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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

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Not to be folded or roughly handled

Municipal—Report.

No. 266. Read the following letter from H. S. THOMAS, Esq., President of the Municipal Commission, Negapatam, to the Hon. D. F. CARMICHAEL, Officiating Chief Secretary to Government, Fort St. George, dated Tanjore, 14th August 1875, No. 180:—

I have the honor to forward, herewith, the report of the Commissioners on the working of the Negapatam Municipality during the year 1874-75, together with the statements showing receipts and charges in the prescribed forms, and the statement showing the incidence of taxation during the same year.

2. The accounts of the Municipality for the year under report were audited under my orders by S. Srinivasa Raghava Aiyangar, late Head Writer of my office, and were reported by him to be correctly and neatly kept, with the exception of a few clerical errors which were duly corrected. His report on the state of the accounts is herewith forwarded.

3. The annual Medical Report of the Civil Dispensary at Negapatam, furnished by Dr. Thomas, Zillah Surgeon, is herein enclosed for the information of Government.

4. Necessary explanations regarding the several items of receipts and expenditure of the Municipality are given in the report.

From F. OLIVER, Esq., Vice-President of the Municipal Commission, Negapatam, to H. S. THOMAS, Esq., President of the Municipal Commission, Negapatam, dated Negapatam, 16th July 1875, No. 81.

I beg to submit the following report on the working of the Negapatam Municipality during the year ended 31st March 1875.

2. The usual statements of receipts and expenditure in the prescribed form, countersigned by the Auditor, accompany this report.

3. The amount at the disposal of the Commissioners during the year under review was Rupees 56,893-8-0 as against Rupees 49,517-7-8 of the previous year. The difference is owing to the receipt this year of Rupees 12,500 from Government, (being a moiety of the loan of Rupees 25,000 accorded for the construction of a Market) and a decrease in revenue from the Tax on Arts and Professions, caused by three of the lowest classes of rate-payers, under Schedule B of the Act, being exempted from taxation. There is a slight increase in the receipts from Taxes on Vehicles and Carts and Tolls. This is as it should be, as the removal of the District Court to this station would necessarily increase the receipts from these sources.

4. *Miscellaneous Receipts*—call for no special remarks. Statement IV shows a balance of Rupees 2,278-0-5 still to be collected. This comparatively large balance is owing to the assessment of houses having been revised during the year. This delayed the preparation of the bills, and retarded the collection of the tax.

5. The statement of the "Incidence of various Rates and Taxes" submitted with this report shows no appreciable difference compared with the previous year, except in the Tax on Arts and Professions. Under this head it will be observed that though the incidence per head of population appears lowered from Rupees 0-3-7 to Rupees 0-2-8, the rate per head of tax-payers is raised from Rupees 5-4-9 to Rupees 10-13-6, or more than double that of previous years. The number taxed this year is 752 as against 2,075 of the previous year, and it is therefore to be assumed that persons assessed under the three lowest classes formed 64 per cent., or merely two-thirds, of the total number, while they contributed only about one-third of the revenue.

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29th May 1876. No. 965.*

6. The gross expenditure during the year was Rs. 39,087-11-11, against Rs. 41,908-15-4 of the previous year.

7. GRANT I.—Under this head Rupees 3,532-7-9 were expended in levelling the site for the proposed new Market, and in collecting chunam and bricks preparatory to beginning the erection of the building, which was commenced in April 1875.

8. Rupees 5,036-7-9 were expended in the upkeep of the metalled roads, a work always of much cost as the material (laterite) has to be procured by railway all the way from Tanjore, a distance of fifty miles. With a view to economy the Commissioners adopted the use of broken bricks and debris of houses in constructing some of the minor roads in the town. This has been found not to answer well where there is any amount of cart traffic. Rupees 1,752-3-0 were expended on this account.

9. Education.—The details of the amount spent are given in Statement II, Grant II, and call for no special remark.

10. The annual report of the Dispensary received from Dr. Thomas, the Zillah Surgeon, is herewith annexed. I have merely to add that the Commissioners have resolved to erect an extra ward for the treatment of venereal cases.

11. Conservancy.—The Commissioners have been keenly alive to the importance of this department of their work, and have spared no pains, by a careful supervision of the expenditure, to produce the utmost results from the outlay incurred. A sum of Rupees 13,351-12-10 (about one-third of the gross Municipal expenditure) was disbursed during the year on this account. The principal portion of this sum was expended in maintaining an establishment of carts and bullocks for scavenging the town. Thirty-two pairs of bullocks and their complement of carts and scavengers have been constantly employed in the removal of night-soil and street sweepings, under the supervision and scrutiny of the Overseers. The benefit afforded to the town by this service is, though not apparent, of undoubted advantage to the health of the people. Five public tanks and ten wells in the town have been repaired, drained, cleansed, and refilled, and generally the sanitation has been attended to as far as possible.

12. The Registration of Births and Deaths in the town gives the following results:—

Population.	Births.	Deaths.
48,523	1,474	1,195
per 1,000	30.3	24.6

13. The chief want which is now felt in the town is the supply of good water. This is under the anxious consideration of the Commissioners.

14. On the remaining heads of expenditure—Establishment, Lighting, and Watering Streets—no special remarks are called for; the expenditure under these heads being in nature and amount similar to previous years.

15. At the date of penning this report, the fact that cholera is in the town cannot be passed over without remark. The disease was introduced from Colombo in the early part of April. From the very earliest time of its appearance every precaution was adopted to check its spread by a stricter enforcement of the sanitary laws and increasing both the Medical and Sanitary establishment. Measures also were adopted to ensure each house being visited, upon the occurrence of a case of cholera, by the Municipal Overseers for the purpose of personally seeing the premises cleansed and disinfected. These measures have been attended with no little success in checking the greater prevalence of the disease; but owing to cases occurring in the suburbs being brought into the town, the Commissioners are unable to report that the disease is stamped out. Early steps were taken by the Commissioners, and promptly seconded by the Collector of the District, to discourage the attendance of the usual number of pilgrims at the Nagore feast. The mortality during the feast in Nagore plainly shows what might have happened had the crowds assembled unchecked.

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From S. SRINIVASA RAGHAVA AIYANGAR, Auditor of the Negapatam Municipal Accounts, to H. S. THOMAS, Esq., President of the Municipal Commission, Negapatam, dated Point Calimere, 9th June 1875.

With reference to your letter, dated 20th May 1875, No. 75, I beg to state that I have audited the Accounts of the Negapatam Municipality for the year 1874-75, and to report the result.

2. The balance to the credit of the Municipality on the 31st March 1875 I found was as follows:—

	RS.	A.	P.
In the Taluq Treasury. { Municipal Fund	17,715	12	1
{ Deposits	2,215	0	0
	19,930	12	1
In the Municipal Office Cash-chest, kept as a permanent advance	90	0	0
Total ...	20,020	12	1

3. There is a difference of Rupees 6-9-1 between this balance and the balance in the Treasury accounts as ascertained from the Talsildar. This difference was noticed by the Auditor of the Accounts of the year 1873-74, and was due to the omission in the taluq to bring to account a credit and a debit entry, the debit entry being Rupees 64-15-0, "Contribution paid to the Local Fund Board for repairing Vettar Bridge, Nagore, on the 4th March 1874," and the credit entry, Rupees 58-5-11, "Surplus Pound Fund credit as per Treasury Deputy Collector's letter, No. 185, dated 4th February 1874." The mistake does not appear to have been rectified in the accounts of the year 1874-75; hence the difference is repeated in the balance of that year. Two letters from the Talsildar of Negapatam on this subject are enclosed.

4. I carefully examined the Cash-book. There were one or two merely clerical errors in it as well as in the Ledger, which were duly corrected. On comparing, however, the entries in the Cash-book on the receipt side under the head of Professional-tax with the file of licenses issued, I found that on the 1st May 1874, while the total of the amounts entered in the licenses issued is Rupees 21, Rupees 18 only have been credited in the accounts. The Head Clerk explains that one of the licenses issued for Rupees 3 had subsequently to be cancelled, but that by inadvertence the fact was not noted on the license itself. It is now difficult to say whether this was so, but from the fact of the mistake being patent and such as would easily catch the eye, I should think the mistake could hardly have been intentional.

5. With these exceptions the Cash-book, the Ledger, and the Journal have been kept in a very business-like manner and with the most scrupulous neatness. There is hardly an erasure or an interlineation to be seen anywhere in them.

6. I compared each item of expenditure in the Cash-book with its corresponding voucher. In some cases the accounts given by the Municipal Overseer of sundry items of expenditure were shown to me as vouchers, no receipts having been taken from the parties to whom payments were made by the Overseer. The Head Clerk explained to me that these sums consisted of a large number of very small items and that to insist on a receipt being taken from the payee for every one of these would entail a large amount of labor. This is undoubtedly true, but I believe that the rule is observed in other Municipalities and cannot be safely dispensed with. I may, however, mention that all these bills of the Overseer have been regularly passed by the Commissioners at their Meetings.

7. The House and Professional-tax Registers have not been kept as neatly as they should be. They have not been signed by the Vice-President or the Commissioners, nor the alterations and interlineations in them authenticated. I understand, however, that the House-tax Register has not been made out finally as there is a large number of appeals against the assessments pending disposal.

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8. The receipt files, license files, and other books have been well kept. I would suggest, however, that for purposes of check it would be well to entrust the clerks with a *specified* number of license forms stitched into books and make them account for every form received by them.

9. In conclusion, I beg to acknowledge the assistance rendered by the Head Clerk of the Municipal Office in affording me information on all matters connected with the accounts, the ready explanations furnished by him in regard to points on which I called for explanation having much facilitated my audit. He appears to be a very good Accountant, and from the manner in which he has kept the Cash-book, Journal and Ledger would seem to understand Book-keeping thoroughly.

DEAR SIR,—In reply to your letter of this day's date, I have to inform you that the amount stood to the credit of the Negapatam Municipality on the 31st March 1875 was Rs. 19,936-5-2.

Yours very truly,
(Signed) R. VENCATRAYALOO,
Tahsildar.

NEGAPATAM, 3rd June 1875.
To the Auditor of the Municipal Accounts, Negapatam.

DEAR SIR,—With reference to your letter received this day, I have to inform you that the balance on the 31st March 1875 was Rupees 19,937-5-2, instead of which it was mistakenly given as Rupees 19,936-5-2 in my letter, dated 3rd instant.

And further I have to inform you that the two entries that are referred to in your this day's letter, and that add their difference Rupees 6-9-1 to the debit side, have not been entered in the taluq accounts.

Yours very truly,
(Signed) R. VENCATRAYALOO,
Tahsildar.

NEGAPATAM, 5th June 1875.

1874-75.

ANNUAL MEDICAL REPORT OF THE DISPENSARY, NEGAPATAM, FOR THE OFFICIAL YEAR ENDING
31st MARCH 1875.

The accompanying table shows the relative proportion of the number of cases treated in the year, compared with the results of the previous year :—

	IN.						OUT.					
	Remained.	Admitted.	Total.	Discharged.	Died.	Remaining.	Remained.	Admitted.	Total.	Discharged.	Died.	Remaining.
1873-74.												
Europeans	28	28	25	3	...	6	317	323	314	1	8	
Natives	6	118	124	108	8	8	65	4,270	4,335	4,281	...	54
1874-75.												
Europeans	11	11	10	1	...	8	564	572	557	1	4	
Natives	8	160	168	150	14	4	54	7,186	7,240	7,120	1	119

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This shows an increase among the Natives of 42 in and 2,916 out-patients. The increase of European out-patients is 247, but there is a diminution of 17 amongst the in-patients.

The year under review saw important changes introduced into the Dispensary. The appointment of a Commissioned Medical Officer to the medical charge of the station, in lieu of a Warrant Officer, was what was due to so large and important Municipality as Negapatam and Nagore form.

The quarters built for the residence of the Apothecary have been converted into a Surgery and reception-room for out-patients, and a special ward for Europeans who may require admission into the hospital, being chiefly sailors and destitute vagrants.

A great advantage is obtained by receiving the out-patients in a detached building, as the crowds who used to frequent the verandah of the hospital wandered about and were constantly trespassing into the wards. The Deputy Surgeon-General in his recent tour of inspection highly approved of the change.

Unfortunately the Hospital Assistant attached to the Dispensary is compelled to occupy the lying-in ward as no suitable accommodation near the hospital is procurable, and it is essential that he should live near the hospital to attend to urgent calls. A plan and estimate for altering the Stables (built for the Apothecary) into quarters for the Dresser, have been prepared and forwarded to the Municipality. Until the lying-in ward is vacated, a small room on the east verandah of the main building is used for such cases as come in for parturition.

The central room of the Hospital is used as a temporary hospital for sick Policemen.

The Hospital cannot be said to be complete, or to fulfil the necessary requirements of the people; there are only two general wards, one for men and one for women. The male ward is generally well occupied; but as the class of patients (prostitutes) who are chiefly admitted into the women's ward would deter respectable women from seeking admission, a restriction has been placed on their admission; hence the ward is generally vacant. Separate rooms should be erected for venereal cases, and the large wards for females would then be more generally used.

The practice of the Police bringing corpses for *post mortem* examinations to the Dispensary is very prejudicial, and one that should be stopped.

The financial condition of the Hospital is satisfactory. A sum of Rupees 4,896-5-2 is invested in Government Paper at four per cent. The sale of Medicines forms no appreciable income, for what little money is collected is constantly required to replenish drugs which have been expended, and which, from being urgently required, have to be purchased from the Chemists of Madras, as a long time would elapse before they could be obtained from the Medical Stores by the regulation channel.

A monthly rental of Rupees 12 is received from the Police for the accommodation afforded them.

NEGAPATAM,
1st April 1875.

(Signed) J. B. THOMAS,
Zillah Surgeon.

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29th May 1876. No. 965.*

No. 267. ORDER THEREON, 29th May 1876, No. 965.

The report on the working of the Negapatam Municipality for the year 1874-75 is recorded with the following comparative statement of estimates and actuals for the year:—

RECEIPTS.			CHARGES.		
	Estimates. 1874-75.	Actuals. 1874-75.		Estimates. 1874-75.	Actuals. 1874-75.
	RS.	RS.		RS.	RS.
Balance brought forward...	2,700	7,608	GRANT I.		
Assignments by Government.	270	67	<i>New Works—</i>		
Rates on Houses	10,870	9,914	Sanitary and Miscel-		
Taxes on Arts	700	8,155	laneous	7,200	3,565
Taxes on Vehicles	1,400	1,446	<i>Repairs—</i>		
Registration of Carts	1,300	1,288	Communications	10,300	6,789
Tolls	21,000	11,268	Sanitary and Miscel-		
Fees	1,400	1,617	laneous	350	130
Fines	214	365	Establishment	2,976	2,843
Endowments, &c.	196	387	Tools and Plant	100	93
Contribution from Local			Miscellaneous	...	28
Funds	4,450	1,450	GRANT II.		
Miscellaneous	500	828	Salary Grants	...	73
Loan for Market	...	12,500	Results Grants	650	1,246
			Contribution to Local Funds		
			for Inspection	350	...
			GRANT III.		
			Hospitals	3,188	2,592
			Vaccination	200	192
			Registration of Births and		
			Deaths	444	444
			Conservancy	12,414	13,352
			GRANT IV.		
			Lighting	3,692	4,117
			Avenues, &c.	300	293
			GRANT V.		
			Supervision and Manage-		
			ment	2,836	3,330
			Balance	...	17,806
Total ...	45,000	56,893	Total ...	45,000	56,893

(True Extract.)

[Signature]
Chief Secretary.

To the President of the Municipal Commission, Tanjore District.
 " Board of Revenue.
 " Revenue Department.
 " Surgeon-General, Indian Medical Department.
 " Sanitary Commissioner.
 " Director of Public Instruction.
 " Accountant-General.
 " President of the Local Fund Board, Tanjore District.
Public Works Dept
 Exd. T. O'Connor.

sd/ delivered at ...

Ch 2577
Annex 1896 Dispatch
GOVT. of 1876
FINANCIAL.

To
 THE PRESIDENT OF THE
 MUNICIPAL COMMISSION,
 PUNJORE DISTRICT.
 &c., &c., &c.

Dated May, 29th
 Issued *24* 1511
 Recd. June 26/96

G.O., 29th May 1876, No. 965.

See Jms
MAY.
 Nos. 236-267.

Municipal Report.—The annual report on the
 working of the Negapattin Municipality for
 1874-75, recorded.

Copy
22 June 1876
27626