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Proceedings of the Madras Government, Financial Department,
8th January 1874.

No. 35. Read the following letter from the Hon. D. ARBUTHNOTT, President of the Municipal Commission, Mannargudi, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Vallam, 23rd October 1873, No. 206:—

I have the honour to submit the annual report of the Municipal Commissioners of Mannargudi on the working of the Towns Improvement Act in that town during the past official year 1872-73. The statements of receipts and expenditure in the prescribed forms, together with the statement showing the incidence of taxes called for in G. O., dated 12th June 1873, No. 822, are herewith forwarded.

A copy of the letter* from the Vice-President, affording further information on certain points, is also herewith enclosed.

* Dated 19th July 1873, No. 23.

2. I beg to enclose a report from the Medical Officer in charge of the Mannargudi Dispensary on the working of that institution during the past year.

3. Mr. Callaghan, Chief Clerk of the Great Southern of India Railway, audited, under my orders, the accounts of the Municipality for the year under report, and has certified them to be correct and neatly kept. His report on the state of accounts is also herewith submitted.

4. From Statement I. it will be seen that the gross receipts of the Municipality during the last year amounted to Rupees 28,016-12-3, including the balance of Rupees 7,697-4-7 at the beginning of the year, while the receipts for the eleven months of the year preceding amounted to Rupees 21,458, in which was also included the previous year's balance of Rupees 7,306. The net collections of the past year show, therefore, a decided increase, judging from the average for eleven months. There will be observed a difference of Rupees 51-4-2 between the gross receipts given here and those given in the Vice-President's report, which is owing to that sum having been deducted in this office from the amount of balances brought forward in Statement I. 1-b. (as furnished by the Vice-President) for reasons hereinafter explained.

5. The income from tax on houses was Rupees 220 less than the Budget Estimate, and five per cent. below the preceding year's income due to the smaller number of houses taxed during the year; while that from tax on arts amounted to Rupees 3,914, being 186 Rupees less than the estimate, and 2½ per cent. below the same during the preceding year; the demand, however, under both of these heads of taxation was considerably in excess of the estimate.

6. The tax on vehicles yielded Rupees 587-8-0, being Rupees 7-8-0 more than the estimate.

7. The receipts from tolls, which form the chief source of income to this Municipality, amounted to Rupees 7,452, being Rupees 952 more than the Budget Estimate, and nine per cent. over the preceding year's income, due to a much keener competition among the bidders at the auction sale of the farms.

8. The large increase under the head of "Fees and Fines" is fully explained in the report of the Commissioners.

9. There was an income of Rupees 1,374-3-1 from the funded capital, &c., of the dispensary at Mannargudi, and the Local Fund Board, Tanjore Circle, paid

Rupees 3,620, being the contribution agreed upon by them to be paid for the last two years on account of the dispensary.

10. The other items of receipts call for no remark.

11. Statement I.-A, originally forwarded by the Vice-President, and which was of the same form as the one furnished by the Auditor, was not correct, inasmuch as the municipal contribution was not shown in Column 12 as a negative balance, and a wrong sum of Rupees 51-4-2 was entered therein without any explanation, and all the statements were, therefore, sent back for revision. Even when the revised statement was furnished it was found necessary to amend it in this office as follows:—Of the sum of Rupees 1,287-4-1 entered as balance in Column 3, Statement I.-A, Rupees 51-4-2, which is the amount represented in the original statement as balance under the head of "Endowment Fund" at the close of the year, having been long invested† with Messrs. Arbuthnot and Co., have assumed the nature of a funded capital. The same sum has, therefore, been deducted from the said balance and added to the amount in Column 2, and the necessary alterations have been made in Statements I. and II. under the head of "Balance," as well as in the total given in Column 7 of Statement I.-A. The negative balance of Rupees 1,644 4-1, which represents the municipal contribution, has been entered in Column 12 of the same statement. It is only when these alterations are made that the balance shown in Statement II. agrees with the treasury balance.

† *Vide* paragraph 4 of the Vice-President's letter, dated 19th July 1873, No. 23, above referred to.

12. The gross expenditure of the Municipality during the year under report amounted to Rupees 26,535-12-0 against Rupees 14,997 during the eleven months of the preceding year, being Rupees 3,805-12-0 more than the Budget Estimate due chiefly to the following causes:—

(1.) The expenditure on account of the Water-supply Project, which was the only work of importance executed during the year, having exceeded the Budget provision by Rupees 1,610.

(2.) The salaries of the Medical Subordinates, &c., for the eleven months of the year 1871-72, which were advanced from the treasury in the first instance, having been adjusted in the treasury accounts during the past year.

13. Under the head of "New Works," Rupees 9,850-5-10 were expended; of which Rupees 9,669-4-10 were for the masonry and earth-works of the water-supply channel, Rupees 85 on account of compensation for certain huts taken up by the Commissioners for the channel, and Rupees 35-9-9 for the construction of a cook-room in the dispensary, and Rupees 60-7-3 were laid out in petty works. Although these latter charges were not provided for in the Budget, they were found to be absolutely necessary. The water-supply project has been now completed, and will, it is hoped, give satisfaction to the people. A separate report on this subject will shortly be submitted. Under the head of "Repairs," Rupees 1,415 were defrayed, although only Rupees 1,100 were allotted for it. This excess is due to the execution of repairs to the toll-gates and the pandal around the Municipal Office at a cost of Rupees 116-8-0, as also of miscellaneous repairs, costing

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Rupees 187-2-2, which were not anticipated. The decrease of Rupees 134 in the charges of Road establishment is explained in Statement II.-B. The total expenditure under Grant I. amounted to Rupees 12,372, and bears a ratio of 44·1 per cent. of the gross receipts and 46·6 per cent. of the gross expenditure.

14. *Grant II.*—Rupees 1,351 were spent under this grant against Rupees 900 provided in the Budget. Although almost all the allotment for education was expended for salary grants, still the Commissioners paid Rupees 78 as results' grants to the Central Vernacular School in the town, and Rupees 398 as contribution to the Local Fund Board, Tanjore Circle, on account of Educational Inspectorate for 1871-72. The rules regarding these last not having come into operation at the time of preparation of the Budget, these were not provided for at first, but were, however, met from the surplus in certain items of charges without curtailing the allotment for the water-supply project as remarked by Government in G. O., dated 28th May 1872, No. 683.

15. *Grant III.*—The charges on account of the dispensary came to Rupees 7,838-13-4, including the sum of Rupees 3,486-3-9 paid in adjustment, under the rules, of the salaries of the Medical Subordinates during the year 1871-72, which were first paid from the Provincial Funds, as well as the sum of Rupees 95-12-0, being the portion of the contribution of Rupees 200 to the Local Fund Board, Negapatam Circle, on account of the Branch Dispensary at Tritrápundi. Under the head of "Conservancy," only Rupees 1,690-6-4 were defrayed against Rupees 2,195 for the eleven months of the preceding year, and notwithstanding that there were allotted Rupees 2,320 for that purpose. The saving is due partly to the estimated number of scavengering carts having been reduced, and partly to a great portion of the amount provided for the clearing of tanks having been unexpended, as the work was prevented by heavy rains. The total expenditure under Grant III. amounted to Rupees 9,769-3-8, and bears a proportion of 34·75 per cent. of the entire receipts, and 36·75 per cent. of the entire expenditure.

16. *Grant IV.*—There was one more light added to the number maintained during the preceding year, and six reflecting lanterns were purchased for the use of toll-gates at a cost of Rupees 70.

Although a sum of Rupees 200 was allotted for a public garden, no portion of it was expended, as no public garden was formed during the year. The total charges under this Grant came to Rupees 1,455, and were about 5·2 and 5·7 per cent. of the entire receipts and expenditure.

17. *Grant V.*—There has been no change in the establishment for management during the year, and the details of it are given in Statement II.-B. The expenditure under this Grant amounted to Rupees 1,588, bearing a proportion of 5·5 and 6·2 per cent. of the entire income and expenditure.

18. In conclusion, I beg to add that the working of this Municipality appears to have been on the whole satisfactory, and is as much appreciated by the people as any other in the district; and with reference to the remarks of Mr. Cadell, contained in his annual report for 1871-72, as to the mismanagement of the Municipality, I beg to forward, for the favourable consideration of Government, the accompanying copy of the Vice-President's letter, dated 13th November 1872, No. 88, submitting the explanation of the Commissioners. From this it would appear that the falling

off in population, which Mr. Cadell attributes to the severity of taxation, arose from the following cause:—At the time of the Census of 1866 the Municipality included* the four suburban villages around the town, viz., Serankolam, Bhagavatarpuram, Neduvakkottai, and Rendansetti, the population of which, viz., 2,295, was consequently included in the whole population for the Municipality, viz., 19,447; but in the beginning of the year 1869-70, when the limits of the Municipality were revised, the aforesaid villages were excluded† from municipal limits, so that during the Census of November 1871 their population, showing as it did an increase of 340 over that in 1866, was not reckoned with the population of the Municipality, which was therefore returned as 17,780. It will thus be observed that the population of the Municipality, far from showing a diminution, has exhibited a decided increase of 628 (exclusive of the suburbs above mentioned.)

* *Vide* G.O., 8th October 1866.

† *Vide* G.O., dated 30th April 1869, No. 559.

There is no question as to the fact that many weavers left the municipal limits in the beginning when the taxes were rather heavy; but as soon as this was discovered the taxes were considerably lightened, so that almost all of those who had left the place returned to it afterwards and continued to pursue their usual occupations.

From T. ALAGASINGARI, Vice-President of the Municipal Commission, Mannargudi, to the Hon. D. ARBUTHNOTT, President of the Municipal Commission, Mannargudi, dated Mannargudi, 14th June 1873, No. 15.

I have the honour to submit the annual report on the working of the Towns Improvement Act III. of 1871 in the Mannargudi Municipality for the year ending 31st March 1873.

2. The returns showing the receipts and expenditure for the year under notice, prepared according to the forms annexed to the Government Proceedings, No. 1646, under date the 28th October 1871, as certified by the Auditor, accompany this report.

3. It will be seen from Statement I. that the gross receipts for the period amount to Rupees 28,068-0-5, which is composed of Rupees 6,461-4-8 balance from last year, Rupees 1,287-4-1 balance of endowments entrusted to the Municipal Commissioners under Sections 15 and 16 of the Act, and Rupees 20,319-7-8 raised by taxation, &c.

4. The total expenditure amounts to Rupees 26,535-12-0 as detailed in Statement II., leaving a balance of Rupees 1,532-4-5, including the Endowment Fund, Rupees 51-4-2, to the credit of the year 1873-74.

5. The gross receipts consist of the following items:—

(*a.*) Surplus Pound Fund, Rupees 365-1-8, has been assigned by Government to the credit of the Municipality, while the Budget Estimate was Rupees 600.

(*b.*) *Rate on Houses, &c.*—The total demand under this head was Rupees 2,389-10-6 against the Budget Estimate of Rupees 2,320. Two thousand and eighty houses have been taxed and yielded an income of Rupees 1,995-8-9. Thirteen appeal petitions were presented against the assessment of the Commissioners, six were rejected, and Rupees 6-3-6 were remitted on the seven others. The balance of Rupees 387-14-3 being recoverable, will be collected shortly. As to the arrears of house-tax, there has been a balance of Rupees 312-14-10 at the beginning of the year; of this, Rupees 105-0-9 was collected during the year, and the remainder due by absentees, deceased, and paupers will be struck off as irrecoverable.

(*c.*) *Professional-tax.*—The receipts under this head were Rupees 4,453, being Rupees 353 more than the Budget Estimate of Rupees 4,100. Of this, Rupees 3,823 were collected within the year and Rupees 415 were remitted, leaving a balance of Rupees 215. A portion of this sum,

(Rupees 100) having, from various causes, such as death of the tax-payers, their removal, &c., become irrecoverable, the Commissioners deem it expedient to have it struck off the accounts. The remaining sum, Rupees 115, is recoverable balance, for the levy of which measures have been taken.

(*d.*) *Tax on Vehicles, &c.*—The income under this head was Rupees 587-8-0, slightly over the Budget Estimate of Rupees 580.

(*e.*) *Tolls.*—This continues to be our most important source of income. The tolls were farmed out for Rupees 7,452 (Budget Estimate Rupees 6,500). The increase of Rupees 952 is attributable to the keener competition amongst the bidders at the public auction.

(*f.*) *Fees.*—Collections under this head were Rupees 273-14-0, being Rupees 133-14-0 more than the Budget Estimate of Rupees 140. During the year under report the number of licenses issued for burning brick kilns was exceptionably large owing to the demand for masonry works of the water-supply channel. This will, I believe, account for the wide difference between the estimated and actual collections.

(*g.*) *Magisterial Fines.*—The receipt of Rupees 269-5-4 is mainly on account of non-payment of professional-tax and for the offences under the Municipal Act and Bye-laws.

(*h.*) *Hospital.*—The receipt of Rupees 1,374-3-1 consists of interest from funded capital of the institution and sale proceeds, &c., of medicines, and the sum of Rupees 3,620 was contributed by the Local Fund Board, Tanjore Circle, towards the maintenance of the dispensary in adjustment of the amount due for 1871-72 and 1872-73.

(*i.*) The other items of receipts particularized in the Statement I. under the head "(7), Miscellaneous," being of an unexpected nature, call for no comment.

6. The expenditure throughout the year amounted to Rupees 26,535-12-0.

(*a.*) *New Works.*—A sum of Rupees 9,669-4-10 has been expended on earth and masonry works to the water-supply channel, which is the only important work carried on by the Commissioners. These works were at first given on contract, but being found unsatisfactory the contract was cancelled, and the work is being executed under the management of the Commissioners. The masonry works have been fully completed, and the earth-work very nearly so; and when finished a full separate report will be submitted by the Commissioners. Rupees 85 have been paid to the proprietors in compensation for huts taken up for the said channel. The owners of the huts in question having urged the necessity of speedy payment, the Commissioners thought it proper to pay the said sum (Rupees 85) in anticipation of the sanction of Government. Rupees 35-9-9 have been expended towards the construction of a cook-room in the Civil Dispensary.

The expenditure on petty works amounts to Rupees 60-7-3, which needs no explanation.

(*b.*) *Repairs.*—Rupees 1,415-5-7 were expended during the year against Rupees 1,100 of the Budget. Gravel roads in the town having been very much worn out by heavy traffic, the Commissioners found it necessary to spend a sum of Rupees 505-7-5 towards their repair. Rupees 606-4-0 were spent in repairing the Pungianad road with brick jelly, and Rupees 187-2-2 in petty repairs, the said works having been found very necessary for the convenience of the public. A sum of Rupees 116-8-0 was spent in repairing toll-gates and the pandal around the Municipal Office, &c.

(*c.*) *Establishment, Public Works.*—Under this head Rupees 1,086-7-5 were spent, viz., 134 Rupees less than the estimate Rupees 1,220, and Rupees 19-13-3 in purchasing tools, &c., for road coolies.

(*d.*) *Education.*—A sum of Rupees 875, nearly equal to the estimate, was given as grants-in-aid for maintaining two girls' schools and two boys' schools (*vide* letter, No. 30, dated 13th August 1872), and Rupees 78 were spent to the Central Vernacular School under "Result System."

(*e.*) Rupees 398 were contributed by the Commissioners to the Local Fund Board on account of Educational Inspection charges for the past official year, as per President's letter, No. 213,

dated 5th October 1872. The rule for the payment of the abovesaid two items having come in force subsequent to the preparation of the estimate, they were not entered in the Budget.

Sanitation and Medical Services.—(*f.*) *Dispensary.*—The dispensary was made over to the Commissioners in October last, and a sum of Rupees 7,838-13-4 was spent against the Budget Estimate Rupees 5,430, out of which Rupees 3,486-3-9 were adjusted for the official year 1871-72 under instruction from the Treasury Deputy-Collector, and Rupees 4,352-9-7 were spent for the current official year; and the salaries of the Native Surgeon, &c., for the months of January and February last, and a sum of Rupees 395-13-7 for the European medicines supplied by Government for the current year have not as yet been adjusted to the General Funds, no instruction having been received from the Treasury Deputy-Collector regarding the adjustments. The annual report of the institution from the Native Surgeon is herewith forwarded. A sum of Rupees 200 has been sanctioned towards the contribution to Tritrapundi Branch Dispensary, but Rupees 95-12-4 were expended, which is included in the above sum of Rupees 4,352-9-7, and the balance Rupees 104-3-8 will be adjusted to the Local Fund Board of the Negapatam Circle.

(*g.*) *Vaccination.*—One Vaccinator, on a salary of Rupees 10 per mensem, was employed, who works both in the town and neighbouring villages under supervision of the Native Surgeon. He has vaccinated 548 cases, of which 532 proved successful, being an increase of twenty-four over last year's number.

(*h.*) *Registration of Births and Deaths.*—One Registrar was appointed on a salary of Rupees 10 per mensem, who does his duty in the Municipal Office. As the introduction of this system is quite new, the people do not take much interest in registering the births and deaths in due time. Nevertheless the information is fully gathered by the Registrar and registered in the office. The Commissioners hope that the people will hereafter come to the office and give the necessary information.

(*i.*) *Conservancy.*—The allotment sanctioned for the conservancy establishment is Rupees 350, but the actual expenditure was Rupees 273. This was owing to the reduction of the number of toties from two to one, as the present latrine is not well made use of by the people who find sufficient vacant plots of ground everywhere in the town.

(*j.*) *Scavenging Carts.*—The actual expenditure under this head was Rupees 1,126-6-4 against Rupees 1,350 of the Budget Estimate, which was prepared for six scavenging carts. As five carts were found sufficient, this little saving was effected.

(*k.*) *Cleansing of Tanks* amounted to Rupees 163-11-6, while the Budget Estimate was Rupees 500. The most of the tanks of the town have already been repaired in the previous years, and the allotment was only for the repair of two tanks. While the work was in progress a heavy fall of rain filled the tanks with water and put a stop to the completion of the work.

(*l.*) *Special Sanitary Arrangements.*—A sum of Rupees 127-4-6 was spent under this item during the annual festival of Strirajagopalaswamy, which takes place about the months of March and April. The report of the Sub-Committee who had the management of these arrangements is herewith submitted.

Miscellaneous Municipal Purposes.—(*m*). *Lighting.*—Rupees 947-4-10 were spent for lighting the town, which is more than the Budget Estimate by Rupees 47-4-10. The town is lighted by 109 lamps as in the last year, and six reflecting lanterns were purchased for the use of the toll-gates at a cost of about 70 Rupees.

(*n.*) *Avenue Trees.*—A sum of Rupees 474-15-11 was spent against the Budget Estimate of Rupees 400. The banyan and puvarasa poths [cuttings] planted in the previous years on the side of roads are thriving favourably, and require no more watering. Two hundred almond trees along the sides of one of the central streets, 300 cocoanut, and 700 gooseberry plants were placed along the sides of roads adjacent to some tanks of the town.

(*o.*) In granting rewards for killing venomous serpents and stray dogs, a sum of Rupees 26-2-0 was spent against the Budget Estimate of Rupees 30; and Rupees 5 for repairing toll-gate bars, and Rupees 2-1-6 for sign-boards to be placarded on the banks of tanks were also expended.

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(*p.*) *Supervision and Management.*—The office establishment came to Rupees 1,244-6-2 against the Budget Estimate of Rupees 1,284, and Rupees 173-9-10 for contingent charges, and Rupees 100 for Auditor's allowance were spent. These three items call for no remark.

Rupees 200 allotted for public garden remain unexpended, as the public garden mentioned in the Budget was not formed in the year, and a sum of Rupees 70 was disbursed to Gumastahs temporarily employed in copying out the Pymash Accounts of the villages constituting the Municipality.

7. Auditor's Report.—Mr. Callaghan, the Auditor deputed by the President, duly audited all the accounts of receipts and disbursements of the Municipality for the year under review, and certified that they were correct.

8. General observations.—In conclusion, the Commissioners have reason to believe that the Municipality has worked well during the year under review. The public health has been good, and the township has been free from epidemic cholera, with the exception of a few sporadic cases which occurred and proved fatal in November last. It is to be regretted that small and chicken pox were prevalent during the year both in the town and in the taluq generally. Forty-nine fatal cases have been recorded under the head, and under such circumstances the Commissioners believe that if vaccination were made compulsory, these exanthematous diseases would be greatly checked.

There has been 47½ inches of rain during the whole year, 14½ inches more than the preceding year.

The Commissioners expect to have the water-supply channel opened at an early date, and trust it will prove a great boon to the people. This great work being done, a large portion of the municipal fund will be set free for other improvements in the town.

It is worthy of remark, glancing at mistaken strictures by the Acting President on the report of 1871-72, that the people do not look on the Commissioners as tyrants. Taxation cannot be said to be oppressive in this town. The professional-tax did, no doubt, fall heavily on weavers and others some time ago, but the falling off in the population was owing to the exclusion of certain suburbs from the Municipality against the unanimous opinion and wish of the Commissioners (*vide* letter, No. 88, dated 13th November 1872.)

The poorer inhabitants have received more and more consideration year after year, and when the professional-tax is abolished the people may very well pay the other taxes for their own benefit.

The traffic has been as good as usual. There was no difficulty on the part of the toll contractors in paying their stipulated amounts periodically, and no instance of oppression or irregularity on the part of the toll collectors has been brought to the notice of the Commissioners.

From the Sub-Committee for Special Sanitary Arrangements, Mannargudi, to G. FRYAR, Esq., Vice-President of the Municipal Commission, Mannargudi, dated Mannargudi, 12th June 1873.

We have the honour to forward, herewith, the usual report upon the sanitary arrangement made during the annual festival which lately took place at this station.

2. The festival commenced on the 17th March 1873 and terminated on the 19th April last, occupying thirty-three days; this length of time was unusual, as the festival generally lasts only eighteen days; but the cause of delay this year was owing to a difficulty in the car being drawn and brought to its stand in consequence of falls of rain during the festival, which rendered the earth unusually soft, making the dragging of the car a work of more than ordinary difficulty. It is calculated that there were between 15 to 20,000 visitors on the occasion of the festival from many parts of the district, and even other remote places. The festival was numerously attended on the three principal days, viz., the Garuda Servai, Ootchavam, Vennaythali, and the car day.

3. Every arrangement was made which was deemed necessary for the protection of public health. Convenient spots were marked out for carts and cattle. Temporary latrines on the dry earth system were also provided for both sexes. Roads and streets were kept clean.

4. Visitors were provided with a good supply of water; there was no water in the river adjoining the town, but the tanks had a good supply. Also six of the wells in the bed of the river, sunk some years ago, were cleared out. Water-sheds were opened in places where they were mostly needed.

5. While on the one hand it is gratifying to report that no instances of sickness broke out during the festival, it is on the other a matter of regret that we have to record cases of fatal and dangerous accidents which took place from the explosion of a small cannon used during the drawing of the car on the evening of the 16th April last. The subject of the fatal accident was a Brahmin, aged about forty, one of the officers of the temple, who was killed by the penetration of a piece of metal (which had burst from the cannon) of an irregular shape, and, according to the report of the Native Surgeon, it weighed 10¼ oz. and was found lodged in the brain, with extensive fracture of the bones of the skull.

6. The case of dangerous wound, that of one of the spectators, the greater part of whose testicles was blown away by the same explosion. He was also damaged; the man was treated in the hospital, and has recovered.

7. The Police were vigilant and discharged their duties, and so there was very little crime during the festival.

8. We beg to append a statement showing in detail the expenses incurred for the festival.

From G. W. FRYAR, Esq., Vice-President of the Municipal Commission, Mannargudi, to the Hon. D. ARBUTHNOTT, President of the Municipal Commission, Mannargudi, dated Mannargudi, 13th November 1872, No. 88.

Herewith I have the honour to enclose a copy of Resolution passed by the Mannargudi Municipal Commissioners on the 26th October 1872, with reference to G. O., No. 1307, dated 2nd October 1872.

2. The exclusion from this Municipality in 1869-70 of the four suburban villages mentioned in the extract, cut off, according to former Census, 2,295 persons from our lists, leaving a population of 17,152 only. The present population is 17,780, showing an increase of 628. The present population of the excluded suburbs is 2,635, showing an increase of 340. If, therefore, the limits of the township had remained as before when the former census was taken, the population of Mannargudi would have been returned as 20,415, and the increase during the five years as 968 souls.

3. It is to be observed, with reference to the weavers who left the town after the introduction of the Municipal Act, that (1) the weaving trade has been declining gradually for some years past (irrespective of taxation) owing to the importation of long-cloth from Manchester; (2) the taxes which fell heavily on the weavers as well as other poor people at the first have been considerably lightened; and (3) several who, under pressure, left the town at that time returned afterwards, and are now following their accustomed work.

4. As Government and the public have received a wrong impression with reference to the supposed falling off in the Census Returns of this Municipality, the Commissioners humbly beg you will correct that impression.

EXTRACT from the Proceedings of the Municipal Commissioners, Mannargudi, at a Meeting held on the 26th October 1872.

* * *

Resolved with reference to paragraph 14 of the President's letter, No. 208, dated 10th September 1872, referred to in G. O., No. 1307, of 2nd instant, that it be explained how the falling off in

population is due chiefly not to the severe enforcement of taxation, but to the exclusion from Municipal limits of the following suburbs—Serankolam, Bhagavatarpuram, Neduvakkottai, and Rendansetti, in the beginning of the official year 1869-70 on the recommendation of former President, in letter No. 27, dated Tanjore, 1st April 1869.

* * *

(Signed) G. FRYAR,
Vice-President.

From T. ALAGASINGARI, Vice-President of the Municipal Commission, Mannargudi, to the Hon. D. ARBUTHNOTT, President of the Municipal Commission, Mannargudi, dated Mannargudi, 19th July 1873, No. 23.

As directed in the concluding paragraph of your letter of the 3rd instant, No. 134, I have the honour to submit, herewith, a revised statement of the receipts and charges of this Municipality for the last year.

2. With regard to the balance of Rupees 118-14-8, mentioned in paragraph 1 of your letter, a sum of Rupees 11-9-4 only is recoverable, and the remainder, Rupees 107-5-4, is the tax due by the parties since deceased or left the town, and this sum the Commissioners intend to write off the accounts.

3. As required in paragraph 3, the Remarks Column is added to the Statement I.-A, and the entries are duly made.

4. The sum of Rupees 51-4-2, I beg to add, is neither in the hands of the Commissioner nor in the Treasury. The sum was invested in Messrs. Arbuthnot and Co. long before the dispensary was taken under charge of the Municipality.

5. The particulars of the foot-note to the Statement I. are appended thereto as required by you.

6. Regarding the cleaning of tanks and wells, &c., I beg to state that no provision was made in the Budget for watchmen; but their appointment having been found necessary, a part of the allotment was appropriated for the purpose, and the expenditure included in the charges under this head.

7. The savings in the establishment charges is due to the non-employment of some of the hands proposed in the Budget, as well as to the payment of a less rate to some employés. Full particulars of the same are given in the statement.

Annual Report of the Civil Dispensary and Lying-in Hospital, Mannargudi, for the official year 1872-73.

The Civil Dispensary has afforded relief during the year 1872-73 to 339 in-patients and 1,140 out-patients, comprising Europeans, Eurasians, and Natives. On comparing these numbers with those treated in 1871-72, an increase will be observed both under the head of "In-patients and Out-patients," which is set forth in the following tabular statement :—

		1871-72.	1872-73.	Difference.	
				Increase.	Decrease.
In-patients	Europeans	...	...	...	...
	Eurasians	...	1	1	...
	Natives	255	338	83	...
Out-patients	Europeans	11	18	7	...
	Eurasians	58	83	25	...
	Natives	7,923	11,309	3,386	...

2. The subjoined statement exhibits the general result of the year under review :—

Classes of Patients.		Remained on the 31st March 1872	Admitted during the year 1872-73.	Total.	Discharged.	Died.	Remaining on the 31st March 1873.	Average.
In-patients	Europeans	...	...	...	...	...	...	...
	Eurasians	...	1	1	1	...	..	·02
	Natives	9	338	347	325	13	9	·92
Out-patients	Europeans	...	18	18	18	...	...	·04
	Eurasians	...	83	83	83	...	...	·22
	Natives	43	11,309	11,352	11,322	3	27	30·9

3. The diseases chiefly prevalent have been as in former years : ague, rheumatism, diseases of the eye, of the ear, of the skin, stomach and bowels, wounds, ulcers, and boils.

Applications for santonine have been very great, increasing annually, and swelling the return. We have had not less than 1,791 during the year.

4. One hundred and fourteen surgical operations, of more or less importance, were performed during the past year. Of these, three were capital operations, comprising amputations of the shoulder joint, arm, and of thigh ; all did well.

5. *Kerr Lying-in Ward.*—There were twenty admissions ; of these, three women were sent by the Police immediately after confinement for concealed delivery, and a third woman was received from the town immediately after delivery ; three pregnant women absented themselves, fourteen women have had their accouchement in the maternity, and one woman is awaiting her confinement.

The fourteen deliveries may be arranged as follows :—

Natural labour	8
Difficult do.	3
Preternatural labour	2
Complex do.	1
Total ...	14

Out Cases.—Fifty-three cases of partus are recorded, of which forty-seven were cases of natural labour ; good many of them attended by the hospital midwife and female pupils in the town and its neighbourhood. Six cases required operative interference.

6. *Instruction of Female Pupils.*—During the past year four female pupils were received under instruction ; of these, three having completed their one year's course of instruction in midwifery, were sent out on the 15th March last to practice as midwives on their own responsibility, and one pupil discharged for incompetency.

The pupils also are instructed in Tamil, the vernacular language of the district, from the beginning of this year. They are able to read the Tamil First Book, but it is hard to get them to take a liking to it.

An application was received in December last from the Zillah Surgeon at Tranquebar for the services of a trained midwife for employment in his district. The hospital midwife, a woman trained by me in this institution, was sent on a salary of Rupees 10 per mensem.

7. In the annual report of the dispensary for the calendar year 1872, dated 1st January last, I recommended an increase in the number of female pupils from four to six, so that a sufficient number of trained midwives may be sent out annually to take up their work for the benefit of the public. I earnestly hope that this proposition will meet with the favourable consideration and approval of the Inspector-General, Indian Medical Department.

Proceedings of the Madras Government, Financial Department,
8th January 1874.

Another set of four female pupils will, as usual, be entertained for instruction at the commencement of the ensuing official year.

8. I beg to bring to notice that Mr. S. Viziaragavaloo Chettiar, the Uncovenanted Assistant in the Madras Government Office, during his visit to this station, visited the dispensary at the end of March last, and gave a prize of Rupees 5 to the first female pupil in the midwifery class, and kindly offered a prize of 10 Rupees annually to the pupil passing the best examination in midwifery before leaving the school.

I have undertaken to give two small prizes of Rupees 5 each annually, the one as a stimulus for studying Tamil, and the other for regular attendance and general good conduct.

9. *Financial Statement.*—The receipt and expenditure of the institution for the past year is given in the accompanying financial statement. The dispensary had Rupees 32,300 for its funded capital, of which the Municipal Commissioners have made over Rupees 5,000 for the maintenance of the Branch Dispensary at Tritrapundi, which has been transferred to the Local Fund Circle, Negapatam, thus leaving only Rupees 27,300 towards the support of this institution.

10. *Hospital Buildings.*—The several wards are leaking, and the tiles require sifting. The flooring of the male ward needs renewal. The dissecting-room has been cracked in several places, and is in a very bad condition, requiring immediate attention. These wants have been brought to the notice of the Municipal Commissioners, and the repairs are deferred until the beginning of the ensuing official year.

The Deputy Inspector-General, Indian Medical Department, in his annual tour of inspection on the 12th February 1872, recommended one of the out-houses on the north of the hospital compound, consisting of three rooms, which was used as a bath-room, godown, and cook-room, to be converted as an accommodation for the reception of cases of contagious diseases, which require isolation. This proposition has been carried out ; temporary godown and cook-room provided. Permanent buildings are wanted for these, and the matter has been brought to the notice of the Municipal Commissioners.

A proper room for the safe custody of lunatic patients is very much needed.

11. The Commissioners have resolved that the prices of medicines prepared in the dispensary and sold to persons other than those entitled to gratuitous distribution be in future according to the scale prescribed in Volume 1 of Medical Code at page 56, viz.:—

	Rs.	A.	P.
Each pill or powder	0	0	6
Each ounce of fluid medicine, whether in the form of draught or mixture, and also liniments and lotions	0	1	0

12. I beg to append an extract from the Visitors' Book for the year 1872-73.

13. 2nd-Class Hospital Assistant A. Barthasarathy Pillay, No. 726, was removed to the Engineer's Establishment, Thambracherry Pass, Wynaad, and 2nd-Class Hospital Assistant C. T. Vencatarayaloo Naidoo, No. 621, transferred from thence to this institution, under G.O. C.C., dated 28th February 1873.

14. The expenses of the institution for the past year amounts to Rupees 7,778-10-9, in which also is included Rupees 3,090-7-9, the salary of the Medical Officer for the year 1871-72.

15. In conclusion, I have much pleasure in being able to report that the working of the institution has been extremely satisfactory, and the benefits of the charity continue to be highly appreciated by the inhabitants of Mannargudi and its adjoining stations.

MANNARGUDI,
1*st April* 1873.

(Signed) P. S. MOOTOOSAWMY, G.M.M.C., Native Surgeon,
In Medical charge, Civil Dispensary, Mannargudi.

FINANCIAL STATEMENT exhibiting the working of the Civil Dispensary, Mannargudi, for the Official year ending 31st March 1873.

In-patients 339, Out-patients 11,410—total 11,749.

Dr. | *Cr.*

	Rs.	A.	P.	Rs.	A.	P.
Mannargudi Civil Dispensary.						
By Medical Officer's salary for the official year 1871-72	3,090	7	9			
,, Medical Officer's salary from 1st April 1872 to January 1873...	2,000	0	0			
,, Medical Officer's dispensary allowance ...	500	0	0			
,, 2nd-Class Hospital Assistant's salary	370	0	0			
,, Peon's salary	58	9	7			
,, European medicines, &c., for 1871-72... ...	395	12	0			
,, Servants' wages	345	5	0			
,, Dieting charges	418	14	6			
,, Contingency, &c.	151	11	5			
,, Two half-yearly supplies and annual supplies, &c.	412	4	9			
,, Erecting a temporary cook-room	35	9	9			
Tritrapundi Dispensary.						
By ... servants' wages	38	0	0			
,, Perishable articles, &c	23	7	3			
,, Two half-yearly and annual supplies	34	5	1			
Total Expenditure ...	...	...	...	7,874	7	1

(Signed) P. S. MOOTOOSAWMY, G.M.M.C., Native Surgeon,
In Medical charge, Civil Dispensary, Mannargudi.

	Rs.	A.	P.	Rs.	A.	P.
Funded Capital of the Institution on the 31st March 1872, Rupees 32,300						
Balance in hand on the 1st April 1871	...	...	...	1,287	4	1
Received during the year, viz.:—						
From Local Funds	3,620	0	0			
,, Municipality	1,644	4	1			
,, Hospital Fund interest	1,290	11	8			
,, Magistrates for diets supplied to Magisterial cases	47	8	0			
,, Subscriptions and Donations, &c., by Europeans and Natives	29	8	0			
,, Sale of medicines	2	14	5			
,, Vegetables and the produce of the hospital compound	3	9	0			
,, Puttoocottah Magistrate for postage charges for despatching the stomach of a dead body to the Chemical Examiner.						
				6,638	7	2
By Total Income				7,925	11	3
,, Total Expenditure				7,874	7	1
,, Balance in hand on the 31st March 1873				51	4	2

MANNARGUDI,
1st April 1873.

EXTRACT from Visitor's Book, Civil Dispensary, Mannargudi, 1872-73.

C. VEERASAMY NAIDOO, *Tahsildar, 21st April* 1872.—The pains bestowed in educating females in midwifery are highly creditable to Mootoosawmy Moodelliar, Native Surgeon, in charge of this Institution. The hospital is quite clean, and everything satisfactory.

C. A. OUCHTERLONY, *Missionary, 29th April* 1872.—Since many years I know Dr. Mootoosawmy, and entertain a high opinion of his professional zeal and ability, and have myself been benefited by his medical advice. On several occasions I had the pleasure of seeing his hospital, and I can say with truth that although I have seen many larger hospitals than this, I never saw one that made a more pleasing impression in me. I fully concur in the testimony borne by other visitors to the cleanliness and neat arrangement of the wards. Dr. Mootoosawmy's laudable zeal in training midwives ought to be brought to the special notice of the authorities and superiors, and I can only wish that Dr. Mootoosawmy may be long spared, and that God's blessing may rest on his endeavours to administer to the wants and relief of suffering humanity.

Annual Inspection, 1873. W. JOHNSTON, M.D., *Deputy Inspector-General of Hospitals, 4th January* 1873.—Inspected this dispensary, and was satisfied with the result. Exclusive of Police sick, fourteen, in-sick are under treatment, three of those being parturient women in the "Lying-in Ward;" of the in-sick, only two are self-supporting the remainder being paupers and of the lowest castes. Detached cottages, small and inexpensive in their construction, are much needed, in which the higher castes might receive treatment without violation of their caste prejudices. The flooring of the wards is much in need of repair. The walls should be whitewashed biennially. The bedding is ample, save that cumblies (country) are much required. On the present occasion the wards were clean, and the internal economy of the hospital apparently well looked after.

W. F. DONAGHUE, *Supervisor, Department Public Works, 18th January* 1873.—The state of things in the hospital is unexceptional. The remarks made by other visitors are highly creditable to Dr. Moottoosawmy Moodelly. I have no doubt he merits all the eulogy bestowed on his efforts to render satisfaction.

CHARLES GUEST, *25th January* 1873.—Dr. Mootoosawmy very kindly took me through the hospital, and I was very much pleased and interested with all I saw and heard in adding my testimony to the opinions already recorded. I have only to state that previous to my visit I had heard much of Dr. Mootoosawmy's zeal and professional ability, but what I saw exceeded all my expectations. The midwifery class is, I think, a great success.

VIZIARAGAVALOO CHETTY, *First Assistant, Government Office, 27th March* 1873.—I visited the dispensary; it is [illegible]an and orderly. The class of midwifery pupils is the most important department of the institution, deserving of every possible encouragement. I have given a prize to Cooppall for having passed a satisfactory examination in midwifery, and offer a prize of 10 Rupees annually for the best pupil.

(A true Extract.)

MANNARGUDI,
1st April 1873.

(Signed) P. S. MOOTOOSAWMY, G.M.M.C., Native Surgeon,
In Medical charge, Civil Dispensary, Mannargudi.

From Mr. W. CALLAGHAN, Auditor of the Municipal Accounts, Mannargudi, to the Hon. D. ARBUTHNOTT, President of the Municipal Commission, Tanjore, dated Mannargudi, 19th May 1873.

I beg leave to report that I this day completed the examination of the accounts of the Mannargudi Municipality for the past official year, and to submit, herewith, a balance sheet, together with a statement showing the income and expenditure for that period.

2. I examined the cash-book, vouchers being produced for each item of expenditure, as well as all debit entries, and found everything in order. I have traced the transactions, recorded in the cash-book, into the journal, and found them correct. The books and accounts are kept in a neat and business-like manner, and reflect great credit on the Manager of the office.

3. From the balances in the ledger is compiled the balance sheet sent herewith; this is a correct account of the balances on the 31st of March 1873, and represents the net receipts and expenditure for the year.

4. The statement of receipts and disbursements shows the transactions of the Municipality as recorded in the journal and cash-book.

5. I beg to offer the following remark which suggested itself to me in the course of my examination.

6. A register of (lands, houses, and professions) taxes is drawn up, classified, and signed by three Commissioners. A copy of this register is taken by the bill collector, and with this document in his hands he demands payment, giving *his* receipt for moneys collected by him. He then makes a statement of these collections which he hands, with the sum collected, to the Manager of the office, who remits the amount to the Treasury and obtains a receipt from the Tahsildar. The practice of leaving bill collectors to collect taxes and to grant (his) receipts for money paid, is open to objection. If bills were regularly made out in the office—according to the register signed by three Commissioners—and signed by one of the Commissioners or by the Vice-President, such bill could be tendered by the bill collector to the party paying the tax in acknowledgment of the amount received.

7. Nothing else that came before me called for remark.

8. I desire to place on record that the Office Manager and his Assistant gave me every necessary help in the prosecution of my work.

No. 36. ORDER THEREON, 8th January 1874, No. 26.

With his letter above recorded, the President of the Mannargudi Municipality submits the annual report for the year 1872-73. The estimates are compared with the actuals in the annexed abstract:—

RECEIPTS.	Estimates.	Actuals.
	RS.	RS.
Balance brought forward ...	4,950	7,697
Assignment by Government	600	365
Rate on Houses	2,320	2,101
Tax on Arts...	4,100	3,914
Tax on Vehicles	580	587
Tolls	6,500	7,452
Fees	140	274
Fines	60	269
Endowments, &c....	1,320	1,374
Contributions from Local Funds	1,960	3,620
Miscellaneous	200	363
Total ...	22,730	28,016

CHARGES.	Estimates.	Actuals.
	RS.	RS.
Grant I.—		
New Works	8,060	9,850
Repairs	1,100	1,416
Establishment	1,220	1,086
Tools and Plant	30	20
Grant II.—		
Salary Grants	900	875
Results Grants...	...	78
Contribution to Local Funds for Inspection	...	398
Grant III.—		
Hospitals	5,430	7,839
Vaccination	130	120
Registration of Births and Deaths	120	120
Conservancy	2,320	1,690
Contribution to Local Funds	200	...
Grant IV.—		
Lighting	900	947
Other purposes	500	508
Grant V.—		
Office...	1,520	1,418
Miscellaneous	300	170
Balance...	...	1,481
Total ...	22,730	28,016

Proceedings of the Madras Government, Financial Department,
8th January 1874.

2. No allusion is made in the report to the increase of Rupees 2,747 in the opening balance, but a sum of Rupees 3,486 appears to have been spent during the year in adjusting charges incurred on account of the dispensary in 1871-72. The decrease under "Assignments by Government" was owing to the portion of the Surplus Pound Funds to be credited to the Municipality, amounting to Rupees 365 only. From Statement IV. it appears that the small falling off under "Rates on Houses" and "Tax on Arts" will be more than made up when the uncollected balance has been realized. The increase under "Tolls," which was considerable, is attributed to keener competition at auction when they were farmed out, and the traffic is reported to have been as good as usual. The increase in the contribution from the Local Fund Board to the dispensary was owing to payment being made for two years.

3. The outlay on Public Works amounted to Rupees 12,372 against a Budget Estimate of Rupees 10,410. The excess expenditure on account of the water-supply project is approved, and the Government await the separate report on the subject promised by the Commissioners. Some information should have been given regarding the progress made by the schools aided from municipal funds by salary grants. The necessity for the allotments for Education in excess of the budget entries was pointed out by Government in their order passing the budget as submitted, and calls for no further remark. The expenditure on the dispensary included adjustments for charges incurred in the preceding year. The operations of the institution appear to have been most satisfactory, and reflect great credit on the Native Surgeon in charge. The number of persons treated amounted to 11,749, being 3502 more than in the previous year. The steps taken for the instruction of female pupils to practise as midwives promise to be particularly useful. The other objects of the Act appear to have been well attended to, and call for no remark in detail. The explanation submitted by the Commissioners with reference to Mr. Cadell's remarks in the report for 1871-72 is quite satisfactory.

(True Extract.)

W. HUDLESTON,
Chief Secretary.

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

Exd. J. Wright.

Govt. of 1874 Madras

FINANCIAL.

To

The PRESIDENT of the
MUNICIPAL COMMISSION,
Mannargudi.

&c.,

&c.,

Dated January, 8th.

Recd.

Recd.

G.O. 8th January 1874, No. 26.

JANUARY.
Nos. 35-36.

Mannargudi Municipality.—Annual report this Municipality for 1872-73, reviewed.

GOVERNMENT OF MADRAS

No. 206 President's Office XII
Vellore, 23d. October 1873

From

The Honorable D. Arbuthnott
President, Municipal Commission
Mannargudi

To

The Honorable W. Huddleston
Chief Secretary to Government
Fort Saint George

Sir,

I have the honor to submit the annual report of the Municipal Commissioners of Mannargudi on the working of the Towns Improvement Act in that town during the past official year 1872-73.

2. The Statements of Receipts and Expenditure in the prescribed forms together with the Statement shewing the incidence of taxes called for in Government Order dated 12th June 1873 No. 822

are

are herewith forwarded. A copy of the letter from the Vice President affording further information on certain points is also herewith enclosed.

2 I beg to enclose a report from the Medical Officer in charge of the Mannargudi Dispensary on the working of that institution during the Past year.

3 Mr. Callaghan, Chief Clerk of the S.I.R. Railway audited under my orders the accounts of the Municipality for the year under report and has certified them to be correct and neatly Kept. His report on the state of accounts is also herewith submitted.

From

D/ 19th July 1873 No 23

4 From Statement I, it will be seen that the gross receipts of the Municipality during the last year amounted to Rs 28,016-12-3 including the balance of Rs 7,697-4-7 at the beginning of the year, while the receipts for the 11 months of the year preceding amounted to Rs 21,458 in which was also included the Previous years balance of Rs 7,306. The net collections of the Past year show therefore a decided increase, judging from the average for 11 months. There will be observed a difference of Rs 51-4-2 between the gross receipts given here and those given in the Vice Presidents Report which is owing to that sum having been

been accounted in this office from the amount of balances brought forward in Statement I 16 (as furnished by the Vice President) for reasons herein-after explained.

5 The income from tax on houses was Rs 220 less than the Budget Estimate and 5 per cent below the preceding years' income due to the smaller number of houses taxed during the year, while that from tax on Carts amounted to Rs 3914 being 186 Rs less than the Estimate and 2½ per cent below the same during the preceding year; the demands, however, under both of these heads of taxation was considerably in excess of the Estimate.

The

6 The tax on vehicles yielded Rs 587-8-1 being Rs 7-8-0 more than the Estimate.

7 The receipts from Tolls which form the Chief Source of income to this Municipality amounted to Rs 7952, being Rs 952 more than the Budget Estimate and 9 per cent over the preceding years' income due to a much keener competition among the bidders at the auction sale of the farms.

8 The large increase under the head of fees and fines is fully explained in the report of the Commissioners.

9 There was an income of Rs 1374/3/1 from the funded Capital Rs of the Dispensary at Mannargudi, and the Local Fund Board Tanjore Circle paid Rs 3,620, being the contribution agreed upon by them to be paid

for

for the last 2 years on account of the Dispensary.

10 The other items of receipts call for no remark.

11 Statement I A originally forwarded by the Vice President and which was of the same form as the one furnished by the Auditor was not correct inasmuch as the Municipal Contribution was not shewn in Column 12 as a negative balance, and a wrong sum of Rs 81-4-2 was Entered therein without any Explanation; and all the statements were therefore sent back for revision. Even when the revised statement was furnished, it was found necessary to amend it in this office as follows:- Of the sum of Rs 1287-4-1

Entered

Entered as balance in Column 3 Statement Ia, Rs 57-4-2 which is the amount represented in the original statement as balance under the head of Endowment Fund at the close of the year, having been long invested with Messrs Arbuthnott & Co., have assumed the nature of a funded Capital. The same sum has therefore been deducted from the said balance and added to the amount in Column 2, and the necessary alterations have been made in statements I & II under the head of Balances as well as in the total given in Column 7 of statement Ia. The negative balance of Rs 1644-4-1 which represents the Municipal Contribution has been Entered in Column 12 of the same Statement. It is only

X Vide para 4 of the Vice President's letter of 19th July 1873 No 23 above referred to

only when these alterations are made that the balance shewn in Statement II agrees with the Treasury balance.

12 The gross Expenditure of the Municipality during the year under report amounted to Rs 26535-12-0 against Rs 14997 during the 11 months of the preceding year, being Rs 3805-12-0 more than the Budget Estimate due Chiefly to the following Causes.

(1) the Expenditure on account of the water supply Project which was the only work of importance Executed during the year having exceeded the Budget Provision by Rs 1610

(2) The Salaries of the Medical Subordinates &c. for the 11 months of the year 1871/72 which were advanced

advanced from the Treasury in the 1st instance having been adjusted in the Treasury accounts during the last year.

13 Under the head of new works, Rs 9,850-5-10 were Expended of which Rs 9669-4-10 were for the masonry and earth works of the water supply Channel, Rs 85, on account of Compensation for certain lands taken up by the Commissioner for the Channel and Rs 35-9-9 for the construction of a Cookroom in the Dispensary; and Rs 60-7-3 were laid out in petty works, Although these latter Charges were not provided for in the budget, they were found to be absolutely necessary. The water Supply Project has been now Completed and will, it is hoped, give Satisfaction

to

to the people. A Separate report on this subject will shortly be submitted.

Under the head of repairs, Rs 1415 were defrayed although only Rs 1100 were allotted for it. This excess is due to the Execution of repairs to the Jail gates and the pandal around the Municipal office at a cost of Rs 116-8-. as also of Miscellaneous Repairs costing Rs 187-2-2 which were not anticipated.

The decrease of Rs 134 in the charges of Road Establishment is Explained in Statement II B. The total Expenditure under Grant I amounted to Rs 12,372 and bears a Ratio of 44-1 per cent of the Gross receipts and 46-6 per cent of the Gross Expenditure.

14 Grant II. Rs 1357 were spent under

under this Grant against Rs 900 Provided in the Budget. Although almost all the allotment for education was Expended for Salary Grants, Still the Commissioners paid Rs 78 as Results grants to the Central Vernacular School in the town, and Rs 395, as contribution to the Local Board Tanjore Circle on account of Educational Inspectorate for 1871/72. The rules Regarding these last, not having come into operation at the time of preparation of the Budget, these were not Provided for at first; but were, however, met from the Surplus in certain items of charges without curtailing the allotment for the water supply Project as remarked by Government in G.O. dated 28th May 1872 No 683.

Grant

15. Grant III. The charges on account of the Dispensary came to Rs 7,838-13-4 including the sum of Rs 3,486-3-9 paid in adjustment under the Rules of the Salaries of the Medical Subordinates during the Year 1871/72 which were first paid from the Provincial Funds, as well as the sum of Rs 95-12- being the portion of the Contribution of Rs 200 to the Local Fund Board Negapatam Circle on account of the Branch Dispensary at Tittapundi. Under the head of Conservancy, only Rs 1690-6-4 were defrayed against Rs 2,198 for the 11 months of the preceding year & notwithstanding that

that there were allotted Rs 320 for that purpose: The saving is due partly to the Estimated number of Scavengering Coolies having been reduced and partly to a great portion of the amount provided for the clearing of tanks having been unexpended as the work was prevented by heavy rains. The total Expenditure under Grant III amounted to Rs 9,769-3-8 and bears a proportion of 34.75 per cent of the Entire receipts and 36.75 per cent of the entire expenditure.

16 Grant IV. There was one more light added to the number maintained during the preceding year and 6 reflecting Lanterns were purchased for the use of Toll gates at a cost of Rs 70.

Although a sum of Rs 200 was allotted

allotted for a public Garden, no portion of it was expended as no public Garden was formed during the year. The total Charges under this Section came to Rs 1455 and were about 5.2 & 5.7 % of the entire Receipts and Expenditure

17 Grant V There has been no change in the Establishment for management during the year, and the details of it are given in Statement IIB. The Expenditure under this Grant is amounted to Rs 1,588 bearing a Fra. portion of 5.5 and 6.2 per cent of the Entire income and Expenditure.

18 In conclusion, I beg to add that the working of this Municipality appears Thamboo on the whole satisfactory and is as much appreciated by

by the people as any other in the District, and with reference to the remarks of Mr. Cadell contained in his annual report for 1871/72 as to the mismanagement of the Municipality, I beg to forward for the favorable consideration of Government the accompanying Copy of the Vice President's letter dated 13th November 1872 No 88 submitting the Explanation of the Commissioners. From this it would appear that the falling off in population which Mr. Cadell attributes to the severity of taxation arose from the following cause:- At the time of the Census of 1866, the Municipality included the 4 Suburban villages around the town viz: Seranholam, Bhagavatarpuram, Nedunvakkottai and Rendansetti the population of which viz: 2295, was

Vide G.O 8th October 1866

was consequently included in the
whole population for the Municipality, viz 19447;
but, in the beginning of the year 1869/70,
when the limits of the Municipality
were revised, the aforesaid villages
were x excluded from Municipal limits
so that during the Census of November /71
their population, shewing as it did
an increase of 340 over that in 1866,
was not reckoned with the population
of the Municipality which was
therefore returned as 17,780. It will
thus be observed that the population
of the Municipality far from shewing
a diminution has exhibited a decided
increase of 628 (exclusive of the
Suburbs above mentioned).

x Vide G.O 8/
April 1869 559

There is no Question as to the fact
that

that many weavers left the Municipal
limits in the beginning when the taxes
were rather heavy; but as soon as this
was discovered, the taxes were Con-
siderably lightened so that almost
all of those who had left the place
returned to it afterwards & continued
to pursue their usual occupations.

I have the honor to be
Sir,
Your most Obed Servant
A Routhwell
President

To
The Chief Secretary
to Government
Fort Saint George

Municipal Comrs Office
No. 15. Ramargndi 14th June 1873

16/6/73

3274

From,

The Vice President
Municipal Commissioners
Ramargndi

To,

The President
Municipal Commissioners
Ramargndi

Sir,

I have the honor to submit the Annual Report on the working of the Towns' Improvement Act III of 1871. in the Ramargndi Municipality for the year ending 31st March 1873.

2. The Returns shewing the Receipts & Expenditure for the Year under notice prepared according to the Forms annexed to the Government Proceedings No. 1646 under date the 28th October 1871. as certified by the Auditor, accompany this Report.

3. It will be seen from the Statements

Ramargndi

Filed with 28 sheets pages 25-26.
— " " 2 " " 23-24.
— " " 2 " " 3-4.
Filed with 8 sheets pages 3-4-23.
— " 30 sheets " 1-2-3.
Filed with 24 sheets pages 1-2-3.
— " 20 " " 2 — 99-100

1873 Filed with Despatch
From President
Municipal Commrs
Ramargndi
No. 26

The duly Secretary to Govt
Statistical Office
Ootacamund

Dated 25th October 1873
Recd 29th "
No. 206 Enclosures

Submits the annual Report of the Commissioners for the working of the Municipality for the year 1872-73.

No. 1336

C 8/12
R 3/12.
C 13/12.
R 9.
C 8.
R 23

Statement I that the prop receipts for the period, amount to Rs. 28,068-11-5 which is composed of Rs. 6,461-4-8 balance from last Year, Rs. 1287-4-1 balance of Endowments Entrusted to the Municipal Commissioners, under Sections 15 & 16 of the Act and Rs. 20319-7-8. raised by taxation &c. 4. The total Expenditure amounts to Rs. 26,535-12-11 as detailed in Statement II, leaving a balance of Rs. 1532-4-5. including the Endowment fund Rs. 57-4-2. to the Credit of the Year 1873-74-

5. The prop receipts consist of the following items.

(a) Surplus Pound Fund Rupees 365-1-8. has been assigned by Government to the Credit of the Municipality, while the Budget Estimate was Rs. 600.

(b). Rate on Houses &c. — The total demand under this head was Rs. 2389-10-6. against the Budget Estimate of Rs. 2320-0-0. 2180 houses have been taxed & yielded an income of

of Rs. 1995-8-9. 63. Appeal Petitions were presented against the assessment of the Commissioners; 6 were rejected and Rs. 6-3-6. were remitted on the 7. others. The balance of Rs. 387-14-3. being recoverable will be collected shortly. As to arrears of house-tax, there has been a balance of Rs. 312-14-10. at the beginning of the Year; Of this Rs. 105-0-9. was Collected during the Year & the Remainder due by absentees deceased and paupers has been struck off as irrecoverable.

(c) Professional tax — The receipts under this head were Rupees 4,453. being Rs. 353. more than the Budget Estimate of Rupees 4,100. Of this Rs. 3,823 were Collected within the Year & Rs. 415 were remitted leaving a balance of Rs. 215.

A portion of this sum Rs. (100) having from various causes, such as deaths of the tax-payers, their removal &c. become irrecoverable, the Comm. deem

deem it expedient to have it struck off the accounts. The remaining sum Rs. 115. is recoverable balance for the levy of which measures have been taken.

(d) Tax on Vehicles &c. — The income under this head was Rupees 587-8. slightly over the Budget Estimate of Rs. 580.

(e) Tolls — This continues to be our most important source of income. The tolls were farmed out for Rs. 7452 (Budget Estimate Rs. 6,500) The increase of Rs. 952. is attributable to the Keener Competition amongst the bidders at the Public auction.

(f) Fees. Collections under this head were Rs. 273-14-0 being Rupees 133-14-0 more than the Budget Estimate of Rs. 140. During the year under Report the numbers of Licenses issued for burning brick Kilns, was exceptionally large owing to the demand for Masonry works of the Water Supply Channel. This will, I believe, account for the wide

difference between the estimated and actual Collections.

(g) Magisterial Fines — The receipt of Rs. 269-5-4. is mainly on account of non-payment of Professional tax and for the offences under the Municipal Act & Bye-laws.

(h) Hospital — The receipt of Rs. 1374-3-1. consists of Interest from funded Capital of the Institution & Sale proceeds &c. — of Medicines & the sum of Rs. 3,620 was contributed by the Local Fund Board, Tanjore Circle towards the maintenance of the Dispensary in adjustment of the amount due for 1871-72. & 1872-73.

(i) The other items of receipts particularized in the Statement I. under the head (7) Miscellaneous, being of an unexpected nature call for no comment.

6. The Expenditure throughout the year amounted to Rs. 26535-12-0

(a) New Works — A sum of Rs. 9669-13-0. has been expended on Earth & Masonry works & the

Water Supply Channel (which is the only important work carried on by the Commissioners. These works were at first given on Contract, but being found unsatisfactory, the Contract was cancelled & the work is being executed under the management of the Commissioners. The Masonry works have been fully completed, and the Earth work very nearly so; and when finished a full separate Report will be submitted by the Commissioners. Rs 85 had been paid to the proprietors in Compensation for lands taken up for the said Channel. The owners of the lands in question having urged the necessity of speedy payment, the Commissioners thought it proper & pay the said sum (Rs 85.) in anticipation of the Sanction of Government. Rs 35-9-9. have been expended towards the construction of a Cook room in the Civil Dispensary.

The expenditure on petty works amounts to Rs 660-7-3 which needs no explanation

(b) Repairs— Rupees 4152-7. were expended during the year against Rs 1100 of the Budget. Gravel Roads in the Town having been very much worn out by heavy traffic, the Commissioners found it necessary to spend a sum of Rupees 505-7-5. towards their repair. Rs 606-4-- were spent in repairing the Ongiana Road with brick jelly & Rs 187-2-2 in the repairs, the said works having been found very necessary for the Convenience of the Public. A sum of Rs 116-8-- was spent in repairing Toll gates & the Pandal around the Municipal Office &c.

(c) Establishment— Public works— Under this head Rs 1086-7-5 were spent— Viz— 134 Rs less than the Estimate Rs 1220 and Rs 19-13-3. in purchasing Tools &c. for Road Coolies—

(d) Education— A sum of Rs 875 nearly equal to the Estimate

were given as grants-in-aid for maintaining 2 Girl-Schools & 2 Boy-Schools (vide letter No. 36 dated 13th August 1872) and Rs. 78 were spent by the Central Vernacular School under "Result System"

(c) Rupees 398 were contributed by the Commissioners & the Local Fund Board on account of Educational inspection Charges for the past Official year, as per President's letter No. 213 dated 5th October 1872. The Rule for the payment of the above-said 2 items having come in force subsequent to the preparation of the Estimate, they were not entered in the Budget-

Sanitation & Medical Services.

(f) Dispensary. The Dispensary was made over to the Commissioners in October last, and a sum of Rs. 1838-13-4 was spent against the Budget-Estimate Rs. 5430, out of which Rs. 3486-3-4 were adjusted for the Official Year 1871-72.

under instruction from the Treasury Deputy Collector; and Rs. 435-9-7 were spent for the Current Official Year, and the Salaries of the Native Surgeon &c. for the months of January & February last and a Sum of Rs. 395-13-7 for the European Medicines supplied by Government for the Current Year, have not as yet been adjusted to the General Fund, no instruction having been received from the Treasury Deputy Collector regarding the adjustments. The Annual Report of the Institution from the Native Surgeon is herewith forwarded. A Sum of Rs. 200 has been sanctioned towards the Contribution to Tritrapundi Branch Dispensary but Rs. 95-12-4 were expended which is included in the above Sum of Rs. 4,352-9-7, and the balance Rs. 104-3-8 will be adjusted to the Local Fund Board of the Vizagapatam Circle.

(g). Vaccination.— The Vaccinator on a Salary of Rs. 10 per Mensem was employed who went to both in the Town and neighbouring Villages under supervision of the Native Surgeon. He has vaccinated 548 Cases of which 532 proved successful, being an increase of 24 over last year's number.

(h). Registration of Births & Deaths.

The Registrar was appointed on a Salary of Rs. 10. per Mensem who does his duty in the Municipal Office. As the introduction of this System is quite new, the people do not take much interest in registering the births & deaths in due time. Nevertheless the information is fully gathered by the Registrar & registered in the Office The Commissioners hope that the people will hereafter come to the Office & give the necessary information.

(i) Conservancy— The

allotment sanctioned for the Conservancy Establishment is Rupees 850. but the actual expenditure was Rs. 293. This is owing to the reduction of the number of Coolies from 2 to 1. as the present Latrine is not much made use of by the people who find sufficient vacant plots of ground everywhere in the Town.

(j). Scavenging Carts— The actual expenditure under this head was Rs. 1126—6—6 against Rs. 1350 of the Budget Estimate which was prepared for 6 Scavenging Carts. As 5 Carts were found sufficient this little saving was effected.

(k). Cleansing of Tanks. amounted to Rs. 163—11—6. while the Budget Estimate was Rs. 500. As most of the Tanks of the Town have already been repaired in the previous years & the allotment was only for the repair of two Tanks.

While the work was in progress, a heavy fall of rain filled the tanks with water and put a stop to the completion of the work.

Special Sanitary arrangements.

(b) A sum of Rs 127-4-6 was spent under this item during the Annual festival of Shirajagopa Swamy which takes place about the months of March & April The report of the Sub Committee who had the management of these arrangements is herewith submitted.

Miscellaneous Municipal purposes.

(a) Lighting.— Rupees 947-4-10 were spent for lighting the Town, which is more than the Budget Estimate by Rs 47-4-10. The town is lighted by 109 lamps as in the last year & 6 reflecting lanterns were purchased for the use of the Toll gates at a cost of about 70 Rupees.

(b) Avenue trees— A sum of Rupees 474-15-11 was spent against the Budget Estimate of Rs 400.

The Bungalow & Puvarasa Pottu planted in the previous years on the side of Roads are thriving favourably & require no more watering. 200 Almond trees along the sides of one of the Central Streets; 300 Cocoanut and 700 Lovecherry plants were placed along the sides of Roads adjacent to Some tanks of the Town.

(c) In granting Rewards for Killing venomous Serpents & Stray Dogs; a sum of Rs 26-2- was spent against the Budget Estimate of Rs 30- & Rs 5- for repairing Toll gate bars; and Rs 2-1-6 for Lighboards to be placed on the banks of Tanks were also expended.

Supervision & Management:

(a) The Office Establishment came to Rs 1244-6-2 against the Budget Estimate of Rs 1284- and Rs 173-9-10 for Contingent Charges and Rs 100- for Conditional allowance were spent. These three items call for no remarks.

Rs 200 allotted for Public Garden remain unexpended as the Public

garden mentioned in the Budget was not formed in the Year and a sum of Rs 70. was disbursed to Gymnastics temporarily employed in copying out the Gymnastic accounts of the Villages constituting the Municipality.

Auditors Report.

7. Mr Callaghan the auditor deputed by the President duly audited all the accounts of receipts & disbursements of the Municipality for the Year under review, and certified that they were correct.

General Observations.

8. In conclusion, the Commissioners have reason to believe that the Municipality has worked well during the Year under review. The Public health has been good and the Township has been free from Epidemic Cholera with the exception of a few Sporadic Cases which occured & proved fatal in November last. It is to be regretted that Small & Chicken pox

pox were prevalent during the Year both in the Town & in the Ealing generally. 49 fatal Cases have been recorded under the head, and under such circumstances the Commissioners believe that if Vaccination were made compulsory, these exanthematous diseases would be greatly checked.

There has been 47½ inches of Rain during the whole Year, 11½ inches more than the preceding Year.

The Commissioners expect to have the Water Supply Channel opened at an early date, and trust it will prove a great boon to the people. This great work being done, a large portion of the Municipal Fund will be left free for other improvements in the Town.

It is worthy of remark in connection at once taken structures by the

the Acting President on the Report of 1871-72. that the people do not look on the Commissioners as tyrants: Taxation cannot be said to be oppressive in this Town. The Professional tax did, no doubt, fall heavily on Weavers and others some time ago; but the falling off in the Population was owing to the exclusion of certain Wards from the Municipality against the unanimous opinion and wish of the Commissioners. Vide Letter No. 88. dated 13th November 1872.)

The poorer inhabitants have received more & more consideration year after year, and when the Professional Tax is abolished, the people may very well pay the other taxes for their own benefit.

The traffic has been as good as usual. There was no difficulty on the part of the Toll Contractors in paying their

Stipulated amounts periodically, and no instance of oppression or irregularity on the part of the Toll Collectors has been brought to the notice of the Commissioners.

I have the honour to be

Sir,

Your most Obedt Servt

Y. Hogarth

Vice President

13-6-73 No 1

No 39

Plassey 12th June 1873

From

The Sub Committee

Special Sanitary Arrangements

Plassey.

To

The Vice President

Municipal Commissioners

Plassey

Sirs

We have the honor to forward herewith the usual Report upon the Sanitary Arrangements made during the annual Race Meeting which Celebration took place at this Station on the 7th & 8th March 1873 and terminated on the 19th April last, occupying thirty three days three Days of same was occupied on the Festival generally Lasts only 10 days but the Cause of delay this year was owing to Difficulties in the Car being drawn and brought to its Stand, in Consequence of falls of rain during

1873

Enclosure No 1 in a letter

from

The Secretary

Plassey Committee

Plassey

No 26 Dated 13th October 1873

Subject

Sanitary Report

The Municipal Commissioners

Plassey

Sir

I have the honor to forward herewith the Sanitary Report upon the Plassey Races held on the 7th & 8th instant.

Plassey Race Course

7th October 1873

during this Festival, which rendered the earth
unusually soft, making the dragging of the Car
a work of more than ordinary difficulty. It
is calculated that there were between 15 to
20,000 persons on the occasion of the festi-
val from many parts of the District, and
even other remote places. The festival was numerously
attended on the three principal days, Viz.
The Garuda Sevai Ootchavam, Vennay Thali,
And the Car day.

3. Every arrangement was made, which
was deemed necessary for the protection of
Public Health. Convenient spots were marked
out for Carts and Cattle. Temporary Latrines
on the dry Earth System were also provided
for both Sexes. Roads and Streets were
kept clean.

4. Pariahs were provided with
a good supply of water; there was no water
in the River, notwithstanding the Town subsist
the tanks had a good supply. Also Six
of the wells in the bed of the River.

Sunk

Six or Seven Years ago were cleared out.
Water sheds were opened in places where
they were mostly needed.

5. While on the one hand, it is
gratifying to report that no instances of
Sickness broke out during the festival, it
is the painful matter of regret, that we have
to record cases of fatal and dangerous
accidents, which took place from the
explosion of Small Cannon, used during
the drawing of the Car on the evening of
the 16th of last month. The subject of
the fatal accident was a Brahmin
aged about 40 one of the Officers of the
Temple, who was killed by the pene-
tration of a [illegible] Ball which had
burst from the Cannon, of an irregular
shape, and according to the report of
the Native Surgeon fell weighing 10 oz
and was found lodged in the brain,
with extensive fracture of the bones of
the Skull.

The Cases of dangerous

second, that reference to the Spectators, the greater part of whose testicles was blown away by the same explosion. He was also damaged; the man was treated in the Hospital, and has recovered.

6. The Police were vigilant, and discharged their duties, and so there was very little crime during the festival.

We beg to append a Statement, shewing in detail, the expenses incurred from the festival.

We have the honor to be

Sir

Your most obedient servants.

P. Alexandroscampoulady R. Commissioner

[illegible]

[illegible]

Petition of the Inhabitants of Mannargudi praying that the Municipality may be abolished.

41

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From

The Vice President
Mannargudi Municipality

To The President of the
Municipal Commissioners
Mannargudi

Sir,

I have the honor to enclose a copy of resolution passed by the Mannargudi Municipal Commissioners on the 26th October 1872 with reference to G.O. No 1307 dated 2nd October 1872.

2. The exclusion from the Municipality in 1869-70 of the four suburban villages mentioned in the extract, cut off according to former Census, 3295 persons from our limits leaving a population of 17152 only. The present population is 17780 shewing an increase of 628. The present population of the excluded suburbs is 2635 shewing an increase of 340. If therefore the limits of the township had remained as they were when the former census was taken, the populations of Mannargudi would have been returned as 20415 and the increase during the five years as 968 souls.

It is to be observed with

3

reference to the Memorialists who left the town after the introduction of the Municipal act that (1) the weaving trade has been declining gradually

gradually for some years past, (irrespective of taxation) owing to the importation of long cloth from Manchester. 2. The taxes which fall heavily on the weavers as well as other poor people at the first time have considerably lightened and (3) several who under pressure left the Town at that time returned afterwards and are now following their accustomed work.

4 The Government and the public have received a wrong impression with reference to the supposed falling off in the Census returns of this Municipality, the Commissioners humbly beg you will correct that impression.

I have &c.

(Signed) S. W. Fryer
Vice President

(True Copy)

Extract from the Proceedings of the Municipal Commissioners, Mannargudi at a Meeting held on the 26th October 1870.

X X X

1 Resolved with reference to para 4th of President's letter No. 208 dated 10th September 1870 referred to in G. O. No. 1307 of 2nd instant, that it be explained how the falling off in population is due chiefly not to the severe enforcement of taxation but to the exclusion from Municipal limits of the following suburbs.

Srirankulam

Bhagavatapuram
Nedumakottai and
Rendamkottai

in the beginning of the official year 1869-70
on the recommendation of former President
in letter No. 27 dated Tanjore 1st April 1869

X X X

(Signed) George Fryar
Vice President

(True Extract)

(Signed) George Fryar

(True Copies)

A Kothandapani
President

1873
Septr
Enclosure No VIII
From Mr R Sinclair
Plan & Cost &
Mannargudi
To the Collector & Dist
Trichinopoly
Vellanum
Date 13th October 1873
Rec'd
No 206
Copy of the Vice President
Municipal Commissioner
Mannargudi
No 988

No 23

Mannargudi
19th July 1873

From
The Vice President
Municipal Commissioner
Mannargudi

To
The President
Municipal Commission
Mannargudi
Tanjore

Sir

I do admitted in the concluding Para of your letter of the 3rd instant No 1216 I have the honor to submit herewith a Revised statement of the Receipts and charges of this Municipality for the last year.

2 With regard to the balances of Rs 118. 14-8 mentioned in Para 1 of your letter of the sum of Rs 11-9-4 only is recoverable from the remainder Rs 107-5-4 is the tax due by the sum the Commissioners intend to write off the accounts.

3 As required in para 3 the Number Column is added to the statement I A and the entries are duly made.

4 The sum of Rs 51-4-2 I beg to add is neither in the hands of the Commissioners nor in the Treasury. The sum was invested in Messrs Arbuthnott and Co long before the Dispensary was taken under charge of the Municipality.

5 The particulars of the fractions to the statement I are appended thereto as required by you.

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Regarding the clearing of tanks and wells &c. I beg to state, that no provision was made in the Budget for watchmen; but their appointment having been found necessary, a part of the allotment was appropriated for the purpose, and the expenditure included in the charges under this head.

The savings in the establishment-charges is due to the non-employment of some of the hands proposed in the Budget, as well as to the payment of a less rate to some employees. Full particulars of the same are given in the statement.

I have &c.

(Signed) S. Alagasingam
Vice President.

(True Copy)

A. Elliott
President.

48

1873

Enclosure No IV in letter

From The Residency Surgeon
Manipur
To The Chief Secretary to Govt.
of Bengal (Foreign Dept.)
Dated 23d October 1873
Rec'd 10206.

Copy of the Civil Dispensary
letter dated 9th July 1873
with Report for the year ending
30th June 1873 for the information
of Government.

Civil Hospital
Manipur 8th July 1873

49

Annual Report of the Civil Dispensary and Lying-in-Hospital, Manipur, for the official year 1872/73.

The Civil Dispensary has afforded relief during the year 1872/73 to 339 In, and 1140 Out patients. Comprising Europeans, Eurasians and Natives. On comparing these numbers with those treated in 1871/72 an increase will be observed both under the head of In and Out patients, which is set forth in the following tabular statement.

		1871/72.	1872/73	Difference Increase	Decrease
In Patients	Europeans	"	"	"	"
	Eurasians	"	1	1	"
	Natives	255	338	83	"
Out Patients	Europeans	11	18	7	"
	Eurasians	58	83	25	"
	Natives	7923	11309	3386	"

2. The subjoined statement exhibits the general result of the year under review.

Classes of Patients		Remaining on the 31st March 1872.	Admitted during the year 1872/73	Total	Discharged	Died	Remaining on the 31st March 1873	Average
In Patients	Europeans	"	"	"	"	"	"	"
	Eurasians	"	1	1	1	"	"	.02
	Natives	9	338	347	325	13	9	.92
Out Patients	Europeans	"	18	18	18	"	"	.04
	Eurasians	"	83	83	83	"	"	.22
	Natives	43	11309	11352	11322	3	27	30.9

3.

50

3. The diseases chiefly prevalent have been as in former years. Aguc, Rheumatism, diseases of the Eye, of the Ear, of the skin, stomach, and bowels, wounds, ulcers and boils.

Applications for Pantonine have been very great, increasing annually, and swelling the Return. We have had not less than 1791 during the year.

4. 114 Surgical operations of more or less importance, were performed during the past year. Of these three were capital operations, comprising amputations of the shoulder joint, arm and of thigh. All did well.

5. Ker Lying in Ward. There were 20 admissions, of these three women were sent by the Police immediately after confinement for concealed delivery, and a third woman was received from the town immediately after delivery. 2 pregnant women absented themselves. 14 women have had their accouchment in the maternity and 1 woman is awaiting her confinement.

The 14 deliveries may be arranged as follows.

Natural labour	"	8.
Difficult	"	3.
Preternatural	"	2.
Complex	"	1.
Total		14.

Out Cases.

83 Cases of Partus are recorded, of which 47 were cases of natural labour, good many of them attended by the Hospital midwife, and female pupils in the town and its neighbourhood. Six cases required operative interference.

6. Instruction of Female pupils.

During the past year four female pupils were received under instruction. of these, three having completed their one year's course of instruction in Midwifery, were sent out on the 15th March last, to practice as Midwives on their own responsibility and one pupil discharged for incompetency.

The pupils also are instructed in Tamil the vernacular language of the District, from the beginning of this year. They are able to read the Tamil first Book, but it is hard to get them to take a liking to it.

An application was received in December last, from the Zillah Surgeon at Trangubar for the services of a trained midwife for employment in his district. The Hospital midwife a woman trained by me in this Institution, was sent on a salary of Rs 10 per mensem.

7. In the annual Report of the Dispensary for the Calender year 1872, dated 1st January last, I recommended an increase in the number of female pupils from 4 to 6. So that a sufficient number of trained midwives may be sent out annually to take up their work for the benefit of the Public. I earnestly hope that this proposition will meet with the favourable consideration and approval of the Inspector General Indian Medical Department.

Another set of four female pupils will, as usual, be entertained for instruction at the commencement of the ensuing official year.

8. I beg to bring to notice that Mr S. Vizarangavalu Chettiar the Uncovenanted Assistt in the Madras Government office, during his visit to this station, visited the Dispensary at the end of March last, and gave a Prize of Rs 5 to the first female pupil in the Midwifery

class, and kindly offered a prize of 10 Rs. annually to the pupil passing the best examination in midwifery, before leaving the school.

I have undertaken to give two small prizes of Rs 5 each annually, the one as a stimulus for studying Tamil, and the other for regular attendance and general good conduct.

9. Financial Statement. The receipt and expenditure of the Institution for the past year is given in the accompanying Financial Statement. The dispensary had Rs. 32300. for its funded capital, of which the Municipal Commissioners have made over Rs 5000 for the maintenance of the Branch dispensary at Tritrapoondy, which has been transferred to the Local Fund Circle Nucleus Leaving only Rs 27300 towards the support of this Institution.

10. Hospital Buildings. The several wards are leaking, and the tiles require sifting. The flooring of the male Ward needs renewal. The dissecting room has been cracked in several places, and is in a very bad condition, requiring immediate attention. These wants have been brought to the notice of the Municipal Commissioners, and the repairs are differed until the beginning of the ensuing official year.

The Deputy Inspector General Indian Medical Department in his annual tour of inspection on the 12th February 1872, recommended of the out houses on the north of the Hospital Compound consisting of 3 rooms, which was used

as a bathroom, godown and cookroom, to be converted as an accommodation for the reception of Cases of Contagious diseases, which require isolation. This proposition has been carried out, temporary godown and cookroom provided. Permanent buildings are wanted for these, and the matter has been brought to the notice of the Municipal Commissioners.

A proper room for the safe custody of Lunatic patients is very much needed.

11. The Commissioners have resolved that the prices of medicines prepared in the Dispensary and sold to persons, other than those entitled to gratuitous distribution, be in future according to the scale prescribed in Vol: I of Medical Code at page 66 Vizt:

	Rs	As	P.
Each pill or powder			6
Each ounce of fluid medicine, whether in the form of draught, or mixture, and also Liniments, and Lotions			1

12. I beg to append an extract from the Visitors Book for the year 1872/73.

13. 2nd Class Hospital Assistant A. Basthiavanathy Pillay No. 726. was removed to the Engineers Establishment Trambacherry Pass Wynaad, and 2nd Class Hospital Assistant D. D. Venkatarayalu. Naidu No 621 transferred from thence to this Institution under D. O. C. C. dated 28th February 1873.

14. The expenses of the Institution for the past year amounts to Rs 7778—10—9. in which also is included Rs 3090—7—9. the salary of the Medical officer for the year 1871/72.

15. In conclusion I have much pleasure in being able to report that the working of the Institution has been extremely

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satisfactory, and the benefits of the Charity continue to be highly appreciated by the inhabitants of Mannargoody, and its adjoining stations.

Mannargoody
1st April
1873

R. [illegible] Gnanaprakasam [illegible]
Native Surgeon
In medical Ch: Civil Dispensary
Mannargoody

1873 Department [illegible]
Enclosure No V in [illegible]
From the Resident [illegible]
[illegible]
Mannargudi
To the Chief Secretary to [illegible]
Fort St. [illegible]
[illegible]
Dated 23rd October 1873
Recd [illegible]
No 206

Report of the Medical Officer in Charge [illegible]
Mannargudi on the [illegible]
[illegible] of that institution
during 1872-73

Recd 19/4/73

55

Financial Statement exhibiting the working of the Civil Dispensary Mannargoody for the official year ending 31st March 1873

In Patients 339
Out Patients 11410 } Total 11749

Cr.

Funded capital of the Institution on the 31st March 1872 Rupees 32300						
Balance in hand on the 1st April 1871	"	"	"	1287	4	11
Received during the year Viz:						
From Local Fund do	3620					
" Municipality	16444	1				
" Hospital Fund Interest	1290	11	8			
" Magistrates for diets supplied to magisterial cases	47	8	"			
" Subscriptions and Donations &c by Europeans and Natives						
" Sale of medicines	29	8	"			
" Vegetables and the produce of the Hospl. Compound	12	14	5			
" Puttocottah Magistrate for postage charges despatching the stomach of a dead body to the Chemical Examiner	3	9	"			
				6638	7	2
Total income Rupees				7925	11	3
Total expenditure Rupees				7874	7	1
Balance in hand on the 31st March 1873				51	4	2

Dr.

Mannargoody Civil Dispensary						
By medical officer's salary for the official year 1871/72	3090	7	9			
" Medical officer's salary from 1st April 1872 to January /73	2000	"	"			
" Do Dispensary allowance	500	"	"			
" 2nd Class Hospital Assistants Salary	370	"	"			
" Peon's Salary	58	9	7			
" European medicines &c for 1871/72	395	12	"			
" Servants Wages	345	5	"			
" Dieting charges	418	14	6			
" Contingency &c	151	11	5			
" Two half yearly supplies and annual supplies &c	412	4	9			
" Erecting a temporary cook room	35	9	9			
Tiruthuraipoondy Dispensary						
By Servants wages	38	"	"			
" Perishable articles &c	23	7	3			
" Two half yearly and annual supplies	34	5	1			
Total Expenditure Rupees				7874	7	1

Mannargoody
1st April
1873

R. [illegible] Gnanaprakasam [illegible]
Native Surgeon
In med. Ch. Civil Dispensary
Mannargoody

73

Extract from Visitors Book Civil Dispensary Mannargoody

Names	Rank	Date	Remarks
Veerasamy Naidoo	Tahsildar	21st April 1872.	The pains bestowed in educating females in Midwifery are highly creditable to Mootoosawmy Moodelliar the Surgeon in charge of this Institution. The Hospital is quite clean and every thing satisfactory.
[illegible] A. Ouchterlony	Missionary	29th April 1872.	Since many years I know Doctor Mootoosawmy and entertain a high opinion of his professional zeal and ability and have myself been benefitted by his medical advice. On several occasions I had the pleasure of seeing his Hospital and I can say with truth that although I have seen many larger hospitals than this, I never saw one that made a more pleasing impression on me. I fully concur in the testimony born by other Visitors to the cleanliness and neat arrangement of the wards. Dr Mootoosawmy's laudable zeal in training midwives ought to be brought to the special notice of authorities and superiors, and I can only wish that Dr Mootoosawmy may be long spared and that God's blessing may rest on his endeavours to administer to the wants and relief of suffering humanity.
Annual Inspection 1873. [illegible] Johnston M.D.	Deputy Inspr Genl of Hospls	4th January 1873	Inspected this Dispensary and was satisfied with the result. Exclusive of Police sick 14 In sick are under treatment. 3 of those being parturient

75

Names	Rank	Date	Remarks
			women in the "Lying-in Ward": of the 4 in sick only 2 are self supporting the remainder being Paupers and of the lowest castes. Detached Cottages Small and inexpensive in their construction are much needed in which the higher castes might receive treatment without violation of their caste prejudices. The flooring of the wards is much in need of repair. The walls should be white washed biennually. The bedding is ample & and that at cumlahs (Country) are much required. On the present occasion the wards were clean and the internal economy of the Hospital apparently well looked after.
In Compliance D.P.W. Supervisor D.P.W.		16th January 1873	The state of things in the Hospital is unexceptional. The remarks made by other visitors are highly creditable to Dr. Bootoosawmy Boorsally. He has no doubt he merits all the eulogy bestowed on his efforts to render satisfaction.
Charles Guest		January 25th 1873	Dr. Bootoosawmy very kindly took me through the Hospital and I was very much pleased and interested with all I saw and heard in addition to my testimony to the opinions already recorded I can only state that previous to my visit I had heard much of Dr. Bootoosawmys local and professional ability but what I saw exceeded all my expectations. The midwifery class is I think a great success—
Vizianagaram Cherry 1st Assist. Surgt. Office 27th March 1873.			I visited the Dispensary it is clean and orderly. The class of Midwifery Pupils is the most important department of the Institution deserving of every possible encouragement. I have given a prize to Coopsall for having passed a satisfactory examination in midwifery and offer a prize of 10 Rs annually for the best pupil.

(A true Extract)

P. Clinton Lawrence Assn. G

Native Surgeon

In Medical Ch: Civil Dispensary

Mannargoody

Mannargoody
1st April
1873

4

61 Manargudi 19th May 1873

The Honorable D. Arbuthnott
President- Municipal Commission
Tanjore

Honorable Sir

I beg leave to report that I, this day, completed the examination of the accounts of the Manargudi Municipality for the past official year, and do submit herewith a balance sheet together with a statement shewing the income and expenditure for that period

I examined the Cash book- vouchers being produced for each item of expenditure, as well as all debit entries, and found every thing in order I have traced the transactions recorded in the Cash book, into the journal, and found them correct. The books and accounts are kept in a neat and business- like manner and reflect great credit on the Manager of the Office

From the balances in the Ledger is compiled the Balance sheet sent herewith - this is a correct account of the balances on the 31st of March 1873, and represents the net receipts and expenditure for the year

The statement of receipts & disbursements shews the transactions of the Municipality as recorded in the journal and Cash book

Beg to offer the following remark which suggested itself to me in the course of my examination

A Register of lands, houses &c (ins) taxes is drawn up classified, and signed by three Commissioners - A copy of this Register is taken by the Bill Collector, and with this document in his hands he demands payment giving his receipt for monies collected by him. He then makes a statement of these collections

which he hands, with the sum collected, to the Manager of the Office, who remits the amount to the Treasury and obtains a receipt from the Tahsildar - The practice of having Bill Collectors to collect taxes and to grant (his) receipts for money paid, is open to objection. If bills were regularly made out in the Office - according to the Register signed by three Commissioners - and signed by one of the Commissioners or by the Vice President, such bill could be tendered by the Bill Collector to the party paying the tax, in acknowledgment of the amount received

Nothing else that came before me called for remark.

I desire to place on record that the Office Manager and his Assistant gave

62 From the balances in Mr.

04

me coerg necessary help in the prosecution of my work.

They leave to remain
Honorable Sir
Your most obedient Servant
Wm Callaghan
Auditor 1872/73.

1873
Enclosure No VI in Ltr
from Mr Receiver
Mine Co
Manuscript
To the Chief Secretary
Dublin
Dated 23rd October 1873
Rec'd
No 246

Mr Receiver Mine
Exhibits with Sec
-Returned

Rec'd 1941/73

Statement I Revenue Receipts of the Municipal Fund of the Town of Mannargudi, during the Official year 1872-73

	1872-73. Detail of minor heads Rs A P	1872-73. Total of Major heads Rs A P	Budget amount Rs A P
1. Balance brought forward			
(a) Municipal Fund	6461 4 8	6461 4 8	3500 . .
(b) Endowments	1235 15 11	1235 15 11	1450 . .
2. Assignments and allotments by Government			
(a) Surplus Pound Funds	365 1 8	365 1 8	600 . .
(b) Ferry Rents	. . .	. . .	. . .
(c) Fishing Rent	. . .	. . .	. . .
Arrears Current			
3. Rates and Taxes viz			
(a) Rate on houses viz	105 . 9 1995 8 9	2100 9 6	2100 9 6 2320 . .
(b) Tax on arts viz	91 4 4 3823 . .	3914 4 4	3914 4 4 4400 . .
(c) Tax on Vehicles	. . . 887 8 .	887 8 .	887 8 . 880 . .
(d) Registration of Carts	. . . . .	. . .	. . .
(e) Tolls	. . . 742 . .	742 . .	742 . . 1500 . .
(f) Fees (Sections 106. 123. 125. 130. 131. 136. byelaws and Schedule A.	186 . 258 8 .	273 14 .	273 14 . 100 . .
(g) Magisterial fines Section 17	. . . 269 5 4	269 5 4	269 5 4 60 . .
4. Fees in Schools and training Institutions	. . . . .	. . .	. . .

Fwd 1545/75

Statement I Revenue Receipts of the Municipal Fund 89
viz (Continued).

	1872-73. Detail of minor heads Rs A P	1872-73. Total of Major heads Rs A P	Budget amount Rs A P
5. Endowments and Sundry Contributions and Donations			
(a) Hospitals	1374 3 1	1374 3 1	1320 . .
(b) Choultries	. . .	. . .	. . .
(c) Educational	. . .	. . .	. . .
(d) Miscellaneous	. . .	. . .	. . .
6. Contributions from Local Funds			
(a) For Public Works			
Communications	. . .	. . .	. . .
School Buildings	. . .	. . .	. . .
(b) Educational			
For training Schools	. . .	. . .	. . .
(c) Miscellaneous			
Hospitals	3620 . .	3620 . .	1960 . .
7. Miscellaneous.			
(a) Rents of Municipal markets	. . .	. . .	. . .
(b) Rents and fees in Municipal slaughter houses 3	. . .	. . .	. . .
(c) Sale of Manure 3	2 4 .	2 4 .	10 . .
(d) Private Scavenging	. . .	. . .	. . .
(e) Sale of materials & tools & plant	6 7 4	6 7 4	. . .
(f) Avenues	184 9 10	184 9 10	60 . .
(g) Rent of Municipal office	60 . .	60 . .	80 . .
(h) Rent of shop erected on lands belonging to Municipality 3	2 4 .	2 4 .	. . .
(i) Sale proceeds of Fish from the tanks belonging to Municipality 3	90 6 9	90 6 9	80 . .
(j) Sale of Vegetables from Municipal gardens 3	16 9 10	16 9 10	. . .
		362 9 9	

Statement I Revenue and Receipts of the Municipal Fund (Continued)

		1872-73		
		Detail of minor heads	Total of minor heads	Budget amount
		Rs A P	Rs A P	Rs A P
8.	Advances recovered	- - -	- - -	- -
	Total	28,016 12 3	28016 12 3	22730 - -

Note to Statement I.

1. House and Land rates are levied at 4/2 per cent.
2. Taxes on arts &c are at the following Rates (i.e. As mentioned in Schedule B Section 58.
3. Taxes on Vehicles levied at the maximum Rates.
4. Carts are not registered in this Municipality
5. Tolls are levied at the minimum Rates
6. License fees are at the Rates Sanctioned in Government orders dated 11th July 1867 No. 817 and 31st August 1868 No. 1078.

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

Name of Institutions	Amount of funded Capital	Balance	Interest or produce of land	Appropriation from the Capital for expenditure	Contributions and Donations of all kinds	Total of receipts by Sundry heads	Total Annual (3-7).	Current Charge Statement II.III.	Allotted for public works Statement II.	Total charge	Balance	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Hospitals and Dispensaries	32337 4 2	1235 15 11	1290 11 8	- - -	3620 - -	83 7 5	6230 3 0	For 71-72 3496 3 9; For 72-73 4342 9 7	35 9 9	7874 7 1	1644 4 1 *	* This is a negative balance.
2. Choultries	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	
3. Educational	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	
4. Miscellaneous	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	

* From Municipal Fund 1644-4-1
From Endowment Fund 6230-3-0

(8)

Statement II Expenditure from the Municipal Fund of the Town of Mannargudi for the official year 1872-73

1872-73.

	Detail of minor heads Rs. As.	Total of major heads Rs. As.	Budget amount Rs. As.
Grant I. Public Works.			
1. New Works			
(a) Communications			
(b) Educational			
(c) Sanitary and Miscellaneous	9850 5 10	9850 5 11	9860 - -
2. Repairs			
(a) Communications	1298 13 7	1298 13 7	1100 - -
(b) Educational			
(c) Sanitary and Miscellaneous	1168 - -	1168 - -	- - -
3. Establishment	1086 7 5	1086 7 5	1220 - -
4. Tools & plants & Contingencies	1923	1923	30 - -
5 Contributions to Local fund	- - -	- - -	- - -
Total Grant I		12372 - 1	12410 - -
Grant II Education			
1. Training Schools			
(a) Establishment			
(b) Contingencies			
2. Municipal Schools			
(a) Establishment			
(b) Contingencies			
3. Salary Grants	875 - -	875 - -	900 - -

Statement II. Expenditure from the Municipal Fund (Continued).

1872-73

	Detail of minor heads Rs. As.	Total of major heads Rs. As.	Budget amount Rs. As.
Grant II Education (Concluded)			
4. Results Grant	75 - -	75 - -	- - -
5. Contribution to Local fund for educational Inspectorate	398 - -	398 - -	- - -
6 Miscellaneous	- - -	- - -	- - -
Total Grant II	1357 - -	1357 - -	900 - -
Grant III Sanitation & Medical Services			
I Hospitals & Dispensaries			
(a) Establishment 71-72	2090 7 9	6402 6 4	
72-73	3311 14 7		
(b) Medicines and Supplies 71-72	393 12 -	842 5 10	5430 - -
72-73	446 9 10		
(c) Diet of Patients	418 14 6	418 14 6	
(d) Sundries & Contingencies	175 2 8	175 2 8	
(e) Contribution to Local fund	- - -	- - -	200 - -
2. Vaccination (a) Establishment	120 - -	120 - -	120 - -
(b) Contingencies	- - -	- - -	10 - -
3. Registeration of Births & Deaths (a) Establishment	120 - -	120 - -	120 - -
(b) Contingencies	- - -	- - -	- - -
4. Conservancy (a) Establishment	272 - -	272 - -	350 - -
(b) Sanitary Services (Cost of Conservancy Carts &c) 5 Carts at 94 per Month	1126 6 4	1126 6 4	1350 - -
(c) Cleaning of Tanks, water courses &c. For repairing the Vancankolam	71-3-6	163 11 6	200 - -
Do Do Sengolum	5 - -		
Do Head Sluice of Thamaraikolam	1-4-		
Salary of Watchmen to set kolams for 3 months	44-10-		
" " Ayyanarkolam for 12 months	6-2-		
" " Vapudramankolam for 2 yrs 2 months	9-10-		
" " Thonarankolam for 1-15.	5-10-		
" " Kukkumanikolam for 2-13.	9-2-		
" " Thirupakadal for 1-5.	4-6-		
" " Mariakiranade for 27 days	3-6-		
" " Appalacherykolam Do-Do	3-6-		
(d) Contingencies		127 4 6	120 - -
(e) Sanitary arrangement			
Total Grant III		9769 38	8200 - -

Statement II Expenditure from the Municipal Fund (Concluded)

	1872-73 Detail of minor heads	Total of major heads	Budget amount
	R A P	R A P	R A P
Grant III Miscellaneous Municipal purposes			
1. Lighting			
(a) Establishment		225 4 0	335 4 0	336 0 0
oil - 6533 4/16 seers @ Rs 500 - 5 - 7			
Value of 6 Reflecting Lanterns 3/3 @ 12 - 15 - 0			
Cost of repairing & Glazing do & new	28 - 8 - 3	612 0 0	612 0 0	564 0 0
2. Markets			
(a) Establishment		" " "	" " "	" " "
(b) Contingencies		" " "	" " "	" " "
3. Choultries (a) Establishment		" " "	" " "	" " "
(b) Contingencies		" " "	" " "	" " "
(c) Feeding Travellers		" " "	" " "	" " "
4. Watering Streets and planting avenues		474 15 11	474 15 11	440 0 0
5. Removing Prickly pear		" " "	" " "	30 0 0
6. Rewards for killing Venomous Serpents & Wild dogs 3/3		26 2 0	26 2 0	30 0 0
7. For preparing Toll Gate bars		5 0 0	5 0 0	" " "
8. Sign Boards to be placarded on the Banks of Tanks		2 1 6	2 1 6	" " "
Total Grant III		1455 8 3	1455 8 3	1400 0 0
Grant IV. Superintendence and Management.			
1. Office (a) Establishment		1244 6 2	1244 6 2	1284 0 0
(b) Contingencies		173 9 10	173 9 10	236 0 0
2. Miscellaneous (a) Auditor's allowance		100 0 0	100 0 0	100 0 0
(b) Gardeners for public Gardens		" " "	" " "	200 0 0
(c) Coomalies for Clearing out Pyramah accounts 3/3		70 0 0	70 0 0	" " "
Total Grant V.		1588 0 0	1588 0 0	1820 0 0
Advances recoverable		" " "	" " "	" " "
Refunds other than of Current Dues		" " "	" " "	" " "
Grand Total Expenditure		26535 12 0	26535 12 0	22730 0 0
Balances (a) Municipal Fund		1481 0 3	1481 0 3	" " "
(b) Endowments		" " "	" " "	" " "
Total		1487 0 3	1481 0 3	" " "

Statement II A Detail of allotment for expenditure on Public Works Estimated to Cost Rs 100 or upwards

Part I New works.

No. Project	Amount of estimate	Paid expenditure 1872-73	Remarks.
(a) Communication	" " "	" " "	
2/3 Petty works and Reserve	" " "	" " "	
Total	" " "	" " "	
(b) Educational			
Petty works and Reserve	" " "	" " "	
Total	" " "	" " "	
(c) Sanitary and Miscellaneous			
(1) Earth work to the Water Supply Channel	9892 0 0	11720 13 0	2619 2 2
(2) Masonary works for do	1107 0 0	1000 0 0	7058 2 8
(3) Compensation for lands taken up for water Supply Channel 3/3	— " —	"	85 0 0
(4) Constructing a Cook Room in the Civil dispensary 3/3	— " —	"	35 9 9
Petty work and Reserve	— " —	"	60 7 3
Total	21000 0 0	5720 13 0	9858 5 10

Part II Repairs

No. Project	Grant	Remarks
(a) Communication		
1 For repairing Bungalow Road from Carriched to Engineers Bungalow 3/3	606 4 0	
2 For repairing gravel road from Trotters Bridge to the eastern extremity of the Cajanidi 3/3	505 7 5	
Petty repairs and Reserve	187 2 2	
Total	1298 13 7	
(b) Educational		
Petty repairs & Reserve		
Total	" " "	
(c) Sanitary & Miscellaneous		
Petty repairs	116 8 0	
Total	116 8 0	
Grand Total	1415 5 7	

Statement II B Detail of Municipal Estatelishment

	No.	Salary per mensem	Salaries per annum	Total for heads
		Rs As P	Rs As P	Rs As P
Grant I Public Works				
Overseer	1	20 " "	240 " "	
Mastries for 5 months	1	10 " "	50 " "	
Road Coolies	12	47 8 "	432 " 3	
Temporary Mistry for Water Supply Channel				
do overseer do for 1m 24 days for 7 months	1	25 " "	175 " "	
do accountant for 1m 23	1	40 " "	70 15 6	
do Lascar for 2m 8	1	10 " "	17 6 9	
do (2) Watchmen for 7 m - 2 days at 4 Rs per month Rs 56-8-4				
Deduct pay of absent days 4-7-11	2	8 " "	52 " 5	
do Maniagar for 7 m - 2 days	1	5 " "	35 5 2	
Total	21	171 8 "	1086 7 5	1086 7 8
Grant II Educational				
1 Training Schools — Masters				
Clerks				
Servants				
Total				
2 Municipal Schools — Masters				
Clerks				
Servants				
Total				
Grant III Sanitation & Medical Services				
1 Hospitals & Dispensaries — Native Surgeon	1	250 " "	250 " "	
Hospital Assistants	2	25 " "	50 " "	
Native do	8	40 " "	320 " "	
Peon	10	6 " "	60 " "	
Total			2930 " "	1165 5 9 7
Medical Subordinates — Clerks				

Coolies	No	D	Rate	amount	Fines	Stoppage for pay of absent days	Balance
	1	11	" 4 8	" 49 8	" "	" "	" 48 49 3 4
	1	12	" 3	" 36	" "	" "	" 36 " "
	1	11	3 4	" 44 7 9	" 2	" "	" 44 5 9
	1	10	" 4	" 40	" "	" "	" 11 39 4 11
	1	11	7 4	" 45	" "	" 2	" 11 44 12 4
	2	8	24 4	" 70 6 4	" "	" "	" 70 6 4
	1	12	" 4	" 48	" "	" 2	" 2 " 11 45 12 1
	1	4	" 4	" 16	" "	" 2	" 5 9 3 8 4 9
	1	11	6 4	" 44	186	" 4	" 44 44 5 2
	1	6	11 4	" 25	6 9	" 2	" 1 18 9 23 7 "
	1	6	11 4	" 25	6 9	" 2	" 1 18 9 23 7 "
	12			445	11 1	" 12	" 433 " 3

Statement II B Detail of Municipal Establishment (Concluded).

	No.	Salary per mensem	Salaries per annum	Total for heads
		Rs As P	Rs As P	Rs As P
Sanitary Establishment — Surveyor	1	11 " 5 "	54 15 11	
Head Cooly	1	11 " 4 "	44 " " 1 4	42 11 5
Cook	1	11 " 4 4	44 " " " "	44 " "
Midwife	1	10 10 5 "	57 12 7	" " "
Gardener	1	10 11 4 "	41 8 9	" " "
Do	1	6 13 3 "	19 11 1	" " "
Basket maw	1	8 13 1 8	12 10 "	" " "
Male Chote	1	2 13 2 8	6 7 2	19 1 3
Female Do	1	11 " 3 8	38 8 "	" " "
Head Cooly	1	11 " 3 "	33 " "	" " "
Sweeper	1	4 " 4 "	16 " "	" " "
Totti	1	4 " 3 "	12 " "	" " "
	1	4 " 2 8	10 " "	" " "
Total	15	341 " "	3311 14 7	3311 14 7
2 Vaccination — Vaccinator	1	10 " "	120 " "	
Peons		" "	" " "	
Total	1	10 " "	120 " "	120 " "
3 Registration — Registrar	1	10 " "	120 " "	
Peons		"	" "	
Total	1	10 " "	120 " "	120 " "
4 Conservancy — Nuisance Inspector for (11) hr	1	20 " "	220 " "	" "
Maistry for (1) months	1	10 " "	10 " "	
Totties — Scavenger for 1m at 31-8 Rs				
(for 3-25) at 3 Rs - 11-8 "	1	4 8 "	43 " "	
Total	3	34 8 "	273 " "	273 " "
Grant IV Miscellaneous Municipal purposes				
1 Lighting (4) Khalasgiers at 4½ Rs for 12m - 216 "				
Fine " " 10 "	4	18 " "	215 4 10	
Pay of absent days " 1 2				
Balance Maistry	1	10 " "	120 " "	
Total	5	28 " "	335 4 10	335 4 10
2 Markets — Superintend				
Servants				
Total				
Grant V Superintendence & Management				
Office — Manager	1	30 " "	360 " "	
Clerk				
Accountant				
Peons &c.	5	30 " "	360 " "	
Tax Collectors — one at 14 Rs per month for 2m-23 Rs 6-2				
" " " for 6 " 60 " "				
at 10 Rs " " for 6 " 72 " "				
at 12 Rs " " for 6 " 60 " "	2	26 " "	272 6 2	
at 10 Rs " " for 6 "	1	5 " 4	60 " "	
Mashalgi				
Total	10	107 " "	1244 6 2	1244 6 2

1873 Departmental

Enclosure No II in a letter

from The President
Mun.l Com.n
Mannargudi

To
The Chief Secretary to Govt
Fort Saint George
Otacamund

Dated 23d October 1873
Rec.d

No 206.

Statements shewing
the receipts & expenditure
of the Mannargudi Mun.l
During 1872-73
Rec.d "Jany 1874 in Lr 238
Mad 19/9/73

Statement I. Revenue Receipts of the Municipal Fund of the Town of Mannargudi during the Official Year 1872-73

	Arrears Current	1872-1873. Detail of Minor heads	Total of Major heads	1873-74 Detail of Minor heads	Total of Major heads
		R. A. P.	R. A. P.	R. A. P.	R. A. P.
1. Balance brought forward.					
(a) Municipal Fund		4461 4 8	6461 4 8	3500 - -	
(b) Endowments		1287 4 1	1287 4 1	1430 - -	
2. Assignments & allotments by Govt.					
(a) Surplus Pond Funds		382 1 8	385 1 8	600 - -	
(b) Ferry Rents		- - -	- - -	- - -	
(c) Fishery Rent		- - -	- - -	- - -	
3. Rates and Taxes &c.					
(a) Rate on houses &c.	105 - 9	1998 8 9	2103 9 6	2100 9 6	2320 - -
(b) Taxes on arts &c.	91 4 4	3823 - -	3914 4 4	3914 4 4	4100 - -
(c) Taxes on Vehicles &c.	- - -	587 8 -	587 8 -	587 8 -	580 - -
(d) Regulation of Carts	- - -	- - -	- - -	- - -	- - -
(e) Tolls	- - -	7452 - -	7452 - -	7452 - -	6500 - -
(f) Fees (Sections 106. 123. 125. 130. 131. 136. bye laws & Schedule A)	18 6 -	253 8 -	273 14 -	273 14 -	140 - -
(g) Magisterial fines Section 17	- - -	269 8 4	269 8 4	269 8 4	60 - -
4. Fees in Schools and training Institutions	- - -	- - -	- - -	- - -	- - -

Statement I. Revenue Receipts of the Municipal Fund &c (continued).

	1872-73 Detail of Minor heads	Total of Major heads	1873-74 Detail of Minor heads	Total of Major heads
	R. A. P.	R. A. P.	R. A. P.	R. A. P.
5. Endowments & Sundry Contributions and Donations				
(a) Hospitals	1374 3 1	1374 3 1	1320 - -	
(b) Choultries	- - -	- - -	- - -	
(c) Educational	- - -	- - -	- - -	
(d) Miscellaneous	- - -	- - -	- - -	
6. Contributions from Local funds				
(a) From public Works.				
Communications	- - -	- - -	- - -	
School Buildings	- - -	- - -	- - -	
(b) Educational				
Free training Schools	- - -	- - -	- - -	
(c) Miscellaneous: Hospitals	3620 - -	3620 - -	1760 - -	
7. Miscellaneous.				
(a) Rents of Municipal Markets	- - -	- - -	- - -	
(b) Rents and fees in Municipal Slaughter houses	- - -	- - -	- - -	
(c) Sale of Successings	2 4 -	2 4 -	10 - -	
(d) Private Scavenging	- - -	- - -	- - -	
(e) Sale of Materials and tools and plants	6 7 4	6 7 4	- - -	
(f) Avenues	184 9 10	184 9 10	60 - -	
(g) Rent of Municipal Offices	60 - -	60 - -	80 - -	
(h) Rent of Shops erected on lands belonging to Municipality	2 4 -	2 4 -	- - -	
(i) Sale proceeds of fishes from the tanks belonging to Municipality	90 6 9	90 6 9	50 - -	
(j) Sale of Vegetables from the Municipal Garden	16 9 10	16 9 10	- - -	
		3 62 9 9		

Statement I Revenue Receipts of the Municipal Fund (Concluded)

	1872–73. Detail of Minor heads R A P	1872–73. Total of Major heads R A P
8 Advances recovered	- -	- -
Total	28068 - 5	28068 - 5

22730

Statement I A Endowments entrusted to the Municipal Commissioners under Sections 15 and 16 for the Official Year 1872–73.

Name of Institution	Amount of funded Capital	Balance	Interest or produce of land	Appropriation from the capital for expenditure	Contributions and Donations of all kinds	Sale of medicines or sundry property	Total Columns (3–7)	Current Charges Statements II, III	Allotted for Police Works Statement II A	Total Charges	Balance
1	2	3	4	5	6	7	8	9	10	11	12
1. Hospitals and Dispensaries	32300	1287 4 1	1290 11 8	- -	3620	83 7 5	6281 7 2	For 71–72 3486 3 9; For 72–73 4352 9 7	35 9 9	7874 7 1*	51 4 2
2. Choultries	-	-	-	-	-	-	-	-	-	-	-
3 Educational	-	-	-	-	-	-	-	-	-	-	-
4. Miscellaneous	-	-	-	-	-	-	-	-	-	-	-

* From Municipal Fund 1644 – 4 – 1
From Endowment Fund 6230 – 3 – 0
Total – 7874 – 7 – 1

Statement II. Expenditure from the Municipal Fund of the Town of Mannargudi for the Official Year 1872–1873.

	1872–1873 Detail of Minor heads	1872–1873 Total of Major heads
Grant I. Public Works		
1 New Works		
(a) Communications		
(b) Educational		
(c) Sanitary & Miscellaneous	985 5 10	985 5 10
2. Repairs		
(a) Communications	1298 13 7	1298 13 7
(b) Educational		
(c) Sanitary & Miscellaneous	116 8 -	116 8 -
3. Establishment		1081 7 5
4. Tools and plants and Contingencies	19 13 3	19 13 3
5. Contributions to Local funds		
Total Grant I.		12372 - 1
Grant II Education		
1 Training Schools.		
(a) Establishment		
(b) Contingencies		
2. Municipal Schools.		
(a) Establishment		
(b) Contingencies		
3. Salary Grant	875 . .	875 . .
4. Results Grant	78 . .	78 . .

Statement II. Expenditure from the Municipal Fund. (Continued).

	1872–73 Detail of Minor heads	1872–73 Total of Major heads	
Grant II Education (concluded)			
5. Contributions to Local funds for educational Inspectorate	398 . .	398 . .	
6. Miscellaneous			
Total Grant II		1351 . .	900 . .
Grant III. Sanitation & Medical Services.			
1 Hospitals and Dispensaries			
(a) Establishment	71–72 309 7 9 / 72–73 331 14 7	640 2 4	
(b) Medicines & Supplies	71–72 375 12 - / 72–73 466 9 10	842 5 10	5430 . .
(c) Diet of patients	418 14 6	418 14 6	
(d) Sundries and Contingencies	175 2 8	175 2 8	
(e) Contributions to Local funds			200 . .
2 Vaccination			
(a) Establishment	120 . .	120 . .	120 . .
(b) Contingencies			10 . .
3 Registration of Births & Deaths			
(a) Establishment	120 . .	120 . .	120 . .
(b) Contingent			
4 Conservancy.			
(a) Establishment	273 . .	273 . .	350 . .
(b) Sanitary Services. Cost of Conservancy Carts &c	1126 6 4	1126 6 4	1350 . .
(c) Cleansing of tanks. wells & Drains	163 11 6	163 11 6	500 . .
(d) Contingencies			
(e) Sanitary Arrangements.	127 4 6	127 4 6	120 . .
Total Grant III.		9769 3 8	8200 . .

Statement II. Expenditure from the Municipal Fund. (Concluded)

	1872–73 Detail of Minor heads. Rs. As	Rs. As	Details of Major heads Rs. As	Rs. As	1871–72 Rs. As	Rs. As
Grant IV. Miscellaneous Municipal Purposes.						
1. Lighting						
(a) Establishment		335 4 0		335 14 10		336 - -
(b) Contingencies		612 - -		612 - -		564 - -
2. Markets						
(a) Establishment		- - -		- - -		- - -
(b) Contingencies		- - -		- - -		- - -
3. Scavenging						
(a) Establishment		- - -		- - -		- - -
(b) Contingencies		- - -		- - -		- - -
(c) Feeding travelling		- - -		- - -		- - -
4. Watering Streets & planting Avenues		429 15 11		429 15 11		440 - -
5. Removing prickly pear		- - -		- - -		30 - -
6. Rewards for killing Venomous Serpents & Stray Dogs		3 - -		3 - -		30 - -
7. Repairing Toll Gate Bars		- - -		- - -		3 - -
8. Sign boards to be placarded on the banks of tanks		2 7 3		2 7 3		16 - -
Total Grant IV		1455 8 3		1455 8 3		1400 - -
Grant V. Superintendence & Management						
1. Offices (a) Establishment		1244 6 2		1244 6 2		1254 - -
(b) Contingencies		173 9 10		173 9 10		230 - -
2. Miscellaneous (a) Auditors allowance		100 - -		100 - -		100 - -
(b) Gardeners for public Gardens		- - -		- - -		200 - -
(c) Gymnastas for Capying out Gymnastic accounts		70 - -		70 - -		- - -
Total Grant V		1587 - -		1587 - -		1520 - -
Advances recoverable		- - -		- - -		- - -
Refunds other than of Current Issues		- - -		- - -		- - -
Grand Total Expenditure		26935 12 -		26935 12 -		22730 - -
Balances (a) Municipal Fund		1481 - 3		1481 - 3		- - -
(b) Endowments		51 4 2		51 4 2		- - -
Total		1532 4 5		1532 4 5		- - -

Statement III A. Detail of allotment for expenditure on Public Works Estimates to Cost Rs 100 and upwards.

(107)

Part I. New Works.

No.	Project	Amount of estimate	Past expenditure	Expenditure in 1872/73	Remarks
(a)	Communications				
	Petty works & reserve				
	Total				
(b)	Educational Petty works & reserve				
(c)	Sanitary & Miscellaneous				
	1. Earth work for the Water Supply channel	9893	4720-12-10	2619-2-2	
	2 Masonry works for Do	11,107	1000 - -	7050-2-8	
	(3) Compensation for lands taken up for water Supply Channel			83 - -	
	4 Constructing a Cook room in the Civil Dispensary			35-9-9	
	Petty works & reserve			60-7-3	
	Total	21,000	5720-13-10	9850-5-10	
	Grand Total	21,000	5720-13-10	9850-5-10	

Part II. Repairs.

No.	Project	Grant	Remarks
(a)	Communications		
	1. For repairing Panjanad Road from Earthed to Engineer's Bungalow	458 14 -	
	2 For repairing gravel Road from Western Bridge to the eastern extremity of the Rajindi	505 7 5	
	Petty repairs and Reserve	187 2 2	
	Total	1295 13 7	
(b)	Educational Petty repairs & reserve	- - -	
	Total	- - -	
(c)	Sanitary & Miscellaneous Petty Repairs	116 8 -	
	Total	116 8 -	
	Grand Total	1411 5 7	

Statement II B. Details of Municipal Establishments

	No.	Salary per Mensem.	Salaries per Annum.	Total Major heads.	
Grant I. Public Works					
Overseers	1	20 - -	240 - -		
Masteries	1	10 - -	50 - -		
Road Coolies	12	50 - -	432 - 3		
Temporary Masters for water Supply channel	1	25 - -	175 - -		
Do Overseer Do	1	40 - -	70	15 6	
Do accountant	1	10 - -	17	6 9	
Do Coscar	1	6 - -	13	11 4	
Do Watchmen	2	8 - -	52	- 5	
Do Mowagar	1	5 - -	35	5 2	
Total	21	174 - -	1086	7 5	1086 7 5
Grant II Education					
1. Training Schools. Masters	-	- - -	- - -	- - -	
Clerk.	-	- - -	- - -	- - -	
Servant.	-	- - -	- - -	- - -	
Total	-	- - -	- - -	- - -	
2. Municipal Schools. Masters	-	- - -	- - -	- - -	
Clerk.	-	- - -	- - -	- - -	
Servant.	-	- - -	- - -	- - -	
Total	-	- - -	- - -	- - -	
Grant III. Sanitation & Medical Services					
1. Hospitals & Dispensaries.					
Medical Subordinates: Native Surgeon 2500 - -					
Hospital Apd 370 - -					
Peon 58 - 7 7	3	296 - -	2928	7 7	
Clerks	-	- - -	- - -	- - -	
Servants	8	31 - -	383	5 -	
Total	11	327 - -	3311	14 7	3311 14 7
2 Vaccination: Vaccinators	1	10 - -	120	- -	
Peons	-	- - -	- -	- -	
Totals	1	10 - -	120	- -	120 - -

Statement II B. Details of Municipal Establishments (Concluded)

	No.	Salary per Mensem.	Salaries per Annum.	Total Major heads.	
				B. A/c	R. A/c R. A/c
Grant III Sanitation &c. Concluded					
3. Registration: Registrars	1	10 - -	120 - -		
Peons	-	- - -	- - -		
Total	1	10 - -	120 - -	120 - -	
4. Conservancy: Nuisance Inspectors	4	20 - -	220 - -		
Masteries	1	10 - -	10 - -		
Scavengers	-	- - -	- - -		
Peons	1	4 8 -	43 - -		
Total	3	34 8 -	273 - -	273 - -	
Grant IV. Miscellaneous Municipal purposes.					
1. Lighting: Mashalgies	4	18 - -	215 4 10		
Masteries	1	10 - -	120 - -		
Total	5	28 - -	335 4 10	335 4 10	
2. Markets: Superintendents	-	- - -	- - -	- - -	
Servants	-	- - -	- - -	- - -	
Total	-	- - -	- - -	- - -	
Grant V Supervision and Management					
1. Office. Manager	1	30 - -	360 - -		
Clerk	1	16 - -	192 - -		
Accountant	-	- - -	- - -		
Peons	5	30 - -	360 - -		
Tax Collectors	2	26 - -	272 6 2		
Mashalgis	1	5 - -	60 - -		
Total	10	107 - -	1244 6 2	1244 6 2	

Statement III Municipality of Mannargudi

Abstract of Deposit accounts for the Year 1872-73.

Balance brought forward	500	- -	Credited to Municipal Fund	1152	14 6
Deposit by Appellants	617	3 -			
Do by Renters	-	- -	Returned to appellants	85	4 6
Do by Contractors	943	- -			
Do as Security by Municipal Servants	-	- -	Do to Renters	-	- -
	-	- -	Do to Contractors	-	- -
Deposited for the execution of the work for which private parties are liable	-	- -	Do to Municipal Servants	-	- -
	-	- -	Work done	-	- -
Deposits under Sections 55. 76. 79. 122. 143. 149. or bye laws	-	- -	Returned to parties	-	- -
	-	- -	Paid to Claimants	-	- -
			Balance	822	- -
Total	2060	3 -	Total	2060	3 -

Statement IV. Municipality of Mannargudi

Demand. Collection Balance Statement for the Year 1872-73

	1 Demand Assessed	2 Collected	3 Remitted or allowed on other accounts	4 Written off as irrecoverable	5 Total Coll. columns 2. 3. 4.	6 Balance.
Rate on houses &c	2389 10 6	1995 8 9	6 3 6	- - -	2001 12 3	387 14 3
Tax on arts &c	4453 - -	3823 - -	415 - -	- - -	4238 - -	215 - -
Tolls	7452 - -	7452 - -	- - -	- - -	7452 - -	- - -
Total	14294 10 6	13270 8 9	421 3 6	- - -	13691 12 3	602 14 3

Annexure

	1 Balance of old Demand	2 Arrears of previous years	3 Demand	4 Collected	5 Remitted	6 Written off as irrecoverable	7 Total Collections columns 4. 5. 6	8 Balance
Rate on houses	76 10 4	236 4 6	312 14 10	105 - 9	- - -	- - -	105 - 9	207 14 1
Taxes on arts	41 8 -	168 11 -	210 3 -	91 4 4	- - -	- - -	91 4 4	118 14 8
Tolls	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
Total	118 2 4	404 15 6	523 1 10	196 5 1	- - -	- - -	196 5 1	326 12 9

Wm Callaghan
Mannargudi
19 May 1873

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Financial Department.

EEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the President of the Municipal Commission, Mannargudi, dated 23d October 1873 No 205.

Order thereon, 8th January 1874, No 26

With his letter above recorded, the President of the Mannargudi Municipality submits the annual report for the year 1872-73. The Estimates are compared with the actuals in the annexed abstract.

I am ready to prepare draft letter in reply with more specific observations

22/12

Receipts

Receipts	Estd. Rs	Actuals Rs
Balance brought forward	4950-	7697.
assignment by Govt	600-	865
Rates on Houses.	2320	2101
Tax on Arts	4100-	3914
Tax on Vehicles	580-	587
Tolls.	6500-	7452
Fees.	140-	274
Fines	60-	269
Endowments &c	1320-	1374
Contributions from Local funds —	1960.	3620
Miscellaneous	200-	363.
Total Rs	22730.	28916.

Charges.	Estd. Rs	Actuals Rs
Grant I.		
New Works.	8060-	9850
Repairs	1100.	1416
Establishment.	1220	1086
Tools & plant	30.	20
Grant II		
Salary grants	900-	875
Results grants	0	78
Contributions to Local Funds for Inspection	0	398
Grant III		
Hospitals	5430-	7839
Vaccination	130-	120
Regn of births & deaths	120	120
Conservancy	2320.	1690
Contribution to L. funds.	200	0
Grant IV.		
Lighting	900.	947
other purposes.	500.	505
Grant V.		
Office	1520-	1418
Miscellaneous.	300.	170
Balance.	0	1487
Total Rs	22730.	28916

No allusion is made in the Report to the increase of Rs 2747 in the opening balance but a sum of Rs 3486 appears to have been spent during the year in adjusting charges incurred on account of

of the Dispensary in 1871-72. The decrease under "assignments by Govt," was owing to the portion of the Surplus Pound Funds to be credited to the Municipality, amounting to Rs 365 only. From Statement IV it appears that the small falling off under "Rates on Houses" & "Tax on Arts" will be more than made up when the uncollected balance has been realized. The increase under "Tolls," which was considerable, is attributable to keener competition at auction when they were farmed out & the traffic is reported to have been as good as usual. ~~The receipts from this source, however, are altogether disproportionate to the expenditure on communications & the Government consider that one half of the amount thus realized

realized should, in future, be made over to the Local Fund Board. This should be borne in mind in preparing the Budget for 1874-75. The increase in the contribution from the Local Fund Board to the dispensary was owing to payment being made for two years.

The outlay on Public Works amounted to Rs 12,372 against a Budget Estimate of Rs 10,410. The excess expenditure on account of the water supply project is approved & the Government await the separate report on the subject promised by the Commissioners. Some information should have been given regarding the progress made by the schools aided from Municipal funds by salary grants. The necessity for the allotments for education in excess of

the Budget Entries was pointed out by Government in their order passing the budget as submitted. The expenditure on the Dispensary included adjustments for charges incurred in the preceding year. The operations of the institution appear to have been most satisfactory and reflect great credit on the Native Surgeon in charge. The number of persons treated amounted to 11,749 being 3502 more than in the previous year. The steps taken for the instruction of female pupils to practice as midwives, promise to be particularly useful. The other objects of the Act appear to have been well attended to and call for no remark in detail.

The

The explanation submitted by the Commissioners with reference to Mr Cadell's remarks in the report for 1871-72, is quite satisfactory.

JL

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Encl

Mr Cadell attributed the falling off in the population to Municipal mismanagement. The Commissioners point out that the returns of population compared by Mr Cadell embraced different areas, and that there has really been an increase in the population.

JL

a distribution of an Observation shewing the taxes, as can be at the moment devised

22/12

JL

The President Municipal Commissioners
- Revenue Department 14 6
- Public Works Dept 21
- Board of Revenue 14
- Surgeon Genl Sanitary Medl Dept 6
- Secretary Commissioners 6
- Director of Public Instn 7
- Accountant General 6
- President, Local Fund Bd 6

Lawyers

1254

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Govt. of {1874} Madras.

Financial

27-2-34 BM

To

The Presidt. Munl. Commrs.
Manargudi

Dated Eastk 8 } 1874, No. 26
Recd.

Nos. 15. 36.

Manargudi Munl Annual
Report of this Muny. for 1872-7.
Reviewed.