    |   | 13472     | 13 | 2 |
| <u>Deduct Vry</u>                                        |           |    |   |           |    |   |
| Bills liquidated                                         | 30        | 13 | 3 |           |    |   |
| Amount collected                                         | 1338      | 8  | 1 |           |    |   |
|                                                          |           |    |   | 13439     | 5  | 4 |
| Being amount now collected on 30 <sup>th</sup> Sept 1871 |           |    |   | Rs. 13439 | 5  | 4 |

Lombard Municipal  
10<sup>th</sup> June 1871  
C. A. S. D. Hill  
Auditor

1871  
Department

In a letter

from  
The City President  
Municipal Commission  
Combaconne

To  
The Chief Secretary  
to Government  
Fort. Saint-Joseph

dated 20<sup>th</sup> 3 September  
Received 3 1871

Ex. 223

Enclosure to the  
Auditors Report.

Ex. 2058/71

# Statement A.

63

Detail of actual expenditure for New Works and Improvements carried out by the Municipal Commissioners for the Town of Combarom during the year ending 30<sup>th</sup> April 1871

## New Works.

|                                                                        |             |
|------------------------------------------------------------------------|-------------|
| Metalling with Latente Road no 13 and Sail Road                        | 10958 6     |
| Cost of metalling Sail Road (with Latente)                             | 2900        |
| Special establishment of maistri and coolies for spreading the Latente | 370         |
| Tools and Implements for New Works.                                    | 61          |
| Brick Selly for do                                                     | 58          |
| Constructing new and improving old Calcutta                            | 190 51      |
| Deduct amount recovered                                                | 28          |
| Toll bar                                                               | 5           |
| Parapet wall along Cauvery bank in Kaveri                              | 180         |
| do to Shepperman's Channel                                             | 29 13       |
| do to a well near Latente no 1                                         | X 11 56     |
| Linking a well on the Cauvery bank                                     | X 160       |
| Deduct savings from amount drawn for Registration                      | 2 1846 59   |
| Supply sluice to Tygal Calam                                           | 245 46      |
| Deduct amount in excess received                                       | 80 X 168 46 |
| Supply sluice to Nagamaya Tank                                         | X 140       |
| Apron wall to Kankar Calam                                             | X 120       |
| Railing Channel in no 2 Road side east of Tygal Calam                  | 80          |
| Cholera Shed                                                           | X 145       |
| Site for Latente near Cauvery bank at the back of Civil Dispensary     | 61          |
| Bazaar Drain                                                           | 550         |
| Road Dams in Road no 5 and in Jagannatha                               | 497         |
| Dilliar Civil street                                                   | 17278 10    |

## Repairs.

|                                              |         |
|----------------------------------------------|---------|
| Roads Establishments                         | 754 75  |
| Deduct fines                                 | 10      |
| amount paid in excess received               | 3 10 3  |
| Tools and Implements for Roadwork            | 10 4    |
| Deduct amount realized by sale of old deises | 2 102   |
| Pay of coolies                               | 1434 78 |
| Metalling Tankampaka street with brick Selly | 200     |
| Repairs to Funnels                           | 6971    |

Carried over 2458 7 11

|                                                                    |          |
|--------------------------------------------------------------------|----------|
| Brought forward                                                    | 24887 11 |
| Repairs to Ashpits                                                 | 49       |
| do to Latrines                                                     | 27 5     |
| Salute for Repairs                                                 | 993      |
| Surplus sluice to Tyeal Tank                                       | 67 12    |
| Carting sand for Roads                                             | 36 12    |
| Repair of Municipal Cart                                           | 13 8     |
| Repair of Convey steps                                             | 12 8     |
| Compensation paid to owners of Venadahasannur in Pengakou agraeraw | 25       |
|                                                                    | 37109 4  |

61.12.0  
22.6.0  
34.4.0

Deduct Government allotment for repair of Imperial Road carried over to the head of "Other than those specified in Sec. 25."

154 4 0  
556 5 4  
240  
34709 4

### Conservancy

|                                                                   |           |
|-------------------------------------------------------------------|-----------|
| Establishment consisting of 2 Inspectors and 8 Peons              | 1675 3 8  |
| Deduct Fines                                                      | 9         |
| 36 Scavenging Carts for daily cleaning of Town                    | 1685 11 8 |
| Deduct Fines                                                      | 4129      |
| 36 Sweepers                                                       | 391       |
| Deduct Fines                                                      | 310 12    |
| Pay of a Watchman to Apulaw                                       | 48        |
| Deduct Fines                                                      | 1         |
| Wages for the watchman                                            | 47        |
| 3 Latrine Carts                                                   | 610       |
| Deduct Fines                                                      | 25        |
| 7 Latrine Tubs                                                    | 753 11 6  |
| Deduct Fines                                                      | 13 8      |
| Cleaning Venathurai & Samarai Tanks                               | 375       |
| Fencing Venathurai Tank, Tyeal Culam and Apulaw                   | 219       |
| Iron gratings at the head of the supply sluice to Pottamarai Tank | 4 4 9     |
| For making night soil cart                                        | 125       |
| Cost of stamp paper for writing Contract                          | 8         |
| Pay of a Vaccinator employed in the Town                          | 120       |
| 2 Vaccination Lancets                                             | 32        |
| Cost of Chloroform bought during Cholera                          | 11        |
| Deduct sale proceeds of rubbish                                   | 9339 15 8 |

445.12.0  
57.12.0  
108

### Police

|                                                         |           |
|---------------------------------------------------------|-----------|
| Total of monthly disbursements on account of Police     | 9111 6    |
| Deduct excess payment recoverable                       | 536 13 7  |
|                                                         | 8574 8 5  |
| Police Hospital Establishment                           |           |
| Medical attendance                                      | 260       |
| 1 Peon                                                  | 78        |
| 1 Sweeper                                               | 52        |
|                                                         | 390       |
| Deduct Fines                                            | 12        |
|                                                         | 399 4     |
| Cost of perishable articles supplied to Police Hospital | 102       |
|                                                         | 9003 14 5 |

### Establishment

|                               |           |
|-------------------------------|-----------|
| Superintendent and Management |           |
| Chief Clerk                   | 960       |
| Head Clerk                    | 300       |
| 2 Clerk                       | 233 5 2   |
| 3 Clerk                       | 171 12 3  |
| 4 Clerk                       | 180       |
| 1 Scribe                      | 180       |
| 1 Curran                      | 60        |
| 4 Bill Collectors             | 123 12 11 |
| 3 Peons                       | 222 6     |
| 1 Muzalgi                     | 60        |
|                               | 2491 4 6  |
| Deduct Fines                  | 976       |
|                               | 2481 13   |

### Establishment Miscellaneous

|                                                    |          |
|----------------------------------------------------|----------|
| Auditors Fee                                       | 150      |
| Office Contingent Charges                          | 85 15 10 |
| Deduct sale proceeds of waste papers               | 14       |
| Postage stamps to President                        | 10       |
| Stationery &c                                      | 75 11 6  |
| Chairs for Municipal Office                        | 54       |
| Measuring Tape                                     | 11 8     |
| Belts for Municipal Peons                          | 148      |
| Numbering steel doors and painting old name boards | 97 15    |
| Printing Charges                                   | 31 7 8   |
|                                                    | 530 4    |

Purposes other than those specified in Ser. 25.

|                                                               |           |            |
|---------------------------------------------------------------|-----------|------------|
| Pay of a one day's employee in the Town                       | 120 ..    |            |
| Cost of planting young trees along Laib Road                  | 277 ..    |            |
| Repair of Municipal Vegetable Market                          | 1410 ..   |            |
| Advance for killing dogs                                      | 60 ..     |            |
| do - monkeys                                                  | 20 ..     |            |
| do snakes                                                     | 10 ..     | 90 ..      |
| Balance of Cost for Sewing instrument                         | 2 ..      |            |
| Cost of money order in emitting the same                      | 2 ..      | 22 ..      |
| Cost of money order in emitting piece of surveying instrument |           | 212 ..     |
| Ropes bought for the fire engine                              |           | 120 ..     |
| 6 water Brackets for do                                       |           | 11 ..      |
| Advance made to owner for sundry works                        | 50 ..     |            |
| Deduct amount recovered                                       | 50 ..     |            |
| Frame for Lantens for Lighting the Town                       | 100 ..    |            |
| Add Cost of stamp paper for Contracts                         | 28 ..     | 1028 ..    |
| 40 Lamp posts and 50 wall Brackets                            | 920 ..    |            |
| Hire of carts for bringing them down                          | 778 ..    | 9878 ..    |
| 100 Burners with Chimneys and ducts                           | 215 ..    |            |
| Cost of money order                                           | 24 ..     |            |
| Banghy Charges                                                | 27 ..     |            |
| Carrying Company Charges                                      | 513 ..    | 2264 ..    |
| Donation to the Civil Dispensary                              |           | 36 ..      |
| Sale proceeds of a black & property repaired                  |           | 42 ..      |
| Cost of subscription to Fort St George Gazette                |           | 204 ..     |
| Proceeds of Government Contribution repaid                    |           | 1795149 .. |
| Add Government allotment for repair of<br>Inkherial Roads     |           | 240 ..     |
|                                                               | + 1500000 |            |
|                                                               | 128       | 368711 ..  |
| Add excess payment to Police recoverable                      |           | 556137 ..  |
|                                                               |           | 422496 ..  |

Combaconum,  
16 May 1871

J. H. Ashworth  
Vice President

C. C. S. S. S. S.  
Auditor

W. S. S. S. S.  
President

## Statement B

Abstract of actual Charges under all heads incurred by the Municipal Commissioners for the Town of Combaconum during the year ending 30 April 1871.

|                                                  |           |
|--------------------------------------------------|-----------|
| 1 New Works and Improvements                     | 172781410 |
| 2 Repairs                                        | 347094    |
| 3 Conservancy                                    | 9507128   |
| 4 Police                                         | 9005145   |
| 5 Establishment                                  | 248116    |
| 6 Establishment Miscellaneous                    | 5304      |
|                                                  | 4227343   |
| 7 Purposes other than those specified in Ser. 25 | 422496    |
|                                                  | 4649749   |
| Balance Carried forward 14 May 71                | 757939    |
|                                                  | 5407716   |

Combaconum,  
16 May 1871

J. H. Ashworth  
Vice President

C. C. S. S. S. S.  
Auditor

W. S. S. S. S.  
President

# Statement C.

Actual Receipts during the year ending 31<sup>st</sup> April 1871.

|                |                                                  |            |            |
|----------------|--------------------------------------------------|------------|------------|
| Current.       | Sale                                             | 15399 2 8  |            |
|                | Add fines on Contractor                          | 36 ..      | 15635 2 8  |
|                | Rates on houses and buildings                    | 13383 15 8 |            |
|                | Deduct Refunds of House Tax                      | 124 2 7    | 13199 13 1 |
|                | Licence for Carriages and animals                |            | 11556 8 .. |
|                | do Dangerous trades                              | 816 8 ..   |            |
|                | do Cartmen                                       | 44 ..      |            |
|                | do Slaughter house                               | 73 ..      | 733 8 ..   |
|                | Fees on Ponds and Temporary structures           |            | 437 11 1   |
|                | Fines Magistral                                  | 2580 10 .. |            |
|                | Warrant Fees                                     | 96 ..      | 2676 10 .. |
|                |                                                  |            | 34239 4 10 |
|                | State Contribution                               |            | 10752 13 7 |
|                |                                                  |            | 44992 2 5  |
| Annals         | Rates on houses and buildings for 1870           | 4-8-5      |            |
|                | Police Refunds                                   | 752-58     | 756 13 10  |
|                |                                                  |            | 45749 1 3  |
| Other Receipts | Vegetable stalls                                 | 121 ..     |            |
|                | Add fines                                        | 1 ..       | 122 ..     |
|                | Advance for monkeys returned                     | 20 ..      |            |
|                | Sale of avenue trees                             | 35-11-     |            |
|                | Deduct Cost of cutting the                       | 1-11-      | 34 1 ..    |
|                | Sale proceeds of Coconuts                        | 1 14-      |            |
|                | Road cess                                        | 201 6 5    |            |
|                | Cattle Pound Fund                                | 546 ..     |            |
|                | Government allotment on account of Imperial Road | 240 ..     | 1245 6 ..  |
|                |                                                  |            | 46994 6 8  |
|                | Balance on the 1 <sup>st</sup> May 1870          |            | 7082 11 3  |
|                |                                                  |            | 54077 1 6  |

Combarom  
16 May 1871

H. A. Shorrocks  
Vice President

C. A. M. M. M.  
Auditor

W. J. A. A.  
President

Memorandum showing the Balance to the credit of Deposit and the Municipal fund for the year ending 30<sup>th</sup> April 1871

Deposit Balance brought forward 1<sup>st</sup> May 1870 as per Statement D, report 3543 10 8  
 for the year 69-70. 4252 8 .. 7796 2 8  
 Add Receipts during the year 1870-71 2841 2 ..  
 Payments during 1870-71 2841 2 ..  
 Balance of Deposit Carried forward 30<sup>th</sup> April 1871 4955 ..  
 Municipal Fund  
 Balance brought forward 1<sup>st</sup> May/70 7082 11 3  
 Receipts 46994 6 3 54077 1 6  
 Expenditure during 1870-71 46497 13 9 } 75793 9  
 Balance Carried forward 30<sup>th</sup> April 1871  
 Gross Balance to credit of Municipal Fund and of Deposit 12584 3 9

Combaroonum }  
 6 May 1871 }

H. Ashworth  
 Vice President

Accepted by the  
 Auditor

W. S. Ashworth  
 President

From the Office of the  
 Municipal Engineer  
 Combaroonum  
 To the Chief Secretary  
 to the Government  
 Fort, Singapore  
 30<sup>th</sup> April 1871  
 No 223  
 Statement D. 1870.  
 Mr. D. G. 1871  
 No 13 1871  
 No 1058 1871

Public Department

Proceedings of the Madras Government

Read the following  
letter from the Offg.  
President of the Municipal  
Commission, Coimbatore  
dated 20th Sept/71, No. 223.

Order thereon. Coimbatore. 21<sup>st</sup> Octr  
1871. No. 15935

The Municipal

Commissioners of Coimbatore

Current  
Rate on houses &c. 13,199-13-1  
Tolls 15,635-2-8  
Taxes on vehicles &c. 1,556-8-0  
License fees 1,171-3-1  
Fines &c. 2,676-10-0  
34,239-4-10  
State contribution 10,752-13-7

Balance  
Rate on houses 4-8-5  
Other receipts 4245-6-0  
Recoveries (fines) 752-5-5  
Balance brought forward 7082-11-3  
Rs 54,077-1-6

Rs. 54,077-1-6 as shown in the margin. The foregoing report relates, the sum of received from current taxes

1871  
in a letter  
referred to

From  
the Offg. President  
Municipal Commission  
Coimbatore

O. T. C. K. S. P. S.  
Government  
Coimbatore  
20th Sept 1871

No. 223

Memorandum submitted  
the President of the  
Municipal Commission

the Govt. 2056/71

Taxes ~~see~~ Rs 34,239-4-10  
and from State Contribu-  
tion Rs 10,752-13-7.  
The opening balance  
was Rs 7,082-11-3. The  
actual receipts from  
taxes correspond closely  
with the estimates, of  
which the total was  
Rs 33,660.

The house rates  
appear to have been  
collected with punctu-  
ality, only Rs 33-7-10  
of recoverable demands  
remaining outstanding  
at the close of the year.

3272 distress warrants,  
~~an enormous~~ number,  
were issued. Distraints  
were however effected  
in

a very large

21 25  
in only two cases,  
and in these the prop-  
erty was released be-  
fore sale. Distress fees  
however to the extent  
of Rs 96 were brought  
to credit. As these fees  
are payable only on  
distraints actually made,  
and as the maximum  
fee is Rs 10, the fees in  
the two cases above  
mentioned could not  
have exceeded Rs 20. It  
is therefore plain that  
fees have been illegally  
collected, and the large  
number of distress war-  
rants indicates that  
they must have issued  
in many cases without  
preliminary

preliminary presenta-  
 tion of bills and notes  
 as required by law.  
 Only 8,058 houses are  
 assessed, and the Govt.  
 cannot believe that  
 the occupants of nearly  
 half of these waited  
 for compulsory process  
 before paying the de-  
 mands against them.  
 The issue of such pro-  
 cess is a powerful  
 means of extortion  
 by the municipal cor-  
 poration and the mat-  
 ter demands close  
 attention from the four  
 commissioners. The aver-  
 age sum per warrant  
 being about 5 pice  
 while

It appears very  
 improbable

|                                                         |                          |
|---------------------------------------------------------|--------------------------|
| New Works                                               | Rs. 16677-4-10           |
| Repairs                                                 | 3556-5-4                 |
| Conservancy                                             | 9490-11-11               |
| Police                                                  | 9061-15-4                |
| Establishment                                           | 3012-1-0                 |
|                                                         | <u>41,798-6-5</u>        |
| Purposes other than<br>those specified in<br>Section 25 | 2,424-11-11              |
| Refunds and<br>advances recoverable                     | <u>2274-11-5</u>         |
|                                                         | 46,497-13-9              |
| Balance                                                 | 7579-3-9                 |
| Rs.                                                     | <u><u>54,077-1-6</u></u> |

2277  
 while the minimum  
 fee is four annas,  
 a presumption arises  
 that only a portion of  
 the sums estimated  
 has been brought to  
 credit. Rs. 2,500-10-0  
 have been credited  
 under magisterial fines,  
 and the receipt of so  
 large a sum proves  
 either very severe sen-  
 tences or a rigorous  
 system of prosecution.  
 3. The expenditure  
 amounted to Rs. 46,497-  
 13-9, leaving a balance  
 at the close of the  
 year, of Rs. 7579-3-9.  
 The first two works  
 referred to by the  
 President

President in para 8,  
 are presumed to be road  
 property and are ac-  
 cordingly retained  
 in New Works. The  
 of the, others shed  
 of the repairs of  
 municipal carts are  
 transferred to Conservancy.  
 The other transfers noted  
 by the President have  
 also been made. The  
 expenditure of the grant  
 for roads should have  
 been shown under  
 Repairs though it is  
 not to be regarded in  
 computing the State  
 Contribution.

4. The municipality  
 has paid the full  
 charges

|                |
|----------------|
| 10,503. 5. 2   |
| 906. 14. 7     |
| 11,510. 1. 9   |
| 2877. 8. 5     |
| 8,632. 9. 4    |
| 111. 6. 0      |
| 478. 10. 7     |
| 798. 6. 5      |
| 2877. 8. 5     |
| 44,675. 14. 10 |
| 240            |
| 44,435. 14. 10 |
| 11,108. 15. 8  |
| 10,751. 13. 7  |
| 287. 8. 5      |
| 1,000          |
| 2521. 7. 4     |
| 478. 12. 8     |
| 342. 9. 8      |

8410.80 5.  
 700 14  
 9111.50

2379  
 charges for the police  
 to the end of the year  
 and as stated by  
 Mr. Sadell are entitled  
 to a refund of Rs 13630-6-8  
 The municipality has  
 refunded the sum Rs  
 1795-14-9 overdrawn  
 as State Contribution  
 by them in 1869-70.

5. The State Contribu-  
 tion struck on the  
 expenditure will be  
 Rs 11,108-15-8. The four  
 -misioners have re-  
 -ceived directly and in-  
 -directly, Rs 13630-6-8  
 and are therefore to  
 refund Rs 2521-6-4  
 or allowing for the police overpayment  
 Rs 7042-9-8.  
 They should not have  
 been permitted to  
 overdraw to such an  
 extent as this.

The

may be reported  
next year. His ex-  
cellency in council  
regrets to hear that  
the Act is unpopu-  
lar in ~~the~~ ~~public~~ ~~community~~,  
but if it is vexatiously  
enforced, as from the  
facts stated in para  
2 *supra* would seem  
to be the case, the *its unpopularity*  
fact is scarcely to  
be wondered at. The  
municipal taxation  
is by no means heavy,  
and could not of it-  
self cause discontent.  
The state of the regis-  
ters and accounts  
revealed by the  
auditor's

2583

auditor's report is  
very unsatisfactory  
and should at once  
be remedied. The mul-  
tiplicity of ~~the~~ ~~accounts~~ ~~and~~  
accounts ~~and~~ ~~the~~  
one great cause of  
confusion. The Govt  
resolve to furnish  
to the Commissioners  
copy of G. O. dated  
21<sup>st</sup> October 1870, N<sup>o</sup> 1334,  
containing some remarks  
on the subject which  
may be of use to  
the Commissioners.

The President, Municipal  
Commune ~~Sancti~~ ~~Sancti~~ ~~Sancti~~  
~~Sancti~~ ~~Sancti~~ ~~Sancti~~  
Sanitary Comm.  
~~Sancti~~ ~~Sancti~~ ~~Sancti~~  
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106-107

c. 20/10.  
A. 24/4/71