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MADRAS RECORD OFFICE.

Government of Madras.

Financial **DEPARTMENT.**

G.O. No. 1039 M. Press/Mis.

Dated 9.10. 1886.

Not to be folded or roughly handled

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following papers :—

From M.R.Ry. Rao Sahib RAJAPPIAR AVERGAL, Chairman, Municipal Council, Mannárgudi, to the Chief Secretary to Government (through the Divisional officer), dated Mannárgudi, 24th August 1886, No. 287.

In accordance with the provisions of section 252, of Act IV of 1884, I have the honor to submit the annual report on the working of the municipality for the official year 1885-86, together with statements of receipts and charges in the forms prescribed in G.O., No. 1034, dated 25th August 1882.

2. The budget estimate of the year under report was sanctioned in G.O., No. 51, dated 12th January 1885.

3. The accounts were audited by Mr. C. Chinnatamby Pillai, a pensioned tahsildar, who was appointed by me to audit the accounts of this municipality. His report and the explanation of the council thereon are herewith sent.

4. I have sent extracts from the report and statements relating to education and sanitation to the Inspector of Schools, Fifth Division, and to the Sanitary Commissioner respectively.

5. The reports of the Deputy Inspector of Schools and the Medical officer on education and the sanitary condition of the town, respectively, are herewith submitted.

6. *Municipal Board.*—The new Municipal Act came into operation from the beginning of the year under report and the privilege of electing councillors by rate-payers was, for the first time, extended to this municipality during the year. There were 12 councillors in the beginning of the year under report. The number was increased to 16 under the new Act.

7. Fifteen vacancies occurred during the year—13 by the expiry of the term, one by the departure of the incumbent, and the other by death. Of these, 12 were filled up during the year—6 by Government and 6 by the electors, as shown below :—

Nominated by Government.

M.R Ry. S. Krishnasawmy Iyer Avergal.
" Rungian Chettiar Avergal.
" Ramanadan Chettiar "
" Singam Iyengar "
Rev. T. F. Nicholson.
Mr. J. John.

By electors.

M.R.Ry. Rajappa Iyer Avergal.
" Gopala Iyer "
" Sambamurthy Iyer Avergal.
" Dasarathagopala Iyer "
" Ponnusamy Mudaliar "
" Mahadeva Chettiar "

The remaining three vacancies have since been filled up by election.

8. *Meetings.*—The councillors in all held 37 meetings—special and ordinary. Annexed is a table showing the names of the several councillors and the sittings attended by each :—

Names of Councillors.	No. of sittings attended.
M.R.Ry. M. Tillanayagam Pillay Avergal	20
„ N. Gopalakrishnama Chettiar Avergal	1
„ S. Devasagayam Pillay Avergal	12
Rev. T. F. Nicholson	17
Mr. J. John	23
M.R.Ry. S. Krishnasamy Iyer Avergal	24
„ Singam Iyengar Avergal	14
„ Ragavaiyangar „	6
„ Rengaiyangar „	3
„ Pakkiriya Pillay „	19
„ Rengaiyan Chettiar Avergal	18
„ Narayana Iyengar „	24
„ Ramanadan Chettiar „	8
„ Gopala Iyer Avergal	21
„ Rajappair „	28
„ Sambamurthy Iyer Avergal	21
„ Dasaratha Gopala Iyer „	13
„ Ponnusamy Mudaliar „	23
„ Mahadeva Chettiar „	12

9. *Chairmanship.*—The term of M.R.Ry. S. Krishnasamy Iyer Avergal as chairman having expired, the divisional officer assumed charge of the municipality on the 10th July 1885 and handed over the same to me on the 10th December 1885 on the receipt of Government order approving my election to the chairmanship.

10. *Receipts and Charges.*—The total receipts of the year amounted to Rs. 20,690-4-10 and charges to Rs. 19,517-4-4 against a budget estimate of Rs. 20,680 and Rs. 18,900, respectively, thus leaving a balance of Rs. 1,173-0-6 against the budget estimate of Rs. 2,720, or Rs. 1,476-15-6 less than estimate amount. This is mainly due to the following payments which were not provided for in the budget:—

Particulars of the item.	Amount. RS.
Arrears of toll contribution due to Local Fund for 1884-85 paid in the year under report	616
For the value of gravel supplied in the year 1884-85	315
For the construction of butcher market	890
Amount borrowed from the Deposit Fund in 1884-85 and paid in 1885-86 to that fund	890
Total	2,711

Under such circumstances the councillors were unable to carry out the execution of the following works to the extent provided for in the budget:—

Particulars of item.	Budget grant. RS. A. P.	Amount spent. RS. A. P.	Balance. RS. A. P.
New Works—Communications	1,000 0 0	..	1,000 0 0
Buildings	300 0 0	..	300 0 0
New Works—Drainage	300 0 0	173 6 0	126 10 0
Repairs	100 0 0	20 6 6	79 9 6
Cleaning of tanks and wells	300 0 0	213 11 5	86 4 7
Lighting contingency	1,140 0 0	697 7 2	442 8 10
Water-supply	200 0 0	98 11 0	101 5 0

The closing balance of the year, Rs. 1,173-0-6, was chiefly the result of non-payment of certain educational grants pending the disposal of certain question and of carriage allowance to the divisional officer who was in charge of the Municipal office for five months and of certain other items.

11. *Rates on Houses.*—The estimate was Rs. 3,100 and the actual demand, including the arrear, was Rs. 3,663-6-4. Of this, Rs. 3,265-10-1 was collected during the year, Rs. 7-7-0 was remitted on appeal, and Rs. 390-9-0 was outstanding at the close of the year. Of this, Rs. 31-6-0 has since been collected and Rs. 280-6-0 are irrecoverable and will be struck off.

12. *Land Tax.*—The demand under this head, including the outstanding balance at the beginning of the year, amounted to Rs. 979-12-6 and the collection amounted to Rs. 638-8-11 against the budget estimate of Rs. 500, leaving Rs. 341-3-7 uncollected at the end of the year. Of this, Rs. 55-14-9 has since been collected and Rs. 191-9-1 are irrecoverable. The recoverable balance of Rs. 93-11-9 is due chiefly upon lands whose owners are absent and will be collected by distraining the next crop.

13. *Tax on Arts.*—The demand including the arrears amounted to Rs. 4,215-8-0 and Rs. 2,384 was collected against budget estimate of Rs. 3,250, and Rs. 682 was remitted on appeal, thus leaving a balance of Rs. 1,149-8-0 at the close of the official year. Of this, Rs. 111-8-0 has since been collected. Rs. 874-8-0 is irrecoverable owing to death, desertion and redundant assessment, &c., as shown below:—

—	1884-85.		1885-86.	
	Number.	Amount. RS. A. P.	Number.	Amount. RS. A. P.
By death	18	52 8 0	23	68 8 0
„ desertion	49	264 0 0	21	117 8 0
„ poverty	30	77 0 0	38	174 8 0
„ redundant assessment	28	89 8 0	7	31 0 0
Total	125	483 0 0	89	391 8 0

The balance of Rs. 163-8-0 will be shortly collected.

14. *Tax on Animals and Vehicles.*—Rs. 1,310-14-0 was collected under this head against a budget estimate of Rs. 1,400. This is due to ordinary fluctuations and requires no remarks.

15. *Tolls.*—There was an increase of Rs. 549-13-9 over the budget estimate of Rs. 6,000, which is due to increase in the rate from three-fourths to maximum sanctioned in G.O., No. 620, dated 20th March 1885. A separate toll statement in the form prescribed by Government in their Order, No. 1614, dated the 22nd August 1879, is herewith submitted.

16. *Licenses.*—Only Rs. 213-0-4 was collected against Rs. 303 in the previous year. This is a fluctuating item and requires no remarks.

17. *Surplus Pound Fund.*—Rs. 242-8-5 was realised under this head against a budget estimate of Rs. 200. The amount, Rs. 150-12-11, due for the year 1884-85 was received in the year under report. Hence the increase.

18. *Fishery Rent.*—Only Rs. 9-8-0 was collected against a budget estimate of Rs. 250. Rs. 70 has since been collected and process issued for the collection of the balance.

19. *Municipal Fines.*—Rs. 326-11-6 has been collected against Rs. 277-12-0 in the previous year, showing an increase of Rs. 49 though somewhat less than the budget.

20. *Road Cleaning.*—The total amount for which town sweepings, &c., were sold is Rs. 59-4-0, of which Rs. 32-12-0 was realised in the year under report. The balance of Rs. 26-8-0 has since been collected.

21. *Avenue.*—Rs. 260-0-3 against Rs. 189-14-0 in the previous year. The increase is owing to a number of cocoanut trees having newly come into bearing this year.

22. *Sale of Materials.*—Rs. 590-6-6 was realised under this head against Rs. 52-13-6 in the preceding year. The council in the beginning of the year resolved to manage the conservancy of the town departmentally and bought carts and bullocks. Finding the experiment not profitable, they reverted to the contract system, so that the carts and bullocks were sold. Hence the increase.

23. *Charges, Public Works—New Works—Communications.*—Rs. 1,000 was provided in the budget for metalling a street, but owing to the payment of Rs. 2,711 on account of work, &c., done in previous year as stated in paragraph 10, no new work was done in this year.

24. *Buildings.*—Rs. 890 were paid to a contractor, being the amount due to him for work done in 1884-85 but not then paid for.

25. *Drainage.*—To improve the drainage of the eastern part of the town by cutting a new channel so as to drain away the water of the backyards which is now a great nuisance, land was purchased for Rs. 173-6-0 and the channel will be dug in the course of the current year.

26. *Repairs—Communications.*—Rs. 1,546-0-4 was spent for the upkeep of metalled and mud roads against a budget estimate of Rs. 1,500.

27. *Repairs—Buildings.*—Rs. 568-3-10 was spent in repairing the office and dispensary buildings against a budget grant of Rs. 500 and includes Rs. 40 spent for making carts and erroneously included under this head.

28. *Drainage.*—Rs. 20-6-6 was spent under this head against a budget grant of Rs. 100 in repairing the side channel of two tunnels.

29. *Water-supply.*—Rs. 98-11-0 was spent in removing the silt from the Vadoogoor water-supply channel.

30. *Miscellaneous.*—Rs. 151-2-9 was spent on petty repairs such as white washing the dispensary buildings, rethatching the market sheds against Rs. 39-13-6 in the preceding year.

31. *Grant II, Education—Salary Grants.*—Only Rs. 294-10-1 was spent in the year under report against a budget grant of Rs. 700. The short payment was due to temporary withholding of the grants pending certain inquiries which the councillors thought it necessary to make regarding the non-collection of fees in one school and irregular promotion of boys in the other (*vide* G.O., No. 51, dated 12th January 1885, and No. 477, dated 22nd June 1886). These payments, however, have since been made.

32. *Results Grants.*—Rs. 714-6-8 was spent under this head against a budget grant of Rs. 1,000. The decrease is due to non-payment of the grant to the manager of a native school for the 4th standard class pending the order of Government to which the question was referred.

33. *Grant III, Sanitation and Medical Service—Medicines and Supplies.*—Rs. 264-4-10 was spent against Rs. 554-13-2 in the previous year and a budget estimate of Rs. 250. The excess over the estimates is small.

34. *Diet of Patients.*—Rs. 799-1-11 was spent against Rs. 571-2-2 in the previous year and a budget grant of Rs. 600. The excess of Rs. 228 over the previous year is due to ordinary fluctuations.

35. *Sundries and Contingencies.*—Rs. 480-8-10 was spent against Rs. 602-12-4 in the previous year and against a budget grant of Rs. 300.

36. Rs. 15 is the contribution paid to the medical staff reserve and cutler's establishment for which no provision was made in the budget.

37. *Vaccination Contingency.*—A sum of Rs. 17-7-9 was spent under this head against a budget grant of Rs. 70. The councillors when framing the budget thought of introducing animal vaccination; but were not able to do so for want of proper supply of calves. Hence the decrease.

38. *Conservancy Establishment.*—A sum of Rs. 959-2-0 was spent under this head against a budget grant of Rs. 1,020. The decrease is due to the non-entertainment of the additional tank watchmen in deference to the views of Government expressed in paragraph 3 of G.O., No. 51, dated 12th January 1885.

39. *Sanitary Service.*—A sum of Rs. 3,108-2-0 was spent under this head against a budget grant of Rs. 2,460. The excess is chiefly due to the purchase of carts and bullocks referred to in paragraph 22. But this expenditure was only nominal as a great portion of it, viz., Rs. 495, was recovered by their resale after using them 10 months. As shown in that paragraph, the councillors in the beginning of the year undertook the conservancy under their own departmental management and bought certain carts and bullocks for Rs. 898-9-4, but after an experience of 10 months they found the experiment a failure and so reverted to the contract system and resold their carts and bullocks.

40. *Cleansing of Tanks and Wells.*—A sum of Rs. 214-1-5 was spent under this head against a budget grant of Rs. 300. Of this, Rs. 28-6-0 appear in the account under this head and the rest under Advances, the bill not having been adjusted before the close of the year.

41. *Special Sanitary arrangements.*—A sum of Rs. 203-12-7 was spent under this head against a budget grant of Rs. 100, as detailed below:—

	RS.	A.	P.
For festival arrangements	110	7	6
Cholera medicines and contingency	27	15	1
Do. establishment	65	6	0

During the local festival in the town a large number of about 20,000 villagers resorted to the place when movable latrines were established and additional tank watchmen were appointed to guard the tanks and water-sources and prevent pollution. The council are glad to state that there was no cholera or sickness on the occasion. As stated in the last report, cholera broke out in the latter part of 1884-85 and continued in the beginning of the year under report. This accounts for the expenditure under this head being chiefly the payment of salary to medicine-distributers and additional tank watchmen.

42. *Lighting Contingency.*—A sum of Rs. 697-7-2 was spent against a budget grant of Rs. 1,140. The short expenditure was due to the non-purchase of stone lamp-posts, burners and chimneys for which provision was made in the budget.

43. *Printing Charges.*—A sum of Rs. 471-3-6 was spent under this head against a budget grant of Rs. 250. The increase is only nominal; provision for printing bills, &c., for office use estimated under Grant V—Contingency, having been transferred to this head under instructions from the auditor.

44. *Grant V, Office Establishment.*—A sum of Rs. 1,319-1-4 was spent against a budget grant of Rs. 1,380. The councillors have, in accordance with the views of the Government, expressed in their Order, No. 190, dated 13th June 1885, dispensed with the services of an office peon and a masholgy. Hence the decrease.

45. *Contingency.*—A sum of Rs. 91-4-11 was spent under this head against a budget grant of Rs. 300 (*vide* remarks under paragraph 43).

46. *Carriage Allowance to the Chairman.*—A sum of Rs. 241-1-1 was spent against a budget grant of Rs. 480. The divisional officer was in charge of the Municipal office for five months and drew no allowance and the chairman since appointed was content with Rs. 25 per mensem as originally sanctioned. Hence the decrease.

47. *Collection Establishment.*—A sum of Rs. 190 was sanctioned under this head by Government in their Order, No. 51, dated 12th January 1885, for the pay of two bill-collectors and a further sum of Rs. 50 in their Order, No. 190, dated 13th June 1885, for the pay of a temporary bill-collector on Rs. 8 per mensem for six months. The pay due to this man for March was paid in the current year. Hence the decrease.

48. *Debt Account.*—Rs. 890, amount borrowed from Deposit Fund in the previous year, has been paid in the year under report.

ENCLOSURES.

From M.R.Ry. P. RANGASWAMI AIYANGAR, Deputy Inspector of Schools, South Tanjore, to the Inspector of Schools, Fifth Division, dated Patukóta, 22nd May 1886, No. 669.

I have the honor to submit my report on the state and progress of education in the Southern range, Tanjore, for the year 1885-86.

* * *

6. The following table shows the distribution of schools by municipalities:—

TABLE II.

Taluk or Municipality.	Classes of schools.	Area in square miles.	Population as per last census.	Number of towns and villages.	Number of towns and villages with schools.	1884-85.		1885-86.		Increase.		Decrease.	
						Institutions.	Pupils.	Institutions.	Pupils.	Institutions.	Pupils.	Institutions.	Pupils.
Mannárgudi Municipality.	Primary.	4	19,409	1	1	20	600	18	689	..	89	2	..

* * * *

9. The annexed table gives the number of children of school-going age, that under instruction, and the percentage of the number under instruction to that of school-going age and to population :—

TABLE III.

Range.	Municipality.	Population.	Number of children of school-going age calculated at 15 per cent.	Number of pupils under instruction.		Percentage of children under instruction to population.		Percentage of children under instruction to children of school-going age.	
				1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.
South Tanjore.	Mannárgudi Municipality.	19,409	2,911	600	689	3	3·5	20·6	23·7

27. The subjoined table shows the work done by the Inspecting schoolmaster, together with the area and population, and remarks :—

TABLE XII.

Name of Inspecting schoolmaster.	Examination passed and whether trained.	Age.	Area of the municipality.	Population of the range.	Number of schools examined.	Number of pupils examined.	Number of days spent in examining schools.	Number of days spent in travelling.	Number of miles travelled.	Number of days on circuit.	Number of days at head-quarters.	Number of new schools started or brought under inspection.	Deputy Inspector's remarks.
		Y. M.											
A. Solomon Pillai	Matriculation (untrained).	41 3	4	19,409	104	2,986	99	..	..	..	138	..	Very inefficient and quite unfit for the post.
A. Aiyaswami Aiyar.	Do.	25 0			20	504	18	..	..	..	22	..	Very recently appointed; work fair.

28. The following table gives the work done by the Inspecting schoolmaster in the form prescribed by the Revenue Board :—

TABLE XIII.

Range.	Name of Inspecting schoolmaster.	Municipality.	Time in camp.	Number of villages visited.		Number of schools visited and prepared for examination.				Total number of visits paid to the schools.	Average number of times each school was visited.	Remarks.
				Having schools under inspection.	Not having schools under inspection.	Local Fund schools.	Grant-in-aid schools.	Other schools.	Total.			
South Tanjore.	A. Solomon Pillai ..	Mannárgudi Municipality.	..	..	..	..	15	5	20	104	5	Appointment vacant for 23 days.
	A. Aiyaswami Aiyar.	....	..	..	..	..	15	2	17	20	1	

IV. SECONDARY EDUCATION.

32. (*a*) *Upper Secondary schools.*—As the two High schools in the Mannárgudi Municipality send their returns direct to the Inspector of Schools, I have no remarks to offer on this section of the report.

V. PRIMARY EDUCATION.

51. Nineteen schools were registered for the year 1885-86. Of these, 15 were examined and found eligible for results grant. Of the remaining four, two were not prepared to present the pupils for the grant examination, and two were closed. The number of Primary schools on the 31st March 1886 was 18 with an attendance of 689 pupils against 20 schools with 600 pupils last year.

52. The following table shows the progress made by results schools under several standards in the Mannárgudi Municipality for the year 1885-86 :—

TABLE XXIII.

Municipality.	Standard.	Number of schools that		Number of pupils.				Number of pupils passed in													Amount of grant drawn.
				Presented.		Passed.		Vernacular.									English.				
		Presented pupils for each standard.	Passed pupils under each standard.	Boys.	Girls.	Boys.	Girls.	Reading.	Writing.	Arithmetic.	Poetry.	Grammar.	Geography.	History.	Hygiene.	Agriculture.	Reading.	Writing.	Grammar.	Needle-work.	RS. A. P.
Mannárgudi Municipality.	I	15	14	113	2	83	1	57	65 1 Girl	83 1	..	..	..	..	..	..	..	..	..	..	177 14 8
	II	14	14	101	..	75	..	59	75	69	65	..	..	..	..	..	..	..	..	..	277 10 8
	III	14	13	77	..	49	..	32	46	32	40	13	26	..	..	..	11	19	..	..	258 13 4
	IV	1	1	22	..	16	..	14	16	10	16	..	7	..	..	..	11	12	..	..	*
Total ..	..	..	..	313	2	223	1	162	202 1	194 1	121	13	33	..	..	..	22	31	..	..	714 6 8

* The question of payment of grant to the 4th standard is pending reference to Government.

53. From the above table, it will be seen that almost all the schools presented pupils for the 1st, 2nd and 3rd standards and that only one school presented the 4th standard class for examination. Hitherto the municipal councillors had resolved to pay only salary grant to the 4th standard class. Hence no pupils were presented for grant in that standard during the past years. In the year under report, one 4th standard class was registered and examined for results grant, and it earned Rs. 151-8-0, but the councillors have referred to Government the question of payment of results grant to this standard, and hence the amount of Rs. 151-8-0 is yet undrawn. The total amount of results grant drawn from the Municipal funds during 1885-86 is Rs. 714-6-8 including Rs. 18-13-8 paid to one results-school master for 1884-85.

54. The number of results-school masters on the 31st March 1886 was twenty-five. Of this number, only two possess normal, and two general education certificates and the remaining twenty-one men are unpassed and untrained. Hitherto the municipal councillors did not think it worth while to contribute any sum towards normal scholarships for the training of elementary teachers. But the Government have in their Order, No. 241 M., dated 11th March 1886, ordered that Rs. 180 must be provided for the purpose, *i.e.*, Rs. 15 per mensem. This will suffice for three students at Rs. 5 each per month. One teacher from the municipality has already joined the Tanjore Normal school this year, and two [illegible] will be selected and sent for training shortly. If the same provision be continued for a few years more, every teacher in the municipality will be trained and there will be no necessity for having a separate Inspecting schoolmaster for a small number of schools.

55. *Inspecting Schoolmaster.*—It is observed that A. Solomon Pillai, the Inspecting schoolmaster of the municipality, having absented himself without permission, the councillors have appointed one Aiyaswami Aiyar to act. A Solomon Pillai was a very inefficient officer, quite ignorant of his duties and of the rules and orders of the department. He was not able to submit his monthly diaries in time, and for some months he submitted no diary at all. He never submitted the half-yearly inspection programme for sanction, though reminders were sent to him on the subject. In the register of a certain school, which the teacher had kept most shabbily with many erasures and doubtful entries, I found Solomon Pillai had given written instructions to the teacher to prepare the whole register afresh for the past months, which is quite against the

rules of the Grant-in-aid Code. I conducted the results grant examination of the Municipal Results schools in November and January last for about ten or twelve days, during which time he was with me for only half-a-day, and even during this half-a-day his presence was not of much service to me. I asked him to dictate a certain passage to a class, but he could not do it himself and requested the teacher who stood by to dictate it for him. I would therefore urge the municipal councillors to leave the duty of selecting the Inspecting schoolmaster to the officers of the Educational department as is being done in the Tanjore Municipality.

* * * *

CONCISE REPORT of the Municipal Dispensary, Mannárgudi, for the official year 1885-86.

State of Dispensary buildings and nature of accommodation.—The dispensary buildings consist of three large blocks with a cook-room, two latrines, a dead-house and a separate building for contagious diseases; the dead-house and cook-room have undergone thorough repairs during the year. Both in and out door patients are treated in this dispensary which is situated in the heart of the town. There is accommodation for 36 in-patients.

2. *Prevalence of particular diseases during the year under review with mortality.*—It is gratifying to state that the town was quite free from epidemic diseases during the greater part of the year, during which there were only 8 admissions and 3 deaths from cholera. Mild forms of small-pox, measles and chicken-pox affected the population to a certain extent.

3. *Public health.*—Health of the public on the whole was good.

4. *Vaccination with results.*—One 1st-class vaccinator who carried on vaccination in the town was transferred to the Local Fund Board at his own request in November last. His place has been filled by another 1st-class vaccinator. The work of the vaccinator is under the supervision of the apothecary in charge of the dispensary. It is to be regretted that infantile vaccination is very backward in this municipality; this is owing to the indisposition of parents to have their children vaccinated at an early age, and the great aversion they have to the extraction of lymph from the arms of their infants. I think a return to the use of animal vaccination would, to a great extent, obviate these difficulties.

Statement showing the number of cases vaccinated by the medical officer and midwife attached to the dispensary at Mannárgudi during the official year 1885-86:—

By whom vaccinated.	Total number of cases vaccinated.		Successful.		Unsuccessful.		Unknown.	
	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.
Medical officer	29	30	27	24	2	6	..	..
Midwife	17	13	13	7	4	6	..	..
Total ..	46	43	40	31	6	12	..	..

5. *Labor cases attended by the Midwife.*—Statement showing the number of labor cases attended by the midwife attached to the Municipal dispensary, Mannárgudi, during the official year 1885-86:—

Name of Midwife.	Service.	Salary.	Natural.		Difficult.		Total.	
			1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.
Ayeecootee	Five years.	18	82	91	12	4	94	95

6. *Sanitation of the town or village in which the dispensary is located.*—The sanitary condition of the town on the whole was satisfactory. This, I think, is mainly due to the fact that the conservancy of the town was under the management of the municipality. The councillors in April last made twelve conservancy carts, bought their own bullocks and substituted one bullock cart for two bullock carts.

The sweepings of the town were stored up and ultimately burnt in a cinerator built of brick and chunam, 24 sweepers under the superintendence of 2 sanitary inspectors and 2 peons being used for the purpose. A single cinerator having been found quite inadequate for such a large town, three more cinerators were erected during the year under review at a very cheap rate, each costing not more than Rs. 5. These three cinerators were built of mud which by the joint action of sun outside and fire inside have become quite hard and waterproof. The sale of the ashes as manure realized Rs. 42 which is the highest sum ever realized.

A sufficient number of masonry and wooden dust-bins are placed along the streets to store up rubbish. Two masonry and three movable latrines under the dry-earth system are in use in this municipality and four more are to be erected at an early date, four toties being employed to keep them clean; the night-soil is buried in pits close to the latrines. As a rule people do not freely resort to these latrines, backyards of houses being used for the purpose. No private scavengering is in force in this municipality.

There are 20 cesspools in this town; although some of them are very large and their site very objectionable, they are daily cleaned out.

Drainage.—No change since last report. All refuse water is absorbed in backyards of dwelling houses.

Water-supply.—No change of any importance has taken place in regard to the drinking-water supply since last report. Only two tanks instead of three as in the previous year and three wells are reserved for drinking purposes under the supervision of tank watches to prevent contamination. One of the wells, "the 7-wells," which was rebuilt during the year under review, is not used now by the public and has not been for the last seven months or so as the water is quite unfit for drinking purposes. I think it would be a good plan if wells were sunk near the reserved tanks and that people only draw their drinking-water supply therefrom. The tanks should be fenced in to prevent indiscriminate access to the water.

The seasonal phenomena of the year under report were rather favorable. The south-west monsoon set in about the commencement of May and the north-east monsoon about September last. The standing crops were in a promising condition and the outturn on the whole was favorable. The number of inches of rain that fell during the late monsoon is 46·01.

7. *Total number of patients attended during the year under review with average daily attendance as contrasted with the previous year.*—Statement showing the number of in and out patients who attended the dispensary at Mannárgudi during the official years 1884-85 and 1885-86 with average daily attendance and mortality:—

Name of dispensary.	In-patients.						Out-patients.					
	Total number of patients treated.		Average daily attendance.		Mortality.		Total number of patients treated.		Average daily attendance.		Mortality.	
	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.
Municipal dispensary, Mannárgudi.	309	260	19·52	16·58	13	13	12,735	11,822	44·45	40·76	300	10

The number of admissions among in-door patients, when compared with the previous years, shows a decrease of 49, and among out-door patients a decrease of 9·13. These decreases are no doubt due to the good health of the public and the town being free from epidemic diseases during the greater part of the year under report.

(Signed) J. JOHN, Assistant Apothecary,
In charge Municipal Dispensary, Mannárgudi.

MANNARGUDI,
1st April 1886.

No. 595.

Submitted to Government.

2. *Paragraph* 11 *of the report.*—The balance of tax on houses left uncollected at the close of the year under report was Rs. 3[illegible]-9-0. Of this only a small amount (Rs. 31-6-0) has since been collected and the chairman says that Rs. 280-6-0, or nearly ¾ths of the balance, will be written off as irrecoverable. No sufficient explanation has been given by the chairman for such a large amount having to be written off, nor is anything said about the balance of Rs. 78 and odd which is still left in arrears.

3. *Paragraph* 12 *of the report.*—The collection under the head "Tax on lands" is most unsatisfactory as the balance at the close of the year was 21·4 per cent. of the current demand and 50 per cent. of the arrear demand. The explanation given by the chairman for the collection of Rs. 93-11-9 still left uncollected after writing off Rs. 191-9-1 is no explanation at all. It is not known why the crop on lands whose owners are absent was not distrained when the tax became due.

4. *Paragraph* 13 *of the report.*—The collection of tax on arts is worse, the uncollected arrears amounting to 87·5 per cent. of the demand, a greater portion of which is now reported to be irrecoverable, a result due in my opinion certainly to delay in issuing processes in time. No improvement appears to have been made in collection even after the review of the last year's report. The chairman has not apparently appreciated Mr. Pennington's remarks on the subject (paragraph 2) made on the annual report of 1884-85, and the orders of Government thereon (paragraph 4) embodied in G.O., No. 377 M., dated 10th August 1885. His attention will be drawn to it now. The balance under this head is excessive and should be collected promptly.

5. *Paragraph* 18 *of the report.*—The balance of Fishery rent is almost the whole demand of the year. This item should be shown under "3. Realization under Special Acts," as pointed out by Government in paragraph 4 of their order quoted above.

6. *Paragraph* 20 *of the report.*—The sale of sweepings shows some improvement, being Rs. 59-4-0 during the year under report against Annas 13 during the previous year. The chairman says that the people do not sufficiently appreciate the value of sweepings as manure. The attention of the chairman has been drawn to the subject in communicating to him G.O., No. 785 M., dated 13th August 1886.

7. *Paragraph* 21 *of the report.*—The rising income from the five cocoanut avenues is a pleasing feature in the administration of this town.

8. *Paragraphs* 23 *and* 24 *of the report—New Works—Roads and Buildings.*—All the payments under these heads have been made for works executed during the previous year. It was irregular to have postponed the payments to the year under review.

9. *Paragraphs* 22 *and* 39 *of the report.*—The increase of expenditure under the head "Sanitary service" was due to the purchase of carts and bullocks for the departmental management of the conservancy of the town. But finding the experiment not profitable, the councillors reverted to the contract system and sold these carts and bullocks after ten months at a loss of Rs. 403-9-4 or 44·91 per cent. It would be interesting to know why the experiment failed. In Tinnevelly, Mr. Pennington remarks in a marginal note, "it was found to be infinitely more economical."

10. The number of schools maintained by the municipality and by others is not given by the chairman in his report as also the number of cases vaccinated by the vaccinator and the number of births and deaths. His attention will be drawn to these omissions.

11. *Paragraph* 3 *of the report.*—The accounts of this municipality were audited by C. Chinnatambi Pillai (pensioned tahsildar), a non-official auditor, whose report, dated 6th May, is enclosed, together with the explanation of the council, which does not seem satisfactory. It took the council more than three months to dispose of the auditor's report.

12. The statement of coercive processes issued by the municipality during the year under report has not been received. The chairman will be called upon to submit this at once.

13. This report was unusually delayed in the office of the chairman for nearly three months; no explanation is even offered by him for this delay.

TANJORE,
3rd September 1886.

(Signed) P. W. MOORE,
Ag. Sub-Collector in charge.

From the Chairman, Municipal Council, Mannárgudi, 25th August 1886, No. 289.

ABSTRACT.—Explaining delay in the submission of the annual report, and forwarding statement of coercive processes issued during the year 1885-86.

ORDER—dated 9th October 1886, No. 1039 M., Financial.

The receipts and charges of the Mannárgudi Municipality for 1885-86 are compared below with the estimate for the year and the actuals for the previous year :—

RECEIPTS.

	Actuals, 1884-85. RS.	Estimate, 1885-86. RS.	Actuals, 1885-86. RS.
Balance brought forward	1,780	940	...
Rates on Houses and Lands	2,836	3,600	3,904
Taxes on Arts	2,931	3,250	2,384
Taxes on Vehicles and Animals	1,332	1,400	1,311
Taxes on Carts	1,208	1,200	1,165
Tolls	7,083	6,000	6,682
Licenses	304	350	213
Assignments by Government	269	620	344
Contributions from Local Funds	1,810	1,810	1,810
Fines and Fees	203	400	327
Income from Markets	435	550	387
Rent of other Buildings, Gardens, &c. ...	81	60	54
Endowments, &c.	1,092	1,090	1,092
Miscellaneous	926	350	999
Loans	890	...	...
Advances Recovered	...	...	150
Total ...	23,180	21,620	20,822

CHARGES.

	Actuals, 1884-85. RS.	Estimate, 1885-86. RS.	Actuals, 1885-86. RS.
GRANT I—			
New Works—			
Communications	1,000	1,000	315
Buildings	611	300	890
Drainage	...	300	173
Repairs—			
Communications	1,055	1,500	1,546
Buildings	912	500	568
Drainage	...	100	20
Water-supply	720	200	99
Miscellaneous	40	...	151
Establishment	273	180	179
Tools and Plant and Contingencies ...	...	20	9
Contribution to Local Funds ...	405	...	617
GRANT II—			
Training Schools	...	140	...
Salary Grants	546	700	295
Results Grants	669	1,000	714
Inspection	382	180	170
Miscellaneous	...	...	21
GRANT III—			
Hospitals and Dispensaries	4,110	3,240	3,476
Medical College	103	100	101
Sanitary Inspection	215	100	111
Vaccination	250	250	198
Conservancy	5,174	3,930	4,323
GRANT IV—			
Lighting	1,246	1,500	1,056
Markets	22	...	8
Avenues and Watering Roads ...	503	700	690
Miscellaneous	526	280	488
GRANT V—			
Supervision and Management ...	4,318	2,680	2,285
Repayment of Debt	...	...	890
Advances Recoverable	100	...	256
Balance	...	2,720	1,173
Total ...	23,180	21,620	20,822

2. The figures in column 2 of statement VI-B differ from those in G.O., dated 10th August 1885, No. 377 M., as shown in the margin. In the absence of explanation, the latter figures have been adopted in the foregoing abstract. In the last column of statement I the Provincial contribution of Rs. 70 for normal scholarships is erroneously shown as a contribution from Local Funds, and in column 12 of statement I-A., the amount shown as the current charges of the dispensary erroneously includes the contributions for the reserve medical staff and cutler's establishment.

	As per statement VI-B. RS.	As per G.O., No. 377 M. RS.
Tax on Arts	2,856	2,931
Tolls	7,294	7,083
Fines and Fees ...	278	203
Miscellaneous ...	310	926
Contribution to Local Funds	...	405
Total ...	22,775	23,180

3. The total collections under Tolls, less the amount paid to the district board, should be shown in statement I, and the charges for establishment in statement II. From statement II-A, part I, it would seem that an expenditure of Rs. 315, in addition to past expenditure amounting to Rs. 1,000, was incurred during the year under report on the metalling of a road, against an estimate of only Rs. 962. The circumstances under which the estimate was so largely exceeded should be explained. The drainage works executed during the year should also have been shown in this statement. In statement II-B the cost and details of the establishment maintained in connection with avenues should be shown under Grant IV; and in statement II the cost of this establishment should be distinguished from other charges under the same head. Statement II-B shows that a maistry on Rs. 4-8-0 *per mensem* was entertained in connection with the cart-stand without the sanction of Government required by section 39 of the Act.

4. The attention of the council will be drawn to the Collector's remarks in paragraphs 2, 3, 4, 5 and 8 of his endorsement. In paragraph 10 certain omissions are pointed out which should be supplied as soon as possible. The special license-tax statement which ought to have accompanied the report should now be forwarded through the Board of Revenue without delay.

(True Extract.)

E. F. WEBSTER,
Chief Secretary.

To the Chairman, Municipal Council, Mannárgudi,
through the Collector of Tanjore.
" Revenue Department.
" Board of Revenue.
" Accountant-General.
" Surgeon-General with the Government of Madras.
" Sanitary Commissioner for Madras.
" Director of Public Instruction.
" President, District Board, Tanjore.

Exd. T. O'Connor.

13

Original

Govt. of (1886) Madras.

FINANCIAL.

Issued

Recd. *Encl.*

G.O., 9th Oct. 1886, No. 1039 M.

OCTOBER.

Municipal Report.

Reviewing the Mannárgudi — for 1885-86.

October 86/

~~September~~ 1886, No. 1030 M., Financial.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following paper :—

From M.R.Ry. Rao Sahib RAJAPPAIR AVERGAL, Chairman, Municipal Council, Mannárgudi, to the Chief Secretary to Government (through the Divisional officer), dated Mannárgudi, 24th August 1886, No. 287.

In accordance with the provisions of section 252, of Act IV of 1884, I have the honor to submit the annual report on the working of the municipality for the official year 1885-86, together with statements of receipts and charges in the forms prescribed in G.O., No. 1034, dated 25th August 1882.

2. The budget estimate of the year under report was sanctioned in G.O., No. 51, dated 12th January 1885.

3. The accounts were audited by Mr. C. Chinnatamby Pillai, a pensioned tahsildar, who was appointed by me to audit the accounts of this municipality. His report and the explanation of the council thereon are herewith sent.

4. I have sent extracts from the report and statements relating to education and sanitation to the Inspector of Schools, Fifth Division, and to the Sanitary Commissioner respectively.

5. The reports of the Deputy Inspector of Schools and the Medical officer on education and the sanitary condition of the town, respectively, are herewith submitted.

6. *Municipal Board.*—The new Municipal Act came into operation from the beginning of the year under report and the privilege of electing councillors by rate-payers was, for the first time, extended to this municipality during the year. There were 12 councillors in the beginning of the year under report. The number was increased to 16 under the new Act.

7. Fifteen vacancies occurred during the year—13 by the expiry of the term, one by the departure of the incumbent, and the other by death. Of these, 12 were filled up during the year—6 by Government and 6 by the electors, as shown below :—

Nominated by Government.

M.R.Ry. S. Krishnasawmy Iyer Avergal.
,, Rungian Chettiar Avergal.
,, Ramanadan Chettiar ,,
,, Singam Iyengar ,,
Rev. T. F. Nicholson.
Mr. J. John.

By electors.

M.R.Ry. Rajappa Iyer Avergal.
,, Gopala Iyer ,,
,, Sambamurthy Iyer Avergal.
,, Dasarathagopala Iyer ,,
,, Ponnusamy Mudaliar ,,
,, Mahadeva Chettiar ,,

The remaining three vacancies have since been filled up by election.

8. *Meetings.*—The councillors in all held 37 meetings—special and ordinary. Annexed is a table showing the names of the several councillors and the sittings attended by each :—

Names of Councillors.	No. of sittings attended.
M.R.Ry. M. Tillanayagam Pillay Avergal	20
„ N. Gopalakrishnama Chettiar Avergal	1
„ S. Devasagayam Pillay Avergal	12
Rev. T. F. Nicholson	17
Mr. J. John	23
M.R.Ry. S. Krishnasamy Iyer Avergal	24
„ Singam Iyengar Avergal	14
„ Ragavaiyangar „	6
„ Rengaiyangar „	3
„ Pakkiriya Pillay „	19
„ Rengaiyan Chettiar Avergal	18
„ Narayana Iyengar „	24
„ Ramanadan Chettiar „	8
„ Gopala Iyer Avergal	21
„ Rajappair „	28
„ Sambamurthy Iyer Avergal	21
„ Dasaratha Gopala Iyer „	13
„ Ponnusamy Mudaliar „	23
„ Mahadeva Chettiar „	12

9. *Chairmanship.*—The term of M.R.Ry. S. Krishnasamy Iyer Avergal as chairman having expired, the divisional officer assumed charge of the municipality on the 10th July 1885 and handed over the same to me on the 10th December 1885 on the receipt of Government order approving my election to the chairmanship.

10. *Receipts and Charges.*—The total receipts of the year amounted to Rs. 20,690-4-10 and charges to Rs. 19,517-4-4 against a budget estimate of Rs. 20,680 and Rs. 18,900, respectively, thus leaving a balance of Rs. 1,173-0-6 against the budget estimate of Rs. 2,720, or Rs. 1,476-15-6 less than estimate amount. This is mainly due to the following payments which were not provided for in the budget :—

Particulars of the item.	Amount. RS.
Arrears of toll contribution due to Local Fund for 1884-85 paid in the year under report ...	616
For the value of gravel supplied in the year 1884-85 ...	315
For the construction of butcher market ...	890
Amount borrowed from the Deposit Fund in 1884-85 and paid in 1885-86 to that fund ...	890
Total ..	2,711

Under such circumstances the councillors were unable to carry out the execution of the following works to the extent provided for in the budget :—

Particulars of item.	Budget grant. RS. A. P.	Amount spent. RS. A. P.	Balance. RS. A. P.
New Works—Communications ..	1,000 0 0	..	1,000 0 0
Buildings ..	300 0 0	..	300 0 0
New Works—Drainage ..	300 0 0	173 6 0	126 10 0
Repairs ..	100 0 0	20 6 6	79 9 6
Cleaning of tanks and wells ..	300 0 0	213 11 5	86 4 7
Lighting contingency ..	1,140 0 0	697 7 2	442 8 10
Water-supply ..	200 0 0	98 11 0	101 5 0

The closing balance of the year, Rs. 1,173-0-6, was chiefly the result of non-payment of certain educational grants pending the disposal of certain question and of carriage allowance to the divisional officer who was in charge of the Municipal office for five months and of certain other items.

11. *Rates on Houses.*—The estimate was Rs. 3,100 and the actual demand, including the arrear, was Rs. 3,663-6-4. Of this, Rs. 3,265-10-1 was collected during the year, Rs. 7-7-0 was remitted on appeal, and Rs. 390-9-0 was outstanding at the close of the year. Of this, Rs. 31-6-0 has since been collected and Rs. 280-6-0 are irrecoverable and will be struck off.

---

12. *Land Tax.*—The demand under this head, including the outstanding balance at the beginning of the year, amounted to Rs. 979-12-6 and the collection amounted to Rs. 638-8-11 against the budget estimate of Rs. 500, leaving Rs. 341-3-7 uncollected at the end of the year. Of this, Rs. 55-14-9 has since been collected and Rs. 191-9-1 are irrecoverable. The recoverable balance of Rs. 93-11-9 is due chiefly upon lands whose owners are absent and will be collected by distraining the next crop.

13. *Tax on Arts.*—The demand including the arrears amounted to Rs. 4,215-8-0 and Rs. 2,384 was collected against budget estimate of Rs. 3,250, and Rs. 682 was remitted on appeal, thus leaving a balance of Rs. 1,149-8-0 at the close of the official year. Of this, Rs. 111-8-0 has since been collected. Rs. 874-8-0 is irrecoverable owing to death, desertion and redundant assessment, &c., as shown below :—

—	1884-85.		1885-86.	
	Number.	Amount. RS. A. P.	Number.	Amount. RS. A. P.
By death ..	18	52 8 0	23	68 8 0
„ desertion ..	49	264 0 0	21	117 8 0
„ poverty ..	30	77 0 0	38	174 8 0
„ redundant assessment ..	28	89 8 0	7	31 0 0
Total ..	125	483 0 0	89	391 8 0

The balance of Rs. 163-8-0 will be shortly collected.

14. *Tax on Animals and Vehicles.*—Rs. 1,310-14-0 was collected under this head against a budget estimate of Rs. 1,400. This is due to ordinary fluctuations and requires no remarks.

15. *Tolls.*—There was an increase of Rs. 549-13-9 over the budget estimate of Rs. 6,000, which is due to increase in the rate from three-fourths to maximum sanctioned in G.O., No. 620, dated 20th March 1885. A separate toll statement in the form prescribed by Government in their Order, No. 1614, dated the 22nd August 1879, is herewith submitted.

16. *Licenses.*—Only Rs. 213-0-4 was collected against Rs. 303 in the previous year. This is a fluctuating item and requires no remarks.

17. *Surplus Pound Fund.*—Rs. 242-8-5 was realised under this head against a budget estimate of Rs. 200. The amount, Rs. 150-12-11, due for the year 1884-85 was received in the year under report. Hence the increase.

18. *Fishery Rent.*—Only Rs. 9-8-0 was collected against a budget estimate of Rs. 250. Rs. 70 has since been collected and process issued for the collection of the balance.

19. *Municipal Fines.*—Rs. 326-11-6 has been collected against Rs. 277-12-0 in the previous year, showing an increase of Rs. 49 though somewhat less than the budget.

20. *Road Cleaning.*—The total amount for which town sweepings, &c., were sold is Rs. 59-4-0, of which Rs. 32-12-0 was realised in the year under report. The balance of Rs. 26-8-0 has since been collected.

21. *Avenue.*—Rs. 260-0-3 against Rs. 189-14-0 in the previous year. The increase is owing to a number of cocoanut trees having newly come into bearing this year.

22. *Sale of Materials.*—Rs. 590-6-6 was realised under this head against Rs. 52-13-6 in the preceding year. The council in the beginning of the year resolved to manage the conservancy of the town departmentally and bought carts and bullocks. Finding the experiment not profitable, they reverted to the contract system, so that the carts and bullocks were sold. Hence the increase.

23. *Charges, Public Works—New Works—Communications.*—Rs. 1,000 was provided in the budget for metalling a street, but owing to the payment of Rs. 2,711 on account of work, &c., done in previous year as stated in paragraph 10, no new work was done in this year.

24. *Buildings.*—Rs. 890 were paid to a contractor, being the amount due to him for work done in 1884-85 but not then paid for.

25. *Drainage.*—To improve the drainage of the eastern part of the town by cutting a new channel so as to drain away the water of the backyards which is now a great nuisance, land was purchased for Rs. 173-6-0 and the channel will be dug in the course of the current year.

26. *Repairs—Communications.*—Rs. 1,546-0-4 was spent for the upkeep of metalled and mud roads against a budget estimate of Rs. 1,500.

27. *Repairs—Buildings.*—Rs. 568-3-10 was spent in repairing the office and dispensary buildings against a budget grant of Rs. 500 and includes Rs. 40 spent for making carts and erroneously included under this head.

28. *Drainage.*—Rs. 20-6-6 was spent under this head against a budget grant of Rs. 100 in repairing the side channel of two tunnels.

29. *Water-supply.*—Rs. 98-11-0 was spent in removing the silt from the Vadoogoor water-supply channel.

30. *Miscellaneous.*—Rs. 151-2-9 was spent on petty repairs such as white washing the dispensary buildings, rethatching the market sheds against Rs. 39-13-6 in the preceding year.

31. *Grant II, Education—Salary Grants.*—Only Rs. 294-10-1 was spent in the year under report against a budget grant of Rs. 700. The short payment was due to temporary withholding of the grants pending certain inquiries which the councillors thought it necessary to make regarding the non-collection of fees in one school and irregular promotion of boys in the other (*vide* G.O., No. 51, dated 12th January 1885, and No. 477, dated 22nd June 1886). These payments, however, have since been made.

32. *Results Grants.*—Rs. 714-6-8 was spent under this head against a budget grant of Rs. 1,000. The decrease is due to non-payment of the grant to the manager of a native school for the 4th standard class pending the order of Government to which the question was referred.

33. *Grant III, Sanitation and Medical Service—Medicines and Supplies.*—Rs. 264-4-10 was spent against Rs. 554-13-2 in the previous year and a budget estimate of Rs. 250. The excess over the estimates is small.

34. *Diet of Patients.*—Rs. 799-1-11 was spent against Rs. 571-2-2 in the previous year and a budget grant of Rs. 600. The excess of Rs. 228 over the previous year is due to ordinary fluctuations.

35. *Sundries and Contingencies.*—Rs. 480-8-10 was spent against Rs. 602-12-4 in the previous year and against a budget grant of Rs. 300.

36. Rs. 15 is the contribution paid to the medical staff reserve and cutler's establishment for which no provision was made in the budget.

37. *Vaccination Contingency.*—A sum of Rs. 17-7-9 was spent under this head against a budget grant of Rs. 70. The councillors when framing the budget thought of introducing animal vaccination; but were not able to do so for want of proper supply of calves. Hence the decrease.

38. *Conservancy Establishment.*—A sum of Rs. 959-2-0 was spent under this head against a budget grant of Rs. 1,020. The decrease is due to the non-entertainment of the additional tank watchmen in deference to the views of Government expressed in paragraph 3 of G.O., No. 51, dated 12th January 1885.

39. *Sanitary Service.*—A sum of Rs. 3,108-2-0 was spent under this head against a budget grant of Rs. 2,460. The excess is chiefly due to the purchase of carts and bullocks referred to in paragraph 22. But this expenditure was only nominal as a great portion of it, viz., Rs. 495, was recovered by their resale after using them 10 months. As shown in that paragraph, the councillors in the beginning of the year undertook the conservancy under their own departmental management and bought certain carts and bullocks for Rs. 898-9-4, but after an experience of 10 months they found the experiment a failure and so reverted to the contract system and resold their carts and bullocks.

40. *Cleansing of Tanks and Wells.*—A sum of Rs. 214-1-5 was spent under this head against a budget grant of Rs. 300. Of this, Rs. 28-6-0 appear in the account under this head and the rest under Advances, the bill not having been adjusted before the close of the year.

41. *Special Sanitary arrangements.*—A sum of Rs. 203-12-7 was spent under this head against a budget grant of Rs. 100, as detailed below:—

	RS.	A.	P.
For festival arrangements	110	7	6
Cholera medicines and contingency	27	15	1
Do. establishment	65	6	0

During the local festival in the town a large number of about 20,000 villagers resorted to the place when movable latrines were established and additional tank watchmen were appointed to guard the tanks and water-sources and prevent pollution. The council are glad to state that there was no cholera or sickness on the occasion. As stated in the last report, cholera broke out in the latter part of 1884-85 and continued in the beginning of the year under report. This accounts for the expenditure under this head being chiefly the payment of salary to medicine-distributers and additional tank watchmen.

42. *Lighting Contingency.*—A sum of Rs. 697-7-2 was spent against a budget grant of Rs. 1,140. The short expenditure was due to the non-purchase of stone lamp-posts, burners and chimneys for which provision was made in the budget.

43. *Printing Charges.*—A sum of Rs. 471-3-6 was spent under this head against a budget grant of Rs. 250. The increase is only nominal; Provision for printing bills, &c., for office use estimated under Grant V.—Contingency, having been transferred to this head under instructions from the auditor.

44. *Grant V, Office Establishment.*—A sum of Rs. 1,319-1-4 was spent against a budget grant of Rs. 1,380. The councillors have, in accordance with the views of the Government, expressed in their Order, No. 190, dated 13th June 1885, dispensed with the services of an office peon and a masholgy. Hence the decrease.

45. *Contingency.*—A sum of Rs. 91-4-11 was spent under this head against a budget grant of Rs. 300 (*vide* remarks under paragraph 43).

46. *Carriage Allowance to the Chairman.*—A sum of Rs. 241-1-1 was spent against a budget grant of Rs. 480. The divisional officer was in charge of the Municipal office for five months and drew no allowance and the chairman since appointed was content with Rs. 25 per mensem as originally sanctioned. Hence the decrease.

47. *Collection Establishment.*—A sum of Rs. 190 was sanctioned under this head by Government in their Order, No. 51, dated 12th January 1885, for the pay of two bill-collectors and a further sum of Rs. 50 in their Order, No. 190, dated 13th June 1885, for the pay of a temporary bill-collector on Rs. 8 per mensem for six months. The pay due to this man for March was paid in the current year. Hence the decrease.

48. *Debt Account.*—Rs. 890, amount borrowed from Deposit Fund in the previous year, has been paid in the year under report.

ENCLOSURES.

From M.R.Ry. P. RANGASWAMI AIYANGAR, Deputy Inspector of Schools, South Tanjore, to the Inspector of Schools, Fifth Division, dated Patukóta, 22nd May 1886, No. 669.

I have the honor to submit my report on the state and progress of education in the Southern range, Tanjore, for the year 1885-86.

* * * *

6. The following table shows the distribution of schools by municipalities:—

24. *Buildings.*—Rs. 890 were paid to a contractor, being the amount due to him for work done in 1884-85 but not then paid for.

25. *Drainage.*—To improve the drainage of the eastern part of the town by cutting a new channel so as to drain away the water of the backyards which is now a great nuisance, land was purchased for Rs. 173-6-0 and the channel will be dug in the course of the current year.

26. *Repairs—Communications.*—Rs. 1,546-0-4 was spent for the upkeep of metalled and mud roads against a budget estimate of Rs. 1,500.

27. *Repairs—Buildings.*—Rs. 568-3-10 was spent in repairing the office and dispensary buildings against a budget grant of Rs. 500 and includes Rs. 40 spent for making carts and erroneously included under this head.

28. *Drainage.*—Rs. 20-6-6 was spent under this head against a budget grant of Rs. 100 in repairing the side channel of two tunnels.

29. *Water-supply.*—Rs. 98-11-0 was spent in removing the silt from the Vadoogoor water-supply channel.

30. *Miscellaneous.*—Rs. 151-2-9 was spent on petty repairs such as white washing the dispensary buildings, rethatching the market sheds against Rs. 39-13-6 in the preceding year.

31. *Gran* [illegible] *ary Grants*.—Only Rs. 294-10-1 was spent in the year under re [illegible] a budget grant of Rs. 700. The short payment was due to temporary withholding of the grants pending certain inquiries which the councillors thought it necessary to make regarding the non-collection of fees in one school and irregular promotion of boys in the other (*vide* G.O., No. 51, dated 12th January 1885, and No. 477, dated 22nd June 1886). These payments, however, have since been made.

32. *Results Grants.*—Rs. 714-6-8 was spent under this head against a budget grant of Rs. 1,000. The decrease is due to non-payment of the grant to the manager of a native school for the 4th standard class pending the order of Government to which the question was referred.

33. *Grant III, Sanitation and Medical Service—Medicines and Supplies.*—Rs. 264-4-10 was spent against Rs. 554-13-2 in the previous year and a budget estimate of Rs. 250. The excess over the estimates is small.

34. *Diet of Patients.*—Rs. 799-1-11 was spent against Rs. 571-2-2 in the previous year and a budget grant of Rs. 600. The excess of Rs. 228 over the previous year is due to ordinary fluctuations.

35. *Sundries and Contingencies.*—Rs. 480-8-10 was spent against Rs. 602-12-4 in the previous year and against a budget grant of Rs. 300.

36. Rs. 15 is the contribution paid to the medical staff reserve and cutler's establishment for which no provision was made in the budget.

37. *Vaccination Contingency.*—A sum of Rs. 17-7-9 was spent under this head against a budget grant of Rs. 70. The councillors when framing the budget thought of introducing animal vaccination; but were not able to do so for want of proper supply of calves. Hence the decrease.

38. *Conservancy Establishment.*—A sum of Rs. 959-2-0 was spent under this head against a budget grant of Rs. 1,020.—The decrease is due to the non-entertainment of the additional tank watchmen in deference to the views of Government expressed in paragraph 3 of G.O., No. 51, dated 12th January 1885.

39. *Sanitary Service.*—A sum of Rs. 3,108-2-0 was spent under this head against a budget grant of Rs. 2,460. The excess is chiefly due to the purchase of carts and bullocks referred to in paragraph 22. But this expenditure was only nominal as a great portion of it, viz., Rs. 495, was recovered by their resale after using them 10 months. As shown in that paragraph, the councillors in the beginning of the year undertook the conservancy under their own departmental management and bought certain carts and bullocks for Rs. 898-9-4, but after an experience of 10 months they found the experiment a failure and so reverted to the contract system and resold their carts and bullocks.

40. *Cleansing of Tanks and Wells.*—A sum of Rs. 214-1-5 was spent under this head against a budget grant of Rs. 300. Of this, Rs. 28-6-0 appear in the account under this head and the rest under Advances, the bill not having been adjusted before the close of the year.

41. *Special Sanitary arrangements.*—A sum of Rs. 203-12-7 was spent under this head against a budget grant of Rs. 100, as detailed below:—

	RS.	A.	P.
For festival arrangements	110	7	6
Cholera medicines and contingency	27	15	1
Do. establishment	65	6	0

During the local festival in the town a large number of about 20,000 villagers resorted to the place when movable latrines were established and additional tank watchmen were appointed to guard the tanks and water-sources and prevent pollution. The council are glad to state that there was no cholera or sickness on the occasion. As stated in the last report, cholera broke out in the latter part of 1884-85 and continued in the beginning of the year under report. This accounts for the expenditure under this head being chiefly the payment of salary to medicine-distributers and additional tank watchmen.

42. *Lighting Contingency.*—A sum of Rs. 697-7-2 was spent against a budget grant of Rs. 1,140. The short expenditure was due to the non-purchase of stone lamp-posts, burners and chimneys for which provision was made in the budget.

43. *Printing Charges.*—A sum of Rs. 471-3-6 was spent under this head against a budget grant of Rs. 250. The increase is only nominal; Provision for printing bills, &c., for office use estimated under Grant V.—Contingency, having been transferred to this head under instructions from the auditor.

44. *Grant V, Office Establishment.*—A sum of Rs. 1,319-1-4 was spent against a budget grant of Rs. 1,380. The councillors have, in accordance with the views of the Government, expressed in their Order, No. 190, dated 13th June 1885, dispensed with the services of an office peon and a masholgy. Hence the decrease.

45. *Contingency.*—A sum of Rs. 91-4-11 was spent under this head against a budget grant of Rs. 300 (*vide* remarks under paragraph 43).

46. *Carriage Allowance to the Chairman.*—A sum of Rs. 241-1-1 was spent against a budget grant of Rs. 480. The divisional officer was in charge of the Municipal office for five months and drew no allowance and the chairman since appointed was content with Rs. 25 per mensem as originally sanctioned. Hence the decrease.

47. *Collection Establishment.*—A sum of Rs. 190 was sanctioned under this head by Government in their Order, No. 51, dated 12th January 1885, for the pay of two bill-collectors and a further sum of Rs. 50 in their Order, No. 190, dated 13th June 1885, for the pay of a temporary bill-collector on Rs. 8 per mensem for six months. The pay due to this man for March was paid in the current year. Hence the decrease.

48. *Debt Account.*—Rs. 890, amount borrowed from Deposit Fund in the previous year, has been paid in the year under report.

ENCLOSURES.

From M.R.Ry. P. RANGASWAMI AIYANGAR, Deputy Inspector of Schools, South Tanjore, to the Inspector of Schools, Fifth Division, dated Patukóta, 22nd May 1886, No. 669.

I have the honor to submit my report on the state and progress of education in the Southern range, Tanjore, for the year 1885-86.

* * * * *

6. The following table shows the distribution of schools by municipalities:—

TABLE II.

Taluk or Municipality.	Classes of schools.	Area in square miles.	Population as per last census.	Number of towns and villages.	Number of towns and villages with schools.	1884-85.		1885-86.		Increase.		Decrease.	
						Institutions.	Pupils.	Institutions.	Pupils.	Institutions.	Pupils.	Institutions.	Pupils.
Mannárgudi Municipality.	Primary.	4	19,409	1	1	20	600	18	689	..	89	2	..

9. The annexed table gives the number of children of school-going age, that under instruction, and the percentage of the number under instruction to that of school-going age and to population :—

TABLE III.

Range.	Municipality.	Population.	Number of children of school-going age calculated at 15 per cent.	Number of pupils under instruction.		Percentage of children under instruction to population.		Percentage of children under instruction to children of school-going age.	
				1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.
South Tanjore.	Mannárgudi Municipality.	19,409	2,911	600	689	3	3·5	20·6	23·7

27. The subjoined table shows the work done by the Inspecting schoolmaster, together with the area and population, and remarks :—

TABLE XII.

Name of Inspecting schoolmaster.	Examination passed and whether trained.	Age.	Area of the municipality.	Population of the range.	Number of schools examined.	Number of pupils examined.	Number of days spent in examining schools.	Number of days spent in travelling.	Number of miles travelled.	Number of days on circuit.	Number of days at head-quarters.	Number of new schools started or brought under inspection.	Deputy Inspector's remarks.
		Y. M.											
A. Solomon Pillai	Matriculation (untrained).	41 3	4	19,409	104	2,986	99	..	..	..	138	..	Very inefficient and quite unfit for the post.
A. Aiyaswami Aiyar.	Do.	25 0			20	504	18	..	..	..	22	..	Very recently appointed; work fair.

28. The following table gives the work done by the Inspecting schoolmaster in the form prescribed by the Revenue Board :—

TABLE XIII.

Range.	Name of Inspecting schoolmaster.	Municipality.	Time in camp.	Number of villages visited.		Number of schools visited and prepared for examination.				Total number of visits paid to the schools.	Average number of times each school was visited.	Remarks.
				Having schools under inspection.	Not having schools under inspection.	Local Fund schools.	Grant-in-aid schools.	Other schools.	Total.			
South Tanjore.	A. Solomon Pillai ..	Mannárgudi Municipality.	..	..	..	..	15	5	20	104	5	Appointment vacant for 23 days.
	A. Aiyaswami Aiyar.	....	..	..	..	..	15	2	17	20	1	

IV. SECONDARY EDUCATION.

32. (a) *Upper Secondary schools.*—As the two High schools in the Mannárgudi Municipality send their returns direct to the Inspector of Schools, I have no remarks to offer on this section of the report.

V. PRIMARY EDUCATION.

51. Nineteen schools were registered for the year 1885-86. Of these, 15 were examined and found eligible for results grant. Of the remaining four, two were not prepared to present the pupils for the grant examination, and two were closed. The number of Primary schools on the 31st March 1886 was 18 with an attendance of 689 pupils against 20 schools with 600 pupils last year.

52. The following table shows the progress made by results schools under several standards in the Mannárgudi Municipality for the year 1885-86 :—

TABLE XXIII.

Municipality.	Standard.	Number of schools that		Number of pupils.				Number of pupils passed in												Needle-work.	Amount of grant drawn.		
		Presented pupils for each standard.	Passed pupils under each standard.	Presented.		Passed.		Vernacular.									English.						
				Boys.	Girls.	Boys.	Girls.	Reading.	Writing.	Arithmetic.	Poetry.	Grammar.	Geography.	History.	Hygiene.	Agriculture.	Reading.	Writing.	Grammar.		RS.	A.	P.
Mannárgudi Municipality.	I	15	14	113	2	83	1	57	65 1 Girl	83 1	..	..	..	..	..	..	..	..	..	..	177	14	8
	II	14	14	101	..	75	..	59	75	69	65	..	..	..	..	..	..	..	..	..	277	10	8
	III	14	13	77	..	49	..	32	46	32	40	13	26	..	..	..	11	19	..	..	258	13	4
	IV	1	1	22	..	16	..	14	16	10	16	..	7	..	..	..	11	12	..	..	*		
Total ..	..	..	..	313	2	223	1	162	202 1	194 1	121	13	33	..	..	..	22	31	..	..	714	6	8

* The question of payment of grant to the 4th standard is pending reference to Government.

53. From the above table, it will be seen that almost all the schools presented pupils for the 1st, 2nd and 3rd standards and that only one school presented the 4th standard class for examination. Hitherto the municipal councillors had resolved to pay only salary grant to the 4th standard class. Hence no pupils were presented for grant in that standard during the past years. In the year under report, one 4th standard class was registered and examined for results grant, and it earned Rs. 151-8-0, but the councillors have referred to Government the question of payment of results grant to this standard, and hence the amount of Rs. 151-8-0 is yet undrawn. The total amount of results grant drawn from the Municipal funds during 1885-86 is Rs. 714-6-8 including Rs. 18-13-8 paid to one results-school master for 1884-85.

54. The number of results-school masters on the 31st March 1886 was twenty-five. Of this number, only two possess normal, and two general education certificates and the remaining twenty-one men are unpassed and untrained. Hitherto the municipal councillors did not think it worth while to contribute any sum towards normal scholarships for the training of elementary teachers. But the Government have in their Order, No. 241 M., dated 11th March 1886, ordered that Rs. 180 must be provided for the purpose, *i.e.*, Rs. 15 per mensem. This will suffice for three students at Rs. 5 each per month. One teacher from the municipality has already joined the Tanjore Normal school this year, and two more will be selected and sent for training shortly. If the same provision be continued for a few years more, every teacher in the municipality will be trained and there will be no necessity for having a separate Inspecting schoolmaster for a small number of schools.

55. *Inspecting Schoolmaster.*—It is observed that A. Solomon Pillai, the Inspecting schoolmaster of the municipality, having absented himself without permission, the councillors have appointed one Aiyaswami Aiyar to act. A Solomon Pillai was a very inefficient officer, quite ignorant of his duties and of the rules and orders of the department. He was not able to submit his monthly diaries in time, and for some months he submitted no diary at all. He never submitted the half-yearly inspection programme for sanction, though reminders were sent to him on the subject. In the register of a certain school, which the teacher had kept most shabbily with many erasures and doubtful entries, I found Solomon Pillai had given written instructions to the teacher to prepare the whole register afresh for the past months, which is quite against the

rules of the Grant-in-aid Code. I conducted the results grant examination of the Municipal Results schools in November and January last for about ten or twelve days, during which time he was with me for only half-a-day, and even during this half-a-day his presence was not of much service to me. I asked him to dictate a certain passage to a class, but he could not do it himself and requested the teacher who stood by to dictate it for him. I would therefore urge the municipal councillors to leave the duty of selecting the Inspecting schoolmaster to the officers of the Educational department as is being done in the Tanjore Municipality.

• • • •

CONCISE REPORT of the Municipal Dispensary, Mannárgudi, for the official year 1885-86.

State of Dispensary buildings and nature of accommodation.—The dispensary buildings consist of three large blocks with a cook-room, two latrines, a dead-house and a separate building for contagious diseases; the dead-house and cook-room have undergone thorough repairs during the year. Both in and out door patients are treated in this dispensary which is situated in the heart of the town. There is accommodation for 36 in-patients.

2. *Prevalence of particular diseases during the year under review with mortality.*—It is gratifying to state that the town was quite free from epidemic diseases during the greater part of the year, during which there were only 8 admissions and 3 deaths from cholera. Mild forms of small-pox, measles and chicken-pox affected the population to a certain extent.

3. *Public health.*—Health of the public on the whole was good.

4. *Vaccination with results.*—One 1st-class vaccinator who carried on vaccination in the town was transferred to the Local Fund Board at his own request in November last. His place has been filled by another 1st-class vaccinator. The work of the vaccinator is under the supervision of the apothecary in charge of the dispensary. It is to be regretted that infantile vaccination is very backward in this municipality; this is owing to the indisposition of parents to have their children vaccinated at an early age, and the great aversion they have to the extraction of lymph from the arms of their infants. I think a return to the use of animal vaccination would, to a great extent, obviate these difficulties.

Statement showing the number of cases vaccinated by the medical officer and midwife attached to the dispensary at Mannárgudi during the official year 1885-86:—

By whom vaccinated.	Total number of cases vaccinated.		Successful.		Unsuccessful.		Unknown.	
	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.
Medical officer	29	30	27	24	2	6	..	..
Midwife	17	13	13	7	4	6	..	..
Total ..	46	43	40	31	6	12	..	..

5. *Labor cases attended by the Midwife.*—Statement showing the number of labor cases attended by the midwife attached to the Municipal dispensary, Mannárgudi, during the official year 1885-86:—

Name of Midwife.	Service.	Salary.	Natural.		Difficult.		Total.	
			1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.
Ayeecootee	Five years.	RS. [illegible]	82	91	12	4	94	95

6. *Sanitation of the town or village in which the dispensary is located.*—The sanitary condition of the town on the whole was satisfactory. This, I think, is mainly due to the fact that the conservancy of the town was under the management of the municipality. The councillors in April last made twelve conservancy carts, bought their own bullocks and substituted one bullock cart for two bullock carts.

The sweepings of the town were stored up and ultimately burnt in a cinerator built of brick and chunam, 24 sweepers under the superintendence of 2 sanitary inspectors and 2 peons being used for the purpose. A single cinerator having been found quite inadequate for such a large town, three more cinerators were erected during the year under review at a very cheap rate, each costing not more than Rs. 5. These three cinerators were built of mud which by the joint action of sun outside and fire inside have become quite hard and waterproof. The sale of the ashes as manure realized Rs. 42 which is the highest sum ever realized.

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A sufficient number of masonry and wooden dust-bins are placed along the streets to store up rubbish. Two masonry and three movable latrines under the dry-earth system are in use in this municipality and four more are to be erected at an early date, four toties being employed to keep them clean; the night-soil is buried in pits close to the latrines. As a rule people do not freely resort to these latrines, backyards of houses being used for the purpose. No private scavengering is in force in this municipality.

There are 20 cesspools in this town; although some of them are very large and their site very objectionable, they are daily cleaned out.

Drainage.—No change since last report. All refuse water is absorbed in backyards of dwelling houses.

Water-supply.—No change of any importance has taken place in regard to the drinking-water supply since last report. Only two tanks instead of three as in the previous year and three wells are reserved for drinking purposes under the supervision of tank watches to prevent contamination. One of the wells, "the 7-wells," which was rebuilt during the year under review, is not used now by the public and has not been for the last seven months or so as the water is quite unfit for drinking purposes. I think it would be a good plan if wells were sunk near the reserved tanks and that people only draw their drinking-water supply therefrom. The tanks should be fenced in to prevent indiscriminate access to the water.

The seasonal phenomena of the year under report were rather favorable. The south-west monsoon set in about the commencement of May and the north-east monsoon about September last. The standing crops were in a promising condition and the outturn on the whole was favorable. The number of inches of rain that fell during the late monsoon is 46·01.

7. *Total number of patients attended during the year under review with average daily attendance as contrasted with the previous year.*—Statement showing the number of in and out patients who attended the dispensary at Mannárgudi during the official years 1884-85 and 1885-86 with average daily attendance and mortality:—

Name of dispensary.	In-patients.						Out-patients.					
	Total number of patients treated.		Average daily attendance.		Mortality.		Total number of patients treated.		Average daily attendance.		Mortality.	
	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.
Municipal dispensary, Mannárgudi.	309	260	19·52	16·58	13	13	12,735	11,822	44·45	40·76	300	10

The number of admissions among in-door patients, when compared with the previous years, shows a decrease of 49, and among out-door patients a decrease of 9·13. These decreases are no doubt due to the good health of the public and the town being free from epidemic diseases during the greater part of the year under report.

MANNARGUDI,
1st April 1886.

(Signed) J. JOHN, Assistant Apothecary,
In charge Municipal Dispensary, Mannárgudi.

No. 595.

Submitted to Government.

2. *Paragraph* 11 *of the report.*—The balance of tax on houses left uncollected at the close of the year under report was Rs. 390-9-0. Of this only a small amount (Rs. 31-6-0) has since been collected and the chairman says that Rs. 280-6-0, or nearly ¾ths of the balance, will be written off as irrecoverable. No sufficient explanation has been given by the chairman for such a large amount having to be written off, nor is anything said about the balance of Rs. 78 and odd which is still left in arrears.

3. *Paragraph* 12 *of the report.*—The collection under the head "Tax on lands" is most unsatisfactory as the balance at the close of the year was 21·4 per cent. of the current demand and 50 per cent. of the arrear demand. The explanation given by the chairman for the collection of Rs. 93-11-9 still left uncollected after writing off Rs. 191-9-1 is no explanation at all. It is not known why the crop on lands whose owners are absent was not distrained when the tax became due.

4. *Paragraph* 13 *of the report.*—The collection of tax on arts is worse, the uncollected arrears amounting to 87·5 per cent. of the demand, a greater portion of which is now reported to be irrecoverable, a result due in my opinion certainly to delay in issuing processes in time. No improvement appears to have been made in collection even after the review of the last year's report. The chairman has not apparently appreciated Mr. Pennington's remarks on the subject (paragraph 2) made on the annual report of 1884-85, and the orders of Government thereon (paragraph 4) embodied in G.O., No. 377 M., dated 10th August 1885. His attention will be drawn to it now. The balance under this head is excessive and should be collected promptly.

5. *Paragraph* 18 *of the report.*—The balance of Fishery rent is almost the whole demand of the year. This item should be shown under "3. Realization under Special Acts," as pointed out by Government in paragraph 4 of their order quoted above.

6. *Paragraph* 20 *of the report.*—The sale of sweepings shows some improvement, being Rs. 59-4-0 during the year under report against Annas 13 during the previous year. The chairman says that the people do not sufficiently appreciate the value of sweepings as manure. The attention of the chairman has been drawn to the subject in communicating to him G.O., No. 785 M., dated 13th August 1886.

7. *Paragraph* 21 *of the report.*—The rising income from the five cocoanut avenues is a pleasing feature in the administration of this town.

8. *Paragraphs* 23 *and* 24 *of the report—New Works—Roads and Buildings.*—All the payments under these heads have been made for works executed during the previous year. It was irregular to have postponed the payments to the year under review.

9. *Paragraphs* 22 *and* 39 *of the report.*—The increase of expenditure under the head "Sanitary service" was due to the purchase of carts and bullocks for the departmental management of the conservancy of the town. But finding the experiment not profitable, the councillors reverted to the contract system and sold these carts and bullocks after ten months at a loss of Rs. 403-9-4 or 44·91 per cent. It would be interesting to know why the experiment failed. In Tinnevelly, Mr. Pennington remarks in a marginal note, "it was found to be infinitely more economical."

10. The number of schools maintained by the municipality and by others is not given by the chairman in his report as also the number of cases vaccinated by the vaccinator and the number of births and deaths. His attention will be drawn to these omissions.

11. *Paragraph* 3 *of the report.*—The accounts of this municipality were audited by C. Chinnatambi Pillai (pensioned tahsildar), a non-official auditor, whose report, dated 6th May, is enclosed, together with the explanation of the council, which does not seem satisfactory. It took the council more than three months to dispose of the auditor's report.

12. The statement of coercive processes issued by the municipality during the year under report has not been received. The chairman will be called upon to submit this at once.

13. This report was unusually delayed in the office of the chairman for nearly three months; no explanation is even offered by him for this delay.

TANJORE,
3rd September 1886.

(Signed) P. W. MOORE,
Ag. Sub-Collector in charge.

Current No 1520 ..

(with order)

Municipal Office Mannargudi
24th August 1886.

No. 287

27 |p.1

From

M. R. Ry Rajappier Avergal
Rao Sahib.
Chairman
Municipal Council
Mannargudy

To.

The Chief Secretary to the
Government of Madras
thro' the Divisional Officer

Fund ([illegible]) [illegible]

Sir.

In accordance with the provisions of section 252 of Act IV of 1884, I have the honor to submit the annual report on the working of the Municipality for the Official year 1885-86, together with statements of receipts and charges in the forms prescribed in G. O. No. 1034 dated 25th August 1882.

Zemindar
M
[illegible]

2. The Budget Estimate of the year under report was sanctioned in G. O. No. 51 dated 12th January 1885.

3. The accounts were audited by

Mr. C. Chinnatamby Pillay, a pensioned Tahsildar, who was appointed by me to audit the accounts of this Municipality. His report and the explanation of the Council thereon are herewith sent.

noted 6th May
to Municipality
[illegible] explanation

4. I have sent extracts from the report and statements relating to Education and Sanitation to the Inspector of schools V Division and to the Sanitary Commissioner respectively.

5. The reports of the Deputy Inspector of schools and the Medical Officer, on Education and the Sanitary condition of the town respectively are herewith submitted.

6. Municipal Board:—
The new Municipal Act came into operation from the beginning of the year under report and the privilege of electing Councillors by rate payers was, for the first time, extended

to

to this Municipality during the year. There were 12 councillors in the beginning of the year under report. The number was increased to 16 under the new act

7. 15 vacancies occurred during the year. 13 by the expiry of the term 1 by the departure of the incumbent and the other by death. Of these 12 were filled up during the year; 6 by Government and 6 by the electors as shown below

Nominated by Government.

M. R. Ry. S. Krishnasamy Iyer Avergal
" " " Rungum Chettiar avergal
" " " Ramanadan Chettiar avergal
" " " Singum Iyengar avergal
Revd. T. H. Nicholson
Mr. J. John.

By Electors.

M. R. Ry. Rajappa Iyer avergal
" " " Gopala Iyer avergal
" " " Sankaramurthy Iyer avergal
" " " Dasarathagopala Iyer avergal
" " " Ponnusamy Mudaliar avergal
" " " Mahadeva Chettiar avergal

The remaining 3 vacancies have

since been filled up by election.

8. Meetings:– The Councillors in all, held 37 meetings special and ordinary. Annexed is a table showing the names of the several Councillors and the sittings attended by each.

Names of Councillors		No. of sittings attended
M.R. Ry M. Sillanayagam Pillayal		20
„ — „ — „ N. Gopalakrishnama Chettiar		1
„ — „ — „ S. Devasagayam Pillayal		12.
Revd. T. F. Nicholson		17
Mr. J. John		23
M.R. Ry S. Krishnasamy Iyer avl.		24
„ „ „ Singam Iyengar avargal		14
„ — „ — „ Raganaiyangar	„	6
„ — „ — „ Rengaiyangar	„	3.
„ — „ — „ Pakkiriya Pillay	„	19
„ — „ — „ Rengaiyam Chettiar	„	18
„ — „ — „ Narayana Iyengar	„	24
„ — „ — „ Ramanadan Chettiar	„	8
„ — „ — „ Gopala Iyer	„	21.
„ — „ — „ Rajappair	„	28.
„ — „ — „ Sankaramurthy Iyer	„	21.
„ — „ — „ Dasaratha Gopala Iyer	„	13.
„ — „ — „ Ponnusamy Mudliar	„	23
„ — „ — „ Mahadeva Chettiar	„	12

9. Chairmanship:– The term of M.R. Ry S. Krishnasamy Iyer avargal as Chairman having expired, the Divisional Officer assumed charge of the Municipality on the 10th July 1885 and handed over the same to me on the 10th December 1885 on the receipt of Government order approving my election to the Chairmanship.

10. Receipts and Charges:– The total receipts of the year amounted to Rs 20,690–4–10 and charges to Rs 19,517–4–4 against a budget estimate of Rs [illegible]80 and Rs 18,900 respectively thus leaving a balance of Rs 1,173–„–6 against the budget estimate of Rs 2720 or Rs 1476–15–6 less than estimate amount. This is mainly due to the following payments which were not provided for in the Budget

Particulars of the item	amount
Arrears of Toll contribution due to Local Fund for 1884-85 paid in the year under report	616 .. ..
For the value of gravel supplied in the year 1884-85	315 .. ..
For the ~~contribution~~ construction of Butcher market	890
Amount borrowed from the deposit Fund in 1884-85 & paid in 1885-86 to that fund	890 .. ..
Total	2711 .. ..

Under such circumstances the Councillors were unable to carry out the execution of the following works to the extent provided for in the budget.

Particulars of item	Budget grant	Amount Spent	Balance
New works communication	1000 ..	.. .. ..	1000 .. ..
Buildings	300 ..	.. .. ..	300 .. ..
New works Drainage	300 ..	.. 173 6 ..	126 10 ..
Repairs	100 ..	.. 20 6 6	79 9 6
Cleaning of tanks & wells	300 ..	.. 213 11 5	86 4 7
Lighting contingency	1140 ..	.. 697 7 2	442 8 10
Water supply	200 ..	.. 98 11 ..	101 5 ..

The closing balance of the year Rs 1173-..-6 was chiefly the result of nonpayment of certain educational grants pending the disposal of certain question and of carriage allowance to the Divisional Officer who was in charge of the Municipal Office for 5 months and of certain other items.

11. Rates on houses:- The estimate was Rs 3100 and the actual demand including the arrear was Rs 3663-6-4. Of this Rs 3265-10-1 was collected during the year, Rs 7-7-.. was remitted on appeal and Rs 390-9- ~~400-5-~~3 was outstanding at the close of the year. Of this Rs 31-6-.. has since been collected and Rs 280-6-.. are irrecoverable and will be struck off.

12. Land Tax:- The demand under this head including the outstanding balance at the beginning of the year amounted to Rs 979-12-6 and the collection amounted to Rs 638-8- against a budget estimate of Rs 500-.. leaving Rs 341-3-7 uncollected at the end of the year. Of this Rs 55-14-9 has since been collected and Rs 191-9-1 are irrecoverable. The recoverable balance of Rs 93-11-9 is due chiefly upon lands whose owners are absent and will be collected by distraining the next crop.

13.

13. Tax on arts:— The demand including the arrears amounted to Rs 4215-8-" and Rs 2384 was collected against budget estimate of Rs 3250 and Rs 682 was remitted on appeal thus leaving a balance of Rs 1149-8-" at the close of the official year. Of this Rs 111-8-" has since been collected. Rs 874-8-" is irrecoverable owing to death, desertion and redundant assessment as shown below.

	1884-85 No.	Amount	1885-86 No.	Amount
By death	18	52 8 "	23	68 8 "
By desertion	49	224 " "	21	117 8 "
By poverty	30	77 " "	38	174 8 "
By redundant assessment	28	89 8 "	7	31 " "
Total	125	443 " "	89	391 8

The balance of Rs 163-8-" will be shortly collected.

14. Tax on animals and vehicles:— Rs 1310-14-" was collected under this head against a budget estimate of Rs 1400. This is due to ordinary fluctuation and requires no remarks.

15. Tolls:— There was an increase of Rs 549-13-9 over the budget

ma

-mate of Rs 6000 which is due to increase in the rate from three-fourths to 35 maximum sanctioned in G. O. No. 620 dated 20th March 1885. A separate toll statement in the form prescribed by Government in their Order No. 1614 dated the 22nd August 1879 is herewith submitted.

16. Licenses:— Only Rs 213-"-4 was collected against Rs 303-"-" in the previous year. This is a fluctuating item and requires no remarks.

17. Surplus Pound Fund:— Rs 242-8-5 was realized under this head against a budget estimate of Rs 200. The amount of Rs 150-12-11 due for the year 1884-85 was received in the year under report. Hence the increase.

18. Fishery rent:— Only Rs 9-8-" was collected against a budget estimate of Rs 250-"-". Rs 70 has since been collected and process issued for the collection of the balance.

19. Municipal Fines:— Rs 326-11-6 has been collected against Rs 277-12-" in the previous year showing an increase of Rs 49 though somewhat less than the budget.

20. Road cleanings:— The total amount for which town sweepings &c were sold is Rs 59-4-": of which Rs 32-12-" was realized in the year under report. The balance of Rs 26-8-" has since been collected.

21. Avenue:— Rs 260-"-3 against Rs 189-14-" in the previous year. The increase is owing to a number of cocoanut trees having newly come into bearing this year.

the rising income from the five cocoanut avenues is a pleasing feature in the administration [illegible]

22. Sale of Materials:— Rs 590-6-6 was realized under this head against Rs 52-13-6 in the preceding year. The Council in the beginning of the year resolved to manage the conservancy of the town departmentally and bought carts and bullocks. Finding the experiment not profitable they reverted to the contract system, so that the carts and bullocks were sold. Hence the increase.

23. Charges:—

Public works. New works.

Communications. Rs 1000 was provided in the budget for metalling a street. But owing to the payment of Rs 2711 on account of work &c done in previous year as stated in para 10 No new work was done in this year.

24. Buildings:— Rs 890 were paid to a contractor being the amount due to him for work done in 1884-85 but not then paid for.

25. Drainage:— To improve the drainage of the eastern part of the town by cutting a new channel so as to drain away the water of the backyards which is now a great nuisance, land was purchased for Rs 173-6-" and the channel will be dug in the course of the current year.

26. Repairs:— Communications Rs 1546-"-4 was spent for the upkeep of metalled and mud roads against a budget estimate of Rs 1500.

27. Repairs:— Buildings. Rs 568-3-10 was spent in repairing

the Office and Dispensary buildings against a budget grant of Rs 500 and includes Rs 40-"-" spent for making carts and erroneously included under this head.

28. Drainage. Rs 20-6-6 was spent under this head against a budget grant of Rs 100 in repairing the side channel of 2 tunnels.

29. Water supply:—Rs 98-11-" was spent in removing the silt from the Vadoogoor water supply channel

30. Miscellaneous:—Rs 151-2-9. was spent on petty repairs such as white-washing the Dispensary buildings, rethatching the market sheds against Rs 39-13-6 in the preceding year

31. Grant II Education.

Salary Grants:—Only Rs 294-10-1 was spent in the year under report against a budget grant of Rs 700.

The

The short payment was due to temporary withholding of the grants pending certain inquiries which the councillors thought it necessary to make regarding the non-collection of fees in one school and irregular promotion of boys in the other (Vide G. O. No. 51 dated 12th January 188 and No. 477 dated 22nd June 1886.) These payments, however, have since been made.

32. Results Grants:—Rs 714-6-8 was spent under this head against a budget grant of Rs 1000. The decrease is due to non-payment of the grant to the manager of a native school for the 4th standard class pending the order of Government to which the question was referred.

33. Grant III Sanitation and Medical service.

Medicines and supplies:—Rs 264-4-10 was spent against

Rs 534-13-2 in the previous year and a budget estimate of Rs 250. The excess over the estimates is small

34. Diet of patients:— Rs 799-1-11 was spent against Rs 571-2-2 in the previous year and a budget grant of Rs 600. The excess of Rs 228 over the previous year is due to ordinary fluctuations.

35 Sundries and Contingencies:— Rs 480-8-10 was spent against Rs 602-12-4 in the previous year, and against a budget grant of Rs 300.

36. Rs 15 is the contribution paid to the Medical staff reserve and Cutlers Establishment for which no provision was made in the budget.

37. Vaccination Contingency:— A sum of Rs 17-7-9 was spent under this head against a budget grant of Rs 70. The Councillors when framing the budget thought of in-
troducing

-troducing animal vaccination; but were not able to do so for want of proper supply of calves. Hence the decrease.

38. Conservancy Establishment:— A sum of Rs 959-2-" was spent under this head against a budget grant of Rs 1020. The decrease is due to the non-entertainment of the additional tank watchmen in deference to the views of Government expressed in para 3 of G. O. No. 51 dated 12th January 1885.

39. Sanitary service:— A sum of Rs 3108-2-" was spent under this head against a budget grant of Rs 2460. The excess is chiefly due to the purchase of Carts and bullocks referred to in para 22 But this expenditure was only nominal as a great portion of it viz Rs 495 was recovered by their resale after using them 10 months.

As shown in that para the coun-
cillors in the beginning of the year undertook the conservancy under their own departmental management and bought certain ~~certain~~ carts and bullocks for Rs 898-9-4 but after an experience of 10 months they found the experiment a failure and so reverted to the contract system and resold their carts and bullocks.

40. Cleansing of tanks and wells:- A sum of Rs 214-1-5 was spent under this head against a budget grant of Rs 300. Of this Rs 28-6-" appear in the account under this head and the rest under advances the bill not having been adjusted before the close of the year.

41. Special Sanitary arrangements:-

A sum of Rs 203-12-7 was spent under this head against a budget grant of Rs 100-"-" as detailed below.

For

For Festival arrangements	Rs 110-7-6
Cholera Medicines and Contingency	Rs 27-15-1.
" Establishment	Rs 65-6-"

During the local festival in the town a large number of about 20,000 villagers resorted to the place when moveable latrines were established and additional tank watchmen were appointed to guard the tanks and water sources and prevent pollution. The council are glad to state that there was no cholera or sickness on the occasion. As stated in the last report cholera broke out in the latter part of 1884-85 and continued in the beginning of the year under report. This accounts for the expenditure under this head being chiefly the payment of salary to medicine distributers and additional tank watchmen.

42. Lighting Contingency:- A sum of Rs 697-7-2 was spent against a budget grant of Rs 1140. The short expenditure was due to the non-purchase of stone lamp posts, burners and chimneys for which provision was made in the budget.

43.

43. Printing Charges:- A sum of Rs 471-3-6 was spent under this head against a budget grant of Rs 250. The increase is only nominal. Provision for printing bills, &c for office use estimated under grant V contingency having been transferred to this head under instructions from the Auditor

44. Grant V:- Office Establishment. A sum of Rs 1319-1-4 was spent against a budget grant of Rs 1380. The Councillors have in accordance with the views of the Government expressed in their Order No 190 dated 13th June 1885 dispensed with the services of an office peon and a Mashalgy. Hence the decrease.

45. Contingency:- A sum of Rs 91-4-11 was spent under this head against a budget grant of Rs 300 (Vide remarks under para 43).

46. Carriage Allowance to the Chairman:- A sum of

Rs

Rs 241-1-1 was spent against a budget grant of Rs 480. The Divisional Officer was in charge of the Municipal Office for 5 months and drew no allowance and the Chairman since appointed was content with Rs 25 per Mensem as originally sanctioned. Hence the decrease.

47. Collection Establishment:- A sum of Rs 190 was sanctioned under this head by Government in their Order No 51 dated 12th January 1885 for the pay of 2 bill collectors and a further sum of Rs 50 in their order No 190 dated 13th June 1885 for the pay of a temporary Bill collector on Rs 8 per Mensem for 6 months. The pay due to this man for March was paid in the current year. Hence the decrease.

48. Debt account:- Rs 890, amount borrowed from deposit fund in the previous year has been paid in the

year under report.

I have the honor to be
Sir
Your most obedt. Servt.

Chairman

875
From ~~26 8 86.~~

Glev
761

The Chairman
Municipal Council
Mannargudi

To

The Chief Secretary
to the Government of Madras
(Thro' the Divisional Officer)

Dated 24th } August
Despatched 24th } 1886
Received

No 287

Reference Nil

Enclosures 6

Subject

Submitting the Administration Report of the Mannargudi Municipality for the Official Year 1885/86

Table II

Taluk or Municipality	Classes of Schools.	Area in Square Miles.	Population as per last census.	Number of towns and villages	Number of towns and villages with schools.	1884–85. Institutions	1884–85. [illegible]pils	1885–86 Institutions	1885–86 Pupils	Increase Institutions	Increase Pupils	Decrease Institutions	Decrease Pupils
Mannargudi Municipality	Primary	4	19409	1	1	20	600	18	689	.	89	2	..

Office of the Deputy Inspector of Schs
South Tanjore Range
Pattukota 22nd May 1886

No 669

From

The Deputy Inspector of Schools,
South Tanjore,

To
The Inspector of Schools
5th Division.

Sir,

I have the honor to submit my report on the state and progress of Education in the Southern Range Tanjore for the year 1885-86.

6. The following table shows the distribution of schools by municipalities.

9. The annexed table gives the number of children of school-going age, that under instruction, and the per centage of the number under instruction to that of school-going age and to population.

Table III

Range	Municipality	Population	Number of children of school-going age calculated at 15 per cent.	Number of pupils under instruction		Per centage of children under instruction to population		Per centage of children under instruction to children of school-going age	
				1884-85	1885-86	1884-85	1885-86	1884-85	1885-86
South Tanjore	Mannargudi Municipality	19409	2911	600	689	3	3·5	20·6	23·7

27. The subjoined table shows the work done by the Inspecting Schoolmaster, together with the area and population, and remarks.

Table XII

Name of Inspecting Schoolmaster	Examination passed and whether trained	Age	Area of the Municipality	Population of the range	No. of schools examined	No. of pupils examined	No. of days spent in examining schools	No. of days spent in travelling	No. of miles travelled	No. of days on circuit	No. of days at head quarters	No. of new schools started or brought under inspection	Deputy Inspector's Remarks
		Y. M.											
A. Solomon Pillai	Matriculate fail (untrained)	41 3	4	19409	104	2986	99	..	..	..	138	–	Very insufficient and quite unfit for the post.
A. Appasuvami Aiyar	do do	25 –			20	504	18	..	–	–	22	–	Very recently appointed; work fair.

28. The following table gives the work done by the Inspecting Schoolmaster in the form prescribed by the Revenue Board.

Table XIII

Range	Name of Inspecting Schoolmaster	Municipality	Time in camp	No. of villages visited: Having schools under inspection	No. of villages visited: Not having schools under inspection	No. of schools visited and prepared for examination: L. F. schools	Grant-in-aid schools	Other schools	Total	Total No. of visits paid to the schools	Average No. of times each school was visited	Remarks
South Tanjore	A. Solomon Pillai	Mannargudi Municipality	..	..	..	..	15	5	20	104	5	Appointment vacant for 23 days.
	A. Appaswami Aiyar		..	..	..	..	15	2	17	20	1	

8/15

57

IV. Secondary Education.

(a) Upper Secondary Schools.

32. As the two high schools in the Mannargudi Municipality send their Returns direct to the Inspector of Schools, I have no remarks to offer on this section of the report.

V. Primary education.

51. Nineteen schools were registered for the year 1885-86. Of these, 15 were examined and found eligible for results grant. Of the

remaining four, two were not prepared to present the pupils for the grant examination, and two were closed. The number of Primary schools on the 31st March 1886 was 18 with an attendance of 689 pupils against 20 schools with 600 pupils last year.

52. The following table shows the progress made by results schools under several standards in the Mannargudi Municipality for the year 1885–86.

Table. XXIII.

	Standard	Number of schools that		Number of pupils				Number of pupils passed in													Amount of Grant drawn	Remarks
				Presented		Passed		Vernacular.									English.					
		Presented pupils for each standard	Passed pupils under each standard	Boys	Girls	Boys	Girls	Reading	Writing	Arithmetic	Poetry	Grammar	Geography	History	Hygiene	Agriculture	Reading	Writing	Grammar	Needlework		
Municipality.	I	15	14	113	2	83	1	57	65 1 Girl	88 1	-	-	-	-	-	-	-	-	-	-	177 14 8	* The question of payment of grant to the 4th Standard is pending reference to Government.
Mannargudi	II	14	14	101	-	75	-	59	75	67	65	-	-	-	-	-	-	-	-	-	277 10 8	
Municipality.	III	14	13	77	-	49	-	32	46	32	40	13	26	-	-	-	11	19	-	-	258 13 4	
	IV	1	1	22	-	16	-	14	16	10	16	-	7	-	-	-	11	12	-	-	*	
Total.				313	2	225	1	162	202 1	194 1	121	13	33	-	-	-	22	31	-	-	714 6 8	

5-9

53. From the above table, it will be seen that almost all the Schools presented pupils for the 1st, 2nd & 3rd Standards and that only one School presented the 4th Standard class for examination. Hitherto, the Municipal Councillors had resolved to pay only Salary grant to the 4th Standard class. Hence no pupils were presented for grant in that Standard during the past years. In the year under report, one 4th Standard class was registered and examined for results grant, and it earned Rs 151-8-–; but the Councillors have referred to Govt. the question of payment of results grant to this Standard; and hence the amount of Rs 151-8as-– is yet undrawn. The total amount of

results grant drawn from the Municipal funds during 85–86 is Rs 714. 6. 8 including Rs 18. 13. 8 paid to one results schoolmaster for 1884–85.

54. The number of results schoolmasters on the 31st March 1886 was twenty-five. Of this number, only two possess normal, and 2 general education certificates and the remaining 21 men are unpassed and untrained. Hitherto, the Municipal councillors did not think it worthwhile to contribute any sum towards normal scholarships for the training of elementary teachers. But the Govt. have in their order No. $\frac{241\text{M}}{11\text{-}3\text{-}86}$ ordered that Rs 180 must be provided for the purpose, i.e. Rs 15 per mensem.

This

This will suffice for 3 students at Rs 5 each per month. One teacher from the Municipality has already joined the Tanjore Normal School this year, and 2 more will be selected and sent for training shortly. If the same provision be continued for a few years more, every teacher in the Municipality will be trained and there will be no necessity for having a separate Inspecting Schoolmaster for a small number of schools.

55. Inspecting Schoolmaster — It is observed — — that A. Solomon Pillai the Inspecting Schoolmaster of the Municipality having absented himself without permission, the Councillors have appointed one

Aiyaswami aiyar to act. A. Solomon Pillai was a very inefficient officer, quite ignorant of his duties and of the rules and orders of the Depart-ment. He was not able to submit his monthly Diaries in time, and for some months, he submitted no diary at all. He never submitted the half yearly inspection programme for sanction, though reminders were sent to him on the subject. In the register of a certain school which the teacher had kept most shabbily with many erasures and doubtful entries, I found Solomon Pillai had given written instructions to the teacher to prepare the whole register afresh for the past months,

which

which is quite against the rules of the grant-in-aid code. I conducted the results grant examination of the Municipal results schools in November and January last for about 10 or 12 days, during which time, he was with me for only half a day, and even during this half a-day, his presence was not of much service to me. I asked him to dictate a certain passage to a class, but he could not do it himself and requested the teacher who stood by to dictate it for him. I would therefore urge the Municipal Councillors to leave the duty of selecting the Inspecting Schoolmaster to the officers of the Educational Department as is being done in the Tanjore Municipality.

I have the honor to be
Sir
Your most obedt. servt.
(Signed) P. Rangaswami Aiyangar
Deputy Inspector of Schools
South Tanjore

(True extract).

Patukota
31st May 1886

P Rangaswami Aiyangar
Deputy Inspector of Schools
South Tanjore

Chairman
24/8/86

No. 67 B

Enclosure No IV to a letter

From

The Chairman

Municipal Council

Mannargudi

To

The Chief Secretary

to the Government of Madras

Thro' the Divisional officer

Dated 24th }
Despatched 24th } August 1886
Received 24th }

No 287

Inl 1520 dt/86
4

Subject

Report on the education in this Municipality submitted by the Deputy Inspector of Schools South Range Tanjore

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[illegible]

Concise Report of the Municipal Dispensary Mannargudi for the official year 1885-86. 71

(a) State of Dispensary Buildings and Nature of accommodation

The Dispensary Buildings consist of 3 large blocks with a cook room 2 latrines, a dead house and a separate building for contagious diseases - the dead-house and cook room have undergone thorough repairs during the year. Both in and out door patients are treated in this Dispensary which is situated in the heart of the town. There is accommodation for 36 in-patients.

(b) Prevalence of particular diseases during the year under review with Mortality

- It is gratifying to state that the town was quite free from epidemic diseases during the greater part of the year during which there were only 8 admissions and 3 deaths from cholera. Mild forms of Small pox measles and Chicken pox affected the population to a certain extent.

(c) Public health

Health of the public on the whole was good.

(d) Vaccination with results.

One 1st class Vaccinator who carried on Vaccination in the town was transferred to the L. F. Board at his own request in November last. His place has been filled by another 1st class Vaccinator. The work of the Vaccinator is under the supervision of the Apothecary in charge of the Dispensary.

It is to be regretted that infantile Vaccination

Vaccination is very backward in this Municipality - this is owing to the indisposition of parents to have their children vaccinated at an early age and the great aversion they have to the extraction of lymph from the arms of their infants. I think a return to the use of animal Vaccination would to a great extent obviate these difficulties.

Statement showing the no. of cases Vaccinated by the Med. officer and Midwife attached to the Dispensary at Mannargudi during the Official Year 1885-86.

By whom Vaccinated	Total No. of cases Vaccinated		Success-ful		Unsuc-cessful		Unknown		Remarks
	1884-85	1885-86	1884-85	1885-86	1884-85	1885-86	1884-85	1885-86	
Med. officer	29	30	27	24	2	6			
Midwife	17	13	13	7	4	6			
Total	46	43	40	31	6	12			

(E) Labor cases attended by the midwife

Statement showing the No. of labor cases attended by the midwife attached to the Municipal Dispensary Mannargudi during the official year 1885-86.

Name of midwife	Service	Salary			Natural		Difficult		Total	
					1884-85	1885-86	1884-85	1885-86	1884-85	1885-86
Anecortie	5 years	10	.	0	82	91	12	4	94	95

5. Sanitation of the town or village in which the Dispensary is located -

The Sanitary Condition of the town on the whole was satisfactory. This I think is mainly due to the fact that the Conservancy of the town was under the managment of the Municipality. The Councillors in April last made twelve Conservancy Carts bought their own bullocks and substituted one bullock carts for 2 bullock carts.

The sweepings of the town were stored up and ultimately burnt in a Cinerator built of brick & chunam, 24 75 sweepers under the superintendence of 2 Sanitary Inspectors & 2 peons being used for the purpose. A single Cinerator having been found quite inadequate for such a large town 3 more Cinerators were erected during the year under review at a very cheap rate. Each costing not more than Rs 5. These 3 Cinerators were built of mud which by the joint action of sun outside and fire inside have become quite hard and water proof. The sale of the ashes as manure realized Rs 420 which is the highest sum ever realized.

A sufficient number of masonry

and wooden dust bins are placed along the streets to store up rubbish. 2 masonry and 3 moveable latrines under the dry earth system are in use in this municipality and four more are to be erected at an early date. 4 toties being employed to keep them clean. the night soil is buried in pits close to the latrines. As a rule people do not freely resort to these latrines. backyards of houses being used for the purpose. No private scavengering is in force in this municipality.

There are 20 cesspools in this town. although some of them are very large and their site very objectionable they are daily cleaned out.

Drainage. No change since last report. all refuse water is absorbed

in

in backyards of dwelling houses.

Water supply. No change of any importance has taken place in regard to the drinking water supply since last report. only 2 tanks instead of 3 as in the previous year and 3 wells are reserved for drinking purposes under the supervision of tank watchers to prevent contamination. One of the wells "the 7 wells" which was rebuilt during the year under review is not used now by the public and has not been for the last 7 months or so as the water is quite unfit for drinking purposes. I think it would be a good plan if wells were sunk near the reserved tanks and that people only draw their drinking water supply therefrom – the tanks should be fenced in to prevent indiscriminate access to the water.

The seasonal phenomena of the year under report were rather favourable – The S.W. Monsoon set in about the commencement of May and the N.E. Monsoon about September last – The standing crops were in a promising condition and the out turn on the whole was favourable – The No: of inches of rain that fell during the late Monsoon is 46.01.

(9) Total No: of patients attended during the year under review with average daily attendance as contrasted with that previous year

Statement showing the No: of In and out door patients who attended the Dispensary at Mannargudi during the Official years 1884-85 and 1885-86 with average daily attendance and mortality –

Name of Dispensary	Inpatient						Out patient						Remarks
	Total No: of patients treated		average daily attendance		Mortality		Total No: of patients treated		average daily attendance		Mortality		
	1884-85	1885-86	1884-85	1885-86	1884-85	1885-86	1884-85	1885-86	1884-85	1885-86	1884-85	1885-86	
Municipal Dispensary Mannargudi	309	260	19.52	16.58	13	13	12735	11822	44.45	40.76	360	10	

The No: of admissions among Indoor patients when compared with the previous year's shows a decrease of 49, and among outdoor patients a decrease of 913. These decreases are no doubt due to the good

health of the public and
the town being free from
Epidemic diseases during the
greater part of the year under
report.

Asst. Apothecary
In ch. Municipal Dispensary
Mannargudi.

Mannargudi
1st April 1886

H. Mitchell
Surgeon Major
District Surgeon

Chairman
24/8/86

39 of 1886

Concise Report
of the Municipal Dis-
-pensary Mannargudi
for the Official Year
1885-86.

Vide Memo

Enclosure No V to a letter

From

The Chairman
Municipal Council
Mannargudi

To

The Chief Secretary
to the Government of Madras
Thro' the Divisional Officer

Dated 24th
Despatched 24th
Received

No 286

Incl 1528 My 86
5

Subject

Concise Report of the Municipal Dispensary Mannargudi for the official year 1885/86

Statement No I

Revenue and receipts of the Municipal Fund of the town of Mannargudi during the official year 1885/86

85

85

	1885/86				Budget grant for 1885/86
	Arrear	Current	Details of minor heads	Totals of major heads	
1 Rates and Taxes					
(a) Rates on houses	342 14 9	2922 11 4	3265 10 1		3100 .
b) Rates on lands	417 10 6 220 14 5	220 14 5 417 10 6	638 8 11		500 .
) Taxes on Arts	79 .	2305 .	2384 . .		3250 .
d) Taxes on vehicles	. . .	397 6 .	397 6 .		400 .
) Taxes on animals	. . .	913 8 .	913 8 .		1000 .
f) Registration of cart	. . .	1165 6 .	1165 6 .		1200 .
(g) Gross receipt of Tolls minus the cost of establishment					
Rs less Local Fund share	. . .	1549 13 9	1549 13 9		6000 .
). Licenses	. . .	213 . 4	213 . 4		350 .
) Penalty on account of Imperial License Tax	10 . .	. .	35 . .	15562 5 1	50
Carried over				15562 5 1	15850

Statement No I Revenue and Receipts of the Municipal Fund of the town of Mannargudi during the official year 1885/86

67

	1885/86 Details of minor heads	1885/86 Totals of major heads	Budget Estimate for 1885/86
Brought forward		15562 5 1	15850 ·
2. Contribution from Provincial Fund			
(a) Communication	· · ·	· ·	
(b) Buildings Hospital	· · ·	· · ·	
3 Realization under special Act			
(a) Surplus Pound Fund	242 8 5		200 ·
(b) Commission for the collection of License Tax	57 4 ·	299 12 5	50 ·
Contribution from other special funds			
(a) Fishery rent	9 8 ·	9 8 ·	250 ·
Contribution from Local fund			
(a) Public Works	· · ·		
(b) Hospitals	1810 ·	1810 · ·	1810 ·
(c) For normal scholarship	· · ·	· · ·	70 ·
6 Municipal fines	326 11 6	326 11 6	400 ·
7 Fees from School & Training Institutions	· · ·	· · ·	·
Income from market rents fees	387 1 10	387 1 10	550 ·
Rent of other buildings, gardens &c	54 · 3	54 · 3	60 ·
Payments for Municipal services rendered to private parties			
(a) Private scavengering	· · ·	· · ·	
Endowments, Private contributions &c			
Hospitals	1092		1090
Choultry			
	· ·	1092	
Carried forward		19541 7 1	20330

	1885/86 Details of minor heads	1885/86 Totals of major heads	Budget grant for 1885/86
Brought forward		19541 7 1	20330 · ·
12. Miscellaneous			
(a) Conservancy and road cleaning	2 12		100 ·
(b) Avenue	260 · 3	· · ·	150 · ·
(c) Sale proceeds of land	· · ·		·
(d) Sale of materials tools plants &c	590 6 6	·	100 · ·
(e) Sundry receipts		853 2 9	
3. Loans	· · ·	· · ·	·
4. (a) Advances recovered	150 · ·		· · ·
(b) Refund of expenditure	115 11 ·	265 11 ·	· ·
Total		20690 4 10	20680 · ·
Balance brought forward			
(a) Municipal fund	· · ·		940 · ·
(b) Endowments	· · ·		
Grand total		20690 4 10	21620 · ·

Municipal office
Mannargudi
24/5/86

Auditor

Chairman

Note to statement No I

1 House and land rates are levied at 7½ per cent

are levied

2 Taxes on arts or persons coming under the 1st 7 classes in schedule A appended to Act IV of 1884

2. 3 Taxes on vehicles and animals are levied at the maximum rates

4 Carts are registered in this Municipality at the maximum rates

5 Tolls are levied at the maximum rates

6 License fees are levied at the rates sanctioned in Government orders No $\frac{1817}{11/7/67}$: $\frac{1078}{31/8/86}$, $\frac{1397}{1/5/77}$ and $\frac{2136}{17/8/77}$

24/8/86

Chairman

Statement No I A. Endowments entrusted to the Municipal Council under section of Act IV of 1884 for the official year 1885/86

1	Name of the Institution	Municipal Dispensary Mannargudi
2	Amount of funded capital	27500
3	Floating balance	
4	Interest or produce of land	1092
5	Appropriation from capital for expenditure	
6	Private contribution, donation &c	
7	~~Sundry~~ Sale of medicine and Sundry properties	
8	Total column 4 - 7	1092
9	Contribution from Local Fund	1810
10	Total receipts	2902
11	Invested	
12	Current charges	3475-15-7 3460 15 7
13	Total statement No II Grant III	3475-15-7
14	Allotments for Public Works - Statement No II A	251
15	Total charges	3726-15-7
16	Floating balance	
17	Remarks	

Municipal office
Mannargudi
24/8/86

Chairman

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Statement No II · Expenditure from the Municipal Fund for the town of Mannargudi during the official year 1885/86

	1885/86 Details of minor heads	1885/86 Totals of major heads	Budget estimate for 1885/86
Grant I Public Works			
1 New works			
(a) Communication	315 ✓ ·		1000 ·
(b) Buildings	890 ✓ ·		300 ·
(c) Drainage	173 6 ·		300 ·
(d) Water supply	" " "		
(e) Miscellaneous	" " "	1378 6 ·	
2. Repairs			
(a) Communication	1546 · 4 ✓		1500 ·
(b) Buildings	568 3 10 ✓		300 ·
(c) Drainage	20 6 6 ✓		100
(d) Water supply	98 11 · ✓		200
(e) Miscellaneous	151 2 9 ✓	2384 8 5	" · ·
3. Establishment	179 8 · ✓	179 8 ·	180 ·
4 Tools and plants	8 8 6	8 8 6	20 ·
5: Ml. Contribution ~~from~~ to Local Fund for 1884/85	616 8 10	616 8 10	" · ·
Total Grant I		4567 7 9	4100 ·
Grant II Education			
Training schools	" " ·	· · ·	140 ·

	1885/86 Details of minor heads	1885/86 Totals of major heads	Budget estimate for 1885/86
Brought forward	· " "	" · ·	140 · ·
2 Municipal schools	" " "	· · "	· ·
3 Salary Grant	294 10 1 ✓	294 10 1	700 · ·
4 Results Grant	714 6 8 ✓	714 6 8	1000 · ·
5 Schools on the combined system	" " "	· " "	· ·
6 Inspection	170 ✓ ·	170 · ·	180 · ·
7 Miscellaneous	20 10 ✓ ·	20 10 ·	
Total Grant II		1199 10 9 ✓	2020 ·
Grant III · Sanitation and Medical service			
(a) Hospitals and Dispensaries			
(a) Establishment	1917 ✓ ·		1930 · ·
(b) Medicines and supplies	264 4 10		250 · ·
(c) Diet of patients	799 1 11		600 · ·
(d) Sundries and contingencies	480 8 10		300 · ·
(e) Contribution to Midwifery school	" " ·		160 · ·
(f) " to Prince of Wales Medical school	" · ·		" · ·
(g) " to central office establishment	15 · ·	3475 15 7 ✓ ·	· ·
Carried over	" " "	3475 15 7	3240 ·

Statement No. II – Expenditure from the Municipal Fund of the Town of Mannargudi during the official year 1885/86

	1885/86						
	Details of minor heads			Totals of major heads			Budget estimate for 1885/86
Brought forward	"	"	"	3475	15	7	3240 ·
2 Medical College	101	·	·	101	·		100 ·
3 Vaccination							
(a) Establishment	180		·				180 ·
(b) Contingency	17	9	9	197	9	9	70 ·
4 Registration	"	"	"	"	"	"	·
5 Conservancy							
(a) Establishment, purchase of carts &c	959	2	·				1020 ·
(b) Road cleaning Establishment repair of dust bins &c	"	"	"				·
(c) Sanitary service (cost of conservancy carts)	3068	2	·				2460 ·
(d) Cleansing of Tanks and wells	28	6	·				300 ·
(e) Contingency	63	10	·				50 ·
(f) Special Sanitary arrangements	203	12	7	4323	"	7	100 ·
6 Sanitary Inspection	111	·	·	111	"	"	100 ·
Total Grant III				8208	9	11	7620 ·

	1885/86						
	Details of minor heads			Totals of major heads			Budget Estimate for 1885/86
Grant IV							
1 Lighting							
(a) Establishment	358	2	·				360
(b) Contingency	697	7	2	1055	9	2	1140 ·
2 Market and slaughter houses							
(a) Establishment	"	"	"				
(b) Contingency	8	·	·	8	·		
3 Choultry Establishment	"	"	"	"	·		
4 Road watering Establishment	"	"	"	"	"	"	
5 Avenue	690	7	2	690	7	2	700 ·
6 Public garden	"	"	"	"	"	"	
7 Survey of land	"	"	"	"	"	"	
8 Water work	"	"	"	"	"	"	
9 Fire Establishment	"	"	"	"	"	"	
10 Traveller's bungalow	"	"	"	"	"	"	
11 Other charges							
(a) Printing charges	471	3	6				250
Carried over	471	3	6	1754	·	4	2450 ·

Statement No II. Expenditure from the Municipal fund for the Town of Mannargudi during the official year 1885/86

	1885/86 Details of minor heads	1885/86 Totals of major heads	Budget Estimate for 1885/86
Brought forward	471 3 6	1754 .. 4	2450 ..
(b) Rewards for killing dogs and venomous snakes	" " "		30 ..
(c) Miscellaneous	17 1 4	488 4 10	
Total Grant IV		2242 5 2	2480 ..
Grant V			
1 General Establishment			
(a) Office Establishment	1319 1 4		1380 ..
(b) Contingency	91 4 11		300 ..
(c) Carriage allowance to the Chairman	241 1 1		480 ..
(d) Audit fee	100 ..	1751 7 4	100 ..
2. Collection of Municipal Taxes			
(a) Establishment	222 ..		240 ..
(b) Contingency	.. ..	222 ..	
3 Contribution			
(a) To Municipal Clerks in Collectors and Treasury offices	149 ..		160
(b) To Central office Establishment	31 ..	180 ..	20
Total Grant V		2153 7 4	2680 ..
Repayment of debt			
(a) Instalment during the year. Paid to Depost Fund	890 ..		
(b) Interest on account of last year	" " "		
(c) " on account of current year	" " "	890 ..	
Advances recoverable	255 11 5	255 11 5	
Refund	" "	" "	" ..
Grand total expenditure		19517 4 4	18900 ..
Balance brought forward			
(a) Municipal Fund	1173 .. 6		[illegible] ..
(b) Endowment	.. ..	1173 .. 6	..
Grand total including the balance		20690 4 10	21620

Municipal office.

Mannargudi 24th August 1886

Auditor

Chairman

Note to Statement No II

Position of the Mannargudi Municipality on the 31st March 1886

Cash	1173	.	6
Securities	27300	.	.
Value of Premises	18000	.	.
Advances recoverable			
Permanent advance to the Civil Apothecary	50	.	
—— do —— to the Manager	20		
—— do —— to the Vaccinator	5		
Advance to M. R. Ry S. Dorasagayam Pelly overseer for the repairs of the 7th well	185	11	5
	260	11	5
Balance of deposit as per deposit account	1155	11	
Total	48489	6	11
Liabilities			
Balance of deposit to be returned to the parties	1155	11	
Balance	47333	11	11

Liabilities & claims

Claims

Liabilities 1155-11-0
260-11-5
1416-6-5

24/5/86

Chairman

Statement II A. Details of allotment for expenditure on Public Works estimated to cost Rs 100 and upwards

Part I New Works

	Amount of estimate	Past expenditure	Expenditure in 1885-86
a Communication			
(a) For metalling with Kalangamodu gravel from the W. K. High School to Washerman Tank	962 .	1000 .	315 .
(b) Buildings			
For building a butcher market	1500 .	610 .	890

Chairman

24/5/86

Statement No II A. Details of allotment for expenditure in Public Works estimated to cost Rs 100 and upwards.

Part II Repairs

Number	Project	Amount		
a	Communication.			
1	Repair of Tiruturaipundi Road	140	.	.
2	— do of Tiruvarur Road	113	10	.
3	— do — of Achampatam Road	172	14	.
4	— do of Rajaveethi with gravel	420	5	9
5	For spreading gravel over ground * tunnels.	182	2	6
6	Value of gravel in hand at the close of the year	254	9	1
7	Petty repairs to the several lined roads and lanes	262	7	.
	Total	1546	.	4
b	Buildings			
	Office repairs	236	7	9
	Hospital Dead house repairs	155	.	.
	" Cook room repairs	96	.	.
	Petty repairs	80	12	1
	Total	568	3	10
c.	Drainage.			
	Petty repairs to the tunnels over side channel	20	6	6
d	Water Supply			
	Removing silt in Vadavanar channel	98	11	.
e.	Miscellaneous. Petty works	151	2	9

24/8/86 —

Chairman

Statement No II B. Details of Municipal Establishment

	No	Salary per mensem	Salary per annum	Total
Grant I Public Works				
1. Maistry	1	15	179 8	
Total				179 8
Grant II. Education				
Inspection				
Inspecting schoolmaster	1	15	170	
Total				170
Grant III. Sanitation and medical service				
1. Hospitals and Dispensary.				
3/4th of the Assistant Apothecary's pay	1	82 8	1335	
3/4th of Dispensary allowance		22 8		
3/4th of House rent		15		
	× Budget	120 112 8		
Compounder	1	8	96	
Purveyor	1	5	60	
Midwife	1	10	120	
Carried over			1611	

Statement No II B. Details of Municipal Establishment.

	No	Salary per mensem	Salary per annum	Total
Brought forward			1611 . .	
Lascar	1	6 .	72 . .	
Cook	1	4 .	48 . .	
Gardener	1	4 .	48 . .	
Washerman	1	3 8	42 . .	
Male Totty	1	4 8	54 . .	
Female Totty	1	3 8	42 . .	
Total			1917 .	1917
2 Vaccination				
Vaccinator	1	15	180	
Total				180 .
4 Conservancy				
Sanitary Inspectors	2	30 .	354 6 .	
Peons	3	15 .	180 . .	
Tank watch	4 6	16 . 24	167 12 .	
Cart stand Maistry	1	4 8 .	52 8 .	
Jutka stand Maistry	1	4 .	13 . .	
Totty	4	16 .	191 8 .	
Total				959 2 .

	No	Salary per mensem	Salary per annum	Total
Grant IV				
1 Lighting				
Mashalgees	6	30 .	358 2 .	
Total				358 2 .
Grant V				
1. Office Establishment				
Manager	1	40 .	477 14 .	
Clerk	1	18 .	216 . .	
Shroff	1	20 .	240 . .	
Peons	4	24 .	252 . .	
Store keeper	1	5 .	59 12 .	
Gardener	1	4 .	48 . .	
Mashalgees	1	4 .	25 7 4	
Total				1319 1 4
2. Collection				
Bill Collectors	2 2	16 . . 20	222 . .	
do temporary	1	8 . .		
Total				222 . .

24/8/86

Chairman

tatement No. III Abstract of Deposit account for the official year 1885/86

Mannargudi Municipality

Receipts Particulars	Amount			Charges Particulars	Amount		
Deposited by Professional Tax appellants	1093	.	.	Credited to Municipal Fund:—			
" by House Tax appellants	53	14	6	From house Tax deposit for 1884/85	8	7	6
" by Contractors	173	.		— do — — do — for 1885/86	40	7	6
" by renters	40	.		From Prof.l Tax deposit for 1885/86	694	.	
Imperial License Tax arrears for 1884/85	20	.		Refunded to appellants	709	10	
— do — for 1885/85-6	935	.		Returned to contractors	148	12	.
Repayment of the amount lent to the municipality fund from the deposit.	890 ✓	.		Returned to Municipal servants	10	.	
				License Tax paid to Government	897	12	.
				Commission paid to municipality for License Tax collection	57	4	
				Credited to Municipal Fund from Contractor's deposit	123	.	
Total	3204	14	6				
Balance	640	3	6 ✓	Total	2689	7	.
Total	3845	2	.	Balance	1155	11	.
					✓ 3845	2	.

24/8/86 Certify Chairman Auditor

Statement No. II Demand collection and balance statement for 1885/86

Current

	1 Demand assessed	2 Collected	3 Remitted on appeal or otherwise	4 Written off as irrecoverable	Total columns 2, 3 + 4	Balance
Rates on houses	3037 9 7	× 2922 11 4	√ 7 7	. . .	2930 2 4	107 11 .
Rates on lands	531 15 1	417 10 6	√ .	. . .	417 10 6	114 4 7
	3569 8 8	3840 5 10			334[illegible]	321 15 7
Taxes on Arts	3554 . .	2305 . .	√ 682	. . .	2987 . .	597 .
Tolls	10975 . .	9926 6 8	√ .	. . .	9926 6 8	1048 9 4
Total	18128 8 8	15571 12 6	689 7	. . .	16261 3 6	1867 8 11

× Deduct Rs. — 3 — 9 collected in excess in Jan 1886 on the 6th February 1886 which should be refunded

24/8/86 Chairman Auditor

Arrears

0	1 Balance of old demand	2 Arrears of the previous year	3 Total demand	4 Collected	5 Remitted	6 Written off	7 Total (Columns 4, 5 and 6)	8 Balance	Remarks
Rates on houses	182 14 6	√ 442 14 3	√ 625 12 9	342 14 9	√ .	. .	342 14 9	282 14 .	
Rates on lands	142 3 9	√ 305 9 8	√ 447 13 5	220 14 5	√ .	. .	220 14 5	226 15 .	
	325 2 3	748 7 11	1073 10 2	563 13 2			563 13 2	509 13	
Taxes on Arts	. .	631 8	√ 631 8	79 . .	√ .	. .	79 . .	552 8 .	
Tolls	. . .	× 30 7 6	30 7 6	30 7 6	√ .	. .	30 7 6	. . .	
Total	325 2 3	1410 7 5	1735 9 8	673 4 8	. .	. .	673 4 8	1062 5 .	

× Not shown in last year's account

24/8/86 Chairman Auditor

Population as per last Census 19409

Statement No II Educational Return Males 9424 } Children of school going age for purposes of } 1413
Females 9985 } elementary Education at 15 per Cent } 1498

1	average daily attendance for the 2 year Boys 2 1884-85 1885-86	 Girls 3 1884-85 1885-86	Fees 4	Current charges Statement No II Part II 5			Net charges deduct 5 less column 4 6	Public Works statement II A. 7	Total Columns 6 & 7 8
1 Training Schools	..	..	..	..	..	..	..	..	..
2. Municipal Schools	..	..	..	..	..	..	..	..	..
3. Salary Grants	..	..	..	294	10	1	..	..	..
4. Result Grants.									
(a) Chetty Street school	130	93	..	175	7	..	..	..	..
(b) Keelarajaveedi "	41	29	..	19	8	..	..	..	..
(c) Sanjeevarayankovil Street "	18	24	..	32	12	..	..	..	..
(d) Krisitpalai Street "	24		..	32	2	..	..	..	..
(e) Karmmala Street "	28	29	..	34	10	..	..	..	..
[illegible] Street -	23	22	..	17	4	..	..	..	..
akaram L' Street "	26	28			8	..			
(h) — do —	13	15	..	2	8	..			
(i) Uppukkara Street "	15	23	..	22	..	..			
(j) Kasalakara Street "	.	16	..	18	8	..			
(k) Thirumanjanaveedi "	..		..	7	..	..			
(l) W. M. Rajambalayam School	33	35	..	35	4	..			
(m) " Western School	72	54	..	131	12	..			
(n) " Eastern school	52	47	..	91	12	-			
(o) Chinnakadai Keelaraja veedi	56	46		36	10	..			
		461							
— do — for 1884/85		471		18	13	8			
(5) Schools on the Combined system			113	711	6	8 ✓			
(6) Inspection				170	..	✓			
(7) Miscellaneous				20	10	.. ✓			
				1199	10	9 ✓			

List of other schools in the town with number on rolls and the general Character of inspection
9

Arithravathi South street School. 20.

Thiruppakkadal Street school } 6

Wesleyan Mission High school 200

Native High school

Girls schools 113

Napier's School 129

Jenkins's school 58

Dalston's School 58.

Salary Grant.

Middle department 212.2..
Primary department 82.8.1
294.10.1

Middle Education 212 2 – ✓
Primary Education 987 8 – ✓
1199 10 9

461
471
932

24/8/86

Chairman

Statement VI B. Comparative statement of Revenue and Receipts of the Municipal fund of the town of Mannargudi for the official Year 1885/86

	Actual of the year 1884/85	Budget estimate for 1885/86	Actuals of the year 1885/86	Increase over the estimate	Decrease under the estimate	Explanation of variation
1 Rates and taxes						
(a) Rates on houses	2504 6 6	3100 . .	3265 10 1	165 8 1	" " "	There was a large uncollected balance at the beginning of the year & hence the increase
(b) Rates on lands	331 11 4	500 . .	638 8 11	138 10 11	. . .	do
	2836 . 10	3600	3904 3			
(c) Taxes on Arts	+ 2556 8 .	3250 . .	2384 . .	" . .	866 . .	A careful remission and reduction is found necessary and hence the decrease
(d) Taxes on Vehicles	400 12 .	400 . .	397 6 .	" " "	2 10 .	
(e) Taxes on animals	931 6 .	1000 . .	913 8 .	" " .	86 8 .	Is due to ordinary fluctuation
	1332 2	1400	1310 14			
(f) Registration of Cart	1207 10 .	1200 ~~1165 6~~	1165 6 .	" " .	34 10 .	
(g) Tolls	7293 11 3	6000 . .	6549 13 9	549 13 9	. . .	The toll was raised to the maximum rate and hence the increase
(h) Licenses	393 10 2	350 . .	213 . 4	" . .	136 15 8	
(i) Penalty on account of Imperial License Tax	20 . .	50 . .	35 . .	. . .	15 . .	
2. Contribution from Provincial Fund						
(a) Communication	. . .	. . .	. . .	. . .	. . .	
(b) Hospitals	. . .	. . .	. . .	" " "	" " "	
(c) Normal scholarship	. . .	70 . .	. . .	. . .	70 . .	
3 Realization under special Acts	. . .	. . .	. . .	" " "	" " "	
(a) Surplus Pound Fund	. . .	200 . .	242 8 5	42 8 5	. . .	The amount due to the previous year was received in the current year and hence the increase
	191 8	250	9 8			
(b) Commission for License Tax Collection	57 8 .	50 . .	57 4 .	7 4 .	. . .	
	269	620	344 4			
Carried over	15907 8 3	16170 . .	15862	03 13 2	1211 11 8	

Statement VI B. Comparative statement of Revenue and Receipts of the Municipal fund of the town of Mannargudi

87 for the official year 1885/86.

	Actuals of the year 1884/85	Budget estimate for 1885/85	Actuals of the year 1885/86	Increase over the estimate	Decrease under the estimate	Explanation of variation
Brought forward	15907 3 3	16170 . .	15862 1 6	903 13 2	1211 11 8	
4. Contribution from other special fund				. . .	. . .	
(a) Fishery rent	191 8 .	250 . .	9 8 .	. . .	240 8 .	Part of the balance has since been collected and process issued for the collection of the rest
5 Contribution from Local Fund						
(a) Public Works	. . .	. . .	. . .	. . .	. . .	
(b) Hospitals	1810 . .	1810 . .	1810 . .	. . .	. . .	
6 Municipal Fines	277 12 .	400 . .	326 11 6	. . .	73 4 6	
7 Fees from schools and Training Institutions.	. . .	. . .	. . .	. . .	. . .	
8 Income from Market rents fees &c	434 14 .	550 . .	387 1 10	. . .	162 14 2	Less collected
9 Rent of other buildings gardens &c	81 4 .	60 . .	54 . 3	. . .	5 15 9	
10 Payments for municipal service to private parties.						
(a) Private scavengering	. . .	. . .	. . .	. . .	. . .	
11 Endowments, Private contribution &c						
(a) Hospitals	1092 . .	1090 . .	1092 . .	2 . .	. . .	
(b) Choultries	. . .	. . .	. . .	. . .	. . .	
12 Miscellaneous						
(a) Conservancy and Road cleaning	. 13 .	100 . .	32 12 .	. . .	67 4 .	The people do not sufficiently appreciate the town sweeping as manure and hence the decrease
(b) Avenue	189 14 3	150 . .	260 . 3	110 . 3	. . .	Is owing to the large number of Cocoanut trees having come to bearing this year –
Carried over	19985 4 6	20580 . .	19834 3 4	1015 13 5	1761 10 1	

Statement VI B. Comparative statement of Revenue and Receipts of the Municipal Fund for the town of Mannargudi for the official year 1885/8

	Actuals of the year 1884/85			Budget for the year 1885/86			Actuals of the year 1885/86			Increase over the estimate			Decrease under the Estimate			Explanation of variation
Brought over	19955	4	6	20550	.	.	19534	3	4	1015	13	5	1761	10	1	
(c) Sale proceeds of lands	..	–13– ..	..	..	..	..	..	..	..	..	..	..	..	..		
(d) Sale of materials tools plants &c	189 52	14 13	3 6	250 100	..	..	292 590	12 6	3 6	490	6	6	..	..	..	The Conservancy carts and bullocks were sold and hence the increase
(e) Sundry receipts	..	11	3	..	..	..	..	..	..	..	..	..	..	..	..	
13. Loans	590	.	.	..	..	..	..	..	..	..	..	..	..			
14 (a) Advances recovered	..	..	.	..	..	..	150	-	-	150	.	.	..	..	..	
(b) Refund of expenditure	65	15	11	350 .	.	.	115	11	.	115	11	.	..	..		
Total	310 20994	3 13	11 2	20650	.	.	998 20690	13 4	9 10	1771	14	11	1761	10	1	
Balance brought forward																
(a) Municipal Funds	1777	15	4	910	..		.	..	..	..	..	..	940	..	..	& balance [illegible]
(b) Endowments	..	..	..	..	..	..	..	..		..	..	..	..	..	..	
Grand total	22774	12	6	21620	.	.	20690	4		1771	14	11	2701	10	1	

(Signed)
Chairman

24/5/86

Statement No. I B — Comparative Statement of expenditure of the Municipal Fund of the Town of the Town of Mannargudi for the official year 1885/86

	Actuals of the year 1884/85	Budget estimate for the year 1885/86	Actuals of the year 1885/86	Increase over the estimate	Decrease under the estimate	Explanation of variation
Grant I. Public Works						
1 New works						
(a) Communication	1000 · ·	1000 · ·	315 · ·	· · ·	685 · ·	No new work was done in the year for want of funds.
(b) Buildings	610 11 ·	300 · ·	890 · ·	590 · ·	· · ·	The amount due for the construction of butchers market on account of work done in 1884/85 [illegible] was paid in the current year hence the increase.
(c) Drainage	· · ·	300 · ·	173 6 ·	· · ·	126 10 ·	
(d) Water Supply	· · ·	· · ·	· · ·	· · ·	· · ·	
(e) Miscellaneous	· · ·	· · ·	· · ·	· · ·	· · ·	
2. Repairs						
(a) Communication	1054 15 7	1500 · ·	1546 · 4	46 · 4	· · ·	
(b) Buildings	912 1 10	500 · ·	568 3 10	68 3 10	· · ·	
(c) Drainage	· · ·	100 · ·	20 10 6	· · ·	79 9 6	The balance was not utilized for want of funds.
(d) Water Supply	720 1 ·	200 · ·	98 11 ·	· · ·	101 5 ·	Do
(e) Miscellaneous	39 12 6	· · ·	151 2 9	151 2 9	· · ·	
3. Establishment	273 · ·	150 · ·	179 8 ·	· · ·	· · 8 ·	
4 Tools and plants	· · ·	20 0 0	8 8 6	· · ·	11 7 6	
5 Arrears of Tool Distribution for 1884/85	· · ·	· · ·	616 8 10	616 8 10	· · ·	
Total Grant I	4610 10 11	4100 · ·	4567 7 9	1471 15 9	1004 8 ·	

Statement No. VI B. — Comparative Statement of Expenditure of the Municipal Fund of the Town of Mannargudi for the official year 1885/86

	Actuals of the year 1884/85	Budget estimate for 1885/86	Actuals of the year 1885/86	Increase over the estimate	Decrease under the estimate	Explanation of variation
Grant II Education						
1 Training schools and Institutions	· · ·	140 · ·	· · ·	· · ·	140 · ·	No schoolmasters were sent to Normal Schools for being trained
2 Municipal schools	· · ·	· · ·	· · ·	· · ·	· · ·	
3 Salary Grants	546 · ·	700 · ·	294 10 1	· · ·	405 5 11	The grant was temporarily withheld pending certain inquiries.
4 Results Grants	669 6 10	1000 · ·	714 6 8	· · ·	285 9 4	The question of payment of result grant to the 4th standard class was referred to Government and the reply to it was not received before the close of the year and hence the decrease.
5 Schools on the combined system	· · ·	· · ·	· · ·	· · ·	· · ·	
6 Inspection	381 12 1	180 · ·	170 · ·	· · ·	10 · ·	
7 Miscellaneous	· · ·	· · ·	20 10 ·	20 10 ·	· ·	
Total Grant II	1597 2 11	$\overset{2020}{1880}$ · ·	1199 10 9	20 10 ·	840 15 3	
Grant III · Sanitary and Medical service						
1 Hospitals and Dispensaries						
(a) Establishment	2267 4 7	1930 · ·	1917 · ·	· · ·	13 · ·	
(b) Medicine and supplies	534 13 2	250 · ·	264 4 10	14 4 10	· · ·	
(c) Diet of patients &c	571 2 2	600 · ·	799 1 11	199 1 11	· · ·	The increase is owing to ordinary fluctuations
(d) Sundries and contingencies	602 12 4	300 · ·	480 8 10	180 8 10	· · ·	
(e) Contribution to Midwifery school	· · ·	160 · ·	· · ·	· · ·	160 · ·	
(f) — do to Prince of Wales Medical school	120 · ·	· · ·	· · ·	· · ·	· · ·	
(g) — do to ~~Central office~~ Cutler's? establishment	14 · ·	· · ·	15 · ·	15 · ·	· · ·	
	4110 · 3	3240 · ·	3475 15 7			
Carried over	4110 · 3	3240 · ·	3475 15 7	408 15 7	173 · ·	

Statement No VI B. omparative Statement of Expenditure of the Municipal Fund of the Town of Mannargudi during the official year 1885/86

95

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	Actuals of the Year 1884/85	Budget estimate for 1885/86	Actuals of the year 1885/86	Increase over the estimate	Decrease under the estimate	Explanation of variation
Brought forward	4110 . 3	3240 . .	3475 15 7	408 15 7	173 . .	
2 Medical College	103 . .	100 .	101 .	1 . .	. . .	
3 Vaccination						
(a) Establishment	196 .	180 .	180 .	. . .	. . .	
(b) Contingency	54 5 .	70 . .	17 9 9	. .	52 6 3	
	250 5	250	197 9 9			
4 Registration	. . .	. . .	. . .	. . .	. . .	
5. Conservancy						
(a) Establishment purchase of carts &c	1093 4 .	1020 . .	959 2 .	. . .	60 14 .	Due to the non-entertainment of additional [illegible]
(b) Road cleaning establishment &c	. . .	. . .	. . .	. . .	. . .	
(c) Sanitary service. Cost of Conservancy carts &c	2560 . .	2460 .	3068 2 .	608 2 .	. .	Is owing to the purchase of Conservancy Carts and bullocks
(d) Cleansing of tanks and wells	966 15 3	300 . .	28 6 .	. . .	271 10	
(e) Special sanitary arrangements	446 5 10	100 . .	203 12 7	103 12 7	. . .	
(f) Contingency	106 12 .	50 . .	63 10 .	13 10 .	. . .	
6 Sanitary Inspection	(215) .	(100) . .	(111) .	11 . .	. . .	
	5173 5 1	3930	4323 . 7			
Total Grant III	9851 10 4	7620 . .	8208 9 11	1146 8 2	557 14 3	
Grant IV Lighting						
(a) Establishment	348 . .	360 .	358 2 .	. . .	1 14 .	
(b) Contingency	901 . 7	1140 .	697 7 2	. . .	442 8 10	Stone-lamp posts &c were not purchased and hence the decrease
	1246 . 7	1500	1055 9 2			
Carried over	1246 . 7	1500 . .	1055 9 2	. . .	444 6 10	

Statement No. VI B — Comparative statement of Expenditure of the Municipal Fund of the town of Mannargudi for the official year 1885/86

97

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	Actuals of the year 1884/85	Budget Estimate for 1885/86	Actuals of the year 1885/86	Increase over the estimate	Decrease under the estimate	Explanation of variation
Brought forward	1246 . 7	1500 . .	1055 9 2	. . .	444 6 10	
2. Market and slaughter houses	22 . .	. . .	8 . .	8 . .	. . .	
3 Choultry	" " "	" " "	" " "	" " "	" " "	
4 Road watering establishment &c	" " "	" " "	" " "	" " "	" " "	
5 Avenue	503 2 7	700 . .	690 7 2	. . .	9 8 10	
6 Public gardens &c	" " "	" " "	" " "	" " "	" " "	
7 Survey of land	" " "	" " "	" " "	" " "	" " "	
8 Water work establishment &c	" " "	" " "	" " "	" " "	" " "	
9 Fire establishment &c	" " "	" " "	" " "	" " "	" " "	
10. Traveller's bungalow	" " "	" " "	" " "	" " "	" " "	
11 Other charges						
(a) Printing charges	304 1 3	250 . .	471 3 6	221 3 6	. .	Provision for printing house tax bills &c were made under Grant V office contingency but transferred to this head under auditor's suggestion and hence the increase.
(b) Rewards for killing dogs and Venomous snakes	32 2 .	30 . .	" "	" " "	30 " .	
(c) Miscellaneous	189 9 5	" " "	17 1 11	17 1 4	" " "	
	525 12 8	280	488 4			
Total Grant IV	2296 15 10	2480 . .	2242 5 2	246 4 10	483 15 8	
Grant V						
I General Establishment						
(a) Office Establishment	1380 . .	1380 . .	1319 1 4	. . .	60 14 8	The services of a office peon and mashalgy were dispensed with and hence the decrease
(b) Contingency	126 14 11	300 . .	91 4 11	. . .	208 11 1	Vide remarks under Printing Grant IV
(c) Carriage allowance to the Chairman	480 . .	480 . .	241 1	. . .	238 14 11	The Divisional officer who was in charge of the Municipal office for 5 months received no allowance and hence the decrease.
Carried over	1986 14 11	2160 . .	1651 7	. . .	508 8 8	

Statement No VI B. Comparative statement of Expenditure of the Municipal fund of the town of Mannargudi for the official year 1885/86

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	Actuals of the year 1884/85	Budget estimate for 1885/86	Actuals of the year 1885/	Increase over the estimate	Decrease ~~of the~~ under the estimate	Explanation of variation
Brought forward	1986 14 11	2160 . .	1651 7 4	. .	508 8 8	
(a) Audit fee	100 . .	100 . .	100 . .	. . .	. . .	
2. Collection of Municipal Taxes						
(a) Establishment	192 . .	240 . .	222 .	. . .	18 .	
(b) Contingency	. . .	. . .	. . .	. . .	. . .	
(c) Toll Collection	1849 9 7	. . .	. . .	. . .	. . .	
3. Contribution						
(a) To Municipal Establishment in Collector's office	189 12 .	160 . .	149 .	. . .	11 .	
(b) To Central Office Establishment	. . .	20 . .	31 .	11 . .	. . .	
Total Grant V	4318 4 6	2680 . .	2153 7 4	11 . .	537 8 8	
Repayment of debt.						
Refund of the amount borrowed from the Deposit fund	. . .	. . .	890 . .	890 . .	. .	
Interest on account of last year	. . .	. . .	. . .	. . .	. . .	
do of current year	. . .	. . .	. . .	. . .	. . .	
Advances recoverable	100 . .	~~255 11 5~~	255 11 5	255 11 5	. .	
Refund	. . .	. . .	. . .	. . .	. . .	
Grand total expenditure	22774 12 6	18900 . .	19517 4 4	4042 2 2	3424 13 10	

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Statement No VI B. Comparative statement of Expenditure of the Municipal Fund of the town of Mannargudi for the official year 1885/86

	Actuals of the year 1884/85	Budget estimate for 1885/86	Actuals of the year 1885/86	crease over the estimate	Decrease under the estimate	Explanation of variation
Brought forward	22774 12 6	18900 . .	19517 4 4	4042 2 2	3424 13 10	
Balance						
(a) Municipal Fund	. . .	2650	1173 . 6	. . .	1476 15 6	
(b) Endowments	. . .	. . .	. . .	. . .	. . .	
Grand total including the balance	22774 12 6	21550	20690 4 10	4042 2 2	4901 13 4	

24/8/86

Chairman

Appendix A.

1	Name of the Municipality	Mannargudi
2	Population as per last census	19409
3	No of Commissioners	
	(a) Ex-officio	1
	(b) Nominated	9
	(c) Elected	6
	Total	16
	(d) Officials	3
	(e) Non-officials	13
	(f) Europeans	1
	(g) Natives	15
4	Incidence of taxation per head of population (Statement I Head 1)	Rs -- 12 · 93/4
5	Incidence of ~~taxation~~ income per head of population (not including the balance)	Rs 1 · 1 · 01/2
6	Total number meetings held during 1885/86	37
	Average attendance at each meeting	8.29
	(a) Ex-officio Councillors	0.59
	(b) Non-official Councillors	7.7
	(c) Europeans Councillors	.46
	(d) Native Councillors	7.83

Municipal Office
Mannargudi 24th August 1886

Chairman

Enclosure No I to a letter

From

The Chairman
Municipal Council
Mannargudi

To

The Chief Secretary
to the Government of Madra
Thro' the Divisional officer
Mannargudi

Dated 24th } August
Despatched 24th } 1886
Received }

No 287

[illegible]

Subject

Statement of Receipt an
Charges &c of the Municip
Fund of the Town of Mann
gudi during official 1885/8

[illegible]

Statement showing the transaction of Tolls receipts in the Mannargudi Municipality for 1885/86

	When payable	Collection	Cost of establishment &c	Net collection	Share due to Local Fund	Amount paid to Local Fund	Balance if any	When paid to Local Fund	Rem
April		30 7 6	132 1 7			" " "	420 15 9		
May		1364 9 4		1262 15 3	420 15 9	" " "			
June		464 9 4	.. .. ..	464 9 4	154 13 9⅓	" " "	575 13 6⅓		
July		914 9 4	.. .. ..	914 9 4	304 13 9⅓	" " "	880 11 3⅔		
August		414 9 4	.. .. ..	414 9 4	138 3 1⅓	" " "	1018 14 5		
September		1414 9 4	.. .. ..	1414 9 4	471 8 5⅓	" " "	1490 6 10⅓		
October		914 9 4	.. .. ..	914 9 4	304 13 9⅓	" " "	1795 4 7⅔		
November		486 9 4	.. .. ..	486 9 4	162 3 1⅓	" " "	1957 7 9		
December		428	.. .. ..	428	142 [illegible]	[illegible]	2100 2 5		
January		630	.. .. ..	630	21[illegible]	[illegible]	2310 2 5		
February		810	.. .. ..	810	270 [illegible]	[illegible]	2580 2 5		
March.		2084 5 4	.. .. ..	2084 5 4	694 12 [illegible]	[illegible]74 14 10	3274 14 10⅓	24th March 1886 31st March 1886	
		9956 14 2 ✓ 132 1 7		9824 12 7	3274 14 10⅓	3274 14 10	nil		

9824-12-7
3274-14-10
6549-13-9 ✓

Municipal Office
Mannargudi 24th August 1886

Signed
Chairman

Enclosure No II to a letter

From

The Chairman
Municipal Council
Mannargudi

To

The Chief Secretary
to the Government of Madras
Thro' the Divisional officer

Dated 24th } August
Despatched 24th } 1886
Received }

No 287

Fol 1520

Subject

Statement showing the Transaction of Tolls during the official year 1885/86

M 22/8

To
The Chairman
Of the Town Council
Mannargudi Municipality

Sir,

In pursuance of your letter No 2027 dated 1st March 1886 appointing me an Auditor of your accounts for the official year 1885-86 I have the honor to submit my report on the state of finance and accounts with the accompanying statements I, II, III, IV of your Annual report.

2 The funds were administered by Krishna ayyer Esqr prior to 10th July last, by Shittanayagam Pillai Esqr up to 16th December last, and by Rajappa ayyer Esqr after that date. Mr Shittanayagam pillai Called upon the [illegible] with the [illegible] to explain some of the points herein below mentioned; Letters dated 15th December and 14th April last embody the explanat

of the former while the latter explained them away on the 8th & 9th September last. Their relevancy or otherwise is a point for the determination of the Town Council.

3 Receipts . . . I have examined the receipts with their vouchers, all receipts are booked, but the weekly market Collections made on Tuesday the 31st March & 3rd November 1885 find no place in the Cash book or Shroff's [illegible] and I can't find my records to trace the amount. The Shroff says that no money of the kind was put into his hands by the Sanitary Inspector who was entrusted with the market collections of those dates.

4 Expenditure . . . 2. Receipts for the following disbursements are set forth viz. The fact of payment is undeniable & the Manager being responsible for their safe custody it is desirable that

~~[illegible]~~

duplicate receipts be ordered to be obtained by him before it is too late. The Vouchers [illegible] attested by the Manager and a Counc

Date	Voucher No.	Items	Amo
18th April 85	28	salary grant to W.M.H. school	32-13-4
4th May	30	Chairman's carriage allowance	40-"-"
	31	Office repairs	20-"-"
5th	34	salary grant to W.M.H. school	38-2-8
13th	37	Repair of Municipal office	25-"-"
	42	Kerosine oil, part payment	6-"-"
18 "	51B	Pay of [illegible]	3-5-"
	51C	" [illegible]	-3-"
19 "	52	Office repairs	10-"-"
22nd	64	Auditor's fees	100-"-"
"	66	Conservancy carts	15-"-"
23rd	68	Office repairs	20-"-"
"	69	Conservancy carts	5-"-"
27th "	72	Making of Conservancy Carts	45-"-"
"	73	Office repairs	40-"-"
15th June 85	86	Conservancy carts	15-"-"
22nd	104	Cleaning the branches of the Vadavar channel	53-7-9
	106	Cart stand superintendance	7-"-"
3rd July 85	113	Market rent [illegible] to D. Muraliff	8-"-"
8th July	118	Cost of Cholera medicine	19-12-"
"	119	Road Repairs	37-7-3

This was explained away

the then Chairman in his letter of the 15th

December last to his successor in office as

well as by the manager on the 8th & 9th Sep-

-tember 1885. Whether the reply of the former

gentleman to Voucher No 42c is pertinent

or not is a point for the decision of the Town

Council.

5. (a). 9 Vouchers Nos 37. 42. 79. 80. 85. 93. 100. 104

& 105 are not dated.

(b). Vouchers not checked & initialed by the

manager, numbers 2. 3. 4. 5. 12. 19. 20. 21. 23. 24.

25. 27. 29. 32. 35. 36. 37. 38. 42. 51. 54. 63. 67. 71. 76. 78.

80. 83. 84. 85. 93. 97. 100. 102. 103. 105. 107. 108. 109. 110

111. 117. 119. and 120.

(c). 10 Vouchers Nos 36. 42. 80. 85. 100. 104. 107. 108. 109 &

120 do not bear the initials of the chairman or

of any other Councillor; & 6 Vouchers nos 27. 36.

41. 101. 109 & 115 bear dates after dates of payment

This is all explained by the late Chairman in

paras 4 & 3 of his letter dated 15th December

1885.

(d). Vouchers no 38 & 42 bear no receipt stamps

if sub-Vouchers 2. 3. 4. 5. 11. 12. 18. 26. 27. 28 & 29

Covered by duly stamped vouchers (receipts 107 & 113)

were meant by the late chairman to vouch

any part of the expenditure as his letter of

15th December 85 imports, they need be stamped.

This comes to 13 annas in all. I further notice

that the names of payees in both sets of Vouchers

do not tally.

6. The following items of disbursement

have to be accounted for to the satisfaction of

the Town Council.

On 15/4/85 Expenditure of

Rs 315 " " for gravel: no bill nor completion

Certificate is to be found in the office. The

amount was paid on account of estimates

for Rs 2012 sanctioned on the 24th June 84.

Only one estimate for Rs 1050 bears the counter-

-signature of the Chairman. There is nothing to

show that the other estimate for Rs 962 " "

was just the one sanctioned in the meeting

of the 24th idem. There are, I see, 3 measure-

-ment accounts for (154¾ cft & 236 cft & 236 cft) - 627

The amount due for the first 2 accounts are not therein stated; however the last was passed in a meeting held on the 25th October 1884 for Rs 769.3.6. In a resolution of the 24th June 1884, the Council has provided that no advance shall be given to the contractor and that bill will be passed only after Examination and due certificates; while so the Contractor was paid by the then Chairman on ten (10) occasions as below:—

Rs. As. P.	Dates
500 - " - "	24/10/84
200 - " - "	17/11/84
300 - " - "	6/1/85
100 - " - "	17/1/85
200 - " - "	3/2/85
100 - " - "	23/2/85
100 - " - "	2/3/85
100 - " - "	16/3/85
100 - " - "	26/3/85
315 - " - "	15/4/85

Total 2015 " "

Deduct 769-3-6 passed

Amount not billed } 1245-12-6

Out of this, Rs 315 " " belong to the year under review, and Rs 930-12-6 disbursed in the previous year have not as yet been accounted for by the then Chairman. The following is an extract from an analogous resolution dated 24th September 1884 which was unnoticed.

Bill no 3 for the erection of butcher's market Rs 200 " " The commissioners resolve to decline to pass the bill in its present condition. They understand that the money has been paid already. This is irregular as no certificate of work having been done according to bill is forthcoming either by the overseer or any other officer of the municipality. The money should not have been paid without sanction by the Commissioners. The bill is not apparently seen by the overseer or by the Vice-President.

6 The following Advances were made on account of a passed Estimate for Rs 200 " "

Expenditure on			
4th May 1885;	Rs 20 " "	Rs As P 236-7-9
" 13th	"	25 " "	
19th	"	38-7-9	
19	"	93 " "	
23	"	20 " "	
27	"	40 " "	

In this there is an excess of Rs 36-7-9. No bills, nor completion certificates for any part of the Expenditure have been as yet laid for sanction of the Town Council. In a field-book kept by the Chairman there is however a measurement account for Rs 192. This account was not apparently put before the Council for sanction:— When the late chairman M. R. Ry Thillanayagam Pillai called upon Ex-Chairman M. R. Ry Krishnasami Iyer avergal B. A. to explain this he does not seem to have [illegible] query no 2 in his reply dated 15th December 1885 above quoted.

(C) Expenditure on 19/5/85 ; Rs 22-9-4
22/5/85 ; Rs 15-„-„
23/5/85 ; Rs 5-„-„
27/5/85 ; Rs 45-„-„
25/6/85 ; Rs 300-„-„
8/7/85 ; Rs 471-„-„
Total Rs 858-9-4

No bill nor completion certificate has been laid for sanction of the Town Council. This is based upon a so-called Estimate (not dated nor countersigned by the then chairman for Rs 920-„-„) which is entered as passed in proceedings of the Council dated 7th February 85, but no amount is stated therein nor the estimate is according to any form in use in any public Department. The so-called bill for Rs 750 is not dated nor signed by the Chairman. Manager tells me that the passed amount of Rs 750 + 21 Rs sanctioned were paid to one Muthuveerappa chetty. The signature in the 2 receipts can't be deciphered.

The excess of Rs 21 is the interest

---

on Rs 750 borrowed by the then chairman without obtaining the sanction of the Council either before or after payment. The relevancy of implied sanction (vide para 7c of letter dated 15th December 1885) is a point for the decision of the Town Council.

The Manager puts in 4 other papers marked A to D received from the same Chairman in support of an expenditure for the same purpose.

Paper A ; Rs 26-10-„ This is an account (not dated) bearing the signature of the municipal Maistry Vythinatha aiyer.

Paper B ; Rs 471-3-„ This is an acquittance roll (not dated) signed by Vyravanachary and two others.

Paper C ; Rs 311-6 This is a nominal receipt (not dated) signed by Karuppan and two others & attested by Vythinatha maistry

Paper D ; Rs 32-9-„ This is the amount of 2 receipts (not dated) signed by Pandianachary & another.

These aggregate to Rs 137-9-0 a bill can be prepared out of these by the Municipal Maistry under instruction from the then Chairman; after obtaining his signature, it may be put in before the Town Council.

(d) Expenditure on 19th May 1885; Rs 15-6-8.
This is an unsanctioned expenditure having no estimate nor bill. This has to be accounted for by the then Chairman.

(e) Expenditure on 22nd June 1885; Rs 15-0-0 }
" 1st July " ; Rs 20-0-0 } Rs 80
" 9th " " ; Rs 45-0-0 }

The work is sanctioned in a resolution of the Councillors bearing date the 20th June 1885, but I can see no estimate nor any entry of the amount of Rs 80 in the Proceedings. No bill nor completion certificate was put in for sanctioning the Council. There is however a paper before me, the figures there(in) are entered in pencil; it is not signed by anybody nor is it dated. A bill & Completion certi-
-ca

are all that is required for the payments made by the then Chairman. His reply is not I think to the point.

(f) Expenditure on 22nd June 1885; Rs 5-7-9. This has not the sanction of the Town Council.
I see no estimate nor bill; there is only a nominal roll of Coolies (daily employed in closing the breaches) not put before the Town Council.
This also has to be accounted for by the then Chairman.

(g) In a receipt (Voucher No 41) running in the name of Davood Sah there is the signature of one Kalliamasundram (vide letter of the then Chairman dated 15th December 1885 para 1 Item No 6). In the Cash Book no mention is made of the name of the payee.

(h) In the acquittance roll of gardeners for May 1885, Rs 4 due to one Perumal was paid to another named Armoogam who signed it apparently without any power of attorney.

(i) On the 3rd July 85 Rs 35 was paid under voucher No 110; the so-called bill for this covering Rs 44 was not passed in the Town Council

(j) Payments of Rs 38-2-8 (Voucher No 152) and Rs 109-2-1 of (Voucher No 200) made as grants-in-aid by the then Chairman to the W. M. H. School for July August & September 1885, have been refused to be passed by the Town Council. If the explanation of the School manager is unsatisfactory and he refuses to refund the amounts, the Town Council should bring the matter to the notice of the Director of Public Instruction with a view to a final settlement of the difference.

(k) On the 15th April 1885 there is a debit of Rs 4. Of the 2 Vouchers covering this being short by Re 1 the manager should be called upon to make good the Sum if receipt he Cannot get a supplements for it.

7 Large expenditure of Anjuman ([illegible]) Items from deposits was made in March 85. If the deposits were invested in Savings banks as ruled by Government this could not occur nor the municipal servants would cry for loss of interest on these deposits which amount to Rs 1000 in the same month the practice of borrowing money from private parties (vide reply to query 7 C in the above letter dated 15th December 85) would seem to have begun as supported by 30 sub-vouchers engrossed in the printed forms of the office. Neither the amounts borrowed nor the disbursements of it ~~[illegible]~~ made therefrom have been booked. In support of the procedure of the then Chairman I could see no resolution of the Town Councillors.

(8) There were 2 short payments as below:—

V: 36	Payment as per Cashbook	Disbursement	Difference
5-5-86	Rs 70 - -	Rs 70 - 3	Rs - 3
V: 71-B 27-5-86	110-7-2	Rs 111-7-2	Rs 15-6

If no body claims the above difference the fact may be entered so in the bill in red-ink and deducted in the chairman's own hand in order to make the accounts square."

9 Cash book. I noticed the following errors in the Cash book:

Date	Actual Entry	What the entry ought to be	Error
9-4-85	Rs 306 " "	308 " "	− 2 R
10-4-85	Rs 227 " "	224 " "	+ 3 R
18-4-85	Rs 35 " "	33 " "	+ 2 R
23-4-85	Rs 420 " "	423 " "	− 3 R
			Balance

26 erasures in the Cash book are unattested by the then Chairman:—

Dated 23rd June 85; 8 corrections in figures & words very unauthorised
24th " ; 5 " " "
25th " ; 7 " " "
26th " ; 6 " " "
Total 26

The manager has of course initialled them but this [illegible].

11 Cash book & Ledger. The headings both in the cash book and Ledger are not filled up in 12 places & 10 entries in the

Ledgers were made in a slip shod manner. The Ledger is kept in loose sheets one for a month; all the forms may I think be bound together. If the name of payee be entered always in the cash book there will be less room for fraud or confusion.

12. Bills. Bills &c have been issued to Bill Collectors in lump and once for all. This is a deviation from Mr. Stokes suggestions.

The present practise of allowing the counterfoils of Bills of House Tax, Land Tax, License Tax & Professional Tax to remain even in custody of poor bill collectors is not, I think, in consonance with Mr. Stokes' suggestion, circulated with G. O. No. 1059 F.D. dated 29th May 1883.

13. Manager no pay master. The practise of the chairman drawing cheques always in favour of his manager and keeping money in his office for daily expenditure is I think opposed to orders of Government. Persons can be paid by cheques on the Taluq

Treasury as in other municipalities an observance of which would have saved the trouble and extra work into which the manager became unhappily involved prior to July last.

14 In the pass book left by the Thasildar with the municipal manager for entry of the sums he holds in favour of the Town Council the totals are found erroneously entered in 2 places as 2747-8-11 instead of Rs 2748-7-11.

15 D. P. Works There is no uniformity in the preparation of Estimates, Bills and completion Certificates. The introduction of printed forms for these is very necessary. Some of the works executed in the former part of the year under report do not seem to have been checked by any responsible officer.

16 Arrears of Revenue. Subjoined is an abstract of them.

	Items	Persons	Amount Rs		
House Tax	Arrears of 3 years standing	Unknown	131	8	6
	1883 to 188[illegible]	31	38	12	"
	1884 to 8[illegible]	129	122	10	6
	1885 to 86	124	107	11	"
	Total	284	400	10	"
Land Tax	Arrears of 3 years standing	Unknown	130	5	2
	188[illegible] to 84	32	12	5	11
	18[illegible] to 85	152	90	15	8
	1885 to 1886	226	114	4	6
	Total	410	347	15	3
Professional Tax	1884 to 85	132	552	8	"
	1885 to 86	176	597	"	"
	Total	308	1149	8	"
	Grand Total	1002	1636	8	7

A large part of this needs be written off by the Town Council. The amount of irrecoverable balances as per paras 8 & 9 of the last Annual Report is Rs 32-5-2-3

The following is an analysis of above arrears as per accompanying list of particulars (Enclosure A. B & C.)

Items		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	Total
House Tax	1883 to 84	"	"	"	"	"	"	"	"	"	31	31
	1884 to 85	"	"	"	12	14	7	"	40	1	5	129
	1885 to 86	"	"	"	6	34	2	19	56	"	7	124
	Total	"	"	[illegible]	[illegible]	28	9	19	26	1	43	28
Land Tax	1883 to 84	3	22	[illegible]	"	"	[illegible]	[illegible]	"	4	32	32
	1884 to 85	1	26	"	"	"	"	"	122	"	1	152
	1885 to 86	"	"	"	"	"	"	[illegible]	187	"	1	226
	Total	4	48	4	"	"	"	[illegible]	309	"	34	410
Profession Tax	1884 to 85	20	50	"	14	[illegible]	12	"	4	"	29	132
	1885 to 86	22	41	4	"	"	6	29	42	2	30	176
	Total	42	91	4	[illegible]	"	18	29	46	2	59	308
Grand Total		46	139	8	35	98	27	48	142	3	136	1002

(b) Uncollected balances of the miscellaneous items of enclosure D are abstracted below

Year	Fisheries Rent			Market Rent			rent on house & land			sale of [illegible] etc.			sale of materials			Total		
	Rs	a	p	Rs	a	p	Rs	a	p	Rs	a	p	Rs	a	p	Rs	a	p
1883 to 84	100	12	"	15	[illegible]	[illegible]	"	"	"	"	"	"	"	"	"	115	12	6
1884 to 85	83	3	"	15	[illegible]	[illegible]	"	"	"	"	"	"	"	"	"	98	8	"
1885 to 86	151	"	"	186	"	"	88	10	11	23	4	3	48	5	"	497	4	2
Total	335	[illegible]	"	216	"	"	88	10	11	23	4	3	48	5	"	711	[illegible]	[illegible]

Sales of trees are not posted in the register kept for the purpose.

Of the above sums the [illegible]

If the [illegible] a Simple man he would not tell me [illegible]

some sales of March last have not as yet been entered by him in the register. He adds in (7) (6), that report from sanitary inspectors have not as yet been received of the proceeds of unreported auction sales embezzled there is now no record to check them. I see the chairman has already taken the matter in his hands and has ordered daily reports being made in addition to a note of the same being made in their diaries of the sanitary inspectors. Can have now and then the help of peon, there will be less delay in the collection of such arrears and no difficulty will be experienced by them in carrying attached property to the municipal office. The sanitary inspectors have also night work in superintending lights

(C). 122 Demand notices and 34 distraint warrants were out during the year under report, besides about 9500 bills, at the rate of 100 bills etc. a day per head the 2 Bills collectors could have, in a week

Serve de-notices & executed Distraint warrants against the above lost persons. Either they were negligent in collecting the above Rs 1636-3-7 or the [illegible] were [illegible] -ably [illegible]; if the arrears were partly irrecoverable as stated in the last annual reports, they should have been long ago written off without permitting the bill Collectors to have the bills with them, in view to their powers being abused.

17. Collections slow. In the collection of Taxes, there was apparently no activity for six months. The number of bills, Notices and Distraint warrants that passed into the hands of the 2 bill collectors is a little more than 10000; at the rate of 100 per head per day as suggested by Mr Stokes, the 2 bill collectors could have done their legitimate work in a couple of months. In January the collections were Rs 1005; but the collections

in June, July and November were so small as Rs 26, 4 & 77 respectively and in April, May & December Rs 383, 1710 & 2350 respectively. This would not occur if at every meeting a list of unanswered correspondence (including petitions, letters, yad-asts, reports &c) was laid before the Council.

18 No printed forms for registering Professional Tax, House Tax & Carts. I suggest that forms be in future printed in diglot, to suit Councillors not knowing English. If the forms be printed at Madras for all Municipalities, the printing charges may be light and there will be uniformity in the books used in all the Municipalities of the Presidency. The register of Vehicles and Animals was on the whole kept neatly. I have also examined the register of Postage labels of petitions & of Processes. 2nd clerk Sundaram Aiyer,

inasmuch as he is dead and that his two petition registers for period; they are not in printed form. They are not paged nor impressed with the office seal as required. The number of undisposed petitions is 16. If the list of undisposed petitions be laid regularly before the council in meeting days.

Several of the outstanding balances would have before been struck off if not collected.

20 Budget grant compared with actuals.

In the following items, there is an excess of expenditure as below: no supplemental estimate was submitted for Govt. sanction.

Grant I Communication Rs 46-0-0
Buildings Rs 83-3-10
Miscellaneous 151-2-9
Grant II 7 Miscellaneous Rs 20-10-0
Grant IV (b) Medicines Rs 14-4-10
(c) Diet of Patients Rs 178-1-11
(d) Sundries & contingency } Rs 180-8-10
5 Conservancy
(c) Cost of carts Rs 60-8-0
(e) Contingency " 13-10-0
(f) special sanitary arrangements } Rs 103-12-7

Grant IV 11, other charges
(a) Printing charges Rs 221-3-6
(c) Miscellaneous Rs 17-1-4

Against this there is a short expenditure by Rs 687 under head Grant III Education.

In receipts there is a falling off of Rs 1667 as below:—

Tax on Arts	Rs	866-0-0
" animals	"	86-0-0
Register of cart	"	35-0-0
Licences	"	137-0-0
Fishery rent	"	240-0-0
Fines	"	73-0-0
Market	"	163-0-0
Road cleaning	"	67-0-0
Total		1667-0-0

21 License Tax. Only Rs 10 is due by one Kadersa Routhan whose moveable property was attached on 31st January last. No credit is given to it in the cash book if anything is as done to effect the sale thereof. I find Rs 20 due from 2 parties and a fine of Rs 10 (= Rs 30) entered in the cash book as collection on the 27th July last.

But (from) in A the F. Statement for June last this amount was erroneously not shown as arrears by the then Chairman. Manager tells me it was prepared in his absence by somebody for the chairman -

22. Professional Tax I will not be perhaps out of place if I should bring to the favourable notice of the Town Council the desirability of revising the taxes now imposed upon 14 weavers whose work is day by day affected by the influx of piece-goods from Europe. A line of demarkation needs be drawn between a cloth weaver living from hand to mouth and another making profits by the professions. No profession tax is levied in some Municipalities.

23 Councillors not to undertake works that could be left on contract.

If the valuable suggestions of Mr. Pennington as President

of the Municipal Commissions conveyed in para. 7 of his letter no. 448 dated 4th June 1885 be strictly observed, there will be no room for the confusion in accounts that existed prior to 10th July last.

24 Death and birth Registry

2nd Clerk Sundram aiyer is now registering deaths and births on the information he gets (Vide para 22 of the Bye-laws dated 28th October 80) from the 2 Sanitary Inspectors who are already saddled with both day and night work: the registry in the office is now made once a month. The registers are not signed nor attested by any body. As at present they can hardly be of any use as a legal document. The present Chairman has arranged that registry be in future daily made according to law. In order to fully meet the requirements of (the) Section 244 of Madras Act IV of 1884, the Town Council has to appoint a proper person separately to be Registrar of deaths and births when I hope the Register will be more reliable.

note

Each of the three officers concerned considers himself irresponsible for the accuracy of the information.

I am informed that the Sanitary Inspectors are now giving the extracts mentioned in Section 249 Subsec(tion) items (2) & (4) without any reference to the Chairman. This is a reprehensible as it affects Municipal Revenue (Sub-Sections 4, Section 249 Madras Act II of 1884)

25 Contractor Subrayulu Naidu undertook to work the undermentioned 6 estimates for Rs 450 that is for Rs 9-15-10 less than the estimated amount. But this would seem to have been virtually cancelled afterwards by the Councillors in a meeting assembled.

26.

---

29 161 24

Repairs	Amount of estimate passed			Date when estimate was passed	Amount of bill passed			Date when bill passed	Difference		
	Rs	as	ps	....	Rs	as	ps		Rs	as	ps
Adrampatnam road	148	14	9	21-10-85	172	14	"	15-2-86	+23	15	3
Thuruthurapundy road	130	"	"	Do	118	7	"	Do	-11	9	"
Trivalur road	125	"	"	Do	113	10	"	Do	-11	6	"
Keelapalam road	22	8	"	Do	21	9	6	10-3-86	"	14	6
Dust cart repair	5	6	7	Do	5	6	6	8-1-86	-"	"	1
Harithranathy road	28	2		Do	Not	done		Nil	"	"	"
Deduct	459 28 431	15 2 13	10 6 4	"	431	15	"		+"	1	8

The Muchilikha has not been amended to that effect.

26. In the matt[er] of Miscellaneous items where there is no Register of Demand, it is desirable that a Register of blank forms sent out be maintained under Section 80 of Madras Act II of 1884 and that Sanitary Inspectors have written orders of the Chairman to bring to his notice then & there such persons as have taken no licenses, under Section 188 of the District Municipality Act. The practice of Sanitary Inspectors sending up loose reports in addition to diaries gives a loophole for escape of all Municipal revenue from the eyes of the Auditor and is opposed to Bye-law I dated 28th October 1880.

I have the honour to be
Sir
Your most obedient Servant
Auditor

6/5/1886

27

Enclosure No II to a Letter

From

The Chairman
Municipal Council
Mannargudi

To

The Chief Secretary
to the Government of Madras
Thro' the Divisional officer

Dated 24th } August
Despatched 24th } 1886
Received 29

No 287

Fil 1520 dy 86
2

Subject

Report of the Auditor on the examination of the Municipal Accounts of the Mannargudi Municipality for the official year 1885/86

Extract from the Proceedings of the Municipal Council for the town of Mannargudi passed at their meeting held on the 18th August 1886

x x x x x x

With reference to the several discrepancies pointed out by the Auditor in his report and the explanation of M.R.Ry S Krishnasawmi Iyer avergal on those discrepancies the Councillors are satisfied, that while such irregularities show want of care on the part of the then Municipal Executive, there has been no loss of money to the Municipality in consequence. The Councillors greatly regret the want of care manifested. The irregularities specified have, as far as possible, been rectified. The matter referred to in para 3 of Auditor's report has received the serious consideration attention of the Council and the Municipal servants concerned have been dealt with.

Resolved that this should be submitted as explanation to the Audit report

× × ×

(Signed) Rajappa Iyer
Chairman

(True extract)

Municipal Office
Mannargudi 24 August 1886.

Chairman

Enclosure No III to a letter

From

The Chairman
Municipal Council
Mannargudi

To

The Chief Secretary
to the Government of Madras
Thro' the Divisional Officer

Dated 24th } August
Despatched 24th } 1886
Received }

No 287

Encl 1520 of 86
3

Subject

Explanation of the Council on the Audit Report of the official year 1885/86

M
26

1stan...

Municipal office 169
Mannargudi 25th August 1886

No 287.

2 Abstract

From

37

The Chairman
Municipal Council
Mannargudi

To

The Collector of
Tanjore

Sir,

With reference to your No 562 dated the 20th instant I have the honor to submit the following explanation for the delay in the submission of the Administration Report for 1885—86.

The Audit Report of this Municipality for 1885—86 was received on the 11th May 1886 and as the several discrepancies and irregularities pointed out in the report happened at a time when I was not a member in the Board, I had to go through the major portion

of

No. 346

43

175

Statement of coercive processes issued during 1885/86, in the Mannargudi Municipality

Particulars of taxes &c	No of processes issued			Amount involved	Collected after issue of process		Property distrained		Property sold		Remarks
	Demand	Warrant	Total		No of cases	Amount	No of cases	Amount	No of cases	Amount	
1	2	3	4	5	6	7	8	9	10	11	12
House Tax	123	216	339	138 6 9	188	120 4 6	5	3 15 -	-	- - -	
Land Tax	2	39	41	45 7 9	38	44 4 7	-	- - -	-	- - -	
Taxes on Arts	3	113	116	338 8 -	92	168 - -	-	- - -	-	- - -	
Taxes on Animals and Vehicles	5	11	16	17 - -	10	15 - -	1	2 - -	-	- - -	
Miscellaneous	2	55	57	97 6 9	40	79 6 9	2	16 1 -	2	14 9	

Municipal office
Mannargudi 23rd September 1886

Chairman

Financial DEPARTMENT.

ENCLOSURE ~~No.~~

In a letter,

From

The Collector

of TANJORE.

To

The Chief Secretary
to Government,
Financial Department,
MADRAS.

Dated 30th September 1886.

No. 669.

(Subject.)

Copy of the Chairman's Explanation of delay in submitting the annual report for 1885—86.

Finl, 1642 [illegible]/86

Tanjore District Press, 23—7—85.

r289

Nº 669.

Forwarded in continuation of this office endorsement Nº 595 dated 3rd September 1886.

2. Copy of the Chairman's Explanation of for delay in submitting his annual Report (Nº 289 dated 25th August 1886) is enclosed.

L. Gibson.

Ag Collector

25/9.

Tanjore Collector's office
Vallum 30th September 1886

No 726
25-9-86

K
192

From

The Chairman
Municipal Council
Mannargudi

Financial Department
CURRENT No.

To

The Chief Secretary to the Government of Madras thro' the Divisional officer

Dated 23rd
Despatched 23rd
Received 2-10 86
September 1886

No 346

abstract

Subject

Explaining delay in the submission of the Annual Report and forwarding

Statement of coercive processes issued during the year 1885/86

---

179 No 80
45

Nº 595

Submitted to Government.

Para 11 of the report. 2. The balance of Tax on houses left uncollected at the close of the year under report was Rs 390. 9. " . Of this only a small amount (Rs 31. 6. ") has since been collected and the chairman says that Rs 280. 6. " or nearly 3/4 ths of the balance will be written off as irrecoverable. No sufficient Explanation has been given by the Chairman for such a large amount having to be written off nor is any thing said about the balance of Rs 78 and odd which is still left in arrears.

Para 12 of the report. 3. The collection under the head "Tax on Lands" is most unsatisfactory as the balance at the close of the year was 21.4 per cent of the current Demand and 50 per cent of the arrear Demand. The Explanation given by the Chairman for the Collection of Rs 93. 11. 9 still left uncollected after writing off Rs 191. 9. 1 is no Explanation at all. It is not

Refer 2/10

In 925
25-9-86

K
192

From

The Chairman
Municipal Council

Financial Department
CURRENT No 9/Mis 45 M

To

The Chief Secretary to
the Government of Madras
thro' the Divisional officer

Dated 23rd.
Despatched 23rd.
Received 2-10-86
} September 1886

No 346

r285
No 669.

Forwarded in continuation of this office endorsement No 595 dated 3rd September 1886.

2. Copy of the Chairman's Explanation of ~~for~~ delay in submitting his annual Report (No 289 dated 25th August 1886) is enclosed

L. Gibson
ag Collector

V
25/9.

Tanjore Collector's office
Vallum 30th September 1886 }

abstract

Subject

Explaining delay in the submission of the Annual Report and forwarding

Statement of coercive processes issued during the year 1885/86

No 595

179 K 30
45

Submitted to Government.

Para 11 of the report. 2. The balance of Tax on houses left uncollected at the close of the year under report was Rs 390. 9. " . Of this only a small amount (Rs 31. 6. ") has since been collected and the Chairman says that Rs 280. 6. " or nearly 3/4 ths of the balance will be written off as irrecoverable. No sufficient Explanation has been given by the Chairman for such a large amount having to be written off nor is any thing said about the balance of Rs 78 and odd which is still left in arrears.

Para 12 of the report. 3. The collection under the head "Tax on Lands" is most unsatisfactory as the balance at the close of the year was 21.4 per cent of the current Demand and 50 per cent of the arrear Demand. The Explanation given by the Chairman for the Collection of Rs 93. 11. 9 still left uncollected after writing off Rs 191. 9. 1 is no Explanation at all. It is not known why the crop on lands whose owners are absent was not distrained when the tax became due.

Para 13 of the Report

4. The Collection of Tax on Arts is worse, the uncollected arrears amounting to 87.5 per cent of the Demand a greater portion of which is now reported to be irrecoverable a result due in my opinion certainly to delay in issuing processes in time. No improvement appears to have been made in collection even after the review of the last year's report. The chairman has not apparently appreciated Mr Pennington's remarks on the subject (para 2) made on the annual Report of 1884.85 and the orders of Government thereon (para 4) embodied in G.O. No $\frac{377\ M}{10.8.85}$. His attention will be drawn to it now. The balance under this head is excessive and should be collected promptly.

Para 18 of the Report.

The balance of Fishery rent is almost the whole demand of the year. This item should be shown under "3 Realization under Special Acts" as pointed out by Government in para 4 of their order quoted above.

Para 20 of Do.

6. The sale of sweepings shows some improvement being Rs 59.4.. during the year under report against Rs ..13.. during the previous year. The chairman says that the people do not sufficiently appreciate the value of sweepings as manure. The attention of the chairman has been drawn to the subject in communicating to him G.O. No $\frac{785\ M}{13.8.86}$

Para 21 of Do.

7. The rising income from the 5 Cocoanut avenues is a pleasing feature in the administration of this Town.

Paras 23 & 24 of Do.

8. New works: Roads & Buildings.

All the payments under these

offered by him for this delay.

Tanjore Collector's office
3rd September 1836

R W Moore
Actg Sub Collector in charge

Tanjore

187

No. 185. B.

Financial Department
CURRENT No. 1520 th

Financial DEPARTMENT.

From

The Collector

of TANJORE.

To

The Chief Secretary
to Government,
Financial Department,
MADRAS.

Dated 3rd
Received 6 } September 1886.

No. 595

ENCLOSURES 6.

(Subject,)

Annual Report.

Submitting the ~~[illegible]~~

of the Mannargudi

Municipality for 1885-86.

Tanjore District Press, 23-7-85.

38

FINANCIAL DEPARTMENT.

55

189

Papers to be read in Proceedings :—

Current No. 1520 ~~[illegible]~~ of 1886, dated 3rd Septr ~~4th Augt~~ from the ~~Chairman Municipal Council, Mannargudi~~ Collr of Tanjore
Current No. 1645 of 1886, dated 30th Septr from the Collr of Tanjore
Current No. of 188 , dated from

Order. d/9th Octr/86 No. 1039 Rev.

The receipts and Charges of the Mannargudi Municipality for 1885-86 are compared below with the Estimate for the year and the actuals for the previous year :—

Receipts.	Actuals 1884-85 Rs	Estimate 1885-86 Rs	Actuals 1885-86 Rs	
Balance brought forward ..	1,780	940	"	
Rates on Houses and Lands ..	2836	3,600	3,904	
Taxes on Arts	~~2,336~~ 2,974	3,250	2,384	
Taxes on Vehicles and Animals ..	1,332	1,400	1,311	
Taxes on Carts	1208	1,200	1165	
Tolls	~~7,274~~ 7,083	6,000	~~6,550~~	6682
Licenses	304	350	213	
Assignments by Government ..	269	620	344	
Contributions from Local Funds ..	1,810	1,810	1,810	
Fines and Fees	~~278~~ 303	400	327	
Fees in Schools and Training Institutions.	"	"	"	
Income from Markets	435	550	387	
Rent of other buildings, Gardens, &c.	81	60	54	
Payments for Municipal Services to private parties.	"	"	"	
Endowments, &c.	1,092	1,090	1,092	
Miscellaneous	~~210~~ 976	350	999	
Loans	890	"	"	
Advances Recovered	"	"	150	
Total ..	~~22,775~~ 23,180	21620	~~20,690~~ 822	

Charges.				
GRANT I.	Rs	Rs	Rs	
New Works—				
Communications	1000	1,000	315	
Buildings	611	300	890	
Drainage	"	300	173	
Water-supply	"	"	"	
Miscellaneous	"	"	"	
Repairs—				
Communications	,055	1,500	1,546	
Buildings	912	500	568	
Drainage	"	100	20	
Water-supply	720	200	99	
Miscellaneous	40	"	151	
Establishment	273	180	179	
Tools and Plant and Contingencies.	"	20	9	
Contribution to Local Funds	405	"	617	
GRANT II.	5016	4100	4567	
Training Schools	"	140	"	
Municipal Schools	"	"	"	
Salary Grants	546	700	295	
Results Grants	669	1,000	714	
Schools on the Combined System.	"	"	"	
Inspection	382	180	170	
Miscellaneous	"	"	21	
GRANT III.	1592	2020	1200	
Hospitals and Dispensaries	4,110	3,240	3,476	
Medical College	103	100	101	
Sanitary Inspection	215	100	111	
Vaccination	250	250	198	
Registration of Births and Deaths	"	"	"	
Conservancy	5,174	3,930	4,323	
GRANT IV.	9852	7620	8,209	
Lighting	1,246	1,500	1,056	
Markets	22	"	8	
Choultries	"	"	"	
Avenues and Watering Roads.	503	700	690	
Travellers' Bungalows	"	"	"	
Miscellaneous	526	280	488	
GRANT V.	2297	2,480	2242	
Supervision and Management	4,318	2,680	~~2,153~~	2,285
Repayment of Debt	"	"	890	
Advances Recoverable	100		256	
Refunds	"	"	"	
Balance	"	2,720	1,173	
Total	~~22,775~~ 21,180	21,620	20,~~690~~ 822	

	As per Statt VI-B	As per G. O. No 377 M.
	Rs	Rs
Tax on Arts	2856	2931
Tolls	7294	7083
Fines & fees	278	203
Miscellaneous	310	926
Contribution to Local Funds	"	405
Total	22775	23180

2. The figures in Column 2 of Statement VI-B differ from those in G. O. 10th August 1885 No 377 M, as shown in the margin. In the absence of ~~any~~ explanation, the latter figures have been adopted in the foregoing abstract.

In the last Column of Statement I ~~the~~ the Provl. contribution ~~Sum~~ of Rs 70 ~~miscellaneous~~ ~~Contribution from Provincial funds on account of~~ for Normal Scholarships is erroneously shown as a Contribution from Local funds, and ~~the Current Charges of the Dispensary shown~~ in Column 12 of Statement I-A the amount shown as the current charges of the Dispensary erroneously includes the Contributions for the reserve Medical Staff and Cutler's Establishment.

3. The total Collections under tolls less the amount paid to the District Board should be shown in Statement I and the Charges ~~of~~ for establishment in Statement II. From Statement II-A. Part I it ~~appears~~ would seem that an expenditure of Rs 315, ~~was~~ in addition to past expenditure amounting to Rs 1000, was incurred during the year under report on the metalling of a road ~~of which the~~ against an estimate ~~was~~ of only Rs 962 ~~and~~

~~and the past expenditure thereon~~ ~~Rs 1000~~. The Circumstances under which the estimate was so ~~much~~ largely exceeded should be explained. The drainage works executed during the year should also have been shown in this statement. The Cost and details of the establishment maintained in Connection with avenues should be shown under Grant IV in Statement II-B; and in statement II the Cost of this establishment should be distinguished from other Charges under the same head. ~~The~~ ~~former~~ statement II.B. shows that a ~~cartstand~~ maistry on Rs 4-8 per mensem was entertained in connection with the cartstand without the sanction of Govt required by Section 39 of the Act.

4. The ~~Chairman's~~ attention of the council will be drawn to the Collector's remarks in paras 2, 3, 4, ~~and~~ 5 and 6 of his Endorsement. In para 10 certain ~~and the~~ omissions are pointed out which ~~in para 10~~ should be supplied as ~~early~~ soon as possible. The Special license tax statement which ~~should~~ ought to have accompanied the report should now be forwarded through the Board of Revenue without delay.

ESL
6/10

PR
4/10/86

To
The Chairman M. C. Mannargudi
thro' the Collr of Tanjore
" Revenue Departmt
" Board of Revenue
" Accountant General
" Surgeon Genl with Govt
" Sanitary Commr
" Director of P. I.
" President Dt Bd Tanjore

Dispd 22-10-86

Mannargudi Grant
Report for 1885-86

ent No. 1520 m. A /in type/
1645 m P.

Order 110
Letter
Collection

c 7/10
R 8/10

196

[1]

PRESS.

Local DEPARTMENT.
G.O. DATED 9th Octr./86
No. 1039 M

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