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Financial DEPARTMENT.

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208-209

Dated 26-12-1873

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Not to be folded or roughly handled

No. 208. Read the following letter from the Hon. D. ARBUTHNOTT, President of the Municipal Commission, Mayaveram, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Vallum, 3rd November 1873, No. 209:—

With reference to Section 34 of the Towns' Improvement Act III. of 1871, I have the honour to forward the report of the Commissioners of the Mayaveram Municipality on the working of that Municipality during the past official year, together with the statements of receipts and expenditure in the prescribed forms, as well as the statement showing the incidence of taxes called for in G.O., dated 12th June 1873, No. 822.

2. I beg to enclose copy of the report of the medical officer in charge of the Mayaveram Dispensary on the working of that institution during the year 1872-73.

3. Mr. D. F. Kohlhoff, who was appointed by me to audit the accounts of the Municipality during the year under report, has reported that the accounts have been kept in a satisfactory manner. His report is also herewith submitted.

4. From Statement I. it will be seen that the receipts of the Municipality during the past year amounted to Rupees 21,581-12-6, including the balance of Rupees 2,091-2-10 at its beginning, against Rupees 26,733-3-2 for the eleven months of the year preceding, in the beginning of which, however, there was a large balance of Rupees 9,941. Judged from the average for eleven months, there will be observed an increase of 6·2 per cent. in the net income of the past year over that during the eleven months of the preceding year.

5. The total receipts have exceeded the Budget Estimate by Rupees 5,871-12-6, owing to an increase under the several heads of income shown below.

6. The balance that actually remained unexpended at the close of the year 1871-72 was Rupees 2,091-2-10, while the estimate was only Rupees 500. The income from the tax on Houses, &c., and the professional tax amounted to Rupees 4,277-7-7 and Rupees 4,773-5-4, respectively, showing an increase of 15 and 18·75 per cent. over the preceding year's income, although only Rupees 3,800 and 3,500 were put down in the budget under both these heads. The excess in the former case is due to a larger amount of land-tax assessed and realized during the year, while in the latter it is mainly ascribable to the estimate having turned out to be somewhat too low.

7. The receipts from tax on Vehicles showed, however, a decrease of nearly sixteen per cent. below the previous year, and were Rupees 55-4-0 less than the estimate.

8. The tolls which were farmed out yielded an income of Rupees 6,005, which, though nearly sixteen per cent. below the sum realized in the preceding year, is still Rupees 505 inexcess of the estimate. Rupees 120-11-6, which remained uncollected in the preceding year, were realized from the contractors during this year.

9. This is the only Municipality in which carts are registered, and the fees derived from the registration during the year under report amounted to Rupees 446, being Rupees 146 more than the estimate, though seven per cent. below the previous year's income.

10. There was an increase of Rupees 377-4-0 and Rupees 212 over the Budget Estimate in the receipts from Fees and Fines. The former item, including the arrears

of Rupees 95-4-0, shows an excess of eighteen per cent. above the preceding year's, while the latter is nearly double, owing to the fact that the number of prosecutions which were found unavoidable in many cases was much larger than had been anticipated.

11. The Commissioners, who had been trying from the commencement of the year to establish certain elementary schools in the town, matured their plans only in February last, and established three schools in the three main divisions of the Municipality, viz., Mayaveram, Kornad, Teruvalandur, and a sum of Rupees 33 was collected in them as fees for the month of February. This, however, was not anticipated as no definite scheme was formed by the Commissioners at the time of the preparation of their budget. The operations of the schools are fully given in the report of the Commissioners.

12. Although the Local Fund Board, Negapatam Circle, agreed to pay to the Municipality Rupees 95 out of the interest on the funded capital of the Tranquebar Dispensary, of which the one at Mayaveram was a branch until it was transferred to the Municipal Commissioners in 1871, yet no money has been paid for the past two years. The question regarding the division of the Endowment Fund is still under discussion between the Commissioners and the Local Fund Board, the former firmly maintaining that one-fourth of the endowed capital should be made over to them, while the latter are only willing to pay the sum of Rupees 95 above mentioned. The Commissioners would seem to have acceded to this proposal when Mr. Martin was Vice-President, but changed their minds subsequently when Mr. Martin left Mayaveram and Mr. Weld was elected Vice-President, and have requested me to lay the matter before Government for their orders. Before complying with their request, however, I have tried to make an amicable settlement by suggesting to both the bodies the advisability of dividing proportionately the interest accruing on the funded capital, and shall report the result to Government in due course.

13. A sum of Rupees 600 was paid by the Local Fund Board, being the contribution due to the Municipality for the last two years on account of the dispensary. Although only Rupees 180 were put down in the budget, the Local Fund Board have agreed to pay Rupees 300 a-year. Hence the increase over the estimate.

14. Under the head of "Miscellaneous Receipts" there is an excess of Rupees 810-12-11 over the estimate, due chiefly to certain items of income now brought to account not having been anticipated when the budget was prepared.

15. Column 12 of Statement I. (*a*), which was left blank by the Vice-President, has been, however, filled up in this office. The figures entered therein represent the municipal contribution to the dispensary charges.

16. The total expenditure of the Municipality amounted to Rupees 17,706-9-3, against Rupees 24,642 during the eleven months of the preceding year, of which, however, nearly Rupees 6,000 were paid in refund of Government contributions overdrawn, as also in adjustment of the Police charges for the years 1870-71, &c., which, however, ceased after the introduction of the new Act III. of 1871. The excess of Rupees 1,996-9-3 over the estimated expenditure was caused thus :—The amounts expended under Grants I., III., IV., and V., which bear a ratio of 30, 1, 29, 11·5 and 8·5 per cent., respectively, to the entire receipts, and of 36·7, 36·4,

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·1 and 10·4 per cent., respectively, to the entire expenditure, exceeded the spective allotments by Rupees 1,255-0-11, Rupees 453-4-3, Rupees 337-2-10, and upees 96-7-6, while there was a saving of only Rupees 1,218-6-8 in the expenditure nder Grant II.; to this excess must again be added the sum of Rupees 73-0-5 paid as dvances recoverable. The reasons for all these have been satisfactorily explained n the report of the Commissioners.

17. It will be observed there is a balance of Rupees 3,875-3-3 left at the ose of the year. This arose chiefly from the allotments for education and educaonal works having almost remained unexpended, as also from the actual receipts aving exceeded the estimates.

18. The operations of the Dispensary Vaccine Establishment and Birth and Death Registration Departments have all been noticed by the Commissioners as aving been satisfactory during the year.

19. The conservancy of the town appears to have been carefully attended to, nd much attention has also been paid to the lighting of the town, which cost upees 1,097-1-10 during 1872-73. It will be thus observed that the Commisioners have not spared any efforts to render the Act popular.

20. From the concluding part of their report, it will be seen that the Commissioners deem it indispensably necessary to erect three buildings for the hree schools lately established by them at a cost of Rupees 4,500, to meet which they propose to have their budget for the current year modified so as to raise the llotment for Educational Buildings to Rupees 3,000 by appropriating for the urpose Rupees 1,000 allotted for the building of a hospital, which they would defer for another year, as well as the sum of Rupees 260 provided for Contingencies in Grants IV. and V.; and for the remaining Rupees 1,500 request the permission of Government to raise a loan to be repaid in three annual instalments. I consider that the loan is perfectly unnecessary, as it would be possible to build, with the above sum of Rupees 3,000, three buildings good enough for an elementary School and capable of being enlarged in future years as requirements increase.

From C. W. W. MARTIN, Esq., Vice-President of the Municipal Commission, Mayaveram, to the Hon. D. ARBUTHNOTT, President of the Municipal Commission, Mayaveram, dated Mayaveram, 7th June 1873, No. 28.

I have the honour to submit the annual report on the working of the Mayaveram Municipality for the year ending 31st March 1873.

2. Fourteen returns are enclosed, as required, for your information. Eight of these are in the forms annexed to the Government Proceedings, No. 1646, under date the 28th October 1871, and their correctness has been certified by the Auditor.

3. The gross demand for the year was Rupees 21,737-2-8, out of which remissions to the amount of Rupees 155-6-2, shown below in detail, were granted on appeal, and the receipts were, therefore, Rupees 21,581-12-6 :—

	Rs.	A.	P.
House and Land tax	2	6	2
Professional tax	80	0	0
Tax on Vehicles	18	0	0
Under Sections 130 and 138	30	0	0
Fisheries	25	0	0
Total ...	155	6	2

4. The gross receipts consist of the three following items :—

		Rs.	A.	P.
(1.)	Last year's unexpended Balance	2,091	2	10
(2.)	Actual collections on account of the year under reference	18,662	0	6
(3.)	Arrears due for 1871-72, but realized in 1872-73, the particulars of which are given below	828	9	2
	Total ...	21,581	12	6

	Rs.	A.	P.
House and Land tax	324	2	4
Tax on Arts, &c.	282	5	4
Tolls	120	11	6
Private scavengering	6	2	0
Fees on Demands and Warrants	95	4	0

5. The particulars of the actual collections on account of the year are contained in Statement No. I. as follows :—

		Rs.	A.	P.
(1.)	Rate on Houses and Lands	3,953	5	3
(2.)	Tax on Arts, &c.	4,491	0	0
(3.)	Tax on Vehicles, &c.	544	12	0
(4.)	Registration of Carts	446	0	0
(5.)	Tolls	6,005	0	0
(6.)	Fees under Sections 123, 125, 130, 136, 138, and Schedule A	832	0	0
(7.)	Magisterial Fines	412	0	0
(8.)	Fees in Schools and Training Institutions	33	0	0
(9.)	Contributions from Local Funds	600	0	0
(10.)	Miscellaneous sale of sweepings, private scavengering, sale of materials, tools and plants, avenues, disposal of public lands, fisheries, travellers' bungalow, and sale of medicine, &c.	990	12	1
(11.)	Advance recoverable	41	13	8
(12.)	Surplus of Cattle Pound Fund	312	5	6
	Total ...	18,662	0	6

6. Details of the receipts are as follow :—

(*a.*) *House and Land tax.*—The demand was Rupees 4,134-13-4, leviable from 3898 persons ; six of these persons appealed and obtained a remission of Rupees 2-6-2, reducing the demand to Rupees 4,132-7-2. Of this, Rupees 3,953-5-3 were collected within the year, leaving a balance of Rupees 179-1-11.

The arrears of House and Land tax, at the end of March 1872, were Rupees 349-11-4 ; of which, Rupees 25-9-0 were struck off as irrecoverable, and the balance, Rupees 324-2-4, was recovered in full.

(*b.*) *Tax on Arts and Professions.*—The demand was Rupees 4,734-8-0, levied on 1619 persons, of whom 237 appealed and obtained a remission of Rupees 80, reducing the demand to Rupees 4,654-8-0. Of this, Rupees 4,491 were collected within the year, leaving a balance of Rupees 163-8-0.

The arrears at the end of March 1872 were Rupees 611-6-8 ; of which, Rupees 329-1-4 were found to be irrecoverable ; the balance, Rupees 282-5-4, was collected in full.

(*c.*) *Tax on Carriages and Animals.*—The collections under this head fell to Rupees 55-4-0 below the budget amount, for which no definite cause can be assigned.

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(*d.*) *Registration of Carts.*—The collections under this head exceeded the estimate by Rupees 146. This is chiefly owing to the increased vigilance in enforcing the taking out of licenses.

(*e.*) *Tolls.*—This is the chief source of income to the Municipality. They were farmed out for Rupees 6,005, a sum in excess of the Budget Estimate by Rupees 505.

The total arrears on 31st March 1872, Rupees 120-11-6, were collected.

(*f* and *g*).—The actual collections on account of Fees and Magisterial Fines were Rupees 832 and Rupees 412, respectively, making a total of Rupees 1,244 which was realized under the several items noted below :—

		Rs.	A.	P.
Fees for Slaughter-houses		26	0	0
,, offensive Trades		367	0	0
,, Cart-stands		156	8	0
,, Pandals		121	8	0
,, Demand and Warrants		161	0	0
,, Magisterial Fines		412	0	0
	Total ...	*1,244	0	0

Item No. 6, *Contributions from Local Fund Board.*—Rupees 420 in excess of the Budget Estimate is due to the receipt in this year of two years' instalment of the annual grant voted to the dispensary by the Local Fund Board.

Item No. 7, *Miscellaneous.*—Collections exceeded the estimate by Rupees 810-12-11. The excess arose from the disposal of public lands, from fees collected in the travellers' bungalow, and from the renting of fisheries, &c.

7. The expenditure of the Municipality appears in Statement No. II.—

	Rs.	A.	P.
Grant I., Public Works	6,505	0	11
,, II., Education	317	9	4
,, III., Sanitation and Medical Services	6,453	4	3
,, IV., Miscellaneous Municipal purposes	2,501	2	10
,, V., Supervision and Management	1,856	7	6
Advance recoverable	73	0	5
Total ...	17,706	9	3

8. *Grant* I., *New Works and Repairs.*—These are given in detail in the Statement II.-A and annexures A, B, C, and D.

The Municipality manufactured 452,875 bricks during the year for the various works undertaken, out of which 156,458, representing a value of Rupees 332-8-0, remain in stock. The better class of the municipal roads are made of brick exclusively at a cost of Rupees 1,174 per mile, and for the cost are of a very good class. The total length of road made of brick in the Municipality last year is 8 miles 45 yards, being 1 mile 1082 yards more than in the year before. They are maintained by the permanent staff attached to the Municipality.

Under New Works (Educational) nothing was done last year, because the Municipality had not completed its scheme of education until near the close of the year.

Under "Sanitary and Miscellaneous" there has been a very large excess of expenditure over the Budget Estimate, but the Budget Estimate was too small, and the works undertaken were all of manifest public utility. Moreover, among the items are the Municipal Storehouse, the four permanent toll-sheds, and the cost of manufacturing bricks ; out of this latter item there is still a balance of 332 Rupees odd, and the cost of the bricks expended are fairly distributable over the new works and repairs on which they were used.

* Of this sum, Rupees 101-6-0 was in arrear on the 31st March 1872.

The two works of constructing a tunnel in Kornad Bazaar Street and of straightening the course of the Palancauvery in the Middle Othai Street at Kornad, which were budgeted for, were abandoned for the present.

9. *Grant* II, *Education*.—The Municipal plans not having been matured until February, expenditure did not begin on this account until February; there have, therefore, only been spent Rupees 317 odd out of the estimate of Rupees 1,536. The delay in starting the schools was unavoidable, but the Commissioners have had the satisfaction of seeing them well-established before the close of the year under the management of Commissioner Rev. A. Mayr, who takes the most lively interest in them. The following is all the information available regarding their position and working up to the present.

It was found impossible to carry out the plan proposed in last year's report for the institution of the Municipal Schools, and the following modified plan was adopted; existing Pial Schools were taken in each of the three divisions of the town as nuclei for Town Schools, and the masters were appointed (principally from among the Pial teachers) after a selection made by the Managing Commissioner, partly by examination, and partly by the number of pupils likely to accompany the teacher. At first the rejected Pial Schoolmasters endeavoured to raise opposition, and succeeded in making a number of children leave the schools, but a resolution to consider their claims to grant-in-aid on future occasions removed their discontent, and the schools had before the end of March begun to work quietly with establishments costing in all Rupees 86-12-0.

The fees adopted were Annas 2, 3, and 4 per mensem, respectively, for the first, second, and third classes, thirty-one children being exempted on account of their parents or guardians' poverty. By the end of March, or within two months from their first establishment of the schools, there were 248 children on the rolls, among them four girls; 199 children were placed in the first class and forty-nine in the second class, it being left to time to build up third classes by the promotion of the most promising children.

The castes received into the schools were—

Brahmins	43
Sudras	189

There were also ten Mahomedans and six Native Christians.

The classes from which the children are sprung were—

Cultivators	40
Merchants	50
Artizans and labourers	71
Holders of situations	53
Religious mendicants, &c....	34

The fees at present received amount to somewhat over Rupees 30, and the Commissioners confidently hope for an increase as time goes on and the children get more advanced in knowledge.

The idea at present entertained is by degrees to raise the standard which it was necessary to adopt in starting this scheme into that resolved on in the scheme submitted to Government last year; the education proposed to be given is principally in the Vernacular, English being taught only so far as may prepare the boys to join from the municipal higher class the lower class of the Anglo-Vernacular School in Mayaveram to be there further prepared for the higher schools at Combaconum, Tranquebar, and other places.

Three of the schoolmasters are passed candidates, and three others are going up for the Teachers' Certificate Examination this year.

The Commissioners will set apart, as soon as possible, funds for the employment of an Inspecting Schoolmaster to manage the schools, and to make the remaining Pial Schools into feeders for the Municipal Schools. It cannot be expected that the present Managing Commissioner, Mr. Mayr, can continue to give so much of his valuable time and attention in future to these schools as he has done up to the present, and it would also be unreasonable to expect that any Commissioner would undertake for long so troublesome a task; a salaried Inspector must, therefore, be

appointed. The schools have been for so short a time in existence that no true conclusions can be drawn of their working from the results of their first examination. It is, however, abstracted below :—

Classes.	Number of Children on the rolls on the 31st March 1873.	Number of Children examined in April.	Number of marks per cent. obtained by the first and by the last boy.		Average number of marks per cent. obtained.	Number of Children that obtained marks by.		Name of the Teachers.
			Minimum.	Maximum.		¾ per cent.	½ per cent.	
I.-A Class, Tiruvelandur..	21	16	...	100	45	44	6	Gurusami Moodali.
Mayaveram ...	34	34	6	94	51	35⅛	26½	Ramalinga Pillai.
Kornad ...	20	17	28	87	59	53	6	Amirdalinga Pillai.
I.-B, Tiruvelandur ...	23	19	4	96	59	37	37	Tirumalai Iyengar.
Mayaveram ...	18	13	30	77	58	31	62	Ramanuja Iyengar.
Kornad ...	18	10	26	85	66	80	...	Amirdalinga Pillai.
I.-C, Tiruvelandur ...	25	24	30	74	59	37½	33⅛	Govindasami Naick.
Mayaveram ...	19	15	30	94	70	73⅛	6⅝	Ramanuja Iyengar.
Kornad ...	23	20	45	97	72	50½	30½	Seshiah.
II.-C. Tiruvelandur ...	23	18	15	88	52	28	33⅛	Kanagasabai Pillai.
Mayaveram ...	12	10	41	92	69	50	40	Veerabadra Chetti.
Tiruvelandur ...	15	11	40	81	63	45½	45½	Sivaramyyer.

The cause of the small sum expended as grant-in-aid for this year is that the three schools to which the Municipality contributed grants-in-aid were incorporated in the Municipal Schools.

10. *Grant* III., *Sanitation and Medical Services*.—The allotment in the budget was Rupees 6,000, the actual expenditure incurred being Rupees 6,453-4-3. This excess arose because, first, the Commissioners were called on to refund 400 Rupees odd on account of the salary, &c., of the medical establishments employed in the dispensary for the official year 1871-72, which had been paid from general funds; and, secondly, special sanitary arrangements for the Tulamasum feast in October, which lasted for thirty days. Provision has been made for this feast in the budget this year.

The Conservancy Establishment of the town worked well, and there is a gratifying absence of filthy sights and smells throughout the Municipality.

Existing latrines have been repaired and an additional one provided, the duty of inspection of the latrines being laid on the Nuisance Inspector, over whom the Commissioners exercise a constant supervision.

The purity of the water set apart for drinking and bathing is ensured by the employment of three Kavelgars for the tanks, and two for the river; their duty is to prevent persons easing themselves near these sources of supply, or using them for other than the purposes intended.

The following abstract statement shows the operations of the dispensary during the year 1872-73:—

Diseases.	Persons.	Cured.	Died.	Not Cured.
Small-pox	62	55	...	7
Cholera	...	...	...	...
Fever	135	135	...	...
Other diseases	2,688	2,685	3	...
Total ...	2,885	2,875	3	7

The town has been free from epidemic diseases, with the exception of the cases of small-pox noted.

The midwife has attended 135 cases of child-birth against ninety-five in the previous year, which shows an increased appreciation of her services, and the Commissioners have altered their opinion expressed last year regarding her utility, and desire to retain her. I consider that an average of one birth every three days shows that she is occupied pretty nearly as far as her time can allow.

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

No. of Cases.	Successful.	Unsuccessful.	Unknown.
725	685	35	5

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

The registration of births and deaths was conducted by the general establishment as mentioned in the last year's report—

Total births	720
,, deaths	648

Taking the population at 21,260 according to the last Census, this gives as the birth-rate 33·8 per thousand, and as the death-rate 30·5, which, according to the Sanitary Commissioner's calculations, ought to be about the average expected.

11. *Grant* IV., *Miscellaneous Municipal Purposes.*—During the hot weather ponds were opened in the bed of the Cauvery to provide the necessary drinking and bathing water for the three divisions of the town, and as the water fouled it was bailed out by picottahs and fresh water introduced.

One hundred and forty-four stray dogs and 1125 snakes reputed to be venomous were killed, and rewards for their destruction distributed during the course of the year at the prescribed rates.

The streets are lighted on dark nights by eighty-four lamps burning kerosine oil. Much attention was paid in the year to the planting and renewing of the avenues.

Here again the Budget Estimate of Rupees 1,160 was much too small, as the lighting of the town alone cost Rupees 1,097-1-10. The large excess over the estimate is due principally to the payment of Rupees 485 as compensation to the owners of three shops which were removed in order to widen a street ; to a raid made on snakes and stray dogs ; and to the expenses attendant on the measuring and marking out of the street boundaries in the Municipality.

12. *Grant* V., *Supervision and Management.*—Under this head Rupees 1,856-7-6 was expended. The reason for the excess over the Budget Estimate of Rupees 1,760 was owing to the pay of the toll collectors for March 1872 having been disbursed in the year 1873. The rest of the expenditure calls for no remark.

13. Annexure E is the form contained in G.O. of 4th May 1872, No. 627.

14. The figures given as the assessments on houses and lands are those for 1872-73. Those for 1873-74 not having yet been finally settled, there will probably be a decrease in the amount for 1873-74, as a reduction of the rate by one per cent. has been resolved on. The number of prosecutions shown does not include those instituted within the year for the collection of the balance overdue from 1871-72. Annexure F is a detailed statement of the prosecutions on account of the Act, from which the following is an abstract :—

——	Number of Persons prosecuted.	Convicted.	Released.	Aggregate amount of fines.	Average fine.
				RS. A. P.	RS. A. P.
Under the Towns' Improvement Act.	410	358	52	364 8 0	... ...
Do. Police Act	18	18	...	24 0 0	... ...
Total ...	428	376	52	388 8 0	0 14 6

15. The Commissioners have dispensed with prosecutions as much as possible, but there are a certain class of individuals who seem to be incapable of understanding that the result of failing to pay their taxes will be to them both expense and trouble, and recourse to their prosecution is unavoidable.

16. The Commissioners are still of opinion that the tolls do not affect the traffic of the country in any perceptible degree. No instance of oppression or misconduct on the part of the Contractor has been brought to their notice during the year.

17. The Nuisance Inspector's Returns show that he has inspected 915 private houses and premises in the year. Instead of resorting to prosecution in the first instance, it has been the practice for the Nuisance Inspector to serve notices on owners of premises and lands found to be in a filthy or unwholesome condition, or otherwise offending against the conservancy sections of the Act ; 409 such notices have been served, and compliance with them secured without recourse to prosecution except in a few instances. The carts have removed 18,818 loads of sweepings from the streets. Owing to the thinly populated and rural character of the Municipality the Commissioners have no difficulties in respect of sewage and removal of night soil.

18. Those Commissioners who are best acquainted with the feelings of the town's-people are of opinion that the Act begins to commend itself to them as a *bonâ fide* institution intended solely for their comfort and convenience. In support of this opinion may be mentioned the increasing number of petitions for the improvement of roads and streets, for the cleansing of tanks, for the construction of drains, rubbish receptacles, and latrines, &c., which certainly evince a recognition of the fact that the funds raised from the people are to be spent for them.

19. With regard to the remark of the Auditor in paragraph 5 of his report, the sum of Rupees 234-14-6 was drawn from the Treasury during the year to pay the rewards for killing stray dogs and venomous snakes, but only Rupees 224-14-6 were spent ; the balance, Rupees 10, has been sanctioned as a permanent advance for rewards for killing dogs, and the vouchers for its expenditure will be produced in the current year. The Commissioners have for the present stopped the granting of reward for snake-killing, as the amount on that account already expended was very large.

20. In conclusion, the Commissioners beg to submit an explanation of the large unexpended balance of Rupees 3,875 odd. There were sanctioned for the year on account of Education and Educational Buildings, respectively, Rupees 1,359 and Rupees 974, in all Rupees 2,333. Out of this sum it was uncertain, at the time of framing the budget, how much would be spent, and there was no doubt that on the latter account there would be no expenditure, and probably very little on the former ; it was, therefore, necessary to count on almost the whole sums being unexpended (the actual balance was Rupees 2,013), and the Commissioners were unwilling to devote any part of it to other purposes, because, during the seven years in which the Municipality has been at work, there has been absolutely nothing done for the cause of education. The remainder of the balance is due to the very large excess of the receipts over the Budget Estimate, viz., Rupees 5,871, which the demands of the Municipality did not enable the Commissioners to work out, although they exceeded the budgeted expenditure by Rupees 1,994.

21. The increase over the estimates was principally found under the following heads :—

	RS.
Last year's Balance	1,591
Rate on Houses and Lands	477
Tax on Arts	1,273
Registration of Carts	146
Tolls	625
Fees	377
Fines	212
Local Fund Contribution	420
Miscellaneous	810

22. The large increase under this latter head was principally due to the sale of fisheries during the year. The Commissioners' right to sell these has been disputed, and the matter is under consideration. The excess in the other items can only be accounted for by the Budget Estimate having been much too low.

23. The Commissioners desire to make a change in the Budget Estimate submitted this year. They think that, with the large balance of Rupees 2,013 on account of Education, they have not applied sufficient funds in this year's budget for that purpose. Three schools are required in the Municipality, because the three large divisions, Mayaveram, Kornad, and Tiruvelandur, are at long distances from one another, and the boys of one division cannot attend a school in another division.

24. The Commissioners calculate that they can build, in such a manner as to admit of their being afterwards enlarged and improved, these three schools for about Rupees 4,500. They would, therefore, desire to raise their allotment for Educational Buildings to Rupees 3,000, and to be empowered by Government to raise the remaining Rupees 1,500 by a loan to be repaid in three annual instalments. This will enable them to have their schools on a proper footing by the close of this year. They would propose to meet the increased allotment of Rupees 1,260 to Educational Buildings by transfers as follows :—

Grant I., *Public Works.*

	Rs.
From Sanitary and Miscellaneous	1,000
Do. Grant IV., (*b*) Contingencies...	180
Do. do. V., (*b*) Do.	80
Total ...	1,260

25. The Rupees 1,000 had been proposed for the construction of a hospital, but it is hardly sufficient, and the design may easily, and had better, be deferred until a large sum can be provided, as will be possible next year when the demand on funds for Educational Buildings will be lessened. Economy in contingencies will easily meet the other two transfers.

26. In the Proceedings of Government on the last report of the Municipality the issue between the Municipality and the Local Fund Board regarding the allotment of a portion of the Endowment Fund to the Mayaveram Dispensary was noticed, and a hope of its speedy settlement was expressed. I am of opinion that the Municipality must abandon their claim to the allotment of a lump sum from the Endowment Fund, and rest content with the arrangement made by the Local Fund Board, whereby they are placed in the same position with regard to the fund as they occupied before the formation of the Local Fund Board, *i.e.*, they receive Rupees 95 yearly, the same sum as they received of old, and have, therefore, not been treated unfairly.

27. The Local Fund Board, as Trustees of the Endowment Fund, would not, I consider be justified in parcelling it out and leaving the divided portions at the absolute discretion of the recipients.

—

P.S.—At a meeting held on the 11th June 1873 to consider the report, the Commissioners unanimously dissented from paragraphs 26 and 27 of the letter of the late Vice-President. They intend to address Government as soon as possible on the subject of the Endowment Fund.

MAYAVERAM,
11th June 1873.

(Signed) M. R. WEIL,
Vice-President.

INCIDENCE of the various Rates and Taxes in the Municipality of Mayaveram for the Year 1872-73.

District or place in which levied.	Population of place.	Description and object of Tax.	Classes from, and property upon which levied.	Number of Taxpayers.	Amount of Tax.	Incidence of Tax.		Act or Order under which, and date from which levied.
						Per head of Population.	Per head of Taxpayers.	
1	2	3	4	5	6	7	8	9
					Rs. A. P.	Rs. A. P.	Rs. A. P.	
Mayaveram Municipality.	21,260	1. Rates on Houses and Buildings, at five per cent.	On houses and shops.	3,162	3,404 5 9	0 2 6¾	1 1 2⅜	G.O., dated 28th May 1872, No. 681, levied from 1st April 1872.
		2. Rates on Lands, at 7½ per cent.	On lands	587	548 15 6	0 0 4 15/16	0 14 11⅜	
		3. Tax on Arts and Professions, &c.	Under Classes 3, 4, 5, 6, 7, and 8.	1,532	4,491 0 0	0 3 4½	2 14 10½	
		4. Tax on Carriages and Horses, &c.	On animals and carriages.	207	544 12 0	0 0 4 15/16	2 10 1⅛	
		5. Fees on the registration of Carts.	Common carts ...	1st ½ year 112 2nd do. 111	466 0 0	0 0 4	4 0 0	
		6. Tolls at half the rates prescribed in Schedule C.	.....	.....	6,005 0 0	... ...	... ...	

VALLAM,
3rd November 1873.

(Signed) D. ARBUTHNOTT,
President.

From D. F. KOHLHOFF, Esq., Auditor of the Municipal Accounts, Mayaveram, to the Hon. D. ARBUTHNOTT, President of the Municipal Commission in Tanjore, dated Tanjore, 13th May 1873.

I beg to inform you that, agreeably to appointment, I proceeded to Mayaveram and audited the accounts of that Municipality for the year 1872-73 on the 7th and 8th instant, and found them all correct.

2. I beg to submit a statement of the revenue and expenditure thereof according to the forms prescribed in the Municipal Act (III. of 1871), which shows—

				RS.	A.	P.
The gross receipts amounting to				21,581	12	6
Minus expenditure				17,706	9	3
In the Taluq Treasury, Rupees...	3,542	3	4	Balance ...	3,875	3	3
Do. office cash-chest, ,, ...	332	15	11				

3. In submitting this statement, I beg to bring to your notice that I found three items for expenditure sanctioned in the budget, but the works have not been carried out for reasons hereunder set forth, viz. :—

I.—In Grant I. (*a*), under the heading of "New Public Works, No. 2," a sum of Rupees 100 was allotted for constructing a channel near Kornad Bazaar, but the work was not carried out as it was deemed unnecessary.

II.—In the same Grant (*b*), under the heading of "Educational, Nos. 1 and 2," a sum of Rupees 974 was allotted for purchasing a site for a school and construction, but the work is not commenced yet.

III.—In the same Grant (*c*), under the heading of "Sanitary and Miscellaneous, No. 2," a sum of Rupees 100 was allotted for excavating a straight cut channel on the western side of the Palancauvery Bridge in the Middle Othai Street, but the work being deemed inexpedient was not executed.

4. I beg to bring to your notice, further, that I found other items of expenditure, hereunder set forth, having no provision in the budget nor sanction from Government, yet carried out on the responsibility of the Commissioners viz. :—

I. In Grant I. (*c*), under the heading of "Sanitary and Miscellaneous," a sum of Rupees 1,867-12-8 have been expended on various works, and some of the Commissioners have certified the vouchers for the execution of those works, Nos. 5 and 11.

II.—In the same Grant, under the heading of "Repairs, (*a*) Communications, Nos. 4 to 15," a sum of Rupees 1,249-4-8 have been expended on various works ; and it is evident that those works have also been executed from the vouchers certified by the Commissioners.

III.—In Grant III. the expenditure has exceeded the budget by Rupees 453-4-3, but this is said to be caused by the additional requirements of the hospital and conservancy establishments during certain festivals, the vouchers for which are certified by the Commissioners.

5. In Grant IV. (*b*), under the heading of "Conservancy, No. 6," a sum of Rupees 234-14-6 is said to be expended in killing dogs and snakes. Vouchers were produced for Rupees 224-14-6, and the difference of Rupees 10 is said to be in the office cash-chest as an advance for future expenditure on similar purposes, which it appears is allowed by the Commissioners, as per note appended to the statement, but it is not recorded in their Proceedings.

6. After a careful examination of the several sources of revenue and of the vouchers for expenditure, I found that all payments made were brought to account under their proper heads, thus obviating confusion at any time the accounts may be examined.

7. I have paid particular attention to the cash-book and found it carefully kept. Each item of deposit in the Taluq Treasury is substantiated by a receipt therefrom, and each drawback is done by cheques signed by the Vice-President or two of the Commissioners, which, I believe, is satisfactory.

8. By the vouchers certified by the Commissioners I found that payments are invariably made in their presence, thus removing the responsibility from the executives of the office, and as they also supervise works satisfactory results must be obtained.

9. I was asked by the Rev. A. Mayr, Managing Commissioner of the Municipal Town Schools, to audit the accounts of those schools ; I did so and have the pleasure to state that I found all correct. There was no necessity of auditing these accounts as they are mere details of expenses of money drawn from the Municipal Funds, for which there are vouchers in the office, but I acted as I was requested.

10. I beg to state, in conclusion, that I examined also all the other books of the office, and found them kept clear, accurate, and systematical, for which great credit is due to the Head Clerk, V. Narain Row, and his Assistant, Saminatha Iyer, who gave me all the information I needed for the auditing of the accounts.

11. I have forwarded to the Vice-President a copy of this report, which I hope will meet your approval.

Medical Report of the Branch Dispensary, Mayaveram, for the Official year 1872-73.

During the year under report the seasons were most favourable. There was an abundant rainfall this year, more in fact than last. All the seasons were regular and marked by their natural effects. Temperature throughout the year has been cool and moderate ; the regularity of the seasons has a most beneficial effect on the public health.

2. The paddy-field this year produced an abundant crop, dry grains also did tolerably well. The price of the paddy, however, stands high.

3. *General Health.*—The public health has been excellent during the year under review. There has been no violent outbreak of any epidemic diseases. The most frequent and hurtful diseases were fevers, disease of the stomach and bowels, cutaneous diseases, primary and secondary affections, and these diseases appeared only in a mild form ; but dengue fever fortunately did not at all make its appearance in this division of the district.

4. *Cholera.*—It did not at all make its appearance in this division.

5. *Small-pox* never made any ravages, but it prevailed here and there at Mayaveram and its neighbourhood in the month of January and February without doing much injury.

6. *General working of the Institution.*—This dispensary has been working well during the year under report. In the absence of the Vice-President the Commissioner, Rev. Mayr, used to call at this dispensary often ; took an interest in inquiring about the working of the institution. Total number of out-patients treated during the year was 2846 ; out of these, there were only three deaths—two from general dropsy, and one by dysentery. Neither European nor Eurasian patients were admitted during the year.

The Civil Dispensary is under the control of the municipal authority, and the perishable articles, &c., are supplied by them.

MAYAVERAM,
1*st April* 1873.

(Signed) R. DAVASAGAYAM,
2nd Class Hospital Assistant.

No. 209. ORDER THEREON, 26th December 1873, No. 1885.

With his letter above recorded, the President of the Mayaveram Municipality submits the annual report for 1872-73. The estimates and actuals are compared below:—

RECEIPTS.	Estimates.	Actuals.
	RS.	RS.
Balance brought forward ...	500	2,091
Assignment by Government	400	312
Rate on Houses, &c.	3,800	4,277
Tax on Arts	3,500	4,773
Tax on Vehicles	600	545
Registration of Carts	300	446
Tolls	5,500	6,126
Fees	550	933
Fines	200	412
Endowments, &c....	...	...
Contribution from Local Funds	180	600
Miscellaneous	180	1,024
Advances recovered	...	42
Total ...	15,710	21,581

CHARGES.	Estimates.	Actuals.
	RS.	RS.
Grant I.—		
New Works	2,100	2,594
Repairs	1,500	2,255
Establishment	1,610	1,581
Tools and Plant	40	75
Grant II.—		
Municipal Schools	1,360	237
Salary Grants	...	40
Results Grants	180	41
Grant III.—		
Hospitals	1,000	1,241
Vaccination	180	172
Conservancy	4,820	5,040
Grant IV.—		
Lighting	1,160	1,097
Other purposes	...	1,404
Grant V.—		
Office	1,640	1,736
Miscellaneous	120	120
Advances recoverable	...	73
Balances...	...	3,875
Total ...	15,710	21,581

2. The increase in the opening balance was chiefly due to the non-expenditure of the allotment for Education in 1871-72 as explained in the report for that year. The increase under "Rate on Houses, &c.," is attributed by the President to a larger amount of Land-tax assessed and realized during the year, and that under "Tax on Arts, &c.," to the Budget Estimate having been too low. The Vice-President states that the increase under "Registration of Carts" was due to increased vigilance in enforcing the taking out of licenses, and possibly a converse process of reasoning may account for the decrease under "Tax on Animals and Vehicles with springs" for which he expresses his inability to assign any definite cause. Though well above the estimate the collection from tolls fell considerably short of the receipts for 1871-72. The Government note that the Commissioners repeat their opinion, expressed last year, that the impost does not affect the traffic of the country in any perceptible degree, and it is satisfactory to learn that no instance has come to notice of oppression or misconduct on the part of the Contractor. The increase under "Miscellaneous" was due to certain unanticipated items of income which call for no detailed remark.

3. The expenditure on Public Works amounted to Rupees 6,505 against an estimate of Rupees 5,250, the principal excess being under "Sanitary and

Miscellaneous," and including the cost of manufacturing bricks, a great portion of which were used for repairs to roads. The objects of the excess expenditure, as shown in Statement II.-A, appear to have been unobjectionable.

4. Only a small portion of the allotment for Education was utilized within the year, as the plan of operation was not finally determined upon until February. At that date three elementary schools were opened with a staff of masters composed chiefly of former Pial Schoolmasters, but comprising three passed candidates and three preparing for examination. By the end of March 248 names were on the attendance rolls, and the scheme generally presented every appearance of success The Government agree with the President in considering a loan for building purposes to be at present unnecessary.

5. Conservancy, vaccination, and lighting appear to have been well attended to during the year, and though the registration of births and deaths was conducted by the general establishment, there seem no grounds for challenging the correctness of the results obtained.

6. On referring to last year's report, the Government are glad to observe that the number of persons treated at the dispensary showed an increase notwithstanding the absence of any epidemic and the general good health of the town. In future the operations of the institution should be contrasted in the report with those of the previous year. The evident increased appreciation of the midwife's services is very encouraging.

(True Extract.)

W. HUDLESTON,
Chief Secretary.

To the President of the Municipal Commission, Mayaveram.
,, 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 District.

Exd. J. Wright.

Govt. of India.

FINANCIAL.

To

The PRESIDENT of the
MUNICIPAL COMMISSION,
Mayaveram

&c., &c.

Dated December, 26th.

Read.

Read.

G.O., 26th December 1873, No. 1888.

DECEMBER.
Nos. 208-209.

Mayaveram Municipality.—The annual report of this Municipality for 1872-73, reviewed.

Municipal Office, Mayaveram
7th June 1873. 17

No. 38

From
16. 6. 73

The Vice President
Municipal Commission
Mayaveram

To

The President
Municipal Commission
Mayaveram

Sir,

1. I have the honor to submit the Annual report on the working of the Mayaveram Municipality for the year ending 31st March 1873.

2. 14 Returns are enclosed as required for your information. 8 of these are in the forms annexed to the Government Proceedings No. 1646 under date the 28th October 1871 and their correctness has been certified by the Auditor.

3. The gross demand for the year was

House and land tax	Rs 2-6-2	Rs 21737-2-8 out of
Professional tax	Rs 80-"-"	which remissions to the
Tax on Vehicles	Rs 18-"-"	amount of Rs 155-6-2
Under Sec 130 and 138.	Rs 30-"-"	shown Marginally in
Fisheries	Rs 25-"-"	detail were granted
		on appeal and the
Total	Rs. 155-6-2	receipts were therefore
		Rs 21581-12-6.

4. The gross receipts consist of the three following items :—

(I) Last year's unexpended balance Rs. 2091–2–10

(II) Actual Collections on account of the year under reference Rs. 18662–0–6

(III) Arrears :– 72, but realized in 1872–73, the particulars of which are given in the margin— Rs 828–9–2

House and land tax	Rs 324–2–4
Tax on arts &c	Rs 282–5–4
Tolls	Rs 120–11–6
Private scavenging	Rs 6–2–0
Fees on Demands and Warrants	Rs. 95–4–0

Total Rs. 21581–12–6

5. The particulars of the actual Collections on account of the year are contained in Statement I as follows:—

(1) Rate on Houses & Lands	Rs 3953–6–3
(2) Tax on arts &c	Rs 4491–0–0
(3) Tax on Vehicles &c	Rs 544–12–0
(4) Registration of Carts	Rs 446–0–0
(5) Tolls	Rs 6005–0–0
(6) Fees under Secs 123, 125, 130, 136, 138 and Schedule A	Rs 882–0–0
(7) Magisterial fines	Rs 412–0–0
(8) Fees in Schools and Training Institutions	Rs 33–0–0
(9) Contributions from Local Funds	Rs 3000–0–0
(10) Miscellaneous–Sale of Stamps, Private Scavenging, Sale of Materials, tools and plants, Pounds, Disposal of Public lands, Fisheries, Traveller's Bungalow and Sale of Medicines &c	990–12–1
(11) Advance recoverable	Rs 41–13–8
(12) Surplus of Cattle Pound Fund	Rs 312–5–6

Total Rs. 18662–0–6.

6. Details of the receipts are as follows:—

(a) Houses and land tax :—

The Demand was Rs 4134–13–4 leviable from 3898 persons; 6 of these persons appealed and obtained an remission of Rs 2–6–2; reducing the demand to Rs 4132–7–2. Of this Rs 3953–5–3 were Collected within the year, leaving a balance of Rs 179–1–11.

The arrears of House and land tax at the end of March 1872 were Rs 349–11–4 of which Rs 25–5–0 were struck off as irrecoverable and the balance Rs 324–2–4 was recovered in full.

(b) Tax on arts and Professions—

The Demand was Rs 4734–8–0 levied on 1619 persons of whom 237 appealed and obtained a remission of Rs 80–0–0 reducing the demand to Rs 4654–8–0 of this Rs 4491–0–0 were Collected within the year leaving a balance of Rs 163–8–0

The arrears at the end of March 1872 were Rs 611—6—8 of which Rs 328—1—4 were found to be irrecoverable; the balance Rs 282—5—4 was collected in full.

(c) Tax on Carriages and Animals—

The Collections under this head fell Rs 55—4—" below the Budget amount for which no definite cause can be assigned.

(d) Registration of Carts—

The Collections under this head exceeded the estimate by Rs 146. This is chiefly owing to the increased vigilance in enforcing the taking out of licences.

(e) Tolls—

This is the Chief Source of income to the Municipality. The levy were farmed out for Rs 6005, a Sum in excess of the Budget estimate by Rs 505.

The total arrears on 31st March 1872 Rs 120—11—6 were collected.

(f & g) The actual collections on account of

Fees for Slaughter houses	Rs 26 —" —"	Fees and Magisterial	
" Offensive trades	Rs 367—" —"	fines were Rs 832—"	
" Cart Stands	Rs 156—8—"	and Rs 412—" —"	
" Pandals	Rs 121—8—"	respectively making	
" Demand and Warrants	Rs 161—" —"	a total of Rs 1244—"	
" Magisterial fines	Rs 412—" —"	which was realized	
		under the several	
Total	Rs 1244—" —"	items noted in the	
		Margin.	

* Of this Sum Rs 101—6—" was in arrears on the 31st March 1872.

Item No 6— Contributions from Local Fund Board—

Rs 420—" —" in excess of the Budget estimate is due to the receipt in this year of two year's instalment of the annual grant voted to the Dispensary by the Local Fund Board.

Item No 7— Miscellaneous—

Collections exceeded the estimate by Rs 810—12—11. The excess arose from the disposal of Public lands, from Fees collected in the Traveller's Bungalow, and from the renting of fisheries &c.

7. The Expenditure of the Municipality appears in Statement No II:—

Grant I	Public Works	Rs 6505—" —11
" II	Education	Rs 317—9—4
" III	Sanitation and Medical Services	Rs 6453—4—3
" IV	Miscellaneous Municipal purposes	Rs 2501—2—10
" V	Superintendence and Management	Rs 1856—7—6
	Advances recoverable	Rs 73—" —5
	Total	Rs. 17706—9—3.

8. Grant I New works and repairs—

These are given in detail in the Statement II A and Annexures A, B, C, and D.

The Municipality Manufactured 452875 bricks during the year for the various works

undertaken, out of which 156458 representing a value of Rs 332—8— remaining stock. The better class of the Municipal roads are made of brick exclusively at a cost of Rs 1174 per mile and for the cost are of a very good class. The total length of road made of brick in the Municipality last year, is 8 miles 45 yards being 1 mile 1052 yards more than in the year before. They are maintained by the permanent staff attached to the Municipality.

Under New works (Educational) nothing was done last year; because the Municipality had not completed its scheme of education until near the close of the year.

Under (Sanitary and Miscellaneous) there has been a very large excess of expenditure over the Budget estimate but the Budget estimate was too small and the works undertaken were all of manifest public utility; Moreover among the items are the Municipal Storehouse, the four permanent toll sheds and the cost of manufacturing bricks; out of this latter item there is still a balance of 332 Rs and odd; the cost of the bricks expended are fairly distributable over the new works and repairs on which they were used.

The two works of constructing a tunnel in Konnad Bazaar street and of straightening the course of the Palancamery in the middle of that street at Konnad which were budgetted for were abandoned for the present.

The Municipal plans not having been matured until February, expenditure did not begin on this account until February, there have therefore only been spent Rs 317 odd out of the estimate of Rs 1536. The delay in starting the schools was unavoidable; but the Commissioners have had the satisfaction of seeing them well established before the close of the year under the Management of Commissioner Revd A. Mayr who takes the most lively interest in them. The following is all the information available regarding their position and working up to the present.

It was found impossible to carry out the plan proposed in last year's report for the institution of the Municipal schools and the following Modified plan was adopted, Existing pial schools were taken in each of the 3 divisions of the Town as nuclei for Town schools and the Masters were appointed (principally from among the pial teachers) after a selection made by the Managing Commissioner partly by Examination and partly by the number of pupils likely to accompany the teachers. At first the rejected pial schoolmasters endeavoured to raise opposition and succeeded in making a number of children leave the schools but a resolution to consider their claims to grant in aid on future occasions removed their

discontent and the schools had before the end of March begun to work quietly with establishments costing in all Rs 86—12—0.

The fees adopted were 2as. 3as. & 4as per Mensem respectively for the 1st 2d and 3rd classes. 31 children being exempted on account of their parents or guardians poverty. By the end of March or within two months from their first establishment of the schools there were 248 children on the rolls among them 4 girls; 199 children were placed in the 1st class and 49 in the second class, it being left to time to build up third classes by the promotion of the most promising children:

The castes represented into the schools were:—

Brahmins	43
Sudras	189

There were also 10 Mahomedans and 6 native christians—

The classes from which the children are sprung were:—

Cultivators	40
Merchants	50
Artisans and labourers	71
Holders of situations	53
Religious Mendicants &c	34

The fees at present realised amount to somewhat over Rs 30 and the Commissioners confidently hope for an increase as time goes on and the children get more advanced in knowledge.

The idea at present entertained is by degrees to raise the standard which it was necessary to adopt in starting this scheme into that

resolved on in the scheme submitted to Government last year; the education proposed to be given is principally in the Vernacular, English being taught only so far as may prepare the boys to join from the Municipal higher class the lower class of the Anglovernacular school in Mayaveram and to be there further prepared for the Higher Schools at Combaconum, Tranquebar and other places.

Three of the schoolmasters are passed candidates and three others are going up for the teacher's certificate examination this year.

The Commissioners will set apart as soon as possible Funds for the employment of an Inspecting Schoolmaster to manage the schools and to make the remaining trial schools into feeders for the Municipal Schools; It cannot be expected that the present Managing Commissioner Mr Brayn can continue to give so much of his valuable time and attention in future to these schools as he has done up to the present and it would also be unreasonable to expect that any Commissioner would undertake for long so troublesome a task; a salaried Inspector must therefore be appointed. The schools have been for so short a time in existance that no true conclusions can be drawn of their working from the results of their first Examination. It is however abstracted below:—

Classes.	No. of children on the rolls on the 31st March 1873.	No. of children examined in April	No. of marks p.c. obtained by the 1st and by the last boy		average No. of marks p.c. obtained	No. of children that obtained marks by.		Name of the teachers.
			Minimum	Maximum		2/3 p.c.	1/2 p.c.	
I A. Class Tirunelaudúm	21	16	0	100	45	44	6	Gurusami Moodali
Brayanceram	34	34	6	94	51	35 1/3	26 1/2	Ramalinja Pillai
Coonad	20	17	28	87	59	53	6	Amirdaliga Pillai
I B. Tirunelaudúm	23	19	4	96	52	37	37	Tirunalai Iyengar
Brayanceram	18	13	30	77	58	31	62	Ramanuja Iyengar
Coonad	18	10	26	85	66	80	0	Amirdaliga Pillai do
I C. Tirunelaudúm	25	24	30	74	54	37 1/2	33 1/3	Govindasami Naik
Brayanceram	19	15	30	94	70	73 1/3	6 2/3	Ramanuja Iyengar do
Coonad	23	20	45	97	72	50 1/2	30 1/2	Pechiah
II C. Tirunelaudúm	23	18	15	88	52	28	33 1/3	Ramagopalai Pillai
Brayanceram	12	10	41	92	69	50	40	Veerabadra Chetti
Tirunelaudúm	15	11	40	81	63	45 1/2	45 1/2	Pinaramyyer

The cause of the small sum expended as grant-in-aid for this year is that the three schools to which the Municipality contributed grants-in-aid were incorporated in the Municipal Schools.

10. Grant III Sanitation and Medical Services:

The allotment in the Budget was Rs 6000, the actual expenditure incurred being Rs 6453—4—3: This excess arose because 1st The Commissioners were called on to refund 400 Rs odd on account of the salary, &c., of the Medical Establishments, employed in the Dispensary for the official year 1871-72 which had been paid from General Funds and 2dly Special sanitary arrangements for the

Tulasi nimi feast in October which lasted for 30 days. Provision has been made for this feast in the Budget this year.

The Conservancy establishment of the Town worked well and there is a gratifying absence of filthy sights and smells throughout the Municipality.

Existing latrines have been repaired and an additional one provided; the duty of inspection of the latrines being laid on the Nuisance Inspector over whom the Commissioners exercise a constant supervision.

The purity of the waters set apart for drinking and bathing is ensured by the employment of 3 Bandyars for the tanks and 2 for the rivers: Their duty is to prevent persons easing themselves near these sources of supply or using them for other than the purposes intended.

The following abstract statement shows the operations of the Dispensary during the year 1872—73.

Diseases	Persons	Cured	Died	Not cured
Small-pox	62	55	"	7
Cholera	"	"	"	"
Fevers	135	135	"	"
Other diseases	2688	2685	3	"
Total	2885	2875	3	7.

The town has been free from Epidemic deseases with the exception of the cases of small-pox noted.

The Midwife has attended 135 cases of childbirth against 95 in the previous year which shews an increased appreciation of her services and the Commissioners have altered their opinion expressed last year regarding her utility and desire to retain her. I consider that an average of one birth every 3 days shows that she is occupied pretty nearly as far as her time can allow.

Vaccination —

The Commissioners employ a Vaccinator, whose remmeneration consists of a fee of annas 4 for each successful case. The following is an abstract of his operations:—

No of cases	Successful	Unsuccessful	Unknown
725.	685.	35.	5.

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

The Registration of births and deaths was conducted by the General Establishment as mentioned in the last year's report.

Total Births 720

" Deaths 648.

Taking the population at 21260 according to the last Census this gives as the Birthrate 33.8 per thousand and as the Deathrate 30.5 which according to the Sanitary Commissioner's calculations ought to be about the average expected.

11. Grant IV Miscellaneous Municipal purposes: 29

During the hot weather ponds were opened in the bed of the Canary to provide the necessary drinking and bathing waters for the three Divisions of the Town and as the water fouled it was bailed out by pestallis and fresh water introduced.

144 Stray dogs and 1125 snakes reputed to be venomous were killed and rewards for their destruction distributed during the course of the year at the prescribed rates.

The streets are lighted on dark nights by eighty four lamps burning Kerosine oil. Much attention was paid in the year to the planting and renewing of the avenues.

Here again the Budget estimate of Rs 1160 was much too small as the lighting of the town alone cost Rs 1077-1-10. The large excess over the estimate is due principally to the payment of Rs 485 as compensation to the owners of 3 shops which were removed in order to widen a street; to a raid made on snakes and stray dogs; and to the expenses attendant on the measuring and marking out of the street boundaries in the Municipality —

12. Grant V Supervision & Management—
Under this head Rs 1856—7—6 was expended. The reason for the excess over the Budget estimate of Rs 1760 was owing to the pay of the toll collectors for March 1872 having been disbursed in the year 1873, the rest of the expenditure calls for no remark.

13. Annexure E. is the form contained in G. O. of 4th May 1872 No. 627.

14. The figures given as the assessments on Houses and lands are those for 1872-73. those for 1873-74 not having yet been finally settled, there will probably be a decrease in the amount for 73/74 as a reduction of the rate by one per cent has been resolved on. The number of prosecutions shown does not include those instituted within the years for the collection of the balance owen due from 71-72. Annexure F is a detailed statement of the prosecutions on account of the act from which the following is an abstracted:—

	No of persons prosecuted	Convicted	Released	Aggregate amount of fines			Average fine.		
Under the town's Improvement Act	410	358	52	364	8	"			
" Police Act	18	18	"	24	"	"			
Total	428	376	52	388	8	"		1	4 6

15. The Commissioners have dispensed with prosecutions as much as possible but there are a certain class of individuals who seem to be incapable of understanding that the result of failing to pay their taxes will be to them both expence and trouble and recourse to their prosecution is unavoidable.

16. The Commissioners are still of opinion that the tolls do not affect the traffic of the country in any perceptible degree. No instance of oppression or misconduct on the part of the Contractor has been brought to their notice during the year.

17. The Nuisance Inspectors returns show that he has inspected 915 private houses and premises in the years. Instead of resorting to prosecution in the first instance, it has been the practice for the Nuisance Inspector to serve notices on owners of premises and lands found to be in a filthy or unwholesome condition, or otherwise offending against the Conservancy Sections of the Act; 409 such notices have been served and Compliance with them secured without recourse to prosecution except in a few instances. The carts have removed 10818 loads of sweepings from the streets. Owing to the thinly populated and rural character of the Municipality

the Commissioners have no difficulties in respect of sewage and removal of night soil.

18. Those Commissioners, who are best acquainted with the feelings of the Townspeople are of opinion, that the Act begins to commend itself to them as a bonâ fide institution intended solely for their comfort and convenience. In support of this opinion may be mentioned the increasing number of petitions for the improvement of roads and streets, for the cleansing of tanks, for the construction of drains, rubbish receptacles and latrines &c which certainly evinces a recognition of the fact that the funds raised from the people are to be spent for them.

19. With regard to the remark of the Auditor in para 5 of his report the sum of Rs 234-14-0 was drawn from the Treasury during the year to pay the rewards for killing stray dogs and venomous snakes, but only Rs 224-14-6 were spent the balance Rs 10 has been sanctioned as a permanent advance for rewards for killing dogs and the vouchers for its expenditure will be produced in the current year. The Commissioners have for the present stopped the granting of reward for snake-killing as the amount on that account already expended was very large.

20. In conclusion the Commissioners beg to submit an explanation of the large unexpended balance of Rs 3875, odd. There were sanctioned for the year on account of Education and Educational Buildings respectively Rs 1359 and Rs 974 in all Rs 2333; Out of this sum it was uncertain at the time of framing the budget how much would be spent and there was no doubt that on the latter account there would be no expenditure and probably very little on the former, it was therefore necessary to count on almost the whole sum being unexpended (the actual balance was Rs 2013) and the Commissioners were unwilling to devote any part of it to other purposes because during the 7 years in which the Municipality has been at work there has been absolutely nothing done for the cause of education. The remainder of the balance is due to the very large excess of the receipts over the Budget estimate viz: Rs 5871 which while the demands of the Municipality did not enable the Commissioners to work on although they exceeded the budgetted expenditure by Rs 1894.

21. The increase over the estimates principally found under the following heads—

Last year's balance	Rs 1591
Rate on Houses and lands	Rs 477
Tax on arts	Rs 1273
Registration Carts	Rs 146
Tolls	Rs 625
Fees	Rs 377
Fines	Rs 212.

Local Fund Contribution Rs 420
Miscellaneous Rs 810.

22. The large increase under this latter head was principally due to the sale of fisheries during the year. The Commissioners' right to sell these has been disputed and the matter is under consideration. The excess in the other items can only been accounted for by the Budget estimate having been much too low.

23. The Commissioners desire to make a change in the Budget estimate submitted this year; they think that with the large balance of Rs 2013 on account of Education they have not applied sufficient funds in this year's Budget for that purpose. Three schools are required in the Municipality because the three large divisions Mayaneram, Kranji and Pinnelandúm are a long distance from one another and the boys of one division cannot attend a school in another division.

24. The Commissioners calculate that they can build in such a manner as to admit of their being afterwards enlarged and improved these three schools for about Rs 4500. They would therefore desire to raise their allotment for Educational buildings to Rs 3000 and to be empowered by Government to raise the remaining Rs 1500 by a loan to be repaid in three annual instalments. This will enable them to have their schools on a proper footing by the close of this year. They would propose to meet the increased allotment of Rs 1260, to Educational buildings by transfers as follows:— 35/15

Grant I Public works—
From Sanitary and Miscellaneous Rs 1000
From Grant II (b) Contingencies Rs 180
From Grant V (b) Contingencies Rs 80.

Total Rs 1260.

25. The Rs 1000 had been proposed for the construction of a Hospital but it is hardly sufficient and the design may easily, and had better, be deferred until a larger sum can be provided as will be possible next year when the demand on Funds for Educational Buildings will be lessened. Economy in Contingencies will easily meet the other two transfers.

26. In the Proceedings of Government on the last Report of the Municipality, the issue between the Municipality and the Local Fund Board regarding the allotment of a portion of the Endowment Fund to the Mayaneram Dispensary was noticed and a hope of its speedy settlement was expressed. I am of opinion that the Municipality must abandon their claim to the allotment of a lump sum from the Endowment Fund and rest content with the arrangement made by the Local Fund Board whereby they are placed in the same position with regard to the Fund as they occupied before the formation of the Local Fund Board. i.e. they receive Rs 95 yearly the same sum as they received of old and have therefore not been treated unfairly.

27. The Local Fund Board as Trustees of the Endowment Fund would not consider be justified in parcelling it out and leaving the divided portions at the absolute discretion of the recipients.

I have the hon Comm Dirs &
Commissioners
Vice President

D.-S.

At a Meeting held on the 11th June 1873 to Consider the report, the Commissioners unanimously dissented from paras 26 and 27 of the letter of the late Vice President. They intend to address Government as soon as possible on the subject of the Endowment fund.

M. Nevill
Vice President

Municipal office
Bayamon
11th June 1873

1873 210
Endorsement I in a letter from the President Municipal Board Bayamon to the Chief Secretary Govt &c. Fort-Royal Enclosing Statement of Revenue & Expenditure Dated 3rd November 1873 R.D. No 209

Report of the Commissioners of the Municipality of Bayamon 1872-73
Rec'd 2035/73

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

	1872-73. Detail of minor heads			1872-73. Totals of Major heads.			Budget Estimate for 1872-73.		
	$	a	d	$	a	d	$	a	d
1. Balance brought forward									
(a) Municipal Fund	2091	2	10				500	..	..
(b) Endowments	..	..	..						
				2091	2	10			
2. Assignments and allotments by Government									
(a) Surplus Pound Fund	312	5	6				400	..	..
(b) Ferry Rents	..	..	..						
(c) Fishery Rents	..	..	..						
				312	5	6			
	Arrear			Current					
	$	a	d	$	a	d			
3. Rates and Taxes, &c.									
(a) Rate on Houses and Lands &c (Section 40)	324	2	4	3953	5	3	4277	7	7				3800	..	..
(b) Taxes on Arts, &c (Section 57)	282	5	4	4491	..	..	4773	5	4				3500	..	..
(c) Taxes on Vehicles &c (Section 68)	..	..	..	544	12	..	544	12	..				600	..	..
(d) Registration of Cattle (Section 73)	..	..	..	446	..	..	446	..	..				350	..	..
(e) Tolls (Section 77)	120	11	6	6005	..	..	6125	11	6				5500	..	..
(f) Fines (Sections 123, 125, 130, 136, 138, and Schedule A	95	4	..	832	..	..	927	4	..				550	..	..
Private Scavengering	6	2	..	..	..	..	6	2	..						
(g) Registerial Fines (Section 17)	..	..	..	412	..	..	412	..	..				200	..	..
										1751	10	5			
4. Fees in Schools and Training Institutions	..	..	..	..	..	..	33	..	..						
										33	..	..			

5. Endowments and Sundry Contributions and Donations:-							
(a) Hospitals							
(b) Schools	"	"	"				
(c) Educational	"	"	"				
(d) Miscellaneous	"	"	"				
					"	"	"
6. Contributions from Local Funds-							
(a) From Public Works-							
Communications							
School Buildings	"	"	"				
(b) Educational-							
From Training Schools	"	"	"				
(c) Miscellaneous-							
Hospital	600	"	"				
				600	"	"	
7. Miscellaneous-							
(a) Rents of Municipal Markets	"	"	"				
(b) Rents and Fees in Municipal Slaughter-houses	"	"	"				
(c) Fees of Sweepings (Section 98)	22	4	4				
(d) Private Scavenging	83	14	"				
(e) Sale of Materials and Tools and Plant	50	4	"				
(f) Sundries	15	10	"				
(g) Disposal of Public Lands	132	8	7				
(h) Fisheries	509	10	"				
(i) Traveller's Bungalow	188	5	8				
(j) Rent of the land near Adai Coolam	3	7	"				
(k) Sale of Materials of a ruinous house	"	2	8				
(l) Sale of Medicines	3	6	"				
				990	12	1	150
8. Advance recovered.							
(a) Private Scavenging	24	3	"				
(b) Book Depôt	17	10	8				
				41	13	8	
Total				24581	12	6	15710

I hereby certify that I have audited the above account and found it correct according to the entries in the Books kept in the Office-

Nagavaram
9th May 1873.

D. F. Robertson
Auditor.

Chairman
Vice President

President

Note to Statement I.

1. House rate is levied at 5 per cent and Land rate is levied 7½ per cent.

2. Taxes on Arts &c are levied under Classes 3.4.5.6.7 and 8 at the rates mentioned in Schedule B.

3. Taxes on Vehicles and Animals are levied at the rates mentioned in Schedule C.

4. Carts are registered at the rate of Rs 2 per each cart for half a year.

5. Pollo are levied at half the maximum rates.

6. Licence fees on Slaughter houses are levied at the rates varying from four to ten rupees yearly at the discretion of the Commissioners.

7. Do on new Markets - Do - Do from one to one hundred rupees yearly Do - Do.

8. Do certain offensive trades Do from one to 50 rupees yearly Do - Do.

9. Do Cart-Landa - Do - Do from 10 to 150 Rupees - Do - Do.

10. Do Pandals - Do - Do from half to twenty five Rupees Do - Do.

11. Fees for every notice of demand at the rate of 4 Annas.

Chairman
Vice President

President

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

No.	Name of Institution.	Amount of funded capital.	Balances.	Interest in progress of realization.	Appropriations from capital for expenditure.	Contributions and Donations of all kinds.	Sale of Assignments Sundry Receipts.	Total (Columns 3–7.)	Current charges (Statements II and III B.)	Allotments for Public Works. Statement B II.	Total charges.	Balances.	Remarks.
1		2	3	4	5	6	7	8	9	10	11	12	13.
		R a p	R a p	R a p	R a p	R a p	R a p	R a p	R a p	R a p	R a p	R a p	
1	Hospitals and Dispensaries	...	...	...	...	600	3 6	603 6	1240 11 11 ~~820~~	...	1240 11 11 ~~820~~	637 5 11	
2	Asylums	...	...	...	...	...	...	...	...	...	...	...	
3	Educational	...	...	...	...	...	...	...	...	...	...	...	
4	Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	
	Total	...	...	...	...	600	3 6	603 6	1240 11 11 ~~820~~	...	1240 11 11 ~~820~~	637 5 11	

D. F. Keith Jr.
Auditor.

[signature]
President

Commissioner
Vice President