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MADRAS RECORD OFFICE**GOVERNMENT OF MADRAS**Revenue DEPARTMENT

G.O. No.

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Dated

2. 11. 1874. 196 .

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Proceedings of the Madras Government, Financial Department,
14th October 1874.

No. 103. Read the following letter from the Hon. D. ARBUTHNOTT, President of the Municipal Commission, Negapatam, to the Honorable D. F. CARMICHAEL, Acting Chief Secretary to Government, Fort St. George, dated Tanjore, 26th September 1874, No. 193 :—

I have the honor to forward, herewith, the annual report of the Commissioners on the working of the Negapatam Municipality during the past official year, together with the statements showing the receipts and disbursements in the prescribed forms, and the statement showing the incidence of taxes during the same year.

2. The accounts of the Municipality for the year under report were audited by Mr. G. Heyne of Negapatam, and he has reported that they are correct and neatly kept. His report is also herein enclosed.

3. I beg to forward also annual report of the Medical officer in charge of the Civil Dispensary on the working of that institution during the year 1873-74.

4. It will be observed from Statement I. that the gross receipts of the Municipality for the year were Rupees 49,517-7-8 against an estimate of Rupees 51,660. The chief reason for this decrease, notwithstanding that the opening balance was Rupees 2,000 in excess of the estimate, was that the income under the head of the rates and taxes was found to have been over-estimated, while the actual appropriation from the Funded Capital of the Dispensary was only to the extent of Rupees 2,103, instead of Rupees 3,960, as originally proposed.

5. The only items of receipts which show an increase over the estimate, are the House-tax, Tolls, and Miscellaneous; under the head of the last mentioned of these items the sum of Rupees 500, being the sale proceeds of certain municipal lands bought in the year 1871 for widening the bazaar street, as also the sum of Rupees 691, being the hire received from the Combaconum Municipality and the Great Southern of India Railway Company for the use of the steam-pump, were not anticipated in the Budget.

6. The gross expenditure of the Municipality amounted during the past year to Rupees 41,908-15-4 against Rupees 40,184-13-3 during the preceding year. The decrease below the estimate of Rupees 51,660 is due chiefly to the smallness of the expenditure out of the allotments under Grants I. and III.

7. *Grant I.*—Although the sums of Rupees 6,000 and 1,800 were provided in the Budget for the market and latrines, only Rupees 3,104-5-0* and 126-8-0, respectively, were spent on them during the last year. Out of the amount of Rupees 7,200 allotted for the repairs of roads, only Rupees 3,386-7-6 were expended. The quarters of the Apothecary in charge of the Dispensary at Negapatam were erected during the past year at a cost of Rupees 3,798-5-8. Of this amount the Local Fund Board of the Negapatam Circle have promised to contribute a third, and it is the wish of the Commissioners that the amount so contributed should be invested in Government securities for the benefit of the Dispensary.

8. *Grant II.*—The expenditure under this grant amounted to Rs. 2,163-10-0, being Rupees 163 in excess of the estimate.

* Rupees 1,779-5-0 for compensation paid to the owners of the houses situated on the site of the market.
Rupees 200 for levelling the same, and Rupees 1,125 price of bricks.

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9. *Grant III.*—Out of the amount of Rupees 4,900 provided for the Dispensary, a sum of Rupees 1,200 allotted for a Dispensary intended to be established at Nagore remains totally unexpended, because no Dispensary was opened there owing to the want of an Hospital Assistant to take charge of it. While there was some correspondence on the subject between myself and the Inspector-General of Hospitals (now Surgeon-General), the Order of Government prohibiting the appointment of Hospital Assistant to the independent share of the Dispensaries was received, and as the limited funds at the disposal of the Commissioners did not permit them to employ any one of the Hospital Apprentice grade, nothing was done up to the present. As it is, however, very desirable that there should be a Dispensary at Nagore, I think that one can be opened as a branch of the Negapatam Dispensary, so that a first-class Hospital Assistant may be entrusted with the charge of it. The expenditure under the head of Conservancy amounted to Rupees 13,169-10-2, which, it will be observed, is more than twenty-five per cent. of the total receipts of the Municipality.

10. *Grant V.*—The services of one of the clerks on 50 Rupees in the office establishment having been dispensed with since November last, there will be observed a small decrease in the expenditure under this head.

11. As for the large balance of Rupees 9,679-5-4 that remained at the close of the year, it is explained by the Commissioners that it is due partly to the non-payment within the year for certain works in progress and of a few bills due, and partly to the non-execution of certain works intended to be executed.

From J. CAMERON, Esq., Vice-President of the Municipal Commission, Negapatam, to the Hon. D. ARBUTHNOTT, President of the Municipal Commissions, Tanjore District, dated Negapatam, 14th July 1874, No. 76.

I have the honor to submit a report on the operations of this Municipality during the year ending 31st March 1874, together with the statements of receipts and disbursements in the forms prescribed by Government in their Order, dated 28th October 1871, No. 1616, as well as the statement showing the incidence of taxes.

2. The receipts amount to Rupees 49,517-7-8, which is composed of Rupees 8,124-1-9, balance from last year; Rupees 331-5-8 Surplus Pound Fund; Rupees 34,451-6-3 realized by taxation; Rupees 2,644-11-10 appropriation from Funded Capital of the Civil Dispensary, &c.; Rupees 2,615 contribution from Local Funds; and Rupees 1,350-14-2 otherwise realized.

3. The expenditure amounts to Rupees 41,908-15-4, leaving a balance of Rupees 7,608-8-4. If this sum be reduced by the permanent office advance of Rupees 90, and if Rupees 2,161, being deposit of tax-collectors, toll-contractors, &c., be added to it, it will correspond with the Treasury balance of Rupees 9,679-8-4. The large balance at the end of the year is owing partly to the non-pay within the year of works in progress and of a few bills due, and partly to a few works intended to be carried not having been carried out. Deducting the former would show a real balance of about Rupees 6,000 instead of Rupees 2,700 estimated.

4. *RECEIPTS.—Rates on Houses, Current.*—The demand under this head was Rupees 8,821-14-6, while the collection was Rupees 8,695-6-7 besides a refund of Rupees 16-4-8, leaving a balance of Rupees 110-3-3. Of this Rupees 70-9-5 have since been collected, and the remainder, Rupees 39-9-10, will be collected in the current year. The arrears of House-tax, as shown in Statement IV., were Rupees 426-7-5, of which Rupees 391-6-8 have been collected, Rupees 3-5-9 were refunded, Rupees 8-15-5 were written off as irrecoverable, and a balance of Rupees 22-11-7 is to be collected in the current year.

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5. *Tax on Arts and Professions, Current.*—According to the register the demand under this head was Rupees 13,145, while the amount collected was Rupees 10,720-8-0 exclusive of a sum of Rupees 63 refunded on appeal, leaving a balance of Rupees 2,361-8-0, of which Rupees 1,615 were written off as irrecoverable by the death, desertion, and the relinquishment of trade by some of the taxpayers. There were 437 persons prosecuted before the second-class Magistrate of Negapatam for the recovery of Rupees 746-8-0. Out of this sum Rupees 208-8-0 were collected and brought to account before 31st March; Rupees 423 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 428-4-9; Rupees 276-8-0 were collected, while Rupees 4 were refunded on appeal, and the balance, Rupees 147-12-9, were written off as irrecoverable.

6. *Tax on Carriages and Animals.*—The collections under this head were Rupees 1,336-8-0.

7. *Tolls.*—The estimate for the year was Rupees 9,900, but the actual amount for which the tolls were farmed out was Rupees 10,536; hence the increase of Rupees 636.

8. *License Fees, &c.*—Rupees 1,017-6-0 were collected under this head, under which are included license fees for temporary erections, cart-stands, slaughter-houses, places in which dangerous and offensive trades are carried on, and fees for notice of demand and warrant.

9. *Magisterial Fines.*—Rupees 257-5-0 were imposed on defaulters for not paying the professional tax, and the remaining Rupees 34-6-0 were from offenders against the penal provisions of the Municipal Act.

10. *Appropriation from the Funded Capital of the Civil Dispensary, &c.*—Though the Commissioners have entered in the Budget Rupees 3,960, only Rupees 2,103-10-10 were appropriated from the above capital for the erection of the Apothecary's quarters, Rupees 450 interest received on Funded Capital, Rupees 11-1-0 price of the medicines sold at the Dispensary, and Rupees 80 rent received for the Apothecary's quarters for four months, and Rupees 1,153-9-10 from the General Municipal Funds being added to make up the total actual expenditure of Rupees 3,798-5-8.

11. *Contribution from Local Fund Board.*—Rupees 1,200 were received for the maintenance of Road No. 36, and Rupees 1,415 on account of the Civil Dispensary.

12. *Miscellaneous Receipts.*—These amount to Rupees 1,350-14-2, and include sale proceeds of granite stones Rupees 26, avenue trees sold Rupees 15-14-6, fish sold Rupees 9, rent on municipal lands Rupees 41-7-7, sale proceeds of a piece of municipal land Rupees 500 (this being a portion of the remaining part of the land bought in the year 1871 for widening the bazaar road), hire paid by Great Southern of India Railway and Combaconum Municipality for using the pump-engine Rupees 691-1-10, Rupees 17-6-3 sale of grass and cocoanuts, and Rupees 50 deposit forfeited by Contractor for failing to cart laterite.

13. The apparent decrease in each of the following heads is simply owing to the over-estimate in the Budget:—

	Budget.			Actual.		
	RS.	A.	P.	RS.	A.	P.
1st, Tax on Arts, &c. ...	13,500	0	0	10,720	8	0
2nd, Tax on Vehicles, &c. ...	1,400	0	0	1,336	8	0
3rd, Registration of Carts ...	1,700	0	0	1,186	0	0
4th, Fees, &c. ...	1,600	0	0	1,017	6	0
5th, Magisterial Fines ...	900	0	0	291	11	0

14. *EXPENDITURE.—Grant I., Public Works, New Works and Repairs.*—These are given in detail in the Statement II.-A. A sum of Rupees 1,779-5-0 was paid to the house-owners as compensation for clearing the site of the market proposed to be built; Rupees 200 was expended in levelling the said site; and Rupees 1,125 was paid in buying two lacs of bricks for the market.

A sum of Rupees 3,798-5-8 was expended in building a dwelling-house for the Apothecary in charge of the Civil Dispensary, of which Rupees 2,103-10-10 was appropriated from the Funded Capital of the Dispensary, and Rupees 1,694-10-10 was paid from the Municipal Funds. One latrine and twelve dust-boxes were constructed at a cost of Rupees 182 as they were needed much. Rupees 3,386-7-6 were expended on repairing metalled roads, &c.; Rupees 2,421-7-4 were paid for the permanent road cooly establishment who were engaged on the metalled roads for petty

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repairs; tools, &c., were purchased for Rupees 55-13-3; Rupees 364-15-0 were contributed to the Local Funds for repairing the Vettar Bridge; and a sum of Rupees 468-7-0 was spent in repairing the Municipal Office.

15. *Grant II., Education.*—Rupees 804 were paid as Salary Grants-in-aid to teachers employed in the Wesleyan Mission Elementary School and Hindu Girls' School, and the College Branch Hindu Elementary School at Negapatam, and Rupees 522-8-0 for Results Grants for thirteen Pyl Schools including the salary of an Inspecting Schoolmaster. Books were purchased for Rupees 17-2-0; Rupees 820 were contributed to the Local Funds, being the moiety of the cost for Educational Inspection for the year 1872-73. Thus the total expenditure under this head exceeded the Budget amount (Rupees 2,000) by Rupees 163-10-0.

16. *Grant III., Sanitation and Medical Services; (1.) Hospitals and Dispensaries.*—Under this head Rupees 3,716-5-6 were expended. The details of this sum are given in Statements No. II. (Grant III., 1) and II., B. (Grant III., 1). A report of the working of the Dispensary received from the Apothecary in charge is herewith submitted.

(2.) *Vaccination.*—Rupees 214-12-0 were spent for this purpose. There were 859 successful cases. The vaccinators were paid at the rate of 4 Annas for each successful case. Here it may be observed that there were 350 cases more than in the preceding year.

(3.) *Registration of Births and Deaths.*—This Municipality has three Registrars for this purpose receiving Rupees 15-12-10 a-month. The total number of births were 1514, and deaths 1279.

(4.) *Conservancy.*—A sum of Rupees 13,169-10-2 was spent under this head. The establishment cost Rupees 5,406-1-2, as per detail given in Statement II.-B (Grant III., 4). Rupees 5,601-7-3 were paid to the Cart Contractor for removing rubbish from the streets and ash-pits with twenty-one carts and for supplying eleven pairs of bullocks for night-soil carts. Though the Commissioners have entered in the Budget Rupees 3,700 for the cleaning of tanks, yet only Rupees 1,637-3-0 were expended, as per detail given in Statement II., 4c. Three tanks were drained with the steam-engine and pump at a cost of Rupees 198-14-0, and another named Marapully Tank, situated in the heart of the Mussulman part of the town of Negapatam, was drained and cleaned at a cost of Rupees 776-3-1. There were also sixteen public wells cleaned and repaired at a cost of Rupees 259-6-5; Rupees 165 were spent in repairing sluices for conveying water to tanks; and Rupees 237-11-6 were spent in supplying the tanks with fresh water. A sum of Rupees 178-5-6 was spent in killing snakes and dogs; Rupees 29-8-2 were spent in erecting temporary latrines during the Nagore festival; Rupees 45-7-0 were spent in cleaning the engine; Rupees 54-5-6 were paid as rent for latrine-site; Rupees 83-2-0 for maintenance of water-pandal during the hot season; and Rupees 3-11-1 were spent in tarring a urinal.

17. *Grant IV., Miscellaneous Municipal Purposes; (1.) Lighting.*—Rupees 1,003-15-2 were paid to the peons and lamp-lighters; 535½ codums (of 72 seers each) of cocoanut oil were purchased for Rupees 3,048-12-0 for 207 lights; Rupees 224-13-5 were spent in purchasing wicks, and Rupees 134-4-10 were spent in paying rent for store-room, fixing lamp-posts, and repairing lanterns, &c.

(4.) *Watering Streets, &c.*—The cost of making two water-carts for watering the roads during the hot season, hire of bullocks and the charges of temporary coolies engaged for the purpose, amounted to Rupees 472-9-5. The total charges under this head were Rupees 4,884-6-10.

18. *Grant V., Supervision and Management.*—Under this grant Rupees 3,447-4-1 were spent (on account of office establishment, Rupees 2,972-3-4; Miscellaneous, Rupees 475-0-9), the particulars of which are given in Statement II.-B (Grant V.), and Statement II. (Grant V., 2).

From Mr. G. HEYNE, Auditor of the Municipal Accounts, Negapatam, to the Honorable D. ARBUTHNOTT, President of the Negapatam Municipality, dated Negapatam, 19th May 1874.

With reference to your letter, No. 57, of the 29th April, I have much pleasure in stating that I have examined the accounts of the Negapatam Municipality for the official year ending 31st

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March 1874, and found the several entries in the Cash-book, Journal, and Ledger, correct, each entry to debit and credit in the Cash-book being supported by its corresponding voucher, and each item carried to its proper head.

2. The books are kept in very good order and reflect great credit to the Manager, who gave me every assistance on the occasion of my examination of the books.

3. There is a difference, however, between this balance and that given by the Tahsildar, in the Treasury, of Rupees 6-9-1, but this I find is owing to a debit and credit entry not being taken to account by the Tahsildar; a debit of Rupees 64-15-0, "Contribution paid to the Local Fund Board for repairing Vettar Bridge, Nagore, on the 4th March 1874," and a credit of Rupees 58-5-11, "Surplus Pound Fund credit as per Treasury Deputy Collector's letter, No. 185, dated 4th February 1874," the difference between these two amounts corresponding with that stated above.

4. I forward, herewith, a balance-sheet statement of receipts and expenditure, and a letter from the Tahsildar giving me the treasury balance, and an explanation of the reason of his having omitted the above-mentioned debit and credit.

*Concise Annual Report of the Civil Dispensary, Negapatam, for the Official Year ending
31st March 1874.*

The admissions for the year, Europeans and Natives, may be tabulated as follows:—

		In-patients.	Out-patients.
Europeans	{ Admitted	28	317
	{ Died	3	1
	{ Average daily sick	1-08	4-64
	{ Admitted	118	4,270
		8	...

2. Contrasted with the previous year the average daily number of sick out-patients, natives, has been twelve less, and the average for the in-patients, natives, and in and out Europeans, show a small difference in favor of last year. The admissions among the European in-patients have been six more, and among the natives fifteen less. Of out-patients, Europeans, there have been twenty-five less than last year, and a considerable decrease in the natives being 1275. The mortality among the in-patients, Europeans, has been two more, and among the out-patients one less. Of in and out patients it has been about the same as last year. The diseases that proved fatal among the in-patients may be tabulated as follows:—

Europeans.		Natives.	
Atrophia	1	Consumption	2
Consumption	1	Dysentery	1
Convulsion	1	Dropsy	1
		Burn	1
		Privation	2
		Abscess	1
Total	3	Total	8

Of those admitted into hospital, fourteen Europeans and forty-eight Natives were dieted by the institution, and the remainder (eighty-four) by themselves.

3. There has happily been no epidemic in this station during the year, and, considering the usual large gatherings that take place yearly during festivals, there has been perfect immunity from epidemics throughout the district. A sporadic case of cholera and one of choleraic diarrhoea were treated in hospital in the months of July and August 1873; both recovered. Four fatal cases are reported by the Municipality as having occurred during the year. Of small-pox two cases were treated in hospital, one of them was of the semi-confluent type; both recovered.

4. There are two vaccinators employed by the Municipality—one for the town and the other for Nagore, a place about five miles from this town. These men formerly received a regular

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salary, but now they are paid at the rate of 4 Annas for every successful case of vaccination. This system appears to work better than before, as there have been 168 operations more this year than last.

5. The sanitary condition of the town and its surroundings is in anything but a satisfactory state; this has been very strongly brought to the notice of the authorities here by my predecessor, with apparently no good results.

6. Since last report a second-class Hospital Assistant has been posted to the Sah-Collector's Department, and assists in the work of the Dispensary while he is in the station; the want of an extra hand was much needed, as the work was too onerous for one person to carry out efficiently.

NEGAPATAM, (Signed) E. TRUTWEIN, Asst. Apothecary,
1st April 1874. In charge, Civil Dispensary.

No. 104. ORDER THEREON, 14th October 1874, No. 1742.

The annexed abstract shows the receipts and expenditure of the Negapatam Municipality for 1873-74, compared with the estimates for that year:—

RECEIPTS.			CHARGES.		
1873-74.			1873-74.		
Estimate.	Actuals.		Estimate.	Actuals.	
RS.	RS.		RS.	RS.	
Balance brought forward ...	6,000	8,124	Grant I.		
Assignment by Government ...	250	331	New Works—		
Rates on Houses, &c. ...	8,800	9,007	Communications ...		
Tax on Arts, &c. ...	14,000	10,997	Sanitary and Miscella- neous ...	11,760	7,085
Tax on Vehicles ...	1,400	1,336	Repairs—		
Registration of Carts ...	1,700	1,186	Communications ...		3,386
Tolls ...	9,900	10,536	Sanitary and Miscella- neous ...	7,550	469
Fees ...	1,600	1,017	Other items ...	3,004	2,842
Fines ...		292	Grant II.—		
Endowments, &c. ...	4,080	2,645	Salary Grants ...	950	804
Contribution from Local Funds ...	2,620	2,615	Results Grants ...	700	522
Miscellaneous ...	1,310	1,351	Contribution for Inspection	350	820
			Other items ...		17
			Grant III.—		
			Hospitals ...	4,900	3,716
			Vaccination ...	200	215
			Registration of Births and Deaths ...	444	444
			Conservancy ...	14,600	13,170
			Grant IV.—		
			Lighting ...	3,280	4,412
			Other purposes ...	222	472
			Grant V.—		
			Office Establishment ...	3,270	2,972
			Miscellaneous ...	370	475
			Advances recoverable ...		87
			Balance ...		7,609
Total ...	51,660	49,517	Total ...	51,660	49,517

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2. The receipts of the year fell short of the estimate by Rupees 4,267, so that notwithstanding an increase of Rupees 2,124 in the opening balance, the gross income of the Municipality was Rupees 2,143 below the estimate, the principal short collection being under "Tax on Arts" from which only Rupees 10,997 were realized against an estimate of Rupees 14,000 and a demand of Rupees 13,573. After deducting remissions, &c., however, the uncollected balance was only Rupees 746, or 5.5 per cent. of the demand.

3. The expenditure for the year was short of the estimate by Rupees 9,752, and of the income by Rupees 7,609. The Commissioners explain that if work done but not paid for within the year be taken into account, the real unexpended balance will be only about Rupees 6,000. Of this Rupees 4,675 appears to be due to proposed new works not having been carried out, and the Commissioners should take the increased assets thus available into account when submitting the final application for a loan for the erection of a new market which should be expedited, as the allotment made by the Government of India will lapse at the close of the current year.

4. The expenditure on education was Rupees 163 in excess of the estimate, and calls for no particular remark.

5. The report on the working of the Dispensary has been submitted without remark. The Government would have been glad if some satisfactory explanation could have been given of the falling off of six per cent. in the attendance of in-patients.

that the sanitary condition of the town and its surroundings is in anything but a satisfactory state, should not have been passed unnoticed by the Commissioners. Such a statement is particularly unsatisfactory when more than twenty-five per cent. of the income of the Municipality is reported to have been spent on conservancy alone. As the report of the Vice-President deals almost entirely with financial details only, the Government are unable to form an opinion as to whether the general working of the institution during the year was satisfactory or otherwise.

(True Extract.)

D. F. CARMICHAEL,
Acting Chief Secretary.

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

Exd. J. Wright.

✓ No 392
Average 1874 Report

Bobt. of 1874
FINANCIAL.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSION

Negotiated
AC, LC,

Dated October, 1874.

Recd.

28th

1874

G.O. 1111, October 1874, No. 1152.

for 1874

OCTOBER.
Nos. 103-104.

Negotiated Municipality. Order passed
the annual report of the working of the Municipality during the year 1873-74.

21st 1874
Signed
5/11/74