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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Rew DEPARTMENT

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

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

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

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

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

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

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

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

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

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

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

The other items of receipt call for no remark.

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

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

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

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

13. Rupees 14,940-10-6 were expended under the head of "Conservancy," against Rupees 19,406 during the eleven months of the preceding year. The decrease is due partly to the reduced rates at which the conservancy and the night-soil carts were hired, and partly to a diminution in the charges for clearing tanks and wells. The Commissioners have taken under their own management a tank belonging to the Perumal Kovil, and which has been obtained on lease for twenty years, and have set it apart for drinking purposes. All the other tanks in the town have been drained and fresh water introduced into them. It will thus be seen that the Com-

missioners have been trying their best with the existing resources to abate the inconvenience caused by the deficient water supply of the town. The steam pump and engine bought during the year 1871-72 has been found to be eminently useful in draining the tanks, and its working is so much appreciated by the people that the Commissioners of the Combaconum Municipality borrowed it on the occasion of the last Mahamangham festival, and employed it very successfully in draining the Mahamangham and Pothamarai Tanks situated in that Municipality.

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

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

16. It will be observed that the expenditure under Grant I., Grant III., and Grant IV., bear a ratio of 21.3, 43.3, and 7.7 per cent., respectively, to the entire receipts and of 26.2, 52.1, and 9 per cent. to the entire expenditure.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

BALANCE Sheet of the Negapatam Municipality for 1872-73.

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

NEGAPATAM,
16th May 1873.

(Signed) S. M. JOHNSON,
Auditor.

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

RS.	A.	P.	RS.	A.	P.
To Cash balance on 1st April 1872, viz.:			By Conservancy		
„ In Treasury	11,432	12 8	„ Dispensary		
„ In hand	50	0 0	„ Establishment		
„ Tax on arts and professions	13,093	4 7	„ Roads		
„ Less remitted	348	8 0	„ Lighting		
Tolls	8,407	15 2	„ Education		
„ House-tax	22	15 3	„ Sundries		
„ Less remitted			„ Stationery		
„ Deposits—receipts during the year			„ Latrines		
„ Contributions from Local Funds			„ Ash-pits		
„ Contribution for maintenance of Road No. 36			„ Rent		
„ Dangerous and offensive trades			„ Steam engine and pump		
„ Tax on carriages and animals			„ Miscellaneous works		
„ Pound Fund—receipts on account of			„ Killing snakes		
„ Notice fees			„ Killing dogs		
„ Temporary erections			„ Deposits—amount refunded during the year		
„ Conservancy—sale proceeds of rubbish and fish			„ Balance, viz.:		
„ Dispensary—sale proceeds of medicine			„ Cash in Treasury	3,506	0 0
„ Slaughter-houses			„ Deposits	8,034	1 9
„ Municipal lands—rent of			„ Municipal Fund	11,540	1 9
„ Avenue trees			„ Cash in hand	90	0 0
„ Fines					
„ Cart-stands					
„ Warrant fees					
Total			Total		

NEGAPATAM,
16th May 1873.

(Signed) S. M. JOHNSON,
Auditor.

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From R. VENKATRAYALOO, Tahsildar, to Mr. S. M. JOHNSON, Auditor of the Municipal Accounts, Negapatam, dated Negapatam, 14th May 1873, No. 48.

In reply to your letter of this date, I have the honour to inform you that the amount standing to credit of Municipal Funds in this Treasury on the 31st March 1873 is Rupees 11,556-12-2

Concise Annual Report of the Civil Dispensary, Negapatam, for the year ending 31st March 1873.

The admissions for the year under review may be thus tabulated :—

	<i>Europeans.</i>	In.	Out.
Admissions		22	342
Average daily sick		78	6·73
	<i>Natives.</i>		
Admissions		133	5,545
Average daily sick		6·89	76·0

or 16 in-door and 2,211 out-door sick over last year.

2. The average daily sick has been 90.41, or an increase in round numbers of twenty-eight over 1871-72, thus testifying that the appreciation of the dispensary by the public is steadily on the increase.

3. A noteworthy part of the dispensary's working is the large number of self-supporting indoor sick. Ninety-five, or nearly two-thirds of the patients, dieted themselves; while last year, of 141 in-patients, only 21 relieved the institution of dieting charges.

4. The chief diseases which have contributed to make up the total admissions are given below, showing also the relative prevalence of the complaints:—

[illegible]

5. The deaths among in and out door sick may be thus particularized :—

	In.	Out.
Diarrhoea ...	1	...
Dysentery ...	2	...
Dropsy ...	2	1
Venereal ...	1	...
Fractured ribs...	1	...
Choleraic diarrhoea	1	...

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6. The institution has this year been entirely supported by the Municipality, and the liberal help thus obtained may be witnessed in the marked change seen in the internal economy and external arrangements of the hospital. The patients have now excellent bedding, &c., and the dietary scale more substantial. In short, altogether the comforts of the sick have received so much attention that a decidedly better class of patients resort for admission into the wards—a marked contrast to the admissions of previous years.

7. A desideratum requiring early attention is the erection of one or two small rooms where caste patients, or high-caste women, may be located. Two instances occurred last year where women refused admission or treatment from want of that privacy which the hospital could not afford. The disposal of dead bodies being sent in to the dead-room of

8. I have still to complain of the practice of dead bodies being sent in to the dead-room of the dispensary for post-mortems, and I may state that this has in several instances caused in-patients absconding. A dead-room, however, is soon to be erected out of dispensary precincts.

NEGAPATAM,
28th May 1873.

(Signed) J. CHADWICK, Apothecary,
in charge, Dispensary.

No. 240.

ORDER THEREON, 29th October 1873, No. 1570.

No. 240. ORDER THEREON, 29th October 1873, and
With his letter above recorded, the President of the Negapatam Municipality submits the annual report for the year 1872-73. The actuals are compared with the estimates in the annexed table :—

RECEIPTS.			CHARGES.		
	Estimate.	Actuals.		Estimate.	Actuals.
	RS.	RS.		RS.	RS.
Balance brought forward ...	1,000	9,083	Grant I.—		
Assignments by Government...	500	341	New Works	2,000	1,213
Rate on Houses, &c.	8,600	8,385	Repairs	9,860	5,862
Tax on Arts, &c.	15,200	12,745	Other items	4,480	3,190
Tax on Vehicles	1,800	1,484	Grant II.—		
Registration of Carts	...	...	Salary Grants	...	594
Tolls	11,000	9,876	Results Grants	1,500	429
Fees	3,400	1,385	Contribution for Inspection	500	324
Fines	900	418	Miscellaneous	...	209
Endowments, &c.	280	...	Grant III.—		
Contribution from Local Funds	6,390	4,030	Hospitals and Dispensaries	4,770	5,434
Miscellaneous... ..	150	562	Vaccination	200	139
			Registration of births, &c.	410	443
			Conservancy	14,950	14,941
			Grant IV.—		
			Lighting	3,000	3,734
			Grant V.—		
			Office	3,320	3,220
			Miscellaneous	600	453
			Balance	2,630	8,124
Total ...	49,220	48,309	Total ...	49,220	48,309

2. The opening balance exceeded the estimate by Rupees 8,083. From the report for the year 1871-72, it appears that Rupees 7,600 of this excess was owing to the postponement of the erection of the market and the abandonment of

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

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

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

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

(True Extract.)

A. M. M. M.
for Under Secy
Chief Secretary.

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

Ed. J. H. Burns.

S. H. Burns

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Dated October, 29th.

Recd. Apr 12th

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

1865

12: April 1873