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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 1761	Press Mis.
130-131	130-131
Dated 17-10-1874	

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No. 130. Read the following letter from the Hon. D. ARBUTHNOTT, President of the Municipal Commission, Tanjore District, to the Honorable D. F. CARMICHAEL, Acting Chief Secretary to Government, Fort St. George, dated Vallam, 8th September 1874, No. 168 :—

I have the honor to forward, herewith, the report of the Commissioners of the Tanjore Municipality on the working of that Municipality during the past official year 1873-74, together with the statements showing the receipts and disbursements in the prescribed forms, and the statement showing the incidence of taxation during the same year.

2. The accounts of the Municipality for the year under report were audited under my orders by E. G. Ricketts, Esq., Deputy Collector in charge of the Salt Department, and certified by him to be correct. His report on the state of the accounts is also herewith forwarded.

3. Dr. Houston, Zillah Surgeon and Municipal Commissioner of Tanjore, has been kind enough to furnish, as usual, his notes on the sanitary state of the station and the working of the Municipal Dispensaries during 1873-74, and they are herein enclosed for the information of Government.

4. The several items of receipts and expenditure of the Municipality have been so fully explained in the report of the Commissioners that it is unnecessary on my part to offer any remarks.

5. With reference to the remarks of the Commissioners on the excessive charge of Rupees 945 to be paid to Local Fund Board, Tanjore Circle, on account of Educational Inspection during 1872-43, I beg to state that the charge was fixed in accordance with the principle suggested by the Inspector of Schools, 4th Division, of apportioning the total charges for the Local Fund Circle among the Local Fund Board and the Municipalities in proportion to the expenditure of each, and it appeared to be excessive, simply because during the year in question the expenditure of the Local Fund Board was small. Looking to all the circumstances the Government will observe that this principle is the only safe guide in such cases. The Commissioners themselves raised no objection to it at first; but they do it now, I think, simply because they had to pay rather heavily. From the current year, however, this charge will be considerably lightened, because the expenditure of the Local Fund Board is likely to be very large, and moreover the total charges for Educational Inspection have themselves been very much reduced by G.O., dated 28th March 1873, No. 426, under which the whole of the salary of the Deputy Inspector is to be debited to Provincial Funds.

From A. STREENIVASSA ROW, Vice-President of the Municipal Commission, Tanjore, to the Hon. D. ARBUTHNOTT, President of the Municipal Commission, Tanjore, dated Tanjore, 6th July 1874, No. 107.

In accordance with the provisions of Section 34 of the Towns Improvement Act III. of 1871, I have the honor to submit the annual report on the working of the Tanjore Municipality for the year ending 31st March 1874, 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 from time to time for the disposal of urgent matters.

3. It will be observed from Statements I. and II. that the gross receipts amounted to Rupees 59,098-10-7, and the gross expenditure to Rupees 51,233-14-3, leaving a balance of Rupees 7,864-12-4 at the beginning of the current official year 1874-75.

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

				RS.	A.	P.
(1.)	Balance of cash brought forward			8,352	5	11
(2.)	Arrears due for the preceding year but realized in this ...			2,586	2	0
	Rates on Houses and Lands	599	11 0			
	Tax on Arts, &c.	1,588	8 0			
	Tolls	301	4 0			
	Fees under Section 52	96	11 0			
(3.)	Collections appertaining to the year under report			48,160	2	8
			Total ...	59,098	10	7

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

		RS.	A.	P.
(1.)	Rates on Houses and Lands	12,070	15	5
(2.)	Tax on Arts, &c.	9,959	0	0
(3.)	Tax on Vehicles, &c....	2,112	4	0
(4.)	Tolls	17,000	4	5
(5.)	Fees (Sections 52, 123, 136, and 138)	562	4	0
(6.)	Magisterial Fines	883	1	10
(7.)	Fees in Schools	734	8	0
(8.)	Endowments and Sundry Contributions	352	8	0
(9.)	Miscellaneous	4,145	15	0
(10.)	Advances recovered	248	8	0
(11.)	Surplus of Cattle Pound Fund...	90	14	0
	Total ...	48,160	2	8

6. *Rates on Houses and Lands.*—The demand under this head according to the Register is Rupees 12,891-9-0, while the collection is Rupees 12,070-15-5, leaving a balance of Rupees 820-9-7. Of this, Rupees 370-10-7 due by paupers and on account of vacant houses were remitted and written off the accounts as irrecoverable. Of the balance of Rupees 449-15-0, Rupees 131-3-0 have since been collected.

Of the balance of Rupees 969-11-0 due for the previous year 1872-73, Rupees 599-11-0 were collected, and the remainder, Rupees 370, were written off the accounts as irrecoverable.

7. *Tax on Arts, &c.*—According to the register the demand under this head is Rupees 13,058 leviable from 4062 persons, of whom thirty-five persons appealed and obtained a remission of Rupees 59-8-0, the net demand being Rupees 12,998-8-0. Of this, Rupees 9,959 were collected within the year, and Rupees 765 were written off as irrecoverable on account of absentees, deceased, and paupers. The balance at the close of the year was Rupees 2,274-8-0. Of this, Rupees 613 have since been

collected, leaving a balance of Rupees 1,661-8-0. Four hundred and twenty-five prosecutions for Rupees 1,042 under Section 62 of the Act are pending before the Town Sub-Magistrate, and the remaining sum of Rupees 619-8-0 will be collected in due course.

The collection was generally impeded by the notification, in the beginning of the year, that the tax will be abolished for 1874-75. The majority of the taxpayers misunderstood the G.O., No. 433, dated 1st April 1873, and refused to pay the tax on the ground that it was dispensed with by the Government. Great difficulty was experienced in disabusing their minds of the matter.

Of the arrears of Rupees 2,945 due for the preceding years 1871-72 and 1872-73, Rupees 1,588-8-0 were collected, while Rupees 1,341 were remitted on account of paupers, &c. Of the remainder Rupees 15-8-0, Rupees 15 have since been collected, and the balance of 8 Annas has been struck off the accounts as irrecoverable owing to the death of the defaulter.

8. *Tax on Carriages and Animals.*—The collection under this head came to Rupees 2,112-4-0, being Rupees 112-4-0 more than the estimate. This increase is due to the strict supervision exercised by the Commissioners in the collection of the tax.

9. *Tolls.*—The toll-gates were put in auction and sold to the highest bidder, Thanasoomootoo Nadar, for Rupees 17,000, which is less than the Budget Estimate by Rupees 1,000, there being little or no competition.

Rupees 0-4-5 is the interest paid by the Contractor according to his agreement for delaying the payment of the instalment due for January 1874.

Of the balance of Rupees 391-4-0 due by the defaulter Soobramania Pillai, referred to in paragraph 9 of the last year's report, Rupees 301-4-0 were paid by him during the year under report, and Rupees 20 have since been collected. The remaining sum of Rupees 70 will be collected in due course.

10. *License Fees, &c.*—The receipts under this head amounted to Rupees 562-4-0,* being Rupees 37-12-0 less than the estimate. This decrease is mainly due to the number of applications made for licenses for the erection of marriage pandals being less than in the previous year. There was no collection for offensive trades under Section 130 of the Act as anticipated, owing to the Profession-tax having been levied on all persons carrying on such trades. The Commissioners thought it undesirable to collect from them the fees in addition to the Profession-tax, the dealers being generally poor.

	RS.	A.	P.
* Demand and Warrant Fees (Section 52)...	332	4	0
Slaughter-house (Section 123)...	24	0	0
Cart-stands (Section 136) ...	18	0	0
Pandals (Section 138)	188	0	0
Total ...	562	4	0

The sum of Rupees 96-11-0, under the head "Arrear," is the demand and warrant fees collected for realizing the arrears of House and Land-tax due for the previous year.

11. *Magisterial Fines.*—Of Rupees 883-1-10 collected under this head, Rupees 557-8-0 appertain to the year under report, as detailed in the margin, which is more than the estimate (Rupees 250) by Rupees 307-8-0.

In this item is included the fine levied from the defaulters of Profession-tax as well as Tax on Carriages, &c. (Rupees 249-8-0). The amount of fine collected

for violating the conservancy provisions of the Act is Rupees 308, or Rupees 25½ a-month, which appears to the Commissioners to be moderate, considering the extent and the growing importance of the town entrusted to their charge :—

——	For 1872-73.	For 1873-74.	Total.
	RS. A. P.	RS. A. P.	RS. A. P.
From the defaulters of Profession-tax (Section 62)	205 5 10	222 8 0	427 13 10
Do. Tax on Vehicles, &c. (,, 67)	28 0 0	27 0 0	55 0 0
Do. Parties violating the conservancy provisions of the Act and Bye-laws	92 4 0	308 0 0	400 4 0
Total ...	325 9 10	557 8 0	883 1 10

12. *Fees in Schools* (*Item No.* 7).—The receipts under this head amounted to Rupees 734-8-0, being Rupees 234-8-0 more than the estimate, which was framed on no sufficient data.

13. *Item No.* 8.—This item comprises Rupees 302, being the cost paid by the Devastanam Agent for the damage done to the four main streets of the Fort by dragging cars, &c., during the festivals of 1872 and 1873, Rupees 25-8-0 being a moiety contributed by Thanasoomootoo Nadar of the cost of constructing a drain for carrying off the sewage water of his distillery, and Rupees 25 contributed by Mr. Sakaram Row Saheb, being the cost of repairing a good-water tub at the Elliamman Kovil street for supplying Shevagunga water to a palace tank, attached to his garden.

14. The Miscellaneous receipts (Item No. 9) exceeded the estimate (Rupees 3,150) by Rupees 995-15-0, the actual collections being Rupees 4,145-15-0. This increase is mainly due to the collection of rents from the vegetable market, which is a new item, as well as to the keener competition at the sale of town sweepings, &c.

The vegetable market within the Fort, alluded to in paragraph 35 of the previous year's report, was opened on the 1st of September last, though the building has not as yet been completed. The sellers of vegetables, firewood, straw, pots, &c., pay a small daily rent as noted in the margin, and ground-rent is collected for permanent shops built by the shopkeepers themselves.

	Per diem. R. A. P.
Per each head load	0 0 1
,, bullock load	0 0 3
,, cart load	0 1 0

	Per month. R. A. P.
Rent for plantain and fruit bazaars.	0 8 0
Do. for firewood and straw heaps ...	0 12 0

15. *Advances recovered.*—In this item are included the sale proceeds of the remaining bricks (Rupees 93-7-0) of the municipal brick-field, referred to in paragraph 15 of the previous year's report, as well as the cost (Rupees 151-13-0) of improving the vacant piece of ground belonging to the Pagoda of Meenakshi-amman, in the Karutattangudy Division, on the side of the high road, by filling up pits and constructing a culvert thereon, and the process fees (Rupees 3-4-0) recovered by the Sub-Magistrate from the defaulters of Profession-tax, &c.

16. *Surplus of Cattle Pound Fund.*—This item calls for no special remark. Rupees 90-14-0, being the moiety of the net surplus collections of the Cattle Pound Fund due for the two quarters ending 30th June and 30th September 1873, were received from the Treasury Deputy Collector, as per Revenue Board's Circular

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Memorandum, No. 1014, dated 9th July 1873. The amount due for the remaining two quarters of the year has not as yet been received.

17. EXPENDITURE.—*Grant* I., *Public Works, New Works and Repairs.*—They are shown in detail in Statement II.-A, under Parts Nos. I. and II.

The expenditure on New Works was Rupees 13,111-5-10 against an estimate of Rupees 15,500, the decrease being Rupees 2,388-10-2. This is mainly due to the non-execution, for reasons stated in paragraph 49 of the report of the previous year 1872-73, of the project of widening the Vadavar Bridge and the flood-arch bridge for which a provision of Rupees 3,500 was made in the Budget of the year under notice.

18. The outlay, Rupees 6,628-5-11 on repairs and other items fell short of the Budget provision (Rupees 8,910) by Rupees 2,281-10-1. This decrease is mainly due to the non-execution of certain works budgeted for the year, as particularized below :—

Items.	Budget provision.	Actual expenditure.	Increase.	Decrease.	Remarks.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
1. Repairing twenty-five miles of metalled roads exclusive of the wages of road coolies ...	5,494 0 0	4,285 11 3	... ...	1,208 4 9	Some of the metalled roads not having been in need of repair.
2. Tunnels and Culverts	200 0 0	59 7 0	... ...	140 9 0	There was no necessity for repairing these works.
3. Permanent Fences	200 0 0	50 11 0	... ...	149 5 0	
4. Ash-tubs	100 0 0	... ...	... ...	100 0 0	
5. Drains	300 0 0	217 3 9	... ...	82 12 3	
6. Cesspools and outlets	600 0 0	... ...	... ...	600 0 0	
7. Travellers Bungalow	100 0 0	147 11 2	47 11 2	... ...	
8. Other items ...	... ...	288 14 9	288 14 9	... ...	
9. Cost of Establishment including the wages of road coolies	1,716 0 0	1,577 10 0	... ...	138 6 0	Owing to the death of the maistry about the end of August, the post was abolished.
10. Tools and Plant and Contingencies	200 0 0	1 1 0	... ...	198 15 0	No new tools having been purchased.
Total ...	8,910 0 0	6,628 5 11	336 9 11	2,618 4 0	

Total net decrease is, therefore, Rs. 2,618-4-0 — Rs. 336-9-11 = Rupees 2,281-10-1.

19. *Grant* II., *Education.*—The expenditure under this head exceeded the Budget allotment by Rupees 819-10-2. This is mainly due to the large amount of contribution made for the Educational Inspectorate for the year 1872-73 on the requisition of the President in his letter, No. 249, of the 18th November 1873. It must be observed that this charge (Rupees 945) is two-fifths of the actual expenditure (Rupees 2,289-8-5) incurred in 1872-73. The Commissioners are constrained to observe that this charge is unusually excessive and devoted to purposes quite unconnected with the municipal education. The Inspector or the Deputy Inspector of Schools did not even once visit our schools in 1872-73 or 1873-74, nor did he make any report to the Commissioners on their condition. Nor indeed has anything been done by the Educational Inspectorate in regard to this Municipality. It must be, however, admitted that the Deputy Inspector of Schools now and then called for returns according to the prescribed forms showing the strength, &c., of our schools. For this work, this Municipality is charged with Rupees 945.

The Commissioners beg to invite the attention of the Government to this anomalous charge.

Rupees 2,296-11-9 were spent on account of the Municipal Union Schools; Rupees 584-8-5 were paid in the way of salary grants to Gyanodiavilassam Girls' School at Karutattangudy, the Roman-Catholic School at Manamboochavady, and the High Caste Girls' School in the Fort, and Rupees 162-12-0 were paid as Result grant to the lower class German Lutheran Mission Girls' School.

20. In addition to the four Union Schools which were in existence in 1872-73, another Vernacular School was newly opened on the bank of the Vennar near Palliagraharam on the application of the inhabitants thereof. These five Union Schools were placed under the direct and immediate supervision of Mr. Marsh, the Principal of the S. P. G. High School. The strength of the schools is 550, the average attendance being 392. The special report called for in the G.O., No. 712, dated 27th April 1874, in regard to the educational operations of this town will be submitted on the receipt of a report in detail from Mr. Marsh, who is in charge of these institutions.

On the application of the Mahomedan inhabitants of this town, a Mahomedan class was opened in the first Union School in the Fort Division for the benefit of Mahomedan boys in the month of November last. The salary of the teacher is Rupees 10 per mensem. No school fee is at present collected from the boys as they are found to be generally poor, and also to induce the Mahomedan boys to attend the school. They are supplied with books gratis. The present strength of the class is forty-four. The subjects noted in the margin are taught in the school. This class is under the superintendence of the Mahomedan Commissioner Syed Gulam Nabee Saheb.

Hytagut Latifa.
Hurphe Thahujju.
Arabian Alhum.
Persian Amadun.
Arithmetic, Addition and Subtraction in English and Hindustani figures.

21. P. S. Regunada Nainar, the late Manager of the Gyanodiavilassam Girls' School, referred to in paragraph 19, handed over the school in the month of October last to the Commissioners, at whose request Mrs. A. L. Gahan, Superintendent of the High Caste Girls' School in the Fort, has kindly undertaken the superintendence of the school. The strength of the school is twenty-nine.

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22. *Grant* III., *Sanitation and Medical Services, Dispensaries.*—The cost of establishment and contingent charges, &c., have fallen short of the Budget provision by Rupees 522-15-3. This decrease is due to the value of European medicines purchased not having been paid during the year, as well as to the non-admission of in-patients in the Dispensary, and to the economical management of the institution by the Commissioners.

23. As remarked in paragraph 44 of the previous year's report, the Municipal Dispensary was removed from the east gate of the Fort to Karutattangudy in August last, which necessitated the Manamboochavady people to travel more than a mile for medical aid at Karutattangudy. The Commissioners found it, therefore, desirable to open a Branch Dispensary at Manamboochavady on the Kolloopatai road near the residence of the Zillah Surgeon, without incurring additional expenditure by detaching an Assistant Dresser, a probationer, and a midwife to the Branch Dispensary at Manamboochavady to dispense medicines. The pay of the Assistant Dresser was raised from the 16th May 1873 from Rupees 7 to Rupees 15 per mensem, in consideration of his active and useful services. These institutions have been working well under the immediate supervision of the Commissioner Dr. Houston, Zillah Surgeon of Tanjore, whose note on the sanitary condition of the town as well as on the condition of the Dispensary is herewith submitted. The number of patients treated in the year under report is 1231 more than in the preceding year. The suggestion of Dr. Houston that the two dispensaries should be amalgamated into one securing the services of a second-class Hospital Assistant of not less than ten years' standing will receive due consideration from the Commissioners.

Number treated during six months ending 31st March 1873, 2042.
Number treated during twelve months ending 31st March 1874, 5315.

24. The two midwives have attended eighty-three cases of confinement during the year as noted in the margin.

Soondrum, thirty-eight cases.
Visalakshy, forty-five cases.

25. With reference to the difference of Rupees 120, under the head of Dispensary Establishment, pointed out by Government in reviewing the Budget in their Order, No. 433, dated 1st April 1873, it must be observed that the allotment for Dispensaries, as per Budget Estimate submitted by the Commissioners, is Rupees 1,572 inclusive of the pay of a midwife (Rupees 120). This sum was shown separately in Statement II. against the minor item (*e*), while it was correctly brought under the Dispensary Establishment in the detailed Statement II.-B. The original allotment for New Works has not, therefore, been reduced, due provision having been made by the Commissioners for midwife in Statement II.

26. *Vaccination.*—The expenditure under this head is less than the estimate by Rupees 44-1-8, which is partly due to the employment of two vaccinators on a monthly salary of Rupees 25 instead of at Rupees 28 as provided in the Budget, and partly to the decrease of expenditure on account of contingencies.

The sum of Rupees 5-14-4 under the head of Contingencies is the value of four lancets, purchased from the Medical Store, Madras, for the use of the vaccinators, who worked under the immediate superintendence of Dr. Houston.

The number of vaccinations performed during the year is compared in the subjoined statement with that of the previous year. Out of 1347 vaccinations forty-

five were operated by the compounder attached to the Dispensary at Karutattangudy :—

—	Number of persons vaccinated.	Successful.	Unsuccessful.	Doubtful.	Unknown.	Total.
1872-73	1,341	1,277	40	2	22	1,341
1873-74	1,347	1,275	49	...	23	1,347

On the receipt of G.O., No. 308, dated 18th March 1874, the Commissioners have adopted as a tentative measure for three months the system of granting rewards to the parents of children brought up for vaccination, and handed over Rupees 5 to Dr. Houston for the purpose.

27. *Registration of Births and Deaths.*—One Registrar and nine Sub-Registrars, who are Curnams and Munsifs of the villages comprised within the town, worked in this department as was done in the preceding year. The total number of births and deaths registered during the year is 1713 and 1596, respectively, against 1692 and 1545 in the previous year. The pay of the Registrar was raised from 20 to 30 Rupees from the month of June 1873, the increase having been met from the savings out of the sum allotted for the Sub-Registrars, and no contingent charge was incurred ; hence the saving of Rupees 47-2-1 under this item.

28. *Conservancy.*—The Budget provision for sanitation purposes was Rupees 14,520, while the actual charges were Rupees 13,370-7-11. The decrease (Rupees 1,149-8-1) is mainly due to the stoppage of the pay of sweepers and toties and of the hire of scavenging carts for the days on which they absented themselves.

29. The Conservancy Department consisted of one Chief Nuisance Inspector, two assistants, eight peons, sixty-seven sweepers or scavengers, and twenty-eight toties. Forty-one rubbish carts and nine night-soil carts were entertained for removing the rubbish and filth, &c. The rubbish carts attended with drivers were paid at the rate of Rupees 14 each, and the night-soil carts at Rupees 15 each per mensem.

30. The roads and streets were swept and the drains cleaned out properly twice a-day. The number of public latrines including the five* new ones constructed during the year for the use of males and females is twenty-nine. These were kept clean and sand strewed therein every day. The vacant open grounds and river banks were also attended to.

* One at Sarnaikaran Street in Karutattangudy Division.
Two (temporary) in the Vegetable Market in the Fort Division.
One near the Railway Station in Manamboochavady Division.
One near Police lines in Manamboochavady Division.

31. Nine tank watchmen were entertained as usual for preventing the pollution of the water of seven tanks situated in different parts of the town. A sweeper was employed for cleansing the flights of steps of the Shevagunga tank within the Fort.

32. Two watchmen were newly employed from the 15th June 1873 for preventing the people from committing nuisance on the ramparts, &c., of the Fort.

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33. *Grant* IV., *Miscellaneous Municipal Purposes, Lighting.*—The cost of lighting the town amounted to Rupees 2,251-1-10, the estimate being Rupees 2,500. This decrease is mainly due to the purchase of cocoanut oil at a time when the price of the article was low.

34. Seven lights were maintained more than in the previous year, two of which were put up at the vegetable market in the Fort, and the remaining five at different parts of the Manamboochavady Division, at the request of the inhabitants. The total number of lights has thus been increased to 144, which continue to give satisfaction to the townspeople.

35. *Markets.*—The pay of two Curnams and a watchman entertained from September last for the purpose of collecting rents at the vegetable market amounted to Rupees 103-13-2, which with the pay (Rupees 48) of the peon employed in collecting the ground-rents at the east gate near the Big Market came to Rupees 151-13-2. The value of ropes, &c., purchased for drawing water from the well at the vegetable market was Rupees 1-4-0. The total expenditure under this head was, therefore, Rupees 153-1-2, while the receipts were Rupees 596-14-6.

36. *Travellers Bungalow.*—Rupees 211-14-4 were spent on account of the Travellers Bungalow, the excess over the estimate being Rupees 11-14-4. This is mainly due to the repair of certain furniture attached to the bungalow.

37. *Planting Avenues.*—The expenditure for the maintenance of 6560 avenue trees was Rupees 727-13-6, being Rupees 370-2-6 less than the estimate. This decrease is chiefly due to the services of five out of thirteen coolies having been dispensed with from August last, as well as to the reduction of the pay of the remaining coolies and the maistry.

38. *Public Garden.*—Rupees 1,059-14-4 were expended in maintaining this garden within the little Fort, the estimate for the same being Rupees 1,320. This decrease is due to the economical arrangements made by the Commissioners in the management of the garden.

39. Rupees 1,800 were paid to Government being the ditch-rent due for Fasli 1283, and Rupees 230-5-2, being the rent of the vegetable market-site due up to the close of the year under report, at the rate of Rupees 140 per annum, were paid to the receiver of the estate of His Highness the late Rajah of Tanjore.

40. The value of the turret clock purchased for the Big Market was £135-5-0, as per bill from the maker, Mr. Edwin W. Streeter, in London. Rupees 1,352-8-0 were remitted to the maker through Messrs. Arbuthnot and Co. The freight, landing, and railway charges, amounting to Rupees 170-14-0, as well as the cost (Rupees 1-4-0) of oiling the clock were also paid ; the total expenditure during the year on account of the turret clock being Rupees 1,524-10-0.

41. Four water-sheds were opened and maintained in different parts of the Municipality, at a cost of Rupees 108-3-7, during four months from April 1873.

42. A small sum of Rupees 0-7-6 was spent for killing stray dogs within the year under report. The fact is that in former years all stray dogs were destroyed in the months of February and March ; but the Commissioners thought it advisable to undertake the destruction of stray dogs in the hottest months of April and

May; so a sum of Rupees 60 was spent in the months of April and May 1874 for the destruction of all stray dogs.

The total expenditure on account of miscellaneous municipal purposes under Grant IV., including the cost (Rupees 13) of registering the ditch and toll muchilkas, was, therefore, Rupees 8,080-7-5.

43. *Grant* V., *Supervision and Management Office.*—The expenditure under this head was less than the estimate by Rupees 618-1-0, which is mainly due to the employment of the Manager on a reduced salary of Rupees 70 per mensem, as well as to the non-entertainment of additional establishments for repainting the street boards and door numbers.

44. The Miscellaneous Charges, such as the Auditor's fee, stationery, &c., were less than the Budget provision by Rupees 20-11-0. The total expenditure under Grant V. was Rupees 4,111-4-0.

45. Rupees 24-8-0, being the process fees paid for instituting prosecutions under the Act and bye-laws before the receipt of the G.O., No. 110, dated 23rd January 1874, were brought under the item of "Advances recoverable."

46. The balance at the end of the year was Rupees 7,864-12-4. This was a nominal balance; for, of this sum Rupees 2,779-14-0 were due to the Contractors of the Big Market shops for the work done within the year. The real net balance was only Rupees 5,084-14-4.

47. With reference to G.O., No. 264, dated 9th March 1874, requiring informations regarding the steps taken and the money spent upon matters concerning the public health, the Commissioners observe that in addition to the sum of Rupees 15,258-4-11 spent on account of sanitation, &c., under Grant III., as described in the preceding paragraphs 22 to 32, Rupees 2,750-4-7 were expended during the year on the following works for promoting the public health of the inhabitants of the town, the total amount being Rupees 18,008-9-6.

48. Ten new drains to the extent of one mile and two furlongs were constructed for carrying off the rain and sewage water in different streets, and seven old ones repaired at a cost of Rupees 1,680-5-1.

49. One drainage tunnel was newly constructed in front of Narayanasamy Naiken Chavady on the Kolloopatai road. Two tunnels near the toll-gates, Nos. 2 and 6, and a parapet wall near the little Fort on the Nattoovanchavady road were repaired, all at a total cost of Rupees 147-9-8.

50. Five new privies were constructed for the use of males and females in various parts of the town in addition to a temporary one near the Civil Court for the Body Guard of His Excellency the Governor, the aggregate expense being Rupees 450-0-6.

51. A sum of Rupees 42-1-0 was spent in shutting up three different paths leading to the ramparts of the Fort for preventing the people from committing nuisance thereon.

52. An ash-tub was constructed on the Mariamman Kovil road, in Manamboochavady Division, at a cost of Rupees 36-5-0, the total number of ash-tubs in the whole town being 224.

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17th October 1874.

53. The cholera shed opposite to the Police lines was put in good order at an expense of Rupees 60-1-5.

54. The two fine large wells opposite to the Civil Court and Doctor's house in Manamboochavady Division were cleansed and provided with necessary apparatus for drawing water; the good-water conduits in the southern and western main streets were repaired; the three public wells at Jembooganallymal lane, Yelliamman Kovil street, and vegetable market were repaired and provided with parapets; and the orifice cut stone of Pookoolam Tank in the Karutattangudy Division was widened for facilitating the drainage of the tank; the total cost of all these works, including the expenses incurred in maintaining four water-sheds during the hot season, was Rupees 333-13-11.

55. The above works, though small, have all been conducive to the health of the inhabitants of the town.

56. There were nineteen deaths from cholera against seven in the previous year; but the Commissioners are happy to observe that the town was free from epidemic diseases.

57. The Fort system of drains still terminates in the moat as remarked by Dr. Houston in his Note. As reported in my letter of the 9th April 1873, No. 13, plans and estimates have been prepared for the construction of an open drain to carry off the Fort sewage water to the east of the town without letting it into the moat. The estimated cost of the work is Rupees 45,500. The plans and estimates have been referred to the District Engineer for his remarks and approval.

58. The statement of incidences of rates and taxes for 1873-74, prepared in accordance with the instructions contained in paragraph 14 of the G.O., No. 367, dated 6th March 1874, is herewith submitted, as required in G.O., No. 822, dated 12th June 1873.

59. It will be observed from this statement that the incidence of House and Land Tax is 3 Annas and 10 Pies, while that of the Profession-tax is a little more than 3 Annas and 6 Pies per head of population. The incidence of the Tax on Vehicles and Animals is about $7\frac{1}{2}$ Pies per head of population.

The tolls do not generally affect the town population; but as no fees are collected under Section 75 of the Act for the registration of carts and other vehicles without springs, the tolls affect no more than 250 individuals in the town.

The total incidence of all taxes and license fees is only 13 Annas and 6 Pies per head of population, against 13 Annas and 3 Pies in the previous year. This slight increase is due, not to the levy of new taxes, but to the greater punctuality with which the collections were made within the year.

60. *General Remarks.*—The year under report is remarkable for the construction of the Big Market shops, which are sixty-eight in number. The original plan of the Commissioners was to build terraced roofs for all the shops. Just at the time when this work was to be put in execution, a large reduction in the municipal income was anticipated on account of the abolition of the Profession-tax from the current year. Deeming it unadvisable to borrow money for the purpose, the Commissioners altered the plan of the building and revised the estimate in such a

way that the shops might be completed before the end of the year within the sum provided in the Budget of 1873-74. As resolved by the Commissioners, the roofs of the shops were built of country wood, bamboos, and tiles, with chunam borders, and Fort bricks and laterites were used for the walls.

The foundations, which were commenced and partly built at a cost of Rupees 2,020-2-10 in the previous year, were raised to the ground-level in the year under report at a further cost of Rupees 1,155-15-3. Five specimen shops with tiled roofs were then constructed on contract at a cost of Rupees 700. The remaining sixty-three shops were given on contract for Rupees 8,631. Forty-five shops were completed within the year, and the remaining eighteen shops were incomplete. Of the contract amount of Rupees 8,631, Rupees 5,847 were paid within the year, and the remainder (Rupees 2,784, *minus* Rupees 4-2-0, being the deduction made for using small bamboos for certain shops) has been paid this year on the completion certificate granted by the Assistant Engineer Lieutenant T. Greenaway.

The clock tower in the middle of this Big Market was begun, and a sum of Rupees 2,152-8-1 spent on its account. The first story (fourteen feet high and thirteen feet in diameter inside) of this building has been finished. Arrangements have been made for purchasing timber and bricks. The work will be resumed as soon as the necessary materials are ready.

In addition to the above works a compound wall and guard-rooms in front of the market was also commenced, and one-half of the work completed before the close of the year at a cost of Rupees 323-3-8. The remaining work has recently been completed. The total sum spent during the year on account of the different works of the Big Market was Rupees 10,178-11-0, as shown in the statement of expenditure.

61. The vegetable market compound, in which foundations were laid in the previous year for building shops, yielded an income of Rupees 472-4-5, at an average collection of 2 Rupees a-day, in the year under report, from the 1st September 1873.

A shed was erected in the compound for the convenience of the sellers and purchasers of vegetables, &c. Two latrines with keeths have been built within the compound. Two wells have been repaired, and three lamps put up for the convenience of the vegetable sellers. An estimate has been prepared for supplying the wells within the vegetable market with Shevagunga water on the application of the people in general.

62. Though no definite scheme has as yet been provided for, for undertaking the Water-supply Project, referred to in paragraph 48 of the last year's report, owing to the departure on furlough of Major Oakes to England, the Commissioners have resolved to undertake three works in connexion with the water project.

An estimate of Rupees 1,500 has been sanctioned with the approval of the District Engineer for constructing a masonry channel from the bed of the Vadavar, for supplying the Vadavar water to the Sarnaikaran Tank, which is situated in the middle of the western and thickly-populated portion of the Karutattangudy Division. The work is in progress.

The extensive tank of Karoovalanadasamy Kolam, situated in the eastern and thickly-populated portion of the Karutattangudy Division, has been receiving its supply for years through a sewage channel which runs through the backyards of houses, in consequence of which the supply is necessarily contaminated, notwithstanding the precautions taken by the Commissioners. The Commissioners have prepared an estimate for building a masonry conduit direct from the northern bank of the Vadavar for supplying the tank with good water at a cost of Rupees 3,000. The plans and estimates are, however, now under revision at the suggestion of the District Engineer. Only slight alterations have been recommended by Major Mead. As soon as the plan is revised, the work will be taken up in hand and completed within the current year.

Again, an estimate at a cost of Rupees 3,200 has been prepared for the construction of a good-water conduit in the north main street of the Fort, where want of water is much felt. The plan and estimate have been submitted to the District Engineer for his approval. This work would, likewise, be taken in hand and completed this year.

From E. G. RICKETTS, Esq., Auditor of the Municipal Accounts, Tanjore, to the Honorable D. ARBUTHNOTT, President of the Municipal Commission, Tanjore, dated Negapatam, 19th May 1874.

Copy forwarded to the Vice-President.

With reference to your letter, No. 56, of the 29th April 1874, I have the honor to submit my report on the audit of the accounts of the Tanjore Municipality for the year ending 31st March 1874.

2. The Municipality has the following sources of income :—

(1.) Rates on Houses and Lands.
(2.) Tax on Arts and Professions (abolished 1st April 1874).
(3.) Tax on Carriages and Animals.
(4.) Tolls.
(5.) Miscellaneous receipts.

3. The several books in which are recorded the full particulars of receipts were first examined and found correct, and the collections carried to the proper head of account shown in the Cash-book and remitted to the Treasury.

4. Each and every item of disbursement was then carefully checked and was supported by a voucher corresponding with the entries in the Cash-book.

5. The gross income for the year under audit (1873-74) was Rupees 59,098-10-7. Out of this, however, Rupees 8,352-5-11 was the balance from last year, and Rupees 2,586-2-0 arrears collected, so that the actual collections appertaining to the year in question were Rs. 48,160-2-8.

6. The expenditure for the same period was Rupees 51,233-14-3, thus leaving a balance of Rupees 7,864-12-4, * which was verified by a certificated letter from the Deputy Collector in charge of the Treasury, and found correct.

	Rs.	A.	P.
*	59,098	10	7
	51,233	14	3
	7,864	12	4

7. The different registers prescribed by the Act were kept and contain the necessary particulars.

8. The usual certificates of correctness to the several statements prepared in the form laid down in G.O., No. 1646, of the 28th October 1871, for transmission to Government have been certified by me and left with the Vice-President, a brief abstract of which is herewith appended.

9. I beg to tender my thanks to the Vice-President, from whom I received every assistance, and feel great pleasure in certifying to the very neat and systematic method in which the accounts and vouchers of the Commission have been kept.

Note on the Sanitary State of the Station and on the Working of the Municipal Dispensaries.

Drainage.—The Fort system of drains still terminates in the moat. The Commissioners and the District Engineer are trying to remedy this evil by devising a scheme for disposing of the Fort sewage elsewhere.

In the suburbs there are very few masonry drains, but in most of the wider thoroughfares there are deep roadside ditches. These would act better were it not that they are crossed every here and there by very primitive bridges, which the owners of houses seem to construct of any pattern, and without regard to anything but their own convenience. As they are often very long and narrow, they frequently become obstructed by accumulations of rubbish which are not easily removed. In the smaller streets of the suburbs there are no drains as a rule, but there are numerous nullahs and a considerable slope to the north and east, which prevent much water from accumulating on the surface.

2. *Conservancy.*—The number of public latrines is twenty-nine; of these fifteen are in the Fort, ten are in Manamboochavady, and four are in Karutattangudy. There are besides very numerous private latrines, especially in the Fort. Probably the chief public latrine in Tanjore is the open roadway between the Fort walls. No number of peons could prevent the public from resorting to so convenient and accessible a situation, but I suppose the expensive remedy suggested by the Deputy Surgeon-General (who walked with me along this ghastly roadway for about half a mile in March) of throwing both walls into the moat (with borrowed money if necessary) will not be approved by the Commissioners.

3. *Water Supply.*—The supply from the Shevagunga Tank in the smaller Fort is ample at all seasons; even now this tank is twelve or fourteen feet deep.

There are many wells in the Fort that afford good drinking water, but they are comparatively little used, the Shevagunga tank water being abundant and accessible, and preferred by natives to any water obtainable near Tanjore except that of the Vennar river.

Karutattangudy is supplied with water partly by the Vennar, which is never dry, but which in the hot weather is narrowed down to a shallow running stream ten or twelve yards wide, and partly by three or four tanks, two of which, the Pookoolam and Polliar Covil, are watched by Municipal peons and protected as far as possible from pollution.

The Pookoolam Tank is still several feet deep, but the Pooliar Covil Tank is almost dry. Preparations are being made to connect the latter tank directly with the Vadavar, but I am sorry to learn that it cannot be cleaned out and deepened this hot season. I found several persons drawing drinking water from another tank in this suburb called Sathaseva Royer Kollum. It is private, not municipal property, and though it contains a fair amount of water it cannot be considered a very wholesome source of supply as the people complained that pigs were allowed to wallow on its miry sides. There are wells in Karutattangudy, but I understand that these are not much used, and that the water supply of the suburb is almost wholly obtained from the Vennar and the tanks.

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17th October 1874.

In Manamboochavady the water supply is from wells only. These are chiefly private property, but no difficulty arises from this, and so far as I can learn good water is abundant and accessible. I have particularly inquired into this, as the local correspondent of a Madras paper has permitted himself to be inaccurate in commenting on this and other matters affecting the public health. The new well near the Court-house should be cleared out, and a proper apparatus for drawing water should be provided. I think a few almond trees might be planted near this well with advantage, and it has been suggested to me that, as these trees will take sometime to grow up, a small pandal should be erected if the well is to be useful to persons having business at the Court during the heat of the day.

4. *Cholera.*—Nineteen deaths from cholera were registered during the year; this is not a large mortality, but it is greater than that of the previous year in which seven deaths were registered.

5. *Small-pox.*—Fifty-eight fatal cases of small-pox were registered, being a great improvement on the previous year when the deaths were 148. In 1871-72, however, the deaths were only fifty-two.

6. *Fevers.*—The Commissioners register 277 deaths from fever without distinction of kind. Last year the numbers were 275, and in 1871-72 they were 295. So far as fevers are concerned the health of the town may be considered stationary.

7. *Vaccination.*—The Municipal Vaccinators claim to have vaccinated 1347 individuals and to have been successful in 1275 operations. As the Commissioners only register 1713 births, these figures if accurate are satisfactory. As the Deputy Surgeon-General was dissatisfied with the results of vaccination in January 1873, I have been as strict as possible with the vaccinators, and have never professed satisfaction when they showed me less than ten successful cases weekly. This is rather hard on the vaccinators, as no doubt they have great difficulty in getting mothers to bring their children to the hospital for no possible advantage, and the number of children brought weekly usually falls short of ten, but it is the only way to make sure that they are actively at work, and that they are using good lymph and a sufficient quantity of it.

Municipal Dispensaries.

The Municipal Dispensary, started near the east gate in October 1872, was removed last July to Karutattangudy, and very soon afterwards, at the suggestion I believe of the Vice-President, a branch of this dispensary was set up in Manambuchavady, the Dresser Paul Davarajooloo Pillai taking charge of the former, and the Assistant Dresser Permaul Pillai of the latter.

2. Since this arrangement was carried the number of cases treated at each of these Dispensaries has been about equal. The following table shows the work done for the whole year:—

TANJORE MUNICIPAL DISPENSARY, 1873-74.

Annual Abstract Return of Sick treated from 1st April 1873 to 31st March 1874.

Diseases.	Remained.	Admitted. 1873. April.	May.	June.	July.	August.	September.	October.	November.	December.	1874. January.	February.	March.	Total.	Total treated.	Average daily sick of out-patients.
Cholera	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	32½
Diarrhœa	2	11	11	8	10	16	13	11	8	8	5	3	3	107	109	
Dysentery	...	16	15	9	6	8	11	8	9	4	...	3	4	93	93	
Fevers...	3	31	14	26	14	21	54	48	92	124	63	44	41	572	575	
Rheumatic affections... ...	1	23	17	14	17	38	43	29	15	19	10	17	24	266	267	
Venereal do.	2	16	16	8	4	10	24	13	11	13	10	7	8	140	142	
Abscess and Ulcers	9	47	43	88	79	124	126	90	59	50	31	93	86	916	922	
Wounds and Injuries... ...	...	27	18	11	22	30	32	17	7	8	4	10	13	199	199	
All other Diseases	10	205	166	106	174	261	600	320	333	255	93	195	290	2,998	3,008	
Total ...	24	376	300	270	326	508	903	536	534	481	216	3·2	469	5,291	5,315	

3. Neither of the Dressers are qualified men, but the Dispensaries are little better than native huts, and such affections as fever, venereal disease, intestinal worms, diarrhœa, rheumatism, ulcers, sore eyes, &c., are well understood, and can generally be treated successfully by any observant person who has received a medical training. It is besides quite understood that the Municipal Dressers are to pass on difficult cases to the Raj Hospital in the Fort.

4. Paul Davarajooloo Pillai studied at the Madras Medical College for four years, and though he failed for the grade of Native Surgeon, it is probable that his attainments were superior to those of a Hospital Assistant at the time of leaving College. He has not, however, had the subsequent training which makes Hospital Assistants what they are, and for this reason or some other his management is bad, and he does not command public confidence and respect as many Hospital Assistants command it.

5. Permaul Pillai is a sharp and active young man who was rejected at the Medical College for the grade of third-class Hospital Assistant. He and Paul Davarajooloo Pillai get on very badly together, and I think it will be necessary to have some changes before long. Both the Dressers, and especially Permaul Pillai, who lives in my immediate neighbourhood, I have found very ready to attend sick persons at their houses who were unable or unwilling to come to the Dispensary. Were it not that the inhabitants of both suburbs would certainly clamour against any arrangement that removed gratuitous physic from their doors, I would be inclined to suggest that the Commissioners should be satisfied with one Municipal Dispensary, that they should put it into a suitable building and apply for a Government second-class Hospital Assistant, of not less than ten years' standing, to be placed in charge. Permaul Pillai might in this event be retained (conditionally on subordinate behaviour) to assist the second-class Hospital Assistant, and on Paul Davarajooloo Pillai, who would thus be thrown out of employment, the Commissioners might confer some municipal appointment.

(Signed) J. M. HOUSTON, Surgeon-Major,
Zillah Surgeon of Tanjore.

May 6th, 1874.

No. 131. ORDER THEREON, 17th October 1874, No. 1761.

The receipts and expenditure of the Tanjore Municipality for the year 1873-74 are compared with the estimates in the subjoined abstract:—

RECEIPTS.	1873-74. Estimates.	1873-74. Actuals.
	RS.	RS.
Balance brought forward ...	5,000	8,352
Assignment by Government,...	300	91
House-tax	12,500	12,671
Tax on Arts...	14,000	11,547
Tax on Vehicles	2,000	2,112
Tolls	18,000	17,301
Fees	600	659
Fines	250	883
School Fees	500	735
Endowments, &c....	...	353
Miscellaneous	3,150	4,146
Advances recovered	...	249
Total ...	56,300	59,099

CHARGES.	1873-74. Estimates.	1873-74. Actuals.
	RS.	RS.
Grant I.		
New Works—		
Communications ...	15,380	544
Sanitary and Miscellaneous		12,567
Repairs—		
Communications ...	7,750	4,396
Sanitary and Miscellaneous		654
Other items...	1,160	1,579
Grant II.—		
Municipal Schools	2,550	2,297
Salary Grants	300	585
Results Grants	200	163
Contribution to Local Funds for Inspection ...	150	945
Other items	...	31
Grant III.—		
Hospitals	1,692	1,049
Vaccination	350	306
Registration of Births and Deaths...	580	533
Conservancy	14,520	13,370
Grant IV.—		
Lighting	2,500	2,251
Other Miscellaneous purposes	4,418	5,829
Grant V.—		
Office	4,750	3,582
Miscellaneous		529
Advances recoverable... ...	...	25
Balance	...	7,864
Total ...	56,300	59,099

2. The receipts, exclusive of the opening balance, amounted to Rupees 50,747 against an estimate of Rupees 51,300. The Demand, Collection and Balance Statement shows a large uncollected balance only in the case of the "Tax on Arts, &c.," with reference to which it is explained that difficulty was experienced in the collection owing to a misapprehension having got abroad regarding the date from which it was to be suspended. The increase of Rupees 996 over the estimate in the receipts from miscellaneous sources is satisfactory, but the Government observe that a still larger amount was realized in 1872-73.

3. The expenditure amounted to Rupees 51,235, against an estimate of Rupees 56,300, a closing balance being left of Rupees 7,864 or Rupees 488 less than that with which the year opened. The short expenditure of Rupees 2,269 under New Works was owing to the abandonment of the project of widening the Vadavar Bridge for reasons explained in the previous year's report, and the state of the roads during the year was not such as to call for the full utilization of the allotment for repairs.

4. The outlay on Education amounted to Rupees 4,020, or nearly eight per cent. of the receipts of the year. The expenditure on account of Municipal Schools was Rupees 2,297, of which Rupees 735 were recouped by fees, the net expenditure being Rupees 1,562 or Rupees 2-13-6 per head calculated on the strength of the schools, and Rupees 3-15-9 per head of the average attendance. The Government note that a Mahomedan class of forty-four boys has been added to one of the Municipal Schools, and that for the present no fees are collected on account of this class. The attention of the Director of Public Instruction is called to the statement that the Municipal Schools were not once visited by either the Inspector or Deputy Inspector of Schools of the Division during the years 1872-73 and 1873-74, although the Municipality were charged in the latter year no less than Rupees 945 for inspection, a great part of which was on account of the pay of the Deputy Inspector. As pointed out by the President, the mode of calculating this charge, originally determined on, cannot now be changed with retrospective effect, and moreover it is not likely to act so inequitably in future. The matter may receive consideration, however, in submitting the Local Fund and Municipal Budgets for the ensuing year.

5. The attendance at the Municipal Dispensaries during the year appears to have been very considerable (5315). It is observed that these institutions are as it were subsidiary to the Raj Hospital at the Fort, but the Government are of opinion that this fact should not render the Commissioners less careful in the selection of medical subordinates, and they are, therefore, glad to learn that due consideration is to be given to the Civil Surgeon's proposal to secure the services of a second-class Hospital Assistant, the qualifications of the men at present employed being evidently of a somewhat doubtful nature.

6. Vaccination, the registration of Births and deaths, conservancy, lighting, and other miscellaneous objects of the Act, appear to have been well-attended to, and the Government observe that the expenditure on matters directly affecting the public health is estimated by the Commissioners at Rupees 18,009.

7. The Government are glad to learn that the plans and estimates for improving the Fort drainage have been completed and submitted to the District Engineer for approval, and that estimates, amounting to Rupees 7,700, have been completed for minor improvements to the water supply. The Government will be prepared

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

to consider favorably any application which may be made on account of either of these projects for a loan under the provisions of Act XXIV. of 1871 and the rules published in the *Fort St. George Gazette* of the 15th October 1873, in the event of its being found that the ordinary municipal funds are not sufficient for the purpose.

(True Extract.)

D. F. CARMICHAEL,
Acting Chief Secretary.

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

Exd. J. Wright.

7-3-75
8/1-073

Govt. of Madras.

FINANCIAL.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Tanjore,
&c., &c.,

Dated October 17th.
Recd. " " *Read.*

G.O., 17th October 1874, No. 1761.

OCTOBER.
Nos. 130-131.

Tanjore Municipality.—Orders passed on the triennial report of the working of this Municipality for the year 1873-74.

1874 Sept.

Enclosure No 4 in a letter
No 168
To The Chief secretary to Govt.
Dated 8th } Septemb, 1874
recd.

Auditors report of the Tanjore Municipality

Fmk. 1912/74

the year under report, were audited under

From .170

The Auditor

of the Municipal accounts

Tanjore

To The President

Municipal Commission

Tanjore

Dated 19th

Recd 22nd May 1874

Reporting on

the audit of the

accounts of the Tanjore

Municipality for

the year 1873-74.

281

Tanjore President's office

No. 168 Vellam 8th September 1874.

From

130 The Honorable D. Arbuthnott

President, Municipal Commissioners

Tanjore District

To

The Honorable D. F. Carmichael

Acting Chief Secretary to Government

Fort Saint George, Ootacamund

Sir,

I have the honor to forward herewith the report of the Commissioners of the Tanjore Municipality on the working of that Municipality during the past official year 1873-74 together with the statements shewing the receipts and disbursements in the prescribed forms and the statement shewing the incidence of taxation during the same year.

2. The accounts of the Municipality for the year under report, were audited under my

my orders by E. G. Ricketts Esquire, Deputy Collector in charge of the Salt Department and certified by him to be correct. His report on the state of the accounts is also herewith forwarded.

3. Doctor Scanlon, Civil Surgeon and Municipal Commissioner of Tanjore has been kind enough to furnish as usual his notes on the sanitary state of the station and the working of the Municipal Dispensaries during 1873-74 and they are herein enclosed for the information of Government.

4. The several items of receipt and expenditure of the Municipality have been so fully explained in the report of the Commissioners that it is unnecessary on my part to offer any remarks.

5. With reference to the remarks of the Commissioners

Commissioners on the excessive charge of Rs 945 to be paid to Local Fund Board, Tanjore Circle on account of Educational inspection during 1872-73, I beg to state that the charge was fixed in accordance with the principle suggested by the Inspector of Schools, 4th Division, of apportioning the total charges for the Local Fund Circle among the Local Fund Board and the Municipalities in proportion to the respective expenditure of each, and it appeared excessive simply because during the year in question the expenditure of the Local Fund Board was small. Looking to all the circumstances the Government will observe that this principle is the only safe guide in such cases. The Commissioners themselves raised no objection to it at first, but they do not now,

I

I think, simply because they had to pay rather heavily. From the current year however, this charge will be considerably lightened, because the expenditure of the Local Fund Board is likely to be very large and moreover the total charges for Educational Inspection have themselves been very much reduced by Government order dated 28th March 1873 No 426; under which the whole of the salary of the Deputy Inspector is to be debited to Provincial Funds.

I have the honor to be

Sir

your most obt. Servant

D Kinnaird

President

Fwt. 1912/74.

Trunk - 28 Inward 13 Cl 11 200 -
" - 1 Abril " " - 7-8.
" - 2 Feby " " - 63-65.
" - 5 " " " - 124-125.
" - 10 Oct 13 " - 24-25.
" - 6 Inward 14 - 46.
" - 19 Feby " " - 157-162
" - 2 Feb " " - 76-157.
Prof. 63 Jany " - 113-114.
Pard - 9 Decembr " - 34-35.
" - 18 " " - 86-87.

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Prof. 63 Jany " - 113-114.
Pard - 9 Decembr " - 34-35.
" - 18 " " - 86-87.

(1st) The Chief Secretary Department
Form
The Resident
Municipal Com[illegible]
Tanjore

Dated 8th September 1874
Rec'd 15th " No. 146

To
The Chief Secretary to Govt
Jud. P. Land Revenue

Enclosed is the
Statement
Sabstract
for 1873-74 of the Municipal Fund of the Municipality of Tanjore.

Municipality of Tanjore.

Abstract of Deposits Account for the year 1873-74.

Receipts	Amount Rs. a. p.	Expenditure	Account Rs. a. p.
Balance brought forward [Treasury 1,959-2-8 / Officiating 2-8-0]	1,961 10 8	Credited to M.l Funds	218 0 0
Deposits by appellants	121 3 0	Returned to appellants	31 3 0
Do. by Renters	1,684 4 0	Do. to Renters	1,416 10 8
Do. by Contractors	1,775 0 0	Do. to Contractors	0 0 0
Do. as security by Municipal Servants	75 0 0	Do. to Mel Servants	0 0 0
Deposited for the Execution of Work for which private parties are liable	0 0 0	Work done	0 0 0
Deposits under Sections 55.76.79.122.148. 149 or Bye-Laws	0 0 0	Returned to parties	0 0 0
		Paid to Claimants	0 0 0
		Balance [Treasury 2,451-4-0 / Officiating 1,500-0-0]	3,951 4 0
Total	5,617 1 8	Total	5,617 1 8

E. G. Ricketts
Auditor

A Arumugam
Vice President.

Tanjore 16/12/74.

Statement IV Demand Collection and Balance Statement for the year 1873-74.

Current.

	1 Demand opened. Rs. a p	2 Collected. Rs. a p	3 Remitted or appeal or otherwise. Rs. a p	4 Written off as irrecoverable. Rs. a p	Total (Columns 2-3-4) Rs. a p	Balance Rs. a p.
Rate on Houses	11,835 1 "	11,130 7 5	63 10 7	307 " "	11501 2 "	333 15 "
Do on Lands	1056 8 "	940 8 "	" " "	— — —	940 8 "	116 " "
Tax on Arts &c	13058 " "	9354 " "	59 8 "	765 " "	10,783 8 "	2,274 8 "
Tolls	17,000 " "	17,000 " "	" " "	— — —	17,000 " "	— " "
Total	[illegible]	[illegible]	123 2 7	1072 " "	40,225 2 "	2,724 7 "

E. G. Dickens
auditor

[illegible]
Vice President.

Statement IV Demand, Collection & Balance Statement for the year 1873-74.

Arrears.

	1 Balance of old Demand.	2 Arrears of previous Year.	3 Total Demand	4 Collected.	5 Remitted.	6 Written off.	Totals, (Columns 4-5-6)	Balance.
	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p
House tax	" " "	860 4 "	860 4 "	490 4 "	" " "	370 " "	860 4 "	" " "
Land tax	" " "	109 7 "	109 7 "	109 7 "	" " "	" " "	109 7 "	" " "
Tax on Arts &c	12 8 "	2932 8 "	2945 " "	1586 8 "	" " "	1341 " "	2929 8 "	15 8 "
Ditto	" " "	391 4 "	391 4 "	301 4 "	" " "	" " "	301 4 "	90 " "
Total	12 8 "	4,293 7 "	4,305 15 "	2489 7 "	" " "	1711 " "	4200 7 "	105 8 "

C. G. Nicholls
Auditor

Arms Jp
Vice President.

1874 Depart.

Enclosure 2 in a letter

Dated 8th
read } september 1874

Fwd 17/61

Annual statement of rec[eipts]
and charges in the Tanjore
Municipality

17th October 1874 No 1301-131

Fwd 19/12/74

Financial Department.

2537

PROCEEDINGS of the MADRAS GOVERNMENT.

Case would be called for
Reports of Municipalities for
1873-4 are received
circulated with the Records
for 6th Oct. 16/10

Read the following letter from the President of the Municipal Commission, Tanjore, dy. 8th Sept. 1874. No 168.

Order thereon dy dated 17 Oct 1874 No 1761.

The receipts and expenditure of the Tanjore Municipality for the year 1873-74, are compared with the estimates in the subjoined abstract.

	1873-74 Estimates	Actuals
Receipts		
Balance brought forward	5,000	8,352
Assignment by Govt	300	91
House tax	12,500	12,671
Tax on Arts	14,000	11,547
Tax on Vehicles	2,000	2,112
Tolls.	18,000	17,301
Fees.	600	659
Fines	250	883
School Fees	500	735
Endowments yea	"	353
Miscellaneous	3,150	4,146
Advances recovered.	"	249
	56,300	59,099

Charges

1873-74

Charges	Estimates	Actuals
Grant I.		
New Works		
Communications	15,380	544
Sanys. & Miscellaneous		12,567
Repairs		
Communications	7,750	4,396
Sanys. & Miscellaneous		654
Other items	1,160	1,579
Grant II		
Municipal Schools.	2,550	2,297
Salary grants	300	585
Results grants	200	163
Contribution to Local Funds for inspection	180	945
Other items	"	31.
Grant III		
Hospitals	1,692	1,049
Vaccination	350	306
Regn. of births & deaths	580	533
Conservancy.	14,520	13,370
Grant IV		
Lighting	2,500	2,251
Other miscellaneous purposes.	4,418	5,829
Grant V.		
Office	4,750	3,582
Miscellaneous		529
Advances recoverable	"	25
Balance	"	7,864.
Rs.	56,300	59,099

The

Rec'd 1912/74

2439

The receipts, exclusive of the opening balance, amounted to Rs 50,747 against an estimate of Rs 51,300. The demand collection and balance statement shows a large uncollected balance only in the case of the "Tax on Arts" pie, with reference to which it is explained that difficulty was experienced in the collection owing to a misapprehension having got abroad regarding the date from which it was to be suspended. The increase of Rs 995 over the estimate in the receipts from miscellaneous sources is satisfactory, but the Govt. observe that a still larger amount was realized in 1872-73.

The

The expenditure — amounted to Rs 51,235, against an estimate of Rs 56,300 — a closing balance being left of Rs 7,864 or Rs 488 less than that with which the year opened. The short expenditure of Rs 2269 under New Works was owing to the abandonment of the project of widening the Vadavar Bridge for reasons explained in the previous year's report, and the state of the roads during the year was not such as to call for the full utilization of the allotment for repairs.

The outlay on education amounted to Rs 4020, or nearly eight per

per cent of the receipts of the year. The expenditure on account of Municipal Schools was Rs 2,297, of which Rs 735 were recouped by fees — the net expenditure being Rs 1562 or R 2-13-6 per head calculated on the strength of the schools, and R 3-15-9 per head of the average attendance. The Govt. note that a Mahomedan class of 44 boys has been added to one of the Municipal Schools, and that for the present no fees are collected on account of this class. The attention of the Director of Public Instruction is called to the statement that the Municipal Schools were not

not once visited by either the Inspector or Deputy Inspector of Schools of the division during the years 1872-73 and 1873-74, although the Municipality were charged in the latter year no less than Rs 940 for inspection — a great part of which was on account of the pay of the Deputy Inspector. As pointed out by the President, the mode of calculating this charge originally determined on, cannot now be changed with retrospective effect, and moreover it is not likely to act so inequitably in future. The matter may receive consideration, however, in submitting the Local Fund and Municipal budgets for the ensuing year.

The attendance at the Municipal Dispensaries during the year, appears to have been very considerable,

The Cmr. expects the past year 1873/4 & also the current year 1874/5 to show with a balance of Rs 4000- the actual balance to be found to be Rs 7864- The increase is due — as explained by the Vice President in para 17 of his re- port to which nothing can be stated has been carried out.

In the current year the majority of the pst. have abolished the Rs. fees in all but which in the last year

† Drainage schemes should be paid for in any case are not incompatible receiving annual balances.

yielded the Municipality Rs 11.500- the reductions entailed by this measure are detailed in G.O. 19 May 1874- As in pending changes the Cmr. into the Drainage Scheme † estimated to cost Rs 45.000 and 3 months con- tracted in the water supply, the Establishments of which exceeds Rs 7700- & the receipts of these months no more abundant Evidence

[illegible] 16/10

only bears: — Rs 5000 per annum considerable (5,315). It is observed that these institutions are as it were subsidiary to the Raj Hospital at the Fort, but the fact are of opinion that this fact should not render the Commissioners less careful in the selection of medical subordinates, and they are therefore glad to learn that due consideration is to be given to the Civil Surgeon's proposal to reserve the services of a 2nd Class Hospital Assistant — the qualifications of the men at present employed being evidently of a somewhat doubtful nature.

Vaccination, the registration of births and deaths, Conservancy, Lighting, and other miscellaneous objects of the Act, appear to have been well attended to, and

the

the Govt. observe that the expenditure on matters directly affecting the public health is estimated by the Commissioners at Rs 18,009.

The Govt. are glad to learn that the plans and estimates for improving the Fort drainage have been completed and submitted to the District Engineer for approval, and that estimates amounting to Rs 10,700 have been completed for minor improvements to the water supply. The Govt. will be prepared to consider favorably any application which may be made on account of either of these projects for a loan under the provisions of Act XXIV of 1871

and

not merely in medical respects but in the principal part that in 1873/4, 6191 persons died of cholera, 50 from small pox & 277 from fever. It is true that an Act has been passed for a loan for these works, but no loan received may diminish intimation from the Municipality in recent despatch regarding the Engineering loan that they will not allow loans to be come the

To

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

and the rules published in the Fort Saint George Gazette of the 15th. Octr. 1873, in the event of it being found that the ordinary Municipal funds are not sufficient for the purpose.

Means of reducing necessary & legitimate taxation.

Considering the relief already granted by the abolition of the Professional Tax & the moderate incidence of Municipal taxation in Tanjore (viz. a 13.6k. annually per head) - & the urgent necessities for most important Sanitary improvements, I cannot be a party to threatening the Govt. with further reduction of their ways & means, if they do not materially reduce the balances which accumulated last year under the circumstances explained in which, however, is not very much

more

more than a safe working balance.
Such a thing ought
not to exist in Law
in this City & pending time
and would certainly
discourage the Cus
tom who are discharging
their trust honestly
& duly.

L. & L.

16/10

I pass the Books as
it stands
16-10-74

Dated
Recd.
To
Nos.
187

This should be paid
this account

This might be urged
against the proposal
to reduce Executor
if I was found that
the annual income
exceeded the
Expenditure by
100 per cent
against the Estate

Dft. of 187 Estate

This should be urged
against the proposal
to reduce Executor
if I was found that
the annual income
exceeded the
Expenditure by
100 per cent
against the Estate
I protest
against the
increased fees
dead letter of our Order
directed against
such balance
Submitted L & L.
16/10

The Coroner for orders as
to whether the Draft ...
may go out.

This Draft should now go forward.
16/10

C 2/10 R 14/10