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MADRAS RECORD OFFICE.

Government of Madras.

Finance DEPARTMENT.

G.O. No. 2212 Press / Mis.

135-136

Dated 11-2- 18 75.

43/44

Not to be folded or roughly handled

Municipal—Report.

No. 135. Read the following letter from H. S. THOMAS, Esq., Acting President of the Municipal Commissions, Tanjore District, to the Honorable D. F. CARMICHAEL, Acting Chief Secretary to Government, Fort St. George, dated Vallam, 8th December 1874, No. 224 :—

I have the honor to forward the annual report of the Commissioners on the working of the Mannargudi Municipality during the year 1873-74, together with the statements showing the receipts and disbursements in the prescribed forms, and the statement showing the incidence of taxation called for in G.O., dated 12th June 1873, No. 822.

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

3. The accounts of the Municipality were under the orders of the late President audited by Srinivassa Ragavaiengar, English Head Clerk of the Collector's Office, and were certified by him to be correct. He, however, pointed out certain irregularities with regard to which the explanation of the Vice-President is herewith forwarded.

4. The necessary explanations have been given in the report itself, and as I joined the district only lately, I have nothing to add to the remarks therein contained.

5. The special report on Education, called for in G.O. dated 27th April 1874, No. 712, has been appended to the report of the Vice-President.

From the Vice-President of the Municipal Commission, Mannargudi, to the President of the Municipal Commission, Mannargudi, dated Mannargudi, 31st August 1874, No. 28.

In accordance with the provisions of Section 34 of the Towns Improvement Act III. of 1871, I have the honor to submit the annual report on the working of the Mannargudi Municipality for the year ending 31st March 1874, together with the prescribed statements of receipts and expenditure certified by the Auditor.

2. It will be observed from Statements Nos. I. and II. that the gross receipts amount to Rupees 20,215-10-2, and the expenditure to Rupees 20,065-1-2.

3. The actual collection during the year amounts, as shown below, to Rupees 18,683-5-9, and the balance of Rupees 1,532-4-5. Under the head of "Receipts" is the net balance of last year, which was, of course, brought into the credit side of the account of the year under report :—

	Rs.	A.	P.
1. Surplus of Cattle Pound Fund	124	12	1
2. Assignments by Government	550	0	0
3. Rates on Houses and Lands	1,841	14	11
4. Tax on Arts	3,681	0	0
5. Tax on Vehicles	668	0	0
6. Tolls	7,284	0	0
7. Fees (Sections 106, 123, 125, 130, 131, 136 Byelaws and Schedule A)	186	14	0
8. Magisterial Fines...	157	14	0
9. Interest, &c., of the Funded Capital of the Hospital ...	1,359	14	4
10. Contribution from Local Funds	1,810	0	0
11. Miscellaneous	1,019	0	5
Total ...	18,683	5	9

4. *Surplus of Cattle Pound Fund*.—The revenue under this head according to the Budget is Rupees 600, while the actual receipts amount to only Rupees 124-12-1. This decrease was owing to the amount of two quarters only having been received, and to only a moiety of net collections having been credited to the Municipality under the Revenue Board's Circular, No. 1014, dated 9th July 1873.

5. *Assignment by Government.*—In the Budget, quarter of the Native Surgeon's salary inclusive of his dispensary allowance, *viz.*, 750 Rupees, was entered, but the Government having since directed the exclusion from computation of the allowance in question, the amount fell short by Rupees 150 (*vide* Government Proceedings, dated 25th March 1873). Of this amount, the Treasury Deputy Collector gave credit only for 550 Rupees for eleven months, deducting 50 Rupees a-month from the amount advanced by him on account of the Hospital Establishment, and which was adjusted by the Municipality. This transaction has been shown in the accounts as actual receipts and disbursements for convenient reference.

6. *Rates on Houses.*—The demand under this head according to the Budget is Rupees 2,300, and according to the Register Rupees 2,478-5-0, while the actual collection is Rupees 1,706-2-6. Steps have been taken to collect the remainder shortly.

7. At the commencement of the year an arrear of previous years of Rupees 595-12-4 under this head remained. Of this, Rupees 135-12-5 were collected during the year. Rupees 192-8-0 were due by paupers, runaways and others and were written off the accounts as irrecoverable. Due steps have been taken for collecting the remainder Rupees 267-7-11.

8. *Tax on Arts.*—The Budget Estimate under this head is Rupees 4,100, and according to the Register Rupees 3,977. The actual receipt, however, was Rupees 3,585-8-0 after deducting Rupees 80 remitted on appeal. Of the remainder a part has since been levied upon criminal prosecutions, and a part will have to be struck off the accounts as irrecoverable from poverty and other causes. The whole will be adjusted by the close of this year.

9. Under this item an arrear of the previous years Rupees 333-14-8 remained. Of this, Rupees 95-8-0 have been collected, and Rupees 207-5-4 were written off the accounts as irrecoverable. The remainder will be recovered shortly.

10. *Tax on Vehicles.*—The Budget Estimate is 600 Rupees, whereas Rupees 668 inclusive of past years' arrears have actually been collected.

11. *Tolls.*—The amount entered in the Budget was Rupees 7,000, but the competition at the sale by auction raised the amount to Rupees 7,284. The whole of the sum has been levied.

12. *Fees.*—The Budget Estimate is Rupees 150, and the collection is Rupees 186-14-0.

13. *Magisterial Fines.*—The Budget Estimate is Rupees 250, and the collection Rupees 157-14-0. The decrease is owing to the collections from prosecutions, of which most of them were instituted towards the end of the year, having been brought to account in this year.

14. *Hospital Fund Interest, &c.*—The Budget Estimate is Rupees 1,150, and the amount actually received is Rupees 1,359-14-4. Of this, Rupees 200 is the interest due to the Branch Dispensary at Tritrapundi, the Funded Capital appertaining to the institution not having been, as intended at the time of the preparation of the Budget, transferred in its name within the year. The amount will be duly adjusted to the credit of that Dispensary.

15. *Contribution from Local Funds.*—The Budget Estimate is Rupees 2,850, of which Rupees 1,810 were received, and the difference, Rupees 1,040, the Local Fund Board propose to pay after the adjustment of accounts at the close of the year.

	Rs.	A.	P.
1. Sale of Sweepings	2	0	0
2. Sale of Materials, Tools and Plant	22	11	0
3. Avenues	793	7	4
4. Rent of Municipal Office	60	0	0
5. Rent of Shops erected on Municipal Lands...	38	8	0
6. Rent of Schools established in Municipal Building	22	0	0
7. Sale of Vegetable from Municipal Garden...	19	14	1
8. Sale proceeds of Fish from Municipal Tanks	33	3	6
9. Sale of Mud	27	4	6
Total ...	1,019	0	5

16. *Miscellaneous.*—The Budget Estimate and the actual receipts under this head are Rupees 400 and Rupees 1,019-0-5 as per margin. The increase was due mainly to a pretty large income from the sale of avenue trees. The Poovarasa trees in some streets in the western part of the town were felled and sold and cocoa plants were substituted. The transaction under other items are too insignificant to need any remark.

Proceedings of the Madras Government, Financial Department,
11th February 1875.

17. Expenditure.—*Grant* I., *New Works.*—The expenditure on the Water Project exceeded the Budget allotment, Rupees 1,000, by Rupees 3,550-8-2. This excess was met from the balance in hand at the commencement of the year as well as from the amount provided for in the Budget on account of the compensation for the lands taken up for the project. It will, however, be seen from the report on the subject, which will very shortly be submitted, that the estimate for the project was not exceeded, notwithstanding an additional masonry work, at a cost of Rupees 624-8-3, was constructed.

18. The compensation, Rupees 2,000, sanctioned for the lands taken up by the Water-Supply Channel, was not disbursed within the year, as the work was only completed by the end of the year, and as there was no sufficient time to measure the land and to prepare the accounts. Sanction has, therefore, been obtained for its disbursement during this year.

19. Rupees 750 were provided in the Budget for the construction of three toll-gates, but as the Commissioners were anxious to have a good and ornamental one at the principal entrance of the town on the Needamungalum road, one was built according to the design given by the Range Officer, at a cost of Rupees 837-1-0. They wish to construct the others from the excess of receipts from the tolls over the sum, Rupees 1,124, entered in the Budget.

20. *Repairs.*—Rupees 1,000 were allotted for road repairs, but Rupees 756-8-10 were only expended, the fund on hand not allowing a larger expenditure on that account.

21. Out of Rupees 800, allotted for the repair of the office building, Rupees 43-2-9 only were expended for putting two layers of asphalte on the roof for the repair of which the amount was intended. This was made at the suggestion of the Range Officer, who assured the Commissioners that, with a good coating of asphalte, the present roof would stand just as good as any one that might be substituted.

22. Rupees 500 were allotted for the repair of the Water Project Channel, but there was no need for the expenditure of this sum, as the work of the channel was completed only at the close of the year. Similarly, the sum of Rupees 100 provided for the repair of the Hospital building was not expended, as a large sum of Rupees 2,100 has been proposed to be laid out in this year in the repair of the whole of the Dispensary buildings.

23. The market building, of which a part of the roof had come down during the heavy rains of the year, had to be repaired at a cost of Rupees 146-1-4. There was no sanction for it in the Budget, but the work could not be delayed lest the damage might become greater. The building has been rented to an Anglo-Vernacular School of the Wesleyan Mission at 3 Rupees a-month.

24. Rupees 1,224 were sanctioned on account of the Establishment of Public Works, but the servants not having been appointed according to the proposed scale, there is a saving of Rupees 452-8-6.

25. Rupees 50 were sanctioned for the purchase of Tools and Plant, &c., but only 7 Annas and 6 Pies were expended within the year on that account, as the spades, &c., purchased during the year were not paid until the beginning of this year.

26. *Grant* II., *Education.*—Rupees 75, sanctioned in the previous year for a Salary Grant, were expended in April of the year under report.

27. A liberal sum of Rupees 1,100 was provided for Results Grants; but the Commissioners regret that, notwithstanding all the encouragement they could give, the schools that came in for a grant were five in number, and the amount disbursed to the Managers thereof is Rupees 564. A separate report on the subject is appended.

28. The sanctioned allotment of Rupees 400 on account of Educational Inspectorate was not disbursed within the year owing to the limited balance on hand. It was paid in last.

29. *Grant* III., *Sanitation and Medical Services.*—Under this head Rupees 5,650 were sanctioned, but the actual expenditure was Rupees 5,709-0-5.

The Native Surgeon's report on the subject is herewith submitted, Rupees 400, being the allotment for the Branch Dispensary at Tritrapoondi for 1871-72 and 1872-73, were expended in this year.

30. *Vaccination.*—One Vaccinator on a monthly salary of 10 Rupees is employed. He works in the town as well as in the neighbouring villages under the supervision of the Native Surgeon. He vaccinated 510, of which 499 cases proved successful.

31. *Registration of Births and Deaths.*—One Registrar is employed on a monthly salary of 10 Rupees. He does his work in the Municipal Office.

The people do not come to have the necessary registry made, notwithstanding notices have been frequently given to them on the subject. The Commissioners will have to enforce the penalty attaching to this failure.

32. *Conservancy.*—Rupees 390 were sanctioned for the Establishment, but the actual expenditure was Rupees 344-9-2. The saving was effected by the services of the watchmen of the tanks having been dispensed with during a few months of the year.

33. *Scavenging Carts.*—Rupees 124-14-0 were expended in excess of the Budget Grant (Rupees 1,000). The excess was due to the non-reduction in the number of carts as was originally intended.

34. Cleansing of tanks cost Rupees 194-2-10, against the Budget Grant, Rupees 300. The remainder could not profitably be spent within the year. Hence the saving.

35. *Special Sanitary Arrangements.*—A moiety grant of Rupees 252-11-9 was made on account of the wall round the cemetery for the use of the Christians of the town.

36. *Grant* IV.—Rupees 332-6-0 against the Budget Grant, and Rupees 390 on account of Lighting Establishment, have been expended. The saving is due to the non-employment of the proposed additional Masalchies.

37. *Contingencies.*—Rupees 1,526-2-0, which are Rupees 416-2-0 in excess of the Budget Grant of Rupees 1,110, were expended under this head. The purchase of sixteen iron lamp-posts over the number originally intended caused this excess.

38. Rupees 360 were sanctioned for planting Avenues. The actual expenditure was Rupees 593-15-1, the excess being due to a large number of cocoas having been planted and maintained.

39. The removal of prickly-pear, for which 30 Rupees were sanctioned in the Budget, did not take place within the year, as there was little or nothing in the most frequented parts of the town.

40. A sum of Rupees 41-13-0, being Rupees 11-13-0 in excess of the grant, Rupees 30 was expended in the destruction of venomous snakes and stray dogs.

41. The residents around Raja Gopalasawmy's Pagoda having frequently complained of the damage continually done to their houses and other property by monkeys, the Commissioners have paid them 50 Rupees, they having spent more than 100 Rupees in removing them out of the town.

42. Rupees 23-3-6 for putting bars at the toll-gates, and Rupees 2 for notice boards to be placed near tanks, have been expended.

43. *Grant* V., *Supervision and Management; Establishment.*—Rupees 1,076-11-4 were expended on this head against the Budget Grant, Rupees 1,212.

The decrease is owing to a Clerk's place having been vacant for some months in the year.

44. *Contingencies.*—The Budget Grant is Rupees 238, and the actual expenditure Rupees 169-14-10.

45. The Auditor's allowance, Rupees 100, was expended according to the Budget Grant.

46. *Auditor's Report.*—Srinivassa Ragaviengar, English Head Clerk to the Collector, audited the accounts of receipts and disbursements of the Municipality for the year under review and certified that they were correct.

Proceedings of the Madras Government, Financial Department,
11th February 1875.

47. *General Observations.*—The Commissioners beg to remark that the working of the Municipality for the past year has been one of success and encouragement. The tanks have been supplied with good fresh water since the channel was opened in July 1873, and the people of Mannargudi, a place once remarkable for scarcity of water, are now in the enjoyment of pure river water, brought almost to their own doors. The people at the outset made a great outcry against the organization of a Municipality in this town, but now they begin to appreciate the advantages of the institution.

The Commissioners are of opinion that the surplus water, after feeding the tanks, should be utilized for purposes of irrigation, whereby a good source of revenue may be secured to Government. It is believed that upwards of 300 valies of land may be irrigated from those bordering the head sluice beyond Vadoonore to the termination of the channel into the Paumonyar, an area of land extending over about twelve miles. The water-cess if introduced is calculated to yield Rupees 3,000 per annum.

The abolition of Professional tax has been a great relief to the masses of people by whom it was felt to be a burden.

The Commissioners further beg to observe that the year under review has been one of great concern. It was beset with several changes which has reduced the staff of Commissioners to a great extent. Mr. W. F. Donoghue, the Sub-Engineeer in charge of the Mannargudi Range, was transferred to the district of Cuddapah in February last. As a professional member of the Commission, he rendered himself very useful towards the completion of the Water-Supply Project after Lieutenant A. W. Smart, R.E., had left the Range for Combaconum, whose exertions in the progress of the above scheme the Commissioners desire to acknowledge with thanks.

Rev. G. Fryar, one of the non-Official Members, left India temporarily for England for the benefit of his health in March last. This gentleman's counsel was of great help to the Commissioners.

The Commissioners have been deprived of the services of two of their colleagues by the death of A. Narrainapah Iya and P. Annah Charriar, which took place on the 26th February and 27th March last. The former has been very useful in attending to the financial portion of the Municipality, and the latter to the levying of taxes from the foundation of the Municipal Association in this town.

Municipality of Mannargudi—1873-74.

Population as per Census of 1871—17,804.

Area comprised within Municipal limits—Acres 2,881.

Houses and Land rates assessed for 1874-75	Dwelling and other Houses	Number	2,090
		Amount, Rs.	1,884-11-9
	Shops if separately assessed.	Number	.....
		Amount, Rs.	.....
	Lands	Number	957
		Amount, Rs.	523-9-3
		Area	Acres 1,754
	Percentage adopted	Houses	7½
		Lands	7½
Tax on Arts	None.		
Licenses on Carriages and Animals	1 Rupee	506	506
	2 Rupees	...	...
	3 ,,	4	12
	4 ,,	...	...
	5 ,,	...	...
	6 ,,	12	72
	7 ,,	...	...
	8 ,,	...	...
	9 ,,	4	36
	10 ,,	...	...
	11 ,,	...	...
	24 ,,	1	24

Carts Registered ... ... None.

License Fees under Act and Bye-laws ... ... { Number of License ... 180 / Amount, Rs. 150

Collection of Taxes ... ... { House-tax ... ... { Number of Demand Notices served ... ... 42 / Number of Distress Warrants issued ... ... / Number of Distraints made ... ... / Amount recovered, Rs. ... ... } / Other Taxes... ... ... { Number of Prosecutions. 107 / Amount involved, Rs. ... 166 / Amount recovered on account of Tax ... ... 15 / Amount recovered by way of Penalty, Rs. ... 10-15-0 }

(Signed) P. S. MUTUSAMY,
for *Vice-President.*

From SRINIVASSA RAGAVAIENGAR, Auditor of the Municipal Accounts, Mannargudi, to the President of the Municipal Commission, Mannargudi, dated 16th June 1874.

ABSTRACT.—Submitting report of the accounts of the Mannargudi Municipality for the official year 1873-74.

From Native-Surgeon P. S. MUTUSAMI GARU, in Medical charge of the Civil Dispensary, Mannargudi, to the President of the Municipal Commission, Mannargudi, dated Mannargudi, 1st April 1874.

ABSTRACT.—Forwarding annual report of the Mannargudi Civil Dispensary and Lying-in Hospital for the official year 1873-74.

No. 136. ORDER THEREON, 11th February 1875, No. 292.

The subjoined abstract shows the receipts and expenditure of the Mannargudi Municipality for 1873-74, compared with the estimates for that year :—

RECEIPTS.

	1873-74. Estimate. RS.	Actuals RS.
Balance—		
Municipal Fund	...	1,532
Assignment by Government...	1,350	675
Rates on Houses	2,300	1,842
Tax on Arts, &c.	4,100	3,681
Tax on Vehicles	600	668
Tolls	7,000	7,284
Fees	150	187
Fines	250	158
Endowments, &c.	1,150	1,360
Local Fund Contribution ...	2,850	1,810
Miscellaneous	400	1,019
Total ...	20,150	20,216

CHARGES.

	1873-74. Estimate. RS.	Actuals. RS.
Grant I.		
New Works—		
Sanitary and Miscellaneous...	3,750	5,388
Repairs—		
Communications ... ... / Sanitary and Miscellaneous...	2,400	757 / 189
Other Items	1,274	772
Grant II.—		
Results Grants	1,100	564
Salary Grant	...	75
Inspection	400	...
Grant III.—		
Hospitals and Dispensaries	5,650	6,109
Vaccination	126	120
Registration of Births and Deaths	126	120
Conservancy	1,854	2,055
Grant IV.—		
Lighting	1,500	1,858
Other Items	420	711
Grant V.—		
Supervision	...	1,077
Miscellaneous	1,550	270
Balance—		
Municipal Fund	...	151
Total ...	20,150	20,216

2. The receipts, exclusive of the opening balance, amounted to Rupees 18,684, against an estimate of Rupees 20,150, part of the falling off being owing to the Government contribution towards the pay of the Native Surgeon having been disbursed direct, instead of being handed over to the Municipality. It has recently been decided that Dispensary and other allowances are to be included in the calculation of the Government share. The uncollected balance at the close of the year, under "Rates on Houses," as shown in Statement IV., amounts to 30 per cent. of the demand, which is much higher than it ought to be.

3. The expenditure of the year amounted to Rupees 20,065, against an estimate of Rupees 20,150. The great work of the year was the completion of the Water-Supply Project at a total outlay (exclusive of Rupees 2,000 to be paid as compensation for land taken up) of Rupees 19,940, of which Rupees 4,550 were

expended in the year under review. The Government have read with much pleasure the testimony borne to the great utility of the work, both by the Commissioners and the Native Surgeon in charge of the Dispensary.

4. The special report on Education will be separately considered. It is observed that the short expenditure under results grants is attributed to the inability of the existing schools to earn a larger proportion of the amount set aside for the purpose by the Commissioners.

5. The working of the Dispensary was, as usual, very satisfactory, the number of out-patients having increased from 11,410 to 13,104, while the decrease in the number of in-patients was trifling. The Municipal Vaccinators appear to have worked fairly, 510 operations having been performed at an average cost of Rupee 0-3-9. The Government note that the Commissioners consider that it will be necessary to enforce the penal clauses of the Act in connection with the Registration of Births and Deaths.

6. The Government concur with the Commissioners in thinking that the working of the Act during the year has been successful and encouraging, but attention should be given to the remarks in the Dispensary report on the necessity for more extended conservancy operations. The Auditor's report also shows that though the accounts are well kept on the whole, there is still some room for improvement.

7. The Collector should consider the suggestion, made in paragraph 47 of the report, to utilize, for irrigation purposes, the surplus water from the Municipal Supply Channel.

(True Extract.)

Acting Chief Secretary.

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

Exd. J. Wright.

Govt. of {1875} Madras.

FINANCIAL.

To

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

Dated February, 11*th*.

Recd. *Read.*

G.O., 11*th February* 1875, No. 292.

FEBRUARY.
Nos. 135-136.

Mannargudi Municipality.—The annual report on the working of this Municipality during 1873-74, reviewed.

☆

Statement III *Municipality of Mannargudy*

Abstract

	Rs	a	p		Rs	a
Balance brought forward	632	"	"	Credited to Municipal Funds	767	
Deposit by Appellants	147	8	6	Returned to Appellants	1	
Do by Renters	"	"	"	Do to Renters	"	
Do by Contractors	150	"	"	Do to Contractors	2	
Do as Security by Municipal Servants	"	"	"	Do to Municipal Servants	"	
Deposited for the execution of work for which private parties are liable	"	"	"	Work done	135	
				Returned to parties	"	
Deposits under Sections 55. 76. 79 122. 143. 149 or bye laws	"	"	"	Paid to Claimants	"	
Sale of Avenue trees	15	1	"	Balance Rs	153	
Total	1134	9	6	Total	1134	

29th May 1874
Vs darshanam

S. Swaminatha Mayhadeva
Auditor

13

Statement of Revenue and Expenditure of the Munnargudi Municipality for the Official year 1873-74.

Statement I Revenue Receipts of the Municipal Fund of the Town of Mannargudi during the Official year 1873-74.

			1873 – 74		
			Detail of minor heads	Total of Major heads	Budget amount
1. Balance brought forward					
(a) Municipal Fund			1532 4 5	1532 4 5	" " "
(b) Endowment					
2 Assignments and allotments by Government					
(a) Surplus Pound Fund			124 12 1	124 12 1	600 " "
(b) Ferry rents					
(c) Fishery rents					
(d) 1/4 of Native Surgeon's Salary			560 " "	560 " "	700 " "
	Arrears	Current			
3. Rates and Taxes Vizt					
(a) Rates on houses Vizt	135 12 5	1706 2 6	1841 14 11	1841 4 11	2300 " "
(b) Taxes on arts Vizt	95 8 "	3585 8 "	3681 " "	3681 " "	4600 " "
(c) Taxes on Vehicles	11 " "	657 " "	668 " "	668 " "	600 " "
(d) Registration of Carts					
(e) Tolls	" " "	7784 " "	7784 " "	7784 " "	7000 " "
(f) Taxes Sections 106, 123, 125, 130, 131, 136 Sugalaws and Schedule A.	2 8 "	184 6 "	1864 "	1864 "	1500 " "
(g) Magisterial fines	" " "	157 4 "	157 4 "	157 4 "	250 " "
4. Fees in Schools and Training Institution	" " "	" " "	" " "	" " "	" " "

Statement I Revenue Receipts of the Mannargudi Municipal Fund Vizt (Continued)

	1873 – 74		
	Detail of minor heads	Total of Major heads	Budget amount
5 Endowment and Sundry contributions and Donations			
(a) Hospitals	1359 14 4	1359 14 4	1150 " "
(b) Charities			
(c) Educational			
(d) Miscellaneous			
6. Contributions from Local Fund			
(a) For Public Works Communications School buildings			
(b) Educational For training Schools			
(c) Miscellaneous Hospitals	1810 " "	1810 " "	2850 " "
7. Miscellaneous			
(a) Rents of Municipal Markets			
(b) Rents and fees in Municipal Slaughter houses			
(c) Sale of Sweepings (Lee.) 98	2 " "	2 " "	10 " "
(d) Private Scavenging			
(e) Sale of materials tools and plants	22 11 "	22 11 "	10 " "
(f) Assessment	793 7 4	793 7 4	150 " "
(g) Rent of Municipal Office	60 " "	60 " "	84 " "
(h) Rent of Shop erected on Municipal land	38 8 "	38 8 "	60 " "
(i) Rents of Schools established in Municipal buildings	22 " "	22 " "	" " "
(j) Sale of vegetable from Municipal Gardens	19 4 1	19 4 1	10 " "
(k) Sale proceeds of fish from Municipal Tanks	33 3 6	33 3 6	76 " "
(l) Sale of Wood	27 4 6	27 4 6	" " "
		7011 7 5	

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

		1873-74 Detail of minor heads	Total of major heads.	Budget Amount
8	Advances recovered	" " "		
	Total		20,218 10 2	20,215 10 2	20,150 "

certified correct

S. Summanabhoyhavayangar

16th June 1874
Port Calamere

Auditor
P. Chetty Sammy
for Vice President

Note to Statement I

1. House and land rates are levied at 7½ per cent.
2. Tax on Arts &c. are at the following rates. (i.e as mentioned in Schedule B Sec 58).
3. Tax on Vehicles levied at the maximum rates.
4. Carts are not registered in this Municipality
5. Tolls are levied at the Minimum rates.
6. Licence fees are at the rates sanctioned in G. C. No. 817 dated 11th July 1867. and in G. C. No. 1078 dated 31st August 1868.

P. Chetty Sammy
for Vice-President

Statement I A. Endowments entrusted to the Municipal Commissioners under Sections 15 and 16 for the Official year 1873 74.

Name of Institution	Amount of Endowed capital	Balance	Subject to Fee Farm Rent	Appropriation from the Capital to expenditure	Contributions and Donations all Received	Sale of Investments	Sundry Receipts	Total Columns 3—7	Current Charges	Allowed for Irrecoverables	Total Charges	Balance	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	
1. Hospitals and Dispensaries	32200 " "	" " "	1289 13 9	" " "	1810 " "	70 "	7 316 9	44 4	For 1871-72 200 " " For 1872-73 496 " " For 1873-74 " " " 6109 "	5 2 39 2 1	2389	"	
					2360		3 19		3314 " 5 5413 "				
2. Charities													
3. Educational													
4. Miscellaneous													

16th June 1874
Port Calcutta

P. L. Mackenzie
for Vice President

certified correct
S. Sunnerdhun Mukherjee
Auditor

Statement II. Expenditure from Municipal Fund of the Town of Mannargudy for the Official year 1873-74.

	1873-74. Detail of minor head	1873-74. Total of Major head	Budget Amount
Grant I. Public Works.			
1. New works.			
(a) Communications			
(b) Educational			
(c) Sanitary and Miscellaneous	5387 92	5387 92	3750 --
2. Repairs			
(a) Communications	7568 10	7568 10	1000 --
(b) Educational			
(c) Sanitary and Miscellaneous	1894 1	1894 1	1600 --
3. Establishment	771 76	771 76	1924 --
4. Tools, plants and Contingencies	-- 76	-- 76	50 --
5. Contribution to Local Fund			
Total Grant I	7105 5 1	7105 5 1	7424 -- --
Grant II Education			
1. Training Schools.			
(a) Establishment			
(b) Contingencies			
2 Municipal Schools.			
(a) Establishment			
(b) Contingencies			
3. Salary grant	75 -- --	75 -- --	-- --
4. Results Grant	564 -- --	564 -- --	1100 -- --
5. Contribution to Local Fund for Educational Inspectorate	-- -- --	-- -- --	400 -- --
6. Miscellaneous			
Total Grant II.	639 -- --	639 -- --	1500 -- --

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

		1873-74. Detail of minor head	1873-74. Total of Major head	Budget Amount
Grant III Sanitation and Medical Services				
1. Hospitals and Dispensaries				
(a) Establishment	1872-73	296 -- --	296 -- --	
	1873-74	1048 -- 8	1048 -- 8	1380 -- --
(b) Medicines and Supplies	1872-73	352 6 6	352 6 6	
	1873-74	358 13 5	358 13 5	770 -- --
(c) Diet of patients		371 15 --	371 15 --	
(d) Sundries and Contingencies		281 12 10	281 12 10	500 -- --
(e) Contribution to Local Fund for Branch Dispensary at Vittapandi 1871-72 and 1872-73		400 -- --	400 -- --	-- -- --
			6109 -- 5	
2. Vaccination				
(a) Establishment		120 -- --	120 -- --	120 -- --
(b) Contingencies		-- -- --	-- -- --	6 -- --
3. Registration of Births and Deaths				
(a) Establishment		120 -- --	120 -- --	120 -- --
(b) Contingencies		-- -- --	-- -- --	6 -- --
4. Conservancy				
(a) Establishment	1872-73	16 12 7	16 12 7	
	1873-74	344 9 2	344 9 2	390 -- --
(b) Sanitary Services cat of 5 Conservancy carts at 94 Rs per Mensem		1124 14 --	1124 14 --	1050 -- --
(c) Cleansing of Tanks, wells and Drains — For repairing Vanigantholam		74 5 --	74 5 --	
do Nallankuttai		174 4 4	174 4 4	300 -- --
do do Sluice of Applakarry Kolam		2 9 6	2 9 6	
(d) Contingencies		-- -- --	-- -- --	4 -- --
(e) Sanitary arrangements		122 7 1	122 7 1	160 -- --
(f) Half the cost of erecting a brick wall around the cemetry near Vannan Kolam		252 11 9	252 11 9	-- -- --
			2055 9 5	
Total Grant III		8464 9 10	8464 9 10	7758 -- --

Statement II Expenditure from the Municipal Fund (Continued).

		1873–74 Detail of minor heads	1873–74 Total of Major heads	Budget amount
Grant III Miscellaneous Municipal services				
1 Lighting				
(a) Establishment		332 6 "	332 6 "	370 "
(b) Contingencies	Oil Lamps 597 9/16 Rs 175 " "			
	Cost of iron lamp posts 1016 1 11			
	Repairing Lanterns 55 " 7	1826 2 6	1826 2 6	1110 "
			1858 8 6	1500
2 Markets				
(a) Establishment				
(b) Contingencies				
3 Chowltries				
(a) Establishment				
(b) Contingencies				
(c) Feeding Travellers				
4 Watering Streets and planting avenues		593 15 1	593 15 1	360
5 Removing prickly pear		" " "	" " "	30
6 Rewards for killing Venomous Serpents & Dogs 3		41 13 "	41 13 "	30
7 Rewards for removing Monkeys from Municipal limits		50 " "	50 " "	
8 For preparing Toll gate bars &c		23 3 6	23 3 6	
9 Sign Boards to be placarded on the banks of Channels		2 " "	2 " "	
			1015 7	
Total Grant III		2869 8 1	2869 8 1	1920 "
Grant IV. Superintendence and management				
1 Office				
(a) Establishment		1076 11 4	1076 11 4	1212 "
(b) Contingencies		169 14 10	169 14 10	238 "

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

27

	1873–74 Detail of minor heads	1873–74 Total of Major heads	Budget amount
2. Miscellaneous	" " "	" " "	" " "
(a) Auditors Allowance	100 " "	100 " "	100 " "
Total Grant V	1346 10 2	1346 10 2	1550 " "
Advances recoverable	" " "	" " "	" " "
Refunds other than current taxes			
Grand Total Expenditure	20,065 1 2	20,065 1 2	20,150 " "
Balances.			
(a) Municipal Fund	150 9 "	150 9 "	" " "
(b) Endowments	" " "	" " "	" " "
Total	150 9 "	150 9 "	" " "

certified correct

S. Sriniwasa Raghavayya
auditor

8th June 1874
Port Calimere

P. Lawson Sammy
for Vice President

Statement II A. Detail of Allotment for Expenditure on Public Works estimated to Cost Rs 1000 or upwards

Part I New Works.

No.	Project	Amount Part of Expenditure Estimate	Expenditure in 1873-74	Remarks
(a)	Communications			
	Petty works and reserve			
(b)	Educational			
	Petty Works and Reserve			
(c)	Sanitary and Miscellaneous			
1.	Earthwork for water Supply channel	9853 " " 7340 " " 1547 12 2		15390
2	Masonary Work for Do	4107 " " 8,250 2 8 3.002 12 "		4550
		4600 " 15791 4830		19940
3.	Constructing a gate Keepers lodge in Idle Gate No I.	" " " " " 837 1 "		
	Total	" " 15390 2 8 538792		
	Grand Total	15390 2 8 538792		

Part II Repairs

No	Project	Grant	Remarks
(a)	Communications		
1.	Repairing Panegana road from Engineers Bungalow to Vannarkolam	477 14 6	
2.	Repairing Gravel road	140 12 10	
3	Do New Road along the North Banks of Panamaram	100 " "	
4	Petty Repairs	37 13 6	
	Total	756 8 10	
(b)	Educational		
	Petty Works and Reserve.		
	Total		
(C)	Sanitary and Miscellaneous		
1	Market Repair	146 1 4	
2	Petty Repairs	43 2 9	
	Total	189 4 1	
	Grand Total Rupees —	945 12 11	

Statement II B Detail of Municipal Establishment.

(N)

		No.	Salary per mensem	Salary per annum	Total Major heads
Grant I. Public Works.					
	Overseers	1	20 "	240 " "	
	Maistry	"	" "	" " "	

	No.	D.	Rate	Amount	Fine	Deduct for days of pay of absent days.	Balance	
	1	11	4	44	165	" "	" "	44 165.
	1	12	"	4	"	48	" "	" "	48 "
	1	12	"	4	"	48	" "	1	47 12 "
	1	4	"	4	"	16	" "	" "	16 "
	1	8	"	4	"	32	" "	" "	32 "
	1	8	"	4	"	32	" "	" "	32 "
	1	12	"	4	"	48	" "	6	47 10 "
	1	12	"	4	"	48	" "	1	47 12 "
	1	12	"	4	"	48	" "	1	47 12 "
	1	7	7	4	"	28	4	5	28 105.
Road Coolies	1	7	6	4	"	28	12	5	28 125
	16	"	3	"	18	"	"	"	18 "
	16	"	4	"	24	"	2	"	23 14 "
	14	14	4	"	171	11	"	"	171 11
	14	14	4	"	171	11	"	"	171 11
	14	9	4	"	172	7	"	"	172 7
	14	9	4	"	172	7	2	"	172 7
	1	8	4	"	1	6	"	"	1 6
	16	"	"	"	587	8	9	1 10	525 14 9.
Channel Watchmen for 6 months & 12 Ds		1	4	"	"	25	8	9	
	Total	18	"	"	"	771	7	6	
Grant II Education									
1 Training Schools									
	Maistries	"	"	"	"	"	"		
	Clerks	"	"	"	"	"	"		
	Servants	"	"	"	"	"	"		
	Total	"	"	"	"	"	"		

Statement II B. Detail of Municipal Establishment

		No.	Salary per mensem	Salaries per annum	Total major heads.
2.	Municipal Schools.				
	Maistries				
	Clerks.				
	Servants.				
	Total				
Grant III Sanitary & Medical Services					
1	Hospitals and Dispensaries.				

		No	M	D.	Rate	Amount	Time	Stoppage	Balance.
Medical Subordinates	Native Surgeon	1	11		250	250			250
			11		265	2715			2715
	Hospital Apothecary	1	11	8	40	458	52	8	449	32
	Peon	1	12		6	72			72
	Purvayar	1	12		5	60			60
	Ward Coolly	1	12		4	48			48
	Cook	1	12		4	48			48
	Gardener	1	11	8	4	46	92		46	92
	Midwife	1	9	27	5	169	24		169	24
	Washermen	1	12		2	8	30		30
Servants &c	Male Coly	1	12		3	8	42		42
	Female Coly	1	9		3	27			27
		1	3		3	8	108		108
	Total	11				4048	8		4048	8.
2. Vaccination									
	Vaccinators	1	10			120			
	Peons								
	Total	1	10			120			
3. Registration									
	Registrars	1	10			120			
	Peons								
	Total	1	10			120			

Statement II B. Detail of Municipal Establishment

		No.	Salary per Mensem.	Salary per annum.	Total major heads.
4.	Conservancy				
	Nuisance Inspector (Stoppage Rs 6-12-5)	1	20	233	7
	Maistries				
	Scavengers.				
	Sholies (Stoppage Rs 7 9)	1	3	35	8

		No	M	D.	Rate	Amount	Time	Stoppage	Balance			
Sweepers & Watchmen	Sitti Kolam	1	12		4	48			48			
	Sangolam	1	12	8	4	97		1	7	97		
	Vannangolam	1	7	4	4	44			4	44.	4	75
		1	3	23	3	114	40		114	10.		154
	Nalliyan Kuttail	1	4		4	4			4			
	Total	6										364 92

Grant IV Miscellaneous Municipal Purposes.

1. Lighting

	No	M	D.	Rate	Amount	Time	Stoppage	Balance			
Marshaljies	1	12		4	8	54		1	4		52	12
	8	12		4	8	54			10		533	6
	1	12		4	8	53			10		53	6
	1	12		4	8	57			12		57	14
								4	18		212	6
Maistries	1	12		10		120		1	10		120	
						Total		5	28		332	6

2. Markets.

	Superintendents	Servants	Total
Grant V Superintendence & Management			

	No	M	D.	Rate	Amount	Time	Stoppage	Balance			
1. Office											
Manager	1	9		30	270			270	1	30	270
Clerk	1	11	8	16	184	92	34	9	149	154.	1	16	149	15	4
Peons	1	12		6	72		4		68	12	5	30	338	12
	1	12		6	72		3		69	12				
	3	12		18	216				216					
Tax Collectors	2	12		20	240				240		2	20	240	
Marshaljy	1	12		5	60				60		1	5	60	
Total Rupees											10	101	1076	11	4.

Statement III Municipality of Mannargudi
Abstract

Balance brought forward	822	" "	Credited to Municipal Funds	767	15 "
Deposit by Appellants	147	8 6	Returned to Appellants	1	10 6
Do by Renters	"	" "	Do to Renters	"	" "
Do by Contractors	150	" "	Do to Contractors	80	"
Do as Security by Municipal Servants	"	" "	Do to Municipal Servants		
Deposited for the execution of work for which private parties are liable			Work done	135	"
			Returned to parties	"	"
			Paid to Claimants		
Deposits under Sections 55, 76, 79, 122, 143, 149 of Bye laws			Balance Rs	150	"
Sale of Avenue Trees	15	1 "			
Total	1134	9 6	Total	1134	9 6

Statement IV Municipality of Mannargudi
Demand Collection and Balance Statement for the Official year 1873-74 Current.

	Demand Assessed 1	Collected 2	Remitted on Appeal or otherwise 3	Written off as irrecoverable &c. 4	Total Columns 2.3.4.5. 5	Balance 6
Rates on houses &c.	2478 5 "	1706 2 6	" 2 6	" " "	1706 8 "	772 "
Taxes on Arts &c.	3977 " "	3585 8 "	80 " "	" " "	3665 8 "	311 8
Tolls	7284 " "	7284 " "	" " "	" " "	" " "	" " "
Total	13739 5 "	12575 10 6	80 2 6	" " "	12655 12 "	1083 8

2478 / 596 / 0074 | 772 / 267 / 1039 / 9222 / 1680 | 30

Arrears.

	Balance of Demand 1	Demand for Current 2	Arrears of Assessment &c. 3	Total Demand 4	Collected 5	Remitted 6	Written off 7	Total Columns 5-6-7 8	Balance 9
Rates on houses &c.	207 4 1	1387 4 3	595 12 4	1135 11 5	" " "	192 8 "	328 4 5	267 7 11	
Taxes on Arts &c.	118 4 8	215 " "	333 4 8	95 8 "	" " "	207 5 "	332 13 4	31 14	
Tolls.	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	
Total	326 9 9	1602 4 3	929 " 11	1231 4 5	" " "	399 13 4	661 1 9	298 9 3.	

certified correct

Sd Ramaraca Mopanaya
auditor

16th June 1874
Point Calimere

P. Ramaswamy
for Vice President

16-7-74

Annual Report of the Mannargudy Civil Dispensary and Lying in Hospital for the official year 1873/74.

General observations on Public Health and climate.

During the year 1873/74 the Public Health of the town of Mannargudy has been good, and the season generally hot from May to July. The monsoon set in as usual in October last, it was neither heavy nor characteristic of a wet season. The rain fall for the whole year amounted to 41 inches, 6½ inches less than that of the previous year. The out-turn from wet cultivation was not so good as might have been expected, and that of the rain fed lands middling from want of a timely fall of rain in January. The rain fall in February was also injurious to the crop rather than otherwise. The consequence has been scarcity and high price, not only of paddy, but also of other dry grains. The former was sold during the harvest season very dear at Rs 1—12—0 per Collum. It has now become moderate and

1874

Surgeon's Report

From The Civil Surgeon
Mannargudy

To
The Chief Secretary to Govt

No 224

Dated 8th December 1874

Forwarding the Annual Report of the Civil Dispensary and Lying in Hospital for the year 1873-74.

Received 10/12/74

sells at Rs 1-4-0 to 1-6-0 per Collum. It is generally believed that the scarcity in some parts of this Presidency, and the famine in Bengal will tend to raise the prices in the Southern Districts.

2. The station has been free from Epidemic Cholera; there were however instances of sporadic cases, which occured during the year, six fatal cases have been recorded in the Mortuary Register of the Municipality, of which four cases occured in the Brammin streets of Copalasamythram one of the cleanest parts of the town.

Small-pox has been prevalent more or less throughout the town, and the Taluq generally, 27 fatal case have been registered in the town.

Dengue was found raging at Cothamallur a Mohamedan Village 7 miles north east of the station, from April to July last. and two deaths are stated to have taken place. Happily the disease did not spread beyond that village, and the

inhabitants of the town were free from it.

Sanitary condition of the town

3. The conservancy of the town continues to be looked after by the Municipal Board by means of Carts and Sweepers. Roads and streets are kept clean and in constant repair. There is yet good deal to be done. I regret to find that the number of carts now in use viz 3, is quite insufficient to meet the wants of the town in this direction. Something also is required to be done towards carrying away, or cleaning off, the sewage on the sides of some of the streets, and the daily removal of night soil and other rubbish that are heaped in the back yard of houses.

4. The water supply channel. It is very gratifying to me to be able to record in this year's report, that the long contemplated, and much looked for water supply project has at last been completed and that the Channel for feeding the tanks of the town was opened on the 30th July last, whereby an abundant supply

of good drinking water has been secured, so that this itself must tell upon the health of the people in future. I think I can confidently state, that I am giving expression to the feelings of the people, when I say, that this is a great boon for the town, and the people have become ever alive to the benefits conferred on them by a Municipal Institution. During the past year three tanks situated in the very heart of the town have been repaired by deepening them, and turfing their embankments, and allowing pathways all round and building flights of steps to the tanks wherever they were most needed, to the great Convenience and Comfort of the people.

The Civil Hospital and Dispensary

5. It is pleasing to note the eagerness and confidence with which the applicants resort for relief even from distant localities. 328 In-patients, & 13015 out patients were treated during the past official year, against 338 of In, and 11309 of out patients in 1872/73. Shewing a decrease of 10 of In-patients

and an increase of 1706 of Out-door applicants. There were 10 casualties amongst the In, and 4 amongst the out patients. The average daily attendance has been 9 of the former, and 35½ of the latter class of patients.

The following tabular statement will exhibit the results of the year

Classes of Patients		Remained on the 31st March 1873	Admitted during the year 1873/74	Total.	Discharged	Died	Remaining on the 30th April 1874	Average daily number of the sick for the year
In patients	Europeans.	"	"	"	"	"	"	"
	Eurasians	"	"	"	"	"	"	"
	Natives	9	328	337	314	10	13	9.92
Out Patients	Europeans	"	39	39	39	"	"	.27
	Eurasians	"	50	50	50	"	"	
	Natives	27	13015	13042	13023	4	15	35.73
			13104					

6. The diseases prevalent during the past year, have been the same as heretofore, but the applicants under the heads of Constipation and worms shew large figures – 1115, and 3182 respectively.

7. 175 Surgical operations were performed during the past year, of more or less importance of which 3 proved fatal – of amputation of the right

forearm and 2 of ascites from Peritonites after Tapping.

Those Lying in Ward.

8. This department of the institution is working very slowly. There were 17 admissions during the year, and with the 1 which remained on the Return of the previous year, make a total of 18, Comparing this number with that of 1872/73, there will be a decrease of 2. Of 18 women, 14 have had their Confinement in the Lying in Hospital, 2 were sent in for Concealed delivery, 1 absented herself, and 1 awaiting her accouchement. These 14 cases brought forth 6 males and 8 female issues. Of these, one male and 3 females were still born, and of the latter, one was anencephalous monster. It is surprising that notwithstanding the inducements held out to parturient women in the shape of clothes and ~~in~~ money for expenses to enable them to return to their Villages, resort to the Limits of the Institution is not as great as might be expected. One of the difficulties I have to contend

with at present is the strong caste prejudices observed even amongst the lowest denominations of Hindoo Community, who think it beneath their dignity to resort to a public institution for their confinement; but in cases of difficulty when parturient women are brought in for relief, such blind and ignorant notions are not thought of.

Out cases

9. 66 cases of confinement are recorded for the whole official year. These have taken place in the town, and its neighbourhood, many of these were attended by the Hospital midwife, and female pupils, as well as by some of the passed students, of these five required operative interference

Instruction of female Pupils.

10. A new class was opened for instruction in April 1873 with five pupils 4 of whom were Government stipendiaries on Rs 3½ per mensem, and the fifth a private student sent to be trained as a midwife from the Native state

of Poodoocottah with 6 months leave of absence. She completed her course of instruction and returned to her post in September Last. 2 of the Public students resigned on account of ill health and unavoidable causes, and the other two who were not likely to prove useful servants, were dismissed. In consequence of this another class of four pupils was called in October Last, and I regret to say that there was much difficulty experienced to get women to enter this department, and those that were entertained were not good specimens. Of these two got on pretty well, and they were sent out in March Last, while the other two were dispensed with for incompetency.

Owing to the shortness of the Course of instruction, and the unpromising nature of pupils, No Elyaraja Valoo Chettiar's prize was not awarded this year.

It is encouraging also to bring to notice, that a second prize of Rs 10 was kindly offered by another Native Gentleman C. P. Lutchimipathy Naidugaru

a Barister at Law in the High Court of Madras during his visit to this station in December Last, to be given annually in the name of his wife Called "Ammaye Ammal"

Hospital Buildings II. Since the date of the last Annual Report, the Local Fund Board of Tanjore Circle have sanctioned upon the representations of the Mannargudy Municipality, 2000 Rupees toward the repairs and improvements of the Hospital Buildings. These are very much needed. And it will be very desirable to have them carried out before the ensuing Rainy Season.

Sale of Medicines 12. A sum of Rs 39-1-7 has been realized from the sale of Medicines during the past year.—

Visitors Book 13. I beg to append an Extract from the Visitors Book for the year 1873/74

Diet ing Charges 14. A sum of Rs 1910 has been sanctioned for the year 1874/75 for the maintenance of the Institution which I am afraid is inadequate to meet the wants of the Hospital. 500 Rs has been set a part for dieting the

in patients. This sum is not enough to carry out the new scale of diet sanctioned in the Revised Rules of the Dispensaries, until another year, and therefore restriction will have to be placed upon the number of admissions of Inpatients.

The Financial statement 15. The Receipt and expenditure of the Dispensary for the past year is given in the Financial statement accompanying the Report. From this it will be seen that Rs 5709-4-5 has been the total amount of expenditure on account of the Institution at this station, and Rs 400 the amount of contribution paid to the Local Fund Board Nagapatam Circle for the branch Dispensary at Tirutraipundy for 1871-72 & 72/73.

1st April 1874
Manmargudy

C. R. Murthy Sawmy Ganny

Native Surgeon
in Medical Charge Civil Dispensary
Manmargudy

Financial Statement exhibiting the Working of the Civil Dispensary Mannargudi for the official Year 1873/74

337 Inpatients
13142 Outpatients

Total 13379

Balance in hand 1st April 1873	-	"	"
Invested upto Dr	"	"	"
Received during the Year viz.			
From Government (1/4 of Native Surgeon's Salary)	550	"	"
" Local Funds	1810	-	"
" Municipal Fund	2389	2	1
" Other Sources. From Magistrates for dieting Police Cases sent by them for treatment.	30	15	"
" Interest of Vested Funds.	1289	13	9
" European Donations or Subscriptions	"	"	"
" Native Dr Dr	"	"	"
" Sale of Medicines &c to persons not entitled to gratuitous issue	39	1	7
Total income	6109	"	5
Total expenditure	6109	"	5
Balance in hand 1st April 1874	"	"	"

By Medical Officer's Salary for 1872-73	250	"	-
" Subordinates Dr	40	"	"
" Servants Wages Dr	6	"	-
" Medical Officers Salary for 1873-74	3165	"	-
" Subordinates Salary Dr	449	13	2
" Servants Wages Dr	433	3	6
European Medicines from Medical Stores 1872-73	352	6	6
Dr purchased	29	6	"
Half yearly supplies	106	9	-
Annual Dr	160	9	5
Dieting Sick	371	15	"
Wines and Spirits	62	5	-
Monthly Perishable Articles & Contingencies (Miscellaneous)	281	12	10
Contribution to Local Fund Board Negapatam Circle for the Branch Dispensary at Tiruthuraipundy for 1871-72 & 1872-73	400	"	"
Total Expenditure	6109	"	5

Mannargudi
1st April 1874

(True Copy)
P. Shanmuga Pandy Ayyar
Native Surgeon
In Medical charge Civil Dispensary
Mannargudi

(Signed) G. Alagasingaperumal Naicker
Vice President

Extract from Visitors' book, Civil Dispensary, Mannargudy, 1873—1874.

Names	Rank	Date	Remarks.
M. R. Weld	Assistant Collector and Magistrate.	5th April 1873.	
Captain A. T. Rollaud		13th April 73.	It gives me great pleasure to go round the Hospital to see the interest displayed in his work by Dr. Moothusamy
Mr. W. Callaghan. C. S. I. Railway.	Auditor Municipal accounts.	19th May 73.	From my long acquaintance with Dr. Moothusamy it does not surprise me to read the highly favorable opinions recorded by Visitors to this dispensary. Every attention is paid to patients & the institution cannot be better looked after than it is at present.
D. Kissen Lingy	Assistant General.	20th May 1873.	When I visited this Dispensary on the morning of 20th May 1873. I found every thing clean and in order. This high state of efficiency is extremely creditable to the zeal and energy of Muthusamy Mudaliar the able Surgeon in charge of the institution.

M. Kinsley.	Inspecting Postmaster.	7th July 1873.	Much as has been said in praise of Dr Muthusamy and his much belauded Dispensary, by more competent Judges than myself I do not think that a single word recorded in his favor was unmerited. For there can hardly be a doubt that the present efficient condition of his Dispensary is solely owing to his indefatigable exertions.
K. Rythunatha Row	Mirasidar	23rd July 1873.	I was taken over all the wards in the Dispensary and was highly pleased with the remarkable cleanliness with which they are kept. The examination of a class of midwives was highly interesting. In a word every thing connected with the Dispensary is in a satisfactory state.
T. Govinda Row.	"	23—7—73.	All good.
S. Sashagiri Row	Mirasidar	23—7—73.	Every thing is satisfactory.
R. Ramasamy Naidu K. Nadamuny Naidu & Krishnasamy Chetty	"	23—7—73.	We are satisfied with the cleanliness of the wards. The number of pupils in the midwifery class is only 3 and we are sorry that a larger number
			does not avail itself of the valuable instruction afforded by the persevering Native Surgeon Mootheesamy Mudaliar. Of the pupils Priyanaya=gam gave very intelligent answers and will prove a very useful midwife
D Arbuthnott	Collector	7th October 73.	Found every thing clean and in good order. Some repairs necessary.
J Dupuy S J.	Cotta chaplain Trichinopoly	5th November 73.	After all I have seen and heard of this institution I add my name and testimony to those above and wish Dr Mutthusamy Mudaliar every success in his laudable endeavors.
C. P. Lutchimmi pathy Naidu.	Barrister-at-law.	31st December 73.	I visited the hospital with my esteemed friend Dr Mootheesamy Moodaliar who evinces the deepest interest in the welfare of the institution. Every thing kept in a very satisfactory condition. The cleanliness of the place is really admirable. I am very sorry I could not but see the midwifery class the most important and useful branch of my friend's work. This institution certainly deserves the support of the public and although I have but seen the midwifery class still having

			heard very favorable accounts of the progress of the class I very gladly offer to give a prize of Rs 10 in the name of my dear wife Sunnoy Sunnal. (Sgnd) C. P. Latchumi patty Naidoo. N.B. I would ask Dr. Muthusamy Mudaliar to call the prize "Sunnay Sunnals prize." (Sgnd) C. P Latchimi patty Naidoo.
P. Ramanjulu Naidoo	Messrs Parry & Co.	3rd January 1874.	It gives me the greatest pleasure to remark that I found this Dispensary in very clean condition and the attention paid to the patients is really very pleasing the kindly way the patients are treated and used by my worthy friend Dr. Muthusamy Mudaliar is admirable and all the favorable accounts I heard of him I found is all true and am only sorry he is not well paid which I trust will soon be taken into consideration. (Sgnd) P. Ramanjulu Naidoo.
J Ford S.J.	C. Missionary	16th February	I am only too glad to add my humble signature to those set down, and am happy to say that I was pleased with the neatness and order maintained in this Dispensary. It is a credit to Dr. Muthusamy Mudaliar.

Fo. Mr. Lindersley.	District Judge	25th March 1874.	I was much pleased with the hospital which seems to be nicely kept & clean and does credit to those who have charge of it.
H. B. A. Ellis 89th RI		25th March 1874.	

(True Extract)

P. Muthusamy Mudaliar

Native Surgeon

In Medical Charge Civil Dispensary

Mannargudy

Tanjore Presidents Office
Vallam, Tanjore Taluq
8th December 1874.

No 224

From

H. S. Thomas Esqr
As President
Municipal Commission
Tanjore District

To

The Hnble D. F. Carmichael
As Chief Secretary to
Government Madras

Sir,

I have the honor to forward the annual report of the Commissioners on the working of the Mannargudi Municipality during the year 1873-74 together with the statements shewing the receipts and disbursements in the prescribed forms and the statement shewing the incidence of taxation called for in G.O dated 12th June 1873 No 822

2. I beg to enclose also the report of the Medical Officer in charge of the

Vide

Received Report &c. &c.
Municipality of Mannargudi
and Extracts as Noted
for the official Year 1873/74

P. Muthuswamy Ayyar
Head Clerk

Civil Secretary
Mannargudi

G. O. No 292 dtd 7th Feby 1875.

1874. Report &c. &c.
Enclosure 124 in a letter

From
The President
Municipal Commission
Mannargudi

To
The Chief Secretary
to Government
Fort St George

Dated 8th December 1874

Annual report of the Municipality
- Mannargudi Civil Dispensary
and Lying in Hospital
for the official year 1873/74

Received 10th Feby 1875

Dispensary at Mannargudi on the working of that institution during the past Official year.

3. The accounts of the Municipality were under the orders of the late President audited by Spiniraja Rajavaiengar English Head Clerk of the Collectors Office and were certified by him to be correct. He, however, pointed out certain irregularities with regard to which the explanation of the Vice President is herewith forwarded.

4. The necessary explanations have been given in the report itself, and as I joined the District only lately, I have nothing to add to the remarks therein contained.

5. The Special report on education called for in G.O dated 27th April 1874 No. 712, has been appended

to

to the report of the Vice President.

I have the honor to be
Sir
Your Most Obedt Servant
Dr. Numa.
Asst President

Copy sent
Comps 872

No. 28 — A.S. Thomas. Municipal Commissioners Office
71274 — Mannargoody - 31st August 1874

2.9.74

From

The Vice President
Municipal Commission
Mannargoody

To

The President
Municipal Commission
Mannargoody
Tanjore.

Sir,

In accordance with the provisions of Section 34 of the Towns Improvement Act III of 1871 I have the honor to Submit the annual Report on the working of the Mannargudy Municipality for the year ending 31st March 1874, together with the prescribed statements of receipts and expenditure certified by the Auditor.

2. It will be observed from Statements Nos I and II that the gross receipts amount to Rs 20,215-10-2 and the expenditure to Rs 20,165-1-2.

3 The actual collection during the year amounts, as shewn below, to Rs 18,683-5-9 and the balance of Rs 1,532-4-5 under the head of "receipts" is the net balance of last year, which was, of course, brought into the credit side of the account of the year under report.

1874. Municipal Department
From The President
Municipal Commission
Mannargoody

To The Chief Secretary
to Government
Fort St George.

Dated 8th Dec 1874
Rec'd 11th "

No 2224.

Enclosures 7

Rs 2607/

Forwarding the annual report of the Mannargudy Municipality for 1874-75.

8 Feb 75 Rec'd 11th 12 — 30 — 24 — 2346-34-01 — 8 Feb 75 Rec'd 25-36 Rec.

		Rs	an	P
1	Surplus of cattle Pound Fund	124	12	1
2.	Assignments by Government	550	"	"
3.	Rates on houses and lands	1,841	14	11
4.	Taxes on arts	3,681	"	"
5	Taxes on Vehicles.	668	"	"
6	Tolls.	7,284	"	"
7	Fees (sections 106-123-125-130 131-136 by-laws & schedule &.)	186	14	"
8	Magisterial Fines.	157	14	"
9	Interest &c of the Funded Capital of the Hospital. . .	1,359	14	4
10	Contribution from Local Funds.	1,810	"	"
11	Miscellaneous.	1,019	"	5
	Total Rs	18,683	5	9

4 Surplus of cattle Pound Fund ——:

The revenues under this head according to the Budget is Rs 600, while the actual receipts amount to only Rs 124-12-1. This decrease was owing to the amount of 2 quarters only having been received and to only a moiety of net collections having been credited to the Municipality under the Revenue Board Circular No. 1014 dated 9th July 1873.

5 Assignment by Government ——:

In the Budget ¼ of the Native Surgeon's Salary inclusive of his dispensary allowance, namely 750 Rs, was entered, but the Government having since directed the exclusion from computation of the allowance in question, the amount fell short by Rs 150. (Vide Government Proceedings dated 25th March 1873.) Of this amount, the Treasury Deputy Collector gave credit only for 550 Rs for 11 months, deducting 50 Rs a month from the amount advanced by him on account of the Hospital Establishment, and which was adjusted by the Municipality. This transaction has been shown in the accounts as actual receipts and disbursements for convenient reference.

6. Rates on Houses ——: The demand under this head according to the Budget is Rs 2,300 and according to the Register Rs 2478-5-. while the actual collection is Rs 1,706-2-6. Steps have been taken to collect the remainder shortly.

7 At the commencement of the year an arrear of previous years of Rs 595-12-4 under this head remained. Of this, Rs 135-12-6 were collected during the year. Rs 192-8-" were due by paupers, runaways and others & were written off the accounts as irrecoverable. Due steps have been taken for collecting the remainder Rs 267-7-11-

8 Taxes on arts ——: The Budget estimate under this head is Rs 4,100 & according to the Register Rs 3,977. The actual receipt however was Rs 3,585-8-" after deducting Rs 80 remitted on appeal. Of the remainder a part has since been

levied upon criminal prosecutions, a part will have to be struck off the accounts as irrecoverable from poverty and other causes. The whole will be adjusted by the close of this year.

9 Under this item, an arrear of the previous years Rs 333-14-8 remained. Of this Rs 95-8-. have been collected & Rs 207-5-4 were written off the accounts as irrecoverable. The remainder will be recovered shortly.

10 Taxes on Vehicles —: The Budget Estimate is 600 Rs, whereas Rs 668 inclusive of past years' arrears, have actually been collected.

11. Tolls: — The amount entered in the Budget was Rs 7,000. but the competetion at the sale by auction, raised the amount to Rs 7,284. The whole of the sum has been levied.

12. Fees —: The Budget Estimate is Rs 150 and the collection is Rs 186-14-.

13. Magisterial Fines —: The Budget Estimate is Rs 250 & the collection Rs 157-14-. The decrease is owing to the collections from prosecutions, of which most of them were instituted towards the end of the year having

been brought to account in this year.

14. Hospital Fund Interest &c —: The Budget Estimate is Rs 1,150 & the amount actually received is Rs 1,359-14-4. Of this Rs 200 is the interest due to the branch Dispensary at Tritra-pundi; the funded Capital appertaining to the Institution not having been, as intended at the time of the preparation of the budget, transferred in its name within the year. The amount will be duly adjusted to the credit of that Dispensary.

15. Contribution from Local Funds: —

The Budget Estimate is Rs 2,850 of which Rs 1,810 were received & the difference Rs 1,040. the Local Fund Board propose to pay after the adjustment of accounts at the close of the year.

16. Miscellaneous: — The Budgest Estimate and the actual receipts under this head are Rs 400 and Rs 1,019-"-5, as per margin. The increase was due mainly to a pretty large income from the sale of avenue trees. The Poovarasa trees in some streets in the western part of the Town were felled and sold and cocoa plants were substituted. The transaction under other items are too insignificant to need any remark.

1 Sale of stamps	Rs- A- P	6 Rent of shed and land } in Municipal Buildings }	Rs- A- P 22-"-"
2. Sale of Materials	22-11-"		
3. Avenues	793-7-4	7 Sale of pauper table from Municipal garden	9-14-"
4 Rent of Municipal office	60-"-"	8 Sale proceeds of fuel from Municipal lands	33-3-8
5 Rent of the Superintendent Municipal Lands	38-8-"	9 Sale of mud	29-4-6
		Total Rs	1,019-"-5

Expenditure

Grant I New works:—

17. The expenditure on the Water Project exceeded the budget allotment Rs 1,000 by Rs 3,550 - 8 - 2. This excess was met from the balance in hand at the commencement of the year as well as from the amount provided for in the Budget on account of the compensation for the lands taken up for the project. It will however be seen from the report on the subject, which will very shortly be submitted, that the estimate for the project was not exceeded notwithstanding an additional masonry work at a cost of Rs 624-8-3 was constructed.

18 The compensation Rs 2,000 sanctioned for the lands taken up by the water supply channel was not disbursed within this year, as the work was only completed by the end of the year and as there was no sufficient time to measure the land and to prepare the accounts. Sanction has therefore been obtained for its disbursement during this year.

19 750 Rs were provided in the Budget for the construction of 3 Toll-gates, but as the Commissioners were anxious to have a good and ornamental one at the principal entrance of the Town on the Needamung alum Road, one was built according to the design given by the Range Officer, at a cost of Rs 837-1-—. They wish to construct the others from the excess of receipts from the tolls over the sum Rs 1,124 entered in the Budget.

Repairs

20. Rs 1,000 were allotted for road repairs, but Rs 756 - 8 - 10 were only expended, the fund on hand not allowing a larger expenditure on that account.

21 Out of Rs 800 allotted for the repair of the office building Rs 443 - 2 - 9 only were expended for putting 2 layers of Asphalte on the roof for the repair of which the amount was intended. This was made at the suggestion of the Range Officer who assured the Commissioners that, with a good coating of ashpholte the present roof would stand just as good as any one that might be substituted.

22 Rs 500 was allotted for the repair of the W. P. Channel, but there was no need for the expenditure of this sum as the work of the channel was completed only at the close of

the year. Similarly the sum of Rs 100 provided for the repair of the Hospital building was not expended as a large sum of Rs 2,100 has been proposed to be laid out in this year in the repair of the whole of the Dispensary buildings.

23. The market building of which a part of the roof had come down during the heavy rains of the year, had to be repaired at a cost of Rs 146-1-4. There was no sanction for it in the Budget, but the work could not be delayed lest the damage might become greater. The building has been rented to an Anglo-Vernacular School of the Wesleyan Mission at 3 Rs a month.

24 Rs 1224 were sanctioned on account of the establishment of Public works, but the servants not having been appointed according to the proposed scale, there is a saving of Rs 452-8-6.

25 Rs 60 were sanctioned for the purchase of tools and plants &c, but only 7 annas and 6 pice were expended within the year on that account as the spades &c purchased during the year were not

not paid until the beginning of this year.

Grant II Education.

26. 75 Rs sanctioned in the previous year for a salary grant were expended in April of the year under report.

27. A liberal sum of Rs 1,100 were provided for results grant, but the Commissioners regret that notwithstanding all the encouragement they could give, the Schools that came in for a grant were 5 in number and the amount disbursed to the managers thereof is Rs 564. A separate report on the subject is appended.

28 The sanctioned allotment of Rs 400 on account of educational inspectorate was not disbursed within the year owing to the limited balance on hand. It was paid in last.

Grant III Sanitation & Medical Services

29 Under this head Rs 5,650 were sanctioned but the actual expenditure was Rs 5,709-.-5

The Native Surgeon's report on the subject is herewith submitted, Rs 400 being the allotment for the Branch Dispensary at Tritrapoondi for 1871-72 & 1872-73. were expended in this year.

30 Vaccination - One Vaccinator on a monthly

salary of 10 Rs is employed. He works in the Town as well as in the neighbouring villages under the supervision of the Native Surgeon. He vaccinated 5-10 of which 499 cases proved successful.

31. Registration of Births and Deaths — one registrar is employed on a monthly salary of 10 Rs. He does his work in the Municipal office.

The people do not come to have the necessary registry made, notwithstanding notices have been frequently given to them on the subject. The Commissioners will have to enforce the penalty attaching to this failure.

32. Conservancy. Rs 390 were sanctioned for the establishment, but the actual expenditure was Rs 344-9-2. The saving was effected by the services of the watchmen of the tanks having been dispensed with during a few months of the year.

Scavenging Carts —

33 Rs 124-14-" were expended in excess of the Budget grant Rs (1,000). The excess was due to the non-reduction in the number of carts as was originally intended.

34. Cleansing of Tanks cost Rs 194-2-10 against the Budget grant Rs 300. The remainder could not profitably be spent within the year. Hence the saving. Special Sanitary arrangements.

35. ——— A Society grant of Rs 52-11-9 was made on account of the wall round the cemetery for the use of the Christians of the Town.

Grant IV

36. Rs 332-6-" against the Budget grant Rs 390 on account of Lighting Establishment have been expended. The saving is due to the non-employment of the proposed additional Mashalgies. Contingencies.

37 Contingencies: — Rs 1,526-2-" which are Rs 1,162-" in excess of the Budget grant of Rs 1110 were expended under this head. The purchase of 16 iron lamp posts over the number originally intended caused this excess.

38. Rs 360 were sanctioned for planting avenues. The actual expenditure was Rs 593-15-1, the excess being due to a large number of cocoas having been planted and maintained.

The removal of prickly pear for which 30 Rs were sanctioned in the Budget, did not take place within the year as there was little or nothing in the most frequented parts of the Town.

39.

40 A Sum of Rs 41-13-" being Rs 11-13-" in

excess of the grant Rs 30 was expended in the destruction of venomous Snakes and stray dogs.

41. The residents around Rajagopalaswamy's Pagoda having frequently complained of the damage continually done to their houses and other property by monkeys, the Commissioners have paid them 50 Rs, they having spent more than 100 Rs in removing them out of the Town.

42. Rs 233-6 for putting bars at the Toll Gates & Rs 2 for notice Boards to be placed near tanks have been expended.

43 Grant V Superintendence and management. Establishment. Rs 1076-11-4 were expended on this head against the Budget grant Rs 1212. The decrease is owing to a clerk's place having been vacant for some months in the year.

44 Contingencies. The Budget grant is Rs 238 and the actual expenditure Rs 169-14-10.

45. The Auditor's allowance Rs 100 was expended according to the Budget grant.

46 Auditor's report. Srinivasa Rogaviengar, English Head clerk to the Collector, audited the accounts of receipts and disbursements of the Municipality for the year under review & certified that they were correct.

General Observations.

47. General observations. The Commissioners beg to remark that the working of the Municipality for the past year has been one of success and encouragement. The tanks have been supplied with good fresh water since the channel was opened in July 1873, and the people of Mannargoody a place once remarkable for the scarcity of water are now in the enjoyment of pure river water, brought almost to their own doors. The people at the outset made a great outcry against the organization of a municipality in this Town, but now they begin to appreciate the advantages of the Institution.

The Commissioners are of opinion that the surplus water after feeding the tanks, should be utilized for purposes of irrigation, whereby a good source of revenue may be secured to Government. It is believed that upwards of 300 Values of land may be irrigated from those bordering the Head Sluice beyond Vadavoor to the termination of the channel into the Paimoyar an area of land extending over about 12 miles. The water cess if introduced is calculated to yield Rs 3000 per annum.

The abolition of professional tax has been a great relief to the masses of people —

by whom it was felt to be a burden.

The Commissioners further beg to observe that the year under review has been one of great concern. It was beset with several changes which has reduced the staff of Commissioners to a great extent. Mr. W. F. Donaghue, the Sub Engineer in charge of the Nannargoody Range was transferred to the District of Cuddapah in February last. As a professional member of the Commission, he rendered himself very useful towards the completion of the water supply project after Lieutenant A. W. Smart R.E. had left the Range for Coimbatore, whose exertions in the progress of the above scheme the Commissioners desire to acknowledge with thanks.

Revd. G. Fryar one of the non-official members, left India temporarily for England for the benefit of his health in march last. This gentleman's counsel was of great help to the Commissioners.

The Commissioners have been deprived of the services of two of their Colleagues by the death of A. Narrainapah Iya and P. Ramah Chariar which took place on the 26th February and 27th march last. The former has been very useful in attending to the financial portion of the Municipality and the latter to the levying of Taxes from the foundation of the Municipal association in this Town.

I have the honor to be,

Sir,

Your most obedient Servant

P. Muthusawmy

" "

for Vice President.

Statement prepared in accordance with the Government Order No. 627 dated 4th May 1872.

1873-74

Municipality of Dummazoody—2

Population as per Census of 1871.— 17,804.

Area Comprised within Municipal limits— Acres 2,881.

Houses and land rates assessed for 1874-75.

Dwelling and other houses	No.	2090
	Amount Rs	1884-11-9
Shops if separately assessed	No.	"
	Amount Rs	"
Lands	No.	957
	Amount Rs	593-9-3
	Area	1754 acres
Percentage adopted	Houses.	7½
	Lands.	7½

Taxes on carts — None

Licenses on carriage and animals.

1 R	506		Rs.	506
2 Rs		"		"
3 Rs.	4			12
4 Rs		"		"
5 Rs		"		"
6 Rs	12			72
7 Rs		"		"
8 Rs		"		"
9 Rs	4			36
10 Rs		"		"
11 Rs		"		"
24 Rs	1			24

Carts registered — None

Licence fees under Act and Byelaws. — No. of License 180; Amount Rs 150

Collection of Taxes.

House-tax
- No. of demand notices served 42
- No. of distress Warrant issued —"
- No. of distraints made —"
- Amount recovered Rs —"

Other taxes
- No. of prosecutions — 107
- Amount involved 166
- Amount recovered on account of Tax 15--
- Amount recovered by the way of penalty 10-15-

"
"
for the President.

Mannargudi
11th September 1874.

No. 34.

From

The Vice President
Municipal Commission
Mannargudi

To

The President
Municipal Commission
Mannargudi

Sir,

With reference to your letter dated 6th June last No 86, I beg to furnish the following explanation on each of the points referred to in the auditor's report.

2. A few erasures and corrections were found in Registers of house tax; but through an oversight, the office people failed to obtain my initials thereto. Care will be taken to guard against such for the future.

3. As respects the non attestation of the Commissioners to the addition on the lists of taxable houses &c., I beg to state that since the preparation of the original Registers, the Commissioners who had

turn

been asked to prepare them, found out some new taxable houses and persons and accordingly caused supplimental lists prepared and forwarded to the Commissioners; but for the sake of exhibiting to the auditor the lists completely, the latter were inserted in the Registers.

4 The system recommanded by Government in their Order dated 21st October 1870 No 1334, Para 9 relating to the receipts to tax payers &c., was never introduced in this Municipality; and the practice of former years which has worked well, has long been kept up. Arrangements will however be made for introducing the same in future.

5. The payments for all new works and repairs have invariably been made in the presence of one of the Commissioners; and there has not been a single payment up to date, which has not been made in the presence of the Vice President or one of the Commissioners. With regard to the discrepancy in the vouchers which amount to Rs 1-10-2, I beg to state that I do not think that the overseer has misappropriated the sum. Most of the vouchers in question, appear to have been prepared by a temporary Accountant then working with the overseer, and the discrepancies under reference must evidently be the result of clerical errors. I shall, however, take a detailed explanation on his return from the Accountant, who has been for the last few months absent from this station, and submit the same to you.

6. Regarding the erection at a cost of Rs 837-4-0 of one Toll gate exceeding the allotments for three gates in the Budget, I have afforded explanation in the annual report lately submitted.

7 With respect to the non affixing of initials to the transaction in the cash book towards the end of last year, I beg to add that it is not always possible to attend to the Municipal work every day. Sometimes I used to do the same once in 3 or 4 days, when the cash books &c of the previous days used to be signed and initialled.

In

In the beginning of April last, when I had to do the work of a few days in March, the clerk thro' oversight failed to obtain my initials in the cash book for those days, as there was a fresh book from April.

8. Lastly with reference to para 10 of the auditor's report, I beg to state that during the last year, Mr. Nice who was first asked to audit the accounts, having declared his inability to audit the accounts on account of their being in Tamil I was asked* to explain why they were not kept in English as in other Municipalities, when the Commissioners proposed to keep the accounts in English from the commencement of this year and they are now kept in that language accordingly.

* In your letter No 25 Dated 12th June 1873

I have &c.
/Signed/ G. Alagasingaru Naidu
Vice President

/True Copy/

A. Turner.
A/President

Copy
Comp

Report

120

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the President of the Municipal Commission, Manargudi, dy 8th December 1874, No 2246.

Order thereon 11th Feb 75 No 295

The subjoined abstract shows the receipts and expenditure of the Manargudi Municipality for 1873-74, compared with the estimates for that year.

Receipts	Estimate 1873-74	Actuals 1873-74
Balance - Municipal fund.	"	1,532
Assignment by Govt.	1,350	675
Rates on houses	2,300	1,862
Tax on arts, &c	4,100	3,681
Tax on vehicles	600	668
Tolls	7,000	7,284
Fees	150	187
Fines	250	158
Endowments, &c	1,150	1,360
Local Fund contributions	2,850	1,810
Miscellaneous	400	1,019
Total	20,150	20,216

Charges

1874

Department

Enclosure a letter

From The President

Municipal Commissioner

Manargudi

To The Chief Secretary

to Government

Fort St George

Dated 8th December 1874

Rec'd 10 Dec 1874

No 2246

Certain explanations from

- called for in the Presidents

letter dated 7th Nov 1874

regarding the items in the Estimate

referred to in the undermentioned

Report.

Dated 26th Nov 1874

Charges	Estimate 1873-74	Actuals 1873-74
Grant I.		
New Works		
Sanitary & miscellaneous	3,750	5,388
Repairs		
Communications	2,400	757
Santy. & Miscellaneous		189
Other items	1,274	772
Grant II.		
Results grants	1,100	564
Salary grant	"	75
Inspection	400	"
Grant III.		
Hospitals & Dispensaries	5,650	6,109
Vaccination	126	120
Regn. of births & deaths	126	120
Conservancy	1,854	2,055
Grant IV.		
Lighting	1,500	1,858
Other items	420	711
Grant V.		
Supervision	"	1,077
Miscellaneous	1,550	270
Balance - Mun. fund	"	151
Total Rs.	20,150	20,216

The receipts, exclusive of the opening balance

Severe difficulty to procure a more unsatisfactory conclusion of taxation Rs. 7,800 raised by Octroi & Road traffic agabt Rs. 2800 profl. (house etc) tax & Rs. 5,000 Profession tax!

If the Octroi & Municipal traffic - the removal of the Octroi & Municipal Main - (Quite true) in the Municipal Main - But how much of the produce of Octroi is Municipal traffic? can be ascertained - no data to enable it?

balance amounted to Rs 18,684 against an estimate of Rs 20,150, part of the falling off being owing to the Govt contribution towards the pay of the Native Surgeons having been disbursed direct instead of being handed over to the Municipality. It has recently been decided that Dispensary and other allowances are to be included in the calculation of the Govt share. The uncollected balance at the close of the year under "Rates on houses" as shown in Statement IV amounts to 30 per cent of the demand which is much higher than it ought to be.

The

The expenditure of the year amounted to Rs 20,065 against an estimate of Rs 20,150. The great work of the year was the completion of the Water Supply project at a total outlay (exclusive of Rs 2000 to be paid as compensation for land taken up) of Rs 19,960, of which Rs 4,550 were expended in the year under review. The Govt have read with much pleasure the testimony borne to the great utility of the work, both by the Commissioners and the Native Surgeon in charge of the Dispensary.

The special report on

Mr Mc Lundie

on Education will be separately considered. It is observed that the short expenditure under results grants is attributed to the inability of the existing schools to earn a larger proportion of the amount set aside for the purpose by the Commissioners.

The working of the Dispensary was, as usual, very satisfactory, the number of out-patients having increased from 11,410 to 13,104, while the decrease in the number of in-patients was trifling. The Municipal vaccinators appear to have worked fairly.

510 operations having been performed at an average cost of Rs 0-3-9.

The Govt. note that the Commissioners consider that it will be necessary to enforce the penal clauses of the Act in connection with the Registration of Births and Deaths.

The Govt. concur with the Commissioners in thinking that the working of the Act during the year has been successful and encouraging, but attention should be given to the remarks in the Dispensary report on the necessity for

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for more extended conservancy operations. The Auditor's report also shows that though the accounts are well kept on the whole, there is still some room for improvement.

The Collector should consider the suggestion, made in para 47 of the report, to utilize, for irrigation purposes, the surplus water from the Municipal supply channel.

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To

The President of the Municipal Commissioner Mannargudi 6
" Public Works Departt 16
" Revenue Department 6
" Board of Revenue 14
" Accountant-General 6
" Sanitary Commissioner 6
" Surgeon-Gent Instr Med. Depts 6
" Director of Public Instr 6
" President of the L. F. Bd. Tanjore 5 73

100 L. & Auditor's report abt 50
Desp 23/2

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Govt. of {1875} Madras.

Financial

To

The Secretary to the
Municipal
Council

Dated 11
Recd. } February 1875, No. 192

Nos. 135-6

Municipality

The annual report
on the working of the
Municipality during
1873-74 reviewed.

Rejected

14-9-29-B III