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# MADRAS RECORD OFFICE.

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## Government of Madras.

Public **DEPARTMENT.**

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## *Proceedings of the Madras Government, Public Department,*
## *2nd August* 1870.

No. 11. Read the following letter from the President of the Municipal Commissions in the Tanjore District, to the Chief Secretary to Government, Fort Saint George, dated Point Calimere, 2nd July 1870, No. 96:—

I have the honour to submit my report on the working of the Towns' Improvement Act X. of 1865, (Madras,) in the district of Tanjore, during the year ending 30th April 1870, with Statements of actual Receipts and Disbursements in the several Municipalities. I also forward, for the perusal of Government, copies of the reports sent to me by the several Vice-Presidents.

2. The accounts of the five Municipalities have been examined by Auditors specially appointed by me for the purpose, and have been reported by them to be correct and neatly kept.

3. TANJORE.—The gross receipts of the Tanjore Municipality, in the year 1869-70, amounted to Rupees 79,680-6-11, the sources from which they were derived being as follows:—

| | Estimate. | Actual. | | |
|---|---|---|---|---|
| | RS. | RS. | A. | P. |
| Tolls... | 15,000 | 18,725 | 0 | 0 |
| Tax on Arts, Trades, &c... | 16,000 | 12,676 | 8 | 0 |
| House-tax | 10,000 | 10,112 | 15 | 0 |
| Tax on Carriages and Animals | 2,000 | 1,523 | 12 | 0 |
| Tax on Lands and Gardens | 1,500 | 413 | 5 | 0 |
| Fees on Pandals, Cart-stands, Slaughter-houses, and Fines.. | 500 | 638 | 9 | 0 |
| Miscellaneous receipts... | ... | 7,357 | 2 | 9 |
| Government contribution | ... | 13,406 | 15 | 2 |
| Cash balance on May 1st, 1869 | ... | 11,496 | 2 | 10 |
| | | 76,350 | 5 | 9 |
| *Arrears of last year's account.* | | | | |
| House-tax | 447 7 8 | | | |
| Trade-tax | 396 1 4 | | | |
| Government contribution | 2,486 8 2 | 3,330 | 1 | 2 |
| Total... | | 79,680 | 6 | 11 |

4. The demand under the head of the tax on arts, professions, &c., according to the Commissioners' assessment, was Rupees 14,816, of which Rupees 342-8-0 were remitted on appeal; and out of the net demand, viz., Rupees 14,473-8-0, Rupees 12,676-8-0 were collected, leaving a balance of Rupees 1797. Of this, however, Rupees 797 is irrecoverable from various causes; the remainder, therefore, viz., Rupees 1000, has to be collected and brought to account in the current year. The demand under the house-tax was Rupees 11,862-1-0, and the collections Rupees 10,112-15-0, leaving an outstanding balance of Rupees 1749-2-0. Out of this sum Rupees 200 had to be remitted, so that the arrears yet to be collected are Rupees 1549-2-0. The estimated receipts under the head of the tax on gardens and lands, were Rupees 1500, and the actual assessment Rupees 1420. This tax having been only recently imposed, the greater portion of the year was spent in the preparation of registers, and in the checking of the accounts rendered by the Curnums, so that but a small portion of the tax was collected, the rest remaining as arrears to be

collected and brought to account in 1870-71. The head of miscellaneous receipts included the following items :—

| | RS. | A. | P. |
|---|---|---|---|
| Police refund... | 4,859 | 11 | 7 |
| Proceeds from the sale of the Municipal Carriage and Horse | 1,184 | 10 | 0 |
| Do. do. of Vegetables and Avenue Trees... | 171 | 9 | 0 |
| Do. do. of Bricks... | 348 | 9 | 0 |
| Savings in the Estimates | 283 | 8 | 2 |
| Proceeds from the sale of the Roofing of a Police Station... | 177 | 0 | 0 |
| Warrant Fees | 332 | 3 | 0 |
| Total... | 7,357 | 2 | 9 |

The Government contribution amounted to Rupees 12,014-1-3, but the amount actually drawn within the year was Rupees 13,406-15-2, so that the Municipality owes Government Rupees 1392-13-11.

5. The following are the details of expenditure:—

| | Estimate. | Actual. | | |
|---|---|---|---|---|
| | RS. | RS. | A. | P. |
| New Works... | 7,567 | 12,127 | 4 | 8 |
| Repairs... | 10,128 | 14,523 | 6 | 1 |
| Conservancy | 17,695 | 15,830 | 9 | 8 |
| Police... | 15,202 | 12,266 | 5 | 0 |
| Supervision and Management... | 8,291 | 5,575 | 0 | 8 |
| Purposes other than those specified in Section 25 | 15,863 | 8,743 | 11 | 3 |
| Total... | | 69,066 | 5 | 4 |

6. NEW WORKS.—Under the head of "New Works" Rupees 6857-5-9 was spent in improving and widening roads, being in excess of the allotment by Rupees 1890-5-9, and Rupees 1052 in constructing seven drains, which is, however, less than the proposed expenditure by Rupees 948. A sum of Rupees 1031 was laid out in the construction of water-courses and three new tunnels, though no funds had been provided for this head in the budget. Another sum of Rupees 436-8-0, or Rupees 163-8-0 less than the estimate, was laid out in building masonry tubs, and eight new ash-tubs. A permanent fence was built round a graveyard at a cost of Rupees 114-4-9, and another fence on the steep side of the road to Railway station Rupees 140-2-7. A sum of Rupees 2012-3-3 was spent in making a survey and taking levels of the town. For these works also there was no provision in the budget. The proportion of the cost of the Public Works Establishment, debitable on account of the new works, was Rupees 483-12-4. The expenditure under the head of "New Works and Improvements," therefore, amounted to Rupees 12,127-4-8.

7. REPAIRS.—The repair and maintenance of roads cost Rupees 10,901-14-10, or Rupees 4901-14-10 over and above the allotment; and of tunnels and culverts Rupees 757-12-1, effecting a saving of Rupees 742-3-11. A sum of Rupees 755-2-1, or Rupees 255-2-1 in excess of the allotment, was spent on the repair of latrines and open privies. Only Rupees 40 were spent in repairing a sewage drain, though Rupees 1000 had been put down for this item; while the charge on account of miscellaneous repairs, compensation, &c., came to Rupees 1376-11-1, although no funds had been allotted. The cost of Public Works Establishment, chargeable to the head of "Repairs," was Rupees 691-14-0.

Hence the expenditure under the head of "Repairs" amounted in all to Rupees 14,523-6-1.

8. CONSERVANCY.—Under the head of "Conservancy" Rupees 9816-4-0 were paid as hire for forty-five scavenging-carts, furnished on contract, against an allotment of Rupees 10,125. The pay of sweepers and toties, being eighty-nine in number, amounted to Rupees 3553-10-2, or Rupees 1042-5-10 less than the estimate. Tools and implements for scavenging purposes were purchased for Rupees 87-9-3. An establishment of watchmen, for preserving from pollution the good-water tanks used for drinking purposes, was kept up at a cost of Rupees 307. Rupees 20 were also spent in making Cholera pills for distribution during the prevalence of that disease. The Conservancy Establishment cost Rupees 2046-2-3, against an allotment of Rupees 2088. It consisted of one Inspector of Nuisance, twelve scavenging peons, two vaccinators, and one ameen.

The total cost under conservancy amounted to Rupees 15,830-9-8.

9. POLICE.—The Police cost Rupees 12,266-5-0, exclusive of the Government contribution.

10. SUPERVISION AND MANAGEMENT INCLUDING MISCELLANEOUS.—The office establishment cost Rupees 3098-14-8, and the out-door establishment for collecting the taxes, Rupees 1574-15-4.

The head miscellaneous was made up of the following items :—

| | RS. | A. | P. |
|---|---|---|---|
| Auditor's Fee... | 150 | 0 | 0 |
| Office-rent... | 180 | 0 | 0 |
| Stationery... | 147 | 10 | 4 |
| Contingency... | 115 | 1 | 3 |
| Printing charges | 153 | 6 | 1 |
| Quit-rent for Rubbish Depôt... | 6 | 12 | 0 |
| Office Furniture, Peons' Belts, and a Clock... | 148 | 5 | 0 |
| Total... | 901 | 2 | 8 |

The total cost of supervision, &c., was, therefore, Rupees 5575-0-8.

11. PURPOSES OTHER THAN THOSE SPECIFIED IN SECTION 25.—Under this head Rupees 357-1-0 were laid out in the purchase of fifty-two granite lamp-posts, and Rupees 1263-2-7 have been remitted to England for iron ones. Setting up the stone-posts together with the masonry work cost Rupees 440, and the charges of lighting amounted to Rupees 329-15-7. Rupees 535-5-0 were given as rewards for destroying dogs and cobras, and Rupees 1809-7-3 were expended in planting avenues and improving the nursery garden. A sum of Rupees 20 was paid as subscription for the Government Gazette. Another sum of Rupees 750 was laid out in the reconstruction of the masonry water channel in the public garden. A platform was erected at a cost of Rupees 320 in the garden which is set apart for use by the public as a Park for recreation. The proportion of charges of the Public Works Establishment, for superintending the last two works, amounted to Rupees 53-11-4. In accordance with the G. O., 12th April 1870, No. 429, all charges on account of the tanks, hitherto included under New Works and Repairs, have been transferred to this head. In the budget of 1869-70 Rupees 4000 had been provided for the improvement of tanks, and the amount actually laid out, including compensation,

was Rupees 2637-13-0. A Norton's tube well was purchased at a cost of Rupees 82-14-0, and the keep of the Municipal carriage and horses, till they were disposed of under orders of Government, cost Rupees 144-5-6.

12. The Vice-President writes as follows:—"Arrangements were made for carting away the town rubbish. The number of ash-pits is 160. They are emptied by the dust-carts at least twice a-day except on Sundays, when it is done once only. The extensive drains, roads, and streets of this town are cleaned and swept not less than twice a-day. The particular care and attention of the Commissioners is paid to the timely lime-washing of all houses and buildings in the town. Sanitary work, such as supplying of good water to the townspeople, securing a free circulation of pure air for the town, removing obstructions in thoroughfares, building of latrines and putting the old ones in working order, and providing sewage drains. In short the sanitary arrangements introduced in the town have been so highly beneficial to the public, that the success in this direction is unquestionable."

He further writes:—

"In summing up the results of the Municipal operations, it is gratifying to perceive that a great deal has been done for the town. The roads have been kept in thorough order, and cleanliness maintained in the town, especially in regard to the drains. Drinking water has been carefully watched and preserved from pollution; in fact, the Commissioners have spared no pains to keenly watch the sanitary wants of the public, and have done all they could to promote the general health of the community. It is highly satisfactory to note that, in consequence of these improvements, the spread of the proverbially awful disease which existed in the fort seems to have been arrested; and it may be also safely said that, after the still necessary improvements of sanitation, such as securing current air to all the parts of the town, and opening out broad streets in lieu of several blind lanes which are now almost shut up, are completed, little apprehension of the disease will be entertained. Some very important works conducing to the good of the town are proposed to be undertaken this year, and with this object the Commissioners seem to have reserved some funds out of the last year's receipts."

13. NEGAPATAM.—The gross receipts of this Municipality in the year 1869-70, including the cash balance Rupees 2293-3-3 of the previous year, amounted to Rupees 52,160-8-2, the sources from which they were collected being as follows:—

| | Estimate. | Actual. | | |
|---|---|---|---|---|
| | RS. | RS. | A. | P. |
| Rate on Houses and Buildings ... ... ... ... ... | 8,000 | 8,534 | 1 | 7 |
| Tax on Arts, Trades, and Professions... ... ... ... | 12,000 | 11,036 | 0 | 0 |
| Tolls ... ... ... ... ... ... ... ... ... ... | 11,000 | 11,640 | 0 | 0 |
| Tax on Carriages and Animals ... ... ... ... ... | 1,900 | 1,183 | 4 | 0 |
| Fees for licensing Slaughter-houses, Cart-stands, &c. | 1,900 | 1,760 | 8 | 0 |
| Fines and other Miscellaneous receipts ... ... ... | 1,276 | 1,294 | 4 | 1 |
| Grant for the maintenance of Road No. 36 ... ... | 4,990 | 3,952 | 1 | 4 |
| On account of Government contribution for 1869-70. | 12,012 | 5,978 | 4 | 5 |
| Balance in hand from last year... ... ... ... ... | 5,000 | 2,293 | 3 | 3 |
| Government contribution adjusted from 1866 to 1869... | ... | 4,488 | 13 | 6 |
| Total... | 58,078 | 82,160 | 8 | 2 |

14. The tolls had been farmed out at 970 rupees per mensem, and, therefore, produced 640 rupees in excess of the estimated amount. The tax on arts, trades, and professions yielded Rupees 964 less, and the house-rate Rupees 534-1-7 more than the estimate. The tax on carriages and animals fell short of the estimate by Rupees 716-12-0, and the annual grant towards the maintenance of Road No. 36 was reduced from Rupees 4990 to Rupees 3952-1-4 by the refund of Rupees 1037-14-8.

The Government contribution for the year under report was Rupees 6377-14-1, of which Rupees 5978-4-5 have already been drawn by the Municipality, and the balance, Rupees 399-9-8, remains to be paid to the Commissioners.

15. The following are the details of expenditure:—

| | Proposed. | Actual. | | |
|---|---|---|---|---|
| | RS. | RS. | A. | P. |
| New Works... ... ... ... ... ... ... ... ... | 10,214 | 3,490 | 1 | 9 |
| Repairs ... ... ... ... ... ... ... ... ... | 10,575 | 11,382 | 10 | 10 |
| Conservancy ... ... ... ... ... ... ... ... | 10,468 | 10,400 | 4 | 5 |
| Police... ... ... ... ... ... ... ... ... ... | 11,300 | 8,666 | 13 | 0 |
| Establishment ... ... ... ... ... ... ... ... | 4,940 | 4,000 | 15 | 7 |
| For purposes other than those specified in Section 25 | 10,581 | 8,856 | 4 | 3 |
| Total... | 58,078 | 46,797 | 1 | 10 |

16. NEW WORKS.—Rupees 6000 had been allotted in the budget for the construction of brick latrines, but as it was subsequently found that this would be too expensive, and that the mat latrines answered their purpose better than brick ones, a few of this kind were constructed in different parts of the town. The Vice-President, however, remarks, "The mat latrines are found to answer their purpose better than brick ones, but neither are considered by the Commissioners satisfactory. And they would be glad to receive from the Sanitary Commissioner any instructions tending to solve this difficult problem of conservancy." The cost of the mat latrines being only Rupees 255-4-0, Rupees 5744-12-0 were saved.

Rupees 2562, allotted for the construction of dust-boxes, remained unexpended as a sufficient number of the same was constructed in 1868-69 from the unexpended allotments for toll-sheds, latrines, and roads soon after the Budget Estimate for 1869-70 was sent in. Rupees 2579-1-4 were laid out in the purchase of iron tubes to be substituted for road tunnels, though no provision had been made for this expenditure in the budget. With reference to this item the Vice-President remarks, "It was the opinion of the Commission that iron pipes might advantageously be employed instead of brick-work in road tunnels. They, therefore, determined to expend Rupees 2000 on pipes to be sent from England. They considered that they could appropriate part of their unexpended balance to this purpose without reference, as the pipes were regarded as material to be used in the construction and repair of roads. I am not prepared to say that I concur in, or fully understand this reason." Rupees 290-12-5 were expended in the purchase of surveying instruments; but the surveying of the town was not undertaken, and, therefore, the large sum allotted to this work remained unexpended. A shed for scavenging-carts cost Rupees 115. Rupees 250 were expended in the construction of a urinal in the market place where it was most needed.

The expenditure, therefore, under this head, amounted to Rupees 3490-1-9.

17. Repairs.—The repair of roads cost Rupees 10,597-2-10, or Rupees 597-2-10 more than the estimate. A sum of Rupees 176-15-0 was expended on plastering fourteen tunnels, and a sum of Rupees 75 on the repair of rubbish receptacles. Rupees 350 was paid as compensation for a house taken to widen the beach road, and Rupees 183-9-0, or Rupees 391-7-0 less than the estimate, for the repair of latrines. The expenditure on this head, therefore, amounted to Rupees 11,382-10-10.

18. Conservancy.—Under the head of "Conservancy," Rupees 5340 were paid as hire for bullocks to remove the rubbish. Hire for bullocks to remove the night soil and the pay of scavengers amounted to Rupees 2071-3-9, or Rupees 538-12-3 less than the estimate. This saving was chiefly due to the non-employment of the full establishment in the early part of the year. Six new carts were made at a cost of Rupees 460-15-0, or Rupees 180-15-0 in excess of the estimate. This occurred because six carts were found necessary, whereas but four were entered in the budget. An expense of Rupees 48-12-7 was incurred for erecting temporary latrines during the Nagore festival, and Rupees 41-15-0 were spent in purchasing baskets, &c., for scavengers. The allowance of the Inspector and overseers came to Rupees 1640-0-3, being Rupees 20-0-3 in excess of the sanctioned amount. This difference arose from charges in the establishment in the beginning of the year and some small unanticipated expenses of batta. Rupees 240, being 60 rupees in excess of the estimate, was paid to a maistry. This additional expenditure arose from the increase of the maistry's salary from 15 to 20 rupees per mensem. Rupees 120 were paid to a vaccinator, and Rupees 96 to a concopillay. A sum of Rupees 341-5-10, or Rupees 183-5-10 in excess of the estimate, was expended on account of peons. The increase in this item arose from its having been found necessary to employ an additional number of peons. Hence the whole of the expenditure under this head amounted to Rupees 10,400-4-5.

19. Police.—The Police of the town cost Rupees 8477-4-0. A sum of Rupees 157-11-0 was expended in the repair of huts, a Station-shed, and a Police station, and Rupees 31-14-0 were paid as ground-rent for Police huts.

The expenditure on account of the Police, therefore, was Rupees 8666-13-0.

20. Establishment.—The expenditure under the head of "Supervision and Management" was Rupees 3240, or 1200 rupees less than the estimate. This saving was effected by the refusal of Government to sanction the allowance of the Managing Commissioner. The miscellaneous charges amounted to Rupees 760-15-7, or Rupees 260-15-7 more than the estimate.

Hence Rupees 4000-15-7 was the sum expended on the establishment.

21. Purposes other than those specified in Section 25.—Out of Rupees 6000 allotted for lamp-posts from England, Rupees 5682-2-10 were expended, and the balance remains in hand to defray the cost of carriage, landing, &c.

The sum of Rupees 4000, set apart to defray the charges of lighting, remained unexpended, as the lamp-posts did not arrive in time. Rupees 157-8-0 were given as rewards for killing dogs and snakes.

As observed under the head of "Tanjore," all charges for the improvements to tanks and supply of water have been transferred from "Works" to this head. Rupees 551 was entered in the budget for water-supply. This sum was largely exceeded, more especially in the cleansing of two tanks. On the first of these Rupees 1800-2-8 were expended under the approval of Government in their Order, No. 1065, of 30th July 1869, and on the other Rupees 502-3-0 in accordance with the resolution adopted by the Commissioners at one of their meetings. Supplying water to tanks, clearing twenty-two public wells and a channel, cost Rupees 262-0-9, and the Court expenses in taking charge of a tank amounted to Rupees 173-6-0. A Norton's tube well was bought for Rupees 83-13-0, and tried as an experiment, but proved a failure, being too fragile for constant rough usage. A pandal and shutters for the Municipal office cost Rupees 195.

Hence the total cost under this head was Rupees 8856-4-3.

22. The total expenditure under all the heads was Rupees 46,797-1-10.

23. Combaconum.—The gross receipts of the Municipality, in the year 1869-70, including the cash balance Rupees 12,231-7-3 of the previous year, and the deposits made by contractors, viz., Rupees 5153-14-8, amounted to Rupees 70,547-0-7, the sources from which they were derived being as follows:—

| | Estimate. | Actual. | | |
|---|---|---|---|---|
| | RS. | RS. | A. | P. |
| Tolls ... ... ... ... ... ... ... ... ... ... ... ... ... ... | 20,000 | 18,999 | 2 | 6 |
| House-tax for 1868-69... 149-8-4<br>Do. 1869-70... 14,193-15-3 ... ... ... ... ... ... ... | 12,000 | 14,343 | 7 | 7 |
| Tax on Carriages and Animals ... ... ... ... ... ... ... ... | 1,500 | 1,654 | 4 | 0 |
| Fees on Cart-stands, Pandals, dangerous Trades, and Slaughter-houses. | 200 | 955 | 2 | 0 |
| Tax on Arts and Professions ... ... ... ... ... ... ... ... ... | | 2 | 12 | 0 |
| Road Cess ... ... ... ... ... ... ... ... ... ... ... ... ... | | 300 | 13 | 5 |
| Government grant for Maintenance ... ... ... ... ... ... ... | | 240 | 0 | 0 |
| Fines and Warrant Fees ... ... ... ... ... ... ... ... ... | | 2,896 | 0 | 0 |
| Miscellaneous ... ... ... ... ... ... ... ... ... ... ... ... | | 725 | 3 | 2 |
| Government contribution for 1868-69 ... 1,320-9-4<br>1869-70 ... 11,724-4-8 ... ... ... | | 13,044 | 14 | 0 |
| Balance in hand on 1st May 1869 ... ... ... ... ... ... ... ... | | 12,231 | 7 | 3 |
| Deposits made by Contractors ... ... ... ... ... ... ... ... ... | | 5,153 | 14 | 8 |
| Total... | | 70,547 | 0 | 7 |

24. The house-rate yielded Rupees 14,343-7-7, or Rupees 2343-7-7 more than the estimate. Of this sum Rupees 149-8-4 were arrears of the previous year collected and brought to account in the year under report. Rupees 21-4-9, appertaining to the year 1868-69, remain to be collected. The increase under the head of the house-tax was due to the adoption of the maximum rate of 7½ per cent. The tolls produced 18,999-2-6, against Rupees 13,615-6-8 of the previous year, the sudden increase having been caused by the discontinuance of the registration of carts. The tax on carriages and animals paid Rupees 1654-4-0, or Rupees 154-4-0 more than the estimated amount. The fines yielded Rupees 2986, being Rupees 1846 more than the estimate. This excess was caused partly by the inclusion of deposits forfeited by contractors for non-fulfilment of contracts, but chiefly by the increased

number of fines imposed for the breaches of the provisions of the Municipal Act and bye-laws.

The sum of Rupees 2-12-0, under the head of the Professional-tax, was an arrear of 1868-69, this tax not having been adopted by the Municipality as a source of revenue in the year under report.

The Government contribution for the year 1869-70, including Rupees 1320-9-4 due for 1868-69, amounted to Rupees 14,337-9-6. A sum of Rupees 13,044-14-0 having been already drawn by the Commissioners, and a further sum of Rupees 2803-8-0 having been paid directly by Government to the Police, the Municipality has to refund to Government Rupees 1510-12-6.

25. The following are the details of expenditure:—

| | Estimate. | Actual. | | |
|---|---|---|---|---|
| | RS. | RS. | A. | P. |
| New Works | 5,030 | 21,327 | 14 | 7 |
| Repairs | 14,264 | 5,246 | 6 | 8 |
| Conservancy | 13,836 | 10,998 | 13 | 11 |
| Police | 12,145 | 9,816 | 10 | 5 |
| Establishment | 3,458 | 3,194 | 8 | 4 |
| Purposes other than those specified in Section 25 | ... | 9,336 | 4 | 9 |
| Total... | | 59,920 | 10 | 8 |

26. New Works.—Under this head Rupees 17,023 were laid out in the metalling of roads, chiefly with laterite brought down from Tanjore. The result being found to be highly satisfactory, the Commissioners have determined upon carrying out these improvements on a more extended scale. The funds for this work were provided out of those allotted for the same item under the head of " Repairs," it being considered that this work more properly fell under the head of " New Works and Improvements." Rupees 845-4-0 were expended on ash-pits, and Rupees 758-13-0 on culverts. A hospital was built for the Police at a cost of Rupees 1945, and toll-bars at a cost of Rupees 333. Tools and implements for road-works were purchased for Rupees 160-13-7, and surveying instruments for Rupees 262.

Hence the expenditure under the head of " New Works" amounted to Rupees 21,327-14-7.

27. Repairs.—The repair of roads cost Rupees 4490-6-10, and of tunnels Rupees 53-4-10. A sum of Rupees 163-8-0 was expended in the repair of a parapet wall on the southern bank of the Cavery and of a tunnel, and another sum of Rupees 5-3-0 in the repair of ash-tubes. The compensation paid for huts removed in widening Road No. 2, amounted to Rupees 534. The expenditure, therefore, under this head came to Rupees 5246-6-8.

28. Conservancy.—Under the head of " Conservancy" a charge of Rupees 4800 was incurred on account of carts for cleaning the town, and Rupees 2592 were paid to sweepers. It was found necessary to employ two Nuisance Inspectors, with four peons each, to superintend this department. The expenses of this establishment amounted to Rupees 1469-14-10. Rupees 1986-7-0 were expended on latrines, and Rupees 120 paid to a vaccinator. Sundries amounted to Rupees 30-8-1.

The sum expended, therefore, on conservancy was Rupees 10,998-13-11.

29. Police.—The Police Establishment cost Rupees 9111-6-0. Rupees 625-4-5 were expended in making hospital arrangements for the Police, and Rupees 60 for medical attendance. A clock was purchased for Rupees 20.

The total expenditure on account of the Town Police was Rupees 9816-10-5.

30. Establishment.—The cost of the establishment was Rupees 2819-8-5, and the miscellaneous charges, including the items specified below, Rupees 374-15-11:—

| | RS. | A. | P. |
|---|---|---|---|
| Auditor's allowance | 150 | 0 | 0 |
| Office contingencies | 131 | 3 | 0 |
| Stationery | 35 | 5 | 0 |
| Office furniture | 35 | 0 | 0 |
| Printing charges | 15 | 7 | 11 |
| Establishment for distributing medicines during the time of the prevalence of cholera | 8 | 0 | 0 |

31. Purposes other than those specified in Section 25.—Under this head, flights of steps were built to three tanks at a cost of Rupees 673-4-0. The cleaning of five tanks cost Rupees 2239-9-1. These tanks were originally very foul and dilapidated, but are now clean and wholesome, and a great boon to the inhabitants. Remissions granted on house assessments amounted to Rupees 661-3-5. Miscellaneous expenditure came to Rupees 278-14-11. The deposits refunded to contractors were Rupees 5483-5-4. This, though not a *bonâ fide* item of expenditure, is still included under this head, for the sake of convenience.

The expenditure, therefore, under the head of " Purposes other than those specified in Section 25" came to Rupees 9336-4-9. Hence the total expenditure under all the heads amounted to Rupees 59,920-10-8.

32. The Vice-President in his report remarks:—

" The Commissioners hope that, from the foregoing report, it will appear that the provisions of the Act have been fairly carried out, and that the expenditure of the sums raised has been prompt and successful. The large balance is chiefly owing to an unexpected influx of receipts, and it is noticeable that, in spite of a newly revised house-tax, which considerably increased the demand under that head, not a single anna of arrears is due for the year under report. Only 332 distress warrants were issued, and these were at once satisfied in all but seven cases.

" Two fires have occurred in which the fire engine, although small, proved of much service. The danger from this source is much increased by the practice of storing straw in backyards, and in most cases using thatch for the houses instead of tiles. The general health of the town has been, I believe, satisfactory, though there were one hundred and thirty fatal cases of cholera during the calendar year 1869. On its appearance in November 1869, immediate precautionary measures were taken by the Commissioners; medicines were purchased, and a suitable person engaged to reside in a central position of the town until it disappeared in March 1870, and it is hoped that much loss of life was thus prevented. The Commissioners, however, sincerely trust that the efforts which have been made to supply good water for drinking and bathing, and to secure perfect cleanliness of the streets, so that untainted air may be breathed by the people, will be greatly successful in checking the attacks of cholera and fever. Their efforts, however, can be but partially successful until seconded by the co-operation of the inhabitants, who, at present, although they acquiesce in the sanitary arrangements when carried out by the Commissioners, in no way aid them by cleanliness in their houses and backyards. It is hoped to facilitate this, however, by a complete system of drains laid down under the management of an overseer. No comparison with former years is as yet possible since registers of births and deaths have been but recently instituted.

" Traffic is said to be on the increase, and will no doubt be aided by the improved roads, and a judicious system of tolls.

" The system of ash-pits, which has been considerably extended, is well-appreciated by the people, and of much service in keeping the streets clean, especially in the Agraharams.

" The latrines are tolerably successful, though it cannot be expected that the people as a rule will walk half a mile or a mile at night, to use them. Consequently in all but the main streets nuisances are not still uncommon, but it is hoped in course of time to remedy even this by means of drains and cesspools."

33. MAYAVERAM.—The gross receipts of the Mayaveram Municipality in the year 1869-70, inclusive of the cash balance Rupees 3235-3-1 of the previous year, amounted to Rupees 26,729-5-8, the sources from which they were derived being as follows :—

| | Estimate. | Actual. | | |
|---|---|---|---|---|
| | RS. | RS. | A. | P. |
| Rate on Houses and Buildings ... ... ... ... ... ... | 2,980 | 2,928 | 9 | 0 |
| Tax on Trades and Professions ... ... ... ... ... ... | 4,500 | 4,774 | 0 | 0 |
| Tolls... ... ... ... ... ... ... ... ... ... ... ... | 7,120 | 7,197 | 1 | 0 |
| Registration of Carts ... ... ... ... ... ... ... ... | 325 | 281 | 0 | 0 |
| Tax on Carriages and Animals ... ... ... ... ... ... | 640 | 606 | 4 | 0 |
| Fees for licensing Slaughter-houses, offensive Trades, &c.... | 130 | 221 | 6 | 0 |
| Miscellaneous receipts ... ... ... ... ... ... ... ... | 200 | 290 | 1 | 9 |
| Land-rates... ... ... ... ... ... ... ... ... ... ... | 277 | 305 | 10 | 6 |
| Road Cess... ... ... ... ... ... ... ... ... ... ... | 40 | 180 | 0 | 1 |
| Pound Fund ... ... ... ... ... ... ... ... ... ... | 150 | 424 | 0 | 0 |
| Fines... ... ... ... ... ... ... ... ... ... ... ... | 30 | 353 | 3 | 0 |
| Maintenance grant for Road No. 2 ... ... ... ... ... | ... | 307 | 8 | 0 |
| Donation paid by Sabaputhi Chetty for the erection of the side walls of the Viswanathaswami Teppacolam ... ... | ... | 100 | 0 | 0 |
| Balance of Government contribution for 1868-69 ... ... | ... | 184 | 14 | 2 |
| On account of Government contribution for 1869-70 ... ... | 5,464 | 5,340 | 9 | 1 |
| Balance in hand at the close of 1869-70 ... ... ... ... | ... | 3,235 | 3 | 1 |
| Total... | 21,856 | 26,729 | 5 | 8 |

The Pound Fund and the Road Cess paid Rupees 274 and Rupees 140-0-1 respectively, in excess of the estimate, which was founded on the actual receipts o 1868-69. The increase of Rupees 323-3-0, under the head of fines, is due to th increased number of prosecutions under the Municipal Act.

The Government contribution for the year 1869-70, exclusive of arrears du for 1868-69, viz., Rupees 184-14-2, amounted to Rupees 3052-5-10, which bein

deducted from the amount of Rupees 5340-9-1, actually paid during the year, there remain a balance of Rupees 2288-3-3 to be paid to the Government by the Municipality.

34. The following are the details of the expenditure :—

| | Proposed. | | | Actual. | | |
|---|---|---|---|---|---|---|
| | RS. | A. | P. | RS. | A. | P. |
| New Works ... ... ... ... ... ... ... ... ... | 1,025 | 0 | 0 | 2,371 | 14 | 1 |
| Repairs ... ... ... ... ... ... ... ... ... ... | 2,671 | 0 | 0 | 1,839 | 8 | 5 |
| Conservancy ... ... ... ... ... ... ... ... ... | 5,907 | 0 | 0 | 6,015 | 9 | 1 |
| Police ... ... ... ... ... ... ... ... ... ... | 8,502 | 15 | 5 | 3,604 | 4 | 0 |
| Establishment ... ... ... ... ... ... ... ... | 1,833 | 5 | 5 | 2,209 | 15 | 8 |
| For purposes other than those specified in Section 25. | 2,150 | 0 | 0 | 2,444 | 15 | 7 |
| | | | Total... | 18,486 | 2 | 10 |

35. NEW WORKS.—Under this head two works, viz., the construction of a dam near a bridge and of bridges over channels across streets, for which Rupees 460 had been sanctioned, were undertaken, and a sum of Rupees 230 expended upon them. These works are in course of completion. The construction of the Municipal office building, on which Rupees 422 had been spent in 1868-69, was completed at a total cost of Rupees 2617-12-4, inclusive of the cost of the site.

The construction of drains in various places, for which Rupees 565 had been allotted in the budget, was not undertaken, as some of these drains were subsequently found not to answer the purpose for which they were intended. A drainage tunnel was also completed at a cost of Rupees 47, though not provided for in the budget.

Hence the expenditure on new works amounted to Rupees 2371-14-1.

36. REPAIRS.—The repair of two roads cost Rupees 1015-1-5, or Rupees 339-14-7 less than the estimate. This saving was principally effected by the purchase of an old Government building, which furnished sufficient materials for the repair of all roads at a much cheaper rate than was estimated. Rupees 297-7-7 were expended on the upkeep of roads, and Rupees 342-13-11 on repairs to existing new works, streets, drains, &c. Petty repairs cost Rupees 184-1-6.

The expenditure, therefore, under this head came to Rupees 1839-8-5.

37. CONSERVANCY.—Under the head of " Conservancy," hire of the bullocks for scavenging-carts, and the maintenance of the scavenging establishment, cost Rupees 3875-14-11. Rupees 1378-1-9 were paid to sweepers, and two new bandies were made at a cost of Rupees 120. An expense of Rupees 141-4-3 was incurred in making sanitary arrangements during the Tulamasam festival, and Rupees 110 were paid to a vaccinator. Five hundred and seven persons were vaccinated during the year under report; and in ten cases only was the operation unsuccessful. The pay and horse allowance of the Nuisance Inspector came to Rupees 246, and the miscellaneous charges amounted to Rupees 144-4-2.

Hence the total expenditure under the head of " Conservancy" was Rupees 6015-9-1.

38. Police.—The amount entered in the bill of Police charges, received from the Superintendent of Police, is Rupees 5118-5-0, or Rupees 81-5-7 in excess of the sanctioned amount; but the amount actually debited in the Municipal accounts was Rupees 3524-4-0. Out of the allotment of Rupees 3466, for the construction of the Police buildings, Rupees 80 only were expended in the purchase of a suitable site, the work not having been undertaken in consequence of the probable cost of it being found to exceed very much the sanctioned amount.

The expenditure, therefore, on account of the Town Police was Rupees 3524-4-0.

39. Establishment—Miscellaneous Charges.—On account of the "Establishment" and "Miscellaneous Charges" an expenditure of Rupees 2209-15-8, or Rupees 376-10-3 in excess of the estimate, was incurred. This excess was caused by the employment of a person to assist the Municipal overseer, and by the omission to enter in the estimate under the head of "Miscellaneous charges" two or three items of necessary expenditure. These are specified in the margin.

Pay of toll collectors for April 1869, Rs. 112-13-0.
Auditor's allowance, Rs. 100.

40. Purposes other than those specified in Section 25.—Out of a sum of Rupees 500, sanctioned for putting a flight of steps to a tank, Rupees 200 was spent, while in the case of another tank Rupees 662-4-8 was laid out, being in excess of the allotment by Rupees 162-4-8. Other improvements were also carried out to four tanks at a cost of Rupees 765-4-7. A new bandy-pettah was constructed at a cost of Rupees 211-4-2, though it had not been budgetted for. The following expenditure was also incurred under this head, the purchase, putting up, and lighting of two lamp-posts cost Rupees 229-12-1; and the construction of two walls round the Municipal office, Rupees 201-13-9. Rupees 47-5-4 were contributed towards the salary of the hospital assistant, and Rupees 127-3-0 expended on the items noted below. Thus the expenditure under this head amounted to Rupees 2444-15-7:—

| | RS. | A. | P. |
|---|---|---|---|
| Putting up boards over the windows in the Municipal Office, and painting doors with green ... ... ... ... ... ... ... ... ... ... ... ... | 96 | 7 | 0 |
| Price of the ground adjoining the office ... ... ... ... ... ... ... ... | 30 | 12 | 0 |
| Total... | 127 | 3 | 0 |

41. The gross expenditure under all the heads, therefore, was Rupees 18,486-2-10.

42. The Vice-President in paragraphs 26, 27, and 28 of his report remarks:—

"The collections were made as usual without difficulty within the Municipal year and without arrears.

"There has been no epidemic of either cholera, fever, or small-pox, and throughout the year the health of the people of the town has been remarkably good.

"The Commissioners have done their best to work the Act efficiently during the past year, and have every reason to be satisfied with the results of their labours."

43. Mannargudi.—The gross receipts of this Municipality during the year under report, including the cash balance of Rupees 4500-7-6 of the previous year,

amounted to Rupees 23,110-10-5, the sources from which they were derived being as follows:—

| | Estimate. | | | Actual. | | |
|---|---|---|---|---|---|---|
| | RS. | A. | P. | RS. | A. | P. |
| Tax on Arts, Trades, &c., for 1869-70... ... ... ... | 6,000 | 0 | 0 | 5,404 | 0 | 0 |
| Do. do. arrears of 1868-69 ... ... | ... | ... | ... | 52 | 0 | 0 |
| Tolls ... ... ... ... ... ... ... ... ... ... | 7,000 | 0 | 0 | 7,586 | 0 | 0 |
| Fees for licensing Slaughter-houses, Cart-stands, &c .. | 100 | 0 | 0 | 198 | 4 | 0 |
| Road Cess ... ... ... ... ... ... ... ... ... | 84 | 4 | 0 | 164 | 6 | 9 |
| Proceeds for the sale of Avenue Trees... ... ... ... | ... | ... | ... | 179 | 9 | 2 |
| Do. do. of the Municipal Carriage and Horses. | ... | ... | ... | 210 | 3 | 11 |
| Fines and other Miscellaneous receipts ... ... ... | ... | ... | ... | 490 | 3 | 0 |
| Government contribution for 1868-69 ... ... ... ... | ... | ... | ... | 479 | 15 | 6 |
| Do. do. for 1869-70 ... ... ... ... | 4,454 | 12 | 0 | 3,845 | 8 | 7 |
| Balance in hand from the receipts of 1868-69 ... ... | ... | ... | ... | 4,500 | 7 | 6 |
| Total... | | | | 23,110 | 10 | 5 |

44. The falling off in the receipts under the tax on arts, professions, &c., is attributable to the reduction of the Municipal boundaries by the exclusion of certain villages from the limits of the Municipality, as sanctioned in G. O., dated 30th April 1869, No. 559.

The Government contribution for the year 1869-70 was Rupees 3076-12-10, which being deducted from the amount of Rupees 3845-8-7, actually paid during the year, leaves to the credit of Government, in the hands of the Commission, the sum of Rupees 768-11-9.

45. The following are the details of expenditure:—

| | Proposed. | Actual. | | |
|---|---|---|---|---|
| | RS. | RS. | A. | P. |
| New Works ... ... ... ... ... ... ... ... ... ... | 5,000 | 6,831 | 10 | 8 |
| Repairs ... ... ... ... ... ... ... ... ... ... ... | 1,100 | 1,557 | 15 | 7 |
| Conservancy ... ... ... ... ... ... ... ... ... ... | 1,540 | 1,544 | 2 | 5 |
| Police ... ... ... ... ... ... ... ... ... ... ... | 4,859 | 4,008 | 7 | 6 |
| Establishment ... ... ... ... ... ... ... ... ... ... | 1,895 | 1,771 | 0 | 8 |
| *For purposes other than those specified in Section* 25, *viz.*, | | | | |
| Pay of a Surveyor and six Lascars for constructing Channels for supplying the Tanks in the Town with river water ... ... ... ... ... ... ... ... ... | 2,000 | 515 | 6 | 9 |
| For Lighting the Town ... ... ... ... ... ... ... | 1,800 | 1,304 | 9 | 5 |
| For killing venomous Snakes ... ... ... ... ... ... | ...... | 72 | 12 | 0 |
| Do. stray Dogs ... ... ... ... ... ... ... | 20 | 46 | 0 | 0 |
| For raising a portion of a wall round the Municipal Office compound ... ... ... ... ... ... ... ... | ...... | 20 | 0 | 0 |
| Improvements to Tanks, &c. ... ... ... ... ... ... | 1,425 | 2,026 | 10 | 3 |
| Total... | 19,639 | 19,698 | 11 | 3 |

46. New Works.—The proposed expenditure on new works for the year 1869-70, inclusive of Rupees 2000, sanctioned for the construction of channels for supplying the tanks in the town with river water, was Rupees 7400. Of this item of Rupees 2000, which was transferred to the head of "Purposes other than those speci-

fied in Section 25," in accordance with the instructions contained in paragraph 4 of G. O., dated 30th April 1869, No. 559, Rupees 515-6-9 only were spent on account of the establishment employed for surveying and taking levels; and as the survey and plans were not completed within the year, the channel work was not taken up, and the remainder of the amount allotted for it was expended on the following works, the execution of which was considered by the Commissioners to be necessary to promote the comfort and convenience of the public :—

| | RS. | A. | P. |
|---|---|---|---|
| Cost of two roads ... ... ... ... ... ... ... ... ... ... ... ... | 341 | 0 | 0 |
| Two flights of steps to two Tanks, and a sluice to one of them ... ... | 277 | 6 | 0 |
| Ten Tunnels across nine streets ... ... ... ... ... ... ... ... ... | 978 | 3 | 3 |
| Drains ... ... ... ... ... ... ... ... ... ... ... ... ... ... | 19 | 0 | 0 |
| A Pandal round the Municipal Office... ... ... ... ... ... ... ... | 62 | 0 | 0 |
| Total... | 1,677 | 9 | 3 |

The construction of the Municipal office building, for which Rupees 2600 had been sanctioned, and on which Rupees 1613-2-6 had been expended during the year 1868-69, was completed at a total cost of Rupees 2672-1-9 exclusive of the cost of the site, viz., Rupees 133-6-0.

Rupees 4178 were expended on roads, that is, Rupees 178 in excess of the sanctioned amount. This difference was caused by a slight error in the original estimate, in which the length of the roads was entered as 1804 yards, whereas it ought to have been given as 1855 yards.

A sum of Rupees 75 was spent in completing the road on the northern bank of the Pamaniyar out of the allotment sanctioned in 1868-69 for that work. The total expenditure under the head of " New Works" was Rupees 6831-10-8.

47. REPAIRS.—The proposed expenditure for repairing roads, streets, &c., was Rupees 1000, but it was found necessary to expend Rupees 1557-15-7, that is, Rupees 557-15-7 in excess of the sanctioned estimate in consequence of the streets, roads, &c., having been cut up by heavy rains.

Out of the sum of Rupees 100 sanctioned for the repair of toll-gates, Rupees 45 were spent in repairing a well in the Municipal compound, the work for which the allotment was made not having been undertaken.

The total expenditure, therefore, under the head of "Repairs" amounted to Rupees 1557-15-7, being Rupees 542-0-5 more than the estimate.

48. CONSERVANCY.—Under this head Rupees 27-0-8 were spent in sinking wells in the bed of the river, and Rupees 1175-3-11 in feeding the bullocks used for scavenging-carts, as also in maintaining the scavenging establishment. Rupees 115 were paid to a vaccinator, and Rupees 6 for placing fish in three tanks. Prickly-pear was removed from the streets at a cost of Rupees 70. Rupees 6 were paid for the rent of the site for a cart-shed, and Rupees 25-2-0 to the watchman of the tanks. The sanitary arrangements during the festival of Brahmotsavam cost Rupees 107-15-6. The total expenditure under this head amounted to Rupees 1544-2-5, or Rupees 4-2-5 in excess of the estimate.

49. POLICE—SUPERVISION AND MANAGEMENT.—The Police of the town cost Rupees 4008-7-6. Out of the sum of Rupees 1624 sanctioned for the establishment only Rupees 1571-4-0 had to be expended, as the services of a bill collector were dispensed with for five mouths; and out of the sum of Rupees 271, allotted for contingent expenses and sundries, only Rupees 199-12-0 were spent. Thus there was a saving on the whole of Rupees 71-3-4.

50. PURPOSES OTHER THAN THOSE SPECIFIED IN SECTION 25.—Rupees 3425 were transferred to this head from New Works and Repairs, as noted in the margin, in accordance with the orders of Government, as noticed in paragraph 46. Of this sum Rupees 515-6-9 were expended on the project of water supply, the remainder having been, as already explained under New Works, devoted to the building of steps to tanks, tunnels, drains, &c., under New Works. Of the sum of Rupees 400, sanctioned for building a flight of steps, Rupees 278-8-0 were spent during the year. The sum of Rupees 1000, sanctioned for the repair of two tanks named Gopindatirtum and Tamaraikolam, could not be spent on them in consequence of the tanks being full of water; and the amount was, therefore, laid out by the Commissioners in the repair of eight other tanks and two flights of steps, which were in so dilapidated a condition as to endanger the safety of the public.

| | RS. |
|---|---|
| Project of supplying the town with river water............... | 2,000 |
| Flight of steps to the river ...... | 400 |
| Repairing Tanks..................... | 1,000 |
| Cart shed.............................. | 25 |
| Total... | 3,425 |

The lighting of the town cost Rupees 1304-9-5; Rupees 72-12-0 were expended for killing venomous snakes; Rupees 46 for killing stray dogs; and Rupees 20 for erecting a portion of a wall round the Municipal compound. Hence the total expenditure under this head was Rupees 3985-6-5.

51. The gross expenditure, therefore, amounted to Rupees 19,698-11-3.

52. The Vice-President in paragraph 18 of his report remarks :—

> " There can be no doubt whatever that the Towns' Improvement Act has had a beneficial effect in Mannargudi. Any one who knew it before the Act came into operation, and who sees it now, will readily admit that great improvements have been made, and the project for the supply of the town with water from the Vadavar is sure to give general satisfaction, as it will be of general and permanent benefit to the people. But it is not to be denied that many householders still grumble very much about the taxes, especially because the house-tax is about to be introduced."

53. In concluding this report on the administration of the several Municipalities in this district for the past year, and which shows that the Municipalities are becoming very important institutions, and are doing much good work, I must observe that great confusion prevails in all of them with regard to the classification of works into purposes other than those described in Section 25 of the Act, and that much difficulty has been felt in this office in revising the accounts received from the Vice-Presidents.

54. All works connected with the project of supplying water within the Municipalities, with markets and other like buildings, &c., have, in accordance with G. O., 12th April 1870, No. 429, been removed from " Works" to " Purposes other than those specified in Section 25." I must also add that the mode as to how the Government contribution has been calculated is given in detail in Statement C. for each Municipality, and will I trust be found to be correct.

No. 12. ORDER THEREON, 2nd August 1870, No. 965.

With the foregoing letter the President of the Municipal Commissions in Tanjore submits the reports and accounts, for the year 1869-70, of the five towns situated within that district.

2. The receipts of the Municipality of TANJORE are exhibited in the marginal statement. In preparing these statements the refunds of taxes should always be set-off against the gross collections, as it is the net receipts only which are to be considered in computing the State contribution. In the present case, the refunds have been shown as disbursements, but the details are not given. The President will supply them. A sum of Rupees 2486-8-2 has been drawn as arrears of State contribution, but the adjustment sanctioned in G. O., 30th August 1869, No. 1210, was Rupees 2450-4-5. Explanation should be furnished. The balance brought forward is that shown in the accounts submitted by the Commissioners for 1868-69, which includes deposits, though the exclusion of these items was ordered by Government. Separate accounts of deposits, which are not part of the Municipal Fund, should be kept, both in the Municipal Office and in the Treasury. In his next report, the President will bring forward the correct balance exclusive of deposits, explaining how it is arrived at, and appending to Statement C. a Memorandum of the state of the deposit account. Rupees 2290-10-0 (wrongly entered as Rupees 2990-10-0 in Statement C.) appears under the head of deposits, but has been rejected by Government in framing the abstract given in the margin.

| | RS. | A. | P. | RS. | A. | P. |
|---|---|---|---|---|---|---|
| *Current—* | | | | | | |
| Rate on Houses and Buildings | 10,112 | 15 | 0 | | | |
| Do. on Lands | 413 | 5 | 0 | | | |
| | | | | 10,526 | 4 | 0 |
| Tax on Arts, Trades, &c. | | | | 12,676 | 8 | 0 |
| Tolls | | | | 18,725 | 0 | 0 |
| Tax on Carriages and Animals | | | | 1,523 | 12 | 0 |
| License Fees | | | | 638 | 9 | 0 |
| Miscellaneous (distress fees) | | | | 332 | 3 | 0 |
| | | | | 44,422 | 4 | 0 |
| Deduct refunds of taxes | | | | 659 | 12 | 0 |
| | | | | 43,762 | 8 | 0 |
| State contribution | | | | 13,406 | 15 | 2 |
| *Arrears—* | | | | | | |
| House-rate | 447 | 7 | 8 | | | |
| Trades-tax | 396 | 1 | 4 | | | |
| State contribution | 2,486 | 8 | 2 | | | |
| | | | | 3,330 | 1 | 2 |
| Other receipts | | | | 7,024 | 15 | 9 |
| Balance as per accounts of last year | | | | 11,496 | 2 | 10 |
| Total... | | | | 79,020 | 10 | 11 |

| | RS. | A. | P. |
|---|---|---|---|
| Appeal deposits | 1,291 | 2 | 0 |
| Contractor's guarantee | 499 | 8 | 0 |
| Toll deposits | 500 | 0 | 0 |
| Total... | 2,290 | 10 | 0 |

3. The tolls, as usual, yielded more than any other impost, and nearly half the current collection from rates and taxes. The Trades-tax was next in importance, yielding Rupees 12,676-8-0. The statistics given in the margin, for Tanjore and Mannargudi, show that in neither town was the incidence of the tax felt as oppressive. The Government doubt whether the house rate is fully assessed. In a town like Tanjore it should produce more than Rupees 10,112-15-0. Among the miscellaneous receipts, appear proceeds of bricks, of roofing of Police Station, and savings on estimates. Items of this kind should be set-off against the works to which they appertain, before the accounts are closed.

| | TANJORE. | MANNARGUDI. |
|---|---|---|
| Assessed demand | 14,816 | 5,654. |
| Adjusted ,, | 14,573 | 5,588. |
| Collected | 12,677 or 86·9 per cent. | 5,404 or 96·7 per cent. |
| Persons assessed | 3,710 or per head 3-15-10 | 1,798 or 3-2-4 per head. |
| Appealed | 329 or 8·8 per cent. | 104 or 5·7 per cent. |
| Remitted (of assessed demand) | 1·1 ,, | 1·1 ,, |
| Irrecoverable of ,, | 5·3 ,, | 3·02 ,, |

---

4. In the statement of expenditure the following items will be transferred to purposes other than those specified in Section 25:—

| | RS. | A. | P. |
|---|---|---|---|
| NEW WORKS.—Opening ramparts (the purpose being unexplained) | 410 | 0 | 0 |
| Survey | 2,012 | 0 | 0 |
| REPAIRS.—Brickfield compensation | 803 | 1 | 10 |
| Making bricks | 450 | 0 | 0 |
| Lascars for measuring roads and drains | 25 | 9 | 0 |

The third and fourth items seem to require explanation. In the Statement A., Rupees 700 are entered as transferred from the deposit head to Aiyan account. The Government presume that by this is meant transfer of sums from deposit to credit of the Municipal Fund when appeals are rejected. If so, the sum should also appear on the credit side. It is observed, however, that the amount does not agree with the balance of appeal deposits* above refunds given in the body of the report. As a disbursement of deposits, the item will at any rate be omitted from Statements A. and B.

| RS. | A. | P. |
|---|---|---|
| * 1,291 | 2 | 0 |
| 659 | 12 | 0 |
| 631 | 6 | 0 |

5. The expenditure thus revised is as shown in the margin. The charge for the Public Works Establishment has been re-distributed between new works and repairs with reference to the transfers from these heads. The Superintendent's account of actual cost of the Police has not been forwarded; but in the note appended to Statement C. the sum entered in the margin, Rupees 12,266-5-0, is represented as seventy-five per cent. of the actual cost. If this be correct the Commissioners have paid in full; but the estimates have been exceeded by Rupees 1153-1-4. The President should not have left this matter, and the Police refund, Rupees 4859-11-7, which is shown among miscellaneous receipts, unexplained.

| | RS. | A. | P. |
|---|---|---|---|
| New Works | 9,719 | 5 | 4 |
| Repairs | 13,230 | 7 | 4 |
| Conservancy | 15,830 | 9 | 8 |
| Police | 12,266 | 5 | 0 |
| Establishment | 5,575 | 0 | 8 |
| | 56,621 | 12 | 0 |
| Purposes other than those specified in Section 25 | 12,444 | 9 | 4 |
| | 69,066 | 5 | 4 |
| Balance carried forward | 9,954 | 5 | 7 |
| Total... | 79,020 | 10 | 11 |

6. On the figures before Government, and allowing Rupees 16,355-1-4 as the Police expenditure, one-fourth of the expenditure under Section 25 is Rupees 15,177-10-1, and one-third of the independent receipts, Rupees 14,587-8-0. The latter is, therefore, the State contribution. The Commissioners have received directly Rupees 13,406-15-2, and by set-off Rupees 4088-12-4, in all Rupees 17,495-11-6. They have, therefore, overdrawn Rupees 2908-3-6, which, should the assumptions above made as to the Police cost be correct, must now be refunded.

| RS. | A. | P. |
|---|---|---|
| 12,266 | 5 | 0 |
| 4,088 | 12 | 4 |
| 16,355 | 1 | 4 |

7. The conservancy of the town appears to have been attended to as far as possible; but the system of depositing sewage in masonry tubs (*vide* Statement A., New Works) does not appear a good one. The Municipality has continued to work well in Tanjore.

8. NEGAPATAM.—In the Statement C. for this Municipality, the current receipts are not shown separately from the arrears, and the President is requested to supply the omission as early as possible, giving also details of the miscellaneous receipts, and of refunds of taxes. The receipts, as given in the report, are shown in the margin. The statement, as it stands, calls for no remark, except as regards the item State contribution adjusted from 1866 to 1869, Rupees 4488-13-6.

| | RS. | A. | P. |
|---|---|---|---|
| Rate on Houses and Buildings... | 8,534 | 1 | 7 |
| Tax on Arts, Trades, and Professions... | 11,036 | 0 | 0 |
| Tolls... | 11,640 | 0 | 0 |
| Tax on Carriages and Animals... | 1,183 | 4 | 0 |
| License Fees... | 1,760 | 8 | 0 |
| Fines and Miscellaneous... | 1,294 | 4 | 1 |
| | 35,448 | 1 | 8 |
| Deduct refunds... | 383 | 13 | 9 |
| | 35,064 | 3 | 11 |
| State contribution... | 5,978 | 4 | 5 |
| ,, adjusted from 1866 to 1869... | 4,488 | 13 | 6 |
| Government grant for roads... | 3,952 | 1 | 4 |
| Balance brought forward... | 2,293 | 8 | 3 |
| Total... | 51,776 | 10 | 5 |

9. The manner in which this amount has been arrived at is not explained. According to the accounts which have been submitted to Government for the *official* years 1866-67 to 1868-69, the adjustment should be Rupees 4127-12-3, and is arrived at as shown in the margin. The President will submit explanation on this point.

| 1866-67. | RS. | A. | P. |
|---|---|---|---|
| Expenditure (deducting sums refunded on account of Police in 1867-68)... | 9,117 | 1 | 9 |
| State contribution... | 2,279 | 4 | 5 |
| Actually drawn... | 3,233 | 14 | 0 |
| Due *by* Commissioners... | 954 | 9 | 7 |
| 1867-68. | | | |
| Sanctioned (G. O., 27th Aug. 1868, No. 1064). | 12,183 | 10 | 4 |
| Drawn within the year... | 8,044 | 12 | 7 |
| | 4,138 | 13 | 9 |
| Drawn in 1868-69... | 3,110 | 10 | 1 |
| Due *to* Commissioners... | 1,028 | 3 | 8 |
| Less overdraft 1866-67... | 954 | 9 | 7 |
| | 73 | 10 | 1 |
| 1868-69. | | | |
| Add adjustment, sanctioned (G. O., 30th July 1869, No. 1065)... | 4,054 | 2 | 2 |
| Due *to* Commissioners... | 4,127 | 12 | 3 |

10. The cost of surveying instruments, Rupees 290-12-5 entered in Statement A., should have been shown under purposes other than those specified in Section 25; and as the mat latrines cannot be regarded as other than temporary structures, their cost should, the Government think, appear as a conservancy charge. As regards the tank and well clearances on which Rupees 2410-1-8 were expended the Government observe that works of this class differ from works intended solely for water-supply, as well as from ghauts, parapets and such like works of tank improvement, and fall within the scope of Section 25. The Government have, therefore, transferred the amount to conservancy. The cost of a pandal and shutters for the Municipal office will be charged to New Works.

11. These changes being effected the expenditure stands as follows:—

| | RS. | A. | P. |
|---|---|---|---|
| New Works ... | 3,139 | 1 | 4 |
| Repairs... | 7,430 | 9 | 6 |
| Conservancy ... | 13,065 | 10 | 1 |
| Police... | 8,666 | 13 | 0 |
| Establishment ... | 4,000 | 15 | 7 |
| | 36,303 | 1 | 6 |
| Road No. 36... | 3,952 | 1 | 4 |
| Purposes other than those specified in Section 25. | 6,541 | 15 | 0 |
| | 46,797 | 1 | 10 |
| Balance carried forward... | 4,979 | 8 | 7 |
| Total... | 51,776 | 10 | 5 |

12. The Commissioners have paid for Police (besides incidental expenses amounting to Rupees 199-9-0) Rupees 8477-4-0, which is so nearly three-fourths of the estimated cost that it may be assumed that the Commissioners have paid the full proportion. The Superintendent's statement of actual cost should have been forwarded. The expenditure under Section 25, including the whole cost of Police, has, therefore, been Rupees 39,132-2-10, twenty-five per cent. of which is Rupees 9783-0-10. This sum will be the State contribution, unless Statement C. includes arrears and objectionable items, exceeding Rupees 5715-1-5, which is improbable; and as the Commissioners have, directly and by set-off, drawn Rupees 8807-5-9 they are entitled to a balance for 1869-70 of Rupees 975-11-1.

13. The operation of the Negapatam Municipality appears to have been satisfactory. Conservancy, especially scavenging, has engaged a good deal of attention; but the extent of latrine accommodation is not stated, and from the remarks of the Commissioners, the Government infer that it is insufficient. Copy of paragraph 9 of the report will be furnished to the Sanitary Commissioner, who is requested to aid the Municipal Commissioners with his advice. Had Dr. Cornish been addressed on the subject by the Commissioners, he would doubtless have readily furnished to them, without a special order of Government, any information in his power.

14. In MAYAVERAM the receipts amounted to Rupees 26,664-3-7. The Statement C. is drawn up in a most confused way without the least attempt at arrangement, nor does it discriminate between current and arrear collections. Other details are, however, given with sufficient clearness.

| | RS. | A. | P. | RS. | A. | P. |
|---|---|---|---|---|---|---|
| Rate on Houses and Buildings | 2,928 | 9 | 0 | | | |
| Do. on Lands ... | 805 | 10 | 6 | | | |
| | | | | 3,234 | 3 | 6 |
| Tax on Arts, Trades, and Professions ... | | | | 4,774 | 0 | 0 |
| Tolls ... | | | | 7,197 | 1 | 0 |
| Tax on Carriages, &c. ... | | | | 606 | 4 | 0 |
| Registration of Carts ... | | | | 281 | 0 | 0 |
| License Fees ... | | | | 221 | 6 | 0 |
| Fines, &c... ... | | | | 399 | 3 | 0 |
| | | | | 16,713 | 1 | 6 |
| Less refunds ... | | | | 28 | 0 | 0 |
| | | | | 16,685 | 1 | 6 |
| State contribution ... | | | | 5,340 | 9 | 1 |
| Do. arrears ... | | | | 184 | 14 | 2 |
| Other receipts ... | | | | 1,218 | 7 | 9 |
| Balance brought forward... | | | | 3,235 | 8 | 1 |
| | | | | 26,664 | 3 | 7 |
| 1868-69. | | | | | | |
| Expenditure ... | | | | 18,144 | 9 | 3 |
| One-fourth do... | | | | 4,536 | 2 | 4 |
| Drawn... | | | | 4,361 | 1 | 8 |
| Total... | | | | 175 | 0 | 8 |

15. The tolls, it is observed, yielded nearly half the current receipts. The sum drawn on account of State contribution in 1868-69 appears to be incorrect. The amount due is Rupees 175-0-8, not Rupees 184-14-2. The President will be good enough to explain the discrepancy, and will also give particulars of arrears and refunds. The Government have excluded from the statement of receipts the item "savings from the expenses for works due for 1868-69, and credited to the fund Rupees 37-2-1." The same sum is again debited in the present accounts. If disbursed in 1868-69 and recovered in 1869-70 the entry would be intelligible; as it is, the item seems some quibble of account, and not to represent a real transaction involving receipt and payment.

16. Under "New Works" the chief object of expenditure was the Municipal office, completed during the year at an outlay of Rupees 2094-14-1. The Government have transferred, in the annexed abstract, the cost of construction of a bandy-pettah (Section 121) Rupees 211-4-2, and of enclosing the Municipal compound, and other improvements to the office, Rupees 329-0-9, to the head of New Works.

The items cost of wells Rupees 38-2-3 and of street boards Rupees 24-7-8 have been transferred, respectively, to purposes other than those specified in Section 25, and to Establishment—Miscellaneous. The refunds should be set-off against the receipts from taxes. Thus modified, the statement of expenditure is as follows:—

| | RS. | A. | P. |
|---|---|---|---|
| New Works ... ... ... ... ... ... ... ... | 2,912 | 3 | 0 |
| Repairs ... ... ... ... ... ... ... ... ... | 1,532 | 0 | 5 |
| Conservancy ... ... ... ... ... ... ... ... | 5,952 | 15 | 2 |
| Police ... ... ... ... ... ... ... ... ... | 3,604 | 4 | 0 |
| Establishment... ... ... ... ... ... ... ... | 2,234 | 7 | 4 |
| | 16,235 | 13 | 11 |
| Purposes other than those specified in Section 25... ... ... ... ... ... ... ... ... | 1,942 | 12 | 11 |
| Road No. 2 ... ... ... ... ... ... ... ... | 307 | 8 | 0 |
| | 18,486 | 2 | 10 |
| Balance carried forward... ... ... ... ... ... ... | 8,178 | 0 | 9 |
| Total... | 26,664 | 3 | 7 |

17. For the Police of Mayaveram, an estimate of Rupees 5036-15-5 was sanctioned in G. O., 11th October 1869, No. 1401. The bill of the Superintendent has not been submitted, but amounts, it is said, to Rupees 5118-5-0, a close approximation to the revised estimate, considering the late period of the year at which it was sanctioned. The Commissioners have paid Rupees 3604, (of which Rupees 381 was the monthly instalment due, in arrears, for April 1869, and 80 rupees for Police lines). They paid Rupees 3143-4-0 on account of 1869-70, in accordance with the old estimate, and allowing for setting off the State contribution on this amount, they owe for 1869-70 Rupees 927-5-0, which may be cleared by a payment of Rupees 695-7-9. This should now be made, and the instalments thus converted into payments in advance.

18. Adding the Police expenditure met by set-off, the expenditure under Section 25 is Rupees 17,283-9-11, which (assuming the arrears to have been trifling) will limit the contribution to Rupees 4320-14-6. The Commissioners have been paid Rupees 6388-5-1, and have now to refund Rupees 2067-6-7.

| RS. | A. | P. |
|---|---|---|
| 5,340 | 9 | 1 |
| 1,047 | 12 | 0 |
| 6,388 | 5 | 1 |
| 4,320 | 14 | 6 |
| 2,067 | 6 | 7 |

19. The Act appears to have been very successful in Mayaveram, which is said to be in "a wonderfully clean state." Much good is reported to have resulted from the gratuitous distribution, amongst householders, of a small pamphlet containing extracts from the conservancy clauses of the Act, and other information respecting the keeping of their houses and grounds clean. The plan appears to Government an exceedingly sensible one which might, with advantage, be adopted elsewhere. The Government request the President to send a copy of the pamphlet in question.

20. MANNARGUDI.—The abstract of receipts is given in the margin. The fines levied on Municipal servants, and the sale proceeds of manure and conservancy materials, should be exhibited in the Municipal balance sheet, as sets off against the expense of establishment and conservancy. The house-tax was not levied, but has been imposed in the current year. The receipts aggregate Rupees 23,020-3-5.

| | | | | RS. | A. | P. |
|---|---|---|---|---|---|---|
| *Current—* | | | | | | |
| Tax on Arts, Professions, and Trades...... | | | | 5,404 | 0 | 0 |
| Tolls ........................................ | | | | 7,586 | 0 | 0 |
| License Fees.................................. | | | | 198 | 4 | 0 |
| Fines and Miscellaneous ...................... | | | | 327 | 13 | 0 |
| | | | | 13,516 | 1 | 0 |
| State contribution ........................... | | | | 3,845 | 8 | 7 |
| | | | | 17,361 | 9 | 7 |
| *Arrears—* | | | | | | |
| Tax on Trades.................. | 52 | 0 | 0 | | | |
| State contribution.............. | 479 | 15 | 6 | | | |
| | | | | 531 | 15 | 6 |
| Other receipts................................ | | | | 626 | 2 | 10 |
| Balance on 1st May 1869... .................. | | | | 4,500 | 7 | 6 |
| Total... | | | | 23,020 | 3 | 5 |

21. The net expenditure amounted to Rupees 19,608-4-3. The cost of improvements to the Municipal office, Rupees 82, should have been shown under New Works, and that of digging wells, Rupees 27-8-0, included in the expenditure under Section 29.

| | | | | RS. | A. | P. |
|---|---|---|---|---|---|---|
| New Works.................................... | | | | 6,913 | 10 | 8 |
| Repairs...................................... | | | | 1,557 | 15 | 7 |
| Conservancy ................................. | | | | 1,426 | 11 | 5 |
| Police ...................................... | | | | 4,008 | 7 | 6 |
| Establishment................................ | | | | 1,770 | 8 | 8 |
| | | | | 15,677 | 5 | 10 |
| *Purposes other than those specified in Section 25—* | | | | | | |
| Survey ........................ | 515 | 6 | 9 | | | |
| Killing Snakes and Dogs... | 118 | 12 | 0 | | | |
| Lighting... .................. | 1,304 | 9 | 5 | | | |
| Tanks.......................... | 1,992 | 2 | 3 | | | |
| | | | | 3,930 | 14 | 5 |
| | | | | 19,608 | 4 | 3 |
| Balance carried forward...................... | | | | 3,411 | 15 | 2 |
| Total... | | | | 23,020 | 3 | 5 |

22. The cost of the Police is said to have amounted to Rupees 4008-7-6; but the Superintendent's bill for the year has not been submitted, as it ought to have been. The sum now mentioned is entered in Statements A. and B. as actually paid, but in paragraph 17 of the report it is stated that only Rupees 3734-11-0 have been debited. The Government take this to mean that this latter sum represents what has been paid on account of the Police during the year, the payments being made in arrears. In the memorandum appended to Statement C., Rupees 3406-1-6 is entered as three-fourths of the Police cost paid by the Commissioners. The point should have been more clearly explained in the report. The Commissioners state that Rupees 273-12-6, the balance of the Police cost, is still to be paid. The estimate for the year was Rupees 4859, but the decrease is not explained.

23. The Commissioners, in paragraph 17 of the report, refer to an adjustment of the State contribution for 1866-67 and 1867-68, and calculate that they overdrew in those years Rupees 449-10-3, which is correct. They claim a balance of State contribution of Rupees 589-7-2 for the year 1869-70, and setting off this against the balance due for police and the overdrafts of 1866-67 and 1867-68, make out that the net sum due to Government is Rupees 133-15-7. On the other hand, in the memorandum appended to Statement C., the Commissioners admit that, so far from a balance of State contribution being due to them, Rupees 768-11-9 have been overdrawn in 1869-70. Amid these contradictions, which have escaped the notice of the President, the Government are unable to pass orders as to the amount of contribution actually due for 1869-70, or the adjustments which may be necessary. The bill of actual cost of the police, and particulars of the payments in 1869-70 on account of that and former years, must be furnished.

24. COMBACONUM.—In the Statement C., submitted by the Municipality of Combaconum, no attempt has been made to classify the receipts, and there is (if the

items are correctly entered) an error of addition which vitiates the total. The fines, &c., as in the margin, amount to Rupees 2806, not Rupees 2896. Several items have been omitted altogether, *e. g.*, the proceeds of house-rate and tolls. The amounts are, however, given in the report. The fines on conservancy and office establishments should be set-off against their cost. The Police refund, Rupees 467-8-0, should not have appeared on either side of the statement, as it appears from the report that it was made in adjustment of current payments. The deposits, Rupees 5153-14-8, should be excluded from the statement. The arrears of house-tax collected are evidently misstated in the report at Rupees 149-8-4. The true amount, which tallies with the statements as to gross current and arrear collections, and irrecoverable and uncollected arrears, is Rupees 128-3-7.

| | RS. | A. | P. |
|---|---|---|---|
| Magisterial | 2,315 | 2 | 6 |
| Contractor | 130 | 0 | 0 |
| Conservancy Establishment | 130 | 4 | 0 |
| Office do. | 33 | 0 | 0 |
| Distress Fees | 197 | 9 | 6 |
| Total... | 2,806 | 0 | 0 |

25. On the side of expenditure the compensation for huts taken up for widening Road No. 2 should have been shown under "New Works," with the other outlay on the road, and not under "Repairs;" the expenditure on the Police Hospital should be charged to police; the cost of numbering doors to "Establishment—Miscellaneous;" the cost of establishment for giving physic during the cholera epidemic, and of tank clearance, to "Conservancy;" the cost of surveying instruments to "Purposes other than those specified in Section 25;" and the deposits should have been excluded.

26. As far as can be made out from the statements, the balance sheet is as follows:—

RECEIPTS.

| *Current.* | RS. | A. | P. | RS. | A. | P. |
|---|---|---|---|---|---|---|
| Rate on Houses and Buildings... | 14,215 | 4 | 0 | | | |
| Deduct refunds ... | 661 | 3 | 5 | | | |
| | | | | 13,554 | 0 | 7 |
| Tolls ... | | | | 18,999 | 2 | 6 |
| Tax on Carriages, &c... | | | | 1,654 | 4 | 0 |
| Licenses, &c. ... | | | | 1,068 | 12 | 0 |
| Fines, &c. ... | | | | 2,555 | 6 | 5 |
| | | | | 37,831 | 9 | 6 |
| State contribution. ... | | | | 11,724 | 4 | 8 |
| | | | | 49,555 | 14 | 2 |
| *Arrears.* | | | | | | |
| House-tax ... | 128 | 3 | 7 | | | |
| Trades-tax ... | 2 | 12 | 0 | | | |
| State contribution. | 1,320 | 9 | 4 | | | |
| | | | | 1,451 | 8 | 11 |
| *Other receipts.* | | | | | | |
| Contractor's fine ... | 130 | 0 | 0 | | | |
| Road Cess ... | 300 | 13 | 5 | | | |
| Avenue clippings.. | 44 | 14 | 9 | | | |
| Government grant for roads ... | 240 | 0 | 0 | | | |
| | | | | 715 | 12 | 2 |
| Advance recovered... | | | | 56 | 12 | 0 |
| Balance brought forward... | | | | 12,231 | 7 | 3 |
| Total... | | | | 64,011 | 6 | 6 |

EXPENDITURE.

| | RS. | A. | P. | RS. | A. | P. |
|---|---|---|---|---|---|---|
| New Works... | | | | 19,654 | 14 | 7 |
| Repairs ... | | | | 4,472 | 6 | 8 |
| Conservancy ... | | | | 13,110 | 2 | 0 |
| Police ... | | | | 11,060 | 12 | 5 |
| Establishment ... | | | | 3,159 | 9 | 4 |
| | | | | 51,457 | 13 | 0 |
| *Purposes other than those specified in Section 25—* | | | | | | |
| Tank improvements | 764 | 4 | 0 | | | |
| Government grant for roads ... | 240 | 0 | 0 | | | |
| Sundries. ... | 157 | 14 | 11 | | | |
| Surveying instruments. ... | 262 | 0 | 0 | | | |
| | | | | 1,424 | 2 | 11 |
| *Advances recoverable.* | | | | | | |
| Excess payment to Police. ... | 233 | 10 | 0 | | | |
| Other ... | 30 | 0 | 0 | | | |
| | | | | 263 | 10 | 0 |
| Balance carried forward... | | | | 10,865 | 12 | 7 |
| Total... | | | | 64,011 | 6 | 6 |

27. The actual cost of the police is no where stated, nor has the Superintendent's bill been forwarded. In the report it is said that Rupees 2803-8-0 was paid directly by Government, and thus the whole cost directly debitable to the Commissioners would seem to be Rupees 8410-8-0, and the whole cost, Rupees 11,214, against an estimate of Rupees 11,235. According to Statement A. Rupees 9111-6-0 have been debited in the Municipal books, and allowing for the refund Rupees 467-4-0 the Commissioners have paid in excess Rupees 233-10-0, which is, therefore, shown as an advance recoverable in the above abstract.

| RS. | A. | P. |
|---|---|---|
| 9,111 | 6 | 0 |
| 467 | 4 | 0 |
| 8,644 | 2 | 0 |
| 8,410 | 8 | 0 |
| 233 | 10 | 0 |

28. Allowing for the whole cost of the police, one-fourth of the Section 25 expenditure is Rupees 14,565-5-3, and one-third of the independent current receipts Rupees 12,610-8-6. The latter sum must be taken as the State contribution due for the year; and thus under all heads a balance of Rupees 1683-10-2 remains to be paid by the Commissioners. The Government, however, do not order any adjustment based on a conjectural account such as that above framed; but resolve to return the report and statements to the President for examination, and for re-submission, together with the Auditor's report, the Police Superintendent's account, and a memorandum showing the true balance to credit of the Municipal Fund and of deposits, respectively.

29. Adverting to the charge for medical attendance on the Police, the President's reply to G. O., 12th April 1870, No. 429, paragraph 11, will be separately disposed of.

30. The tolls in Combaconum produced the large sum of Rupees 18,999-2-6, against Rupees 13,615-6-8 in 1868. The cause is, and no doubt rightly, said to be the discontinuance of the registration of carts, in consequence of which tolls must be paid on the return of all carts belonging to the town which pass beyond the Municipal limits. There are 311 carts in Combaconum which if registered would pay, at Rupees two each, Rupees 622. Unregistered they seem to have paid Rupees 5383-11-10, or Rupees 17-4-10 each. In Tanjore carts were registered in the first half-year of 1868-69, but not in the second; and this was adduced as a cause of the increased yield of the tolls in that year. In Negapatam carts were registered in 1867-68 and produced Rupees 702-4-0, the tolls yielding Rupees 9857-6-9. In the two following years, registration was discontinued, and tolls produced Rupees 11,440 and 11,640, respectively. From the great extent enclosed within the limits of Negapatam, the discontinuance of cart registration would naturally have less effect there than in Combaconum. The Government do not approve of this method of enhancing the tolls revenue at the expense of the cart-owners of the towns, who pay their quota of Municipal taxes under other heads.

31. The accounts submitted by the Vice-Presidents of the several Municipalities in Tanjore have been prepared with insufficient care, and do not appear to have been properly examined or checked in the office of the President, where the errors and obscurities of the reports should have been corrected and explained. None of the statements are certified by the Auditors, nor have the reports of these officers been forwarded. The original statements, with the Auditors' certificates and reports,

should in future be sent up to Government, as well as the accounts furnished by the Superintendent of Police.

(True Extract.)

H. E. STOKES,
*Under Secy. to Govt.*

To the President of the Municipal Commissions in the Tanjore District.
" Inspector-General of Police.
" Accountant-General.
" Public Works Department.
" Sanitary Commissioner, with copy of para. 9 of the Negapatam report.
" Board of Revenue.

Exd. J. Wright.

# Govt. of {1870} Madras

## PUBLIC.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSIONS
IN THE TANJORE DISTRICT.
&c., &c., &c.

*Dated August, 2nd.*

*Recd.* Encl.

---

*G. O., 2nd August* 1870, *No.* 965.

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**AUGUST.**
**Nos. 11-12.**

---

Reviewing the Annual Reports, for 1869-70, of the five Municipalities in the Tanjore District.

A

Detail of New Works and Improvements carried by the Municipal Commissioners for the Town of Negapatam during the year ending 30th April 1870 for the purposes specified in Section 25 of Act X of 1865 (Madras)

| | Description | Proposed Expenditure for 1869-70 | | | Actual Expenditure for 1869-70 | | |
|---|---|---|---|---|---|---|---|
| | | Rs | A | P | Rs | A | P |
| I Works | Materials &ca for constructing Neat latrines | 6000 | " | " | 67 | 12 | " |
| | Bamboo Tatties for Do | | | | 109 | 8 | " |
| | Removing prickly pear for reclaiming sites for Do | | | | 78 | " | " |
| | Dust Boxes | 2562 | | | 255 | 4 | |
| | 120 Cast Iron pipes for Road Tunnels | | | | 2579 | 1 | 4 |
| | cost of surveying Instruments | 500 | | | 240 | 12 | 5 |
| | Surveying and taking levels of the Town | 1152 | " | " | " | " | " |
| | Shed for Scavenging Carts | " | " | " | 115 | | |
| | Urinal | " | | | 250 | " | " |
| | | 10214 | " | " | 3490 | 1 | 9 |
| II Repairs | Roads | | | | 10500 | 12 | 6 |
| | Materials for Road Works | 10000 | | | 96 | 6 | 4 |
| | Plastering 14 Tunnels | | | | 176 | 15 | " |
| | Compensation for a house taken to widen beach road | | | | 350 | " | " |
| | Latrines | 575 | " | " | 183 | 9 | " |
| | Rubbish Receptacles | " | | | 75 | " | " |
| | | 10515 | " | " | 11382 | 10 | 10 |
| | | | | | [illegible] | 9 | 5 |
| | | | | | 10,736 | 1 | 5 |
| III Conservancy | Hire of bullocks to remove rubbish at 445 Rupees per mensem | 5340 | " | " | 5340 | " | " |
| | Pay of Scavengers to remove night soil | 1440 | " | " | 1322 | 10 | 9 |
| | Hire of bullocks with driver for Scavenging carts | 1170 | " | " | 748 | 9 | " |
| | Cost of constructing 6 Scavenging Carts | 280 | " | " | 460 | 15 | " |
| | Rent for latrine site | 54 | " | " | " | " | " |
| | Temporary Latrines for festival days | " | " | " | 48 | 12 | 7 |
| | Baskets &ca for Scavengers | " | " | " | 41 | 15 | " |
| | Inspectors and Overseers | 1620 | " | " | 1640 | " | 3 |
| | Maistry | 180 | " | " | 240 | " | " |
| | Vaccinator | 120 | " | " | 120 | " | " |
| | Camicopillay | 96 | " | " | 96 | " | " |
| | 9 Peons to superintend Scavenging Carts | 168 | " | " | 341 | 5 | 10 |
| | | 10468 | " | " | 10400 | 4 | 5 |
| IV Police | Cost of Police Establishment | 11300 | " | " | 8477 | 4 | " |
| | Repairing huts | 2825<br>2475 | " | " | 101 | 3 | " |
| | Do Station Shed | " | | | 2 36 | " | " |
| | Do Police Station | " | | | 20 | 8 | " |
| | Ground rent for Police huts | " | | | 2 31 | 14 | |
| | | 11300 | " | " | 8886 | 13 | |

3490 1 9
545 ...
2944 1 4

255 4 0
190 12 ...
540 0 5

8475

8477 4 0
2825 1 4
11,306 5 4

|  |  | Salary Estimate | Salary Actual | To |
|---|---|---|---|---|
|  | **Supervision and Management** |  |  |  |
| V Establishment | Managing commissioners allowance | 1200 .. .. |  |  |
|  | 1 Head Clerk | 900 .. .. | 900 .. .. |  |
|  | Deputy Clerk | 600 .. .. | 600 .. .. |  |
|  | 2 Clerks | 360 .. .. | 360 .. .. |  |
|  | 1 Machi | 84 .. .. | 84 .. .. |  |
|  | 4 Peons | 336 .. .. | 336 .. .. |  |
|  | Assessment and Collection of Taxes |  |  |  |
|  | 1 Clerk | 240 .. .. | 240 .. .. |  |
|  | 6 Tax collectors | 720 .. .. | 720 .. .. |  |
|  | Total | 4440 .. .. | 3240 .. .. |  |
|  | Miscellaneous charges viz |  |  |  |
|  | Printing forms | 250 .. .. | ~~285~~ 12 .. |  |
|  | Stationery and Postage | 100 .. .. |  |  |
|  | Stationery | .. .. .. | 44 14 6 |  |
|  | Postage | .. .. .. | 12 6 8 |  |
|  | Do for President's Office | .. .. .. | 5 .. .. |  |
|  | Sadirward | .. .. .. | 53 9 2 |  |
|  | Auditor's allowance | 150 .. .. | 150 .. .. |  |
|  | Painash account | .. .. .. | 69 5 3 |  |
|  | Office furniture | .. .. .. | 140 .. .. |  |
|  | Total | 500 .. .. | 760 15 7 | 4000 15 7 |
| VI for purposes other than those specified in Section 25 | Lamps with Iron Posts |  | 6000 — | 5682 2 10 |
|  | Charges for Lighting |  | 4000 .. .. |  |
|  | Killing dogs |  | 30 .. .. | 68 10 .. |
|  | Killing Snakes |  | .. .. .. | 88 14 .. |
|  | Supplying tanks with fresh water |  | 551 .. .. |  |
|  | Do water to tanks |  | .. .. .. | 146 1 9 |
|  | Clearing Thamarai Kolum |  | .. .. .. | 1800 2 8 |
|  | Do Pundariga — Do |  | .. .. .. | 502 3 |
|  | Do — 22 Public wells |  | .. .. .. | 107 12 |
|  | Clearing channel |  | .. .. .. | 8 3 |
|  | Court expenses incurred in taking charge of Rama Naiks Tank |  | .. .. .. | 173 6 |
|  | Norton's Tube well |  | .. .. .. | 83 13 |
|  | Pandal and shutters for Municipal Office |  | .. .. .. | 195 |
|  |  |  | 10581 .. .. | 8856 |
|  |  |  |  | 1736 |
|  |  |  |  | 2819 |

Unnecessary

290 12 5
8857 4 3
9147 0 8
2410 1 8
6737 15 0

|  |  |  |  |  |  |
|---|---|---|---|---|---|
| VIII Remission on appeal | Taxes refunded on appeal | X | " " | 383 | 13 |

G Ae Morris
President

---

der all heads incurred by the
uners for the Town of Negapatam

383 13 9

# Abstract of charges under all heads incurred by the Municipal Commissioners for the Town of Negapatam during the year ending 30th April 1870

| | | Expenditure | | | | | |
|---|---|---|---|---|---|---|---|
| | | Proposed | | | Actual | | |
| | | Rs | As | Ps | Rs | As | Ps |
| 1 | New Works and Improvements | 12776 | " | " | 3490 | 1 | 9 |
| 2 | Repairs | 10575 | " | " | 11382 | 10 | 10 |
| 3 | Conservancy | 12671 | " | " | 10400 | 4 | 5 |
| 4 | Police | 11300 | " | " | 8666 | 13 | " |
| 5 | Establishment | 4940 | " | " | 4000 | 15 | 7 |
| | | | | | 37940 | 13 | 7 |
| 6 | For purposes other than those specified in Section 25 | 10030 | " | " | 8856 | 4 | 3 |
| | Total Rupees | 58078 | " | " | 46797 | 1 | 10 |
| 7 | Refunds &ca | - - - | - - | - - | 383 | 13 | 9 |
| | Total | | | | 47180 | 15 | 7 |

51776 . 10 . 5
383 . 13 . 9
52160 . 8 . 2

G. Lee Morris
President

Compd

## Actual receipts for the Yr ending 30th April 1870. Negapa

35

| | | Estimate | | | Actual | | |
|---|---|---|---|---|---|---|---|
| | | Rs | A | P | Rs | A | P |
| 1 | Rate on Houses and Buildings | 8000 | " | " | 8534 | 1 | 7 |
| 2 | Tax on Arts, Trades and Professions | 12000 | " | " | 11036 | " | " |
| 3 | Tolls | 11000 | " | " | 11640 | " | " |
| 4 | Tax on Carriages and Animals | 1900 | " | " | 1183 | 4 | " |
| 5 | Fees for licensing Slaughter houses, Cart stands and Offensive Trades | 1900 | " | " | 1760 | 8 | " |
| 6 | Fines and Other Miscellaneous receipts | 1276 | " | " | 1294 | 4 | 1 |
| | Total | 36076 | " | " | 35448 | 1 | 8 |
| | Add Grant from Government maintenance of Road No. 36 | 4990 | " | " | 3952 | 1 | 4 |
| | On Account of Government contribution at 25 per cent on the total amount to be raised and expended | 12012 | " | " | 5978 | 4 | 5 |
| | Balance in hand 30th April 1869 | 5000 | " | " | √2293 | 3 | 3 |
| | Government contribution adjusted from 1866 to 1869 | – | | – | 4488 | 13 | 6 |
| | Total Rupees | 58078 | " | " | 52160 | 8 | 2 |
| | | | | | ~~46797~~ | ~~1~~ | ~~10~~ |
| | | | | | ~~5363~~ | ~~6~~ | ~~4~~ |

### Memo

Total expenditure in 1869-70 Rupees — 46797 — 1 — 10

Deduct

| | | |
|---|---|---|
| Government grant for Road No. 36 — | Rs. 3952-1-4 | |
| expenditure on purposes other than those specified in Section 25 — | " 8856-4-3 | |
| 75 per cent of the charges of Police the remaining 25 per cent having been directly contributed by Government — | " 8477-4-0 | 21285 — 9 — 7 |
| Net expenditure — | | 25511 8 8 |
| Government contribution at 25 per cent on the above — | | 6377 14 1 |
| Deduct amount actually drawn — | | 5978 4 5 |
| Balance due to the Municipality — | | 399 9 8 |

52160.8.2
47180.15.7
4979.8.7

52,160.8.2
382.13.9
51,776.10.5
46797.1.10
4979.8.7

G. Lee Morris
President

# Report on the working of the Negapatam Municipality for the year ending 30th April 18

The Statements. A. B. and C. herewith forwarded will show the sums raised and expended during the year under review.

2 House rate yielded Rupees 8534-1-7 against Rupees 8401-2-10 collected in the previous year.

3 The tax on Arts and professions yielded Rupees 11036 against Rupees 11761 in the previous year.

4 The tolls have been farmed out at Rupees 970 per mensem and the annual revenue from this source was consequently Rupees 640 in excess of the estimated sum of Rupees 11000.

5 The other sources of income produced Rupees 135-11-0 less than the preceding year.

6 The annual grant from Government towards the maintenance of Road No 36 was reduced from Rupees 4999 to Rupees 3952-1-4 by the refund of Rupees 1046-14-8.

7 The expenditure during the year amounted to Rupees 46797-1-10 the particulars of which

are given in Statement A.

8 The construction of dust boxes and the surveying and levelling of the town though provided for in the budget were not undertaken Surveying instruments were purchased and the Survey of the town will commence early in the ensuing year and arrangements are now being made for the purpose.

9 A few mat latrines were constructed in different parts of the town and a urinal was erected in the Bazaar Street where it was most needed. The mat latrines are found to answer their purpose better than the brick ones but neither are considered by the commission satisfactory. And they would be glad to receive any instructions from the Sanitary Commissioner tending to solve this difficult problem of conservancy.

10 Some of the tanks have been supplied with fresh water and two were cleaned out and reserved for drinking purposes. A Nortons Tube well was tried as an experiment but proved a failure. It was found that the supply afforded was too small to be of any use to larger

larger number of people coming simultaneously to draw; and that the pump was too fragile for constant rough usage.

11 Iron pipes to the value of Rs. 2579-1-4 have been ordered out from England to be substituted for road tunnels.

12 The other items of expenditure under the head of Works were urgently called for and were consequently undertaken though not specified in the budget.

13 Rupees 1124-1-10 were expended in excess of the amount contemplated in the budget for the repair of roads.

14 During the year a great augmentation was made in the Scavenging department to effect a thorough removal of the night soil daily from every private residence in the town.

15 The commissioners have resolved upon lighting some of the principal streets of the town and accordingly ordered 250 Iron Lamp Posts from England which are now at Madras and they will be set up as soon as received here.

16 The destruction of snakes and stray dogs was thought to be conducive to the Safety

safety of the public and was accordingly allowed to continue as a permanent item of expenditure

17 The next useful work of a permanent nature the commission hope to be engaged in is, the construction of a general market for the town a want much felt both by the towns people and shipping visiting the port.

18 The Commissioners on the whole look back with satisfaction upon their working during the year.

(Signed) H J Stokes
Vice President

Negapatam
Municipal Commissioners' Office
20th May 1870

(True copy)

G Lee Morris
President

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No. 20

Municipal Commissioners' Office
Negapatam 13th June 1870

From
H. J. Stokes Esq
Vice President of the Municipal
Commission Negapatam

To
G. Lee Morris Esq
President Municipal Commission
Tanjore Dt.

Sir

With reference to your letter No. 81 dated 6th June 1870, calling for a full explanation by return of post of the disparity between our estimated and actual expenditure I have the honour to reply as follows.

1 Rupees 6000 was the estimated expenditure for latrines. At the time of estimate it was intended that they should be built of brick. Subsequently it was found that this would be too expensive, and that mat latrines were preferable in other respects as well as on account of their comparative cheapness. Five mat latrines were erected at a cost of Rupees 255-4-0 Thus Rs. 5744-12- was saved.

2 After the budget for 1869.70 had been sent in, 539 dust boxes were constructed;

funds being provided from unexpended sums allotted for toll sheds, latrines and roads in the budget of the then current year. This number of dust boxes was considered sufficient; and thus the sum of Rupees 2562 remained unexpended.

3 Rupees 551 was entered in budget for water supply. This sum was largely exceeded, chiefly on account of the cleansing of the Thamarai Kulam, and Pundarige Kulam. On the first named of these tanks Rupees 1800-2-8 was expended, under the approval of Government in their order No. 1065 of 30th July 1869, para 10. The latter work was undertaken by resolution of the commission adopted at their meeting held on 29th May 1869, when a sum of Rupees 500 was voted towards it.

[illegible]

4 Items 6, 9 & 10 may properly be included under the item in the original estimate. Item 11 arose out of a suit in the small cause court which the

commissioners

commissioners resolved (vide Proceedings 8th May 1869) to institute to recover Rs. 1185-11-9 the cost of a protection wall erected by the Municipality along the road side of Rama: Nayak's tank. The suit resulted in a compromise, the tank being handed over to the Commission. Each party paid his own costs, and the sum in the actuals is what the municipality expended.

5 Item No. 12. Norton's tube well was purchased by resolution of Commission at their meeting on 2d October 1869.

6 It was found necessary to erect pandals round the new Municipal Office and to place new shutters in the armoury used by the municipal clerks as an Office. Hence Item No. 13.

7 It was the opinion of the commission that iron pipes might advantageously be employed instead of brick work in road tunnels. They therefore determined to expend Rupees 2000 on pipes to be sent from England. They considered that

they could appropriate part of their unexpended balance to this purpose without reference, as the pipes were regarded as material to be used in the construction and repair of roads. I am not prepared to say that I concur in, or fully understand this reason.

8 Item No 15 was found to cost less than the estimate as the instruments were obtained from the Government store at a lower price than they would have cost in the market.

9 The survey and levelling of the town was not commenced last year, as was intended. It has been lately taken in hand, and is now proceeding.

10 Items 17 and 18 were found to be urgently necessary.

11 The estimate for repairs of roads was found to be too low by Rupees 500. Tools &ca had to be purchased for Rupees 96-6-4. 14 tunnels required plastering and cost Rupees 176-15-0. a house was removed in order to widen the beach road, and compensation to the amount of Rupees 350 was given. Repairs of latrines cost less than was anticipated. Rupees 75 had to be laid out in repairing the dust boxes, which had not been built when the budget went in, and whose repairs had not therefore been provided for.

12 Item 2 (conservancy) cost Rupees 117-5-3 less than estimate. It was because the full number of Scavengers was not at first entertained.

13 The same reason accounts for the deficiency in the next item.

14 In item 4 there is an excess of Rupees 180-15-0 This occurred because 6 carts were found necessary whereas but 4 were entered in the budget.

15 Item No 5 (rent for latrine-site) has not yet been claimed by the person to whom it is due.

16 Items 6 and 7 were found necessary during the Nagore feast.

Item

17 Item No. 8 (Inspectors and Overseers) exceeded estimate by Rupees 20. This arose from changes in the establishment at the beginning of the year and some small unanticipated expenses of batta.

18 The maistry (Item No. 9) was at first employed on Rupees 15 a month. His pay was raised by the committee to Rupees 20 in May - Hence the excess.

19 Two peons to superintend scavenging carts were at first thought sufficient. But when 6 new carts were added more peons were found to be necessary - Hence the increase in item No. 12.

20 Under Police, the difference in item No. 1 arises from omission from actual expenditure of the Government contribution. The other items under this head were urgently necessary -

21 Under establishment, the managing commissioner's allowance was disallowed by Government.

Under

22 Under miscellaneous charges there does not appear to be any thing requiring explanation.

23 Out of Rupees 6000 voted for lamp posts from England Rupees 5682 was expended. The balance remains in hand to defray cost of carriage landing &ca -

24 The charges for lighting were not incurred as the lamp posts did not arrive in time.

25 Provision for rewards for killing snakes was omitted from the budget as the committee did not resolve to give rewards until after its despatch.

I have &ca
(Signed) H. J. Stokes
Vice President

(True copy)

G Lee Morris -
President

Compd

In a letter

From
The President
Municipalities
Tanjore Dt.

To
The Chief Secretary
to the Govt.
Madras

Dated 2d.
Recd } July 1870.

No. 96

Statements &c. of the Negapatam Municipality/ –

G.O. 965 of 9th Augt. 1870.

In Vol. 1107

# A

Detail of New Works and improvements carried out by the Municipal Commissioners for the Town of Mannargudi, during the year ending 30th April 1870 for the purposes specified in Section 25 of Act X of 1865 (Madras)

| | Description | Proposed Expenditure for 1869-70 | Actual Expenditure for 1869-70 |
|---|---|---|---|
| I New Works | For Completing the Municipal Office building | 1000 " " | 1240 6 6 |
| | Metalling a Road from the Panniyar Western Bridge to Mela Rajavidhi | 4000 " " | 4178 " " |
| | Completing the Road along the northern bank of Panniyar | " " " | 75 " 11 |
| | Making a road along the northern bank of Sengolam tank | " " " | 188 " " |
| | " " piece of road between the Eastern Bridge and the Sitrapundi Road | " " " | 153 " " |
| | Building a Tunnel to the east of Pillayarcoil | " " " | 197 " " |
| | Do a Do in Madattusernia Street | " " " | 103 2 " |
| | Do a Do Valiangara Do | " " " | 97 12 3 |
| | Do Do Sanakathi Do | " " " | 124 " " |
| | Do Do Karikara Do | " " " | 111 15 " |
| | Do Do Uppukara Mariammankoil street | " " " | 111 4 " |
| | Do Do Sanjiviyan Koil street | " " " | 99 " " |
| | Do Do on the new road | " " " | 76 6 " |
| | Do two Water breaks at the eastern end of the Padi street | " " " | 57 12 " |
| | Constructing drains in Valiangara street | " " " | 19 " " |
| | | 5000 " " | 6831 10 8 |
| II Repairs | For Repairing Roads and streets | 1000 " " | 1557 15 7 |
| | " Toll gates | 100 " " | " " " |
| | | 1100 " " | 1557 15 7 |
| III Conservancy | Sinking wells in the bed of the River during the hot weather | " " " | 27 8 " |
| | Cost of feeding 5 Pairs of Scavenging bullocks | 600 " " | 385 6 9 |
| | Scavenging charges including the pay of a Maistry | 720 " " | 714 13 2 |
| | Pay of a Nuisance Inspector | | |
| | Do Vaccinator | " " " | 75 " " |
| | For placing fish in three tanks | 120 " " | 115 " " |

|  |  |  |  |  |
|---|---|---|---|---|
|  | Removing Prickly Pear | 100 " " | 70 " " |  |
|  | Repairing Scavenging Carts | " " " | 11 5 " |  |
|  | Rent for Cartshed | " " " | 6 " " |  |
|  | Pay of Tank Watchmen for preserving water from con-tamination | " " " | 25 2 " |  |
|  | Special sanitary arrangements made during the annual festival of Rajagopalsami | " " " | 107 15 6 |  |
|  |  | 1540 " " | 1544 2 5 |  |
| IV Police | Cost of the Police Establishment # | 4188 " " | 3406 1 6 |  |
|  | Clothing and accoutrements | 432 " " | 432 1 2 |  |
|  | Contingencies &ca | 239 " " | 170 4 10 |  |
|  |  | 4859 " " | 4008 7 6 |  |
|  | Salaries 1214.4<br>3844.12 |  |  |  |
|  |  | Estimate | Actual | 6<br>Total |
|  | Supervision and Management | Rs as P | Rs as P | Rs as P |
|  | Pay of a Manager | 300 " " | 297 " " |  |
|  | Do Clerk | 180 " " | 179 " " |  |
|  | Do Accountant | 144 " " | 142 " " |  |
|  | Do 5 Peons | 360 " " | 358 6 " |  |
| V Establishment | Do Mashalji | 60 " " | 60 " " |  |
|  | Do Overseer | 240 " " | 239 12 " |  |
|  | Do 2 Bill Collectors | 240 " " | 189 8 " |  |
|  | Do Extra Establishment | " " " | 5 10 " |  |
|  | Allowance for Auditor | 100 " " | 100 " " |  |
|  | Miscellaneous Charges, Sadilwarid, Printing forms Postage stamps, Office Clock, Stationary for office and several Petty items | 240 " " | 199 12 8 |  |
|  | Sundry Expenses | 31 " | " " | 1771 " 8 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| VI | Pay of a surveyor and 6 Lascars for constructing Channels to feed the tanks in the town with River water | 2000 | ,, | ,, | 575 | 6 | 9 |
| For purposes other than those specified in Section 25. | Charges for lighting the town including Establishment | 1800 | ,, | ,, | 1304 | 9 | 5 |
| | For Killing Venomous Snakes | ,, | ,, | ,, | 72 | 12 | ,, |
| | Do Stray dogs | 20 | ,, | ,, | 46 | ,, | ,, |
| | For raising a portion of a wall round the Municipal office Compound. | ,, | ,, | ,, | 20 | ,, | ,, |
| | Constructing a flight of steps at the western bank of Pamny River | 400 | ,, | ,, | 278 | 8 | ,, |
| | Do Do Do eastern bank of Pillayar Kolam | ,, | ,, | ,, | 92 | ,, | ,, |
| | Do Do Do northern bank of Pottayan Kolam | ,, | ,, | ,, | 120 | ,, | ,, |
| | Do a supplying sluice for the Pottayan Kolam | ,, | ,, | ,, | 65 | 6 | ,, |
| | For Erecting a Pandal round the Municipal office for Convenience of the parties | ,, | ,, | ,, | 62 | ,, | ,, |
| | ,, Repairing Tamarai Kolam Tank | 500 | ,, | ,, | ,, | ,, | ,, |
| | ,, Do Gopinada tirtam | 500 | ,, | ,, | ,, | ,, | ,, |
| | ,, Do Anppallam Tank | ,, | ,, | ,, | 112 | 8 | ,, |
| | ,, Do Pottayan Kolam | ,, | ,, | ,, | 129 | 6 | ,, |
| | ,, Do Annamalanathan Kovil Tank | ,, | ,, | ,, | 80 | 7 | 9 |
| | ,, Do Vannan Kolam Do | ,, | ,, | ,, | 295 | ,, | ,, |
| | ,, Do Chekra tirtum | ,, | ,, | ,, | 141 | ,, | ,, |
| | ,, Do Kondachavedi Tank | ,, | ,, | ,, | 97 | 14 | 3 |
| | ,, Do Pittaranaswami Do | ,, | ,, | ,, | 58 | 6 | ,, |
| | ,, Do Pillayar Kovil Tank | ,, | ,, | ,, | 65 | 6 | 3 |
| | ,, Do steps of Ayyanar Kolam Tank | ,, | ,, | ,, | 167 | 3 | ,, |
| | ,, Do Do Srinivasam Do | ,, | ,, | ,, | 246 | 9 | ,, |
| | ,, Do Well on the southern side of the office Compound | ,, | ,, | ,, | 45 | ,, | ,, |
| | ,, Do Cart shed | 25 | ,, | ,, | ,, | ,, | ,, |
| | | 5245 | ,, | ,, | 3,785 | 8 | ,, |
| | Grand Total | 19,639 | ,, | ,, | 19,698 | 11 | 3 |

C. Lee Morris
President

B

Abstract of Charges under all heads incurred by the Municipal Commissioners for the Town of Mannargudi during the year Ending 30th April 1870

| | | Proposed Expenditure for 1869 1870 | Actual Expenditure for 1869-70. |
|---|---|---|---|
| 1 | New Works | 5,000 " " | 6,831 10 8 |
| 2 | Repairs | 1,100 " " | 1,557 15 7 |
| 3 | Conservancy | 1,540 " " | 1,524 2 5 |
| 4 | Police | 4,859 " " | 4,008 7 6 |
| 5 | Establishment | 1,895 " " | 1,771 " 8 |
| | | 14,394 " " | 15,713 4 10 |
| 6 | For purposes other than those specified in Section 25 | 5,245 " " | 3985 " " |
| | | 19,639 " " | 19,698 11 3 |

87 15 0

12 0

90 7 3

J Lee Morris
President

Mannargudi

C

# Actual Receipts for the year Ending 30th April 1870

| | Estimate | Actual |
|---|---|---|
| Tax on Arts, Trades, and Professions for 1868-69 | " " " | 52 " " |
| Do Do 1869-70 | 6000 " " | 5404 " " |
| Do Tolls | 7000 " " | 7586 " " |
| Fees for Licensing slaughter houses, Cart-stands &c | 100 " " | 198 4 " |
| Road Cess | 84 4 " | 164 6 9 |
| Sale proceeds of decayed Avenue trees | " " " | 179 9 2 |
| Do from the Sale of Municipal Carriage and horse | " " " | 210 3 11 |
| Fines and other miscellaneous receipts | " " " | 490 3 " |
| | 13,184 4 " | 14,284 10 10 |
| Government Contribution for 1868-69 | " " " | 479 15 6 |
| Do Do " 1869-70 | 4454 12 " | 3,845 8 7 |
| Balance in hand from the last year | 2000 " " | 4,500 7 6 |
| | 19,639 " " | 23,110 10 5 |

Note

| | | | |
|---|---|---|---|
| Total Expenditure in 1869-70 | | " " " | 19,698 11 3 |
| Deduct Expenditure on purposes other than those specified in Sect. 25 | 3985-6-5 | | |
| 75 per cent of the Cost of the maintenance of the Police Force, the remaining 25 per cent having been contributed by Government direct | 3406-1-6 | 1135. 5. 10. | 7,391 7 11 |
| Net Expenditure | | 4541. 7. 4 | 12,307 3 4 |
| Government Contribution 25 per cent on the above | | | 3076 12 10 |
| Amount received within the year | | | 3845 8 7 |
| Due to Government by the Municipality | | | 768 11 9 |

G Lee Morris
President

23110. 10. 5
89. 15. 5
23020. 14. 8
3411. 15. 2
33000

3406. 1. 6
1135. 5. 10
4541. 7. 4
4859. 0. 0
317. 8. 8

No. 9

Municipal Commissioner's office
Mannargudi 20th May 1870

To,

The President
of the Municipal Commission
Mannargudi

Sir,

Under Section 32 of the Towns' Improvement Act, I have the honor to submit, the annual report on the results of the working of the Mannargudi Municipality, for the year ending 30th April 1870; with statements in detail, of all the Works executed by the Commissioners; and of all sums received; and of all sums expended by them.

| | Rs. as. P |
|---|---|
| Receipts actually appertaining to the year | 18600 - 2 - 11 |
| Balance brought forward from the last year | 4,500 - 7 - 6 |
| | 23,110 - 10 - 5 |

2. It will be observed from these statements, that the gross receipts within the year under report amounted to

Rupees 23,110 - 10 - 5

inclusive of the Cash balance of Rupees 4500 - 7 - 6 brought forward from the preceding year; and the gross Expenditure to Rupees 19698 - 11 - 3.

Receipts

3. The only modes of taxation that were adopted, during the year, are the tolls under Section 51 and a Tax on Arts, Professions, Trades, and Callings under Section 46 and Fees for licensing Slaughter houses, Cartstands &ca under section 108, 114 and 120.

4. The Tolls were farmed out for Rupees 7,586, which is Rupees 586 more than the Estimate and Rupees 837. 15 - 6 more than the collections of the preceding year.

|  | Rs. as. P |
|---|---|
| 1868-69 | 6,748 - " - 6 |
| 1869-70 | 7,586 " - " |
|  | 837 - 15 - 6 |

5. Tax on Arts; Professions Trades and Callings. Notices were served on 1798 persons for Rupees 5,654. 104 persons appealed and Rupees 66 were refunded. Rupees 169 owing to the death of certain tax-payers and other causes were written off the accounts being irrecoverable.

|  | Rs. as. P |
|---|---|
| Tax charged | 5,654 - " - " |
| Deduct cancelled in appeal | 66 - " - " |
| Due by the deceased &ca | 169 - " - " |
|  | 5419 - " - " |

6. The kist demand of Rupees 5419 is Rupees 581 below the Estimate. This falling off is due to the Exclusion of the Villages of Serangulam, with its hamlets of Bhagavatapuram and of Kaduvakotai. Of Rupees 5419; Rupees 5404 were realized within the year, leaving a small balance of Rupees 15. Rupees 52 were collected on account of the arrears due for 1868-69.

|  | Rs. as. P |
|---|---|
| Actual collections for 1869-70 | 5404 - " - " |
| Collections for 1868-69 | 52 - " - " |
|  | 5,456 - " - " |

7. Fees for licensing Slaughter houses; Cartstands, Brick-Kilns, Lime Kilns, Pandals &ca amounted to Rupees 198 - 4 - " which is more than the estimate; and the Road Cess of Rupees 164 - 6 - 9 was made over to the Municipality by the Revenue Authorities for the year under report.

|  | Fees |
|---|---|
| Slaughter houses | 8 |
| Cart stands | 10 |
| Brick Kilns | 102 |
| Lime Kilns | 16 |
| Pot Kilns | 8 |
| Pandal | 54 - 4 - " |
|  | 198 - 4 - " |

700. 6. 11
90. 7. ..
609. 15. 11
210. 3. 11
[illegible] 12 0.

8. The sale proceeds of the avenue trees amounted to Rupees 179. 9. 2 while the fines, and other miscellaneous receipts, including the sale proceeds of the municipal

|  | Rs. as. P |
|---|---|
| Magisterial fines | 256 - 8 - " |
| Fines levied on the municipal servants | " - 8 - " |
| Warrant fees | 71 - 5 - " |
| Sale proceeds of manure | 13 - 12 - " |
| Do. of Bamboos &ca purchased for sanitary arrangements &ca | 76 - 3 - "<br>89. 15 |
| Do. of the Fish of the Ayyanar Tank | 71 - 15 - " |
| Do. of Carriage & horse | 210 - 3 - 11 |
|  | 700 - 6 |

Municipal Carriage and horse, as rated in the Margin amounted to Rupees 700. 6—11.

9. The Government Contribution received for 1868. 69 and 1869. 70 is 4325—8—1.

| | Rs. as. p. |
|---|---|
| For 1868-69 | 479-15-6 |
| " 1869-70 | 3845-8-7 |
| | 4325-8-1 |

10. New Works— The Estimated cost Expenditure of the Municipal building, sanctioned by the Government is Rupees 2700; which with the cost of the site purchased amounted to Rupees 2833—6—". Of this Rupees 1240-6—6 were expended in the year under report; while Rupees 1613—2-6 were laid out in 1868-69 making a total of Rupees 2853—9—"; the cost over and above the Estimate being Rs. as. p. 20—3—"; but this excess is nominal, as Rupees 48—1-3 were realized by the sale of scaffolding &c. and credited to the fund. The net cost of the Building for the Municipal office Exclusive of the cost of the site is Rupees 2672—1—9.

| | Rs. |
|---|---|
| Amount sanctioned for the Construction of a building for the Municipal office | 2700—"—" |
| Value of the site of land purchased | 133—6—" |
| | 2833—6—" |

The road from the western

bridge

bridge across the Pamaniyar to Mela Raghavidhi was metalled at a cost of Rupees 4178—"—"

The road along the northern bank of Pamaniyar was completed at a cost of Rupees 75—"—11.

The other new Works executed were;

The Completion of a flight of steps at the eastern Bridge of the Pamaniy river at a cost of Rupees 278-8; a sum of Rupees 100 having been spent in 1868-69.

Making a road from the northern bank of Singolam tank to the Tanjore Road at a cost of Rupees 188.

Making a shorter junction with the Tritrapundi Road at the eastern bridge at a cost of Rupees 153.

Building a flight of steps at the Eastern bank of the Pillayar-Kolam at a cost of Rupees 92; and a flight of steps at the northern bank of Pottayamkolam at a cost of Rupees 120.

Constructing

a

a supplying sluice for the Pottayan-kolam at a Cost of Rupees 65-6-„

Constructing 10 Tunnels across drown Roads and streets at a cost of Rupees 978-3-3 and drains in the Valiangarai Street at a cost of 19 Rupees.

A Pandal round the municipal office for the Convenience of the parties attending at a cost of 62 Rupees.

Repairs

11 Various Roads and Streets of the town were repaired at a cost of Rupees 1557-15-7.

Eight tanks noted in the margin, were repaired at a Cost of Rupees 950-„-3

1. Anipallam
2. Pottayankolam
3. Annamalainathan-Kolam
4. Vannankolam
5. Chekratirtam
6. Kondachavadi Kolam
7. Pattaranaswami Kolam
8. Pillayarkolam

Two flights of steps at the Tanks of Ayyanarkolam and Sreenivasan Kolam were repaired at a cost of Rupees 413-12-„.

A well in the municipal office Compound was repaired at a cost of Rupees 45 for the use of the public

Conservancy

12 Under the head of Conservancy Rupees 27-8-„ were spent in sinking wells in the bed of the River; and Rupees 1175-3-11 in feeding the bullocks used for scavenging Carts and in maintaining Scavenging Establishment. A sum of 115 Rupees was paid to a Vaccinator. Rupees 6 were paid for placing fish in the Tanks of Gajandramoksham, Sengolam and Kristnatirtum;

Prickly Pear was removed from different streets at a Cost of Rupees 70.

Sundry repairs of the municipal Carts cost Rupees 11-5-„ and Rupees 6 were paid for the rent of the site of the Cartshed and Rupees 25-2-„ to the watchmen of the Tanks.

A sum of Rupees 107-15-6 was spent in making special sanitary arrangements during the annual Bramochavem festival of Rajagopalasami. These arrangements were superintended by the Native Surgeon Muthusami mudaliar. Copy of whose report is herewith submitted.

13. The Police of the town cost Rupees 4,008-7-6 including Contingencies and Clothing as per statement received from the Superintendent of Police

Police

14. Supervision and management came to Rupees 1571-4-" including the pay of a Toll Collector employed for a month and the Auditor's allowance of Rupees 100.

15. Miscellaneous charges, viz. Printing forms; Postage; Sadirwarid and stationary and a Clock for the office amounted to Rupees 198-12-8.

16. Under this head Rupees 515-6-9 were paid to the Surveyor and his Lascars employed for surveying and taking levels relative to the project of water supply of Mannargudi. The Surveyor has completed his work, and the Plans and Estimates have been forwarded to the Supervisor Mr Strahan for Corrections at the suggestion of the Assistant Engineer Mr Wybrow who has left the Range. The work has not as yet been commenced.

For purposes other than those specified in Section 25.

The Lighting of the Town cost Rupees 1304-9-5; Rupees 72-12-" were paid for killing venomous snakes; and Rupees 46 for killing stray dogs; Rupees 20 were spent for raising a portion of the Compound wall of the Municipal building.

17. The Government Contribution due for the year is Rupees 4434-15-9, of which Rupees 3845-8-7 were drawn within the year and the balance Rupees 589-7-2 remains to be paid to the Municipality. Deducting from the balance of Rupees 589-7-2, the sum of Rupees 449-10-3 overdrawn in 1866-67 and 1867-68;

write

with reference to my letter of the 2nd January 1869 No 30, the net balance due to the Municipality is Rupees 139-12-11. Of the Cost of the Police Rupees 4,008-7-6, Rupees 3734-11-" have been debited in the Municipal accounts, the remaining sum of Rupees 273-12-6 has to be debited in the Municipal accounts and credited to Government. The net sum therefore due by the Municipality to the Government is Rupees 133-15-7.

18. There can be no doubt whatever, that the Town's Improvement Act has had a beneficial effect on Mammarguez. Anyone who knew it before the Act came into operation and who sees it now, will readily admit that great improvements have been made, and the project

for

for supplying the town with water from Vadavár is one which is sure to give general satisfaction, as it will be of general and permanent benefit to the people. But it is not to be denied that many householders still grumble very much about the taxes and especially because of the House Tax which is about to be imposed.

19. The year under review has been very healthy indeed. The monsoon being unusually rainy, all the tanks &ca. were well filled, so that there is even now a fair supply of water for the hot season. There have been no epidemics. Considerable care has been taken to keep the town clean. Streets, Roads, Tanks and wells have been watched

vigilantly, the Commissioners generally having the good of the town at heart and the Native Surgeon particularly having taken an active part in the oversight of the town.

I have
&c.

(signed) A. Srinivasa Rau
Vice President

(True Copy)

J. Lee Morris
President

---

Municipal Commissioners
Office
No 13 Mannargudi 8 June 1870

To,

The President
of the Municipal
Commission
Mannargudi.

Sir,

I have the honor to submit the explanation called for in your letter of the 4th Instant No 79.

New Works. 2. The estimated expenditure on new works for the year 1869-70 is Rupees 7,400, inclusive of Rupees 2000 sanctioned for Constructing River Channels. This item+ has been transferred to the head "Purposes other than those specified in Section 25" with reference to para 14 of the Government order of the 12th April 1870. Of the said item of 2000 Rupees only 515-6-9 were spent on account of the establishment, employed for surveying and taking levels.

+ Rupees 2,000

But as Plans and Surveys were not completed within the year the Channel work was not taken up and the Commissioners resolved to lay out the amount on the Construction of other works which were essentially necessary for the Comfort and Convenience of the public. They are:-

A new road from Sengolam to the Tanjore Road, at a cost of Rupees 188-„-„

A piece of road from the Eastern Bridge to the Spitrapundi road Rupees 153.

A flight of steps on the eastern side of the Pillayarkolam Rupees 92.

A flight of steps and a sluice on the northern side of Pillayarkolam Rs 185-6-„

10 Tunnels across 9 streets Rupees 978-3-3.

Drains in the Valiangara street Rs 19-„-„

A Pandal round the municipal Office for the Convenience of the parties attending the office Rupees 62-„-„

1677-9-3

In addition to the

sum

sum of 1000 Rupees sanctioned for completing the office building in 1869-70, Rupees 240-6-„ were spent from the amount sanctioned in the preceding year 1868-69.

Rupees 178 over and above the Estimate (4,000 Rupees) sanctioned for metalling a road from the Pamaniyar western bridge to the Mela Rajavidhi were spent in metalling a piece of road of the length of 31 yards, which was left out by mistake in framing the original Estimate. That is the length of the road from the Pamaniyar Western Bridge to the Mela Rajavidhi is 1855 yards: whereas in framing the Estimate, the length was taken as 1804 yards.

A sum of Rupees 75 was spent for Completing the road along the northern bank of the Pamaniyar out of the allotment sanctioned in 1868-69 for that work.

A sum of Rupees 800 was sanctioned for building a flight of steps on the western bank of the Pamaniyar, Rupees 400 in 1868-69 and Rupees 400 in 1869-70. Of this amount Rupees 100 were spent in 1868-69 and Rupees 278-8-„ in 1869-70. Hence the total Expenditure on account of new works is Rupees 7449-8-8.

3 The proposed Expenditure for Repairs repairing roads and streets is Rupees 1000, which sum was found inadequate owing to the various Roads and streets having been cut up by heavy rains in consequence of which, the Commissioners found it necessary to spend Rupees 507-15-7 over and above the Estimate to put the several streets and roads in thorough

repair.

repair.

The sum sanctioned for repairing Gopinadatirtum and Tamarakolam is 1000 Rupees; but their repairs could not be executed, as the Tanks were filled with water. The Commissioners therefore thought it necessary to layout Rs. as. P. 950-„-3 in repairing 8 other Tanks named in the statement A, and Rupees 413-12-„ in repairing 2 flights of steps at the Tanks of Ayyanarkolam and Strinivasenkolam: making a total of Rupees 1363-12-3 which is Rupees 363-12-3 more than the Estimate, and this additional Expenditure was emergently required, as the two flights of steps mentioned above, were in so dilapidated state, as to endanger the safety of the public.

The Commissioners postponed the repairs of the Toll gates and Cartshed so, the sum of Rupees 125 was not spent on that account. But of this sum Rupees 45 were spent in repairing a well in the office Compound for the use of the Public.

Hence the Expenditure is Rupees 2,966-11-10 or Rupees 841-11-10 more than the Estimate sanctioned on account of repairs for 1869-70.

4. The total amount sanctioned for conservancy is Rupees 1,540, while the actual expenditure is Rupees 1,544-2-5, the excess of Rupees 4-2-5 is very trifling.

5. The actual expenditure on account of the Police is Rupees 4,008-7-6 that is Rupees 850-8-6 less than the Estimate. The Commissioners have no means of accounting for this disparity.

6. The sum sanctioned for the establishment is Rupees 1,624, of which only Rupees 1,571-4-" were spent, the services of a Bill Collector having been

been dispensed with for 5 months; and the Estimated amount for contingent Charges and Sundries is Rupees 271; of which only Rupees 199-12-8 were spent. Hence there is a saving of Rupees 71-3-4.

7. The proposed expenditure "for "purposes other than those specified in Section 25" is Rupees 1,820; which, with the sum of Rupees 2,000 sanctioned for River Channels referred to in para 2, makes 3,820 Rupees of which only Rupees 1,958-12-2 were spent.

8. On the whole, the proposed expenditure, under all items for the year 1869-70 is Rupees 19,639-"-" and the actual expenditure during the year is only Rupees 59-11-3 more than the aggregate Estimate (Rupees 19,639).

I have &c.
(signed) A. Srinivasa Rau
Vice President

(True Copy)

E. De Morris
President

In a letter

From The President
Municipalities
Tanjore Dt.

To The Chief Secretary
to Government
Madras

Dated 2nd } July 1870
Recd 3rd }

S.O. No 965 of 2nd Aug 1870

the Mannargudi
Municipality

In Pub 1107

# Detail of New Works and Improvements carried out by the Municipal Commissioners for the Town of Tanjore during the year ending 30th April 1870 for the purposes specified in Sec: 25 of Act X of 1865 (Madras)

| Description | Proposed Expenditure for 1869/70 | Actual Expenditure for 1869/70 | Total |
|---|---|---|---|
| mks **Roads** | 2967 .. | | |
| Pashiars road (Completed) | | 2960 .. .. | |
| Do. Compensation paid for the land owners | — | 377 14 .. | |
| Widening road between Valapoovaikal and Krishnan Coil at Karuntattangudi | | 400 .. .. | |
| Constructing a straight cut road at Karatattangudi | | 580 8 .. | |
| Compensation paid for the lands taken up for Do. | | 1284 .. .. | |
| Constructing and Metalling Captain Montgomeries road near the Crossing of the road to the New Civil Court house | | 240 .. .. | |
| Opening ramparts | 2000 | 410 .. | |
| Constructing and Metalling two roads inside the Little Fort | | 604 15 9 | |
| | | 6857 5 9 | 6857 5 9 |
| **Tunnels Culverts and Water Courses** | | | |
| Construction of water Courses with laterites in Chunam on the sides of the road leading to Railway station | | 281 .. .. | |
| Construction of a Tunnel over Tirugantavilttan irrigation Channel on the passage newly opened to Sannayasi Tank | | 270 .. .. | |
| A new Tunnel on the main road to Karuntattangudi opposite to Chunnam Kiln to drain of ditch water Cost | | 280 .. | |
| A drainage Tunnel in Kishnan Koil Eda street at Karuntattangudi | | 50 .. | |
| New Culverts at the Crossing of the Sivaji Drains in Fort | | 150 .. | |

| | | | |
|---|---|---|---|
| Drains | 2000 | | |
| Constructing a new Drain in Canniers lane Fort | | 52 | |
| Do. — Do. in Teloongachetti lane " | | 220 " " | |
| Do. — Do. in Lubbacoya pillai lane " | | 145 " " | |
| Do. — Do. in Kaneriakkal lane " | | 435 " " | |
| Do. — Do. in Annapillai lane " | | 133 " " | |
| Do. — Do. in Pettaperumapillai lane " | | 57 " " | |
| Do. — Do. in a Blind lane in Lakenaiks street | | 10 " " | |
| | | 1052 " " | |
| Ash Tubs | 600 | 224 " " | |
| Construction of 8 New Ash Tubs cost | | | |
| Do. 3 Masonry Tubs to receive Sewage accumulation from Cesspools and Outlets near Lingaperumal Covil at the East gate Fort | | 212 8 " | |
| | | 436 8 " | |
| Construction of a permanent Fence on the steep side of the road to Railway station | | 140 2 7 | |
| Walling a grave yard at Mandamba Chavadi | | 114 4 9 | |
| Miscellaneous | | 2012 3 3 | |
| Cost of surveying the Town | | 483 12 4 | |
| Proportion of the Extra P.W. Establishment chargeable to the head of New Works | | 2495 15 7 | |
| Total New Works | 7567 | 2750 6 11 | 12127 4 |
| II Repairs Ash Tubs | 1000 | | |
| Tunnels and Bridges | 500 | | |
| Reconstructing Lingantawaltan Tunnel on the new road to Vennar Bridge | | 280 " " | |

2012 - 3 - 3
410 - 6 - 3

| | | |
|---|---|---|
| Constructing a drainage ~~Tunnel near~~ Kaetoory rengappa Naik Choultry in Div. II | | 60 " " |
| Replastering a drainage Tunnel near Vishnu Covil at Karuntattangudi | | 85 — |
| Do. Do. a drainage Tunnel in Thaukodiapillei lane in Div. II Karuntattangudi | | 60 " " |
| Repointing the parapet walls of a Bridge near Chakalia street at Manamboochavadi | | 12 12 1 |
| Altering the flooring of a surplus Tunnel near Northgate of the Fort to drain off the ditch water | | 130 " " |
| Do. Do. near Erashias Road | | 130 " " |
| | | 757 12 1 |
| Roads 20 miles at 300 Rupees per mile | 6000 | |
| Regravelling road from the new entrance of the Fort upto Railway station | | 1875 |
| Raising the road to Buchanna garden and remetalling cost | | 255 |
| Regravelling Road No 8 leading to Arattanad up to the Municipal limits | | 800 |
| Do. to Railway Bridge to Mattuvan Chavadi | | 920 |
| Do Cadell's road | | 530 |
| Do Aralkara street from Handy Rajah's house up to 5 arch Bridge | | 630 |
| Do a portion of Northgate road leading to Vennar Bridge | | 273 |
| Do the main road from Municipal office to Vennar Bridge thro Karuntattangudi | | 1787 8 " |
| The cost of the work done by 3 gangs of Coolies employed on the other metal roads and streets in the Towns is as follows:- | | |
| Hire of labour throughout the year &c | 1801 10 — | |
| The cost of gravel and red earth with river sand was | 2029 12 10 | 3831 6 10 |
| | | 10901 14 10 |
| **Drains** | 1000 " " | |
| Opening and clearing out a mud drain in the Ditch opposite to Manikoikal outlet to allow of a free running of the Town Sewage | | 40 " " |
| **Latrines and Open Privies** | 500 " " | |
| Re-erecting the walls of the privies fallen down by rain on the Bank of Vadavar | | 129 10 1 |
| The cost of dividing 9 open privies into partitions by ~~the~~ means of Kreths | | 608 " " |
| Compensation paid to the occupant of the land taken up for the new privy near Silkweavers Street at Manamboochavady | | 17 8 " |
| | | 755 2 1 |
| **Miscellaneous Work** | | |
| Repairing masonry conduits | | 20 " " |
| Collection of river sand | | 9 4 3 |
| Compensation paid to D.P.W. on account of Brick field taken up by the Municipality in Bungalow Tottam | | 803 1 10 |
| Moulding and burning Bricks | | 450 " " |
| Pandals to Police station &c. | | 38 9 " |
| Whitewashing the Municipal office | | 20 " " |
| Repairing the Municipal Cart | | 10 3 " |
| Wages paid to Lascars employed for the purpose of measuring the roads and Drains within the limits of the Town | | 25 9 " |
| | | 1376 11 |

## Public Works Establishment

| | | | | | |
|---|---|---|---|---|---|
| | 1 Overseer at 60 Rs per month | 720 „ — | | | |
| | 1 Maistry at 15 „ Do | 180 „ — | | | |
| | 1 Do at 12 „ Do | 144 „ „ | | | |
| | 1 Lascar at 7 „ Do | 84 „ „ | | | |
| | | 1128 „ — | | 691 14 „ | |
| | Proportion of the cost of this Establishment chargeable to the head of Repairs | | 50 „ „ | | |
| | Total Repairs | | 10128 | | 14523 6 1 |
| No III Conservancy | **Cart hire** | | | | |
| | 45 Carts at 18 Rupees 12 annas each per month | | 10125 „ „ | 9816 4 „ | |
| | Sweepers and Scavengers pay at Rs 383 per month | | 4596 „ „ | 3553 10 2 | |
| | Tools and implements for scavenging purposes | | 550 „ „ | 87 9 3 | |
| | Tank watchmen's pay at 28 Rs per month | | 336 „ „ | 307 „ „ | |
| | Cost of making Cholera pills | | | 20 „ „ | |
| | **Establishment** | | | | |
| | 1 Inspector of Nuisances at 55 per month | 660 — „ — | | | |
| | 12 Scavenging Peons „ 7 each | 1008 — „ — „ | | | |
| | 1 Vaccinator „ 15 | 180 — „ — „ X | | | |
| | 1 Do „ 10 | 120 — „ — „ X | | | |
| | 1 Ameen „ 10 | 120 „ „ | 2088 „ „ | 2046 2 3 | |
| | | | 17695 „ „ | 15830 9 8 | |
| No IV Police | Police Minus Government Contribution | | 15202 „ „ | 12266 5 „ | 12266 5 – |
| No V Supervision and Management | **Office Establishment** | | 3400 4 | | |
| | 1 Managers pay | 80 — „ — | | | |
| | Do Horse Allowance | 20 — „ — | } 1200 „ „ | 1090 „ – | |
| | 1 Cash Keeper at Rs 40 per month | | 480 „ „ | 480 „ „ | |
| | 1 English Clerk at 20 „ | | 240 „ „ | 238 6 8 | |
| | 1 Accountant Rs 20 „ | | 240 „ „ | 240 „ „ | |
| | 1 Vernacular Clerk Rs 15 „ | | 180 „ „ | 180 „ „ | |
| | 2 Goomastahs at Rs 10 each | | 240 „ „ | 130 „ – | |
| | 1 Moochee at Rs 7 Do | | 84 „ „ | 70 „ „ | |
| | 3 Rate Clerks at Rs 10 each | | 360 „ „ | 359 8 „ | |
| | 3 Peons at Rs 7 each ~~Do~~ | | 252 „ „ | 252 „ „ | |
| | 1 Masalchi at 5 Do | | 60 „ „ | 59 „ „ | |
| | | | 3336 „ – | 3098 14 8 | |
| | **Out door Establishment.** | | | | |
| | 20 Toll Collectors at Rs 10 each per month | | 2400 „ „ | „ „ „ | |
| | 6 Rate Do Do Rs 10 Do | | 720 „ „ | 617 8 4 | |
| | 3 Bill Do Rs 10 | | 360 „ „ | 359 „ „ | |
| | 3 Garden Rate Collectors Rs 10 | | 360 „ „ | 210 „ „ | |
| | Temporary Establishment to Collect the arrears of Taxes paid out of the fees Collected on Warrants | | | 388 7 – | |
| | | | 3840 | 1574 15 4 | |
| | **Miscellaneous Charges** | | | | |
| | 1 Repainting name boards | | 280 „ „ | | |
| | 2 Stationery | | 200 | 147 10 4 | |
| | 3 Office rent | | 180 „ „ | 180 „ „ | |

| | | | |
|---|---|---|---|
| 4 Quit rent for the publick Depot and Storeyard | 84 .. | 6 12 . | |
| 5 Printing forms | 150 .. | 153 6 1 | |
| 6 Auditor fee | 150 .. | 150 .. | |
| 7 Contingent Charges such as postage labels adhesive stamps Needle thread Lamp oil, Sealing wax Fire matches &c | 71 .. | 115 1 3 | |
| 8 Cost of Office furniture | | 123 9 . | |
| 9 Cost of a clock | | 24 12 . | |
| | 1115 | 901 2 8 | |
| Total | 8291 | . . | 5575 .. 8 |

VI For purposes other than those specified in Section 25 of Act X of 1865 (Madras)

| | | | |
|---|---|---|---|
| Construction of platform in the public garden | | 320 .. | |
| Construction of a Masonry water Channel in the public garden | | 750 .. | |
| Superintendence chargeable to the Carrying out of the above Masonry works | | 53 11 4 | |
| Money remitted to England on account of Iron Lamp posts and lamps &c | | 1263 2 7 | |
| Cost of 52 stone lamp posts (carriage included) | | 357 1 . | |
| Cost of making 52 lamps and setting the stone posts in masonry works | | 440 .. | |
| Tools and implements for the purposes of lighting, such as ladders and oil feeders &c | 1250 . | 13 .. | 1390 |
| Pay of lamp lighters | | 51 3 2 | |
| Cost of Cocoanut oil and wicks | | 265 12 5 | 1120 0 |
| Destruction of Dogs and Venomous Snakes | 100 .. | 535 5 .. | |
| Gardening and Planting of avenue trees (325) with sundries | 680 .. | 1809 7 3 | |
| Subscription to Government Gazette | 18 .. | 20 .. | |
| Good water iron pipes | 9815 .. | | |
| Strengthening the bund of Seppudaikan Tank | 1000 .. | | |
| Constructing the side wall of Thamandan Tank | 1000 .. | | |
| Improving the Prianayapiamman Tank | 2000 .. | 611 13 . | |
| Deepening and providing steps on two sides of Samadi Tank | . . . | 1005 | |
| Construction of a supplying and a surplus sluice to a good water reservoir known by the name of Pookulam in Karuntattangudi | | 6050 0 | |

|  |  |  |  |  |  |
|---|---|---|---|---|---|
| Compensation paid for the houses removed on the East bank of Tannayasi Tank |  |  | 326 | " | " |
| Norton Tube well (carriage included) |  |  | 82 | 14 | " |
|  | 15863 " " |  | 8599 | 5 | 9 |
| Charges incurred on account of keeping the Carriage and horses until they were sold under orders of Government |  |  | 144 | 5 | 6 |
|  |  |  | 8743 | 11 | 3 |
| Appeal Deposit Refund on account of Tax remitted &c on appeals |  |  | 659 | 12 | " |
| Items transferred from the Deposit head to Ayan Account |  |  | 700 | " | " |
|  |  | 1359 | 12 | " |  |

G. Lee Morris
President

B

Abstract of charges under all heads incurred by the Municipal Commissioners for the Town of Tanjore during year ending 30" April 1870-

| | Proposed and the actual Expenditure | |
|---|---|---|
| | Proposed 1869/70 | actual 1869/70 |
| 1 New Works and Improvements ..... | 7567 " | 12127 4 8 |
| 2 Repairs .................. | 10,128 " | 14523 6 1 |
| 3 Conservancy ................ | 17695 " | 15830 9 8 |
| 4 Police .................. | 15,202 " | 12266 5 0 |
| 5 Supervision and Management including Miscellaneous — | 8291 " | 5575 " 8 |
| | | 60322 10 1 |
| 6 For purposes other than those specified in section 25 of Act X of 1865 (Madras) | 15863 " | 8743 11 3 |
| Total | | 69066 5 4 |
| 7 Refunds .............. | | 1059 12 - |
| By balance on hand on 1st May 1870 ... | | 11844 15 7 |
| Grand Total | | 81971 " 11 |

E Lee Morris
President

# Actual Receipts for the year ending 30th April 1870

| | | | Estimate | Actual |
|---|---|---|---|---|
| 1 | Tolls | | 15,000 .. | 18725 .. |
| 2 | Rates on Houses and Buildings | 1868/69 Rs 447-7-8<br>1869/70 .. 10,112.15 .. | 10,000 .. | 10,560 6 8 |
| 3 | Tax on Arts & Professions | 1868/69 .. 396-1-4<br>1869/70 .. 12676-8 .. | 16,000 .. | 13072 9 4 |
| 4 | Tax on Carriages and Animals | | 2,000 .. | 1,523 12 - |
| 5 | Do on Gardens and Lands | | 1,500 .. | 1413 5 - |
| 6 | Fees on Pandals, Slaughter Houses, Cart Stands and Fines | | 500 .. | 638 9 - |
| | | | | 44933 10 - |
| 7 | Government Contribution | 1868/69 - Rs 2486-8-2<br>1869/70 .. 13406-15-2 | 18550 | 15893 7 4 |
| | Balance from 1868/69 | | 12,000 .. | 11496 2 10 |
| | Miscellaneous | | | 7357 2 9 |
| | | | | 79680 6 11 |
| | Deposits | | | 2990 10 - |
| | | | | 82671 .. 11 |

26
14

Rs 2450.4.5

## Note

Total Expenditure ............ 69066 5 4 G.O. 1210 30 Aug 1869.

Deduct

Expenditure on purposes other than those specified in Section 25 ....... 8743-11-3

75 per cent of the cost of Police establishment the remaining 25 having been contributed by Government direct — 12266 5 " (4088 12 4) 21010 . 3

16355 4 8

Net Expenditure ..... 48056 5 1

Government contribution on the above at 25 per cent — 12014 1 3

Amount actually drawn ........ 13406 15 2

Due to Government .... 1392 13 11

President

No. 121

Tanjore Municipal Office
11th June 1870

To
The President of Tanjore
Municipality

Sir,

I have the honor, by desire of the Commissioners, to submit the annual report as required by Section 32 of the Towns Improvement Act on the results of the working of the Tanjore Municipality for the year ending 30th April 1870.

The returns (A. B and C) prescribed in Government Order No. 820 dated 11th July 1867 do herewith accompany

It will be seen from them ~~that~~ the gross Receipts for the year under report amounted to Rs 81,971-"-11 and the gross Expenditure to Rs 70,426-1-4

The actual Receipts, out of Rs 81971-"-1 appertaining to the period embraced by the report, were Rs 66,644-12-11 and the rest consisted of last years: balance in Cash as well as outstandings collected and brought to account in this year and Deposits made by Toll renters for 1870/71 is noted in the margin.

| | R a p |
|---|---|
| Cash balance | 11,496.2.10 |
| Arrears of House and Trade Tax | 843-9-" |
| " State Grant | 2,286-8-2 |
| Toll renters's deposit for 1870-71 | 500-"-" |
| | 15,326-4-" |

The following are the various sources from which Revenue is derived to this Municipality

| | Rs |
|---|---|
| 1 Tolls | 18,725-"-" |
| 2 Tax on arts and Professions | 12,676-8-" |
| 3 House Tax | 10,112-15-" |
| 4 Tax on Carriages and animals | 1,523-12-" |
| 5 Tax on Punjai lands and Gardens | 413-5-" |
| 6 Fees on Pandals, Cartstands and slaughter houses &c. | 638-9-" |
| 7 Amounts realized from the sale of Municipal carriage and Cattle, refunds of Police charges and other miscellaneous sources unanticipated | 9,147-12-9 |
| Government Contributions | 13,406-15-2 |
| | 66,644-12-11 |

A

81,971 0.11

A brief Explanation of each source of Revenue is given below.

Tolls were farmed out and the amount has been collected with apparent ease within the year.

### Tax on arts and Professions

The demand under this head according to the Commissioners assessment was Rs 14,816 to be collected from 3710 tax payers at about 4 Rupees per head

| Commissioners Assessment | Tax remitted on Appeal | Collected | Balance uncollected |
|---|---|---|---|
| 14,816 | 342 8 "<br>1.1 per cent | 12676 8 -<br>85.5 | 1797 " " |

The number of appeals received was 329 and the result is noted in the margin.

8.8 per cent

The Tax uncollected includes also irrecoverable balance ~~under~~ under the head of Deaths, absentees, Deserters and Paupers amounting in all to Rs 797-"-"

5.3

The remainder will be collected and brought to account for the year 1870/71.

### Rates on Houses and Buildings

The amount of this Tax according to the Registers kept in the Office was Rs 11,862-1-" leviable on 12757 houses and Buildings giving an average of Tax

a

a little less than a Rupee per house. The rates were collected without difficulty save Rs 1749-2-" a portion of which namely Rs 200 has to be remitted as it is due mostly by absentees, deceased, and indigent people. The balance being the outstandings will be collected in due course and taken into account for the coming year.

Tax on Carriages and Animals
Fees on Pandals, Cart stands
Slaughter houses & fines &c

These two Items call for no remarks.

Tax on Lands and Gardens

The receipts estimated under this head were Rs 1,500 and the Assessment actually made by the Commissioners was Rs 1420. This sum had to be collected from 1137 rate payers a little more than a rupee per head. This tax having been newly introduced this year, the preliminary steps such as checking the accounts rendered by Karnams by measurements. Preparing General and the Assessment Registers for the issue of individual notices occupied some time, and the collection could not be commenced till a late period of the year. Consequently only a portion of the tax due, was collected within the year and the remainder will be realized as arrears during the next year.

Miscellaneous

| | |
|---|---|
| Police Income | *4859-11-7 |
| Proceeds from the sale of carriages and cattle &c | 1184-10-" |
| Proceeds from vegetables and avenue trees | 171-9-" |
| Do Bricks | 348-9-" |
| Savings in the Estimates &c | 283-8-2 |
| Proceeds from the sale of roofing of Police station at Karuttattangudi | 177-"-"* |
| | 7024-15-9 |
| Fees collected on warrants | *332-3- |
| | 7357-2-9 |

Under this head all the sums except Appeal deposits Rs (1261-2-") Contractors guarantee money rupees (499-8-) were received
Total 1790
from the unexpected sources as particularised in the margin (Vide para 5)

A brief account of Expenditure under all heads will now be given

No a o
70426-1-4
1,359-12-"
69066-5-4

These items not being really of the nature of Expenditure which notwithstanding appear under this head simply to balance the account, ought to be deducted from the gross Expenditure shown in para 3. These are refunds out of the Deposit made with Appeal petitions. Items transferred from the Deposit head to Ayan Account and Contractors guarantee returned amounting in all to Rupees 1,359-12-"

|  |  | Rs | a | p |
|---|---|---|---|---|
| 1 | New Works | 12269 | 2 | 2 |
| 2 | Repairs | 15,016 | 13 | 9 |
| 3 | Conservancy | 16,810 | 9 | 8 |
| 4 | Police | 12,266 | 5 | " |
| 5. | Supervision & management | 4818 | 3 | 6 |
| 6 | Miscellaneous | 3016 | 3 | 11 |
| 7 | other purposes than in Section 25. | 5874 | 15 | 5 |
|  |  | 69066 | 5 | 4 |

The remainder has been Expended on the following works being the Expenditure Proper for the year under reference

## New Works

Under this general Head are included a variety of works as enumerated below

The

Rs
The Cost of 2 New metalled roads was .... 340-"-"
Cost of Completing two new roads being the balance of last years works including compensation paid for the houses and the land ..........5202-6-"
Improving and widening the road between Valappoo Vaikal and Krishnan Kovil at Dn II. This was also a work commenced in 1868/69 and completed only this year ...400-"-"
Opening out a new Road inside the public garden in continuation of the one Existed to lead to the Compound wall of the pagoda from the Sub Registers Office ....504-15-9
7 New Drains were built not in one direction of the Town hitherto they were much needed at an outlay of Rs ..................1052-"-"
Construction of new Tunnels, Culverts and Water Courses on the roads and streets have cost as shown here under
3 New Tunnels --- 600 ---
Culverts at the Crossings of the drains inside the Fort ........150 --
Water Courses have been built with bricks in Chunam to prevent the foundation of masonry pillars attached to permanent places from being undermined by the deposit of rain water collected at times...281--- ........1031-"-"

8 New Ash tubs were built in different parts of the towns where they were absolutely necessary at an outset of ——— 224-"-"

Construction of three receptacles or new masonry tubs to receive the refuse of the sewage, not of liquid nature collected from the outlet near Singaperumal Coil at the East gate there were highly recommended in Sanitary point of view
The cost was Rupees .... .. 212-8-

The completion of a permanent fence and walling of a grave yard being the works taken up in the preceding year but left incomplete amounted to Rupees .... 254-7-4 690-15-4

The Commissioners having had in view to secure the free circulation of pure air for the Town at a larger scale an opening was made in the Rampart at a cost of Rs 410-"-

## Improvements on Tanks and Wells.

The deepening and cleaning out of Periamanapthi Ammen Tank was undertaken by the Commissioners, the progress they were able to make was however very little in consequence of heavy rain and high flood in Vadavar river

ill be observed from the Proceedings of the Commissioners that a stagnated Tank situate in front of Minakshi Pagoda at Karantattangudi was filled up and a new road constructed over it the Commissioners were compelled to put Samudri Tank in through order for the use of the Town's people in that direction. The cost of providing two flights of steps one on the west and the other on east side of it was together with the charges incurred on account of deepening it amounted to Rupees ...... 1331-0-0

ater reservoir known by the name of Pookolam in Karantattangudi is the only tank preserved for drinking purposes for that densely populated division. The feeding or supplying sluice of which having been neglected for years together it drew the attention of the Commissioners. The construction of a new Head sluice on the north bank of Vadavar and the erection of an outlet which was considered equally important cost Rupees .... 695-"-

1269-2-1

## Repairs

Remetalling roads and streets within the limits of the Town measuring about 8 miles in distance was necessary. The work Cost an average rate of Rupees 875 per mile - - - 7,070-8-"

The maintenance of roads other than those mentioned above under the gang Cooly system Cost Rs. - - - 3,831-6-10

## Tunnels and Culverts

In all cases where immediate repairs were needed by the way of renewing and altering the position of Tunnels &c to suit the levels of drainage, the Commissioners have provided them. The repairs of 6 Roads Tunnels and one surplus tunnels in the street for letting out the rain water amounted in all to 757-12-1

Improving and cleaning out the mud drain in the Ditch opposite to Ramvoikal sewage out let with a view of allowing a free running off, was carried out at an outlay of Rupees 40-"-"

Maramat Miscellaneous Closing up the man holes over the ancient good water conduit was to prevent the people from using the water for drinking purposes in consequence of the sewage drains running parallel to the good water Conduit Contaminating the water Cost Rupees - - - - 20-"-"

The compensation paid for Brick field, cost of making and burning bricks for the Municipal works

Erection of a pandal in front of the Municipal office and White-washing &ca Cost Rupees - - - - 1,336-11-1

## Privies

Re-erecting the walls of an open Privy on the bank of Vadavar 129-10-1

Providing screens to 9 privies - - - 608-"-"

Compensation paid for a land attached to the new privy built near Silkweavers Street in Mananbus chavadi - - - - - 17-8-"

755-2-1

The establishment chargeable to new works and repairs calls for no remark .. 1,179-5-8

15010-13-9

Conservancy of the Town consists of 45- Scavenging Carts and an establishment of sweepers together with the Inspector of Nuisance and his Peons. The Carts are furnished on Contract and the hire paid for the same during the year was Rupees 9,816-4-"

The sweepers and Totties are paid servants of the Commission the strength is 89 wages paid on this account are 3,553-10-2

Watchmen for preserving the good water in the Tanks set a part for drinking purposes were also employed - The charges incurred under this head for the year were Rs - - - - - - - 307-"-"

Inspector of Nuisance and a Dozen peons to assist him by the way of working the Dust Carts supplied on Contract & the sweepers &c Cost — 2,046-2-3

The necessity to employ 12 Peons arose from this town being divided into 12 sections and each peon has had to workout the Carts and men assigned to his division. They are responsible for keeping their respective beats in thorough order and enforcing Sanitary measures under the provisions of the existing rules and Bye laws. The following are the duties performed daily by the Inspector of Nuisance. Mustering the Carts and men twice a day, inspecting at least 5 beats, and the privies in the Town, Carrying out all the orders of the Commissioners in point of Sanitary arrangements. Filthy houses and the private privies are also inspected and reported to Police to bring offenders to justice.

The purchase and repair of Tools and implements for clearing out the Drains and sweeping the roads and streets within the limits of the Town was for the whole year 87-9-3

15810-9-6

**Police**

This Item Cost Rs 12266-5-.. minus Government Contribution for the year, over which the Commissioners have no Control whatever.

## Supervision and Management

Under this head office and out door Establishments are included the cost of the former amounted to Rupees ........ 3,098-14-8

The latter for Collecting the Professional, house, and Land Taxes &c cost Rs.. 1,574-15-6

The Charges incurred on account of keeping Carriage and Cattle until they were sold under orders of Government chargeable to Supervision were 144-5-6

4818-3-6

Miscellaneous charges call for no remarks

| | |
|---|---|
| Town Survey | 2,012-3-3 |
| Auditor Fee | 180-..-.. |
| Office rent | 180-..-.. |
| Stationery | 147-10-4 |
| Contingency | 115-1-0 |
| Printing Charges | 153-6-1 |
| Norton's tube well | 62-14-.. |
| Quit rent for rubbish depot | 6-12-.. |
| Cost of making Cholera pills | 20-..-.. |
| Office furnitures Peons belts and a clock costing in all | 143-8-.. |

3016-3-11

Other than those specified in section 25

This head includes sums laid out in the purchase of stone Lamp posts, money remitted to England, on account of Iron Lamp Posts &c. Setting up the stone posts ~~&c~~ in Masonry work, making of lamps (52), and the charges incurred on account of Lighting 53 lamps for more than three months, Planting of Avenue trees, and reconstructing the Masonry water Channel in the public garden, & destruction of Dogs and venomous Snakes with sundries

Particulars are as follows:-

| | |
|---|---|
| Cost of 52 granite stone Lamp Posts including Drainage and Cartage &c ................ | 357-1-" |
| Money remitted to England on account of Iron lamp Posts | 1263-2-7 |
| Cost of making Lamps and setting up the stones in masonry work ............ | 440-"-" |
| Tools and Implements for the purpose of Lighting such as Ladders and oil feeders &c ....... | 13-"-" |
| Lamp lighters pay ............ | 51-3-2 |
| Cost of Cocoanut oil and wicks.. | 265-12-5 |
| Destruction of Dogs and Cobras.. | 135-5-" |
| Planting Avenue trees and improving the nursery garden | 1809-7-3 |
| Subscription to Government Gazette | 20-"-" |
| Building a platform in the public garden for the use of Town people as a park for recreation was considered highly desirable the cost of the same amounted to Rupees ....... | 320-"-" |
| Reconstructing Masonry water Channel in the public garden ............ | 750-"-" |
| Superintendence ...................... | 50-"-" |
| | 5,874-15-5 |

General Remarks

In summing up the results of the Municipal Operation it is gratifying to perceive that a great deal has been done for the town. The roads have been kept in thorough order, cleanliness is maintained in the Town and Especially in regard to the Drains. Drinking water was carefully watched and preserved from pollution, in fact the Commissioners have spared no pains to keenly watch the sanitary wants of the public and have done all they could to promote the general health of the Community. It is highly [illegible] note that in consequence of the [illegible] ements the spread of the [illegible] ful disease which existed in the Fort seems to have been arrested and it may also be safely said that after the still necessary improvements of Sanitation such as securing current air to all parts of the Town and opening out broad streets in lieu of several blind lanes which are now almost shut up, are completed little apprehension of the disease shall be entertained. Some very important works conducing to the good of Town are proposed to be undertaken this year and with this distant object the commissioners seems to have reserved some funds out of the last years pe

I ha

Signed/ C

True

Compd

# A

Detail of New Works and improvements carried out by the Municipal Commissioners for the town of Mayavaram during the year ending 30th April 1870, for the purposes specified in Section 25 of Act X of 1865 (Madras)

| | Description | Proposed Expenditure | Actual Expenditure for 1869-70. |
|---|---|---|---|
| 1 | 2 | | 4 |
| I. Works | Dam near the East Ottai charahu Street on the eastern side of the Bridge | 160 0 0 | 100 0 0 |
| | Bridges over channels crossing Tirumangana Street in Tiruvalandur | 300 0 0 | 130 0 0 |
| | Construction of the Municipal Cutcherry | " " " | 2,094 14 1 |
| | For Completing a drainage tunnel in Pattamangalum Araye street | " " " | 47 0 0 |
| | Dam near that Bridge of Palanganeri which is at the Eastern end of the Vadackoo Veethee Mayavaram to prevent water from flooding | 105 " " | " " " |
| | Do. in nadu Ottai Street in Koranad | 130 " " | " " " |
| | Do. in Keela Ottai Street | 120 " " | " " " |
| | Do. in Chetty Street of Mayavaram | 150 " " | " " " |
| | Do. in Pathamangalum Street | 60 " " | " " " |
| | | 1,025 " " | 2,371 14 1 |
| II Repairs | Road No. II S | | |
| | | | 689 9 3 |
| | | | 66 9 4 |
| | | | 58 14 10 |
| | | | 7 7 7 |

|  |  |  |  |
|---|---|---|---|
|  |  |  | " " " |
|  |  |  | " " " |
|  |  | " | " " " |
|  |  | " " | " " " |
|  |  | 1,025 " " | 2,371 14 1 |
| **II** Repairs | Road No. II from the sign post to the toll gate at Sittakkadu | 1,210 0 0 | 689 9 3 |
|  | Tranquebar road from the eastern end of the Vadackoo Veethee to the Toll gate | 145 " " | 66 9 4 |
|  | Purchase of Materials for the repair of the above-mentioned roads | " " " | 258 14 10 |
|  | Pay of road Coolies for the upkeep of four miles of jellied road repaired in 1868-69, and for levelling cleaning and repairing lanes and paths within the limits | 290 " " | 297 7 7 |
|  | For petty repairs to existing new Works Streets & drains &c. | 376 " " | 342 13 11 |
| **III** [illegible] | Do. of Pattamangalam Street | 650 " " | 155 5 4 |
|  | Do. of the Toll Keeper's Sheds | " " " | 28 12 2 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | 2,671 | 0 | 0 | 1,839 | 8 | 5 |
| III Conservancy | One Nuisance Inspector pay and horse allowance | 252 | 0 | 0 | 246 | 0 | 0 |
| | 22 Pairs of Bullocks with driver and sweeper to each pair at Rupees 15 per mensem | 4,140 | „ | „ | 3,875 | 14 | 11 |
| | 20 other Sweepers at Rs 4 per do. for 3 months and at Rs 5 per do. for 9 months | 960 | „ | „ | 1,090 | 1 | 9 |
| | 3 Kanganis at Rs 8 each per do. | 288 | „ | „ | 288 | „ | „ |
| | Extra charges during Pulamasam festival i.e. for the erection of 14 temporary latrines | 112 | „ | „ | 141 | 4 | 3 |
| | 2 New bandies | 135 | „ | „ | 120 | „ | „ |
| | Preparing Street Boards and numbering houses | 20 | „ | „ | 24 | 7 | 8 |
| | Pay of a Vaccinator | „ | „ | „ | 110 | „ | „ |
| | Repair of mammaties and baskets | „ | „ | „ | 16 | 3 | 3 |
| | For Securing Casurina trees from falling through the Wind | „ | „ | „ | „ | 7 | 6 |
| | For applying tar to the new bandies | „ | „ | „ | 1 | 15 | 6 |
| | Repair of Scavenger Carts | „ | „ | „ | 20 | 15 | 0 |
| | Do. of Conservancy Carts Sheds | „ | „ | „ | 39 | 9 | 0 |
| | For Fencing a well in Ayarapper Covil Mailaveethee | „ | „ | „ | 2 | 8 | „ |
| | Digging two wells in the bed of the Cauvery during the hot weather | [illegible] | „ | „ | 38 | 2 | 3 |
| | | 5,907 | „ | „ | 6,015 | 9 | 1 |
| IV. Police | Cost of the Police Establishments | 5,036 | 15 | 5 | 3,524 | 4 | „ |
| | Buildings | 3,466 | „ | „ | 80 | „ | „ |
| | | 8,502 | 15 | 5 | 3,604 | 4 | 0 |

**V** Establishment Supervision and managements:—

**VI.**

| | Salary per Annum | |
|---|---|---|
| | Estimate | Actual |
| Head Clerk | 360 „ „ | 354 „ „ |
| 2d Clerk | 300 „ „ | 257 2 „ |
| Muchee | 84 „ „ | 84 „ „ |
| Overseer | 360 „ „ | 350 „ „ |
| 2 Peons at Rs 6 each per mensem | 144 „ „ | 143 „ „ |
| 1 Sweeper | 60 „ „ | 58 14 „ |
| 1 Amin | „ „ „ | 84 „ „ |
| | 1,308 „ „ | 1,331 „ „ |
| Miscellaneous charges such as: | 525 5 5 | „ „ „ |

| | |
|---|---|
| Saderward | 22 13 „ |
| Office rents up to October 1869 | 35 „ „ |
| Postage Stamps | 8 15 „ |
| Adhesive Stamps | 3 1 „ |
| Charge of "tom" "tom" for publishing notices | 2 13 „ |
| Sundries | 35 9 „ |
| Stationery | 24 6 „ |
| Pay of the Toll Collectors & peons for April 1869 | 112 13 „ |
| Printing forms | 168 1 10 |
| Auditor's allowance for 1868-69 | 100 „ „ |
| Postage Stamps for President's Office | 5 „ „ |

| | | | | |
|---|---|---|---|---|
| | Discounts paid to Bill Collectors for the Collection of Taxes | 190 12 10 | | |
| | Office furniture | 169 11 " | | |
| | | | " " " | 2,209 15 8 |
| **VI.** For the purposes other than those Specified in Section 25. | For setting up two iron lamp posts | | " " " | 4 7 " |
| | Putting lights | | " " " | 164 11 1 |
| | Price of two iron lamp posts | | " " " | 60 10 " |
| | Contribution towards the pay of the 2^d. Class Hospital Assistant | | " " " | 47 5 4 |
| New Works 298.4.9 | For the Construction of the Western and Southern walls around the Office | | " " " | 201 13 9 |
| | Putting up boards over the Windows and painting doors with green | | " " " | 96 7 " |
| | Price of the ground to N.E. Corner of the Municipal Office | | " " " | 30 12 "<br>329 0 7 |
| | Flight of Steps & turfing sides of Vadaraneaswaraswamie Tank | | 500 " " | 200 0 0 |
| | For Completing the Construction of the side walls & the remaining half channel of the Viswanadeswami Teppacolam | | 500 " " | 662 4 8 |
| | For a bandy pettah together with a well within it | | " " " | 211 4 2 |
| | Turfing the South side of the tank behind the Taluk Cutchery | | 440 " " | 216 11 7 |
| | D^o. D^o. of tank on the eastern part of the Mamarathu Modai | | 150 " " | 104 14 4 |
| | Repair of Alwār Colam | | 400 " " | 433 13 11 |
| | D^o. of Forbes tank | | 160 " " | 9 12 9 |
| | | | 2,150 " " | 2,444 15 7 |
| **VII** Refund &^c. | Remissions given on Appeal | | " " " | 28 " " |
| | Savings from works | | " " " | 37 2 " |
| | | | " " " | 65 2 " |

Comp^d

C. Lee Morris
President

**B**

Abstract of charges under all heads incurred by the Municipal Commissioners for the town of Mayavaram during the year ending 30th April 1870.

| | | Proposed Expenditure | | | Actual Expenditure for 1869-70 | | | Total | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1 | 2 | | | 3 | | | 4 | | |
| | | Rupees | a | p | Rupees | a | p | Rupees | a | p |
| I. | New Works and Improvements | 1,825 | " | " | 2,371 | 14 | 1 | | | |
| II | Repairs | 2,671 | " | " | 1,839 | 8 | 5 | | | |
| III | Conservancy | 5,907 | " | " | 6015 | 9 | 1 | | | |
| IV. | Police | 8,502 | 15 | 5 | 3,604 | 4 | " | | | |
| V | Establishment | 1,833 | 5 | 5 | 2,209 | 15 | 8 | | | |
| | | | | | | | | 16,041 | 3 | 3 |
| VI. | For purposes other than those Specified in Section 25. | 2,150 | " | " | 2,444 | 15 | 7 | | | |
| | | | | | | | | 2,444 | 15 | 7 |
| | | | | | | | | 18486 | 2 | 10 |
| VII | Refunds &c. | " | " | " | 65 | 2 | 1 | | | |
| | | | | | | | | 65 | 2 | 1 |
| | | | | | | | | 18,551 | 4 | 11 |

Compd

C. Lee Morris
President

C

## Actual receipts for the year ending 30th April 1870

| 1 | Estimate<br>2<br>Rupees | a | p | Actual<br>3<br>Rupees | a | p |
|---|---|---|---|---|---|---|
| Rate on houses and buildings | 2980 | " | " | 2928 | 9 | " |
| Tax on Arts, trades and professions | 4,500 | " | " | 4774 | " | " |
| Tolls | 7,120 | " | " | 7,197 | 1 | " |
| Registration of Carts and Vehicles without Springs | 325 | " | " | 281 | " | " |
| Tax on Carriages & Animals | 640 | " | " | 606 | 4 | " |
| Fees for licensing Slaughter houses | 30 | " | " | 20 | " | " |
| Do. Offensive trades | 20 | " | " | 70 | " | " |
| Do. Cart Stands | 80 | " | " | 131 | 6 | " |
| Ground rent from temporary bazars | 200 | " | " | X 192 | 10 | 8 |
|  | 277 | " | " | 305 | 10 | 6 |
| Land rates | 30 | " | " | 353 | 3 | " |
| Fines | 40 | " | " | X 180 | " | 1 |
| Road Cess | 150 | " | " | X 424 | " | " |
| Pound Fund | " | " | " | 46 | " | " |
| Warrant fees | " | " | " | X 307 | 8 | " |
| Maintenance grant for road No. II |  |  |  |  |  |  |
| Amount realized from defaulters for Work performed under Section 102 | " | " | " | 8 | 6 | " |
| Do. Do. Do. Sections 105 and 107 | " | " | " | X " | 10 | " |
| Do. Do. from the Sale of Sweepings | " | " | " | " | 8 | " |
| Do. Do. of wood or decayed trees | " | " | " | 4 | 13 | " |
|  |  |  |  | 14 | 5 |  |
| Donation paid by P. Sabapathy Chetty for the erection of Side walls of Sri Visvanather and Teppacolam | " | " | " | X 100 | " | " |
| Savings from the Expenses for works due for 1868-69 credited to the fund | " | " | " | 37 | 2 | 1 |
| Balance of Government Contribution due to Municipality for 1868-69 | " | " | " | 184 | 14 | 2 |
| Total | 16,392 | " | " | 18,153 | 9 | 6 |
| On account of Government Contribution for 1869-70 | 5,464 | " | " | 5,340 | 9 | 1 |
| Balance in hand at the Close of last year | " | " | " | 3,235 | 3 | 1 |
| Grand total | 21,856 | " | " | 26,729 | 5 | 8 |
|  |  |  |  | 18551 | 4 | 11 |
| Balance |  |  |  | 8178 | 0 | 9 |

37.2.1
353.3.0
46.0.0

Note- Total Expenditure ———— 18,551-4-11

Deduct

Expenditure on purposes other than those specified in Sec: 25 including Refunds &c. } 2,510-1-8.

100.0.0
192.10.8
180.0.1
424.0.0
307.8.0
26,664.3.7

| | | |
|---|---|---|
| 75 per Cent of Cost of Police Force, the remaining 25 per Cent having been Contributed by Government direct | 3,524-4-0 | |
| Government grant for the maintenance of Road No. II | 307-8-0. | |
| | | 6,341-13-8 |
| Net Expenditure | | 12,209-7-3 |
| Government Contribution from Government on the above at 25 per Cent | | 3,052-5-10 |
| Amount actually drawn | | 5,340-9-1 |
| Excess due to Government by the Municipality | | 2,288-3-0 |

G. Le Mom
President

Compared

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No. 150

13th June 1870.

To

The President
Municipal Commission
Mayavaram

Sir,

I have the honor to submit the annual accounts of the Collections and Expenditure of money under the Municipal Act in Mayavaram during the year 1869-70.

2. Statement C shows the Collections to have been estimated at Rupees 16,392, and to have realized Rs. 18,153-9-6. or Rs. 1,761-9-6. more than was expected. Of this excess the sum of Rupees 689-13-3 was gained from Sundry unexpected Sources which were not entered in the estimate. The Pound fund paid an excess of

Rupees 274, the Road Ceſs of Rs. 323 over what was anticipated. The estimates for the Pound fund and Road Cess were founded on the actual receipts of 1868-69. The excess in receipts under head of fines is due to the increased number of prosecutions under the Act during the year.

3. Including the Balance in hand and the Government Contribution, there is a total collection of Rupees 26,729-5-8.

4. The proposed expenditure on New Works and Repairs was as under:-

| | Rs. |
|---|---|
| New Works | 2,115. |
| Repairs | 2,521. |

under

Under these two heads sixteen works were entered in the Budget. Of these 16 works the following 8 have been completed:-

| No. of Works in Budget | | Rs. A. P. | |
|---|---|---|---|
| 1. | Completing the Viswanathasami teppacolam (Statement A I Work No. 4) | 662-4-8 | |
| 1. | Repairing Road No. 2 Statement A II Repairs No. 1 | Rs. a. P.<br>689-9-3 | 1015-1-5. |
| 1. | Do. the Tranquebar Road (Do. No. 2) | 66-9-4. | |
| | Materials for the above two works | 258-14-10 | |
| 3. | For upkeep of metalled roads and petty repairs (Do. No. 4 & 5), an establishment of one Hd. Cooly on Rs. 7 per month and 8 Road Coolies on Rs. 5 each have been entertained. Their pay distributed to them during the year has amounted to | | 297-7-7

|  |  |  |
|---|---|---|
|  | and the bills submitted by over-seer for small purchases of materials, Carting &c, amounted to. | 342-13-11 |
| 1. | Turfing the side of the tank behind the Taluk Cutchery (Do. No. 6) | 216-11-7. |
| 1. | Do. of the Mamarathumodai tank (Do. No. 7) | 104-14-4. |
|  | Total | 2,639-5-6. |

5. The following six have been commenced and are in rapid progress:-

|  |  | Rs |
|---|---|---|
| 1. | Dam near the east Ottai charaghu (Statement A I Works No. 1) | 100. |
| 1. | Flight of Steps and turfing sides of Vedaraniaswaraswami tank (Do. No. 2) | 200. |
| 1. | Two new bridges in Tirumanjana street (No. 3) | 130 |
| 1. | Dam near Palancavery Bridge on Tranquebar Road (Do. No. 9) | " |
| 1. | Do. near the Palancaveri Bridge near south side of the Chetty Street (Do. No. 12) | " |
| 1. | Do. in Puttamangalum street (Do. No. 13) |  |
|  | Total Rs. | 430 |

6. It will thus appear that the Commissioners have adhered to their Estimates in respect of fourteen out of sixteen works. The remaining two works viz., 1. Dam near the Palancavery Bridge in Nadu Ottai Street........
1. Do. in Keela Ottai street have been deferred by the Commissioners because the proposed works have since been found to be inadequate for the purpose for which they were designed.

designed. In place of the dam near the Nadu Ottai Street Bridge it is necessary to construct an entirely new bridge and divert the channel and the Commissioners are now engaged in preparing for commencing the Work.

7. The actual cost of the eight completed works as compared with the amount of the estimate was as under:—

| | |
|---|---|
| Estimated Cost | Rs. 3,111 — " — " |
| Actual Cost of Works " | 2,639 — 5 — 6 |
| Saving " | 471 — 10 — 6 |

8. This saving was principally effected in the repair of Roads. An old Government building was purchased, and furnished a sufficiency of materials for

repairs

repairs of all roads at a very much cheaper rate than was estimated.

9. In addition to the Works entered in the last year's Budget, the following were completed out of those remaining unfinished from the year before:—

| | Rs. — a — p |
|---|---|
| Completing Construction of the Municipal Cutcherry — | 2,094 - 14 - 1 |
| Repair of Alwarcolam — | 433 - 13 - 11 |
| Do. of Forbes' tank — | 9 - 12 - 9 |
| Do. of Puttamangolam Street | 155 - 5 - 4 |
| | 2,693 - 14 - 1 |

10. The following Works have been executed which were not in the budget:—

I New Works.

No 6. Two wells in the Cavery bed Rs. 38-2-3.

Constructing

| | |
|---|---|
| Constructing a bandy pettah with well — | 211-4-2 |
| A drainage tunnel in the Arayi Street — | 47-„-„ |

II Repairs

| | |
|---|---|
| Repairing Toll Keepers Sheds | 28-12-2 |
| Total | 325-2-7 |

11. For the Six Works mentioned above as being in progress the amount of Rupees 430 has been advanced. Our expenditure on New Works and Repairs may thus be shown:—

| | |
|---|---|
| For New Works and Repairs left incomplete at the end of the year 1868-69 now Completed ——— | 2,693-14-1 |
| For Do. Budgeted for in 1869-70 and Completed in the Same year | 2,639-5-6. |

For

| | |
|---|---|
| For Do. not Completed (advances) | 430-„-„ |
| For Do. not budgeted for but Completed ——— | 325-2-7 |
| Total | 6,088-6-2 |

12. The next thing to be noticed is III Conservancy. The actual expenditure tallies as nearly as possible with the estimated amount. The pay of Sweepers for the whole year amounted to Rs. 1,090-1-9. It was found necessary to give each man at the rate of Rupees 5 instead of Rupees 4. per month and the increased rate was given for and after the month of July 1869. Thus there has been a slight increase in the expenditure under head of Sweepers.

13. The A Statement shows very

clearly what measures the Commissioners have adopted for keeping the town clean. It is very generally remarked by visitors that the Streets are clean and nicely kept; certainly no pains have been spared to keep the large Conservancy Establishment up to their work. In consequence of the large superficial extent of the Municipality, it has been found necessary to put on another Nuisance Inspector this year. It is hoped that increased efficiency will thus be secured and more attention paid to the enforcement of the Act against persons whose premises or grounds are in an unwholesome

state

state. It must be allowed however that Mayavaram is wonderfully free from nuisance There are no permanent bad smells in any part of the Municipality.

14. The Commissioners have reason to believe that good has been effected by the gratuitous distribution amongst the house holders of a small pamphlet containing extracts from the Conservancy clauses of the Act and other information respecting the keeping of their premises and grounds in a clean state.

15. A vaccinator has been entertained and has worked satisfactorily. The following statements exhibits the result of his operations.

| Total number of persons vaccinated | Results | | | | |
|---|---|---|---|---|---|
| | Successful | Unsuccessful | Doubtful | Unknown | Total |
| 507. | 497 | 10 | " | " | 507 |

## IV. Police

16. The proposed expenditure under under this head is as follows:—

| | | |
|---|---|---|
| Establishment | Rupees | 5,036—15—5 |
| Buildings | " | 3,466—„—„ |
| Total | " | 8,502—15—5 |

17. The actual expenditure debited in the accounts including Rs 381 for the year 1868-69 is as follows:—

| | | |
|---|---|---|
| Establishment | Rupees | 3,524-4-„ |
| Site for Police lines | —„— | 80-„-„ |
| Total | " | 3,604-4-„ |

3524. 4. 0
357
3747. 4

18. The actual expenditure is thus shown to be Rs 4898—11—5 less than what was proposed.

The

19. The first instalment was debited before the receipt of the Accountant General's Circular dated 5th July 1869 No 2221 directing that a deduction of the one fourth of the amount should be made from the monthly instalments on account of the Government Contribution. The first monthly instalment was Rupees $\underset{4572}{\overset{95}{381}}$, the remaining eleven at the rate of Rupees $\underset{3143\ .\ 4}{\overset{95\quad 4}{285—12—„}}$. These instalments appear to have been calculated on the amount sanctioned for the previous year which was less than the amount sanctioned for 1869-70. Under the Accountant General's Circular the Municipal Fund is liable to a payment of only three fourths of the amount sanctioned for the year

namely Rupees 3,777—11—7 or Rupees 253—7—7, more than the amount debited.

20. The Commissioners observe that the bill of the Superintendent of Police is Rupees 5,118—5—" or Rupees 81—5—7 in excess of the amount sanctioned. The sanction of Government is required for the payment of this amount.

21. In view of carrying into execution the works sanctioned for the accommodation of the Force the Commissioners bought a suitable piece of ground for a site at a cost of Rs 80; but when the estimate for the proposed work was prepared according to the instructions

of

of the Superintendent of Police, it was found to be largely in excess of the amount sanctioned. A reference was made to the Superintendent who advised that inferior materials might be made use of, and another estimate was prepared accordingly; but this also was in excess of the sanctioned amount. Moreover the Commissioners demurred to erecting huts of mud and bamboo, as such buildings are in this town constantly getting out of repairs. Accordingly the works are still in abeyance and the principal part of the large unexpended balance now remaining in the Commissioners' hands is due to the non-completion of the Police buildings.

22. If care were only taken to debit within the year the full amount due

by the Municipality according to the provisions of Section 35 of the Act there would be no confusion in the adjustment of the Municipal accounts for Police expenditure.

**V. Establishment.**

23. It will be seen from the A statement that our expenditure has been in excess of the estimate under this head. It was found unnecessary to take on a person to help the Overseer in keeping his accounts looking after the road Coolies and the execution of the works by Contractors. Altogether our Public Works establishment only Cost Rupees 434 for the year which is not large on an expenditure of upwards of Rupees 6,000.

24. Again the Miscellaneous charges were under estimated by about Rupees 320. The following items were

omitted

omitted in the estimate.

| | Rs as p |
|---|---|
| Pay of toll Collectors for April/69. | 112-13-.. |
| Auditor's allowance | 100-..-.. |
| Total | 212-13-0 |

The estimate for Office furniture was Rupees 100-..-.. whereas the things required Cost Rupees 169-11-... That for printing forms was also deficient owing to the printing of the Pamphlet above alluded to.

25 The Commissioners purchased two iron lamp posts with lamps &c and intended to put up eighty more of the same kind during the current year as they are found ~~the~~ to answer the best on the whole.

26. The Collections were made as usual without difficulty within

the Municipal year and without arrears.

27 There has been no epidemic of either Cholera, Fever, or Small pox, and throughout the year, the health of the people of the town has been remarkably good.

28. The Commissioners have done their best to work the Act efficiently during the past year and have every reason to be satisfied with the result of their labours.

I have &c

(Signed) E. R. Burrows.
Vice President

(True Copy)

E. Lee Morris
President

Mayaveram

In a letter

From

The President
Municipalities
Tanjore &c.

To

The Chief Secretary
to Government
Madras

Dated 2nd } July 1870
Recd }

No. 96

Statements &c. of

the Mayavaram

Municipality –

S.O. 965 of 2nd Augt. 1870.

R. Mch 1107

# Detail of all the works and Improvements carried out by the Municipal Commissioner for the Town of Combaconum during the year 1869/70

A

|  | Description | Proposed Expenditure | Actual Expenditure |
|---|---|---|---|
| I Works | **Roads, Metalled with Laterite** |  |  |
|  | Roads No. 2 and 5 and the Bazaar Road through Kannakeli Josiar agraharam to Road No 2 measuring 3½ miles |  | 15234 6 .. |
|  | Metalled with bricks (1½ miles) |  | 1788 10 .. |
|  | 69 Ash pits | 3500 .. .. | 845 4 .. |
|  | 11 Culverts |  | 758 13 - |
|  | Police Hospital built for the accommodation of the Town Police |  | 1945 .. .. |
|  | 6 Toll bars | 330 .. .. | 333 .. .. |
|  | Tools and plants for works |  | 160 13 7 |
|  | Cost of Surveying instruments |  | 202 7 .. |
| II Repairs | Roads | 6500 .. .. | 4490 6 10 |
|  | Tunnels |  | 53 4 10 |
|  | Parapet wall on the South of Cauvery bank near Chackrapaditorai |  | 150 .. .. |
|  | " of a Tunnel near Vanathurai |  | 13 8 - |
|  | Ash tubs |  | 5 3 - |
|  | Compensation paid for huts removed in widening road No. 2 |  | 534 .. .. |
| III | **Nature of Charge** |  |  |
| Conservancy | 36 Carts for the daily clearing of the Town with drivers | 8640 .. .. | 4800 .. .. |
|  | Pay of Sweepers | " .. .. | 2592 .. .. |
|  | Establishment consisting of nuisance Inspectors (2) and peons (8) | 1776 .. .. | 1469 14 10 |
|  | Pay of a Vaccinator | 120 .. .. | 120 .. .. |
|  | Latrines |  | 86 7 " |
|  |  |  | 1 8 .. |
|  |  |  | 15 15 1 |
|  |  |  | 6 1 .. |
|  |  |  | 7 .. .. |
|  |  |  | 46 13 11 |
|  |  |  | 112 6 .. |
|  |  |  | 20 .. .. |
|  |  |  | 25 4 5 |
|  |  |  | 60 .. .. |
|  |  |  | 550 4 5 |
|  |  |  | 19 8 5 |
|  |  |  | 50 .. .. |

| | | | | |
|---|---|---|---|---|
| | Pay of Sweepers | | | |
| | Establishment consisting of Nuisance Inspectors (2) and Peons (8) | 1776 .. .. | 1469 1[illegible] | |
| Misc. # | Pay of a Vaccinator | 120 .. .. | 120 .. .. | |
| | Latrines | 3000 .. .. | 1986 7 .. | |
| | Repairing Municipal Cart | | 1 8 .. | |
| | Medicines bought during Cholera | | 15 15 1 | |
| | Numbering doors | 10498 13 11 | 6 1 .. | |
| | Cooli allowance to the Contractor for removing rubbish from Houses within the Municipal limits but beyond the reach of Municipal roads | 6 4<br>10498 [illegible] | 7 .. .. | |
| | | 11[illegible] 7 10 | 10498 13 11 | |
| | Total Expenditure | 11235 .. .. | 9111 6 .. | |
| IV Police | Oil cloth supplied to the Police station | .. .. | 20 .. .. | |
| | Hospital arrangements | 670 .. .. | 625 4 3 | |
| | Medical attendance +1945 | 240 | 60 .. .. | |
| | | | 1945<br>2650 4 5 | |

| | Supervision and Management | Salary Monthly | Yearly | |
|---|---|---|---|---|
| V Establishment | Manager | 80 .. | 960 .. .. | |
| | Head Clerk | 25 .. .. | 299 2 6 | |
| | 2d Clerk | 20 .. .. | 233 8 .. | |
| | 3d Clerk | 15 .. .. | 180 .. .. | |
| | 4th Do | 15 .. .. | 180 .. .. | |
| | Shroff | 15 .. .. | 180 .. .. | |
| | Carman | 5 .. .. | 60 .. .. | |
| | 2 Assessor | 12 .. .. | 114 1 2 | |
| | 4 Bill Collectors | 10 .. .. | 336 12 9 | |
| | 3 Peons at 6 Rupees | 18 .. .. | 216 .. .. | |
| | 1 Mussalchi | 5 .. .. | 60 .. .. | 2819 8 5 |
| | Auditors Remuneration | | | 150 .. .. |
| | Miscellaneous charges: Office Contingent + 13 . 1 . 0 | | 131 3 .. | |
| | Stationery | | 35 5 .. | |
| | Office furniture including clock and table shades | | 35 .. .. | |
| | Printing Charges | | 15 7 11 | |
| | Establishment for administering physic during Cholera # Cm. | | 8 .. .. | 224 15 11 |

+ 8 . 1 . 0
+ 227 . 4 . 1
130 . 4 . 0

| | | |
|---|---|---|
| Purposes other than those specified in section 25. | A flight of steps put up to Aycolam | 420 .. .. |
| | " " " Pidari Kolam | 232 .. .. |
| | Wooden steps put up to Pidari Kolam | 23 4 .. |
| | For Cleaning and clearing Pottamani Tank | 444 4 9 |
| | " " Taikal Do | 240 .. .. |
| | " " Ay Kolam | 756 11 4 |
| | " " Pidari Kolam | 547 .. .. |
| | " " Birage Kolam | 251 .. 9 |
| | Deposits refunded to Toll Contractor | 3223 5 4 |
| | " Road Contractor | 1885 .. .. |
| | " Ash tub Contractor | 150 .. .. |
| | Contractor for clearing Tanks | 25 .. .. |
| | Contractor who built the Police Hospital | 200 .. .. |
| | 6 Water buckets | 11 4 .. |
| | Killing dogs | 40 .. .. |
| | Suspense | 30 .. .. |
| | Remissions on account of House Tax | 661 3 5 |
| | A pattern tatty for the Bazaar | 6 3 8 |
| | Compensation to the owners of huts on the banks of Ay Kolam | 86 .. .. |
| | Compensation to Ramu Pillai for certain plantains removed during the repair of Ay Kolam | 5 .. .. |

| | |
|---|---|
| Donation to Civil dispensary | 36 " " |
| Repair of Vegetable stall | 11 7 6 |
| Subscription on account of Fort Saint George Gazette | 20 " " |
| Money order Commission | 2 8 " |
| Pay of a Midwife | 25 7 9 |
| Carrying Company Charges | 5 " " |
| [illegible] | [illegible] |
| [illegible] | [illegible] 7 4 " |

G. Lee Morris
President

# B

## Abstract of Charges under all heads incurred by the Municipal Commissioners for the Town of Combaconum during the year 1869/70

| | Proposed Expenditure | | | Actual Expenditure | | |
|---|---|---|---|---|---|---|
| 1 New Works and Improvements | 5,030 | " | " | 21327 | 14 | 7 |
| 2 Repairs | 14,264 | " | " | 5246 | 6 | 8 |
| 3 Conservancy | 13,830 | " | " | 10998 | 13 | 11 |
| 4 Police | 12,145 | | | 9816 | 10 | 2 |
| 5 Establishment | 3,458 | " | " | 3194 | 8 | 7 |
| Purposes other than those mentioned in Sec: 35 | | | | 9336 | 4 | 9 |
| | 48,733 | " | " | 59920 | 10 | 8 |

President

70,547 9 7
59,920 10 8
10,626 14 11

C.

# Actual Receipts for the year 1869/70

| | | Estimated Receipts | Actual Receipts |
|---|---|---|---|
| Tax on Carriages and animals | | 1500 " - | 1654 4 : |
| Cart stand | | | 43 " " |
| Dangerous and offensive trade | | 200 " - | { 64 8 : |
| Slaughter houses | | | 86 " " |
| | | | 32[illegible] |
| Fines Magistrate | 2315 - 2 - 6 | | 108[illegible] 0 |
| " Imposed upon Contractors | 730 - " - | | |
| " on Conservancy Establishment | ~~100~~ 4 " | | |
| " On office " | ~~33~~ " " | | |
| " Demand and warrant fees | 197 - 9 - 6 | | |
| | 2512 . 12 . 0 | | 2596 " : |
| House Tax | 445 . 11 . 9 | 12000 " - | 14363 7 7 |
| Vegetable stall | 14 . 8 | 320 4 0 | { 113 10 " |
| Pandal fees | 2535 . 6 . 5 | | 206 10 " |
| Tolls | 4 . 2 | 20000 " - | 18[illegible] 2 6 |
| Sale proceeds of the clippings of avenue trees | | | 44 14 9 |
| Professional Tax | 7565 - 10 - 7 | | 21 2 - |
| Sale proceeds of rubbish | | | 41 11 9 |
| | | | 39081 " 7 |
| | | | 516[illegible]6 |
| Government grant for the maintenance of Imperial roads | | | 240 " " |
| Road cess | | | 300 13 5 |
| Deposits | | | 5153 14 8 |
| Suspense | ~~Refunds~~ | | 56 12 - |
| Miscellaneous | | | " 10 6 |
| Police refunds | rejects | | 467 4 - |
| Sale of unredeemed property | | | " 4 2 |
| Government Contribution | {1868/69 Rs 1320 " 9 - 4<br>1869/70 " 11724 " 4 - 8 | } 12183 " - | 13044 14 - |
| Balance on 1st May 1869 | | " " | ✓ 12231 7 8 |
| Total | | | 70547 " 7 |

70457 " 7

5631 . 08
64945 13 . 11
651 . 3 . 5
64294 10 6
230 . 4
[illegible]
5153 . 14 . 8
457 . 4
5611 . 2 . 8
666 . 5 . 4
4 . 15 . 4
0

Note. Total Expenditure .......... 59920 10 8

Deduct

Expenditure on purposes other than those specified in Sections 25 .... 9336 4 9

Government Grant for the maintenance of Road No II } 240 " " 9576 4 9

Net Expenditure 50344 6 11

Add Government quota paid directly to the police .......... 2803 8

53147 13 11

Actual receipts available for Expenditure on purposes specified in section 25 ........ 39051 " 7

Add Estimated Government Contribution on above .. 13017 " 2

52068 " 1

The actual Expenditure being above the available receipts by Rs 1079-13-2; the Government contribution at 25 per cent is calculated on the total Receipts .................... 13017 " 2

Amount actually drawn within the year including that for the Police .................... 14527-12-8

Due to Government by the Municipality .......... 1510-12-6

G Lee Morris
President

---

No 12

Municipal Commission Office
Combaconum 15th June 1870

From
F. A. Nicholson Esq
Vice President of the
Municipal Commission
Combaconum

To
G. Lee Morris Esq
President of the Municipal
Commission Tanjore &c.

Sir I have the honour to submit the Annual Report on the working of the Towns' Improvement Act in Combaconum during the Municipal year 1869-70.

The details of receipt and expenditure are shown in the enclosed forms A. B & C. By form C, it appears that the actual receipts for the year under report amount to Rupees 58315-9-4 plus a balance of Rupees 12231-7-3 unexpended from the previous municipal year, making a grand total of Rupees 70547-0-7. Of this sum Rupees 59920-10-8 as is shown in forms A & B have been expended by the Commissioners, Government also directly contributing Rs 2803-8-0 to the Police, leaving a balance in hand on 1st May 1870 of Rs 10626-5-11

Rs 10626-5-11. Of this sum however Rs 3533-10-8 are deposits made by contractors, the net disposable balance being thus Rupees 7092-11-3. This large balance is due partly to the fact that several tanks which were to have been repaired have not yet been dealt with, partly that two latrines have not been built owing to a difficulty in obtaining the necessary land and partly to the receipts being considerably greater than the estimated amount.

Receipts
Rs 58315-9-4

The actual net receipts for the year under report show a considerable advance on those of the previous year, being Rupees 58315-9-4 as against Rs 49511-1-6, an increase of Rs 8804-7-10. This is owing chiefly to the great increase in the produce of tolls and house tax.

I
House Tax
Rs 14343-7-7

House tax yielded this year Rs 14343-7-7 as against Rupees 9012-8-4 of the previous year, an increase of Rupees 5330-15-3. The total current demand was Rs 14215-4-0, the estimate having been Rs 12000; the whole amount was collected. Of the arrears of Rs 202-7-3 for the previous year Rs 149-8-4 were recovered, Rs 52-14-11 were written off as irrecoverable, leaving a balance of Rs 21-4-9 still outstanding.

14343.7.7
14215.6.0
128.3.7

21.4.9
52.14.11
128.3.7
202.7.3

The large increase of this year's tax is owing to the fact that at the first introduction of the Act, the houses were rated considerably too low; consequently a new assessment was determined upon and carefully carried out, the full rate of 7½ per cent being also levied.

II
Tolls
18999-2-6

The item of Tolls shows a great and sudden rise, viz, from Rupees 13615-6-8 in the previous year to Rupees 18999-2-6 in the year under report, though in fact the estimated amount was Rupees 20000. It thus appears that from this source alone no less than one third (1/3) of the municipal income is drawn. The reason for the estimates and actual receipts being so large is that the registration of country carts was discontinued and consequently

18999.2.6
5708.6.6
24707.9.0
39051.0.7
14343.7.7

consequently instead of each of the 311 carts paying Rupees 2 per annum it pays two annas for every day that passes the limits, a measure of doubtful expediency in spite of the great gain to the Municipality and the toll renters.

III
Carriages and Animals.
Rs 1654-4-0

The tax on carriages and horses realized Rupees 1654-4-0, the estimate being in Rupees 1500-0-0 and the receipts of the previous year Rupees 1364-4-0.

Fines
Rupees 2896-0

Fines produced the large sum of Rupees 2896-0-0 being no less than Rupees 1846 above the estimated amount of Rupees 1050: in this are included certain deposits forfeited for non-fulfilment of contracts, but the main amount is due to magisterial fines for breaches of the Act and Bye laws, being no less a sum than Rupees 2315-2-6.

Professional Tax
Rs 2-12-

The item of Rupees 2-12-0 for Professional Tax is an arrear from the year 1868-69.

Suspense
Rs 56.12.0.

A sum of Rupees 56-12-0 noted as *Suspense* is due to works undertaken by the Commissioners in cases neglected by the owners, the advance being made to carry out the work, and is recovered from the defaulting party.

Police refunds
Rs 467-4-0

Under the head of *Police refunds* Rs 467-4-0 have been received from Government the Commissioners had paid the *full* amount of Police expenses for two months at Rupees 934-8-0 per mensem when Government determined to pay their quota of 1/4 directly to the Police handing over to the Municipality the share for the two months viz Rs 467-4-0 –

Imperial Roads
Rs 240-0-0

A sum of Rupees 240 appears as the Government contribution for the maintenance of the two miles of Imperial roads (No 2) within the Municipal limits as sanctioned by Government Order 3130 dated 27th September 1869.

Government Contribution
Rs 13044-14-0
or indirectly
Rs 14527-12-8

The amount directly received from Government is Rupees 13044-14-0, of this however Rupees 1320-9-4 belongs to the previous year, leaving the net Government contribution for the year under report at Rs. 11724-4-8. A further sum of Rs. 2803-8-0 was paid by Government directly to the Police thus raising the total Government contributions to this Municipality during the year under report, to Rupees 14527-12-8. But the actual expenditure during the said year was Rs. 59920-10-8 plus the Government contribution, Rupees 2803-8-0 to the Police, a total of Rupees 62724-2-8 from this must be deducted Rupees 7635-13-3 as expenses not coming under Section 25, leaving thus a sum of Rupees 55088-5-5; a fourth of which viz Rupees 13772-1-4 is the proper Government contribution for the year

The Municipal Commissioners will therefore have to refund to Government a sum of Rupees 755-11-3.

No contributions appear this year under the head of surplus cattle pound fund, owing to its not having been paid from the Taluk cutcherry to the credit of the Commissioners before the close of the Municipal year. All the modes of taxation except that on arts and trades are in operation. The total number of distress warrants issued is 332; in 7 cases only was property attached, and in 2 only actually sold.

Expenditure
Rs. 59920-10-8

The total sum expended by the Commissioners during the year under report was Rupees 59920-10-8, particulars of which are shewn in Form A and an abstract in Form B.

The estimated expenditure was only Rupees 48733, the difference being Rupees 11187-10-8. The difference in the distribution is only apparent: in the estimates for repairs at Rupees 14264, the cost of metalling the roads was included, an item more properly placed, as in the previous year's report and in this, under the head of "New works and Improvements"

The sums spent on "Conservancy" "Police" and "Establishment", fall considerably short of the amount estimated in the Budget.

New Works & Improvements Rs 21578-5-..

Under the head of new works and Improvements a large sum (Rupees 21578-5-0) has been expended the principal item being one of Rupees 15234-6-0 for metalling certain roads with laterite. This important work was carried out by the Commissioners aided by the advice of the Range Officer, the laterite being brought by contract from Tanjore. The result is highly satisfactory and has determined the Commissioners to carry out these much needed improvements on an extended scale. The roads metalled were 3½ miles long and required about 1700 cubic yards of laterite supplied at Rupees 4-4-0 per yard, the high price being due to the distance from which the material had had to be brought viz. 25 miles. Each road had an old brick foundation over which laterite was laid of a thickness of 6 inches in the Crown of the road, diminishing to 3½ at the sides: no serious repair will it is hoped be required for several years. The laterite was laid by an Extra Establishment of 32 Coolies at Rs 4 and Maistri at Rs 15 per month, the work being completed in 6 months; other roads were metalled with brick as a temporary expedient at a cost of Rs 1788-10-. A Police Hospital was ~~limited~~ built by contract for Rs 1645-.-. and was in use for the last three months of the year. It is conveniently situated near the general Hospital and has already proved of service to the force. 11 culverts were built for Rs 758-13-" but many more are needed and some are already in progress; the two new latrines which were estimated for at Rs 700 were not built but it is hoped to complete them this year.

Repairs
Rs 6951-15-9

Under the head of Repairs a sum of Rs 6951-15-9 has been spent, the chief item being that of roads at Rs 4490-6-10, the friable nature of the soil and the heavy traffic of the town rendering constant repair necessary. These repairs were effected by a permanent staff of 30 Coolies at Rs 4 and a Maistri at Rs 30, the latter being required to perform many of the duties of an overseer.

Of the sum of Rs 53-4-10 paid for the tunnels Rs 33-4-10 are arrears for the previous year.

5 tanks were also repaired and cleaned at a cost of Rs 2239-9-1 they were originally very foul and dilapidated, but are now clean and wholesome, and a great boon to the inhabitants. Three tanks more were to have been repaired, but the work was prevented by the freshes having come down: two however have already been cleaned.

Conservancy
Rs 10968-5-10

An expenditure of Rs 10968-5-10. was made under this important head. 36 bullock Carts with a driver and a sweeper attendant on each were hired by contract, the Carts for Rs 400 and the sweepers for Rs 216 per month. Two Nuisance Inspectors, each with four peons superintend this department. This plan was only adopted just before the close of the previous municipal year, one Inspector being found insufficient. Each Inspector gets Rs 30 per month and Rs 15 for the keep of a horse: the peons get Rs 6 per month. The Expenses of this Establishment were Rs 1469.14-10 and the working tolerably satisfactory, the increased amount of Magisterial Fines shewing presumably a greater vigilance on the part of the various officials

7 Latrines are in use, two of which were opened in June 1869. It was Expected that two others would have been erected, but owing to a difficulty in procuring sites they have not yet been built, but it is hoped to do so during the present year. The amount spent in this branch of conservancy was Rs 1986-7-„ being considerably under the estimated amount of Rupees 3000-„-„. For each latrine there is toty at Rupees 9 and a cart at Rs 16-4-„. The latrines are fairly used especially those near the rivers.

Police
Rs 9816-10-5
In gross 12620-2-5

The Expenditure from Municipal funds under the head of Police was Rs 9816-10-5 to which must be added the Government quota of Rs 2803-8-„ making altogether Rs 12620-2-5. The item of Rs 625-4-5 for Hospital arrangements includes Rs 267-2-8 for furniture and Rs 292-15-„ for medicines. The services of the Apothecary in charge of the Civil dispensary are engaged at Rs 20 per month.

Establishment
Rs 2969-8-5

This head calls for no particular remark, but the report of the auditor shews that the accounts &c have been generally kept in a careful and business-like manner. The actual Expenditure was Rs 2969-8-5 as is against the estimate of Rs 3458-

Miscellaneous Rs 7635-13-3

Under the head of Miscellaneous, Rs 7635-13-3 have been Expended: It comprises all matters not included under section 25 of the Act. The 2nd item of Rs 785-10-11 is principally made up of sums given in Compensation to parties damaged by action of the Commissioners. Rs 86 were given to the owners of huts pulled down in repairing the Aiyikulam: Rs 534 to another party for houses pulled down in widening a narrow part of the main Kayts Road (No 2) The 3rd item of Rs 5483-5-4 consists of deposits refunded to Contractors at the Expiry of their engagements. The 4th item of Rs 469-1-7 comprises Rs 160-13-7 for tools required in the road works, and Rs 262 for a set of levelling instruments. The 5th item of Rs 30 marked suspense is a sum advanced for pulling down houses yet to be recovered by the Commissioners.

Stationery at Rs 35-5-- comprises a supply of papers Quills &ca for use in the office. Under the head of remissions Rs 661-3-5 are due to house owners who have successfully appealed against the house tax: Of this sum all but Rs 105 has been paid, the balance being held in deposit in the office against the appearance of the claimants.

The Commissioners hope that from the foregoing report it will appear that the provisions of the Act have been is fairly carried out, and that the Expenditure of the sums raised has been prompt and successful. The large balance is chiefly owing to an unexpected influx of receipts and it is noticeable that in spite of a newly revised house tax, which considerably increased the demand under that head, not

a

a single anna of arrear is due for the year under report: Only 332 distress warrants were issued and these were at once satisfied in all but seven cases.

Two fires have occurred in which the fire engine although small, proved of much service: the danger from this source is much increased by the practice of storing straw in backyards, and in most cases using thatch for the houses instead of tiles. The general health of the town, has been, I believe, satisfactory, though there were 130 fatal cases of Cholera during the *Calendar* year of 1869. On its appearance in November 1869 immediate precautionary measures were taken by the Commrs

Medicine

medicines were purchased and a suitable person engaged to reside in a central position of the town until it disappeared in March 1870, and it is hoped that much loss of life was thus prevented. The Commissioners however sincerely trust that the Efforts which have been made to supply good water for bathing and drinking and to secure perfect cleanliness of the streets so that untainted air may be breathed by the people, will be greatly successful in checking the attacks of Cholera and fevers. Their efforts however can be but partially successful

until

until seconded by the co-operation of the inhabitants, who at present although they acquiesce in the Sanitary arrangements when carried out by the Commissioners, in no way aid them by cleanliness in their houses and backyards. It is hoped to facilitate this however by a complete system of drainage laid down under the management of an Overseer. No comparison with former years is as yet possible since registers of births and deaths have been but recently instituted.

Traffic is said to be on the increase and will no doubt be aided by the improved roads and a judicious system of tolls

The system of Ashpits which has been considerably Extended is well ~~Affriciated~~ appreciated by the people and of much service in Keeping the streets clean especially in the Agraharam.

The latrines are tolerably ~~in~~ successful though it cannot be Expected that the people will as a rule walk half a mile or a mile at night to use them: consequently in all but the main streets nuisances are still not uncommon but it is hoped in course of time to remedy even this by means of drains and cesspools.—

I have &c
(Signed) F. A. Nicholson
Vice President

(True Copy)

G. Lee Morris
President

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| | |
|---|---|
| 12 April/70 | Nos 75-76 |
| 11 Octr /69 | 37-38 |
| 30 Augt | 197-198 |
| 30 July | 215-216 |
| 22 " | 163-164 |
| 17 June | 107-108 |
| 11 " | 59-60 |
| 3 " | 29-30 |
| 30 April | 262-268 |
| 18 May | 135 & 138 |
| 4 | 19-20 |
| 20 April | 168-169 |
| 3 " | 24-25 |
| 31 Augt/68 | 253-254 |

G.O. No. 963 of 2nd Augt 1870

1870
Public Department

From
The President
Municipality
Tanjore Distt

To
The Chief Secretary
to Government
Madras

Dated 2d July }
Recd 6 July } 1870.

No. 96

Enclosures 5.

No. 1107

Reports on the working of the Act 10 of 1865 (Madras) in this District during the year ending 30th April 1870.

Public Department

## PROCEEDINGS *of the* MADRAS GOVERNMENT.

Read the following letter from the President of the Municipalities in the Tanjore District, dated 2nd July 1870, No. 96.

Order thereon Ootacamund 2 Augt. /70.
No. 965.

I. D. S

With the foregoing letter the President of the Municipal Commissions in Tanjore submits the reports and accounts, for the year 1869-70, of the five towns situated within that District.

2. The receipts of the Municipality of Tanjore are exhibited in the marginal statement. In preparing these statements the refunds of taxes should always

| | | |
|---|---|---|
| Current. | | Rs as p |
| Rates on houses & buildings | 10112.15.0 | |
| „ ........ lands | 413.5.0 | 10,526.4.0 |
| Tax on arts, trades &ca. | | 12,676-8-0 |
| Tolls | | 18,725-0-0 |
| Tax on carriages & animals | | 1,523-12-0 |
| License fees | | 638-9-0 |
| Miscellaneous (distress fees) | | 332-3-0 |
| | | 44,422-4-0 |
| Deduct refunds of taxes | | 659-12-0 |
| | | 43,762-8-0 |
| State Contribution | | 13,406-15-2 |
| Arrears | Rs as p | |
| House rate | 447-7-8 | |
| Trades tax | 396-1-4 | |
| State Contribution | 2486-8-2 | 3,330-1-2 |
| Other receipts | | 7,024-15-9 |
| Balance as per accts of last yr. | | 11,496-2-10 |
| | | 79,020-10-11 |

always be set off against the gross ~~demand~~ collections; as it is the net receipts only which are to be considered in computing the State Contribution. In the present case, they refunds have been shown as disbursements, but the details are not given. The President will supply them. A sum of Rs 2486-8-2 has been drawn as arrears of State Contribution, but the adjustment sanctioned in G.O. 30th August 1869, No. 1210, was Rs 2450-4-5. Explanation should be furnished. The balance brought forward, is that shown in the accounts submitted by the Commissioners for 1868-9, which includes deposits, though the exclusion of these items was ordered by Govt. Separate accounts of deposits, which are not part of the Municipal Fund, should be kept, both in the Municipal Office and in the Treasury. In his next report, the President will bring forward the correct balance exclusive of deposits, explaining how it is arrived at, and appending to Statement C, a memorandum of the state of the deposit account. Rs 2290-10-0 (wrongly entered as Rs 2990-10-0 in Statement C) appears under the head of deposits, but has been rejected by Govt. in framing the abstract given in the margin.

| | |
|---|---|
| Appeal deposits | 1290-$\overset{2}{10}$-0 |
| Contractors Securities | 499-8-0 |
| Toll deposits | 500-0-0 |
| | 2290-10-0 |

| | Tanjore | Munnargudi |
|---|---|---|
| Assessed demand | 14,816 | 5654 |
| Adjusted demand | 14,573 | 5588 |
| Collected | 12,677 or 86·9 per cent | 5404 or 96·7 per cent |
| Persons assessed | 3710 or per hd 3-15-10 | 1798 or 3-2-4 per hd |
| Appealed | 329 or 8·8 per cent | 102 or 5·7 per cent |
| Remitted (of assessed demand) | 1·7 per cent | 1·1 per cent |
| Irrecoverable of do. | 5·3 | 3·02 |

3. The tolls, as usual, yielded more than any other impost, and nearly half the current collections from rates and taxes. The trades' tax was next in importance, yielding Rs 12,675-0-

The statistics given in the margin, ~~with which the corresponding statis-ties~~ for Tanjore and Mannargudi, ~~are compared~~, show that, in neither town was the incidence of the tax felt as oppressive. The Govt doubt whether the house rate is fully assessed. In a town like Tanjore it should produce more than Rs 10.112-15-0. Among the Miscellaneous Receipts, appear proceeds of bricks, of roofing of Police Station, and savings on estimates. Items of this kind should be set off against the works to which they appertain before the accounts are closed.

4. In the Statement of expenditure the following items will be transferred to purposes other than those specified in Section 25.

| | |
|---|---|
| New Works — Opening Ramparts (the purpose being unexplained) | 410-0-0 |
| Survey | 2.012-0-0 |
| Repairs — Brickfield compensation | 803-1-10 |
| Making bricks | 450-0-0 |
| Lascars for measuring roads and drains | 25-9-0 |

The 3rd and 4th items seem to require explanation. In the Statement A, Rs 700 are entered as transferred from the deposit head to Aiyan account. The Govt presume that by this is meant transfer of sums from deposit to credit of the municipal fund when appeals are rejected. If so, the sum should also appear on the credit side. It is observed, however, that the amount does not agree with the balance of appeal deposits ~~above refunds~~ given in the body of the Report above refunds. As a disbursement of deposits, the item will at any rate be omitted from Statements A and B.

1291-2-0.
659-12-0.
631-6-0

5. The expenditure thus revised is as shown in the margin. The charge for the P.W. Establishment has been re-distributed between New Works and Repairs with reference to the transfers from these heads. The Superintendent's account of actual cost of the Police has not been forwarded, but in the note appended to Statement C, the sum entered in the margin, Rs 12,266-5-0. is represented as 75 per cent of the actual cost. If this be correct the Commissioners have paid in full, but the estimates have been exceeded by Rs 1153.1.4. The President should not have left this matter, and the police refund, Rs 4859-11-7, which is shown among miscellaneous receipts, unexplained.

| | |
|---|---|
| New Works | Rs 9719-5-4 |
| Repairs | 13,230-7-4 |
| Conservancy | 15,830-9-8 |
| Police | 12,266-5-0 |
| Establishment | 5,575-0-8 |
| | 56,621.12.0 |
| Purposes other than those specified in Section 25 | 12,444-9-4 |
| | 69,066-5-4 |
| Balance carried forward | 9,954-5-7 |
| | 79,020-10-11 |

On

6

| |
|---|
| 12,266.5-0 |
| 4,088.12.4 |
| 16,355.1.4 |

6. On the figures before Govt, and allowing Rs 16,355.1.4 as the Police expenditure, one fourth of the expenditure under Section 25 is Rupees 15,177-10-1 and one third 9th independent receipts, Rupees 14,587-8-0. The latter is therefore the State Contribution. The Commissioners have received directly Rs 13,406-15-2, and by set off Rs 4,088-12-4, in all Rs 17,495-11-6. They have therefore overdrawn Rs 2908-3-6, which, should the assumptions above made as to the Police cost be correct, must now be refunded.

| |
|---|
| 14587.8.0 |
| 13406.15.2 |
| 4088.12.4 |
| 17495.11.6 |
| 2908.3.6 |

7. The conservancy of the town appears to have been attended to as far as possible; but the system of depositing sewage in masonry tubs (vide Statement A. New Works) does not appear a good one. The Municipality has continued to work well in Tanjore.

8. Nesahalam

8. Negapatam — In the Statement C for this Municipality, the current receipts are not shown separately from the arrears, and the President is requested to supply the omission as early as possible, giving also details of the miscellaneous receipts, and of refunds of taxes. The receipts, as given in the report, are shown in the margin. The Statement, as it stands, calls for no remark, except as regards the item State Contribution adjusted from 1866 to 1869 — Rs 4488-13-6.

| | Rs as p. |
|---|---|
| Rates on houses & buildings | 8,534-1-7 |
| Tax on arts trades & professions | 11,055-0-0 |
| Tolls | 11,640-0-0 |
| Tax on carriages & animals | 1,183-4-0 |
| License fees | 1,760-8-0 |
| Fines & Miscellaneous | 1,294-4-1 |
| | 35,448-1-8 |
| Deduct refunds | 383-13-9 |
| | 35,064-3-11 |
| State Contribution | 5,978-4-5 |
| Do adjusted from 1866-69 | 4,488-13-6 |
| Govt. grant for roads | 3,652-1-4 |
| Balance brought forward | 2,263-3-3 |
| | 51,776-10-5 |

9. The manner in which this amount has been arrived at is not explained. According to the accounts which have been submitted to Govt. for the Official years 1866-7 to 1868-9, the adjustment should be Rs 4127-12-3 and is arrived at as as shown in the margin. The President will submit explanation on this point.

| | |
|---|---|
| 1866-7. | |
| Expenditure (deducting on account of sums refunded ~~by~~ Police in 1867-8.) | 9117-1-0. |
| State Contribution | 2279-4-5 |
| actually drawn | 3233-14-0 |
| Due by Commrs | 954-9-7 |
| 1867-8. | |
| Sanctioned (G.O. 27th Augt. 1868, No. 1064) | 12.183-10-4. |
| Drawn within the year | 8,044-12-7 |
| | 4,138-13-9 |
| Drawn in 1868-9 | 3,110-10-1 |
| Due to Commissioners | 1,028-3-8 |
| Less over-draft 1866-7 | 954-9-7 |
| | 73-10-1 |
| 1868-9. | |
| Add adjustment sanctioned (G.O. 30th July 1869, No. 1065) | 4054-2-2. |
| Due to Commrs | 4127-12-3 |

10. The cost of surveying instruments, Rupees 240-12-5 entered in Statement A should have been shown under purposes other than those specified in Section 25; and as the mat latrines cannot be regarded as other than temporary structures, their cost should, the Govt. think, appear as a Conservancy charge. As regards the tank and well clearances on which Rs 2410-1-6 were expended, the Govt. observe that works of this class differ from works intended solely for water supply, as well as from ghauts, parapets and such like works of tank improvement, and fall within the scope of Section 25. The Govt. have

the keeping the tanks clean"
one of the purposes specified

have therefore transferred the amount to Conservancy.

The cost of windows & shutters for the Municipal Office will ~~also~~ be charged to New Works.

11. These changes being effected the expenditure stands as follows:

| | |
|---|---|
| New Works | 3,139-1-4 |
| Repairs | 7,430-9-6 |
| Conservancy | 13,065-10-1 |
| Police | 8,666-13-0 |
| Estate | 4,000-15-7 |
| | 36,303-1-6 |
| Road No 36 | 3,952-1-4 |
| Purposes other than those specified in Section 25 | 6,541-15-0 |
| | 46,797-1-10 |
| Balance carried forward | 4979-8-7 |
| | 51,776-10-5 |

The cost of the Office itself was admitted as a section 25 charge in 1868-9. When first examining the present acct. I overlooked the ~~[illegible]~~ cost of the improvements Rs 195. The corrections of the figures in paras 11 & 12 were necessitated by the transfer of this sum to New Works.

12. The Commissioners have paid for Police (besides incidental expenses amounting to Rs 199-9-0) Rs 8477-4-0, which is ~~almost exactly~~ nearly three fourths of the estimated cost, that it may be assumed that the Commrs. have paid the full proportion of actual cost. The Superintendent's Statement should have been forwarded. The expenditure under Section 25, including the whole cost of police has therefore been Rs ~~[illegible]~~ 39,132. 2. 10. 25 per cent of which is Rs ~~[illegible]~~ 9783. 0. 10 This sum will be the State Contribution, unless Statement C includes arrears & objectionable items, exceeding Rs ~~[illegible]~~ 5715.1.5 which is improbable; and as the Commissioners have directly and by set off, drawn Rs 8807. 5. 9 they are entitled to a balance for 1869-70 of Rs 975-10-1.

13. The operation of the Negapatam Municipality appears to have been satisfactory. Conservancy, especially scavenging, has engaged a good deal of attention; but the extent of latrine accommodation is not stated, and from the remarks of the Commissioners, the Govt infer that it is insufficient. Copy of para 9 of the report will be furnished to the Sanitary Commissioner.

Actual 8477
+ 1/3 2829
11,306

Estimated cost 11,30
Less 1/4 28
8,4

30303 . 1 . 6
2829 . 1 . 4
39,132 . 2 . 10
9,783 . 0 . 10

9783 . 0 . 10 × 3 = 29,349 . 2 . 6 =
004 . 3 . 11 – 5715 . 1 . 5

5978 . 4 . 5
2829 . 1 . 4
8807 . 5 . 9

Commissioner, who is requested to aid the Municipal Commissioners with his advice. Had Dr. Cornish been addressed on the subject by the Commissioners, he would doubtless have readily furnished to them, without a special Order of Govt, any information in his power.

14. In Mayaveram the receipts amounted to Rs 26,664. 3. 7. The statement C is drawn up in a most confused way without the least attempt at arrangement, nor does it discriminate between current and arrear collections. Other details are, however, given with sufficient clearness.

15. The tolls, it is observed, yield nearly half the current receipts. The sum drawn on account of State Contribution in 1868-9 appears to be incorrect. The amount due is Rs 175-0-8 not Rs 184-14-2. The President will be good enough to explain the discrepancy and will also give particulars of arrears and refunds. The Govt have excluded from the statement of receipts the item "savings from the expenses for works due for 1868-9 and credited to the fund – Rs 37-2-1." The same sum is again debited in the present account. If disbursed in 1868-9 and recredited in 1869-70 the entry would be intelligible; as it is, the item seems some quibble of account, and not to represent a real transaction involving receipt and payment.

| | | |
|---|---|---|
| Rate on houses and buildings | 2928.9.0 | |
| Do lands | 305.0.6 | 3234-3-6 |
| Tax on arts trades & profns | | 4774-0-0 |
| Tolls | | 7197-1-0 |
| Tax on Carriages &ca | | 606-4-0 |
| Registration of carts | | 281-0-0 |
| License fees | | 221-6-0 |
| Fines &ca | | 399-3-0 |
| | | 16,713-1-6 |
| Less refunds | | 28-0-0 |
| | | 16,685-1-6 |
| State Contribution | | 5,340-9-1 |
| Do Arrears | | 184-14-2 |
| Other receipts | | 1218-7-9 |
| Balance brought forward | | 3235-3-1 |
| | | 26,664-3-7 |

1868-9.

| | |
|---|---|
| Expenditure | 18,144-9-3 |
| ¼ do | 4536-2-4 |
| Drawn | 4361-1-8 |
| | 175-0-8 |

The review of the report for 1868-9 G.O. 30th July 1869 did not order any adjustment

16. Under "New works" the chief object of expenditure was the Municipal Office, completed during the year at an outlay of Rs 2094-14-1. The Govt have transferred in the marginal abstract, the cost of construction of a bandy pettah (section 121) Rs 211-4-2, and of enclosing the Municipal Compound, and other improvements to the Office, Rs 329-0-9, to the head of New Works. The items cost of wells Rs 38-2-3 and of street boards Rs 24-7-8 have been transferred respectively to purposes other than those specified in Section 25, and to Establishment—Miscellaneous. The Refunds should be set off against the receipts from taxes. Thus modified, the Statement of expenditure is as follows.

Municipal Offices have been repeatedly included in the Section 25 Expenditure

The section, which authorizes the Comrs to construct cart stands, is one of the general Conservancy clauses & the purpose is therefore viewed as conducive to the general health. But it is somewhat doubtful whether it falls within section 25. I don't know of a precedent & beg instructions.
If the Office itself is included then charges, it is submitted, should be included also.

We have repeatedly included
Muni offices in Sec 25. A
bandy stand should fairly be also
be included ML

| | |
|---|---|
| New Works | 2912-3-0 |
| Repairs | 1532-0-5 |
| Conservancy | 5952-15-2 |
| Police | 3604-4-0 |
| Establishment | 2234-7-4 |
| | 16,235-13-11 |
| Purposes other than those specified in section 25 | 1942-12-11 |
| Road No. II | 307-8-0 |
| | 18486-2-10 |
| Balance carried forward | 8178-0-9 |
| | 26,664-3-7 |

17. For the police of Mannargudi, an estimate of Rs 5,036-15-5 was sanctioned in G.O. 11th October 1869, No 1401. The bill of the Superintendent has not been submitted, but amounts, it is said, to Rs 5118-5-0, a close approximation to the Revised Estimate, considering the late period of the year at which it was sanctioned. The Commissioners

stated to be due i
at thus.
payments 3143.4.0
1047.12.0
Comn
ts direct & indirect 4191.0.0
5118.5.0
l cost
927.5.0
231.13.3
for Comtn
ment necessary. 695.7.9

Commissioners have paid Rs 3604 (of which Rs 381⊗ was the monthly instalment due in arrears, for April 1869, and 80 Rs for Police lines) They paid subsequently Rs 3143-4-0 for 1869-70, in accordance with the old estimate, and allowing for setting off the State Contribution on this amount, they ~~therefore~~ owe for 1869-70, Rs 927-5-0 which may be cleared by a payment of Rs 695-7-9 ~~which~~ This should now be made, and the instalments thus converted into payments in advance.

18. Adding the Police expenditure met by set off, the expenditure under Section 25 is Rs 17,283-9-11 which (assuming the arrears to have been trifling) will limit the contribution to Rs 4320-14-6. The Commissioners have been paid Rs 6388-5-6 and have now to refund Rs 2067-6-7

5340 - 9 - 1
1047 - 12 - 0
6388 - 5 - 1
4320 - 14 - 6
2067 - 6 - 7

19. The Act appears to have been very successful in Mayaveram which is said to be in "a wonderfully clean state." Much good is reported to ~~have resulted~~ from the gratuitous distribution, amongst householders, of a small pamphlet containing extracts from the Conservancy clauses of the Act and other information respecting the keeping of their houses and grounds clean. The plan appears to look an exceedingly sensible one which might with advantage be adopted elsewhere

⊗ The Police charges of Mayaveram for the years 1867-8 ~~and~~ 1868-9 are apparently unfathomable. Mr Hathaway, when Offg. Presdt. proposed an adjustment, submitted a statement of sums due & paid. His figures ~~did not~~ could not be checked by the audited accounts without the Police Supt's bills, which were accordingly called for by Offl. memo. In submitting these Mr Morris declared Mr Hathaway's statement to be incorrect, & set up a fresh account, showing an adjustment (due to Govt.) of Rs 553.6.3. to be necessary. The Govt (G.O. 18 July 1870 No 893) accepted Mr Morris' figures; which showed that Rs 346.10.8 remained to be paid in 1869-70 on account of the two previous years. It now appears that the Comrs paid Rs 381, & therefore are entitled to have Rs 121.0.0 refunded. Thus.

346 . 10 . 8
Less State Conn. @ 25% 3 86 . 10 . 8
260 . 0 . 0
381 . 0 . 0
121 . 0 . 0 Overpaid.

G.O. 18th July 1870 provided for the State Contribution on Rs 553.6.3. But the Comrs are also entitled to Comn on the Rs 346.10.8. Should the further adjustment be now ordered, or should Mr Morris' reply to G.O. 18th July 1870 be awaited?

[illegible] wait for Mr Morris' reply.

elsewhere. The Govt would like to see the pamphlets in question.

request the President to send a copy of

20. *Mannargudi.* The abstract of receipts is given in the margin. The fines levied on Municipal servants, and the sale proceeds of manure ⊗ and Conservancy materials, should be exhibited in the municipal balance sheet, as sets off against the expense of Establishment and Conservancy. The house tax was not levied, but has been imposed in the current year. The receipts aggregate Rs 23,020-3-5.

| | | |
|---|---|---|
| Current | | |
| Tax on arts professions & trades | | 5404-0-0 |
| Tolls | | 7586-0-0 |
| License fees | | 198-4-0 |
| Fines & miscellaneous | | 327-13-0 |
| | | 13,516-1-0 |
| State Contribution | | 3845-8-7 |
| | | 17,361-9-7 |
| Arrears | | |
| Tax on trades | 52-0-0 | |
| State Contn | 479-15-6 | 531-15-6 |
| Other receipts ⊗ | | 626-2-10 |
| Balance on 1st May 1869 | | 4500-7-6 |
| | | 23,020-3-5 |

⊗ I am not sure about the sale yes { proceeds of manure & by instance. The amount involved is Rs 13.12.0.

21. The net expenditure amounted to Rs 19,608-4-3. The cost of improvements to the Municipal Office Rs 82, should have appeared under New Works, and that for digging wells Rs 27-8-0 included in the expenditure under Section 29.

| | | |
|---|---|---|
| New Works | | Rs 6913-10-8 |
| Repairs | | 1557-15-7 |
| Conservancy | | 1426-11-5 |
| Police | | 4008-7-6 |
| Establishment | | 1770-8-8 |
| | | 15,677-5-10 |
| Purposes other than those specified in Section 25 | | |
| Survey | 515-6-9 | |
| Killing snakes and dogs | 118-12-0 | |
| Lighting | 1304-9-5 | |
| Tanks | 1992-2-3 | 3930-14-5 |
| | | 19,608-4-3 |
| Balance carried forward | | 3,411-15-2 |
| | | 23,020-3-5 |

22. The cost of the Police is said to have amounted to Rs 4,008-7-6 but the Superintendent's bill for the year has not been submitted, as it ought to have been. The sum now mentioned is entered in Statements A and B as actually paid, but in para 17 of the report it is stated that only Rs 3734-11-0 have been debited. The Govt take this to mean that this latter sum represents what had been paid on account of the Police during the year, the payments being made in arrears. In the memorandum appended to statement C, Rs 3206-1-6 is entered as $\frac{3}{4}$ of the police cost paid by the Commissioners.

If this is correct, the Police must have cost Rs 4541.7.4 not Rs 4008.7.6

The point should have been more clearly explained in the report. The Commissioners state that Rs 273-12-6, the balance of the police cost, is still to be paid.⊗ The estimate for the year was Rs 4859, but the decrease is not explained

4008.7.5
3734 11 0
273 .12. 5

⊗ or rather "debited in the mun! acct & credited to Govt." If they would consider only receipts & payments, not debits & credits, matters might be more intelligible

23. The Commissioners, in para 17 of the report, refer to an adjustment of the State Contribution for 1866-7 & 1867-8, and calculate that they overdrew in those years Rs 449-10-3 which is correct. They claim a balance of State Contribution of Rs 589-7-2 for the year 1869-70 and setting off this against the balance due for Police and the overdrafts of 1866-7 and 1867-8, make out that the net sum due to Govt is Rs 133-15-7. On the other hand, in the memorandum appended to Statement C, the Commissioners admit that, so far from a balance of State Contribution being due to them, Rs 768-11-9 have been overdrawn in 1869-70. Amid these contradictions and confusion, which have escaped the notice of the President, the Govt are unable to pass orders as to the amount of contribution actually due for 1869-70 or the adjustments which may be necessary. The bill of actual cost of the Police and particulars of the payments in 1869-70 on account of that and former years must be furnished.

| | Drawn | Correct sum |
|---|---|---|
| 1866-7 | Rs 840-8-0 | 1001-8-0 |
| 1867-8 | 4745-1-7 | 4134-7-4 |
| | 5585-9-7 | 5135-15-4 |
| | 5135-15-4 | |
| | 449-10-3 | |

24. Combaconum. In the statement C, submitted by the Municipality of Combaconum

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no attempt has been made to classify the receipts and there is (if the items are correctly entered) an error of addition which vitiates the total. The fines* as in the margin amount to Rs 2806 not Rs 2896. Several items have been omitted altogether e.g. the proceeds of house rate and tolls. The amounts are, however, given in the report. The fines on Conservancy and Office Establishments should be set off against their cost. The Police Refund Rs 467-8-0 should not have appeared on either side of the statement, as it appears from the report that it was made in adjustment of current payments. The Deposits Rs 5153-14-8 should be excluded from the statement. The arrears of House tax collected are evidently mis-stated in the report at Rs 149-8-4. The true amount which tallies with the statements as to gross current and arrear collections, and irrecoverable and uncollected arrears, is Rs 128-3-7

| | |
|---|---|
| Magisterial | 2315-2-6 |
| Contractors | 130-0-0 |
| Conservancy Estt | 190-4-0 |
| Office — do | 53-0-0 |
| Licence fees | 117-9-6 |
| | 2806-0-0. |

The sum Rs 2896 is repeated in the Report. Some items must have been omitted in Statement C.

para 11. Rep.
Debits & Credits like this, & the fines on establishments merely exaggerate both sides of the account, & therefore increase, improperly, the Stat. Conn

Their exclusion was ordered last year para 13 of G.O. 30 July 1869.

Vide para 4 of the Report.

| House rate. | |
|---|---|
| Gross Collections. | 14,343.7.7 |
| Current Demand (all collected) | 14215.4.0 |
| Difference (arrears collections). | 128.3.7 |
| Arrears demand | 202.7.3. |
| Irrecoverable. | ~~52~~ 14<br>52.14.11 |
| Uncollected | 21.4.9 |
| | 74.3.8 |
| Difference (arrears collns) | 128.3.7 |

25. On the side of expenditure the compensation for huts taken up for widening Road No 2 should have been shown under New Works, with the other outlay on the Road, and not under Repairs; the expenditure on the Police Hospital should be charged to Police; the cost of numbering Doors, to Establishment Miscellaneous; the cost of establishment for

Establishment ~~Misc~~. comprises all the expenses of management, of which this is one, as essential to the preparation of the House Registers.

for giving physic during the cholera epidemic, and of Tank clearance, to Conservancy: the cost of surveying instruments to purposes other than those specified in Section 25; and the deposits should have been excluded.

26. As far as can be made out from the statements, the balance sheet is as follows.—

Receipts

Current

| | | |
|---|---|---|
| Rate on houses and buildings | 14,215-4-0. | |
| Deduct refunds | 661-3-5 | |
| | | 13554-0-7 |
| Tolls | | 18,999-2-6 |
| Tax on carriages &c | | 1654-4-0 |
| Licenses &ca | | 1068-12-0 |
| Fines &ca | | 2555-6-5 |
| | | 37,831-9-6 |
| State Contribution | | 11,724-4-8 |
| | | 49,555-14-2 |

Expenditure should be in (Small print).

Arrears

| | | |
|---|---|---|
| House tax | 128-3-7 | |
| Trades tax | 2-12-0 | |
| State Contn | 1320-9-4 | 1451-8-11 |

Other receipts

| | | |
|---|---|---|
| Contractor's fine | 130-0-0 | |
| Road cess | 300-13-5 | |
| Avenue clippings | 44-14-9 | |
| Govt grant for roads | 240-0-0. | 715-12-2 |
| Advance recoverable | | 86-12-0 |
| Balance brought forward | | 12,231-7-3 |
| | | 64,011-6-6. |

Expenditure

| | |
|---|---|
| New Works | 19,654-14-7 |
| Repairs | 4,472-6-8. |
| Conservancy | 13,110-2-0 |
| Police | 11,060-12-5 |
| Establishment | 3,159-9-4. |
| | 51457-13-0 |

Purposes other than those specified in Sec. 25.

| | | |
|---|---|---|
| Tank improvements | 764-4-0 | |
| Govt grant for roads | 240-0-0 | |
| Sundries | 157-14-11 | |
| Surveying instruments | 262-0-0 | 1424-2-11 |

Advances recoverable

Excess payment

| | | |
|---|---|---|
| Police | 233-10-0 | |
| Other | 30-0-0 ⊗ | 263-10-0 |
| Balance carried forward | | 10,865-12-7 |
| | | 64,011-6-6 |

the

⊗ Strictly this sum (called "Suspense") ~~those~~ which is the amount to be recovered from private parties for the removal of ~~cows~~ nuisances, should be set off against Rs56-12-0 recovered under the same head.

27. The actual cost of the Police is nowhere stated nor has the Superintendent's bill been forwarded. In the report it is said that Rs 2803-8-0 was paid directly by Govt and thus the whole cost directly debitable to the Commissioners would seem to be Rs 8410-8-0 and the whole cost, Rs 11,214 against an estimate of Rs 11,235. According to Statement A. Rs 9111-6-0 have been debited in the Municipal books, and allowing for the refund Rs 467-4-0 the Commissioners have paid in excess Rs 233-10-0 which is therefore shown as an advance recoverable in the above abstract.

Rs. 9111-6-0
467-4-0
8644-2-0
8410-8-0
233-10-0

28. Allowing for the whole cost of the Police, one fourth of the Section 25 expenditure is Rupees 14,565-5-3 and one third of the independent current receipts Rs 12,610-8-6. The latter sum must be taken as the State contribution due for the year; and thus under all heads a balance of Rs 1683-10-2 remains to be paid by the Comrs. The Govt however do not ~~countenance~~ order any adjustment based on a conjectural account such as that above framed, but resolve to return the report and statements to the President for examination, and for re-submission together with the Auditor's report, the Police Superintendent's account and a memorandum showing the true balance to

57,457 . 13 . 0
2803 . 8 . 0
4)58261 . 5 . 0
14565 . 5 . 3

3)37,831 . 9 . 6
12,610 . 8 . 6 = ⅓ of the gross current receipts including the contribution

| | |
|---|---|
| Correct Contn | 12,610 . 8 . 6 |
| Drawn | 11,724 . 4 . 8 |
| Police charge omitted | 2,803 . 8 . 0 |
| | 14,527 . 12 . 8 |
| Excess drawn | 1917 . 4 . 2 |
| Less police refund due | 233 . 10 . 0 |
| | 1683 . 10 . 2 |

The Comrs (note to St. C) make out that they owe to Govt Rs 1570.12.6.

to credit of the Municipal Fund and of Deposits respectively.

29. Advertiny to the charge for medical attendance on the Police, ~~the attention of the President is called to G.O. 12th April 1870 No 429, para 4~~

the President's reply to G.O 12 April 1870 No 429 para 4, will be separately disposed of

30. The tolls in Combaconum produced the large sum of Rs 18999-2-6 against Rs 13,615-6-8 in 1868. The cause is, and no doubt rightly, said to be the discontinuance of the registration of carts in consequence of which tolls must be paid on the return of all carts belonging to the town which pass beyond the Municipal limits. There are 311 carts in Combaconum, which if registered would pay, at Rs 2 each. Rs 622. Unregistered they seem to have paid Rs 5,383-11-10 or Rs 17-4-10 each. In Tanjore carts were registered in the first half year of 1868-9 but not in the second: and this is adduced as a cause of the increased yield of the tolls. In Negapatam carts were registered in 1867-8 and produced Rs 702-4-0. the tolls yielding Rs 9,857-6-9. In the two following years, registration was discontinued, tolls produced Rs 11,440 and 11,640 respectively. From the great extent enclosed within the limits of Negapatam the discontinuance of cart registration would naturally have bee effectual than them in Combaconum The Govt do not approve of

The Negapatam Municipality ought to be called Negapatam cum Nagore. Including the two towns, it is of great extent.

of this method of enhancing the tolls revenue at the expense of the cart owners of the towns, who pay their quota of municipal taxes under other heads.

Yes but the [illegible] [illegible] [illegible] [illegible] law.

31. The accounts submitted by the Vice Presidents of the several Municipalities in Tanjore, have been prepared with ~~very~~ ~~care~~ insufficient care ~~lastly~~ ~~prepared~~, and do not appear to have been properly examined or checked ~~[illegible]~~ in the Office of the President, ~~whose~~ where the errors & obscurities of these reports should have been corrected & explained. ~~Report is a mere transcript of those submitted to him repeating most of the errors, and in some points adding obscurity to what was of itself sufficiently obscure. None of the~~ Statements are certified by the Auditors, nor have the Reports of these Officers been forwarded. The original statements with the Auditor's certificates and reports should in future be sent up to Govt. as well as the accounts furnished by the Superintendent of Police.

I would [illegible] that the Reports [illegible] the Auditors [illegible] [illegible] [illegible] —

H.C.

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To

The President of the Munl. Commrs. in the Tanjore Dt. —16
— Inspr. General of Police 6
— Accountant General. 6
— Sanitary Commissioner 6
— Board of Revenue.
— P.W. Department.

6 - 400

Govt. of {18 } Madras.

Public

To
The Presdt. Munl. Commrs
in the Tanjore Dt.
&c

F.No 2105

F.No 1789

Dated Aug 12
Recd.
} 1870, No 9

Nos. 11. 12

Reviewing the Annual rep
for 1869-70 of the five Mu
cipalities in the Tanjore
District.