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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

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Proceedings of the Madras Government, Financial Department,
10th October 1872.

No. 132. Read the following letter from the Officiating President of the Municipal Commission, Negapatam, to the Chief Secretary to Government, Fort St. George, dated Tanjore, 26th September 1872, No. 248 :—

I have the honour to submit the report of the Commissioners of the Negapatam Municipality, on the working of the Towns' Improvement Act III. of 1871 in that town, during the eleven months commencing 1st May 1871 and ending 31st March 1872, together with the statements of receipts and expenditure in the forms prescribed by Government in their Order, dated 28th October 1871, No. 1646, as also the list of Commissioners, called for in the memorandum from the Under Secretary to Government, dated 31st July 1872, No. 207, Financial Department.

2. The accounts of the Municipality were audited under my orders by T. Venkasami Row, my Huzoor Sheristadar, and certified by him to be correct. His report on the state of the accounts is also enclosed.

3. I beg also, herewith, to submit the report furnished by the Medical Officer in charge of the dispensary at the station on the working of that institution. A report was first furnished by that officer in accordance with the old practice for the calendar year 1871, but as it was deemed necessary to have dispensary accounts kept for the same term as all other municipal accounts, the present report for the eleven months was called for and submitted within the last few days.

4. As the dispensary was transferred to the Commissioners only about the termination of the period under report, the greater part of the expenditure on account of it has been defrayed from Provincial Funds. The necessary adjustment will be made and exhibited in the accounts of the current year.

5. The gross receipts of the Municipality, during the year under report, amounted to Rupees 45,370-15-4, against Rupees 54,675-7-10 in the preceding year. The Commissioners began the year with an exceedingly small balance, and the usual Government contribution was withdrawn. When these circumstances, as well as the fact of the present report embracing a period of only eleven months, are taken into account, it will be seen that the revenue derived from the permanent sources of income of the Municipality show a considerable increase.

6. The income from the tax on houses, &c., has increased about two per cent. The incidence of this tax is at the rate of 1 Rupee 1 Anna per house, or 2 Annas 8 Pies per head of the population for the eleven months.

7. The income from the tax on trades and professions has also increased thirteen per cent. The incidence of this tax is at the rate of nearly 4 Annas per head of the population.

8. The receipts of the tax on vehicles, &c., have, however, diminished twelve per cent. The reason assigned by the Commissioners, in paragraph 8 of their report, for the falling off in the receipts under this head, is evidently incorrect, inasmuch as the estimate was also for only eleven months. The precise reason of the decrease could not, however, be ascertained.

9. The income from tolls given in Statement I. represents the revenue derived from that source for the period of twelve months ending 31st March 1872,

the contract for the previous term having been for the eleven months only and ending 31st March 1871. The tolls have, it will be seen, increased forty per cent. It should, however, be noted that they were farmed out, in the year 1870-71, for an exceptionally small sum.

10. The Commissioners have not given in their statements and report sufficient details with regard to certain items of expenditure. These were, however, subsequently called for, and the following particulars have been furnished.

11. *Statement II., Grant III.*, 4 (*b*).—There were twenty conservancy carts employed by the Commissioners for removing the rubbish from the ash-pits, and these were paid at the rate of Rupees 445 per mensem. The amount payable for eleven months was, therefore, Rupees 4,895, while the amount actually paid was Rupees 4,845, as a fine of Rupees 50 was imposed on the Contractor for neglect of work.

12. Again, there were eleven carts for removing night-soil, which were paid monthly at the rate of Rupees 19-8-0 each for seven months, and Rupees 17 each for the remaining four months. The amount paid during the year on account of this item was Rupees 2,242-9-3.

13. A sum of Rupees 47-9-3 was expended in repairing carts supplied by the Commission, the Contractor having to supply bullocks and drivers only.

14. Thus, it will appear that the aforesaid three sums, Rupees 4,845, Rupees 2,242-9-3, and Rupees 47-9-3, make up the total of Rupees 7,135-2-6 charged as cost of conservancy, carts, &c.

15. *Statement II., Grant III.*, 4 (*c*).—The amount of Rupees 6,543-14-2 entered under this head was expended on the following works:—Rupees 3,624-12-6 for cleaning and baling Akkarai Kolam, a large tank in the south-western extremity of the town, extensively made use of by the people for bathing and drinking purposes; Rupees 97-2-6 for baling the Pundariga Tank; Rupees 46-12-1 for baling the Attai Tank; Rupees 174-0-6 for bringing fresh water into fifteen tanks; Rupees 20 for repairing a well; Rupees 7-12-0 for beams and ropes; Rupees 1,401-7-2 for a portion of the cost of the engine and pump; Rupees 300 for belts, &c.; Rupees 549-7-0 for charges incurred in conveying engine and belts from Madras to Negapatam; Rupees 175-10-5 for fitting up the engine; Rupees 108-8-6 for tools; and Rupees 38-5-6 for painting and cleaning the engine, &c.

16. *Statement II., Grant III.*, (*e*) and (*f*).—Nine temporary mat latrines were erected at a cost of Rupees 72-13-1, and five sheds constructed at a cost of Rupees 254-15-0.

17. Statement II., Grant IV., 1 (*b*).—Two hundred and five lamps were lighted with 428 kodams of oil, each kodam containing seventy-two seers. The cost of this amounted to Rupees 2,272-6-0; Rupees 90-2-4 were paid on account of charges for bringing lamp-posts, &c., from Madras; and Rupees 117-5-9 for repairing lanterns and purchasing towels.

18. *Statement II.-A, Repairs.*—The sum of Rupees 8,358-14-0 put down under this head was expended in metalling two important roads at a cost of Rupees 4,706-6-6; in levelling and improving five streets for Rupees 277; in constructing five tunnels for Rupees 197-10-0; in erecting a parapet wall and side-drains for improving bazaar street for Rupees 530; for improving and turfing the sides of Akkarai Kolam Road, Rupees 364-1-7; and towards the monthly pay of road coolies, Rupees 2,283-12-9. The length of road re-metalled was about 3337 yards.

19. *Statement II.-B, Grant III.*—This establishment consisted of one purveyor on Rupees 10, one nurse on Rupees 7, one ward cooly on Rupees 5-8-0, one cook on Rupees 5, and two toties on Rupees 4 and 3 each per mensem.

20. *Statement II.-B, Grant IV.*—The monthly pay of Registrar of births and deaths for Negapatam was increased from Rupees 12 to Rupees 15; the Registrar for Velipalayam was paid Rupees 10; and that for Nagore, Rupees 12 per mensem.

21. *Statement II.-B, Grant III.*, 4.—In the beginning of the year there was only one Overseer employed on a monthly pay of Rupees 75, who left the department after the expiration of one month. In the month of August another person was engaged to fill this vacancy on a salary of Rupees 40, and his pay was subsequently raised to Rupees 50 per mensem. Another Overseer was appointed on a salary of Rupees 20. One Inspector continued to work throughout the year on a salary of Rupees 30. One Conicopillay received Rupees 8 per mensem, and one Serang appointed in August, Rupees 20. The services of sixty toties were procured at a monthly cost of Rupees 5 each. There were only two watchmen employed on a salary of Rupees 6-8-0 each at the commencement of the year. Their pay was, however, subsequently reduced to Rupees 6, and two additional men appointed in the month of December on the reduced pay. There were also six peons receiving Rupees 7 per mensem.

22. *Statement II.-B, Grant IV.*, 1.—The lighting establishment consisted of thirteen mashaljis at Rupees 5 each, one peon at Rupees 7, and three peons at Rupees 6 each per mensem.

23. *Statement II.-B, Grant IV.*—The Office Establishment.—This staff consisted of one Head Clerk on Rupees 75, one Deputy Clerk on Rupees 50, two Clerks on Rupees 15 each, one Muchi at Rupees 7, and four Peons at Rupees 7 each per mensem. In addition to this, one Clerk on Rupees 20 and six tax collectors on Rupees 10 each were employed for the collection of the taxes.

24. It will be seen that the expenditure under Grant I., Grant III., Grant IV., and Grant V., respectively, amount to 19·2, 44·3, 7·6, and 7·7 per cent. of the entire receipts.

25. The same arrangements were made during the period under report for the conservancy of the town and the cleaning of streets as in the year previous thereto; the public latrines are extensively used by the townspeople. These are occasionally sprinkled over with carbolic acid.

26. From my letter to Government, dated 26th September 1871, No. 228, printed in G. O., dated 18th October 1871, No. 1552, Public Department, it will be seen that the pay and allowances of the Municipal Police, for the month of April 1871, remained to be adjusted.

27. From the bill of charges for that month, furnished by the Superintendent of Police, it appeared that Rupees 850-13-7 had actually been expended. Three-fourths of this sum, being the sum payable by the Commissioners, amounts to Rupees 636-2-2. This sum was paid to Government during the year, and the accounts finally adjusted.

	Rs.	A.	P.
Total cost of Municipal Police for April 1871	858	13	7
Deduct one-fourth payable by Government	214	11	5
payable by Commissioners for April 1871.	636	2	2
Deduct amount payable by Government to Commissioners under paragraph 3, G. O., dated 13th October 1871, No. 1552	397	0	4
Balance ...	239	1	10

Vide Statement II., Refunds.

28. Adverting to G. O., 4th May 1872, No. 627, I have the honour to forward the return therein directed to be submitted.

29. The Commissioners state that they are not in possession of any statistics by which they can definitively form an opinion on the traffic of the country carried on before the organization of the Municipality, or rather the institution of the impost. They, however, think that the prices of the merchandize brought into the town might have been slightly increased consequent on the increased hire of conveyance, but that the increase is not considerable. No complaints have been brought to their notice of oppression or misconduct on the part of the toll contractors.

30. As regards the feeling of the townspeople respecting the working of the Municipality, I beg to forward a letter from the Vice-President enclosing a resolution of the Commissioners on the subject, as well as a report from R. Venkatrayulu Naidoo, Tahsildar of Negapatam, and one of the Municipal Commissioners. The latter report seems to me to be a true and faithful exposition, not only of the actual facts of the case, but of the opinion of the mass of the native public as regards the working of the Municipal Act, and I do not, therefore, think it necessary that I should add anything thereto. The Government will see that the Commissioners have adopted the sentiments therein expressed as their own.

From the Vice-President of the Municipal Commission, Negapatam, to the President of the Municipal Commission, Negapatam, dated Negapatam, 4th July 1872, No. 257.

I have the honour to report on the operations of this Municipality during the eleven months ending 31st March 1872.

2. The receipts amount to Rupees 45,370-15-11, which is composed of Rupees 110-1-4 balance from last year, Rupees 35,461-12-7 raised by taxation, and Rupees 9,799-2-0 otherwise realized.

3. The expenditure amounts to Rupees 36,288-3-3, leaving a balance of Rupees 9,082-12-8. If this sum be reduced by the permanent office advance of Rupees 50, and if Rupees 2,400, being deposits of tax collectors and toll contractors, be added to it, it will correspond with the Treasury balance of Rupees 11,432-12-8.

4. A balance of Rupees 548-9-4, tax on trades and professions, remained for collection. Of this amount Rupees 73-1-4 had been collected before the 31st March by prosecutions before the Sub-Magistrate, and was held in deposit. Rupees 74 was collected in the office after the close of the year; prosecutions were pending for the remainder. The amounts collected by prosecutions were held in deposit for three months by the Sub-Magistrate, as it appeared doubtful whether

his decisions were open to appeal or not. I do not think any appeal can lie, as not paying the tax cannot be treated as an offence; hence I consider that holding in deposit the amounts collected on prosecution is unnecessary.

5. The balance of house-tax was Rupees 19-7-6, of which Rupees 4-15-9 has since been collected.

6. The amount of Rupees 1,118-14-8, tax on trades and professions, was written off as irrecoverable, having become so from various causes, such as the death of the tax-payer, his removal, his relinquishment of trade.

7. *Tolls.*—A new gate was opened this year, making seven in all. These were sold separately, and were all purchased by Veeramuthu Pillai at the rate of Rupees 1,254 per mensem. This person, however, at the end of the six more favourable months broke his contract. The tolls were then re-sold for Rupees 807 per mensem. The aggregate revenue from this source amounts to Rupees 12,623-10-0, being Rupees 1,170-6-0 less than the estimate, and Rupees 4,373-10-0 in excess of the collections of the previous year.

8. *Tax on Carriages and Animals.*—The receipts amount to Rupees 1,301-4-0, being Rupees 348-12-0 below the estimate. The decrease is mainly owing to the collections being made for only eleven months.

9. *License Fees.*—Rupees 1,491-2-8 was collected. Under this head are included the licenses for fifty temporary erections, two cart-stands, nine slaughter-houses, and 162 places in which dangerous and offensive trades, such as dyeing, soap-making, &c., are carried on.

10. *Miscellaneous Receipts.*—These amount to Rupees 7,279-8-7, which includes the maintenance allowance of the late Imperial Road No. 36, amounting to Rupees 4,574-2-8; Rupees 1,107 received by the sale of materials of the buildings mentioned in the last annual report as having been purchased for Rupees 3,083 and demolished for the purpose of widening the bazaar road; Rupees 276-10-10 received from the Dispensary Committee when the dispensary was handed over to the Commission; the remainder Rupees 1,321-11-1 is made up of magisterial fines, notice and warrant fees, sale proceeds of cocoanuts, grass and avenue trees, and rent for municipal lands. The amount from sale of trees is large owing to the number blown down in the cyclone. The fines are Rupees 61-8-0 mainly on account of non-payment of professional-tax, and the rest for offences under the Municipal Act.

11. *State Contribution.*—Rupees 2,519-9-5 was paid in adjustment of the contribution due for the previous year.

12. *Expenditure—Public Works.*—No new work was executed within the year. The site for the market has not yet been taken up, as the Commission await the publication of the rules for loans by the Government of India. No new roads were made; the one was begun but not finished within the year. The intention to construct a new tank was abandoned, and clearing operations substituted.

13. *Education.*—Efforts were made to induce the pial schoolmasters to come forward and adopt the Government school books for this purpose; a list of such schools was prepared, and a notice offering to give them books gratis and to give them results grants circulated. Only three schoolmasters out of fifty came forward, and of these but one has obtained a grant. The Commission does not quite understand its position with regard to education. If it is to pay the Educational Department Inspecting Schoolmasters, it can hardly afford to keep an Educational Inspector of its own, and is not, therefore, likely to take so much interest in the subject as it would were the machinery more in its own hands. There was a proposal to start a Municipal Elementary School, but it was dropped owing to the uncertainty of what the calls on the Municipality for education would be.

14. *Sanitation and Medical Services.*—The steam-pump received at the beginning of the year was employed in draining three tanks and filling one. One tank was drained for Rupees 150, which on a previous occasion had cost the Municipality Rupees 500 to drain. The Akkarai Kolam,

which is the main tank of the town, was drained and cleaned at a cost of Rupees 3,624-12-6. This tank had not been cleaned for about forty years, and could hardly have been done last year without the steam-pump. It may be said that this engine has been found completely successful, and of very great use. It has lately been employed in clearing the tanks at Nagore. No difficulty in working it has been experienced.

The Civil Dispensary was transferred to the Municipality in January 1872. Hence expenses for only two months were incurred. It is presumed that part of the cost of the Medical Officer will still have to be met.

Registration of births and deaths is carried on by means of three Registrars—one for Nagore, one for Valipalayam, and one for Negapatam. Of the two latter one is a tax collector who receives an addition of Rupees 10 monthly to his pay, and one is the Village Munsif who receives Rupees 15. The results are not satisfactory as the birth-rate only reaches twenty per mille in eleven months, and the death-rate is a little less. However, it could not but be expected that, at first, difficulties would be experienced. As time goes on the system will work better. It is found vain to expect the people to come and report births and deaths. The Registrars have themselves to go and see for them.

The vaccinator is paid 4 Annas for successful operations, of which there were 756 in the year.

15. *Miscellaneous.*—This head includes several minor heads, of which the most important are office and lighting. There are now 205 lamps on the metalled roads. During the year rewards were given for the destruction of 278 dogs and 258 snakes (including 128 cobras).

From T. VENKASAMI ROW, Auditor, of the Municipal Accounts, Negapatam, to the President of the Municipal Commission, Tanjore, dated Vallam, 22nd June 1872.

With reference to your letter of the 31st ultimo, No. 104, I have the honour to inform you that I have completed the audit of the accounts of the Negapatam Municipality for the year 1871-72, and found them correct.

2. I submit, herewith, five statements, as per margin, under the signature of the Vice-President, and which were placed before me by the Manager of the Municipal Office.

A. Detail of New Works and Improvements.
B. Abstract of Charges.
C. Do. of Receipts.
D. Deposits.
An additional statement showing the Demand, Collection and Balance.

3. These statements, you will observe, are in the old forms, the arrangement of items being, however, essentially different. I now find that these forms have been superseded by others prescribed by Government in their Proceedings, dated 28th October 1871, No. 1646—a fact of which I was not aware while auditing the accounts at Negapatam. As my certificate of correctness will be required to statements drawn up in the new forms, I have to-day written to the Vice-President requesting that statements so drawn up may be sent to me as soon as possible.

4. I have carefully and minutely examined the various registers of assessments, the cheque books for licenses issued, the cash-book, the journal, and the ledger kept in the Municipal Office, and checked each item of receipt as well as expenditure with the original voucher or other corresponding document. The books and vouchers have been kept with remarkable neatness, as well as accuracy of detail. My only difficulty in the course of the audit was in working out the details as recorded in the cash-book and journal, in order to verify each entry in the statement of expenditure. This difficulty, which was by no means an inconsiderable one, arose from the classification of items in the former having had no reference to the plan upon which the statement prepared for submission to Government was drawn up, or to any recognised or consistent plan. In several instances each item in the latter was made up of portions distributed among several entries in the ledger, each entry in the latter consisting, on the other hand, of portions distributed among several items in the statement of expenditure prepared for submission to Government. I would strongly recommend that all entries in the cash-book, the journal, and the ledger be hereafter

recorded in strict conformity to the arrangement of items in the new form prescribed by Government.

5. In his report on the result of audit last year, Mr. Johnson pointed out that moneys paid into the Taluq Treasury to the credit of the Municipal Fund, and which had not passed through the Municipal Office had not been brought into the cash-book, and suggested that it would be as well if this were done for the future. I fully agree in this recommendation. I do not see why the fact of the moneys not passing through the Municipal Office should be considered to preclude their being shown in the cash-book. On receipt of the Tahsildar's written intimation at each time of the sum carried to the Municipal Fund from the deposit account, on account of magisterial fines levied under the Towns' Improvement Act, those sums may be credited to the proper head of receipts and debited to a remittance to the Taluq Treasury, thus maintaining strict correspondence (and which is highly desirable) between the cash-book and the journal, in which latter this item is now entered. As the fines are required to be held in deposit for a certain time pending the result of appeals, their payment at once into the Municipal Office (in which case the present objection that they do not pass through that office would not exist) is not practicable.

6. Mr. Johnson, in his report above alluded to, dwells at length on the want of agreement between the registers of assessment and the actual collections on account of the rate on houses and lands and the tax on trades, &c. As reductions and cancelments of assessments take place on appeals as well as from other causes, this agreement is obviously impracticable; but a slight improvement upon the register of bills issued for the item first mentioned, and which register is renewed every year, would afford facilities for checking the collections with reference to assessments, and exhibit such correspondence as is practicable between them both. Whenever the assessment is altered, reduced, or cancelled, the fact may be noted with full particulars on the right margin in the register, and each page being totalled at the close of the year, after deducting such alterations, the aggregate of such totals of pages would tally exactly with the actual collections. The same course may be observed in the case of register of assessments of the trades-tax, which is now renewed every year.

7. The objection taken by Mr. Johnson to the mode of writing up this register, and which, as pointed out by him, permitted of an entry being very easily altered from Class II. to Class III. without any chance of detection, no longer exists, as the amount of tax in each case is also now entered in the register. The defect pointed out by that gentleman in regard to vouchers of expenditure has also been removed; the receipts taken during the past year, except in the case of trivial items of contingent and saderward charges, being those of the actual recipients themselves.

From the Vice-President of the Municipal Commission, Negapatam, to the Officiating President of the Municipal Commissions, Tanjore District, dated Negapatam, 29th August 1872, No. 288.

I have the honour to forward, herewith, an extract from the proceedings of the Municipal Commissioners, expressing their opinion about the feelings of the people regarding municipal operations in Negapatam.

I also enclose a written communication sent to me by the Tahsildar, who is one of the Commissioners. The Commissioners agree in thinking it is a very full and fair expression of the native public opinion of Negapatam on this subject.

EXTRACT from the Proceedings of the Municipal Commissioners, Negapatam, 29th August 1872.

* * * * *

"Read letter from the President calling for the opinion of the Commissioners on the feelings with which the working of the Municipality is regarded by the townspeople."

The Commissioners are of opinion that the people in general are hostile to the Act, because they are heavily taxed under it. Most of them condemn it without giving the question intelligent consideration. There is little visible result for the large expenditure incurred.

(True Extract.)

(Signed) W. A. HAPPELL,
Vice-President.

From R. VENKATRAYULU NAIDOO, Municipal Commissioner, to the Vice-President of the Municipal Commission, Negapatam.

I have the honour to forward my report on the subject of the working of the Municipality in this town as called for in the Government Proceedings, No. 627, of 4th May 1872.

2. It would appear from the Government Order under report that the Government request to know :—

(1). A complete picture of the working of the Municipality.
(2). The feelings of the townspeople on the subject.
(3). The effect of tolls upon the traffic of the country, and, in particular, they request to know instances of oppression and irregularity on the part of the toll collectors.

3. The Municipality has been introduced in this town since 1866. Before this there were two roads that had been already metalled with tunnels, &c. One is the road from Negapatam to Nagore about six miles in length, the other being called a bazaar road, about a mile in length from the Railway Station.

4. Subsequently three more roads have been metalled, one at Nagore and the rest at Negapatam, amounting in all to about two miles in length.

5. Now all these five roads the Commissioners have been keeping in good order by timely repairs.

6. These roads are also lighted with English lanterns.

Male and female	6
Females	1
Total ...	7

7. There have been seven masonry latrines provided for this town as per margin.

8. A water-pump is brought and made to work in cleansing the tanks for the use of the people and in removing nuisances caused by stagnant pools.

9. A large tank called Akkarai Kolam, which is of great use to the whole town, as also some other tanks, has been put in repair.

10. Arrangements have also been made for the maintenance of the dispensary, and grants-in-aid are paid to some of the Elementary Schools. There are steps taken for the promotion of other minor comforts besides.

11. All these, of course, tend a great deal towards the welfare of the people.

12. But as I am called upon to give a general expression to the feelings of the townspeople, it becomes necessary for me to express them as follows.

13. First of all it should be observed that the rates, taxes, &c., imposed under the Act are tax on houses, buildings, and lands ; tax on arts, professions, trades, and callings ; tax on carriages, horses, and other animals ; and tolls on carriages, horses, bullocks, and animals entering the limits of the town.

14. In imposing so many taxes there is a very objectionable system prevailing in this Municipality.

15. A poor woman who sells rice and gets only 1 Anna for her profit per day has now to pay tax for this her trade, so also has a washerman to pay for his mean profession.

16. If a brother or son assists his brother or father in his trade or calling, the brothers or father and son are taxed severally for the trade.

17. Thus, we see that all the rates and taxes provided for in the Act (with only a single exception, *i. e.*, registration of carts under Section 73) are levied in this town. But then the

non-registration system is adopted by the Commissioners with a view that the collection in the tolls may be increased. So the evils arising under the non-registration system are far more considerable than the relief therefrom.

18. For instance, if a poor bandyman who has already paid tax for his bullocks were to drive out of the town for his work and return in a cart not registered, he will have to pay toll at the rate of 2 Annas per diem, which amounts to Rupees 3¾ a month, or Rupees 45 a year ; while the poor bandyman will have to pay only Rupees 4 if the registration system were allowed. Adding the rate he might have already paid for his animals (Rupees 2), this becomes Rupees 47, which goes very near to the profession-tax to be imposed on a joint stock company or so under Class II., Schedule B.

19. So is also the case with a bandy which has to fetch water from out of the town, there being no fresh water within the limits of Negapatam.

20. Such taxes imposed on the bandyman or an artisan are in fact paid by the people themselves, for the former add such taxes to the rates they generally demand from the people.

21. Thus, it is a well-known fact, many say whether the people would take any delight in a Municipality which imposes so many taxes.

22. The next item of objection is this. If a person were, through negligence or inadvertence, to commit an offence under the Act, or fail to pay his profession-tax in time, he will have the fate of being prosecuted before a Magistrate, and there incur heavy penalty and unnecessary trouble according to the merits of the case. The following will serve as an illustration.

23. In levying taxes on arts, professions, &c., under Section 57, any person's actual income should be ascertained before assessing him ; but here some whose actual incomes would at least bring them under Class VIII. are now sometimes brought under Class V., and tax levied accordingly.

24. For this one has, practically speaking, no remedy. For if he wishes to appeal there is no provision of law to allow his appeal before paying the tax, as under Section 86 he cannot appeal unless he shall have already paid his tax. Hence they say great inconvenience is the result. As for instance :—

25. If he cannot afford to pay he has no indulgence of the privilege of appealing, so he has only to keep quiet, and he is taken to the Magistrate, where, on a full and due inquiry, the case may turn out to be that he does not derive so much income. Such is the opinion of some.

26. In some other cases the person so assessed manages, though with great difficulty, to borrow the sum and pay the tax, and then he fancies himself better advised if he does not appeal, having perhaps very little hope of recovering the money he had already paid, and also naturally thinking that, instead of wasting his time in appeal, the result of which seems to him very doubtful, he might as well fall to his work, and thus make money to liquidate the debt he has thus contracted.

27. The third objection seems to be this—

If a man has to go processions or erect pandals on occasions of marriages, or to raise a shed in the front of his house, he cannot do so of his own free-will, but should get sanction from the Commissioners.

28. Then, will the people be pleased to be thus subjected to so many restrictions, and that, too, at their own expense ?

29. But from all these it is not to be meant that all of them say that there should be no taxes at all.

30. Their complaint is as follows :—

Though so many improvements, as above enumerated, have been made since the introduction of the Municipality, yet the people do not seem to appreciate their value, as no substantial improvement in their sight has been done. Some even go so far as questioning if about 3½ lakhs of Rupees collected and spent since the introduction of the Municipality are absorbed in repairing the already-made roads, in providing a few lanterns for the metalled roads only, and in arrangements for carting off the rubbish, &c.

31. Some complain that no arrangement has ever been made for the examination (by any Engineer or Commissioners) of the public works executed by a Contractor.

32. Good many are of opinion that the metalled roads with all the lanterns on their sides are of great use only to a limited number of inhabitants—those that can afford to keep vehicles—while the fund is raised from all the people. They also complain that the streets, even those that are much crowded, are not levelled and lighted. In some cases no steps have been taken (such as tunnels, &c.) for the proper drainage of rain water, and also that no arrangement is made to carry off the filthy water or sewage. They also say that, with all the scavengers and toties employed by the Commissioners, the people have to pay the toties as before, the services of the public toties not being made quite efficient.

33. Again, though it is admitted that the Commissioners have made a good deal towards the promotion of the public welfare by the purchase of the water-pump and applying it to the cleansing of some of the tanks in the town, yet it is to be observed that most of the tanks within the Municipality belong either to pagodas or mosques, and, as they are not provided with surplus channels, water is spoiled very often. If such tanks are to be cleansed, the Commissioners will not do that unless the tanks are made over to them, or some contribution is paid by the trustees towards the expense of the undertaking.

34. Now, the pagoda or mosques, as also the tanks appurtenant thereto, belong to the people, but are not the property of the trustees specially. Besides the tanks are not so useful to the pagodas as they are to the people. Seeing that it is the duty of the Commissioners to cleanse and repair tanks for the comfort of the people, and seeing also that the pump with its establishment is maintained from the fund which is made up of the collections from the people themselves, some are of opinion that it is improper on the part of the Commissioners either to demand the transfer of the tanks or contributions from the expenses.

There is another similar objection—

35. If a car belonging to a pagoda has to pass on a metalled road, the trustees are called upon to repair any injury done to the roads, or to pay expense for so repairing. Though it is all legal to ask the trustees for the damages done by a car, yet the people think it not right, inasmuch as the streets have been called Teroduvidi (car-going street) from time immemorial, and that they have been metalled and are to be repaired from a fund collected from the people, most of whom are the persons who take interest in the car.

36. Thus, we come to the schools and dispensaries.

Though the benefits to be derived from schools and dispensaries are very considerable, the people think that no additional benefit is derived by them by the paying of grants to schools and maintenance of dispensaries. For even now they have to pay schooling fees for their boys as before. Medicines are bought from municipal funds, for which each man has contributed a share. Some would like to take in the medicines at the dispensaries, others would not. If they are to take any medicine to their houses they will have to pay again for the price of the medicines.

37. Lastly, but not of least importance, is the observation of the people as regards water supply.

Although people have to pay so many taxes, and although such a large sum of money is spent, yet there is a great drawback as regards the supply of fresh water for Negapatam.

38. The large tank called Akkarai Kolam (above referred to) is used by almost all the people for bathing, washing, and drinking purposes, and hence water very often becomes spoiled, though it underwent a full repair last year.

39. The people murmur that, though the services of a pump are available, the Commissioners do not undertake to cleanse a tank as soon as it becomes spoiled.

40. The people would, therefore, wish that some tank be dug separately for fresh water.

41. In short, I cannot venture to say that the feelings of all the townspeople regarding the working of the Municipality is good.

42. As regards the third or the last question, I have the honour to state that there is no injurious effect by tolls on the traffic of the country, and that no instance of oppression or irregularity on the part of toll-collectors has been brought to notice.

43. The only inconvenience caused by tolls is the delay to the carriages, &c., in having to stop at the gate and pay the toll, as at times good many carts come up to the gate at one and the same time.

No. 133. ORDER THEREON, 10th October 1872, No. 1390.

The receipts of the Negapatam Municipality, for the year 1871-72, amounted to Rupees 45,371 inclusive of the opening balance, and the expenditure to Rupees 36,288, leaving a balance in hand at the end of the year of Rupees 9,083. The entry of Rupees 2,284 in Statement II.-B for road coolies was unnecessary, as these hardly fall under the head of "Establishment," and sufficient details are not given in Statement II.-A. Otherwise the returns submitted with the annual report seem very correctly prepared, and the Auditor's report as to the state of the municipal accounts is satisfactory, but the Government will be glad to hear of the introduction of some of the improvements suggested by him.

RECEIPTS.		RS.
Current Taxes—		
House rate		7,975
Tax on arts		12,033
Tax on vehicles		1,301
Tolls		12,623
Fees		1,576
Fines		637
		36,145
Arrears—		
Taxes		38
State contribution		2,520
		38,703
Dispensary		277
Local Fund contribution to roads		4,574
Miscellaneous		1,707
		45,261
Balance brought forward		110
Total	...	45,371

EXPENDITURE.		RS.
Public Works—		
Repairs		8,726
Education		156
Dispensary		110
Vaccination		194
Registration of births and deaths		399
Conservancy		19,406
Miscellaneous		3,794
Supervision and management		3,503
		36,288
Balance	...	9,083
Total	...	45,371

2. The current demand on account of rates and taxes amounted to Rupees 21,970, and the outstanding balance at the end of the year to Rupees 568, or rather less than $2\frac{3}{4}$ per cent. on the demand. Of an arrear demand of Rupees 239 only Rupees 38 were collected, the remainder being remitted or written off as irrecoverable.

3. The budget allotment for New Works amounted to Rupees 7,600, but no expenditure was incurred on that head, the erection of a market having been postponed pending publication of the loan rules, and the construction of a new tank having been abandoned in favour of more extended improvement of existing tanks.

4. The expenditure on education was small as the pial schoolmasters did not respond to the Commissioners' efforts for the improvement of their schools. With reference to the Commissioners' remarks on the advantage of having the educational machinery more completely in their own hands, the Government have no objection to their providing an Inspecting Schoolmaster for the Municipality alone, if they desire to do so, on the understanding that the schools remain subject to the inspection and report of the Divisional Educational Officers.

5. Of the large sum of Rupees 19,406 spent on conservancy, Rupees 6,544 went towards the cleaning of tanks and wells. The Government are glad to learn that the steam-pump lately purchased has been found to work satisfactorily.

6. The dispensary was transferred to the Municipality towards the close of the year, but the accounts have not yet been adjusted. The attention of the Commissioners is called to Mr. Apothecary Chadwick's remarks to the effect that the number of out-patients is more than one Medical Officer can properly attend to.

7. With reference to G. O., dated 4th May 1872, No. 627, the President and Commissioners report that the people in general are hostile to the Act because heavily taxed, and condemn it without giving the question intelligent consideration. The Government remark, however, that one of the Commissioners themselves has arrived at an opinion not altogether favourable to the mode in which the Municipality is administered, and a careful consideration of Mr. Venkatrayulu's report may aid the Commissioners in disposing of the municipal funds to the satisfaction of the community.

(True Extract.)

Acting Under Secy. to Govt.

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

Exd. J. Wright.

Revenue 1872 Dept.

Govt. of {1872} Madras.

FINANCIAL No. 3402

To

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

Dated October, 10th.

Recd. " 21 Encl.

G. O., 10th October 1872, No. 1390.

OCTOBER.

Nos. 132-133.

Reviewing the report on the working of the Negapatam Municipality for 1871-72.

No. 131.

Lodged

22 Oct. 72