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# MADRAS RECORD OFFICE.

## Government of Madras.

Financial DEPARTMENT.

G.O. No. 1484 Press / Mis.

208-209.

Dated 22-10-1872.

47/48

208-209

**Not to be folded or roughly handled**

No. 208. Read the following letter from the Officiating President of the Municipal Commission, Mayaveram, to the Chief Secretary to Government, Fort St. George, dated Tanjore, 9th October 1872, No. 268 :—

I have the honour to submit, herewith, the report of the Commissioners of the Mayaveram 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 well as the list of Commissioners called for in the Official Memorandum from the Under Secretary to Government, dated 3rd July 1872, No. 207, Financial Department.

2. The accounts of the Municipality were audited by Mr. Nice, of the Great Southern of India Railway, and certified by him to be correct. His report on the state of the accounts is also enclosed. The remarks and suggestions made at the latter end of it will be duly attended to.

3. The gross receipts of the Municipality amounted to Rupees 26,733-3-2 for the eleven months, against Rupees 30,287-10-3 in the year preceding. The Commissioners began the year with a large balance, but this was, in a great measure, owing to the fact that a large amount was due to Government on account of Police charges, and the Government contribution had also been overdrawn, under Act X. of 1865, for the year 1870-71.

4. The falling off in the income, under the head of the rate on houses and the tax on arts, trades, and professions, has been fully explained by the Commissioners in their report. The year was one of exceptional severity, the storm which swept over the district last November having been particularly violent at and around Mayaveram. The rate of the house-tax amounted to 15 Annas 7 Pies per house, and 2 Annas 5 Pies per head of the population, while that of the professional-tax amounted to 2 Annas 10 Pies per head of the population for the eleven months.

5. The sum of Rupees 13-13-2, entered as road-cess due for 1871-72 in Statement I.-2 (*d*), having been illegally collected, has to be refunded.

6. The other items in Statement I. call for no remarks.

7. In Statement II., it will be seen that nothing has been expended during the year on education, although the large sum of Rupees 1,150 had been provided for in the budget. The subject being new, the Commissioners were unable to ascertain, beforehand, what would be the amount of expenditure on results' grants and educational inspection, and, consequently, they had no clear idea as to what portion of the funds, allotted in the budget for education, would be available for carrying out any scheme of their own. It happened, however, that the Commissioners have not been directed to pay anything, by the Director of Public Instruction, by way of results' grants, and the educational inspection charges which have been settled, in regard to the several Municipalities and Local Fund Boards, in the proportion of the results' grants paid by each, have also amounted to nothing. The Commissioners have, however, given much thought and attention to the subject, and prepared a careful scheme, copy of which they have enclosed in their report. The scheme, it is hoped, will be carried out during the current year.

8. The dispensary at Mayaveram, which is a branch of the one at Tranquebar, was made over to the Commissioners only about the end of the period under report. The expenditure incurred on account of it, during the eleven months, exclusive of the cost of medicines and the pay of the Hospital Assistant, amounted to Rupees 101-3-5, of which Rupees 73-3-1 represent the amount expended before the transfer of the dispensary to the Commissioners out of the interest arising from the Endowment Fund, and Rupees 28-0-4 the portion that has been defrayed from the Municipal funds. The Commissioners have to pay to Government the amount defrayed from Provincial Funds on account of the medicines and the pay of the Hospital Assistant. This amount will be adjusted and exhibited in the accounts of the current year.

9. It will be observed from G. O., dated 18th October 1871, No. 1577, that the pay and allowances of the Municipal Police, for the month of April 1871, remained to be adjusted. From the bill furnished by the Superintendent of Police it appeared that the amount actually expended on account of the Police during that month was Rupees 386-2-3. Three-fourths of this sum, being the portion payable by the Commissioners, amounted to Rupees 289-9-8. This sum has been paid and the accounts adjusted.

10. The large sum of Rupees 5,684-5-7 (exclusive of Rupees 30, station rent) entered as the refund of Government contribution overdrawn and Police charges in Statement II., Grant IV., 13, was made up of the following items :—

| | Rs. | A. | P. |
|---|---|---|---|
| Police charges due for April 1871, alluded to in the preceding paragraph ... ... ... ... ... ... ... ... ... ... | 289 | 9 | 8 |
| Balance of Police charges for 1869-70.—*Vide* G. O., dated 2nd August 1870, No. 965, paragraph 17 ... ... ... ... ... | 695 | 7 | 9 |
| Government contribution overdrawn in 1869-70.—*Vide* G. O., dated 2nd August 1870, No. 965, paragraph 18... ... ... | 2,067 | 6 | 7 |
| Government contribution in 1868-69 overdrawn.—*Vide* President's letter, paragraph 20, printed in G. O., dated 15th December 1870, No. 1641 ... ... ... ... ... ... ... | 9 | 13 | 6 |
| Balance of Police charges for 1870-71.—*Vide* G. O., dated 18th October 1871, No. 1577... ... ... ... ... ... ... ... | 226 | 9 | 6 |
| Refund of Government contribution overdrawn in 1870-71.—*Vide* G. O., dated 18th October 1871, No. 1577, paragraph 3. | 1,980 | 5 | 11 |
| Balance of Police charges due for the years 1867-68 and 1868-69. —*Vide* G. O., dated 18th July 1870, No. 893. This by an omission was not adjusted in 1870-71 ... ... ... ... ... | 415 | 0 | 8 |
| Total ... | 5,684 | 5 | 7 |

11. Adverting to G. O., dated 5th May 1872, I have the honour to forward the return therein called for.

12. The Commissioners are of opinion that the Municipal Act is unpopular, as the conservancy provisions of it interfere, as they must necessarily do, with habits which have been for centuries regarded as unobjectionable. They do not consider that the traffic of the country is injuriously affected by the levy of tolls. Mayaveram is a centre of traffic ; there is very little through traffic. The result is that the levy of tolls is more in the nature of an *octroi* than a tax on traffic. No



single instance of oppression or misconduct on the part of the Contractors have been brought to their notice during the year.

13. In conclusion, I have to apologize for the delay which has taken place in the submission of this report, and which has been caused by the difficulty experienced in separating and preparing, for the first time, the accounts of this dispensary from that of the dispensary at Tranquebar ; this, however, will not again recur.

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From the Vice-President of the Municipal Commission, Mayaveram, to the President of the Municipal Commission, Mayaveram, dated 17th July 1872.

*I. Remarks on the Statements.—Statement I.*—The amount shown as estimated demand under head of rate on houses, &c., is Rupees 5,447 ; the collections are only Rupees 3,090-11-8. The estimate was formed by calculating the rate at 7½ per cent. in accordance with the original sanction of Government. On the subsequent application of the Commissioners the Government, in their Order dated 15th December 1871, No. 1857, sanctioned the reduction of the rate to five per cent. The total demand under the five per cent. rate amounted to Rupees 3,734-0-11, of which Rupees 3,090-11-8, as shown above, were collected within the year, and the balance has been subsequently collected.

2. The estimated receipts under the arts and trades-tax are stated as Rupees 5,930. The demand, as originally assessed, amounted to Rupees 5,739-4-0. The demand under this head in the previous year had been Rupees 5,198-6-8, and the increase was chiefly effected by removing persons from the old Rupees 2 class into the new Rupees 3 class, and by assessing fresh persons to the Rupee 1 class. Owing to the revision of the list rendered necessary by the introduction of the new Act, the professional-tax register was not completed until the middle of October, and the notices were thereupon issued at once for the whole year's tax, as both the half-yearly instalments had then fallen due. Before any money was collected the cyclone swept over the town causing considerable damage. The Commissioners found the greatest difficulty in collecting the taxes. There was a general complaint amongst the tax-payers that the assessments were too severe. An investigation of several cases having proved this complaint to be well-founded, the Commissioners at once set about the laborious task of revising the professional-tax register. The result was, as shown in the demand, collection, and balance statement, a reduction in the demand under this head to Rupees 4,825-5-4, of which, notwithstanding the late period at which the collections were commenced, Rupees 3,603-13-4 were collected within the year. The Commissioners desire to state that the exclusion of artizans and petty traders, from the 7th class, paying Rupees 2, has been attended with much inconvenience and loss of revenue. There are many of this class of persons who can afford to pay Rupees 2, but on whom a tax of Rupees 3 presses very heavily. Under the new Act the Commissioners had to decide, in respect of each one of this numerous class, whether he should pay Rupee 1 or Rupees 3. In the great majority of instances the assessment was finally reduced to Rupee 1, often quite unnecessarily had there only been a Rupees 2 class in the schedule under which assessments could properly be made.

3. The receipt from tolls exceeds the estimate. The estimate, however, is an estimate of the net receipts. The sum entered in the statement is that of the gross collections. If the cost of collection, viz., Rupees 1,058-3-10, be deducted, the net collection will be Rupees 5,354-6-2, or about Rupees 150 below the estimate.

4. The item "Sale of granite chippings purchased at Tranquebar" refers to some granite ballast which was purchased by the Commissioners with a view to its being used for repairing the municipal roads. It was found, however, that the cost of carting it to Mayaveram was out of all proportion to its value. Accordingly an offer of the President of the Local Fund Board to take it off their hands was willingly accepted.

5. *Statement II., II.-A, Part I., New Works, b. Educational.*—In framing the estimates the Commissioners allotted Rupees 1,000 for educational new works without having any very

definite ideas as to the mode in which the allotment would be expended. It has happened that no portion of this sum has been required for expenditure.

*c. Sanitary and Miscellaneous, Item* 5.—Rupees 800 were allotted in the budget for constructing a flight of steps to the Teradiculam Tank. The falling off in the municipal revenues rendered necessary a reduction of expenditure. A work on a smaller scale than originally intended was therefore executed.

*Item* 10.—Annexed is a detailed statement* of the petty works which have been executed at the aggregate cost of Rupees 859-2-5. These small works are all of great public utility.

* Annexure A.

6. *Part II., Repairs*; *a. Communications, Item* 2.—This is exclusive of the cost of bricks.

*Item* 5.—Annexed is a detailed statement† of the petty repairs under this head, the aggregate cost of which amounts to Rupees 228-14-10.

† Annexure B.

*c. Sanitary and Miscellaneous, Item* 2.—This charge, as well as Rupees 4-6-1 for sundries for the dispensary, and Rupees 8 for the dispensary servant, is recoverable from the Endowment Fund of the Tranquebar Hospital in charge of the Negapatam Local Fund Board.

*Item* 3.—The repair of the scavenger carts exceeded expectation, but they have now been put in thorough repair, and it is hoped will stand for a long time without further cost.

*Item* 4.—A detailed statement‡ of the petty repairs under this head is annexed.

‡ Annexure C.

7. *Statement II.-B.*—The cost of supervision and management appears as Rupees 2,235-7-2, but from this Rupees 1,038-3-10, the pay of the toll collectors, must be deducted. The charge is thus reduced to Rupees 1,197-3-4. The Commissioners have succeeded in letting out the tolls from the commencement of the current year.

The other portions of Statement II.-B call for no particular remark.

8. *Arrears Statement.*—The amount shown as arrears due, for 1870-71, on account of house and land rate, is Rupees 318-13-4. In the Auditor's report for last year it is shown as Rupees 318-11-6. The amount shown in the Auditor's report is erroneous.

9. *II. Works budgetted for but not commenced within the year.*—Annexed is a statement§ of the Public Works budgetted for from the revenues of the year, but not commenced within the year. Explanatory remarks in respect of each will be found in the remark column of the statement. There are in all eleven works, for which Rupees 1,765 have been sanctioned. Of these, seven estimated at Rupees 785 are in progress; one for Rupees 300 for repairing the steps of a tank has been stopped in consequence of the inhabitants of the street undertaking to do the work at their own expense; one for Rupees 500 for building two bridges over channels crossing the road to Sandangudi has been postponed for want of funds in consequence of the falling off of the revenue. The remaining two being small repairs to roads will be executed this year probably.

§ Annexure D.

10. *III. Sanitation and Medical Services.*—1, *Dispensary.*—Late in the year under review the dispensary at Mayaveram was placed under the management of the Commissioners. It is a branch of the hospital at Tranquebar, which is under the management of the Local Fund Board of Negapatam Circle. The Commissioners applied to the Local Fund Board for a portion of the Hospital Endowment Fund, but their application was refused by the Local Fund Board, who offered instead a fixed annual allowance of Rupees 95 for the defrayal of the usual charges, viz., those incurred in repairing the building, paying the dispensary servants, and the contingent bazaar expenses, such as for lamp-oil, cloth, firewood, &c. This offer was in its turn rejected by the Commissioners as inadequate, and so the matter stands at present. The Commissioners are now considering a plan for building a hospital for in-patients suitable to the wants of the town and neighbourhood, and when their plans are matured will address the Local Funds Board again on the subject of an allotment from the Endowment Fund. The Commissioners hope to be able to come to a mutually satisfactory arrangement with the Negapatam Board, and when this has been completed will report their plans for the approval of the Government.

*Proceedings of the Madras Government, Financial Department,*
*22nd October* 1872.

11. The following abstract statement shows the operations of the Dispensary during the year 1871-72 :—

| Diseases. | Persons. | Cured. | Died. | Not Cured. |
|---|---|---|---|---|
| Small-pox ... ... ... ... ... ... | ... | ... | ... | ... |
| Cholera... ... ... ... ... ... ... | ... | ... | ... | ... |
| Fever ... ... ... ... ... ... ... | 134 | 134 | ... | ... |
| Other diseases ... ... ... ... ... | 2,299 | 2,297 | 2 | ... |
| Total ... | 2,433 | 2,431 | 2 | ... |

12. The town has been free from cholera, and only a few cases of small-pox have occurred.

13. The midwife, during the eleven months under review, has attended ninety-six cases of confinement. The Commissioners do not consider that the midwife's services are appreciated very highly, but they think it worth while to retain her for the present.

14. 2, *Vaccination.*—The Commissioners employ one vaccinator, whose remuneration consists of a fee of Annas 4 for each successful case. The following is an abstract of his operations :—

| No of cases. | Successful. | Unsuccessful. | Doubtful. | Unknown. |
|---|---|---|---|---|
| 694 | 671 | 11 | ... | 12 |

The Commissioners consider that, on the whole, vaccination has been satisfactorily carried on during the year.

15. 3, *Registration.*—The Government in their Order, No. 681, dated 28th May 1872, paragraph 2, "doubt whether the registration of births and deaths, for which no special grant is made, can be properly carried on by the general establishment." As further remarked by the Government a special establishment was provided, in 1871-72, for this purpose, as under :—

Two Registrars, on Rupees 10 per mensem each.
,, Peons, on ,, 6 ,, ,,

The Registrars were entertained from May up to October, and one Peon from May to August. It was found that this establishment was not doing the work effectually, and that the cost of it in proportion to the work done was excessive. The Commissioners, therefore, determined on abolishing the establishment and having the work done in the office. So far this has answered very well. The number of entries in both registers has increased, as shown in the margin. In making this change the Commissioners caused to be proclaimed for several days, by tom-tom, both the legal obligation people were under in respect of registration, and the mode in which registration was to be effected. At the same time the village officers of the nine revenue vattams, the whole or parts of which are comprised within the limits of the Municipality, were requested to send in monthly a list of the births and deaths which had occurred to their knowledge in their respective vattams. These lists were compared with the registers, and persons who were found to have neglected to effect the necessary registration were warned, and afterwards, where necessary, prosecuted. In this manner the registration has been more effectually carried on, and a considerable saving at the same time effected.

From May to October.
Average number of births ... ... 41
,, ,, of deaths ... ... 37
Total average ... 78

Average cost for each entry in the Register. 6 Annas 6 Pies and a fraction.

Between November 1871 and March 1872.
Average number of births, 47 per mensem.
,, ,, of deaths, 45 ,,

4, *Conservancy.*—Remarked on under Part V. of the report.

16. *IV., Education.*—In the course of the year, the Commissioners were engaged for some time in considering an education scheme* drawn up by Mr. Mayr, the principle of which was the utilization and improvement of the existing Pial Schools, and the bringing of them into connexion with three Town Schools to be newly established by the Commissioners which in their turn should

* Annexure E.

be so constituted as to serve as feeders to the Mayaveram Government Anglo-Vernacular School now existing. The details of the scheme will be found in the Annexure E. to this report, but it may be convenient to explain, briefly, the proposed mode of working. The Commissioners were to keep a register of all the Pial Schools the masters of which desired to come under the supervision of the Commissioners; they were to appoint an Inspector of Pial Schools, whose duty it would be to see that the rules framed by the Commissioners for Pial Schools were observed, and to examine the scholars; they were to settle a standard of education up to which pial schoolmasters were to carry their pupils; they were to grant a fee to the schoolmaster for every pupil who passed an examination according to this standard whether he thereupon entered one of the Town Schools or not; and they were to provide three Town Schools in suitable situations, and pay the masters a fixed salary.

17. It will be seen that this scheme does not provide for any schools except Pial Schools, and the Municipal Town Schools. These Town Schools in their turn would be under the management of a permanent Sub-Committee, who would do all that was necessary in the matter of examinations and general supervision. Results' grants to existing independent schools, and extraneous educational inspection, as not being a part of the scheme, were not provided for in the budget. The Government, in their Order dated 28th May 1872, No. 681, paragraph 2, observe as follows:—"The Government notice that Rupees 1,360 are assigned for Municipal Schools; how many or of what class is not stated; and nothing for results' grants, or educational inspection." When the Commissioners framed their estimates they had in view their own scheme only, and the necessity of contributing to the general Inspecting Agency of the district had not presented itself to them. Subsequently, however, they agreed to contribute the proportion which would be found to be due by them according to the mode of calculation proposed by the President of Local Funds Boards in his letter of the 17th April 1872. This quite altered the circumstances and necessitated the postponement of their own scheme until the amount for which they thus became liable could be ascertained. In fact it may be said that the fate of the scheme depends on the charges that will have to be defrayed for extraneous inspection. The Commissioners have allotted to education the utmost that can be spared from the general fund. It is not expected that much more will be done this year than paying the results' grants and charges for inspection; but next year the Commissioners having fuller information, and being in a position to know the extent of the funds at their own disposal, will perhaps be able to carry out their scheme. The money that is saved meanwhile (if any) can be added to the next year's allotment.

18. *V. Regarding the G. O. of the 4th May* 1872, *No.* 627, *and General Remarks.*—As required by Government, in their Order dated 4th May 1872, No. 627, the Commissioners have filled up and forward, herewith, the form circulated. The assessments on houses and lands, for 1872-73, not having been yet finally settled, the figures are given for the year 1871-72. It is believed that the figures for last year very nearly represent the assessments that will be made for the present year. The return does not appear to call for special remark further than that the number of prosecutions (ninety), instituted under Sections 62 and 67 of the Act, is merely the number instituted within the official year 1871-72, and does not include those subsequently instituted. Since the 1st of April up to the present time about 158 prosecutions have been instituted under these sections for the collection of the taxes due for the year 1871-72. The Commissioners have prepared a detailed statement* of all the prosecutions instituted by themselves and by the Police during the year. From this the following is abstracted:—

* Annexure F.

| —— | Number of persons prosecuted. | Convicted. | Released. | Aggregate amount of fines. | Average fine. |
|---|---|---|---|---|---|
| | | | | RS. A. P. | RS. A. P. |
| Under the Towns' Improvement Act ... ... ... ... ... ... | 292 | 246 | 46 | 205 4 0 | 0 13 4 |
| Under the Police Act ... ... ... | 85 | 81 | 4 | 74 0 0 | 0 14 6 |
| Total ... | 377 | 327 | 50 | 279 4 0 | 0 13 11 |

*Proceedings of the Madras Government, Financial Department,*
**22*nd October* 1872.**

19. The Commissioners regret to show so large a number of prosecutions. They have been careful to dispense with them as far as possible. They are of opinion, however, that the Act cannot be efficiently worked without a large recourse to prosecution. Two main causes are conducive to this; first, a general ignorance on the part of the townspeople as to their liabilities and obligations; and, secondly, general carelessness and dislike of the law.

20. Instead of resorting to prosecutions in the first instance it has been the practice for the Nuisance Inspector to serve notices on owners of premises and lands found to be in a filthy or unwholesome condition, or otherwise offending against the Conservancy Sections of the Act; 477 such notices have been served and their observance secured, without recourse to prosecution in all but very few instances.

21. The Nuisance Inspector's returns show that he has inspected 431 private houses and premises in the year. The carts have removed 20,708 loads of sweepings from the streets. Five mat-latrines, on the plan recommended by the Sanitary Commissioner, are established in suitable localities, and answer well. Owing to the thinly populated and rural character of the Municipality, the Commissioners have no difficulties in respect of sewage and removal of night-soil. The people use their backyards, and it is one of the chief duties of the Nuisance Inspector to induce them to keep these in a cleanly and wholesome condition.

22. The principal thoroughfares and streets have been metalled with brick, the only road-making material procurable besides clay and sand. The streets are lighted on dark nights by eighty-four lamps burning kerosine-oil. One thousand and seventy-six trees have been planted to supply the places of those blown down in the cyclone.

23. The Commissioners regret to have to state their belief that there still exists a general aversion to the Act. Perhaps the most unpopular part of it after the taxation clauses are the provisions relating to thatched houses and pandals, Section 148. The Nuisance Inspector interfering constantly, as he necessarily must do, with habits which have for centuries been regarded as unobjectionable is another source of popular irritation. The Commissioners, however, are well assured that the town has received by the introduction of the Act substantial benefit, and they believe that, in the course of time, the inhabitants will become better reconciled to it.

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From J. W. NICE, Esq., Auditor of the Municipal Accounts, Mayaveram, to the President of the Municipal Commission, Mayaveram, dated Mayaveram, 12th June 1872.

I have the honour to submit the result of my audit of the Mayaveram Municipal accounts for the year ending 31st March 1872.

After a very minute and careful examination of the several sources of income, and of the vouchers for disbursements, I saw that all amounts expended were brought to account under their proper heads.

*Vehicles and Animals.*—In making use of the counterfoils of the licenses as a check against posting of money collected, I found some of them not dated, and others bearing the wrong number of animals to be assessed, asses entered for bullocks, number of animals omitted. In the register I found an assessment for bullocks brought to account as a collection on a "pony." In each case, before making the necessary corrections, I referred to the Tamil application.

*Road Cess.*—I have passed a collection of Rupees 126-14-3 brought to account under this head; but I believe, under the provisions of Act IV. of 1871, that the sum of Rupees 13-13-2, forming a portion of this sum, and collected during the year ending March 1872, should not appear in the municipal accounts.

*Carts, &c.*—No licenses have been issued.

*Deposit Fund.*—The sum of Rupees 1,000-13-4, being the first instalment of money paid on account of sale of tolls for the current year, not being a *bona-fide* deposit, was under instructions placed to the debits of this account to prevent an erroneous earning appearing.

*Refunds.*—The following on, viz.,

| | Rs. | A. | P. |
|---|---|---|---|
| Houses, &c. | 327 | 3 | 7 |
| Arts and professions | 610 | 1 | 4 |
| Carts | 2 | 0 | 0 |
| Carriages, &c. | 5 | 8 | 0 |
| Offensive trades | 5 | 0 | 0 |
| Temporary erections | 3 | 8 | 0 |

In accordance with the instructions of Government these sums have been excluded from the receipts.

*Cash-book.*—I found in working out October's balance an error of Annas 3 in the body of the accounts; a similar one of Rupees 29-8-0 in December's. I made the necessary corrections in red-ink. I noticed besides several erasures.

*Vouchers.*—The sum of Rupees 14, being a toll collector's pay for the months of January and February, drawn respectively in February and March on a passed pay bill, has not yet been disbursed. The amount is held in the office as a balance in hand. The reason alleged for non-payment is that the man has left Mayaveram. Rupees 9-10-0 was disbursed in the month of June as travelling allowance granted to Head Clerk for proceeding to Trivady with the Auditor. It is supported by a voucher signed by the Head Clerk, and has been credited under instructions to Stationery and Sundries.

The large balance at the end of the year may be accounted for in this manner. The registers had to be revised on two occasions. First on account of the rate being increased; shortly after sanction had been given for this, and the work had been finished, a very severe storm swept over Mayaveram, doing considerable damage to property. Under these circumstances, the Commissioners thought it advisable to apply for sanction to collect at the old rate. Only after receipt of sanction was the whole of these assessment bills made out. Considerable work prevented the whole of the assessment being collected before the close of the year. Referring to that which remained on hand in the office, the Taluq Treasury under instructions commenced to close their accounts on the 20th, and did not receive the collections of the 22nd, 23rd, 25th, 26th, and 27th, swelling the balance to Rupees 492-8-11, being made up as follows:—

| | Rs. | A. | P. |
|---|---|---|---|
| Pound Fund | 315 | 13 | 6 |
| Collections of 22nd, 23rd, 25th, 26th, and 27th | 166 | 7 | 11 |
| Toll collector's pay referred to | 10 | 3 | 6 |

The difference in amount of toll collector's pay drawn, and that now on hand, viz., Rupees 3-12-6, has been used for office contingencies.

The cash and journal books, there being no ledger, consists of a certain number of sheets of Foolscap-paper sewn together, sufficient only to represent the year's transactions. The registers are of the same kind; those of bills collected on French Foolscap. I would recommend the use of a ledger which is necessary, and a better quality of books for cash and journals. All books that I inspected I found very neatly kept. All registers and vouchers are in Tamil, with the exception of one here and there, such as a receipt from Messrs. Orr and Co. They might be made out in English and Tamil. If this be done the audits would be more secure. I remarked that large advances for different works sanctioned have been paid to the Overseer, who holds this money, and when the amount is laid out, which must necessarily be some time after credit has been taken, forwards to the office a list detailing items of expenditure. Is this not objectionable? Would it not be better to have weekly or monthly pay sheets made out and laid before the Commissioners, who, after the work has been inspected and reported done satisfactorily, pass the sheets for payment through the office? Should the Overseer die whilst holding money, it would be very doubtful whether it could be recovered, or the work ascertained on which it had been laid out. No money security is taken from the Overseer.

The attached certificate of the Taluq Treasury Sheristadar testifies to the correctness of the balance of money in the Treasury, on the 31st March 1872, in favour of this Municipality. The figures agree with those arrived at by me.



I enclose balance sheet, abstract of accounts, and outstandings; copies of these returns, as well as of my report, I have sent to the Vice-President at Mayaveram.

ANNEXURE E.

*Report on the Schools of Mayaveram within the Municipal Boundaries.*

Excluding the Anglo-Vernacular School of Government, in which 110 boys are learning with an expenditure of 138 Rupees for six schoolmasters, &c., and with an income of 56 Rupees by fees, and two Grant-in-aid Anglo-Vernacular Schools, in which fifty-two boys are instructed by four teachers with an expenditure of 45 Rupees against an income of 15 Rupees by fees and 15 Rupees grant by Government, and two private schools in the Mission compound with sixty-six children, of whom there are fifty-eight girls, there are—

| | | Children. | | | |
|---|---|---|---|---|---|
| | Pial Schools. | Brahmin. | Sudra. | Mahomedan. | Total. |
| In Mayaveram | 13 | 81 | 218 | 2 | 301 |
| ,, Tiruvishandur | 5 | 13 | 86 | ... | 99 |
| ,, Cornadu | 19 | 11 | 269 | 20 | 300 |
| Total | 37 | 105 | 573 | 22 | 700 |

Out of these 700 children only about thirty-three are girls. The average fee in these schools is 4 Annas per head; it varies from 2 to 8 Annas.

2. The lessons are almost all Tamil; in a few schools also Telugu and Sanscrit are taught. Only in a small number of these schools printed books and slates and copy-books are used; they all read and write on olai.

Most of these schools are kept in private pials, only very few have sheds of their own.

3. The schoolmasters seem to have very little education, only a few of them will be found efficient and fit for better-established schools.

4. I would propose to the Municipal Commission to establish in each of the three divisions one good Vernacular School with five classes, provided that it would be attended by 150 to 200 children; as we would take in our schools only children who are able to read easy words in Tamil, we would have two parallel first classes, two parallel second classes, and one third class, in which a preparatory instruction in English ought to be given, and the teacher of which should act as Head Master of the school. All schoolmasters of the present Pial Schools, whom we find qualified for the work, might be employed in these three new schools of the Municipality; they would bring the children now under their instruction with them. I recommend the establishment of these three schools, as the present Pial Schools do not give sufficient vernacular instruction to the grown up children; yet I would not like to see these national institutions abolished for several reasons, but would prefer to see them taken into our municipal school, body or organization as feeders to our own schools; we might allow grants on results to the pial schoolmasters, say 2 Rupees per annum for each boy, and 3 Rupees per annum for each girl, whom they pass according to our examination. We might even assist them in erecting mud buildings or sheds in more quiet places than they are now.

5. Under these provisions they would have to submit to our rules and inspecting. Retaining their assistance we should not be troubled in our schools with that most tedious work of teaching the alphabet. In our own schools we should then have reading from printed books and writing on olai in the first class, writing on slates in the second, and writing on paper in the third class, with the corresponding lessons in reading of a Second and Third Book, Tamil and English Arithmetic, Tamil Poetry, and Geography. How far Telugu and Sanscrit lessons might be added I am not yet able to say.

6. The Municipality has to care for all classes of the population, and to give instruction to the poor as well as the rich; no child, who is not able to pay fee, should be excluded. I would recommend to give books even gratis to the very poor who wish for education. Such a provision

should not escape our attention. The fees in our Tamil classes should be not higher than 2 and 4 Annas. We find that only a few children of the Mahomedans attend schools; the reason for this shortcoming is mostly their poverty.

7. I question if we can incorporate the two grant-in-aid schools which are private; the Managers would not object I believe; the difficulty is that they claim a higher standard, being Anglo-Vernacular Schools. I fear they will come soon to be closed, as Government require all grant-in-aid schools to raise the fees; many children might leave the schools on account of the increase of the fees; and, unless the Managers get private funds, the amount of the fees collected in these schools will not make up the two-thirds of expenditure as required by Government.

8. As to the Anglo-Vernacular School of Government, I wished to have it as a Central School for our School Union; but it is doubtful if Government will give it over to the Municipality, if the Municipality can afford the charges for this school, &c., &c., should it be incorporated, we ought to abolish the lowest preparatory class, and require for the entrance some knowledge of English reading as I proposed for the third class of our Municipal Schools.

9. Another question is whether the Municipal Commission is obliged to employ the Deputy School Inspector of Government for the inspecting of our own schools when we get them; according to the new Act of Government this seems to be the case. Though it be so, I do not think that an annual inspection and examination would be sufficient for such lower schools. The schoolmasters must be instructed in the method of teaching, the progress of instruction closely watched, the registers inspected, &c., &c. I would recommend that an Inspecting Schoolmaster should be employed to examine the proposed schools monthly; to inspect all Pial Schools monthly; the latter schools ought to have registers of attendance and lists of lessons; their working requires the assistance of an Inspecting Schoolmaster.

10. Estimate of expenditure :—

| *For a District School.* | Per mensem Rs. |
|---|---|
| For 2 1st Class Teachers ... ... ... ... ... ... ... ... ... | 16 |
| ,, 2 2nd ,, ,, ... ... ... ... ... ... ... ... ... | 20 |
| ,, 1 3rd ,, ,, ... ... ... ... ... ... ... ... ... | 12 |
| ,, 1 Peon ... ... ... ... ... ... ... ... ... ... ... | 4 |
| ,, 1 Sweeper ... ... ... ... ... ... ... ... ... ... ... | 2 |
| Total ... | 54 |
| Three District Schools ... ... ... ... ... ... ... ... ... | 162 |
| One Inspecting Schoolmaster ... ... ... ... ... ... ... ... | 25 |
| Grants to Pyal Schools at the rate of 60 children per annum ... ... ... ... ... ... ... ... ... ... ... ... ... | 10 |
| Sundries ... ... ... ... | 3 |
| Tota ... | 200 |

11. The surplus of the municipal grant, the income of fees, &c., might be expended on buildings, house-rent, books, maps, furniture, &c., &c.

MAYAVERAM, 11*th August* 1871. (Signed) A. MAYR.

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*Proceedings of the Municipal Commissioners for the Town of Mayaveram, dated 25th September* 1871.

Present.

Mr. S. R. Burrows, Vice-President.
,, A. Mayr, Commissioner.
Agora Shastri, ,,
Namaswaya Mudaliar, ,,
Soogandavena Chettyar, ,,
C. Subba Row, ,,

*Proceedings of the Madras Government, Financial Department,*
*22nd October* 1872.

The Commissioners considered the following proposals made by Mr. Mayr regarding the establishment of a school system (the budget grant for the current year being Rupees 2,150) :—

1. Shall we establish three Town Schools, one in each division of the town, to give a better vernacular education to the children of the town than there is given at present in the Pial Schools?

2. Are there any proper buildings to be had in the town for such schools, or must we provide new buildings, and, if so, where?

3. Shall we ignore the existing Pial Schools, or shall we take them into our school organization as feeders to our Town Schools, and improve them as far as it lies in our power by giving grants-in-aid, provided that the masters of these schools are willing to place their schools under our inspection and to submit to our rules?

4. Shall we give grants-in-aid (capitation grant) to the pial schoolmasters for each child that comes over from their schools into one of our Town Schools, provided that such a child passes an entrance examination, or shall we give to them grants for any child that passes an annual examination by our School Inspector, according to a certain standard of lessons laid down by us without regard to the child's joining our Town School or not?

5. Shall we fix the capitation grant for each boy that passes our examination at 2 Rupees, and for each girl at 3 Rupees, in order to encourage female education?

6. Shall we consider each child that obtains at least two-thirds of the marks in our examination to have passed?

7. Shall we allow pial schoolmasters to present children, who have failed once in the examination, a second and third time in the following years.

8. Shall we pay capitation grant to the children. Shall children who have passed the Pial School examination, and for whom capitation fees have been paid, be allowed to be presented a second time for examination?

9. Shall we give the necessary printed lists of attendance and other stationery to the pial schoolmasters gratis or on payment?

10. Shall we assist these schoolmasters further by granting them a moiety of the expenditure for erecting school buildings and for repairing them on certain conditions, provided that our funds allow it?

11. Shall we lay down a rule compelling children in Pial Schools to pay fees?

12. Shall we require all pial schoolmasters to have the same hours of instruction or not?

13. Shall we require them to close their schools on Sundays or not?

14. Shall we as punishment exclude a school from our grant-in-aid system, in case the master gives on purpose a false statement with regard to his scholars, or makes a false entry in his lists?

15. Shall we aim at establishing separate Town Schools for girls whenever a considerable number of girls shall attend the Pial Schools in order to improve them in their education?

Provided that suggestion No. 1 is adopted, we have to put the following questions :—

16. Shall we require children who wish to enter our Town Schools to pass an entrance examination, as prescribed in the Schedule A or not?

17. Shall we admit girls into our Town Schools till we establish girls' schools or not?

18. Shall we admit the children of all castes and creeds as Government do in their schools or not?

19. Shall we exempt poor children from payment of fees or not?

20. Shall we supply very poor children with slates and books, or let them have these things at a reduced rate or not? Or is it preferable to allow such children small stipends of 1 or 2 Rupees per annum for the purpose of buying their books, provided that they are deserving scholars?

21. Shall the course of vernacular instruction be provided for a period of three years or not?

22. Shall we establish parallel classes or two divisions for each class, if the number of children be more than thirty or forty?

23. Shall we continue the exercise of writing on olais in the lowest class or not?

24. Are the following lessons for these schools sufficient, viz., reading, writing on olai, slates, and paper (copy and dictation), Tamil and English Arithmetic (up to Compound Rules as in Colenso's Arithmetic, I. Part), and Geography ?

25. Shall instruction be given in Sanscrit and Hindustani and Telugu.

26. Shall we have religions lessons or exclude them as in Government Schools ?

27. Shall we adopt the books published by Government or those of the Tract Society, which are much cheaper ?

28. Shall we have a Standing School Committee presided over by a Director ?

29. What shall be the relation of such a School Committee to the Vice-President in case the latter does not join the Committee as its Director ?

30. Shall we levy school fees of 2, 4, and 6 Annas, respectively, for the three classes of our schools ?

31. Shall we appoint only certificated candidates in the Town Schools or also other men without a Government certificate, or shall we confirm such a restriction only to the highest class.

32. Shall we have a preparatory course of English lessons in the highest (3rd) or even in the middle class of our Town Schools in order to link them with the Government Anglo-Vernacular School.

33. Shall we aim at incorporating the Government Anglo-Vernacular School into our Municipal School Union ?

34. Shall we have an Inspecting Schoolmaster for the Pial Schools as well as for the Town Schools, and for preparing all necessary registers, reports, statistical tables ?

35. Shall these Inspectors and the Teachers of the Town Schools be under the immediate superintendence of the School Committee ?

36. Is the proposed estimate of expenditure approved of ?

37. Shall the accounts of the Education Department be prepared separately by the School Committee and then submitted to the general meeting ?

38. Shall the appointment, dismissal, and discipline of the teachers rest with the School Directors, or Vice-President, or how ?

39. As the teachers of the 3rd Classes will be at the same time Overseers of the whole school, respectively, and as they will have to examine the lower classes, shall we appoint a good Tamil Scholar (Moonshi) to give daily one hour in each of the 3rd Classes on a salary of about 10 Rupees ?

40. Shall we have a book depôt in our office ?

(*a.*) Standard of Examination for Pial Schools and for entrance in a Town School.

*Reading* fluently from olai or from the First Vernacular Reading Book, I. Part.

*Writing* easy words out of their reading lessons on dictation either in sand or on olai.

*Arithmetic.*—Numeration from 1 to 100 and from 100 to 1 ; mental addition 2 + 2 and 3 + 3.

N. B.—Children who are presented by a schoolmaster for examination must have attended his school at least for half a year.

The Commissioners agreed to proposals 1 and 3.

The settlement of proposal 2 is deferred pending inquiries.

The fourth proposal being alternative, the Commissioners resolve to adopt the latter alternative, *i. e.*, the capitation fee should be paid for the successful pupil whether he thereupon enters a Town School or not.

M. R. Ry. Aghora Sastriyar dissented.

The meeting adjourned.

(Signed) L. R. BURROWS, *Vice-President.*

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*Proceedings of the Municipal Commissioners for the Town of Mayaveram, dated 27th September* 1871.

Present.

Mr. L. R. Burrows, Vice-President.
Mr. A. Mayr Commissioner.

*Proceedings of the Madras Government, Financial Department,*
*22nd October* 1872.



Vythinatha Iyer, Commissioner.
Aghora Sastri, do.
C. Subba Row, do.
Gopalakristna Achariyar, do.
Soogandavana Chettiyar, do.
Namaswaya Mudaliar, do.

The Commissioners resumed the consideration of Mr. Mayr's proposals. The Commissioners agreed to the fifth proposition.

The decision of the following questions, Nos. 6, 7, 9, 12, 13, 14, 19, 20, 21, 22, 23, 24, 25, and 27, were referred for report to a Sub-Committee to be appointed when the Commissioners have gone through all the subjects.

The following proposal was negatived. No. 10.

The Commissioners resolve not to interfere in the matter of fixing the fees to be taken by pial schoolmasters. Proposition No. 11.

No. 13. The Commissioners consider that it would be unadvisable that the pial schoolmasters should be required to close their schools on the Sunday. But that the Town Schools might be closed on a Sunday. With this remark the Commissioners refer the question to the Sub-Committee.

The Commissioners will leave the consideration of the fifteenth proposal till the contingency arises.

The Commissioners agree to the 16th proposal. They consider that children should not be compelled to pass an examination in writing on olai, the words " or in slates " will, therefore, be added to the schedule, and the words " on sand " are to be struck out.

Question 17. The Commissioners would not prevent girls being admitted to the Town Schools if parents are willing to send them, but consider that it would be better to have a separate school for girls if it should be found that a want exists for female education.

With respect to question 18. Proposed by Namasivoya Mudaliar that pariahs be excluded from the Town Schools, and that a separate school be kept for them if required.

For the proposition, four. Against it, four.

The Vice-President gave his casting vote against the proposition.

With respect to the proposition 26, the Commissioners resolve to adopt the practice of Government in the matter of religious teaching.

(Signed) L. R. BURROWS,
*Vice-President.*

MAYAVERAM,
17*th July* 1872.

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EXTRACT from the Annual Inspection Report of the Civil Dispensary, Mayaveram, by the Deputy Inspector-General, Indian Medical Department, Southern District, dated 22nd February 1872.

Paragraph 8. Since the endowment of this town with a Municipality much has been, and is still being, done to remove conditions inimical to the health of its inhabitants. This is seen, not only in the neighbourhood of the small hospital the town supports, but generally throughout its streets, which are found comparatively free from refuse impurities, drains equally free from sewage, and fields tolerably free from pollution with human excreta. There is, however, in this last respect ample room for improvement, for five public latrines are much too limited a number for the necessities of a population of 20,293 souls. Hence in many directions of the town general pollution is very far from uncommon.

Paragraph 9. It is only a dispensary for the treatment of out-door applicants for medical aid that it has been instituted. It is established in a small mean building to the east of the town, and once used for the reception of the sick of the department of the Head Assistant Collector. But though small, it is yet a substantial tile-roofed building, and sub-divided into two rooms of unequal size, 18 by 15 and 12 by 15, respectively. It is close to the main road, and in the angle of the walled compound which belongs to the hospital. The only out-building is a small cook-room. There is also a well whose water is so bad that it can scarcely be used for common purposes. Such as the building is it was found in good condition, clean, and all within it well arranged.

Govt. of {1872} Madras.

**FINANCIAL.**

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
*Mayaveram,*
*&c.,* *&c.*

*Dated October, 22nd.*

*Recd.* 1872.

*G. O., 22nd October 1872, No. 1434.*

**OCTOBER.**
**Nos. 208-209.**

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

List of Commissioners of the Mayaveram Municipality

| | | |
|---|---|---|
| Mr L. R. Burrows | As Head Assistant Collector | |
| Vythianatha Iyer | Tahsildar | |
| C. Sambasiva Iyer | Sub Registrar | |
| Mr W. H. Walton | Supervisor of Range No III | Removed from this Range |
| The Revd A. Mayr | Non official | |
| S. Sami Iyer | Do | |
| C. Subba Row | Do | |
| Gopalakrishna Aucharry | Do | |
| A. Namasivaya Mudelly | Do | |
| Soogandavana Chetty | Do | |
| Kollangachi Muttu Chetty | Do | |
| Sarandan Kanagasabai Chetty | Do | |
| V. Sinnan Chetty | Do | Died |
| Ramalinga Pillay | Do | Did not attend a single meeting during the last 12 months |
| Aghora Shastry | Do | Attended only 11 meetings during Do |

(signed) L. R. Burrows
Vice President

(True copy)

Offg President

I. Remarks on the Statements-

Statement I.

1. The amount shown as estimated demand under head of Rate on House, Vc. is Rs 5,447, the Collections are only Rs 3090-11-8. The estimate was formed by calculating the rate at 7½ per cent in accordance with the original sanction of Government - On the subsequent application of the Commissioners the Government in their order dated 15th December 1871, No 1,857 sanctioned the reduction of the rate to 5 per cent - The total demand under the 5 per cent rate amounted to Rs 3,734-11 of which Rs 3,090-11-8 as shown above were collected within the year, and the balance has been subsequently collected.

2. The Estimated receipts under the Arts & Trades Tax are stated as Rs 5,930 - The demand as originally assessed amounted to Rs 5,739-4-11 - The demand under this head in the previous year had been Rs 5,198-6-8, and the increase was chiefly effected by removing persons from the old Rs 2 class into the new Rs 3 class, and by assessing fresh persons to the Rs 1 class - Owing to the revision of the list as mentioned necessary by the introduction of

the

the new Act, the Professional Tax Register was not completed until the Middle of October, and the notices were thereupon issued at once for the whole year's tax, as both the half yearly instalments had then fallen due - Before any money was collected the cyclone swept over the town causing considerable damage - The Commissioners found the greatest difficulty in collecting the taxes - There was a general complaint amongst the tax-payers that the assessments were too severe - An investigation of several cases having proved this complaint to be well-founded, the Commissioners at once set about the laborious task of revising the Professional Tax Register - The result was as shown in the D. C. B. Statement - a reduction in the demand under this head to Rs 4,825-5-4 of which notwithstanding the late period at which the Collections were commenced Rs 3,603-13-4 were collected within the year - The Commissioners desire to state that the exclusion of artizans and petty traders from the 7th Class paying Rs 2 has been attended with much inconvenience and loss of revenue.

There are many of this class of persons who can afford to pay Rs 2, but on whom a tax of Rs 3 presses very heavily - Under the new Act the Commissioners had to decide in respect of each one of this numerous class whether he should pay Rs 1 or Rs 3 - In the great majority of instances the assessment was finally reduced to Rs 1, often quite unnecessarily had there only been a Rs 2 Class in the Schedule under which assessments could properly be made -

3. The receipt from Tolls exceeds the Estimate - The Estimate however is an Estimate of the net receipts - The sum entered in the Statement is that of the gross Collections - If the cost of Collection viz Rs 1,058-3-10 be deducted the net Collection will be Rs 5,354-6-2 or about Rs 150 below the Estimate -

4. The item 'Sale of granite chips' purchased at Tiruvallur refers to some Granite ballast which was purchased by the Commissioners with a view to its being used for repairing the Municipal roads. It was found, however, that the cost of carting it to Mayaveram was out of all proportion

to its name - Accordingly an offer of the President of the Local Fund Board to take it off their hands was willingly accepted -

Statement II - H.A - Part I. New works -

b. Educational. -

5. In framing the Estimates the Commissioners allotted Rs 1000 for Educational new works without having any very definite ideas as to the mode in which the allotment would be expended - It has happened that no portion of this sum has been required for Expenditure -

c. Sanitary & Miscellaneous. -

Item 5. Rs 800 were allotted in the Budget for constructing a flight of steps to the Teradiculam tanks - The falling off in the Municipal Revenues rendered necessary a reduction of Expenditure - A work on a smaller scale than originally intended was therefore executed -

Item 10 - Annexed is a detailed & Statement of the Petty works which have been executed at the aggregate cost of Rs 859 - 2 - 5 - These small works are all of great public utility - † Annexure A.

Part II



Part II. Repairs:

6. a. Communications. -

Item 2. This is exclusive of the Coolgabrieks.

Item 5. Annexed is a detailed Statement * Annexure b. of the petty repairs under this head, the aggregate cost of which amounts to Rs 228-4-10 -

c. Sanitary & Miscellaneous. -

Item 2. This charge as well as Rs 4 - 6 - 1 for sundries for the Dispensary and Rs 8 for the Dispensary Servant is recoverable from the Endowment Fund of the Tranquebar Hospital in charge of the Negapatam Local Fund Board -

Item 3. The repairs of the Scavenger Carts exceeded Expectation but they have now been put in thorough repair and it is hoped will stand for a long time without further cost -

Item 4. A detailed * Statement of the * Annexure c. petty repairs under this head is annexed.

Statement II B.

7. The cost of Supervision & Management appears as Rs 2,235 - 7 - 2, but from this Rs 1038 - 3 - 10 the pay of the Toll Collectors must be deducted - The charge is thus reduced to Rs 1197 - 3 - 4 - The Commissioners have succeeded in letting out the Tolls from

the

the commencement of the current Year.

The other portions of Statement II B call for no particular remark.

8. Arrears Statement.—

The amount shown as arrears due for 1870/71 on account of House & Land Rate is Rs 318-13-4. In the Auditor's report for last Year it is shown as Rs 318-11-6. The amount shown in the auditor's report is erroneous.

II. Works budgetted for but not commenced within the Year.—

9. Annexed is a Statement of the Public works budgetted for from the Revenues of the Year but not commenced within the Year. Explanatory remarks in respect of each will be found in the remark Column of the Statement. There are in all eleven works, for which Rs 1,765 have been sanctioned. Of these seven Estimated at Rs. 785 are in progress: one for Rs 300 for repairing the Steps of a tank has been stopped in consequence of the inhabitants of the Street undertaking to do the work at their own Expense: one for Rs 500 for building two bridges over channels crossing the road to Tandanpadi has been postponed for want of funds in consequence of the falling off of the Revenue. The remaining two being small repairs to roads will be executed this Year probably.

Annexure a



III. Sanitation and Medical Services.—

1. Dispensary.—

10. Late in the Year under review the Dispensary at Mayaveram was placed under the Management of the Commissioners. It is a Branch of the Hospital at Trangambar which is under the Management of the Local Fund Board of Negapatam Circle. The Commissioners applied to the Local Fund Board for a portion of the Hospital Endowment Fund, but their application was refused by the Local Fund Board who offered instead a fixed annual allowance of Rs 95 for the defrayal of the usual Charges viz. those incurred in repairing the building, paying the Dispensary Servants, and the Contingent Bazaar Expenses, such as for lamp oil, cloth, fire-

wood

in 1871/72 for this purpose as under :-

2 Registrars on Rs 10 per mensem each.

2 Peons " " 6 " "

The Registrars were entertained from May to October and one Peon from May to August - It was found that this Establishment was not doing the work effectually and that the cost of it in proportion to the work done was excessive - The Commissioners therefore determined on abolishing the Establishment and having the work done in the Office - So far this has answered very well - The number of Entries in both Registers has increased as shown in the Margin. In making this change the Commissioners caused to be proclaimed for several days by tom-tom both the legal obligation people were under in respect of Registration and the mode in which Registration was to be effected. At the same time the Village Officers of the nine Revenue Talluks the whole or parts of which are

From May to October.
Average № of births ... 41.
Do. . . of deaths .. 37
Total Average ... 78

Average Cost for each entry in the Registers } 6 as 6 pies ¼ a fraction -

Between November 1871 & March 1872 -
Average № of Births 47 per mensem -
Do. of deaths 54 Do. -



are comprised within the limits of the Municipality were requested to send in monthly a list of the births and deaths which had occurred to their knowledge in their respective Tallums - These lists were compared with the Registers, and persons who were found to have neglected to effect the necessary Registration were warned, and afterwards, where necessary, prosecuted - In this manner the Registration has been more effectually carried on and a considerable saving at the same time effected -

4. Conservancy -

Remarked on under Part V of the report.

## IV. Education -

16. In the course of the year, the Commissioners were engaged for some time in considering an Education Scheme drawn up by Mr. Mayo, the principle of which was the utilization and improvement of the existing Pial-Schools and the bringing of them into connection with three town schools to be newly established by the Commissioners, which in their turn should be so

Annexure c.

Constituted

constituted as to serve as feeders to the Mayaveram Government Anglo-Vernacular School now existing - The details of the scheme will be found in the annexure c. to this report, but it may be convenient to explain briefly the proposed mode of working - The Commissioners were to keep a Register of all the Pial Schools the masters of which desired to come under the supervision of the Commissioners: they were to appoint an Inspector of Pial Schools whose duty it would be to see that the rules framed by the Commissioners for Pial Schools were observed, and to examine the Scholars: they were to settle a standard of Education up to which Pial-School-Masters were to carry their pupils: they were to grant a fee to the School-masters for every pupil who passed an examination according to this standard whether he thereupon entered one of the town schools or not: and they were to provide three town schools in suitable situations and pay the masters a fixed salary -

17. It



17. It will be seen that this scheme does not provide for any schools except Pial Schools, and the Municipal Town Schools - These Town Schools in their turn would be under the Management of a permanent Sub Committee who would do all that was necessary in the matter of Examinations and General Supervision - Results Grants to existing independent Schools, and Extraneous Educational Inspection, as not being a part of the scheme, were not provided for in the Budget - The Government in their Order dated 28th May 1872 No 681, Para 2, observe as follows :- "The Government notice that Rs 1,360 are assigned for Municipal Schools - how many or of what Class is not stated, - and nothing for results' Grants, or Educational inspection" - When the Commissioners framed their Estimates they had in view their own scheme only and the necessity of contributing to the General Inspecting Agency of the District had not presented itself to them: - Subsequently however they agreed to contribute the proportion which would be found to be due by them according to the mode of Calculation proposed by the President of Local Funds Boards in his letter of the 17th April 1872.

This

source of popular irritation. The Commissioners however are well assured that the boon has received by the introduction of the Act substantial benefit and they believe that in the course of time the inhabitants will become better reconciled to it.

Municipal Office
Mayaveram
17th July 1872

L R Bandon.
Vice President

16
37

Mayaveram 12th June 1872.

From the auditor of Mayaveram Municipal Accounts,

To the President of the Municipal Commission Mayaveram.

Sir,

I have the honor to submit the result of my audit of the Mayaveram Municipal accounts for the year ending 31st March 1872.

After a very minute and careful examination of the several sources of income, and of the vouchers for disbursements, I saw that all amounts expended were brought to accounts under their proper heads.

Vehicles and Animals. In making use of the Counterfoil of the licenses as a check against postings of money collected, I found some of them not dated, and others bearing the wrong number of animals to be assessed. Cases entered for bullocks, number of animals omitted. In the Register, I found an assessment for bullocks brought to account as a Collection on a "Pony." In each case, before making the necessary Corrections, I referred to the Issuing application.

Road Cess. I have passed a Collection of Rs 176-14-3 brought to account under this head, but I believe under the provisions of Act 4 of 1871, that the sum

of Rs 13.13.2 forming a portion of this sum, and collected during the year ending March 1872 should not appear in the municipal accounts.

Carts &c - No licenses have been issued

Deposit Fund - The sum of Rs 1000.13.4 being the first instalment of money paid on account of sale of Coils for the Current year, not being a bona fide deposit, was under instructions placed to the debit of this account, to prevent an erroneous earning appearing.

Expends - The following are viz

| | |
|---|---|
| Houses &c | 327.3.7 |
| Arts & Professions | 610.1.4 |
| Carts | 2.0.0 |
| Carriages &c | 5.8.0 |
| Offensive Trades | 5.0.0 |
| Temporary Erections | 3.8.0 |

In accordance with the instructions of Government these sums have been excluded from the Receipts.

Cash Book &c - I found in working out October's balance an error of Rs 0.3.0 in the body of the accounts, a similar one of Rs 79.8.0 in December's. I made the necessary Corrections in Red ink - I noticed besides several erasures.

Vouchers - The sum of Rs 14, being a Toll Collectors pay for the months of January, and February drawn respectively in February, and March, on a passed Pay Bill, has not yet been disbursed - The amount is held in the office as a balance in hand



The reason alleged for non payment is that the man has left Mayaveram. Rs 9.10.0 was disbursed in the month of June as travelling allowance granted to Head Clerk for proceeding to Cuvade with the Cuddon. It is supported by a Voucher signed by the Head Clerk, and has been Credited under instructions to Stationery and Sundries.

The large balance at the end of the year may be accounted for in this manner. The Registers had to be revised on two occasions. First on account of the Sale being increased shortly after sanction had been given for this, and the work had been finished, a very severe storm swept over Mayaveram, doing Considerable damage to Property - under these Circumstances, the Commissioners thought it advisable to apply for sanction to collect at the old Sale. only after receipt of sanction was the whole of these assessment Bills made out. Considerable work, prevented the whole of the assessment being collected before the Close of the year - Referring to that which remained on hand in the office - The Taluk Treasury under instructions Commenced to close their accounts on the 30th, and did not receive the Collections of the 27nd, 23rd 25th 26th & 27th swelling the balance to Rs 492.8.11 being made up as follows

| | |
|---|---|
| Pound Fund | 315.13.6 |
| Collections of 27nd 23rd 25th 26th 27th | 166.7.11 |
| Toll Collectors pay referred to | 10.3.6 |

The difference in Amount of Toll Collectors pay

drawn, and that how on hand Viz Rs 3.17.6 has been used for office Contingencies.

The Cash, and Journal Books, there being no ledger Consists of a certain number of sheets of Foolscap paper sewn together, Sufficient only to represent the year transactions. The Registers are of the same kind. those of Bills Collected on French foolscap. I would recommend the use of a ledger, which is necessary, and a better quality of Books for Cash, and Journals. All Books that I inspected I found very neatly Kept. all Registers, and Vouchers are in Tamil, with the exception of one here, and there such as a receipts from Messrs Orr & Company. They might be made out in English & Tamil. If this be done the audits would be more secure. I remarked that large advances for different works sanctioned have been paid to the Overseer, who holds this money, and when the amount is laid out, which must necessarily be some time after credit has been taken, forwards to the Office a list detailing items of expenditure. Is this not objectionable? would it not be better to have weekly, or monthly pay sheets made out and laid before the Commissioners who after the work has been inspected, and reported done satisfactorily pass the sheets for payment through the office? Should the Overseer die whilst holding money - it would be very doubtful whether it could be recovered, or the work ascertained on which it had been laid out. No money

Security is taken from the Overseer.

The attached Certificate of the Taluk Treasury Shereistadar testifies to the correctness of the balance of money in the Treasury on the 31st March 1872, in favor of this Municipality. The figures agree with those arrived at by me.

I enclose Balance sheet, abstract of accounts, and Outstandings. Copies of these returns, as well as of my report, I have sent to the Vice President as heretofore.

I have the honor to be,
Sir
Your most obedient Servant
Lawrence
Auditor

Mayawaram
12th June 1872

Most honored Sir

That the Balance on the 31st
March 1872 is Rupees 1598-Annas
9-Pice 11- as requested in your letter
of this date

I am Sir your
most Obedient Servant
Dorgiraja
Sheristadar

Rec'd 14/6/72

# Mayaveram Municipality – Balance Sheets for the official year ending 31st March 1892

| Income | Rs | as | P | Rs | as | P | Expenditure | Rs | as | P | Rs | as | P |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| To Balance Viz Cash in hand | 37 | 5 | 4 | | | | By New Works | | | | 5226 | 7 | 5 |
| " " " Calak Treasury | 9903 | 10 | 2 | 9940 | 15 | 6 | Repairs | | | | 3642 | 9 | 6 |
| Tax on Trades and Professions | | | | 4018 | 5 | 4 | Sanitation and Medical | | | | 172 | 6 | 1 |
| " " Houses & Buildings | | | | 3224 | 10 | 11 | Vaccination | | | | 169 | " | " |
| " " Carriages & Animals | | | | 401 | 13 | 4 | Conservancy | | | | 5114 | 14 | 7 |
| " " Dangerous & offensive Trades | | | | 286 | 10 | " | Miscellaneous Municipal purposes | | | | | | |
| " " Temporary Erections | | | | 124 | 8 | " | Lighting | 976 | 14 | 4 | 976 | 14 | 4 |
| " " Slaughter Houses | | | | 28 | " | " | Watering Bufs & Planting Trees | 62 | 10 | 8 | | | |
| " " Cart Stands | | | | 104 | 4 | " | Neat Latrine Ground | 11 | " | " | | | |
| Registration of Carts | | | | 440 | " | " | Killing Dogs | 39 | 15 | " | | | |
| Tolls | | | | 648 | 15 | " | Digging Ponds &c | 75 | 4 | 1 | | | |
| Fines Magisterial | | | | 204 | 12 | " | Covering Rubbish | 31 | 8 | 10 | | | |
| Grants for Road | | | | 307 | 8 | " | Cutting & removing Trees | 216 | 15 | " | | | |
| Warrant and Demand Fees | | | | 128 | 8 | " | Erecting Pandals | 27 | 1 | 6 | | | |
| Pound Fees | | | | 315 | 13 | 6 | Lapsing Cenens | 161 | 5 | 9 | | | |
| Road Cess | | | | 176 | 14 | 3 | Tabulating Cenens returns | 15 | " | " | 740 | 12 | 10 |
| Land Rents | | | | 176 | 14 | 10 | Govt Contribution overdrawn &c | 5114 | 5 | 7 | 5114 | 5 | 7 |
| Miscellaneous | | | | | | | Supervision and Management | | | | 2684 | 10 | 2 |
| Private Scavengering | 103 | 10 | 3 | | | | Miscellaneous | | | | | | |
| Sale of Materials as Tools & Plants | 21 | 10 | 6 | | | | Auditors Fees | 100 | " | " | 100 | " | " |
| " " Avenue Trees | 25 | 1 | 9 | | | | Registration of Births and Deaths | | | | 146 | 15 | 10 |
| " " Granite Chippings | 65 | 14 | " | | | | Balance Viz Cash in hand | 492 | 8 | 11 | | | |
| " " Fish | 3 | 6 | " | 215 | 10 | 6 | " " Calak Treasury | 1598 | 9 | 11 | 2091 | 2 | 10 |
| | | Rs | | 26733 | 3 | 2 | | | Rs | | 26733 | 3 | 2 |

Mayaveram
12th June 1892

Auditor

# Abstract of accounts

## Treasury accounts

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| To Balance | 9903 | 10 | ½ | By Amount withdrawn | 25568 | 5 | 6 |
| " Amount lodged | 17263 | 3 | ½ | " Balance | 1598 | 9 | 11 |
| Rs | 27166 | 13 | 4 | Rs | 27166 | 13 | 4 |

## Contractors Deposit accounts

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| To Balance | 280 | " | " | By Amount paid | 268 | " | 5 |
| " Amount received | 1089 | " | 3 | " Balance | 1100 | 15 | 10 |
| Rs | 1369 | " | 3 | Rs | 1369 | " | 3 |

Examined
Auditor

Mayavaram
12th June 1872

Abstract of outstandings for the year ending 31st March 1872

| Particulars | £ s d | £ s d | £ s d |
|---|---|---|---|
| Tax on Trades and Professions | | | |
| Due for the year as per Bill Book | 1875 5 4 | | |
| Add outstandings of previous year | 421 2 8 | 3756 8 " | |
| Deduct | | | |
| Bills Cancelled | 16 10 8 | | |
| Amount Collected | 4625 6 8 | 4642 1 4 | |
| | | | 611 6 8 |
| Being Amount uncollected on 31st March 1872 | | | |
| Tax on Houses &c | | | |
| Due for the year as per Bill Book | 2453 6 10 | | |
| Add outstandings of previous year | 795 10 11 | 3247 1 9 | |
| Deduct | | | |
| Bills Cancelled | 4 8 9 | | |
| Amount Collected | 3571 4 10 | 3575 13 7 | |
| | | | 271 4 2 |
| Being Amount uncollected on 31st March 1872 | | | |
| Tax on Land | | | |
| Due for the year as per Bill Book | 780 11 1 | | |
| Add outstandings of previous year | 76 2 5 | 305 12 6 | |
| Deduct | | | |
| Bills Cancelled | " 6 6 | | |
| Amount Collected | 176 14 10 | 177 5 4 | |
| | | | 128 7 2 |
| Being Amount uncollected on 31st March 1872 | | | |
| | | Carried forward | 961 2 " |

| Particulars | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Brought forward | | | | | | 961 | 2 | " |
| Private Scavengering | | | | | | | | | |
| Due for the year as per Bill Book | 155 | 6 | 10 | | | | | | |
| Add outstandings of previous year | " | " | " | 155 | 6 | 10 | | | |
| Deduct | | | | | | | | | |
| Bills Cancelled | 45 | 10 | 7 | | | | | | |
| Amount Collected | 113 | 16 | 3 | 149 | 4 | 10 | | | |
| Being Amount uncollected on 31st March 1872 | | | | - | | | 6 | 2 | " |
| Calls | | | | | | | | | |
| Due for the year as per abstracts | 6633 | 5 | 6 | | | | | | |
| Add outstandings of previous year | 74 | 5 | " | 6707 | 11 | 6 | | | |
| Deduct | | | | | | | | | |
| Amount Collected | 6486 | 15 | " | 6486 | 15 | " | | | |
| Being Amount Realized in April | | | | | | | 120 | 11 | 6 |
| | | | | | | | 1087 | 15 | 6 |

Examined
Auditor

Mayor's Office
12th June 1872

Clerk of Accounts
Rec'd 21 June 1872

Rec'd 20 5 1872

Auditors
Municipality
Kingston
174

1871/72.

Municipality of Mayaveram.
Population as per Census of 1871 - 20,295.
Area comprised within Municipal limits, 2140 Acres & 10 40/121 gulis.

House and Land rates assessed for 1871/72.

- Dwelling & other houses .. No. 3,170. Amount Rs 3,453 - " - 3
- Shops (if separately assessed) .. No. " Amount Rs " - " - "
- Lands . . . . . No. 391. Amount Rs 280 - 10 - 1. Area 139 Velies 11 Mahs 86 gulis 29 cents.
- Percentage rate adopted: Houses at 5 per cent. Lands at 7½ per cent.

Taxes on Arts &c. . . . .

| | | | |
|---|---|---|---|
| Class I | (rate Rs 100) | No. " Amount Rs " - " - " | |
| Class II | (do. Rs 50) | No. " Amount Rs " - " - " | |
| Class III | (do. Rs 25) | No. 18 Amount Rs 412 - 8 - " | 18 |
| Class IV | (do. Rs 12) | No. 79 Amount Rs 869 - " - " | 79 |
| Class V | (do. Rs 6) | No. 208 Amount Rs 1144 - " - " | 208 |
| Class VI | (do. Rs 3) | No. 603 Amount Rs 1,658 - 4 - " | 603 |
| Class VII | (do. Rs 2) | No. 6 Amount Rs 11 - " - " | 6 |
| Class VIII | (do. Re 1) | No. 797 Amount Rs 730 - 9 - 4 | 797 |
| | | | 1711 |

Licenses on Carriages & Animals. — Schedule C. items.

| | | |
|---|---|---|
| ½ R. (p. a.) | Rs 6 - 8 - " | |
| 1 R. " | Rs 478 - 9 - 4 | |
| 2 Rs " | Rs " - " - " | |
| 3 Rs " | Rs 24 - " - " | |
| 4 Rs " | Rs " - " - " | |
| 5 Rs " | Rs " - " - " | |
| 6 Rs " | Rs 40 - " - " | |
| 7 Rs " | Rs " - " - " | |
| 8 Rs " | Rs " - " - " | |
| 9 Rs " | Rs 35 - 4 - " | |
| 10 Rs " | Rs " - " - " | |
| 11 Rs " | Rs " - " - " | |
| 12 Rs " | Rs " - " - " | |
| 18 Rs " | Rs " - " - " | |
| 24 Rs " | Rs 22 - " - " | |

Taxes not enumerated . . . . . No. 239. Amount Rs 442 - " - "

53.

Annexure A.

Details of Item 10, Part I New Works, Statement II A,

(C) Sanitary & Miscellaneous.

| | | Actual Expenditure in 1871/72. Rs. | a. | p. | Sanctioned Estimate for 1871/72. Rs. | a. | p. | |
|---|---|---|---|---|---|---|---|---|
| 1. | A drainage tunnel over the channel across the way leading to Aravathimuveripettah | 51 | 14 | 3 | 53 | " | " | |
| 2. | Do over the side channel at the East End of Vepaliyan Street | 57 | 13 | " | 70 | " | " | |
| 3. | Do at the North End of Mayathukara Street | 38 | 6 | 10 | 40 | " | " | |
| 4. | Do at the West End of Pacikadai Street | 59 | 4 | 4 | 65 | " | " | |
| 5. | Do in the Semmanjana Veedi near the above | 47 | 11 | 4 | 55 | " | " | |
| 6. | Do at the East End of the Saliya Vadakkan Street | 54 | 10 | 8 | 55 | " | " | |
| 7. | Do in the Veekathmanaeli Street | 42 | 11 | " | 45 | " | " | |
| 8. | Do at the South End of Chinnakamara Street | 42 | 11 | 1 | 45 | " | " | |
| 9. | Do in the North Lane of the above Street | 34 | 7 | " | 35 | " | " | |
| 10. | Do at the North End of Vandikara Street | 41 | 14 | 6 | 45 | " | " | |
| 11. | Do over the Kanni Vaikal at Tondamanar | 39 | 7 | " | 40 | " | " | |
| 12. | Do across the way leading to Vellala Street | 37 | 15 | 6 | " | " | " | |
| 13. | For constructing a well within the Office Compound (balance) | 12 | 7 | 8 | " | " | " | |
| 14. | For constructing a wall in front of Ayóna Shastri's Agraharam for widening the Street | 147 | 10 | 7 | " | " | " | |
| 15. | For erecting a parapet wall round a well in Vetaliyan Street | 7 | 1 | 8 | " | " | " | |
| 16. | Advance for re-erecting a dam in Keela Athai Street on the Eastern side of the Palancauvery Bridge | × 30 | " | " | " | " | " | × Work in progress |
| 17. | Do for manufacturing bricks for Store House &c. | 73 | " | " | " | " | " | |

Annexure A. Not Audited Bye-laws.

Collection of Taxes

House Tax

Other Taxes

| | | | | |
|---|---|---|---|---|
| 18. Advance for constructing 4 permanent wooden Toll Gates on the Main Roads | 40 | " | " | |
| Total | 859 | 2 | 5 | 548 |

Municipal Office
Mayaveram
17th July 1872

L. R. Burns
Vice President

57

Annexure b.

Details of Item 5, Part II Repairs, Statement II A.

(a) Communications -

| | Actual Expenditure in 1871/72 | | | Amount allotted in Budget for 1871/72 | | | |
|---|---|---|---|---|---|---|---|
| | Rs. | a. | p. | Rs. | a. | p. | |
| 1. Repairs of the way leading from Arayi Street to Aravathunnayer pettah | 32 | " | " | 30 | " | " | x In process. |
| 2. Do of a bridge in Vepaliyan Street on the South bank of the Cauveri | 17 | " | " | " | " | " | |
| 3. Metalling the Vishwanatha swami bazaar Street | 66 | 7 | 8 | " | " | " | |
| 4. Repairs of the way leading to Sendanipady Vellala Street | 20 | 14 | 2 | " | " | " | |
| 5. Cost of materials for repairing Road No II | * 28 | 13 | " | " | " | " | * In process. |
| 6. Purchasing Granite Chips for metalling roads | 63 | 12 | " | " | " | " | |
| Total - | 228 | 14 | 10 | 30 | " | " | |

Municipal Office
Mayaveram
17th July 1872

L. R. Burns
Vice President

Annexure C.

Details of Item 4, Part II Repairs, Statement II A.

(C) Sanitary & Miscellaneous.

| | Details as per Estimate for 1871/72. | | | Sanctioned Budget Estimate for 1871/72. | | |
|---|---|---|---|---|---|---|
| | Rs. | a | p | Rs | a | p |
| 1. Repair of flight of steps in Alwarcoolam tank | 10 | 10 | " | " | " | " |
| 2. Surfacing the Theradicoolam tank at Semmilandoie | 150 | " | " | " | " | " |
| 3. Repairing the Toll keepers' sheds and Cart Stand | 62 | 13 | 9 | " | " | " |
| 4. Do. 3 Scavengers' Cart sheds | 52 | 7 | 6 | " | " | " |
| 5. Surfacing the Dabeen tank | 25 | 3 | 1 | " | " | " |
| 6. Whitewashing the Municipal Cutcherry and repairing Pandals | 33 | 5 | 8 | " | " | " |
| Total | 334 | 8 | " | " | " | " |

Municipal Office
Mayaveram
17th July 1872

L. R. Burnes.
Vice President.

Annexure d.

Statement of Works which had been incepted for to be executed in 1871/72, but were not begun in that Year.

| | | Amount | | | Remarks. |
|---|---|---|---|---|---|
| | | Rs | a. | p. | |
| 1. | Two bridges over the Channels crossing the road leading to Sendanpody | 500 | " | " | Postponed for want of funds. |
| 2. | A flight of Steps on the Eastern side of Sookkanan coolam | 300 | " | " | In progress. |
| 3. | Do on the Western side of Do | 250 | " | " | Do. |
| 4. | Metalling the Inanguehar road from the toll gate to the 17th Mile Stone | 170 | " | " | |
| 5. | Repair of the Palancanneny Bridge on the eastern side of the Sign post in Conrád on Road No II | 40 | " | " | In progress. |
| 6. | Do of Do in Puttanangulum street | 60 | " | " | Do. |
| 7. | Do of the way leading from Iyanapper Coil Mala Veedy to Avalkara Street | 25 | " | " | Do. |
| 8. | Do of the East side of the Vesaliyan street | 20 | " | " | Do. |
| 9 | Do of the North side of Kayathukara street | 10 | " | " | Do. |
| 10. | Do of the Palancanneny Bridges in Sanákkidanen Pastah, Mahadanapuram Street & Inanguehar road | 90 | " | " | Do. |
| 11. | Repair of flights of steps on the north & west sides of the Arajicoolam | 300 | " | " | Stopped. |
| | Total | 1765 | " | " | |

Municipal Office
Mayaveram
17th July 1872

L. R. Burns.
Vice President.

Annexure F.

Statement of Prosecutions instituted during the year 1871/72 under the Towns Impronement Act & the Police Act.

63

| Sections No. — | No. of persons | | | Amount Collected | | | | | | Total. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Prosecuted. | Convicted. | Released. | Taxes. | | | Fines | | | | | |
| | | | | Rs. | a. | p. | Rs. | a. | p. | Rs. | a. | p. |
| 62 | 60 | 45 | 15 | 228 | 4 | " | 40 | 4 | " | 268 | 8 | " |
| 67 | 30 | 22 | 8 | 55 | 9 | 4 | 16 | 12 | " | 72 | 5 | 4 |
| 68 | " | " | " | " | " | " | " | " | " | " | " | " |
| 72 | " | " | " | " | " | " | " | " | " | " | " | " |
| 76 | 21 | 20 | 1 | 33 | 5 | 4 | 21 | " | " | 54 | 5 | 4 |
| 94 | 12 | 5 | 7 | " | " | " | 5 | " | " | 5 | " | " |
| 99 | " | " | " | " | " | " | " | " | " | " | " | " |
| 100 | 49 | 46 | 3 | " | " | " | 32 | 12 | " | 32 | 12 | " |
| 101 | 3 | 3 | " | " | " | " | 2 | 4 | " | 2 | 4 | " |
| 102 | " | " | " | " | " | " | " | " | " | " | " | " |
| 103 | 6 | 6 | " | " | " | " | 4 | " | " | 4 | " | " |
| 104 | 8 | 8 | " | " | " | " | 6 | " | " | 6 | " | " |
| 106 | " | " | " | " | " | " | " | " | " | " | " | " |
| 107 | " | " | " | " | " | " | " | " | " | " | " | " |
| 111 | " | " | " | " | " | " | " | " | " | " | " | " |
| 112 | " | " | " | " | " | " | " | " | " | " | " | " |
| 116 | 42 | 36 | 6 | " | " | " | 32 | 8 | " | 32 | 8 | " |
| 123 | 1 | 1 | " | " | " | " | 1 | " | " | 1 | " | " |
| 125 | " | " | " | " | " | " | " | " | " | " | " | " |
| 127 | " | " | " | " | " | " | " | " | " | " | " | " |
| 129 | 1 | 1 | " | " | " | " | 2 | " | " | 2 | " | " |
| 130 | 5 | 3 | 2 | " | " | " | 4 | " | " | 4 | " | " |
| 133 | " | " | " | " | " | " | " | " | " | " | " | " |
| 134 | " | " | " | " | " | " | " | " | " | " | " | " |
| 136 | " | " | " | " | " | " | " | " | " | " | " | " |
| 138 | 6 | 5 | 1 | " | " | " | 4 | 8 | " | 4 | 8 | " |
| 140 | " | " | " | " | " | " | " | " | " | " | " | " |
| 141 | " | " | " | " | " | " | " | " | " | " | " | " |
| 146 | " | " | " | " | " | " | " | " | " | " | " | " |
| 147 | " | " | " | " | " | " | " | " | " | " | " | " |
| 148 | 33 | 31 | 2 | " | " | " | 20 | 12 | " | 20 | 12 | " |
| 164 | " | " | " | " | " | " | " | " | " | " | " | " |
| Bye-laws.. | 15 | 14 | 1 | " | " | " | 12 | 8 | " | 12 | 8 | " |
| Total. | 292 | 246 | 46 | 317 | 2 | 8 | 205 | 4 | " | 522 | 6 | 8 |
| Police Act. | 85 | 81 | 4 | " | " | " | 74 | " | " | 74 | " | " |
| Total. | 377 | 327 | 50 | 317 | 2 | 8 | 279 | 4 | " | 596 | 6 | 8 |

Municipal Office
Mangalore
17th July 1872

L. R. Adams.
Vice President.

Statement I. Revenues and receipts of the Municipal Fund of the Town of Mangalore during the Official Year 1871/72.

65

| | Detail of minor heads. | | | Totals of major heads. | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Rs | a | p | Rs | a | p | Rs | a | p |
| 1. Balance brought forward.— | | | | | | | | | |
| (a) Municipal Fund | 9,940 | 15 | 6 | | | | 9,700 | .. | .. |
| (b) Endowments | " | " | " | | | | | | |
| | | | | 9,940 | 15 | 6 | | | |
| 2. Assignments and allotments by Govt.— | | | | | | | | | |
| (a) Surplus Road Fund | 315 | 13 | 6 | | | | 360 | .. | .. |
| (b) Ferry Rents | " | " | " | | | | | | |
| (c) Fishery Rents | " | " | " | | | | | | |
| (d) Road cess due for {1870/71 Rs 113-1-1 / 1871/72 Rs 13-13-2} | 126 | 14 | 3 | | | | 240 | .. | .. |
| | | | | 442 | 11 | 9 | | | |
| | Arrears | | | Current | | | | | |
| 3. Rates and Taxes, &c. | Rs | a | p | Rs | a | p | | | |
| (a) Rate on houses, &c. (Section 40) | 313 | 4 | 1 | 3,090 | 11 | 8 | 3,404 | 9 | 9 | 5,447 | .. | .. |
| (b) Taxes on Carts &c. (Sec. 57) | 414 | 8 | " | 3,603 | 13 | 4 | 4,018 | 5 | 4 | 5,930 | .. | .. |
| (c) Taxes on Vehicles &c. (Sec. 63) | " | " | " | 601 | 13 | 4 | 601 | 13 | 4 | 550 | .. | .. |
| (d) Registration of Carts (Sec. 73) | " | " | " | 440 | .. | .. | 440 | .. | .. | 275 | .. | .. |
| (e) Tolls _____ (Sec. 77) | 74 | 5 | " | 6,412 | 10 | .. | 6,486 | 15 | " | 5,500 | .. | .. |
| (f) Fees (Sections 123, 130, 136, 138 and Schedule A) | 23 | 9 | 4 | 643 | 4 | 8 | 666 | 14 | " | 387 | | |
| (g) Magisterial fines (Sec. 17) | " | " | " | 207 | 12 | .. | 207 | 12 | " | 460 | .. | .. |
| | | | | | | | 15,826 | 5 | 5 | | | |
| 4. Fees in Schools and Training Institutions.— | | | | | | | " | " | " | " | " | " |
| 5. Endowments and Sundry Contributions & Donations.— | | | | | | | | | | | | |
| (a) Hospitals | | | | | | | " | " | " | | | |
| (b) Charities | | | | | | | " | " | " | | | |
| (c) Educational | | | | | | | " | " | " | | | |
| (d) Miscellaneous | | | | | | | " | " | " | | | |
| | | | | | | | " | " | " | | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| 6. Contributions from Local Funds.— | | | | | | |
| (a) For Public Works.— | | | | | | |
| Communications | | | 307 | 8 | " | |
| School Buildings | | | " | " | " | |
| (b) Educational.— | | | | | | |
| For training Schools | | | " | " | " | |
| (c) Miscellaneous.— | | | | | | |
| Hospitals | | | " | " | " | |
| | | | | | | 307 8 " |
| 7. Miscellaneous.— | | | | | | |
| (a) Rents of Municipal Markets | | | " | " | " | |
| (b) Rents and fees in Municipal Slaughter houses | | | " | " | " | |
| (c) Sale of Successions (Sec. 98) | | | " | " | " | |
| (d) Private Scavenging | | | 103 | 10 | 3 | |
| (e) Sale of Materials & Tools & Plants | | | 21 | 10 | 6 | |
| (f) Arrears | | | 23 | 19 | | |
| (g) Sale of granite obtained from Municipal Quarries purchased at Inauguration | | | 63 | 14 | " | |
| (h) Sale of two fishery Sanctuaries Tanks | | | 3 | 6 | " | |
| | | | | | | 215 10 6 |
| 8. Advances recovered | | | " | " | " | " " " |
| Total Rupees | | | " | " | 26,733 | 3 2 28,849 |

Lawrie
Auditor.

L R Burras.
Vice President.



## Note to Statement I.

1. House tax & Land tax were levied at 5 & 7½ per cent respectively.
2. Person Auto &c were levied as provided in Schedule B under classes 3, 4, 5, 6, 7 & 8.
3. Taxes on Vehicles were levied as provided in Schedule C.
4. Carts were registered at the rate of Rs 2 half yearly for each Cart.
5. Tolls were levied at half the maximum rates specified in Schedule D.
6. License fees for Slaughter houses were levied at Rs 4 Yearly.
7. Do for Offensive trades were levied from 2 to 10 Rs Yearly.
8. Do for Cart Stands were levied from 15 to 50 Rs Yearly.
9. Do for temporary erections in Public Streets were levied from ½ to 25 Rs.

Lawrie
Auditor.

L R Burras.
Vice President.

Statement I. A. Endowment entrusted to the Municipal Commissioners under Sections 15 and 16

for the Official year 1871/72.

| Names of Institutions | Amount of funds Capital | Balance | Interest or produce of Lands | Appropriation from Capital for expenditure | Contributions and Donations of all kinds | Sale of medicines or sundry receipts | Total Columns 3–7 | Current Charges Statements II & III | Allotted for public Works Statement III A. | Total Charges | Balance | Remarks. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| Mayaveram Dispensary | " | " | " | " | " | " | " | Rs. a. h. 85 " 9 " 2 | Rs. a. h. 15 " 10 " 3 | Rs. a. h. 101 " 3 " 5 | " | |

× × ×

Municipal Office
Mayaveram
24th September
1872

L. R. Ramaswamy
Vice President.

Statement # Expenditure from the Municipal Fund of the Town of Mayyaccaram for the official year 1871/72.



| | Detail minor heads. | | | Total major heads. | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Rs | a | p | Rs | a | p | Rs | a | p |
| Grant I (Public Works) | | | | | | | | | |
| 1. New Works. — | | | | | | | | | |
| (a) Communications | 1322 | .. | 2 | | | | 1410 | .. | .. |
| (b) Educational | .. | .. | .. | | | | 1000 | .. | .. |
| (c) Sanitary and Miscellaneous | 3904 | 7 | 3 | | | | 4822 | .. | .. |
| | | | | 5226 | 7 | 5 | | | |
| 2. Repairs. — | | | | | | | | | |
| (a) Communications | 1173 | 5 | .. | | | | 1818 | .. | .. |
| (b) Educational | .. | .. | .. | | | | .. | .. | .. |
| (c) Sanitary and Miscellaneous | 1019 | 5 | 6 | | | | 515 | .. | .. |
| | | | | 2192 | 10 | 6 | | | |
| 3. Establishment | 1416 | 9 | 2 | | | | 1419 | .. | .. |
| | | | | 1416 | 9 | 2 | | | |
| 4. Tools and Plant and contingencies | 33 | 5 | 10 | | | | | | |
| | | | | 33 | 5 | 10 | | | |
| 5. Contributions to Local Funds | .. | .. | .. | | | | .. | .. | .. |
| Total, Grant I | .. | .. | .. | 8869 | .. | 11 | 10474 | .. | .. |
| Grant II (Education) | | | | | | | | | |
| 1. Training Schools. — | | | | | | | | | |
| (a) Establishment | .. | .. | .. | | | | | | |
| (b) Contingencies | .. | .. | .. | | | | | | |
| | | | | .. | .. | .. | | | |
| 2. Municipal Schools. — | | | | | | | | | |
| (a) Establishment | .. | .. | .. | | | | 1150 | .. | .. |
| (b) Contingencies | .. | .. | .. | | | | | | |
| | | | | .. | .. | .. | | | |
| 3. Salary Grants | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4. Results Grants | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5. Contribution to Local Funds for Educational Inspectorate | .. | .. | .. | .. | .. | .. | .. | .. | .. |

## Part II Repairs

| No. | Project | Amount of estimate | | | Amount of expenditure in 1971/72 | | | |
|---|---|---|---|---|---|---|---|---|
| | | Rs | a | p | Rs | a | p | |
| (a) | Communications. — | | | | | | | |
| 1 | Metalling the road No 48 from the sign post of Road No 2 to Trakumwadi Tirumalai Landore (666⅔ yds) | 3530 | " | " | 371 | 6 | 6 | |
| 2 | Do the remaining portion of the Tirumalai Road (933⅓ yds) | 198 | " | " | 193 | " | " | |
| 3 | Repair of 5½ miles of jellied roads at Rs 100 per mile | 550 | " | " | 223 | 4 | 7 | |
| 4 | Widening the pathway and clearing out the weeds thereon on the banks of the causeway | 3500 | " | " | 156 | 11 | 1 | |
| 5 | Petty Repairs | 30 | " | " | 228 | 14 | 10 | |
| | Total | 1808 | " | " | 1173 | 5 | " | |
| (b) | Educational | | | | | | | |
| | Total | " | " | " | " | " | " | |
| (c) | Sanitary and Miscellaneous. — | | | | | | | |
| 1 | Repair of flights of steps in the Seamery | 315 | " | " | 294 | 14 | 5 | Completed. |
| 2 | For white-washing and repairing the Hospital | " | " | " | 15 | 10 | 3 | * Chargeable to Endowment |
| 3 | For repairing 20 Scavenger carts | 200 | " | " | 374 | 4 | 11 | |

| | | | |
|---|---|---|---|
| Balance brought down | " | " | " |
| Refunds other than of amounts taken | " | " | " |
| Grant-in-Aid Expenditure | 24,642 | " | 4,27,588 |
| Balance. — | | | |
| (a) Municipal Fund | 209 | 2 | 10 |
| (b) Endowments | " | " | " |
| Total | 209 | 2 | 10 |

L. Municipal Officer
Auditor

L. R. Manu
Vice President

Statement H A.

Detail of expenditure on Public Works estimated to cost Rs 100 or upwards.

Part I New works.

| No. | Project | Amount of estimate | Past expenditure in 1870/71 | Expenditure in 1871/72 | Remarks |
|---|---|---|---|---|---|
| | | Rs a p | Rs a p | Rs a p | |
| (a) | Communications:— | | | | |
| 1 | A bridge over the Kaliai Vaikal passing across the way leading from Aiyapperkovil Mailaveedy to Suel Kaiar street | 325 .. .. | .. .. .. | 294 .. 4 | Completed. |
| 2 | Do over the Palaykaiery across the way leading to Madu attai street including the cost for demolishing the old bridge | 650 .. .. | .. .. .. | 601 1 7 | Do. |
| 3 | Do over Do near Chetty coolam | 195 .. .. | 150 .. .. | 195 .. .. | Do. |
| 4 | Do over Kaliai Vaikal passing across the way leading from Palugaswaramudaiyá Kovil keelaveedy to Kasukaran chetty street | 240 .. .. | .. .. .. | 231 14 3 | Do. |
| | Total | 1,410 .. .. | .. .. .. | 1,322 .. 2 | |
| (b) | Educational.— | | | | |
| | Total | 1000 .. .. | .. .. .. | .. .. .. | |
| (c) | Sanitary and Miscellaneous.— | | | | |
| 1 | A flight of steps on the western side of Chetty coolam | 300 .. .. | .. .. .. | 344 .. .. | Completed. |
| 2 | A drainage sluice and supply sluice in Kaimery south bank | 188 .. .. | 50 .. .. | 175 13 10 | Do. |
| 3 | Side drains and 3 tunnels in Veeramadasamy Kadai street | 640 .. .. | .. .. .. | 598 .. 4 | Do. |
| 4 | Dame in Veeramanjan street and rebuilding a wall in Kaimery south bank | 168 .. .. | 50 .. .. | 161 5 5 | Do. |
| 5 | A flight of steps on the north bank of Veeradies Kam, Veeramandur | 800 .. .. | .. .. .. | 392 1 9 | |
| 6 | For constructing a drainage channel and 6 tunnels on the south side of the Kaimery | 360 .. .. | .. .. .. | 547 14 10 | Complete |
| 7 | Do 73 Rubbish receptacles | 270 .. .. | 150 .. .. | 216 8 4 | Completed. |
| 8 | For constructing a dame and flight of steps on the west side of Palankaiery bridge in Kocla attai street | 554 .. .. | .. .. .. | 498 12 3 | × Allotment of 1870/71. |
| 9 | For constructing 17 temporary latrines for Tulámásam festival, and for reerecting 4 old permanent Tatty latrines swept away by the storm and for erecting 3 new latrines near the Talug Katchery and in Veeramandur | 200 .. .. | .. .. .. | 110 12 1 | |
| 10 | Petty s. works | 548 .. .. | .. .. .. | 859 2 5 | |
| | Total | 4,322 .. .. | .. .. .. | 3,904 7 3 | |
| | Grand Total | 6,732 .. .. | .. .. .. | 5,226 7 5. | |

Statement II B.



| | No. | Salary per Mensem | | | Salaries per Annum | | | Totals Major heads | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Rs. | a. | p. | Rs. | a. | p. | Rs. | a. | p. |
| Grant I Public Works.— | | | | | | | | | | |
| Overseer | 1 | 40 | " | " | 430 | " | " | | | |
| Accountant | 1 | 12 | " | " | 132 | " | " | | | |
| Amin (for April 1871) | 1 | 7 | " | " | 7 | " | " | | | |
| Head Cooly | 1 | 7 | " | " | 75 | 8 | " | | | |
| Coolies | 14 | 70 | " | " | 772 | 1 | 2 | | | |
| Total | 18 | 136 | " | " | 1,416 | 9 | 2 | 1,416 | 9 | 2 |
| Grant II. Education.— | | | | | | | | | | |
| 1. Training Schools.— | | | | | | | | | | |
| Masters | " | " | " | " | " | " | " | | | |
| Servants | " | " | " | " | " | " | " | | | |
| Total | " | " | " | " | " | " | " | " | " | " |
| Municipal Schools.— | | | | | | | | | | |
| Masters | " | " | " | " | " | " | " | | | |
| Clerks | " | " | " | " | " | " | " | | | |
| Servants | " | " | " | " | " | " | " | | | |
| Total | " | " | " | " | " | " | " | " | " | " |
| Grant III.— Sanitation & Medical Services.— | | | | | | | | | | |
| 1. Hospitals & Dispensaries.— | | | | | | | | | | |
| Medical Subordinate | " | " | " | " | " | " | " | | | |
| Clerks | " | " | " | " | " | " | " | | | |
| Midwife | 1 | 10 | " | " | 110 | " | " | | | |
| Servant (for January & February 1872) | 1 | 4 | " | " | 8 | " | " | | | |
| Total | 2 | 14 | " | " | 118 | " | " | 118 | " | " |
| Vaccination.— | | | | | | | | | | |
| Vaccination (paid by the result System at Rs ¼ for each successful case) | 1 | average 15 | 6 | " | 169 | " | " | | | |
| Peons | " | " | " | " | " | " | " | | | |
| Total | 1 | 15 | 6 | " | 169 | " | " | 169 | " | " |

Carried Forward

Grand total — 2,323 " " 2,192 10 6 — 334 8 "

Total 515 " " 1019 5 6

A. R. Mains.
Vice President.

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 3. Registration. — | | | | | | | | | | |
| Registrars (Entertained from May upto Octo-ber 1871) | 2 | 22 | " | " | 131 | 5 | 6 | | | |
| Peons (do from May upto 22d August 1871) | 1 | 5 | " | " | 15 | 10 | 4 | | | |
| Total | 3 | 27 | " | " | 146 | 15 | 10 | 146 | 15 | 10 |
| 4. Conservancy. — | | | | | | | | | | |
| Nuisance Inspectors | 2 | 40 | " | " | 421 | 10 | 4 | | | |
| Peons | 2 | 12 | " | " | 126 | 13 | 11 | | | |
| Kávalpáns | 4 | 16 | " | " | 184 | 3 | 6 | | | |
| Sóties | 13 | 78 | " | " | 839 | 5 | 7 | | | |
| Extra Sóties Entertained for Sulámásum festivals from 18th October 1871 to 23d January 1872 | 10 | 50 | " | " | 147 | 14 | 3 | | | |
| Total | 31 | 196 | " | " | 1719 | 15 | 7 | 1719 | 15 | 7 |
| Grant IV. — Miscellaneous Municipal Purposes. — | | | | | | | | | | |
| Lighting. — | | | | | | | | | | |
| Massáljies (Entertained from July 1871) | 8 | 23 | " | " | 165 | 7 | " | | | |
| Total | 8 | 23 | " | " | 168 | 7 | " | 165 | 7 | " |
| Markets. — | | | | | | | | | | |
| Superintendents — Total | " | " | " | " | " | " | " | " | " | " |
| Grant V. — Supervission & Management. — | | | | | | | | | | |
| Office. — | | | | | | | | | | |
| Head Clerk | 1 | 40 | " | " | 430 | " | " | | | |
| 2d Clerk | 1 | 20 | " | " | 215 | " | " | | | |
| 3d Clerk | 1 | 10 | " | " | 107 | " | " | | | |
| Bill Collectors | 2 | 16 | " | " | 160 | " | " | | | |
| Additional bill-collectors (Entertained from November 1871) | 2 | 20 | " | " | 78 | 5 | 4 | | | |
| Peons | 2 | 12 | " | " | 131 | 4 | " | | | |
| Massálji | 1 | 5 | " | " | 55 | " | " | | | |
| Toll Collectors. — | 14 | 98 | " | " | 1058 | 3 | 10 | | | |
| Total | 24 | 221 | " | " | 2235 | 7 | 2 | 2235 | 7 | 2 |

Assistant Collector

L. R. Burns.
Vice President

Statement III. Municipality of Mayanesam -
Abstract of Deposits Accounts for the Year 1871/72 -

| | Rs | a | p | | Rs | a | p |
|---|---|---|---|---|---|---|---|
| Balance brought forward and | 280 | " | " | Credited to Municipal Funds | " | " | " |
| Deposits by Appellants | " | " | " | Returned to Appellants | " | " | " |
| Do by Renters | " | " | " | Do to renters | " | " | " |
| Do by Contractors | 88 | " | 5 | Do to Contractors | 88 | " | 5 |
| Do by security by Municipal servants | " | " | " | Do to Municipal Servant | 100 | " | " |
| Deposited for the execution of work for which private parties are liable | " | " | " | Work done | " | " | " |
| | | | | Returned to parties | " | " | " |
| Deposits under Section 122 | " | 2 | 6 | Paid into the Dist Munsiff's Court in satisfaction of the injunction referred to in the previous Year's Account | 70 | 10 | " |
| First Instalment paid by the Toll Contractor for the Year 1872/73 to be brought into the Ayan Account in April 1872 - | 1100 | 13 | 4 | Paid to Claimant | 9 | 6 | " |
| | | | | Balance | 1100 | 15 | 10 |
| Total | 1369 | " | 3 | Total | 1369 | " | 3 |

A. Arulnathar
Auditor

L. R. Burnes.
Vice President

83

# Demand, Collection and Balance Statement for the Year 1871/72.

## Current

| | 1. Demand entered. Rs | a | p | 2. Collected. Rs | a | p | 3. Remitted on appeal, or otherwise. Rs | a | p | 4. Written off as irrecoverable. Rs | a | p | Total Columns 2, 3, 4 Rs | a | p | Balance Rs | a | p |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Rates on Houses & Lands | 3734 | - | 11 | 3090 | 11 | 8 | 293 | 9 | 11 | " | " | " | 3384 | 5 | 7 | 349 | 11 | 4 |
| Taxes on Carts, &c. | 4825 | 5 | 4 | 3603 | 13 | 4 | 610 | 1 | 4 | " | " | " | 4213 | 4 | 8 | 611 | 6 | 8 |
| Tolls | 6533 | 5 | 6 | 6412 | 10 | " | " | " | " | " | " | " | 6412 | 10 | " | 120 | 11 | 6 |
| Private Scavenging | 155 | 6 | 10 | 103 | 16 | 3 | " | " | " | 45 | 10 | 7 | 149 | 4 | 10 | 6 | 2 | " |
| Total | 15248 | 2 | 7 | 13210 | 13 | 3 | 903 | 11 | 3 | 45 | 10 | 7 | 14160 | 3 | 1 | 1087 | 15 | 6 |

## Arrears.

| | 1. Balance of old demand. Rs | a | p | 2. Arrears of previous year. Rs | a | p | 3. Total Demand. Rs | a | p | 4. Collected. Rs | a | p | 5. Remitted. | 6. Written off. Rs | a | p | Total (Columns 4, 5, 6) Rs | a | p | Balance Rs | a | p |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Rates on Houses & Lands | 318 | 13 | 4 | " | " | " | 318 | 13 | 4 | 313 | 4 | 1 | " | 4 | 5 | 3 | 318 | 13 | 4 | " | " | " |
| Taxes on Carts, &c. | 431 | 10 | 8 | " | " | " | 431 | 10 | 8 | 414 | 8 | " | " | 17 | 2 | 8 | 431 | 10 | 8 | " | " | " |
| Tolls | 74 | 5 | " | " | " | " | 74 | 5 | " | 74 | 5 | " | " | " | " | " | 74 | 5 | " | " | " | " |
| Registration of Carts | 23 | 1 | 5 | " | " | " | 23 | 1 | 5 | " | " | " | " | 23 | 1 | 5 | 23 | 1 | 5 | " | " | " |
| Tax on Carriages | 56 | 9 | 11 | " | " | " | 56 | 9 | 11 | " | " | " | " | 56 | 9 | 11 | 56 | 9 | 11 | " | " | " |
| Slaughter houses | 2 | 4 | 4 | " | " | " | 2 | 4 | 4 | " | " | " | " | 2 | 4 | 4 | 2 | 4 | 4 | " | " | " |
| Cart Stands | 10 | 12 | 3 | " | " | " | 10 | 12 | 3 | 9 | 9 | 4 | " | 1 | 2 | 11 | 10 | 12 | 3 | " | " | " |
| Total | 917 | 8 | 11 | " | " | " | 917 | 8 | 11 | 812 | 4 | 5 | " | 105 | 4 | 6 | 917 | 8 | 11 | " | " | " |

The exact balance after having prepared the accounts for the single month of Sept. is 318.13.4, whereas it has been put down as 318.11.6. in the previous annual account report, being the fractions of 1 month out of the sum for the whole year.

The same remark applies to the difference of the balance of taxes on Carts &c.

A.H.

Accountant.

L. R. Burns.
Vice President.

S.O. No. 1434 of 22 Oct. 1872. Print. Despt.

G.O. 22 Oct. 72 to Mayaveram

268-209

Financial Department. 30 89

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the Offg. President of the Municipal Commission, Mayaveram, dated 9th October 1872, No. 268.

Order thereon of Octr. 22d Oct. 1872 No. 1434

Receipts

The receipts of the Mayaveram Municipality for the year 1871-72, together with the opening balance, amounted to Rs 26,733, and the expenditure to Rs 24,642 leaving a balance of Rs 2091 as shown in the marginal statement annexed. The large opening balance was owing to the non-adjustment of the Police charges in the previous year

| | | |
|---|---|---|
| Current | | Rs |
| Rates on Houses | | 3,091 |
| Tax on Arts | | 3,604 |
| Tax on Vehicles | | 602 |
| Regn: of Carts | | 440 |
| Tolls | | 6,413 |
| Fees | | 643 |
| Fines | | 208 |
| | | 15,001 |
| Arrears | | |
| Rates on Houses | | 314 |
| Tax on Arts | | 414 |
| Other items | | 98 |
| | | 15,827 |
| Local Fund contribution for roads | | 307 |
| Surplus Pound Fund | | 316 |
| Road Fees | | 127 |
| Miscellaneous | | 215 |
| Balance brought forward | | 9,941 |
| | Rs | 26,733 |

year, and to the amount of government contribution having been over-drawn. An item of Rs 5,714 under the head of Miscellaneous expenditure relates to the payment and refunds of these amounts in the year under report. The Surplus Pound Fund and the Road cess collections should have been entered as Miscellaneous items of Municipal revenue, and not as "Assignments and allotments by government". With this exception the returns submitted appear to be correctly prepared, and the auditor certifies to the general satisfactory state of the Municipal Accounts. The receipts from Rates on Houses fell

Expenditure

| Public Works | Rs |
|---|---|
| New Works — | 5,226 |
| Repairs — | 2,193 |
| Other items — | 1,450 |
| | 8,869 |
| Dispensary — | 122 |
| Vaccination — | 169 |
| Regn. of births & deaths — | 147 |
| Conservancy — | 5,115 |
| Lighting — | 977 |
| Miscellaneous — | 6,455 |
| Supervision and Management — | 2,788 |
| | 24,642 |
| Balance | 2,091 |
| Rs | 26,733 |

fell short of the estimate by Rs 2,357, owing to the rate having been reduced with the sanction of Govt. from 7½ to 5 per cent.

2. The expenditure on New Works and Repairs amounted to Rs 7,419, of which Rs 2,495 were spent on communications and the remainder on Sanitary and Miscellaneous works. A sum of Rs 1150 was provided in the Budget for Educational expenditure but no portion of this was utilized owing to the Commissioners being unable to mature their plans before the close of the year. A scheme proposed by the Revd Mr Mayer has

has since been considered by the Municipal board and it seems probable that satisfactory progress under this head will be made in the course of the current year.

3. The expenditure on the Dispensary was only Rs 122, owing to that institution not having been transferred to the Municipality until about the end of the year. Adjustments will be made and exhibited in the accounts of the current year. The Dispensary was originally a branch of that at Kangayam, which is now under the management of the Negapatam Local Fund Board with which the Municipality have not yet been able to come to an agreement regarding the appropriation of the endowment. We trust that the Commissioners will succeed in their efforts to come to a mutually satisfactory arrangement.

4. The general working of the Act during the year under report appears to have been satisfactory. With reference to G.O. dated 4th May 1872, the Commissioners and the President report that the Municipality is disliked on account of the taxation, of the provisions relating to

+ I would add. "and the petitions in the Municipal Council to which the Commissioners have referred to Government which have come under Your Consideration."

H.

to thatched houses, and of the interference of the Nuisance Inspector with habits which have been considered unobjectionable for centuries: The Commissioners however are well assured that the town has benefitted by the Act, and that the people will in time become reconciled to it. +

+ I would add that the Commissioners will in the event of their obtaining powers to borrow money for sewerage purposes, endeavour to have the Sewerage of the Town carried out on a system which shall be approved of by the Local Government Board.

I would also suggest that the Commissioners should be empowered to borrow money for the purpose of providing Public Urinals.

I would refer this to the Board of Commissioners.

J.L.

President of the Municipal Comm. Mayoralty Deputation 2/11
Board of Revenue "
Revenue Deputation "
Public Works Dept "
Inspector General of Police
Inspector General I. M. Dept
Sanitary Commissioner
Director of Public Instruction
Accountant General.
President of the Local Fund Boards - Tanjore -

Deputation 4/11

Govt. of {1872} Madras.

Financial

To

The Presd.t Municl. Commr.
Mayaveram

Dated Sept. 22 } 1872, No. 434.
Recd.

Nos. 208. 209.

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