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Proceedings of the Madras Government, Financial Department,
10th October 1873.

No. 74. Read the following letter from the Hon. D. ARBUTHNOTT, President of the Municipal Commission, Tanjore, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Combaconum, 8th September 1873, No. 174:—

Under Section 34 of the Towns' Improvement Act III. of 1871, I have the honour to submit the annual report of the Commissioners of the Tanjore Municipality on the working of that Municipality during the past official year 1872-73. The statement of receipts and expenditure in the forms prescribed in G.O., dated 28th October 1871, No. 1646, as well as the statement showing the incidence of taxes during the same year, called for in G.O., dated 12th June 1873, No. 822, are herein enclosed.

2. The accounts of the Municipality were audited by T. Venkasami Row, my Hoozoor Sheristadar, and certified by him to be correct. His report, which is herewith forwarded, shows that the accounts are well kept.

3. The gross receipts of the Municipality, during the year under report, amounted to Rupees 68,551-2-11 against Rupees 62,739-14-0 in the preceding year. Considering that the previous year's accounts comprised only a period of eleven months, and also that there remained a balance of Rupees 18,538-13-10 unexpended at the close of it, the actual collections of the past year show a decrease chiefly attributable to a large diminution in the income from tolls as also to a general falling off in the collections from other sources of taxation due to a great extent to the collections having been begun at a later period.

4. The receipts from tax on Houses, &c., amounted to Rupees 12,469-14-3. The incidence of this tax is about 15 Annas and 8 Pies per house, or 3 Annas and 10 Pies per head of population, for the whole year.

5. The income from tax on Arts amounted to Rupees 11,397, showing a decrease of fourteen per cent. when the average for eleven months is compared with the preceding year's income. The incidence of this tax is about 3 Annas and 6 Pies per head of population for the whole year.

6. The tax on Vehicles yielded Rupees 2,086, which, though exceeding the amount entered in the budget, is nevertheless 3½ per cent. below the amount collected in 1871-72.

7. The Commissioners realized only Rupees 16,637-0-2 in the shape of Tolls, which is less than the Budget Estimate by Rupees 3,622-15-10, and twenty-eight per cent. below the preceding year's income. This was due to the fact that the Contractors were generally averse to bidding for large sums, as they had found by experience that their reckless bids in the previous year had resulted in heavy loss. Besides, two of the toll-gates, which were under the immediate management of the Commissioners for a month, brought in comparatively a very small income, and even when they were afterwards farmed out, at the rate of Rupees 200 per mensem, the Contractor simply sustained loss and broke his contract, within six months, when the farms had to be resold at the very low rate of Rupees 60 per mensem. The Commissioners had also to remit more than Rupees 300 due from the defaulting Contractor.

8. The receipts from License Fees call for no special remark.

9. In the item of Fines, there is an increase of Rupees 296-9-1 over and above the budget amount, of which, however, Rupees 187-5-4 appertain to the former year's default. The increase is due to the number of prosecutions having been much larger than was anticipated.

10. *Fees in Schools.*—There were four schools established by the Commissioners in October 1872, and Rupees 467-13-3 have been collected, though this item had not been entered in the estimate, as the establishment of these schools had not been resolved upon when the budget was prepared.

11. The Local Fund Board, Tanjore Circle, paid Rupees 250 for the maintenance of the nursery of trees in the Sivagunga Garden.

12. The bulk of the miscellaneous receipts consists of the rent of the Fort ditch, Rupees 2,032, realized by sub-letting it during the year, as also of rent received for the travellers' bungalow, viz., Rupees 445; these were not entered in the budget, as the orders of Government transferring them to the Municipal Commissioners were received later than the date of the budget.

13. *Statement* I.-A.—A dispensary was opened in October 1872, and located near the east gate of the large Fort for want of suitable accommodation in Karuttatangudi, to which place it is the intention of the Commissioners to remove it as soon as possible. The report on the working of it during the six months is contained in the Notes on the Sanitary Condition of Tanjore, written by Dr. Houston, Zillah Surgeon and Municipal Commissioner, and appended to the report of the Commissioners. The whole of the expenditure on account thereof has been borne by the Municipal Funds, and, as the institution has no separate endowment of its own, Statement I.-A is left blank.

14. The total expenditure of the past year amounted to Rupees 60,198-13-0 against Rupees 44,201-0-1 for the eleven months of the preceding year, thus showing an increase of twenty-four per cent. when compared with the expenditure for the same period of the past year. The charges have exceeded the Budget Estimate by Rupees 7,198-13-0, owing chiefly to the execution of certain works during the year which were not included in the budget, and which the Commissioners had to execute by reason of urgent necessity.

15. *Statement* II., *Grant* I., *New Works.*—Rupees 22,052-10-0 have been spent on these works, which are in excess of the estimate by Rupees 7,432-10-0, and were caused by the execution of the following works, the necessity for which is fully explained by the Commissioners in their report:—

(1.) Opening a new road by demolishing the east gate of the large Fort and filling up the portion of the ditch adjoining with a portion of the rampart walls, for which Rupees 2,939-13-0 were spent.

(2.) Constructing two big wells near the suburb of Manumboochavadi, for which Rupees 2,130-8-7 were expended.

(3.) Improving the Municipal Office at a cost of Rupees 2,047-5-7.

16. In connexion with the first of these, I beg to call the attention of Government to the remarks of the Inspector-General of Hospitals, Indian Medical Department, contained in his letter dated 5th March 1873, No. 78, and printed in G.O., dated 7th May 1873, No. 589, and to point out that the Commissioners,

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keenly alive to the unsanitary condition of the ditch, were thus endeavouring to suppress that nuisance by degrees even before the fact was brought to the notice of Government by Dr. Balfour.

17. Of the two markets which are now in course of construction the foundations and basement of the smaller or vegetable market have been raised, and solid stone-pillars with caps have been purchased lately. Rupees 5,060 have been spent, and Rupees 4,000 more will be required to finish it. One-third of the foundations of the big market has been raised at a cost of Rupees 2,000, and the work is being proceeded with rapidly. The Commissioners originally intended to provide the market with terraced roof, and accordingly framed an estimate for Rupees 30,000; but, seeing that the income of the Municipality will be greatly diminished by the abolition of the professional tax from the next year, they have considerably reduced the original scale, and have resolved to put up tiled roofing and finish it in the course of the current year.

18. Nothing has been done during the past year regarding the water-supply project; nor was it anticipated. No scheme has yet been laid before the Commissioners for want of professional assistance. Captain Montgomery, who was till lately a member of the Commission, and officiating as District Engineer, had it in view, it would seem, to propose a scheme, but before he could complete the survey and take the necessary levels and mature the scheme he was transferred from the district, and the matter has been left in abeyance. The Commissioners have, however, resolved to address the present District Engineer, in order that he may give his advice and authorize the Range Officer to prepare the necessary plans and estimates. Although the Commissioners were thus unable to take any steps connected with the new water-supply project, owing to the want of professional assistance, still they have spared no efforts in improving, as much as possible, the present sources of supply. Seppanaicken Tank, which is the principal feeder to the Sivagunga Tank, the great reservoir of water which supplies the inhabitants of the Fort of Tanjore with water for drinking purposes, was considerably widened and deepened at a cost of Rupees 1,366-15-7, and four other tanks were also improved at a cost of Rupees 949-10-0. Two large wells were constructed in Manamboo Chavadi, at a cost of Rupees 2,130-8-7, adverted to in paragraph 15 of this letter.

19. Rupees 3,728 were entered in the budget of the past year for the widening of the Wadavar Bridge, Pavari Bridge, and the flood-arch Bridge; but, as the District Engineer was of opinion that the work cannot be executed without risk to the existing structure, it was given up entirely, and no portion of the allotment has therefore been expended.

20. *Repairs.*—Rupees 5,470-9-7 were spent under this head, being Rupees 2,723-6-0 below the estimate. The total expenditure under Grant I. is 42·75 per cent. of the entire receipts, and 48·5 per cent. of the entire expenditure.

21. *Grant* II.—A sum of Rupees 1,303-12-5 was spent towards the maintenance of the four schools lately established by the Commissioners and retained under their direct management. There are at present twenty-four masters, whose salaries vary from Rupees 12 to Rupees 4. Instruction is imparted chiefly in Tamil. Telugu is also taught in one of the schools. The schools are progressing satisfactorily under the immediate superintendence of Mr. Marsh, Principal of the S. P. G. High School, who is also a Commissioner of the Municipality. Rupees 839 were paid for Results'

Grants, and Rupees 146 for Salary Grants, as also Rupees 158 contributed to Local Funds on account of Educational Inspectorate for 1871-72.

22. *Grant* III.—Rupees 1,001-10-2 were spent on account of the Municipal Dispensary, which was established as stated before in October last. One Dresser on a salary of Rupees 25, and an Assistant on a salary of Rupees 7, are employed. The institution is working satisfactorily, and is beginning to be appreciated by the town-people.

23. The charges on account of Conservancy amounted to Rupees 13,192-9-9, against Rupees 14,532 entered in the budget. The saving of Rupees 1,339-6-3 was caused by a greater portion of the wages due to the scavengers having been forfeited owing to their want of punctuality. The whole expenditure on Sanitation and Medical Services bears a proportion of 21·75 per cent. of the gross receipts, and 28·75 per cent. of the gross expenditure.

24. *Grant* IV.—There were 137 lights maintained during the year, being seventeen more than the preceding year, and thirteen less than the number estimated. The charges on account thereof came to Rupees 2,237-0-2, being less than the estimated amount by Rupees 304-15-10.

25. Rupees 1,410 were spent on avenues, and 560 additional trees were planted during the year so as to complete the avenue lines.

The public garden is in a flourishing condition, and continues to give satisfaction to the people. Rupees 1,267-12-8 were expended on its account during the year under report.

26. Rupees 3,354-3-3 were paid to Government on account of the ditch-rent for the Fasli year 1282, as also for a portion of the previous Fasli, and Rupees 800 were given as compensation to the late Ditch Contractor in consideration of his having given up his lease in favour of the Commissioners in April 1872, and eighteen months before the expiration of its term. These items were not provided for in the budget. The total expenditure under Grant IV. is 13·8 per cent. of the entire receipts, and 15·5 per cent. of the entire expenditure.

27. *Grant* V.—The charges under the head of Supervision and Management amounted to Rupees 4,104-4-0, being Rupees 495-12-0 below the Budget Estimate. This reduction is due to the economical arrangements made by the Commissioners in the office establishment. These charges bear a ratio of nearly six per cent. to the gross receipts, and more than 6·75 per cent. of the gross expenditure.

From A. STREENIVASSA ROW, Vice-President of the Municipal Commission, Tanjore, to the Hon. D. ARBUTHNOTT, President of the Municipal Commission, Tanjore, dated Tanjore, 21st June 1873, No. 66.

In accordance with the provisions of Section 34 of the Towns' Improvement Act III. of 1871, I have the honour to submit the annual report on the working of the Tanjore Municipality for the year ending 21st March 1873, together with the prescribed statements of receipts and expenditure certified by the Auditor. A List of the Commissioners accompanies.

2. Ordinary meetings were regularly held on alternate Fridays, besides special meetings convened for the disposal of urgent questions.

3. It will be observed from Statements I. and II. that the gross receipts amount to Rupees 68,551-2-11, and the gross expenditure to Rupees 60,198-13-0.

4. The collections appertaining to the year under report are Rupees 48,727-2-0, and the remaining sum of Rupees 19,824-0-11 is comprised of balance of cash brought forward from last year and of arrears due for the preceding years, but realized in this, as particularized below :—

	Rs.	A.	P.
Balance on the 1st April 1872	18,538	13	11
Arrears—			
Rates on Houses and Lands	592	11	3
Tax on Arts, &c....	579	0	0
Fees under Section 52	113	7	9
Total ..	19,824	0	11

5. RECEIPTS.—The revenue of the year was derived from the following sources :—

	Rs.	A.	P.
1. Rates on Houses and Lands	11,877	3	0
2. Tax on Arts, &c.	10,818	0	0
3. Tax on Vehicles, &c.	2,086	0	0
4. Tolls	16,668	10	10
5. Fees (Sections 52, 123, 136, and 138)	511	10	0
6. Magisterial Fines	596	9	1
7. Fees in Schools and Training Institutions	467	13	3
8. Contribution from Local Funds	250	0	0
9. Miscellaneous	3,855	9	0
10. Advances recovered	1,151	3	1
11. Surplus of Cattle Pound Fund	444	7	9
Total ...	48,727	2	0

6. *Rates on Houses and Lands.*—The demand under this head according to the register is Rupees 12,939-5-0, while the collection is Rupees 11,877-3-0, leaving a balance of Rupees 1,062-2-0. Of this, Rupees 92-7-0 due by paupers were remitted and written off the accounts as irrecoverable. Of the balance of Rupees 969-11-0, Rupees 565-12-0 have since been collected, and the remainder, Rupees 403-15-0, will be collected in due course. Of the balance of Rupees 911-1-6 due for the previous year 1871-72, Rupees 592-11-3 were collected, and the remainder, Rupees 318-6-3, as well as the balance of Rupees 478-5-6 due for 1870-71, was written off the accounts as irrecoverable.

7. *Tax on Arts, &c.*—According to the register the demand under this head is Rupees 14,234-8-0 leviable from 4146 persons, of whom 348 persons appealed and obtained a remission of Rupees 288, the net demand being Rupees 13,946-8-0. Of this, Rupees 10,818 were collected within the year, and Rupees 196 were written off as irrecoverable on account of absentees, deceased, and paupers.

The balance at the close of the year was Rupees 2,932-8-0. Of this, Rupees 1,034 have since been collected, and Rupees 356 written off as irrecoverable. There is still a balance of Rupees 1,542-8-0. Six hundred and ninety-five prosecutions for Rupees 1,034-8-0, under Section 62 of the Act, are pending before the Town Sub-Magistrate, and of the remainder Rupees 508, Rupees 300 will have to be remitted.

8. *Tax on Carriages and Animals.*—The receipts amount to Rupees 2,086, being Rupees 186 more than the estimate. This increase is mainly due to more efficient supervision on the part of the Municipal Commissioners.

9. *Tolls.*—There were eleven gates this year. These were put in auction sale, but the competition was so dull that only nine gates were purchased in the first auction sale by different parties for Rupees 15,048 a-year. There were no bids for Gates Nos. 2 and 3, which had to be

kept for a-month under the immediate management of the Commissioners. The collections were indeed very low. The Commissioners again put them in auction. One Soobramania Pillai purchased them for Rupees 200 a-month. The total demand for all the gates, inclusive of the collections made under Amani, is Rupees 17,419-8-2, being Rupees 2,580-7-10 less than the estimate (Rupees 20,000), while the actual amount collected is Rupees 16,637-0-2, exclusive of the interest, Rupees 31-10-8, collected from the Contractors for delaying the payment of their monthly instalments. Soobramania Pillai, the Contractor of Gates Nos. 2 and 3, at the end of six months broke his contract. The tolls were then re-sold for five months, at the risk of the defaulter, for Rupees 60 per mensem, being Rupees 140 less than the amount contracted for by Soobramania Pillai. There was on the whole a balance of Rupees 782-8-0 due by the Contractor, Soobramania Pillai, at the end of the year. But, in consideration of the loss sustained by Soobramania Pillai, the Commissioners were pleased to remit a moiety of Rupees 782-8-0 on condition of the defaulter paying the other moiety in six months. The defaulter accordingly has executed a bond to the Commissioners for Rupees 391-4-0 on the hypothecation of his immoveable property, binding himself to pay the amount in six instalments. There is, therefore, a falling off under this item due to circumstances over which the Commissioners had no control.

10. *License Fees.*—The receipt under this head amount to Rupees 511-10-0, being Rupees 11-10-0 more than the estimate. Under this head are included licenses for temporary erections, cart-stands, slaugher-houses, warrant, and demand fees.

11. *Fines.*—Rupees 596-9-1 were collected, being Rupees 296-9-1 more than the estimate; but it must be observed that in this sum of Rupees 296-9-1 are included Rupees 187-5-4, being the fines levied from the defaulters of Profession-tax due for the year 1871-72. The net increase of Rupees 109-3-9 is due to the number of prosecutions instituted for violating the provisions of the Municipal Act and Bye-laws. Considering the extent and importance of the town, the Commissioners trust that the amount of fine, Rupees 409-3-9, levied for offences against the municipal law, is moderate.

12. *Fees in Schools* (*Item No.* 7).—The receipts under this head amount to Rupees 467-13-3, which is altogether a new item, four Union Schools having been established in the town in the month of October 1872.

13. *Item No.* 8.—The Local Fund Board, Tanjore Circle, contributed Rupees 250 for the maintenance of road tree nursery in the Sivagunga Garden.

14. *The Item No.* 9 (*Miscellaneous Receipts*) *exceeds the Estimate by Rupees* 3,187-9-0.—Under this head are included Rupees 2,032-4-9, being the rent derived from the Fort ditch, Rupees 80, being the rent of the Municipal Slaughter-house; and Rupees 445-1-2, being the rent derived from the travellers' bungalow, and ground-rent of Rupees 106-8-9 for selling grass bundles, &c., at the east gate, making a total of Rupees 2,663-14-8.

No provision was made for these items in the budget for the following reasons:—At the time the budget was submitted to the Government the Fort ditch was held by the renter Narayanasami Pillai on a rent of Rupees 1,776, being Rupees 24 less than Rupees 1,800, for which it has been leased out by the Government to the Commissioners.—*Vide* G.O., No. 1670, dated 25th September 1871. But in April 1872 the renter gave up the lease in favour of the Commissioners receiving in compensation Rupees 800.

The travellers' bungalow was handed over to the Commissioners by the Government long after the budget was submitted to Government—*Vide* G.O., No. 695, dated 28th May 1872.

A slaughter-house was built by the Commissioners subsequent to the submission of the budget and leased out for Rupees 8 per mensem, or 80 Rupees for ten months. A ground-rent of Rupees 106-8-9 was collected from sellers of articles on the glacis near the east gate. The sale of sweepings brought in Rupees 260-13-0 more than the estimate. This increase is partly due to keener competition amongst the bidders at the public sale, and partly to a larger accumulation of sweepings this year than in the preceding year. Under the head of "Sale of Materials, Tools, and Plant," Rupees 624-1-6 is collected, which exceeds the estimate (Rupees 300) by Rupees 324-1-6. This item comprises the sale proceeds of the vegetables produced in the Sivagunga Garden (Rupees 440-2-10), and the value of the tiled roof of certain houses purchased on account of the site of the vegetable market (Rupees 105-7-7), and of other sundry articles (Rupees 77-7-8), such as dried stumps or "pathis," bamboos and keeths used for water-pandals, &c.

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15. In the Item No. 10, "Advances recovered," are included the sale proceeds of bricks sold from the Municipal brick-field (Rupees 1,089-6-9), and the amount of wages due to labourers for work done by them in 1871-72, but carried to the credit of the Municipality, the labourers having failed to appear to draw their wages for a-year.

16. The Item No. 11, "Surplus of Cattle Pound Fund," calls for no special remark. Rupees 444-7-9 were received from the District Magistrate, which is more than the estimate by Rupees 144-7-9.

17. Expenditure.—*Grant* I., *New Works and Repairs.*—These are shown in detail in the Statement I.-A.

The expenditure on New Works exceeded the budget allotment (Rupees 14,620) by Rupees 7,432-10-0. This increase is mainly due to the construction of the following works not provided for in the budget, viz.:—

(1.) The demolition of the east gate of the large Fort with a portion of the rampart walls.
(2.) The construction of two large wells in the suburb of Manamboochavady.
(3.) The improvement of the Municipal Office.

The important nature of the two first-mentioned works induced the Commissioners to put them in hand at once. The existence of the east gate with its numerous windings was a nuisance to the public. It was generally made use of as a latrine. Moreover the ditch near the east gate into which one of the main drains of the Fort emptied itself was so contiguous to the public thoroughfare that it was necessary to fill up that portion of the ditch. This work was, therefore, promptly carried out at a cost of Rupees 2,939-13-9. A commencement has thus been made for pulling down the ramparts and levelling the ditch, which is a great desideratum.

18. The outcry for water was so great in the suburb of Manamboochavady that it was necessary to construct two large wells at a cost of Rupees 2,130-8-7.

19. The walls of the Municipal Office building purchased in the last year were unplastered, the building having been purchased while it was in course of construction. The doors and joists were not oiled. There was no veranda in front to keep off the sun from the hall where the Commissioners hold their periodical meetings. The Commissioners thought it necessary to execute these works in addition to raising a compound wall to prevent the building from falling into decay. A sum of Rupees 2,047-5-7 was, therefore, laid out on the improvement of the municipal building. Hence the net increase of Rupees 7,432-10-0 over and above the amount allotted in the budget.

	Rs.
Ash-tub	300
Privy	100
Tank repair	500
Toll-gates	150
Total ...	1,050

20. The outlay (Rupees 5,470-9-1) on repairs fell short of the budget provision (Rupees 8,194) by Rupees 2,723-6-11. This decrease is partly due to the non-execution of the works noted in the margin, and partly to some of the metalled roads not having been in need of repair.

The gross expenditure on Public Works, Grant I., is, therefore, Rupees 29,319-9-11. The establishment charges on account of Public Works bear a proportion of six per cent. to the expenditure.

21. *Grant* II., *Education.*—The expenditure under this head exceeded the budget provision by Rupees 47-8-5. Rupees 839 and Rupees 146-12-0 were paid in the way of Results' Grants and Salary Grants, respectively, while Rupees 1,303-12-5 were spent on account of Municipal Indigenous Schools in addition to Rupees 158 contributed to Local Fund Board for Educational Inspectorate.

22. *Grant* III., *Sanitation and Medical Service.—Conservancy.*—The allotment sanctioned in the budget for Sanitation is Rupees 14,532, while the actual charges incurred were Rupees

13,192-9-9, which is less than the estimate by Rupees 1,339-6-3. Fifty carts were employed in the year, at Rupees 14 per cart per mensem, for the removal of night soil and sweepings from the town. Eighty-three scavengers were employed on monthly wages, but the attendance of these scavengers was very irregular. They continually absented themselves. Hence the decrease under this item of expenditure.

23. Nine watchmen were as usual employed for watching certain tanks to prevent the people from washing clothes and committing nuisances in the tanks, at a cost of Rupees 443-4-8, which fell short of the estimate by Rupees 24-11-4.

24. *Dispensary.*—Rupees 1,001-10-2 were spent on account of the dispensary which was newly opened in October 1872. The decrease of Rupees 290-5-10 is mainly due to the opening of the dispensary in the middle of the year instead of at the commencement.

25. *Vaccination.*—Under this head Rupees 11-8-0 were spent more than the budget provision. At the suggestion of the Sanitary Commissioner the Commissioners adopted, as a tentative measure, the system of payment to the vaccinators by results instead of payment by fixed salaries. The system was carefully watched for four months, and the Commissioners found that the system tended to afford an increased temptation to the vaccinators to exaggerate their operations, which it was difficult to check. The Commissioners, therefore, reverted to the system of payment by fixed salaries. Two vaccinators were employed, one on Rupees 15 and the other on Rupees 10 per month, and worked by the Zillah Surgeon. These vaccinators made 1340 vaccinations in the year against 927 in the last year, and 1277 cases are reported to have been successful.

26. *Midwives.*—At the commencement of the year the services of Visalakshi, one of the two midwives employed in the Municipality, were dispensed with, as there was no sufficient work for two hands, as reported in paragraph 22 of the last year's report; but, on the opening of the dispensary in October last, Visalakshi was employed as a probationer and midwife on a salary of Rupees 7 per mensem. These midwives attended forty-nine cases of confinement in the year under report.

27. *Registration of Births and Deaths.*—This department consisted of a Registrar and nine Curnam Village Munsif Sub-Registrars. The actual expenditure under this head fell short of the estimate by Rupees 169-10-2, which is mainly due to the non-payment in full of the increase of pay sanctioned in the budget for the Sub-Registrars. The Commissioners are glad to observe that the department has worked satisfactorily under the superintendence of the Registrar, Mr. J. C. Johnson, late Postmaster of Tanjore. The total number of births recorded in the year exceeds the number of deaths by 147.

Births	1692
Deaths	1545

28. *Grant* IV., *Lighting.*—The lighting of the town cost the Municipality Rupees 2,237-0-2, which is less than the Budget Estimate by Rupees 304-15-10, the number of lights maintained during the year being less than the number provided for in the budget by thirteen. The saving is also partly due to the purchase of cocoanut-oil at a time when the price of the article was low.

29. *Choultries.*—A sum of Rupees 164-4-0 was spent on account of the travellers' bungalow transferred to the Municipality by Government in their Order, No. 695, dated 28th May 1872.

30. *Avenues.*—The expenditure under this item exceeded the budget provision by Rupees 346-12-9. This is chiefly due to the employment of two hired carts in addition to a gang of labourers for watering the 6000 trees planted in the preceding year in addition to the planting of 560 pathis (stumps) this year. The planting of the avenues has thus been completed.

31. *Public Garden and Nursery.*—A sum of Rupees 1,267-12-8 was spent on the public garden, which is more than the budget provision by Rupees 203-12-8. This excess is mainly due to the employment of a gang of convicts for removing the prickly-pear and jungle from the ramparts of the little Fort as well as to the erection of sheds on both sides of the Kishnamandapam for the protection of a number of flower pots containing valuable flower plants.

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32. A sum of Rupees 3,354-3-3, being the ditch-rent for a portion of Fasli 1281, as well as for the full Fasli year 1282, was paid to the Government in the year under report, and also a compensation of Rupees 800 was allowed to the ditch renter P. Narayanasawmy Pillai in consideration of the loss sustained by him by relinquishing the lease in favour of the Commissioners eighteen months before the expiry of the term. These items had not been provided for in the budget. The total expenditure under Grant IV. was, therefore, Rupees 4,714-12-0 in excess of the Budget Estimate.

33. *Grant* V.—Under this grant Rupees 4,104-4-0 were spent. This is less than the budget provision by Rupees 495-12-0. This saving is the result of the economical arrangements made by the Commissioners in the office establishment. The printing charges amounted to Rupees 132-15-1, which is less than the estimate by Rupees 169-0-11. The permanent Manager, whose salary was Rupees 100 a-month, having taken leave of absence for six months on forfeiture of full pay, the Cash-keeper was appointed to act on a reduced salary of Rupees 80 per mensem, and the Head Clerk appointed to act for the Cash-keeper on a reduced salary of Rupees 35 per mensem. The permanent Manager having subsequently died, his successor was appointed on the 1st March 1873 on a reduced salary of Rupees 70 a-month. Hence the saving of Rupees 326-11-1 in the office establishment, *plus* Rupees 169-0-11 in the printing charges.

34. I beg to submit Dr. Houston's notes on the sanitary condition of the town. The suggestions contained in his memorandum will receive due attention in the current year.

35. The year under report is remarkable for the construction of important public works and the establishment of useful institutions. Two markets were started. Of these, the smaller one has been placed inside the Fort on a piece of ground belonging to the estate of His late Highness the Rajah, and obtained for an annual rent of Rupees 140 for a term of twenty years. It is intended for the sale of flowers and vegetables, and also of charcoal and firewood, which are now sold to the inconvenience of the public in a crowded street in front of Venkatasaperoomal Kovil. The foundations and the basement have been raised, and solid stone-pillars with caps purchased at a cost of Rupees 5,066, which includes the price of four houses purchased for opening the gateways to the market. It would take 4,000 Rupees more to complete the building. The other or larger market is on the glacis of the large Fort near the east gate. It is intended as a general market. It will have a central tower with a handsome clock on the top, which has already been received from England direct from Edwin William Streetor Clayden. The price of the clock is Rupees 1,352-8-0, but this sum has not as yet been remitted to the makers. The import duty of Rupees 81-14-0, on account of the turret clock, as well as Rupees 169-2-0, being the freight, landing, and railway charges, has been paid. In the year under notice one-third of the foundations was raised at a cost of 2,000 Rupees.

36. Two fine large public wells were constructed in Manamboochavady—one in front of Dr. Houston's house, and the other in front of the Civil Court-house, where the want of good water was much felt. The water of the latter well is good and wholesome and fit for drinking purposes, while that of the former is at present somewhat brackish, but it is hoped that in the course of a few months it would get better and become fit for drinking. Four temporary wells, at a cost of 69 Rupees, were sunk in the bed of the Vennar during the hot season when the river was dried up.

37. Moothoosawmy Pillai's Tank and Sapoonaick Tank, which had been partly widened and deepened in 1871-72, were completed in the year under report at a cost of Rupees 1,470. Pillookolam, Kullookolam, and Thykal Tanks were widened and deepened at a cost of Rupees 841. A good water cistern at the eastern extremity of the south main street of the Fort was repaired and put in good order, closing the leakages from the sewage drain into the cistern.

38. Four water-sheds were maintained, at a cost of Rupees 170, in the suburbs of Manamboochavady and Caroontatangudy, in the months of April, May, June, July, August, and September 1872.

39. Three tunnels were built at a cost of Rupees 624—one on the road leading from the Fort East Gate to the Duburkolam, and the other two on the road leading from Manamboochavady to the Vadavar.

40. New drains to the extent of nearly six furlongs were built, at a cost of 2,200 Rupees, to carry off the sewage and rain water in seven different streets. The old drains were repaired and kept in good order.

41. Four privies, at a cost of Rupees 200, were newly built—one on the western side of the north gate, two on the northern and southern sides of the east gate, and the other near the Police lines. Two of these privies have been set apart for females. The number of public latrines has thus been increased to twenty-four.

42. The metalled roads were as usual maintained in excellent order. Several of the lanes and streets were levelled by the gang coolies.

43. Seventeen lights were maintained more than in the previous year, the total number of lights being 137. The maintenance of these lights continues to give general satisfaction to the town's-people.

44. A new dispensary was opened in October 1872. It has been temporarily located at the east gate of the Tanjore Fort near the Town Police Station. The Commissioners have resolved to remove it to a central place in the suburb of Caroontatangudy. The dispensary has already attracted a large number of patients. Two thousand and forty-two patients were treated from October to March 1873. The dispensary is under the immediate supervision of the Commissioner, Dr. Houston.

45. There were six deaths from cholera in the year under report against eleven in the previous year.

46. Four Union Schools were opened in October last—one in the southern main street in the large Fort, another at the Chunnamkara Street on the road leading to Daburkolam in the Manamboochavady Division, and the other two in the suburb of Karoontatangudy, which is a thickly-populated division. Four or five Pial Schools, with the consent of the teachers thereof, were clubbed together to form each union and located in a central place. The teachers are paid by monthly salaries. It has been found necessary to open a Telugu class in addition to Tamil in the Fort Union School. A Telugu Teacher has accordingly been appointed on a salary of Rupees 7 per mensem. A set of rules passed by the Deputy Inspector of Schools for the management of these Union Schools have been adopted by the Commissioners with slight modifications. The total strength of these schools is 677. These schools are working sttisfactorily under the immediate superintendence of Mr. Commissioner J. Marsh, Principal of the S. P. G. High School.

47. The Commissioners have carefully watched the proceedings of the toll-collectors, and are happy to be able to observe that no irregularities whatever were practised by them in the year under report.

48. No definite scheme has as yet been provided for, for undertaking the water-supply project. Captain Montgomerie, late Acting District Engineer, had a scheme in contemplation, and was anxious to lay it before the Commissioners after completing his surveys and levels ; but his removal from the district has deprived the Commissioners of his advice and coöperation. The Commissioners have resolved, however, to refer the matter to the District Engineer, Major Oakes, in view to his authorizing the Range Officer to take the subject in hand and prepare the necessary plans and estimates.

49. In the budget a sum of Rupees 3,728 was allotted for widening the Vadavar Bridge, the Panary Bridge, and the flood arch ; but this work has been abandoned, the District Engineer being of opinion that it would be imprudent to attempt to widen the bridge by lengthening the abutments, inasmuch as he fears the existing structure would probably be endangered were its foundations laid bare to admit of the foundations of the extension being laid.

Notes on the Sanitary Condition of Tanjore, submitted at the request of the Vice-President of the Municipal Commissioners.

The principal roads and streets are in good order, and some defects, to which I invited the attention of the Commissioners last year, have been removed, Silk Weavers' Street having been put into good order, the parapet of the bridge leading from the Fort to the Railway Station having been renewed, and the dangerous corner of the road near the Police lines having been protected by a wall.

Proceedings of the Madras Government, Financial Department,
10th October 1873.

The Fort system of drains is good, and since Mr. Gallaugher became Sanitary Inspector of the Fort there has been an improvement in the regularity with which the drains are cleaned ; but greater attention to the smaller drains is still required. Most of the drains in the suburbs are of a rudimentary character, and in some parts they are altogether absent ; the slope of the ground to the north and east is, however, sufficient to prevent much accumulation of water on the surface. The Commissioners are giving earnest attention to the objections urged against the termination of the Fort system of drains, and are most willing to apply any remedy, within their means, that may be recommended by the District Engineer.

The number of public latrines has been increased from seventeen to twenty-five, and private latrines are numerous, especially in the Fort. Narrayana Pillay, of Sarvakara Street, Caroontatangoody, was clamorous about the necessity of erecting a public latrine for females on a piece of waste ground which he showed me, and near the Pookoolam Tank many persons urged a similar claim for their own neighbourhood. I suppose the want of these latrines is felt, or the people would not have been so importunate in their demands, and I, therefore, recommend the Commissioners to erect them. It appears to me that a public latrine is much wanted for the accommodation of intending native passengers by rail, especially during festivals. The Vice-President, whom I have had the advantage of consulting, agrees with me that the only suitable site for this latrine would be the piece of ground between the Post Office and the Railway Station, behind the bazaars, now being erected by Kandy Davood Sahib. In the Fort the wide space between the walls is greatly more frequented than are the public latrines, and it is plain that the sanitary state of the Fort must be unsatisfactory while its ramparts are thus polluted. Throwing the walls down into the moat should be the object in view, but I am well-aware that this cannot be done at present. It might, however, be feasible to erect temporary barriers sufficient to prevent the free access of the public to the ramparts, as was attempted some years ago when Dr. Ross was Vice-President. The advocates of the latrine system cannot but admit that the twenty-five latrines erected here are not used by more than 2500 persons daily ; thousands, therefore, must resort to the waste grounds, in and about the town, to the detriment of public health, and to the outraging of public decency. I would advise that an attempt should be made to introduce Trench system in waste pieces of ground, especially where water is available, screening the ground off from the public eye with a keeth mat fence, or in any cheap and effectual way. This system has the Sanitary Commissioner's approval if I am not misinformed.

The Fort is abundantly supplied with water by the Sivagunga Tank, which maintains its high popularity among the Native community. There are besides numerous wells in the Fort, many of them connected with the channels from the Sivagunga Tank, and many not so connected, which supply sufficiently wholesome water. In Manamboochavady, too, there are numerous wells, the majority of which afford water sufficiently pure for drinking. Two imposing public wells have been constructed recently in that suburb, but it is not yet ascertained that they will be popular for drinking purposes. The Pookoolam Tank at Caroontatangoody has not been dry this year, and except that the bund between it and the river is much polluted, it appears to me to be in a satisfactory enough condition. The fresh water tank attached to the Pooliar Kovil was much complained of by Narrayana Pillay and others, whose views on this and other matters are, I believe, expressed in the accompanying Tamil document. The Vice-President was kind enough to look over this locality with me, and I understood him to agree that it was desirable to improve this tank and reserve its water-supply for drinking and cooking, but the very large tank nearer the pagoda could not, he thought, be conserved without subjecting the hundreds of persons who bathe and wash their clothes in it to hardship and inconvenience. The wealthier inhabitants of Caroontatangoody obtain their drinking water from the Venar River.

Six deaths from cholera are registered by the Commissioners, the recorded mortality of the previous year having been eleven. There is, however, an increase in the small-pox mortality, the numbers having risen from fifty-two to 148. The deaths from fever were 275 against 295 registered in the year preceding.

Between September and March dengue prevailed among all classes and in every part of the town, attaining its maximum in October and November. It is probable that this painful affection proved fatal to a few individuals, but of this I have no accurate knowledge.

Vaccination is, I fear, in a less satisfactory state than I used to suppose it. The number of births registered in the year under review was 1692. In four months, under the result system, the vaccinators claim 482, and in a similar period, under the salary system, 381 successful operations. The majority of the youthful population should, therefore, have marks of vaccination, for the operations of the municipal vaccinators extend over several years. In January, however, Dr. Johnston, Deputy Inspector-General, Indian Medical Department, Southern District, examined the arms of about 150 children between the Raj Hospital and the east gate of the Fort, and was satisfied that not more than one in eight had been effectually operated on. Extremely mortified at this result, I invited the Deputy Inspector-General to inspect some streets occupied chiefly by Native Christians, and he was good enough to do this next day, but there, too, where one would expect to find little prejudice against vaccination, the result was disappointing, only one in four of the children under six having satisfactory marks. The vaccinators have always good vaccine matter, and, as evidence of their work, they show me at least thirty successful cases monthly. The Commissioners, at the suggestion, I believe, of the Sanitary Commissioner, made trial for four months of paying the vaccinators for results instead of by fixed salaries, but they have lately returned to the salary system for reasons which I do not apprehend, but which are probably connected with the difficulty of checking the returns, which under the result system the vaccinators have an increased temptation to falsify in any effectual way.

A Municipal Dispensary was started in October beyond the east gate of the Fort, the operations of which, during the last six months of the official year, are concisely shown in the following table :—

Diseases.	Remained.	Admitted.						Total.	Average daily sick of in-patients.	Average daily attendance of out-patients.
		1872.			1873.					
		October.	November.	December.	January.	February.	March.			
Cholera	...	...	...	...	1	...	...	1	...	
Diarrhœa...	...	2	4	6	14	7	17	50	...	
Dysentery...	...	5	4	7	11	6	16	49	...	
Fever	...	24	20	29	32	19	24	148	...	
Rheumatic affections..	...	8	29	27	20	16	31	131	...	20½
Venereal affections ...	...	5	11	28	14	21	19	98	...	
Abscess and ulcers ...	...	28	63	79	48	54	52	324	...	
Wound and injuries...	...	15	25	21	22	11	19	113	...	
Other diseases	...	91	250	221	172	187	207	1,128	...	
Total ...	...	178	406	418	334	321	385	2,042	...	

(Signed) PAUL DAVARAJOOLOO PILLAY,
Dresser in charge.

It will be seen that this dispensary has attracted a large number of patients, but of its value to the public it would be premature to speak. It is in a very central situation, but the Commissioners are aware that it is somewhat too near the Raj Hospital, and contemplate its removal into the suburb of Caroontatangoody, where it will have an unoccupied sphere of usefulness.

The admissions at the Raj Hospital were 6281 compared with 6933 in the previous year.

TANJORE,
6th June 1873.

(Signed) J. M. HOUSTON,
Zillah Surgeon.

From T. VENKASAMI ROW, Auditor of the Municipal Accounts, Tanjore, to the Hon. D. ARBUTHNOTT, President of the Municipal Commission, Tanjore, dated Vedarainyam, 31st May 1873.

Having, in pursuance with your instructions, audited the accounts of the Tanjore Municipality, I have the honour to report that I have found them correct.

2. I have attached the usual certificate of correctness to the several statements prepared in the prescribed forms for transmission to Government, and have sent them to the Vice-President, in order that they may be submitted by him to you with his annual report. For facility of reference, I append a short abstract of the receipts and disbursements.

3. The examination of the various books and registers and the checking of the numerous details, item by item, occupied me more than a-week. The cash-book, the ledger, and the registers of assessments are all kept with great care and accuracy, and the bills and vouchers neatly and regularly arranged, afford ready reference to entries in the cash-book. The method of recording details, however, required some slight improvement, and I doubt not that the suggestions which I made in the course of my examination of the accounts will be adopted by the Vice-President.

4. Before concluding I must beg to express my acknowledgments for the assistance rendered to me by the Vice-President and the Manager of the Municipal Office, Gopalayyar, and which considerably lightened my labours in auditing the voluminous accounts of this large Municipality.

ABSTRACT STATEMENT showing the Receipts and Expenditure of the Tanjore Municipality for the Year ending 31st March 1873.

RECEIPTS.	Amount.	Total.
	Rs. A. P.	Rs. A. P.
1. Balance brought forward...	... ...	18,538 13 11
2. Assignments and Allotments by Government	444 7 9	
3. Rates and Taxes	43,843 3 11	
4. Fees in Schools and Training Institutions.	467 13 3	
5. Endowments, &c.	... ...	
6. Contributions from Local Funds	250 0 0	
7. Ditch-rent and other miscellaneous receipts	3,855 9 0	
8. Advances recovered...	1,151 3 1	
		50,012 5 0
Total ...	... ...	68,551 2 11

CHARGES.	Amount.	Total.
	Rs. A. P.	Rs. A. P.
1. Public Works	29,319 9 11	
2. Education	2,447 8 5	
3. Sanitation and Medical Services	14,937 1 9	
4. Miscellaneous Municipal purposes... ...	9,384 12 0	
5. Supervision and Management	4,104 4 0	
6. Refunds	5 8 11	
		60,198 13 0
7. Balance carried forward...	... ...	8,352 5 11
Total ...	... ...	68,551 2 11

(Signed) T. VENKASAMI,
Auditor.

No. 75. ORDER THEREON, 10th October 1873, No. 1460.

With his letter above recorded, the President of the Tanjore Municipality submits the annual report for the year 1872-73. The annexed table shows the actual receipts and expenditure compared with the estimates:—

RECEIPTS.	Estimates.	Actuals.
	Rs.	Rs.
Balance brought forward ...	4,330	18,539
Assignment by Government ...	300	444
Rate on Houses, &c.	12,000	12,470
Tax on Arts, &c.	13,000	11,397
Tax on Vehicles	1,900	2,086
Registration of Carts	...	...
Tolls	20,000	16,669
Fees	500	625
Fines	300	597
Endowments, &c.	...	...
Contribution from Local Funds	...	250
Miscellaneous	670	5,474
Total ...	53,000	68,551

CHARGES.	Estimates.	Actuals.
	Rs.	Rs.
Grant I.—		
New Works	14,620	22,053
Repairs	8,950	5,471
Other items	1,040	1,796
Grant II.—		
Municipal Schools		1,304
Salary Grants		147
Results' Grants	2,400	839
Contribution to Local Fund for Educational Inspection	...	158
Grant III.—		
Hospitals	1,290	1,002
Vaccination	320	330
Registration of Births, &c.	580	412
Conservancy	14,530	13,193
Grant IV.—		
Lighting	2,540	2,237
Other Miscellaneous purposes	2,130	7,147
Grant V.—		
Office Establishment	4,150	3,554
Miscellaneous	450	556
Balances	...	8,352
Total ...	53,000	68,551

2. The income of the year exceeded the estimate by Rupees 15,551 chiefly in consequence of the opening balance being Rupees 18,539 against an estimate of Rupees 4,330. The decrease under "Tax on Arts, &c.," is attributable to a great extent to Rupees 2,932-8-0 having been left for collection after the close of the year. The large falling off under Tolls is real, but the Commissioners consider it to be merely the result of the previous year's larger returns on which the estimates were based having been obtained by reckless bidding on the part of the Contractors. The increase under Miscellaneous was due to unforeseen items of income, the most important of these being Rupees 2,032 from the rent of the Fort ditch. The other items of receipts call for no special remark.

3. The Commissioners having more funds available than they anticipated, increased the expenditure on New Works by Rupees 7,433. The total sum spent on New Works amounted to Rupees 22,053, of which Rupees 4,096 were on account of Roads, and Rupees 17,956 on Sanitary and Miscellaneous works. The works appear to have been all useful and well-chosen.

4. The expenditure on Results' Grants fell short of the estimate, but the direct educational operations of the Commissioners were extended by the establishment of four Municipal Schools, which are reported to be working well.

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	RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.
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Total ...	... ...	68,551 2 11	Total ...	... .	68,551 2 11

(Signed) T. VENKASAMI,
Auditor.

Proceedings of the Madras Government, Financial Department, 10th October 1873.

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RECEIPTS.	Estimates.	Actuals.	CHARGES.	Estimates.	Actuals.
	RS.	RS.		RS.	RS.
Balance brought forward ...	4,330	18,539	Grant I.—		
Assignment by Government ...	300	444	New Works	14,620	22,053
Rate on Houses, &c.	12,000	12,470	Repairs	8,950	5,471
Tax on Arts, &c.	13,000	11,397	Other items	1,040	1,796
Tax on Vehicles	1,900	2,086	Grant II.—		
Registration of Carts	...		Municipal Schools	...	1,304
Tolls	20,000	16,669	Salary Grants	...	147
Fees	500	625	Results' Grants	2,400	839
Fines	300	597	Contribution to Local Fund for Educational Inspection ...		158
Endowments, &c.	...	...	Grant III.—		
Contribution from Local Funds	...	250	Hospitals	1,290	1,002
Miscellaneous	670	5,474	Vaccination	320	330
			Registration of Births, &c.	580	412
			Conservancy	14,530	13,193
			Grant IV.—		
			Lighting	2,540	2,237
			Other Miscellaneous purposes	2,130	7,147
			Grant V.—		
			Office Establishment	4,150	3,554
			Miscellaneous	450	556
			Balances		8,352
Total ...	53,000	68,551	Total ...	53,000	68,551

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4. The expenditure on Results' Grants fell short of the estimate, but the direct educational operations of the Commissioners were extended by the establishment of four Municipal Schools, which are reported to be working well.

Proceedings of the Madras Government, Financial Department,
10th October 1873.

5. The new Municipal Dispensary appears to have made a very good beginning. The proposal to remove it to a greater distance from the Rajah's Institution seems judicious. The Government note that the Commissioners have arrived at the conclusion that the temptation to falsify returns is so great as to more than counterbalance any advantage there may be in paying vaccinators on the result system. The lighting of the town appears, as usual, to have been thoroughly attended to, and altogether the working of the Act throughout the year appears to have been very satisfactory. The large unexpended balance will be useful as a nucleus for the water-supply project, and it is not likely to recur when the professional tax has been discontinued.

(True Extract.)

W. HUDLESTON,
Chief Secretary.

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

Exd. J. Wright.

Or. Go with statement
Suits to Varaman Cott
20/11/74.

C 27-10 Rect

Govt. of {1873} Madras.

FINANCIAL.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Tanjore,

&c., &c., &c.

Dated October, 10th.

Recd. *Encl.*

G.O., 10th October 1873, No. 1460.

OCTOBER.
Nos. 74-75.

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

Not selected

(21)

Note to Statement I.

1. House & Land rates were levied at 5 per cent.

2. Taxes on Carts &c were at the Maximum Schedule rates under classes 2, 3, 4, 5, 6, 7 & 8.

3. Taxes on vehicles were levied at the rates specified in Schedule C.

4. Fees for the Registration of Carts — none.

5. Tolls were levied at half the Maximum rates specified in Schedule D.

6. License fees were levied at the rates sanctioned in G. O. № 1258 d. d. 12th December 1866.

Taxes not applicable 7·7·73 — 3

A Rutherfurd
President

A Bonnerjee
Vice President.

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Sangore during the official year 1872-73.

	Detail of Minor heads	1872-73. Total of Major heads.	Budget Allotment for 1872-73.
	Rs. a. P.	Rs. a. P.	Rs. a. P.
1. Balance brought forward		18538 13 11	
In the Treasury Rs 17813-3-1. Deposit Bank Cheque 725-10-10			
(a) Municipal Fund		18538 13 11	4330 " "
(b) Endowments		" " "	
2. Assignments & allotments by Govt.		444 7 9	
(a) Surplus Pound Fund		444 7 9	300 " "
(b) Ferry Rents		" " "	
(c) Fish Rents		" " "	
	Arrear	Current	
	Rs a P.	Rs a P.	
3. Rates & Taxes			43843 3 11
(a) Rates on Houses & Lands (Sec 44)	592 11 3	11877 3 " 12469 14 3	12000 " "
(b) Tax on arts &c (Sec 57)	579 " "	10818 " " 11397 " "	12000 " "
(c) Tax on Vehicles &c (Sec 63)	" " "	2086 " " 2086 " "	1900 " "
(d) Registration of Carts (Sec 73)	" " "	" " " " " "	" " "
(e) Tolls ——— (Sec 77)	" " "	16637 " 2 16637 " 2	20000 " "
Interest collected from the Toll farmers according to their agreements ——		" " " 18 8 2 18 8 2	
Fines —— do. —— do.		" " " 13 2 6 13 2 6	
(f) Fees (Sec 52-123-136 & 138)	113 7 9	511 10 " 625 1 9	500 " "
(g) Magisterial Fines (Sec 17)	" " "	596 9 1 596 9 1	300 " "

4.	Fees in schools & Training Institutions	467	13	3	467	13 3
5.	Endowments & cumony Contributions & Donations					
(a)	Hospitals	"	"	"	"	" "
(b)	Charities	"	"	"		
(c)	Educational	"	"	"		
(d)	Miscellaneous	"	"	"		
6.	Contributions from Local Funds				250	" "
(a)	For Public Works —					
	Communications	"	"	"		
	School buildings	"	"	"		
(b)	Educational —					
	For Training schools	"	"	"		
(c)	Miscellaneous —					
	Hospitals					
	Nursery Garden	"	"	"		
		250	"	"		
7.	Miscellaneous				3855	9 "
(a)	Rents of Municipal Markets	"	"	"		
(b)	Rents & fees in Pet Slaughter houses	80	"	"		
(c)	Sale of Sweepings (Sec 99)	468	13	"	208	" "
(d)	Private Scavengering	"	"	"	"	" "
(e)	Sale of Materials tools & plants	624	1	6	300	" "
(f)	Avenues	48	"	6	110	" "
(g)	Rents of Pet Travellers Bungalow	445	1	2	"	" "
(h)	Fish rents	31	2	6	50	" "
(i)	Rent of a Pet building used as Evanodiamilapam girls school	15	4	"		
(j)	Ground rent for graplumbles deposits for sale at East gate	106	8	9		
(k)	Ditch rent	2,32	4	9		
(l)	Cost of demolishing a ruinous house recovered (Section 122)	1	8	"		
(m)	Appeal Deposits of Land & Professional taxes not claimed by the appellants	2	6	"		
(n)	Fractions over collected under the head of Tax on Houses	"	6	10		

8.	Advances recovered	1,157	3 1
	Amount realized from the sale of Municipal Bricks	1089	6 9
	Do. due to absent Servants Coolies for work done in 1871-72	61	12 4
	Total	68,551	2 11 53,000 " "

I do hereby certify that I have examined this Statement as well as the original accounts from which it has been compiled and that I have found it correct.

J Venkayya
Auditor

Auditor.

A Dumm Sr
Vice President.

Alex Arbuthnott
President.

Statement I A.— Endowments entrusted to the Municipal Commissioners under Sections 15 & 16 for the official year 1872-73.

Name of Institution	Amount of Granted Capital	Balance	Interest or profits paid.	Appropriation from Capital for Expenditure.	Contributions & Donations collected	Sale of Securities & Sundry Receipts	Total (Columns 3 to 7)	Current charges (Statements II & III A)	Allotted for Public Works Statement IV A.	Total charges	Balance	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Hospitals & Dispensaries	"	"	"	—	—	—	—	—	—	—	"	
2. Charities	"	"	"	—	—	—	—	—	—	—	"	
3. Educational	"	"	"	—	—	—	—	—	—	—	"	
4. Miscellaneous	"	—	"	—	—	—	—	—	—	—	"	

T Venkusamy
Auditor

[illegible]
President

[illegible]
Vice President
Accountant

Statement II. Expenditure from the Municipal Fund of the Town of Tanjore for the Official year 1872-73.

	Detail (minor heads) Rs a p	1872-73 Total (major heads) Rs a p	Budget allotment for 1872-73 Rs a p
Grant I. Public Works			
1. New Works		22,052 10 -	
(a) Communications	4,095 15 8		5,278 - -
(b) Educational	- - -		- - -
(c) Sanitary & Miscellaneous	17,956 10 4		9,342 - -
2. Repairs		5,470 9 1	
(a) Communications	5,284 5 11		6,644 - -
(b) Educational	- - -		- - -
(c) Sanitary & Miscellaneous	186 3 2		1,530 - -
3. Establishment	1,698 8 8	1,698 8 8	1,716 - -
4. Tools & Plant & Contingencies	97 14 2	97 14 2	76 - -
5. Contributions to Local Funds	- - -	- - -	- - -
Total, Grant I		29,319 9 11	24,606 - -
Grant II Education			
1. Training Schools		- - -	
(a) Establishment	- - -		
(b) Contingencies	- - -		
2. Municipal Schools		1,303 12 5	
(a) Establishment	1,097 14 -		
(b) Contingencies	205 14 5		
3. Salary Grants	146 12 -	146 12 -	
4. Results Grants	839 - -	839 - -	2,400 - -
5. Contribution to Local Funds for Educational Inspectorate for 1871-72	158 - -	158 - -	
6. Miscellaneous	- - -	- - -	- - -
Total, Grant II		2,447 8 5	2,400 - -

Grant III Sanitation & Medical Services

1. Hospitals & Dispensaries			1001 10 2	
(a) Establishment		378 15 4		696 " "
(b) Medicines & supplies		443 4 6		320 " "
(c) Diet of patients		4 8 "		180 " "
(d) Sundries & Contingencies		174 14 4		96 " "
2. Vaccination			330 8 "	
(a) Establishment		320 8 "		300 " "
(b) Contingencies		10 " "		18 " "
3. Registration of Births & Deaths			412 5 10	
(a) Establishment		395 5 10		564 " "
(b) Contingencies		17 " "		18 " "
4. Conservancy			13192 9 9	
(a) Establishment		4722 10 9		5724 " "
(b) Sanitary service (hiring 50 Scavenger carts with 50 pairs of bullocks & drivers)		7936 3 4		8400 " "
(c) Cleansing of Tanks		443 4 8		468 " "
(d) Contingencies		90 7 "		240 " "
Total, Grant III			14937 1 9	16724 " "

Grant IV Miscellaneous Ad. purposes.

1 Lighting			2237 " 2	
(a) Establishment		657 6 8		624 "
(b) Contingencies		1579 9 6		1918 "
2. Markets			" " "	
(a) Establishment		" " "		
(b) Contingencies		" " "		
3. Choultries (Travellers Bungalow)			164 4 "	
(a) Establishment		1428 "		
(b) Contingencies		21 12 "		
(c) Feeding Travellers		" " "		

Grant IV Miscellaneous Ad. purposes (Continued)

4. Planting Avenues			1410 12 9	
(a) Establishment		1039 " 4		768 " "
(b) Contingencies		371 12 5		296 " "
5. Public Gardens			1267 12 8	
(a) Establishment		825 15 8		768 " "
(b) Contingencies		441 13 "		296 " "
6. Renewing the door numbers			26 14 10	
7. Balance paid for taking out Census			" 6 "	
8. Fort Ditch rent paid to Govt. for Fusilies 1281 & 1282			3357 3 3	
9. Compensation to Ditch Contractor Narayanasamy Pillai			577 15 7	
10. Pay of Ditch Watchman & Contingencies			67 6 "	
11. Killing Dogs & Snakes			108 " "	
12. Opening Watersheds during the hot season			170 " 9	
Total, Grant IV			9384 12 "	4670 " "

Grant V Superintendence & Management.

1. Office			3557 " "	
(a) Establishment		3476 14 4		3800 " "
(b) Contingencies		77 1 8		348 " "
2. Miscellaneous			550 4 "	
Auditors fee for 1871-72		150 " "		150 " "
Stationery		228 12 11		
Binding charge		13 4 "		
Printing charge		132 15 1		302 " "
Subscription to Fort St George Gazette		18 4 "		
Office Furniture		7 " "		
Total, Grant V			4104 4 "	4600 " "

Advances Recoverable.

Refunds other than of Current Taxes			5 8 11	5 8 11
Grand Total, Expenditure			60198 13 "	
Balances	In the Treasury Rs. 7600-7-5 Office Cash Chest 751-14-6		8352 5 11	
(a) Municipal Fund		8352 5 11		
(b) Endowments		" " "		
Total			68551 2 11	

I do hereby certify that I have examined this Statement as well as the original accounts from which it has been compiled and that I have found it correct.

J Van Kinsbergen
Architect

~~Auditor~~

A Brown Jr
Vice President.

A K Arbuthnott
President

Statement II. A— Detail of Expenditure on Public Works Estimated to Cost Rs. 100 or upwards

Part I. New Works.

No.	Project.	Amount of Estimate	Check Expenditure	Expenditure in 1872-73	Remarks.
		Rs a p	Rs a p	Rs a p.	
(a)	Communications				
1	Granelling Chairmans Kovil Road Estimate No 68	3700 " "	1431 7 9	395 11 1	
2	Opening a new road by demolishing the East gate of the Fort Est. No 5	7134 " "		2939 13 9	
3	Constructing a Tunnel at Dalhousie road Est. No 52	233 " "		178 8 2	
4	Do at Sarkalis garden road Est. No 53	176 " "		173 3 11	
5	Do at Shoolooka street Est. No 51	294 " "		293 10 3	
	Petty works & Reserve			115 " 6	
	Total			4095 15 8	
(b)	Educational	" "			
(c)	Sanitary & Miscellaneous				
1	Constructing a Drain at Athai street Estimate No 6	218 " "		206 10 1	
2	Do Do at East gate Sugar street Estimate No 47	140 " "		135 13 "	
3	Do Do at Kosherykatty street Estimate No 49	764 " "		762 4 11	
4	Do Do at Mandaradg street Estimate No 50	327 " "		325 6 1	
5	Do Do at Silkweavers street Estimate No 88	950 " "		735 15 1	
6	Do Do at Nagamaran Lane Estimate No 54	110 " "		106 15 7	
7	Do Piring on the Western glacis Estimate No 7	142 4 2		33 14 9	
8	Do Do on the western side of Northgate Estimate No 16	100 " "		18 3 3	

9	Constructing 2 pinnies in the Northern & Southern sides of Nurrah Tank Est No 19	110	"	"		97 2 9
10	Do Do opposite to the Police Choke Estimate No 78	190	"	"		71 7 1
11	Do a parapit wall at Pramasahibs Kody Est No 61	510	"	"		479 12 8
12	Do Do opposite to Periakouil Estimate No 89	259	"	"		258 8 5
13	Do a pial around the Banion tree opposite to the entrance of the Little Fort Estimate No 93	178	"	"		112 4 7
14	Do a Compound wall around the Municipal Office Estimate No 47	1011				1007 10 9
15	Plastering & putting up Beyal roop over the Verandah & making other improvements to the Rel Office Estimates Nos 41-71-85 & 92	1091				1039 10 10
16	Constructing Big Market at Enst gate Estimate No 84	24700	"	"		2027 1 11
17	Do Vegitable Market Est No 48	7573	"	"		5065 6 3
18	Digging Sapuchitchen Tank	1500	"	"		1346 15 7
19	Do Kootchasamy pillai Tank Est No 9	300	"	"	141 3 4	107 6 3
20	Do Pillaakolam Estimate No 15	390	"	"		386 8
21	Do Kallookolam Do No 29	290	"	"		289 13 7
22	Do Tank behind the Rel Office Do No 32	193	"	"		166 5 6
23	Constructing a Well opposite to Doctors house Estimate No 8	1349	"	"		1346 14 11
24	Do Do opposite to Civil Court Est No 81	830	"	"		783 9 6
25	Do a wall & Erecting a Pandal in Swajanya Sabdam	285	6	"		285 6
	Petty Works & Reserve					739 14 2
	Total					17955 10 4

I Venkasamy
Auditor

[illegible]
The President Accountant

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Statement II. A. Detail of Expenditure on Public Works Estimated to Cost Rs 100 or upwards

Part II Repairs.

No	Project	Amount of Estimate	Past Expenditure	Expenditure in 1872-73	Remarks
			Do up to Do up to Date		
(a)	Communications				
1	Travelling Eastern Main street Estimate No 13	117	" "	99 13 9	
2	Do Road from Toll gate No 2 to Negapatam Road Est No 14	264	" "	77 9 4	176 8 4
3	Do North Main street Est No 22	131	" 4	110 7 1	
4	Do from the Railway Viaduct to Kattoorsamy Chanady Est No 23	266	" "	214 2 8	
5	Do Road from Kooperdanz Tank Water Pandal to Palakatty street Estimate No 34	146	" "	143 2 2	
6	Do Road from the Rampart wall of the Little Fort to Ramasahibs Kody Est No 33	350	" "	256 6 10	
7	Do road from Jemboo Kanary to Residency Bungalow Est No 42	810	" "	722 13 10	
8	Do Road from Northgate to the Vunnar bridge Est No 30	720	" "	645 " 3	
9	Do 4 Main streets Est No 64	152	" "	151 8 4	
10	Do Rajagopalasamy street Est No 65	166	" "	161 14 "	
11	Repairing Sashiah Sastrys road Estimate No 72	445	" "	424 1 2	
12	Do Chanjeappa street Estimate No 73	230	" "	225 11 8	
13	Repairing Alagia kolam road Estimate No 90	156		152 8 11	
14	Do Road from Northgate to Ottan judiciary Estimate No 91	350	" "	341 2 4	
15	Do Road from Ramasahibs Kody to the Railway station Est No 87	365	" "	364 12 9	

16 Repairing road from Vadamar
bridge to Pambattty street Est. No. 83 880 " "
Petty Repairs & Reserve — 775 13 5
Total — 318 6 5

(b) Educational — 5284 5 11
" " " "

(c) Sanitary & Miscellaneous —
1 Repairing a Pring on the
Vadamar bank Est No. 28 — 110 " " 109 5 9
Petty repairs & Reserve — 76 13 5
Total — 186 3 2

I Venkasami
Assistor

D Simmu Pe Accolitar.
Vice Presidents.

S Kathiravelu
President

Detail of Petty Works. Statement II A.
Part I New Works.

35

	Amount Put Expenditure in Estimate	Expenditure in 1872-73.
	Rs a p	Rs a p
(a) Communications		
1. By granelling Varapapiri Lane Estimate No 94	18 " "	15 11 4
2. Compensation to Saroonkayaram pillai for the Land taken up for the new road at Karutattangudy	" " "	20 " "
3. Compensation to Karuyanasami pillai the premises penter of the Ditch for the ground taken up for a new road	" " "	30 " "
4. Constructing a Tunnel in Vadmapal Bazaar street Est. No. 57	50 " "	49 5 2
Total		115 " 6
(c) Sanitary & Miscellaneous		
1. Constructing a Drain at Karutattangudy Bazaar street Estimate No 67	48 " "	47 14 6
2. Constructing a pring East of Arrak Foot at the Entrance of Vaddiah Sastrial road Est. No. 36	90 " "	64 6 2
3. Do. Do. East of North gate Estimate No 17	92 " "	67 " 10
4. Do. Do. at Nararkolam Est. No 18	92 " "	91 7 4
5. Constructing a Slaughter house on the west side of the Northgate Estimate No 20	88 9 3	88 9 3

6. Constructing a wall opposite to Pension office within the Little Fort Est. No. 96	50	" "	39 3 9
7. Removing Scaffold at Sapoo Vaikum vary			5 9 9
8. Sinking 4 Wells in the Drummer River Est. No. 21	80	" "	63 11 4
9. Constructing a Soonai thangly opposite to Doctor's House Est. No 69	45	" "	44 14 6
10. Do. Dollgate No. 6 Est. No 44	73	" "	62 " 11
11. Do Do No 7 Do No 43	84	" "	83 1 10
12. Import duty on account of Turret clock purchased for the use of the Bej Market			81 14 "
Total			739 14 2

I Venkasami
Auditor

A Wimsp
Vice President.

S Kathavoll
President

Detail of Petty Works Statement II-A.
Part II Repairs.

(37)

	Amount Estimate			Past Expenditure			Expenditure in 1872-73.		
	Rs	a	p	Rs	a	p	Rs	a	p
(a) Communications									
1. Repairing the South Main street Est. No 10	64	"	"	59	4	4	9	4	11
2. Do. the West Main street Est. No 11	90	"	"	"	"	"	78	"	8
3 Do. Bachanna street Est No 26	47	"	"				20	5	1
4. Do. Dostammel Lane Do No 56	54	"	"				9	7	4
5. Do. Chinnian street Do No 86	33	"	"				32	15	4
6. Do. a Tunnel in front of Supt. Engineers office Est. No 24	90	"	"				87	14	5
7 Filling Kuks at the Pauny bridge	"	"	"				10	13	6
8 Do. Do. at Jemlingar Kanary Road							6	1	10
9 Mending the road in the Little Fort	"	"	"				8	9	6
10. Collecting Sand from the Drummer Est. No 62	57	12	"				54	13	10
Total							318	6	5
(c) Sanitary & Miscellaneous									
1. Repairing Soodwater Cistern at Dramasahib's Body	14	"	"				13	4	9
2. Strengthening Eastern bank of Saunasi Tank Est. No. 31	16	"	"				15	8	8
3. Cost of Watching the Est. Brick fields							48	"	"
Total							76	13	5

I Venkasami
Auditor

A Wimsp
Vice President.

S Kathavoll
President

Statement II. B. Detail of Municipal Establishment

	No.	Salary per Mensem	Salaries per Annum
		Do a/c	Do a/c
Grant I Public Works.			
Overseer	1	50 " "	600 " "
Chaistry	1	20 " "	230 10 8
Lascars	2	10 " "	119 2
Road Sanz Coolies.			
Mucum	1	7 " "	83 12 3
Coolies	8	36 " "	428 3 11
Bozo	8	20 " "	236 11 2
Total			1698 8 8
Grant II Education.			
1. **Training schools.—**			
Chalaters		" "	"
Clerks		" "	"
Servants		" "	"
2. **Municipal schools**			
Chaslers	1	12 " "	72 " "
	2	20 " "	119 10 10
	1	9 " "	54 " "
	6	48 " "	287 7 9
	3	21 " "	126 " "
	6	36 " "	215 2 "
	4	20 " "	120 " "
	1	4 " "	24 " "
Clerks		" "	"
Servants	2	8 " "	46 3 1
Do.	2	6 " "	33 6 4
Total			1097 14 "

Statement II. B. Detail of Mt. Establishment (Continued)

No.		Salary per mensem Rs. a. p.	Salaries per annum Rs. a. p.
Grant III Sanitation & Medical Services			
1. Hospitals & Dispensaries.			
Medical Subordinates	2	32 " "	157 1 "
Clerks		" " "	" " "
Servants	2	9 " "	40 15 5
Sweepers	2	17 " "	180 14 11
Total			378 15 4
2. Vaccination.			
Vaccinators	2	25 " "	201 " "
Peons		" " "	" " "
Result grants			120 8 "
Total			320 8 "
3. Registration.			
Registrar	1	20 " "	240 " "
Sub Registrars (for 6 months)	9	9 " "	53 8 5
Do. Do. Do.	9	17 " "	98 13 5
Do. (Last year's pay)			3 " "
Peons			" " "
Total			395 5 10
4. (a) Conservancy.			
Chief Sanitary Inspector	1	65 " "	780 " "
Assistant Do	1	25 " "	289 1 8
Do for (8) months	1	15 " "	120 " "
Peons	8	48 " "	574 12 4
Scavengers 1st class	20	100 " "	865 15 3
2nd Do.	13	52 " "	658 4 4
3d Do.	17	51 " "	407 4 2
4th Do.	10	20 " "	118 10 11
Jobbers 1st class	2	10 " "	118 8 10
2nd Do.	18	72 " "	790 1 3
Total			4722 10 9

Statement II. B. Detail of Mt. Establishment. (Continued)

(41)

No.		Salary per mensem Rs. a. p.	Salaries per annum Rs. a. p.
Grant III Sanitation &c (Continued)			
4(c.) Tank Conservancy Establishment			
Nuraniccan	1	7 " "	83 14 "
Watchman	7	28 " "	293 6 8
Do.	1	3 8 "	42 " "
Sweeper	1	2 " "	24 " "
Total			443 4 8
Grant IV Lighting.			
Serang	1	12 " "	148 " "
Khalasies	9	45 " "	516 6 8
Total			657 6 8
Watering Streets & Planting Arenues.			
Pu Lilijarden Khaintz	1	10 " "	110 " "
Do.	2	16 " "	6 14 8
Pt. Jardener	2	12 " "	125 15 10
Jardener	1	5 " "	44 12 "
Do.	10	40 " "	418 10 8
Do.	1	3 8 "	41 10 6
Watchman	1	2 " "	24 " "
Sweepers	2	4 8 "	54 " "
Total			825 15 8
Arecanut Coolies			
Arecan	1	8 " "	96 " "
Coolies	1	5 " "	20 " "
Do.	1	4 8 "	13 8 "
Do.	21	84 " "	876 8 5
Do.	1	3 " "	13 9 10
Do.	1	2 8 "	19 6 1
Total			1039 " 4

Statement II.B. Detail of Establishment (Continued)

	No.	Salary per Mensem Rs. a. p.	Salaries per annum Rs. a. p.
Grant III Sanitation & Medical Services			
1. Hospitals & Dispensaries.			
Medical Subordinates	2	32 " "	157 1 "
Clerks		" " "	" " "
Servants	2	9 " "	40 15 5
Sweepers	2	17 " "	180 14 11
Total			378 15 4
2. Vaccination.			
Vaccinators	2	25 " "	201 " "
Peons		" " "	" " "
Result grants			120 8 "
Total			320 8 "
3. Registration.			
Registrar	1	20 " "	240 " "
Sub Registrars (for 6 months)	9	9 " "	53 8 5
Do Do Do	9	17 " "	98 13 5
Do (last years pay)			3 " "
Peons			" " "
Total			395 5 10
4. (a) Conservancy.			
Chief Inspecting Inspector	1	65 " "	780 " "
Assistant Do	1	25 " "	289 1 8
Do for (8) months	1	15 " "	120 " "
Peons	8	48 " "	574 12 4
Sweepers 1st Class	20	100 " "	865 15 3
2nd Do.	13	52 " "	658 4 4
3rd Do.	17	51 " "	407 4 2
4th Do.	10	20 " "	118 10 11
Jobbers 1st Class	2	10 " "	118 8 10
2nd Do.	18	72 " "	790 1 3
Total			4722 10 9

Statement II.B. Detail of Est. Establishment. (Continued)

(47)

	No.	Salary per Mensem Rs. a. p.	Salaries per annum Rs. a. p.
Grant III Sanitation &c (Continued)			
4(c.) Tank Conservancy Establishment			
Turaniccans	1	7 " "	83 14 "
Watchman	7	28 " "	293 6 8
Do.	1	3 8 "	42 " "
Sweeper	1	2 " "	24 " "
Total			443 4 8
Grant IV Lighting.			
Serang	1	12 " "	144 " "
Khasalchis	9	45 " "	516 6 8
Total			657 6 8
Watering Streets & Planting Arrears.			
Public Gardens Khalasis	1	10 " "	110 " "
Do.	2	16 " "	6 14 8
1st Gardener	2	12 " "	125 15 10
Gardener	1	5 " "	44 12 "
Do.	10	40 " "	418 10 8
Do.	1	3 8 "	41 10 6
Watchman	1	2 " "	24 " "
Sweepers	2	4 8 "	54 " "
Total			825 15 8
Arrears Coolies			
Arrears	1	8 " "	96 " "
Coolies	1	5 " "	20 " "
Do.	1	4 8 "	13 8 "
Do.	21	84 " "	876 8 5
Do.	1	3 " "	13 9 10
Do.	1	2 8 "	19 6 1
Total			1039 " 4

Statement II B. Detail of Mt. Establishment — (Continued).

	No.	Salary per mensem	Salaries per Annum.
		Rs. a. P.	Rs. a. P.
Grant IV Miscellaneous Mt. purposes (continued)			
Traveller's Bunglow.			
Butler	1	6 " "	60 " "
Gardener	1	5 " "	50 " "
Sweeper	1	2 8 "	25 " "
Washerman	1	" 12 "	7 8 "
Total			142 8 "
Grant I Supervision & Management. Office			
Manager	1	100 " "	1,005 8 6
Accountant & Treasurer	1	40 " "	458 8 10
Clerks	2	40 " "	457 12 6
Do.	1	15 " "	177 14 "
Shroff	1	10 "	120 " "
Conicopoly	2	15 " "	180 " "
Moochy	1	7 " "	84 " "
Hd. Peon	1	7 " "	84 " "
Peon	1	6 " "	72 " "
Masalchy	1	4 " "	48 " "
Bill Collectors	3	21 " "	248 14 "
Pyguest	1	10 " "	73 8 9
Comp. paid for Collecting house tax @ 3 per Cent			333 14 11
Temporary Tole Establishment			34 3 8
Do. Demand Establishment			98 9 2
Total			3,476 14 4

T Venkasami — D. Kt. Stuthcott — [illegible]
Auditor — President — Vice President. ~~Auditor~~

Statement III Municipality of Tanjore.
Abstract of Deposits Account for the year 1872-73.

Receipt	Amount	Expenditure	Amount
	Rs a p		Rs a p
Balance brought forward — In the Treasury Rs 762-6-", Office cash chest Rs 287-6-"	1049 12 "	Credited to Municipal Fund	2395 6 "
Deposits by appellants	1057 13 "	Returned to appellants	176 5 "
Do. by renters	2628 2 8	Do. to renters	240 " "
Do. by Contractors	" " "	Do. to Contractors	" " "
Do. as security by Mt. Servants	125 " "	Do. to Mt. Servants	75 " "
Deposited for the Execution of Works for which private parties are liable	" " "	Work done	" " "
		Returned to parties	" " "
Deposits under sections 55-76-79-122-143-169 or Bye-Laws	" " "	Paid to claimants	12 6 "
		Balance on hand — In the Treasury Rs 1959-2-8, In office cash chest Rs 2-8-"	2899 1 " / 1961 10 8
Total	4860 11 8	Total	4860 11 8

T Venkasami — Auditor
D. Kt. Stuthcott — President
[illegible] — Vice President. ~~Auditor~~

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Statement II. Demand Collection & Balance Statement for the year 1872-73

Current

	1 Demand as per cd	2 Collected.	3 Remitted on appeal or otherwise	4 Written off as irrecoverable	Total Columns 2-3-4	Balance.
	Rs a P	Rs a P	Rs a P	Rs a P	Rs a P	Rs a P
Rate on Houses	11,882 13 "	10,930 2 "	8 13 "	83 10 "	11,022 9 "	860 4 "
Rate on Lands	1,056 8 "	947 1 "	— "	— "	947 1 "	109 7 "
Tax on Arts &c.	14,234 8 "	10,818 " "	288 " "	196 " "	11,302 " "	2,932 8 "
Tolls	17,419 8 2	16,637 " 2	— "	391 4 "	17,028 4 2	391 4 "
Total	44,593 5 2	39,332 3 2	296 13 "	670 14 "	40,299 14 2	4,293 7 "

T Venkasami
Auditor

A Dumas Jr
Vice Presidents. Auditor.

A Ellmott
President

Statement II. Demand Collection & Balance Statement for the year 1872-73.

Arrears.

	1 Balance of old Demand previous year	2 Arrears of Demand	3 Total Demand	4 Collection	5 Remitted	6 Written off	Total Columns 4-5+6	Balance
	Rs as	Rs as	Rs as	Rs as	Rs as	Rs as	Rs as	Rs as
Rate on Houses	478 5 6	771 9 5	1,249 14 11	473 11 4	" "	776 3 7	1,249 14 11	" "
Rate on Lands	" "	139 8 1	139 8 1	118 15 11	" "	20 8 2	139 8 1	" "
Tax on Arts &c	" "	1,385 10 8	1,385 10 8	579 " "	" "	794 2 8	1,373 2 8	12 8 "
Fees	" "	" "	" "	" "	" "	" "	" "	" "
Total	478 5 6	2,296 12 2	2,775 1 8	1,171 11 3	" "	1,590 14 5	2,762 9 8	12 8 "

T Venkatasami
Auditor

Vice President. Auditor

President

1873

Despatch

Enclosure II with a letter

From

The President

Municipal Commissioner

Tanjore.

To The Chief Secretary

to Government

Madras

Dated 8th

Despd 9th

Sept 1873

Rec'd

Ans 1711

Statement showing the

Receipts & Expenditure

during the year 1872-73

Finl 1631/73

(5)

1873 July 29

Sir.

We the undersigned petitioners most humbly beg leave to represent to your honour that we are very much afraid that your honour will be graciously pleased to repeal the whole for the sake of your petitioners and this favour we with the redress we have humbly solicited.

29-5-73
Kanjore

your honour's most obedient & humble servants.

25
153

Védáraniyam
31st May 1873

2.6.73

To The Honable D. Arbuthnott
President of the
Municipal Commission
Tanjore

Sir, Having, in pursuance with your instructions, audited the accounts of the Tanjore Municipality, I have the honor to report that I have found them correct.

2 I have attached the usual Certificate of correctness to the several statements prepared in the prescribed forms for transmission to Government, and have sent them to the Vice President, in order that they may be submitted by him to you with his annual report. For facility of reference, I append a short abstract of the receipts and disbursements.

3 The examination of the various books and registers and the checking of the numerous details, item by item, occupied me for more than a week.

The

The Cash Book, the ledger, and the registers of assessments are all kept with great care and accuracy, and the Bills and Vouchers neatly and regularly arranged, afford ready reference to entries ~~in the~~ in the Cash Book. The method of recording details, however, requires some slight improvement, and I doubt not that the Suggestions which I made in the Course of my examination of the accounts, will be adopted by the Vice President.

4 Before concluding, I must beg to express my acknowledgments for the assistance rendered to me by the Vice President and the Manager of the Municipal Office, Gopalayyar, and which considerably lightened my labors in auditing the voluminous accounts of this large Municipality.

I beg to remain,

Sir,

Your most obedient Servant.

T. Venkatrami

Auditor

Abstract Statement Showing the Receipts and Expenditure of the Tanjore Municipality for the year ending 31st March 1873.

Receipts	Amount Rs cts	Total Rs cts	Charges	Amount Rs cts	Total Rs cts
1. Balance brought forward		18,538 13 11	1 Public Works	29,319 9 11	
2 Assignments and allotments by Govt.	444 7 9		2 Education	2,447 8 5	
3 Rates and Taxes	43,843 3 11		3 Sanitation and Medical Services	14,937 1 9	
4 Fees in Schools and Training Institutions	467 13 3		4 Miscellaneous Municipal purposes	9,384 12 "	
5 Endowments &c.	" "		5 Supervision and management	4,104 4 "	
6 Contributions from Local Funds	250 "		6 Refunds	5 8 11	
7 Ditch rent and other Miscellaneous Receipts	3,855 9 "				60,198 13 "
8 Advances recovered	1151 3 1				
		50,012 5 7	Balance carried forward	" "	8,352 5 11
Total	" "	68,531 2 11	Total	" "	68,531 2 11

T. Venkatrami

Auditor.

1873 Septembr
Enclosure to No V in letter

From The President
Municipal Comm.r
Tanjore

To No 1460
The Chief Secretary to Govt.
Judicial Department
Dated 8th Sept.r 1873
Recd 9th Sept.r
No 174

A 10 Rs 73 Rs 74-75
The Auditor is requested for
1872-73.

Rait 10/11/73

(81)

Tanjore

Presidents office
Coimbatoore
8th September 1873
Despatched 9th Septr 73

No 174

From The Honorable D. Arbuthnott
President
Municipal Commission
Tanjore.

To The Honorable W. Huddleston
Chief Secretary to Government
Madras.

Sir,

Under Section 34 of the Town's Improvement Act III of 1871 I have the honor to submit the annual report of the Commissioners of the Tanjore Municipality on the working of that Municipality during the past official year 1872-73. The Statement of Receipts and Expenditure in the forms prescribed in G. O. dated 28th October 1871 No 1646, as well as the statement showing the incidence of taxes during the same year called for in G. O. dated 12th June 1873 No 822/1 are herein enclosed.

The

2. The accounts of the Municipality were audited by S. Venkatami Row. Inty Huzur Sheristadar and certified by him to be correct. His report which is herewith forwarded shows that the accounts are well kept.

3. The gross receipts of the Municipality during the year under report amounted to Rs 68.551-2-11 against Rs 62,739-14-0 in the preceding year Considering that the previous year's accounts Comprised only a period of 11 months and also that there remained a balance of Rs 18,538-13-10 unexpended at the close of it, the actual Collections of the past year show a decrease chiefly attributable to a large diminution in the income from Tolls as also to a general falling off in the Collections from other sources of taxation due to a great extent to the Collections having been begun at a later period.

4. The receipts from tax on houses &c amounted to Rs 12.469-14-3. The incidence of this tax is about 15 annas 8 pice per house or 3 annas 10 pice per head of population for the whole year.

5. The income from tax on arts amounted to Rs 11.397 showing a decrease of 14 per cent when the average for 11 months is compared with the preceding year's income. The incidence of this tax is about 3 annas 6 pice per head of population for the whole year.

6. The tax on Vehicles yielded Rs 2.986 which though exceeding the amount entered in the Budget is nevertheless 3½ per cent below the amount Collected in 1871-72.

7. The Commissioners realized only Rs 16.637-2 in the shape of Tolls which is less than the Budget estimate by Rs 3622-15-10 and 28 per cent below the preceding years income. This was due to the fact that the Contractors were generally averse to bidding for large sums as they had found by experience that their reckless bids in the previous year had resulted in heavy loss.

Besides,

Besides, 2 of the Toll gates which were under the immediate management of the Commissioners for a months brought in comparatively a very small income, and even when they were afterwards formed out at the rate of Rs 200 per mensem; the contractor simply sustained loss and broke his contract within 6 months when the former had to be resold at the very low rate of Rs 60 per mensem. The Commissioners had also to remit more than Rs 300 due from the defaulting Contractor.

8. The receipts from licence fees Calle for no Special remark.

9. In the item of fines, there is an increase of Rs 296-9-1 over and above the Budget amount, of which, however Rs 187-5-4 appertain to the former year's default. The increase is due to the number of prosecutions having been much larger than was anticipated

10. Fees in Schools. There were 4 Schools established by the Commissioners in October 1872 and Rs 467-13-3 have been collected, though this item had not been entered in the Estimate, as the establishment of these schools had not been resolved upon when the Budget was prepared.

11. The Local Fund Board, Jaffna Circle paid Rs 230 for the maintenance of the Nursery of trees in the Sivagunga Garden.

12. The bulk of the miscellaneous receipts Consists of the rent of the Fort Ditch, Rs 2032, realized by Sub-letting it during the year 1872 also of rent received for the Travellers Bungalow, viz Rs 445, these were not entered in the Budget as the orders of Government transferring them to the Municipal Commissioners were received later than the date of the Budget.

13. Statement I, a.

A Dispensary was opened in October 1872 and located near the east gate of the large Fort for want of suitable accommodation in Karuttatangudi to which place it is the intention

Besides, 2 of the Toll gates which were under the immediate management of the Commissioners for a months brought in comparatively a very small income, and even when they were afterwards farmed out at the rate of Rs 200 per mensem; the contractor simply sustained loss and broke his contract within 6 months when the farms had to be resold at the very low rate of Rs 60 per mensem. The Commissioners had also to remit more than Rs 300 due from the defaulting Contractor.

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13. Statement I, a.

A Dispensary was opened in October 1872 and located near the east gate of the large Fort for want of suitable accommodation in Karuttatangudi to which place it is the intention

intention of the Commissioners to remove it as soon as possible. The report on the working of it during the 6 months is Contained in the notes on the Sanitary Condition of Majors written by Dr. J Houston, Medical Surgeon and Municipal Commissioner and appended to the report of the Commissioners. The whole of the expenditure on account thereof has been borne by the Municipal Funds, as the institution has no separate endowment of its own. Statement I A is left blank.

14. The total expenditure of the past year amounted to Rs 60.198-13-0 against Rs 44.201-0-1 for the 11 months of the preceding year, thus showing an increase of 24 per cent when compared with the expenditure for the same period of the past year. The charges have exceeded the Budget Estimate by Rs 7198-13-0 owing chiefly to the execution of certain works during the year which were not included in the Budget and which

which the Commissioners had to execute by reason of urgent necessity.

15. Statement II Branch I.

New works - Rs 22.052-10-0 have been spent on these works which are in excess of the estimate by Rs 7432-10-0 and were caused by the execution of the following works the necessity for which is fully explained by the Commissioners in their report.

(1) opening a new road by demolishing the east gate of the large fort and filling up the portion of the Ditch adjoining with a portion of the rampart walls for which Rs 2939-13-0 were spent.

(2). Constructing 2 big wells near the Saluts of Mannarbeechavadi for which Rs 2130-8-7 were expended.

(3) Improving the Municipal office at a cost of Rs 2047-5-7.

16. In connection with the 1st of these, I beg to call the attention of Government to the remarks of the Inspector General of Hospitals Indian Medical Department

Contained

63 4

contained in his letter dated 5th March 1873. No 78 and printed in G.O. dated 7th May 1873. No 589 and to point out that the Commissioners — keenly alive to the unsanitary condition of the District were then endeavouring to suppress that nuisance by degrees even before the fact was brought to the notice of Government by Dr. Balfour.

17. Of the 2 markets which are now in course of construction, the foundations and basement of the smaller or vegetable market have been raised and solid stone pillars with Cupes have been purchased lately. Rs 5,060 have been spent. and Rs 4,000 more will be required to finish it. one third of foundations of the big market has been raised at a cost of Rs 2000 and the work is being proceeded with rapidly. The Commissioners originally intended to provide the market with terraced roof and accordingly framed an estimate for Rs 30,000 but seeing that

that the income of the Municipality will be greatly diminished by the abolition of the Professional Tax from the next year they have considerably reduced the original scale and have resolved to put up tiled roofing and finish it in Course of the Current year.

18. Nothing has been done during the past year regarding the water supply project. Nor was it anticipated. No Scheme has yet been laid before the Commissioners for want of Professional assistance. Captain Montgomerie who was till lately a member of the Commission and officiating as District Engineer had it in view, it would seem, to propose a Scheme, but before he could complete the Survey and take the necessary levels and mature the Scheme, he was transferred from the District and the matter has been left in abeyance. The Commissioners have however resolved to address the present District Engineer in order that he may give his advice and

authorize

authorize the Range officer to prepare the necessary plans and estimates. Although the Commissioners were thus unable to take any steps connected with the new water supply project owing to the want of professional assistance, still they have spared no efforts in improving as much as possible the present sources of supply. In particular new Tank which is the principal feeder to the Sinagunga Tank, the great reservoir of water which supplies the inhabitants of the Fort of Jaffna with water for drinking purposes was considerably widened and deepened at a cost of Rs 1,366-15-7 and 4 other tanks were also improved at a cost of Rs 949-0-0 2 large wells were constructed in Manamboo chenade at a cost of Rs 2,130-8-7 adverted to in para 15 of this letter

19. Rs 3,728 were entered in the Budget of the past year for the widening of the Wadawas Bridge, Pavari Bridge and the Pallod arch Bridge, but as the District Engineer was of opinion that the work cannot be executed without risk to the existing structures, it was given up entirely and no portion of the allotment has therefore been expended.

20. Repairs — Rs 5,470-9-7 were spent under this head, being Rs 2,723-6- below the estimate. The total expenditure under Grant I is 42.73 per cent of the entire receipts and 48.5 per cent of the entire expenditure.

21. Grant II a sum of Rs 1303-12-5 was spent towards the maintenance of the 4 schools duly established by the Commissioners and retained under their direct management. There are at present 24 masters whose salaries vary from Rs 12 to Rs 4. Instruction is imparted chiefly in Tamil. Telugu is also taught in one of the schools. The schools are progressing satisfactorily under the immediate superintendence of Mr. Marsh, Principal of the A.D.C. High School, who is also a Commissioner of the Municipality

Rs 839

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20. Repairs — Rs 5,470-9-7 were spent under this head, being Rs 2,723-6- below the estimate. The total expenditure under Grant I is 42.75 per cent of the entire receipts and 48.5 per cent of the entire expenditure.

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Rs 839

Rs 139 were paid for results grants and Rs 146 for salary grants as also Rs 158 contributed to Local Funds on account of educational Inspectorate for 1871-72

22. Grant III - Rs 1,001-10-2 were spent on account of the Municipal Dispensary which was established as stated before in October last. One Dresser on a salary of Rs 25 and assistant on a salary of Rs 7 are employed. The institution is working satisfactorily and is beginning to be appreciated by the town people.

23. The charges on account of the conservancy amounted to Rs 13,192-9-9 against Rs 14,532 entered in the Budget. The saving of Rs 1,339-6-3 was caused by a greater portion of the wages due to the Scavengers having been forfeited owing to their want of punctuality. The whole expenditure on Sanitation and Medical Services bear a proportion of 21.75 per cent of the gross receipts and 28.75 per cent

of

of the gross expenditure.

24. Grant IV. - There were 137 lights maintained during the year being 17 more than the preceding year and 13 less than the number estimated. The charges on account thereof came to Rs 223-7-2 being less than the estimated amount by Rs 304-15-10.

25. Rs 1410 were spent on avenues and 560 additional trees were planted during the year so as to complete the avenue lines.

The public garden is in a flourishing condition and continues to give satisfaction to the people. Rs 126-12-8 were expended on its account during the year under report.

26. Rs 3354-3-3 were paid to Government on account of the Ditch rent for the fasli year 1282 - as also for a portion of the previous fasli and Rs 800 were given as compensation to the late Ditch contractor in consideration of his having given up his lease in favor of the Commissioners in April 1872 and 18 months before the expiration of its term. These items were not

not provided for in the Budget. The total expenditure under Grant IV is 13.8 per cent of the entire receipts and 15.5 per cent of the entire expenditure.

5. Grant V — The charges under the head of Superintendence and management amounted to Rs 4104-4-0 being Rs 495-12-0 below the Budget Estimate. This reduction is due to the economical arrangements made by the Commissioners in the office Establishment. These charges bear a ratio of nearly 6 per cent to the gross receipts and more than 6.75 per cent of the gross expenditure.

I have the honor to be

Sir,

your most obedient Servant

S. K. Lushington

President

Fin. Cons. 23 May 72 - Nos 119-120.
" " 29 " " 147-148.
" " 30 " " 178-179.
" " 26 July 72 " 198-199.
" " 4 Oct 72 " 84-85.
" " 14 April 73 " 7-8.
" " 7 May 73 " 63-65.
Revr - 25 Sept 71 " 329-330.

1873

Financial Department

From

No. 1831

The President

Municipal Commission

Tanjore

To The Chief Secretary

to Government

Madras

Dated 8th
Despd 9th
Received 11th } September 1873.

No. 174

Enclosures 5.

Submits the annual Reports of the Commissioner of the Tanjore Municipality, on the working of that Municipality during the year 1872-73.

W. Stirrock.

To Mr. Cobb's B. 74

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the President, Municipal Commission, Tanjore dated 8th September 1873 No. 174.

Order thereon Consequent 10 Octr. 1873. No. 1486.

With his letter above recorded the President of the Tanjore Municipality submits the annual report for the year 1872-73. The annexed table shows the actual receipts and expenditure compared with the estimates

Receipts

Receipts	Estimate	Actuals
Balance brought forward	4330	18539
Assignment by Govt	300	446
Rate on houses &c	12.000	12.470
Tax on Arts &c	13.000	11.397
Tax on Vehicles	1900	2086
Registration of Carts	"	"
Tolls	20.000	16.669
Ferry	500	625
Fines	300	597
Endowments &c	"	"
Contribution from Local Funds	"	250
Miscellaneous	670	5474
Total	53000	68.551

Charges	Estimate	Actuals
Grant I		
New Works	14.620	22053
Repairs	8950	5471
other items	1040	1796
Grant II		
Mun.l Schools	"	1304
Salary grants	"	147
Results grants	2400	839
Cont.n to L.F. for Educ.l Insp.n	"	158
Grant III		2448
Hospitals	1270	1002
Vaccination	320	330
Reg.n of births &c	580	412
Conservancy	14.530	13.193
Grant IV		
Lighting	2540	2237
other Mis.s purposes	2130	1147
Grant V.		
Offices Establt	4150	3554
Miscellaneous	450	556
Balances	-	8352
Total	53.000	68.551

The income of the year exceeded the estimate by Rs 15551, chiefly in consequence of the opening balance being Rs 15539 against an estimate

5928

estimate of Rs 4330. The decrease under Tax on Arts &c is attributable to a great extent to Rs 2932-8-0 having been left for collection after the close of the year. The large falling off under tolls is real, but the Commissioners consider it to be merely the result of the previous years larger returns on which the estimates were based having been obtained by reckless bidding on the part of the contractor. The increase under Miscellaneous was due to unforeseen items of income the most important of these being Rs 2032 from the rent of the fort ditch. The other items of receipts call for

for no special remark.

The Commissioners having more funds available than they anticipated increased the expenditure on New Works by Rs 33. The total sum spent on New Works amounted to Rs 22052 of which Rs 4096 were on account of roads and Rs 2956 on sanitary and Miscellaneous works. The works appear to have been all useful and well chosen.

The expenditure on Results grants fell short of the estimate but the direct educational operations of the Commissioners were extended by the establishment of four Municipal Municipal schools which are reported to be working well.

The new Municipal Dispensary appears to have made a very good beginning. It is proposed to remove it to a greater distance from the Kapkoi institution seems judicious. The Govt note that the Commissioners have arrived at the conclusion that the temptation to falsify returns is so great as to more than counterbalance any advantage there may be in paying Vaccinators on the result system. The lighting of the town appears as usual to have been thoroughly attended to, and altogether the working

working of the act throughout the year appears to have been very satisfactory. The large unexpended balance will be useful as a nucleus for a water supply project and it is not likely to occur where the Professional tax has been discontinued

J

To
The President Mun! Comm!
Sampaloc
" Public Works Department
" Revenue Department
" Board of Revenue
" Accountant General
" Sanitary Commissioner
" Surgeon General
" Curator Ger! Depart!
" Director of Public Instr!
" President Local Treas! Bds
Sampaloc Dist!

110 C

8-1-07 1/2

Govt. of {1873} Madras.

Financial

To

The Presd.t Famil Commn.r
Tanjore
pa

Dated 8th Nov. 10
Recd. } 1873, No. 46a

Nos. 74 75.

Tanjore Mercy. The annual
Report of this Mercy. for
the year 1872. 73. Received.

Ans. 24-9-73.
C.S.T. to Dio-10