

MADRAS RECORD OFFICE.

Government of Madras.

Public DEPARTMENT.

G.O. No.	1561	Press Mis.
Dated	16-10-	18/7/.

Not to be folded or roughly handled

[Signature]

16th October 1871.

No. 68. Read the following letter from the Officiating President of the Municipal Commission, Mannargudi, to the Chief Secretary to Government, Fort St. George, dated Vallam, 21st September 1871, No. 225:—

I have the honour to forward the report of the Vice-President of the Mannargudi Municipality on the working of the Towns Improvement Act X. of 1863 (Madras) in that town during the year ending 30th April 1871, together with the prescribed statements of receipts and expenditure, the bill submitted by the Superintendent of Police, and a memorandum showing the particulars of the deposit account.

2. The accounts of the Municipality were audited, under the orders of Mr. Morris, by A. Srinivassa Row, the Deputy Collector, and are reported to have been kept in a very satisfactory manner. His report is also herein enclosed.

3. In the Statement A. the following items entered under the head of "Purposes other than those specified in Section 25" come, in my opinion, under the head of "Purposes mentioned in that section" :—

	RS.	A.	P.
1. For raising a wall round the Municipal Office compound...	429	12	0
2. „ erecting a waiting-shed near the Municipal Office ...	173	0	0
3. „ erecting a dam at the western side of the eastern bridge...	83	6	0
4. „ constructing drains in Pudu street ...	10	7	0
5. „ repairing toll gates ...	20	0	0
6. „ repairing the terrace of the Municipal Office ...	2	7	0
7. „ filling up the drains in Rajhaviidi with sand ...	32	8	0
8. „ painting the doors and windows of the Municipal Office...	35	0	0
9. „ purchasing lancets ...	4	0	0
Total ...	790	8	0

Items Nos. 1, 2, 3, and 4 ought, it seems to me, to be transferred to the head of "New Works;" Nos. 5, 6, and 7 to that of "Repairs;" No. 8 to that of "Establishment—Miscellaneous;" and No. 9 to "Conservancy."

4. These alterations being made the Abstract Statement B. will stand as follows:—

	RS.	A.	P.
New Works ...	2,388	1	0
Repairs ...	1,322	12	6
Conservancy ...	1,750	10	6
Establishment ...	2,084	7	1
Police ...	3,633	12	0
Purposes other than those specified in Section 25 ...	10,059	7	0
Total ...	21,239	2	2

5. The figures entered in the report of the Commissioners with regard to the Police expenditure and the Government contribution are incorrect. As the system of paying the instalment due for each month on account of the Police only in the month following has obtained, the adjustment of the Police charges was always had

reference to a period of twelve months commencing on the 1st of April, and, therefore, not coincident with the municipal year. The payment for the month of April for the year now under review has, therefore, to be separately adjusted.

6. The Commissioners paid to Government Rupees 3,633-12-0 in twelve equal monthly instalments within the year on account of the Police. The bill submitted by the Superintendent of Police shows that Rupees 4,530-15-1 were actually expended by him; and three-fourths of this sum, viz., Rupees 3,398-3-4, being the amount payable by the Commissioners, they are entitled to a refund of Rupees 235-8-8.

7. The expenditure under Section 25, including the full actual cost of the Police, amounts to Rupees 12,076-13-9, and the current receipts derived from sources authorized by the Act (including warrant fees, (Rupees 42-2-0) to Rupees 20,975-14-6. As one-fourth of the former, Rupees 3,019-3-5, is less than one-third of the latter, Rupees 3,019-3-5, is the amount of the State contribution due to the Commissioners for the year. As, however, the Commissioners have received in cash Rupees 5,009-12-7 and by way of set off on the Police expenditure Rupees 1,132-11-9, making a total of Rupees 6,142-8-4, they have to refund to Government Rupees 3,123-4-0.

8. In my opinion the operations of the Commissioners, during the year under report, have been on the whole satisfactory. The water project, adverted to in the report, have been on the whole satisfactory. The water project, adverted to in the report, now fully gone into by Captain Oakes, and I am in daily expectation of the receipt of his report; when received, I shall address the Government separately on the subject.

13th June 1871, No. 817.

From the Vice-President of the Mannargudi Municipality, to the President of the Municipal Commission, Mannargudi, dated Mannargudi, 16th June 1871, No. 15.

Agreeably to provisions contained in Section 32 of the Towns' Improvement Act X. of 1865, I have the honour to submit the annual report on the operations of the Mannargudi Municipality for the official year ending 30th April 1871, together with statements, in detail, of all the works executed by the Commissioners, and of receipts and expenditure during the same period.

2. It will be seen from the Statement C. that the gross receipts for the year amounted to Rupees 28,545-1-10, including the cash balance of Rupees 3,685-11-8. Of this sum the Commissioners have expended, on the objects detailed in Statement A., the sum of Rupees 21,239-2-2, leaving a balance in hand of Rupees 7,305-15-8.

3. The Municipality had income from the following six sources during the year under review, viz., 1, Tolls; 2, Tax on Arts, Trades, &c.; 3, Rate on Houses, &c.; 4, Tax on Carriages and Animals; 5, Fees for licensing slaughter-houses, &c.; and 6, Miscellaneous receipts.

4. TOLLS.—This is the chief source of income to this Municipality. It was farmed out for Rupees 7,361, being Rupees 225 less than that of 1869-70, and Rupees 361 more than the estimate.

5. TAX ON ARTS, TRADES, &c.—The receipts under this head was Rupees 5,011, against Rupees 5,654 in 1869-70. The estimated demand for the year was Rupees 5,500. There was some difficulty experienced in making the necessary collections during the past year on account of some of the weaver classes, who form one-third of the population of Mannargudi, having left the town to reside elsewhere. Notices were served on 1,712 persons for Rupees 5,393. Thirty-four persons appealed, and Rupees 37 were refunded; 105 individuals were exempted on account of poverty, under Section 36, to the amount of Rupees 136; and Rupees 153-8-0, owing to the death of certain tax-payers and other causes, were written off the accounts. The recoverable balance being Rupees 55-8-0, 11 Rupees were collected on account of arrears due for 1869-70.

6. RATE ON HOUSES, &c.—This is the first year of the tax on houses in this town, which yielded Rupees 2,468-5-11, while the estimated demand was only Rupees 2,000. The houses were assessed at the full rate of 7½ per cent. Very few buildings in this township can be reckoned with those of larger towns; the majority of them are small and are of that old-fashioned style. Three thousand five hundred and fifty-two houses have been taxed during the past year, and Rupees 50-2-0 have been refunded on appeal; Rupees 6-13-0 were refunded under Section 36, the recoverable balance being Rupees 106-13-7.

7. LICENSES FOR CARRIAGES AND ANIMALS.—This is another tax that has been levied for the first time in this Municipality, and Rupees 657-14-0 were realized, i.e., Rupees 407-14-0 more than the estimate. There are very few spring-carriages used in this town. The collections increased by licenses granted to bandy bullocks and those employed for carrying loads and others used for ploughing, but there was much dissatisfaction and outcry amongst the poorer classes who earn their living by tillage alone. The Commissioners, finding them in a distressed condition, assured them that the tax on ploughing bullocks would be recommended for exemption during the ensuing year.

8. LICENSES FOR CART-STANDS, &c.—Licenses for cart-stands, &c., amounted to Rupees 179-12-0, Rupees 29 more than the estimated sum, and Rupees 18 less than that of the preceding year.

9. MISCELLANEOUS RECEIPTS.—A sum of Rupees 4,160-9-8 was realized under the several items marginally noted, of which a few require special mention, such as the "Surplus Town Pound Fund," &c. Of this, a sum of Rupees 1,710-5-2 was made over to the Municipality by the Revenue authorities for 1869-70 and 1870-71.

10. STATE CONTRIBUTION.—The State contribution for the year amounted to Rupees 1,798-13-8, for which the Government have paid a sum of Rupees 5,009-12-7. The Commissioners have paid Rupees 3,633-12-0, the difference between the sum paid by the Municipality and the sum expended as per Superintendent's statement being Rupees 221-13-10. The net sum due by the Municipality to Government is Rupees 3,210-14-11.

11. EXPENDITURE.—The expenditure throughout the year amounted to Rupees 21,239-2-2, exclusive of the balance of Rupees 7,305-15-8 carried forward; the estimated expenditure was Rupees 21,222-12-0.

12. NEW WORKS.—The only new works executed during the year were the metalling of a portion of road from the eastern extremity of the Rajavidhi to the eastern bridge at a cost of Rupees 1,691-8-0. The original estimate of Rupees 1,500 for the work reached only up to the bridge; but the Commissioners found it necessary to carry out the work across the bridge; hence a difference of Rupees 191-8-0, inclusive of a slight excess on the estimate, was made good to the contractors.

13. REPAIRS.—Under this head several roads and streets were repaired at a cost of Rupees 1,267-18-1. An ordinary establishment of eight coolies was kept for levelling and repairing the roads and streets at a cost of Rupees 30 per mensem, but in the meantime it was found inadequate, so opportunities were taken in each rainfall, and a number of coolies were employed by the day to do the required work; but still there are a good many streets requiring repairs.

14. CONSERVANCY.—Under this head Rupees 1,746-10-6 were expended. It consists of a Nuisance Inspector on a salary of Rupees 20 per mensem, a Scavenging Maistry on Rupees 10, and a Vaccinator on the same salary. He works both in the town and in the neighbouring villages, and has successfully vaccinated four hundred and ninety cases during the year. The Sanitary Commissioner, during his tour of inspection, recommended that the Vaccinator should be paid on the result system; but this Municipality being comparatively a small one, it is a question whether it would work well. He also recommended that a few latrines should be built in the most populous

	RS.	A.	P.
Surplus Town Pound Fund	1,710	5	2
Road cess	79	0	0
Office rent	72	8	0
Sale proceeds of avenue trees	412	1	11
Do. scavenging carts and bullocks	441	0	0
Do. do. cart-shed	38	8	6
Do. plank, &c.	8	3	2
Do. Ayyanarkolum, &c., fish	66	7	7
Warrant fees	49	2	0
Amount recovered on account of over-pay-ment	738	5	4
Deposited by Tamarakolum owner	321	0	0
Fines	246	0	0
Total	4,160	9	8

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part of the town. The Commissioners have, therefore, in the estimate for the ensuing year, provided for two latrines in the Weavers' division.

15. Since the date of the last annual report, the five dust-carts, with ten scavengers employed for removing the rubbish and cleaning the town twice a day, were given on contract at 94 Rupees per mensem. The experiment has answered pretty well.

SPECIAL SANITARY ARRANGEMENTS.—A sum of Rupees 140-0-10 was spent in making, as heretofore, the special sanitary arrangements during the annual festival of the Hindoo Temple (Rajagopalaswamy), which takes place in the month of March. The arrangements were superintended by a sub-committee composed of Deputy Collector and Commissioner Y. Alagasingary Naidoo and two other Commissioners, a copy of whose report is herewith forwarded. I am glad to be able to say that there was no accident or any sign of epidemic during the festival.

Rupees 10 were spent in removing prickly-pear from the sides of different roads and streets.

16. POLICE.—The maintenance of Police cost Rupees 3,411-14-2, including clothing and contingencies, as per statement received from the Superintendent of Police, copy of which is herewith forwarded, while the estimate was Rupees 4,847; of which, the Municipality paid Rupees 3,633-12-0, and Government Rupees 1,137-4-7. The net sum to be refunded by Government to the Municipality is Rupees 221-13-10.

Rupees 2,336 were provided in the Budget Estimate for the erection of Police huts and purchase of a site for the same; but the Commissioners postponed this, it not being so urgent as other matters.

17. ESTABLISHMENT.—The supervision and management came to Rupees 1,428-14-1.

18. MISCELLANEOUS CHARGES.—Under this head are included the Auditor's allowance of Rupees 100, and the salary of the extra establishment employed for measuring houses, buildings, and lands, Rupees 298-2-6, while printing forms, postage, sadirwaid, and stationery amounted to Rupees 222-9-6.

19. FOR PURPOSES OTHER THAN THOSE SPECIFIED IN SECTION 25.—Under this head Rupees 10,849-15-6 were spent for the following works:—

For raising a compound wall around the Municipal Office, Rupees 429-12-0; for erecting a waiting-shed in the same, Rupees 173; for erecting a dam near the western end of the eastern bridge, Rupees 83-6-0; for cutting the water-supply channel referred to in paragraph 16 of the last annual report; the plan, estimate, and survey (including earthwork Rupees 8,045, and masonry, Rupees 7,155; total Rupees 15,200, exclusive of purchase of private lands taken up by the channel) were examined and checked by the late Range Officer, Mr. Skehan. A sum of 2,000 Rupees was sanctioned by Government in the Budget Estimate of 1869-70. The plans and estimates were not ready at that time, but the earthwork was afterwards given on contract in June 1870. The whole of the main channel, about twelve miles in length, from a point at Vadavar beyond Vaduvur to the town, as well as its several branches, with a few exceptions, have now been excavated. These works were checked by Mr. A. C. Lawford, late Executive Engineer in charge of the Range, for Rupees 7,119-2-2, of which the contractors have already been paid Rupees 6,500. The masonry works remain to be executed, but Mr. Lawford having made certain suggestions for the improvement of the channel the work was stopped, and the Superintending Engineer has been requested to oblige the Commissioners by examining the project and giving his professional opinion, so that the work in question may be carried out at once.

The Surveyor's services were needed a second time for making certain alterations and corrections in the plans and estimates as suggested by the Range Officer, Mr. Skehan, for which he was paid Rupees 82-10-10.

I regret to observe that the project has all along been delayed by frequent changes of the Range Officers.

The other items call for no remarks.

LIGHTING.—The lighting of the town cost Rupees 1,240-13-9, against Rupees 1,304-9-5 of 1869-70. The saving was effected by limiting the time of burning to midnight instead of the whole

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night. There were 101 lamps last year, but six more were added in places where they were most needed.

AVENUE TREES.—It is gratifying to state that, since the date of the last annual report, avenue trees, viz., 1, Banian; 2, Itchy; 3, Tamarind; and 4 Mango have been planted alternately in four principal roads of the town. They are thriving well with a few exceptions. Rupees 200 were sanctioned in the budget for this purpose, and for which Rupees 94-8-2 were spent.

Rupees 1,377-15 3 have been refunded to Government, as per G. O., No. 1641, dated 15th December 1870.

The owner of the Thamarakolum tank paid Rupees 321 to the Commissioners for repairing the tank and steps, and the works were accordingly executed at a cost of Rupees 369-4-0, inclusive of Rupees 12-4-0 for the wages of a watchman of the tank. The remaining balance of Rupees 58-6-0 will be collected from the owner during the ensuing year.

Rupees 800 were sanctioned for erecting a permanent cart-shed, which sum was not spent owing to the dust-carts having been given on contract.

20. STATE CONTRIBUTION.—The total cost of the expenditure for the year under report, specified in Section 25, is Rupees 10,389-2-8; deducting therefrom Rupees 3,633-12-0 on account of Police, there is a balance of Rupees 6,755-6-8; of which Rupees 1,688-13-8 are payable by Government at 25 per cent., and also a sum of Rupees 110, being the moiety of Government grant for caste girls' school, as per G. O., No. 1013, dated 12th August 1870, making a total of Rupees 1,798-13-8 Government contribution. The Government have actually paid Rupees 5,009-12-7, and the Commissioners have to refund Rupees 3,210-14-11 to Government.

There were some important works executed during the year, which, though there was no provision in the budget, yet, they being of an emergent nature, were carried out; and the amount so expended has been included under "Works other than those specified in Section 25." These were detailed in the Statement A., and it was, therefore, not calculated for the State contribution.

21. DEPOSITS.—Memorandum D. will supply the required information under this head. The balance brought forward at the beginning of the year was Rupees 786-11-0. The receipts during the year amounted to Rupees 2,132-5-11, making a total of Rupees 2,919-0-11, of which sum, Rupees 1,947-7-2 were transferred to the ayan, and Rupees 226-9-9 disbursed, leaving a balance in hand of Rupees 745.

22. AUDITOR'S REPORT.—The Auditor appointed by the President audited the accounts of the Municipality for the year under report, and certified that they were correct.

23. GENERAL OBSERVATIONS.—It gives me much pleasure to be able to report that the Municipality continues to work successfully. The Commissioners take a lively interest in the improvement of the town, and in effecting sanitary reforms from time to time. The conservancy was carefully attended to during the year under review. The Commissioners gave much attention to metalling some of the roads and repairing several roads and streets. Avenue trees having been planted in four principal high roads, the town begins to have a better appearance. There is yet much to be done in the town which can only be effected gradually.

The water project, noticed in the last annual report, is still before us. The main and branch channels have been excavated, but the masonry works remain to be carried out. When completed, this scheme will not only be a real blessing to the town, but it may be utilized for irrigating purposes, and become a source of revenue to the State and also to the Municipality.

The people are beginning to appreciate the good results effected in the town since the introduction of the Towns' Improvement Act. Notwithstanding, there are some who continue to manifest symptoms of dissatisfaction as might be expected about being taxed. The Commissioners, with a view of relieving the poor people, recommended the discontinuance of tax on ploughing bullocks and buffaloes for the ensuing year, and also on asses and dogs, as such taxes would hardly pay for collecting.

The public health has been very good, and the seasons favourable. The north-west monsoon set in about the 13th of October last. Thirty-seven-and-a-half inches of rain was registered for the

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whole official year, not equal to that of the former year ; yet it was sufficient for the requirements of the town. All the tanks and wells in the town were well supplied. Certain tanks were reserved for drinking purposes.

Cholera unhappily visited this neighbourhood to a small extent in January and February last, and carried away, according to the taluq accounts, twenty-seven males and thirty-one females.

The Sanitary Commissioner visited the Municipality in August last, and was well pleased with the state of the town. He suggested the opening of a few latrines in the thickly-populated section, which will be carried out this year.

In conclusion, I beg to suggest, for the favourable consideration of the President and of the Government, the desirability of publishing the annual reports of the several Municipalities of the Madras Presidency as selections from the records of the Madras Government similar to those of other Departments, which would make a good book of reference.

From the Sub-Committee, sanitary arrangements, Mannargudi, to the Vice-President, Mannargudi Municipality, dated Mannargudi, 13th June 1871.

We have the honour to forward, herewith, a report upon the sanitary arrangements made during the annual festival (Brahmochavam), which occurred at this station.

2. The festival commenced on the 11th March 1871 and ended on the 27th idem. It was attended numerously, especially on the three principal days, viz., 22nd, 24th, and 27th, being Garudochavam, Vennathaly, and the Car day. The car was drawn and brought to its spot in three days. The number of persons who attended the festival was between 10,000 and 15,000.

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

4. The visitors did not this year suffer for want of water. There was a good supply in many of the tanks in the town, as well as in the Pamaneyar, and it was not, therefore, found necessary to clean the wells sunk formerly in the bed of the river. Water sheds and Kanji houses were also opened in the places where they were most needed.

5. It is indeed gratifying to add that there was neither any accident nor sickness during the festival.

6. The Police rendered their duty properly, and so there was very little crime during the festival.

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

From A. SRINIVASSA ROW, Auditor of the Municipal Accounts, Mannargudi, to the President of the Municipal Commission, Mannargudi, dated 30th May 1871.

With reference to your letter, No. 96, of the 29th ultimo, I have the honour to submit my report on the audit of the accounts of the Mannargudi Municipality.

2. The Statements A., B., C., and D., which accompany this report, afford full information, both in detail and abstract, regarding receipts and disbursements.

3. It will be observed from the Statement C. that the Municipality has six sources of income—

1. Rates on houses and lands.
2. Tax on arts and professions.
3. Tax on carriages and animals.
4. Tolls.
5. Fees for licensing slaughter-houses, cart-stands, &c.
6. Miscellaneous.

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4. The several books in which are recorded the full particulars of receipts were first examined and found correct, and the collections carried to the proper head of account shown in the cash-book and remitted to the Treasury. The tolls having been leased out on contract, the amount shown in the agreement executed by the contractor had been collected and carried to credit. The registers kept for tax on arts and professions, as well as for rates on houses and lands, were examined in detail and found correct. The counterfoil of every license granted for carriages and animals, registration of carts, cart-stands, slaughter-houses, and offensive trades were compared with the waste book kept and found the fees collected and carried to credit and remitted to the Taluq Treasury.

5. Each item of disbursement was then carefully checked, and was supported by the vouchers corresponding with the entries in the cash-book.

6. The outstandings under the head of "Tax on Arts and Professions," as well as of "Rates on Houses and Lands," were Rupees 162-4-7, as particularized below :—

	Demand.			Collection.		
	RS.	A.	P.	RS.	A.	P.
Rates on houses and lands	2,632	2	3	2,468	5	11
Tax on arts, &c.	5,393	0	0	5,011	0	0
	8,025	2	3	7,479	5	11
Outstanding				162	4	7
Remission				383	7	9
Total ...				8,025	2	3

7. Tax on carriages and animals were collected for nine months in the year, though the Government sanctioned the levy of the tax for the full year.

	RS.	A.	P.
8. The gross income for the year under audit, as detailed in Form C., was	28,545	1	10
And the expenditure was	21,239	2	2
Ayen balance ...	7,305	15	8

9. The verification of cash balance on the 30th April 1871 was made by the Tahsildar in charge of Mannargudi Taluq Treasury as Rupees 8,050-15-8, including the balance of deposit, Rupees 745. The deposit having been mixed up with the ayen, I had to prepare Form D. from the cash-book, which showed a balance of Rupees 745 under the head of "Deposit."

10. Out of the gross income of Rupees 28,545-1-10, Rupees 3,685-11-8 was the balance from last year, and Rupees 11 arrears collected, so that the actual collections appertaining to the year under remark were Rupees 24,848-6-2.

11. I would beg to submit that the following suggestions be adopted for securing the accuracy of accounts and for facilitating the checking of the registers and accounts of the Municipality :—

- I.—No money without Irasalamah shall be remitted into the office.
- II.—All Irasalamahs shall be numbered consecutively and kept in file, in order that the entries in the cash-book may be easily checked.
- III.—The Taluq Treasury Officer shall be instructed to keep deposit accounts distinct from ayen.

12. Copy of Police Superintendent's bill, as well as a memorandum showing the adjustment of State contribution, is herewith submitted.

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13. A copy of this report has, as requested, been this day forwarded to the Vice-President of the Mannargudi Municipality.

No. 69. ORDER THEREON, 16th October 1871, No. 1561.

The Municipal Commissioners of Mannargudi received during 1870-71			
Current—			
Rate on houses, &c.	Rs.	A.	P.
Tax on arts, &c.	2,468	5	11
Tolls	5,011	0	0
Tax on vehicles, &c.	7,361	0	0
License fees	637	14	0
Fines	179	13	0
	288	2	0
- State contribution	15,966	1	11
Arrears—	5,009	12	7
Tax on arts, &c.		11	0
Other receipts	3,144	2	4
Recoveries (Police)	728	5	4
Balance	3,655	11	8
Total	28,545	1	10

houses and on vehicles and animals were imposed for the first time in the year under review. The arrears outstanding at the close of the year were trifling.

2. The President is right as regards the transfer of the items referred to in			
New Works			
Repairs	Rs.	A.	P.
Conservancy	2,388	1	0
Police	1,357	13	1
Establishment, &c.	1,763	14	6
	3,398	3	4
	2,049	7	1
	10,956	6	0
Purposes other than those specified in Section 25—			
Water supply and tanks	7,031	11	4
Lighting	1,240	13	9
Sundries	396	11	2
	8,669	4	3
Refunds and advances recoverable—			
State contribution	1,377	15	8
Police	235	8	8
	1,613	7	11
Balance	21,239	2	2
	7,305	15	8
Total	28,545	1	10

chiefly on the excavation of the water-supply channel, regarding which a special report is about to be submitted to Government. The expenditure under Section 25 is of an ordinary character, and calls for no remark.

3. The cost of the Police was Rupees 4,530-15-1, and the sum payable in cash by the Commissioners was, therefore, Rupees 3,398-3-4. They are entitled to a refund of Rupees 235-8-8, but still owe the charges for April 1871. These should be adjusted by a payment of three-fourths of the amount.

4. The State contribution is to be struck on the expenditure, and will be Rupees 3,022-4-5. Including the Police remission, the Commissioners have received Rupees 6,142-8-4, and must, therefore, refund Rupees 3,120-3-11, or setting off the Police over-payment, Rupees 2,884-10-3.

5. The general operation of the Act appears to have been good. Special measures of sanitation were adopted with success during the festival, and the health

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of the town during the year was satisfactory. The conservancy expenditure is of small amount, and it appears that public latrines are much wanted. The people are said to appreciate the benefits derived from municipal institutions.

(True Extract.)

R. S. ELLIS,
Chief Secretary.

To the President of the Municipal Commission, Mannargudi.
,, Public Works Department.
,, Board of Revenue.
,, Accountant-General.
,, Inspector-General, Indian Medical Department.
,, " " of Police.
,, Sanitary Commissioner.

2 May 1871

Auditor
Municipal Account
Municipality
M. M. Brett-Capine
President
Municipal Commission
Municipality

With reference to your letter No 6 of the 2nd inst. I have the honor to submit my report on the Audit of the Accounts of the Municipality.

The Statement No 6, which accompanies this report affords full information both in detail and Abstract regarding Receipts & Disbursements.

It will be observed from the Statement No 6 that the Municipality has 6 sources of income.

1. Rents on Houses and Lands.
2. Tax on Arts and Professions.
3. Tax on Carriages & Animals.
4. Tolls.
5. Fee for Licensing Slaughter houses.
6. Miscellaneous.

The General Ledger in which are recorded the full particulars of Receipts were first examined and found correct; & the Collections carried to the proper head of Account shown in the Cash Book and remitted to the Treasury. The Tolls having

having been leaded out on footpath & the account shown in the agreement executed by the Contractor had been Collected and Carried to Credit. The Registers kept for Tax on Arts & Professions as well as for Rates on Houses & Lands were examined in detail & found correct. The Counterfoil of every License granted for Carriages & Animals, Registration of Carts, Cartstands, slaughter houses & Offensives Trade were compared with the master Book kept and found the fees Collected & Carried to Credit and remitted to the Salug Treasury.

5. Each Item of Disbursement was then carefully checked & was supported by the Vouchers corresponding with the entries in the Cash Book.

6. The outstandings under the head of Tax on Arts & Professions as well as of Rates on Houses & Lands were Rs 162-4-7 as particularized below.

	Demand.	Collection
Tax on Houses & Lands	2632-2-3	2468-5-11
Tax on Arts & Professions	5393-...	5011-...
	8025-2-3	7479-5-11
Outstanding		162-4-7
Remission		383-7-9
		8025-2-3

7. Tax on Carriages & Animals were collected for 9 months in the year tho the Govt sanctioned the levy of the Tax for the full year.

8. The gross income for the year under audit as detailed in Form B was Rs 28,545-1-10 and the expenditure was Rs 21,239-2-2
 Agent Balance ~~7305-10-8~~

9. The verification of Cash Balance on the 30 April 1871 was made by the Subsidar incharge of Mannargudi Salug Treasury Rs 8000-15-8 including the balance of Deposit Rs 745. The Deposit money having been mixed up with the Agent I had to prepare Form D from the Cash Book which showed a balance of Rs 745 under the Head of Deposit.

10. Out of the gross income of Rs 28,545-1-10 Rs 28,545-1-10 was the balance from last year the Rs 1000-0-0 was the balance from the year 1870-71. The collections pertaining to the year 1871-72 were Rs 28,545-1-10.

11. I would like to submit the following suggestions for adoption: for securing the accuracy of accounts & for facilitating the checking of the Registers & accounts of the Municipality.

i. All money without exception shall be remitted to the Office.

ii. All Special Accounts shall be numbered consecutively & kept in file in such order that the entries in the Cash Book may be easily checked.

iii. The Salug Treasury Officer shall be instructed to keep Deposit Account distinct from Agent.

12. Copy of Police Supp^d Bill as well as a Memo showing the expenditure of State Contribution is herewith submitted.

13. A copy of this report has, as requested, been this day forwarded to the Vice President of the Mannargudi Municipality.

W. M. J. S. S.

President

Thank the honorable

Sir

Your Most Obedt^l

Forwards

Auditor

Deannagur
13th June 1871 15

From.

The Sub Committee
Sanitary Arrangements
To. Madras;
The Vice President
Deannagur Municipality

Sir,

We have the honor to for-
ward herewith a Report upon the
Sanitary Arrangements made during
the Annual Festival (Brahmo-
chavam) which occurred at this
Station.

2. The festival commenced
on the 11th March 1871 & ended on
the 27th idem. It was attended
numerously especially on the 3 prin-
cipal days. Viz. 22nd, 24th & 27th
being Garudachavam, Vannathay
& the Car day. The Car was drawn
& brought to its spot in 3 days. The
number of persons who attended
the festival was between 10 & 15000.

3. Every arrangement was

m. de

1871

Deannagur

Sanitary

From the Sanitary

Municipal Commission

Madras

The Secretary

Deannagur

Sanitary

Commission

Madras

1871

Deannagur

Sanitary

Commission

Madras

made which was deemed necessary
for the protection of public health.
Convenient spots were marked out
for carts & cattle & temporary
latrines on the dry earth system
were also provided for both
sexes.

4. The visitors did not
this year suffer for want of water.
There was a good supply in
many of the tanks in the town,
as well as in the Panamayan &
it was not therefore found ne-
cessary to clean the wells sunk
formerly in the bed of the river.
Baton Cheds & Nanji House were
also opened in the places where
they were most needed.

5. It is indeed gratifying
to add that there was neither any
accident nor sickness during
the festival.

6. The Police rendered
their duty properly & so there was
very little crime during the festi-
val.

7. We beg to append a state-
ment showing in detail the expenses
incurred for the festival.

We have &c.

(Signed) J. H. L. S. S. S. S. S.

" S. P. S. S. S. S. S.

" S. H. S. S. S. S. S.

(True Copy)
J. H. L. S. S. S. S. S.

Vice President.

J. H. L. S. S. S. S.

President

No. 15. Municipal Comm. Office
Mannargudi 16th June 1871

From,

To, The Vice President
Mannargudi Municipality

The President of the
Municipal Commission
Mannargudi

Sir,

Agreeable to provisions
contained in Section 29 of the
Towns Improvement Act I of
1865, I have the honor to submit
the Annual Report on the opera-
tions of the Mannargudi Commis-
sion for the Official Year ending
30th April 1871, together with state-
ments in detail of all the works
executed by the Commissioners &
of Receipts & Expenditure during
the same period.

2. It will be seen from the
Statement, C that the gross re-
ceipts for the year amounted to
Rupees 28545-11-8 including
the cash balance of Rs 3685-11-8

At this time the Commissioners have expended on the objects detailed in Statement A. the sum of Rs. 21237-2-2, leaving a balance in hand of Rs. 7305-15-8.

3. The Municipality had income from the following sources during the year under review, Viz: 1, Votlo; 2, Tax on Arts & Trades, &c.; 3, Rate on Houses, &c.; 4, Tax on Carriages & Animals; 5, Fees for Licensing Slaughterhouses, &c.; & 6, Miscellaneous receipts.

4. This is the chief source of income to this Municipality. It was farmed out for Rs. 7361, being Rs. 225 less than that of 1869/70 & Rs. 361 more than the estimate.

5. The receipts under this head was Rs. 5011 against Rs. 5654 in 1869/70. The estimated demand for the year was Rs. 5500. There was some difficulty experienced in making the necessary collections during the past year on account of some of the

the weaver classes, who form one third of the population of Arminian ghar, having left the town to reside elsewhere. Notices were served on 1782 persons for Rs. 5393. 34 persons appeared & Rs. 27 were refunded. 105 individuals were exempted on account of poverty under Sec. 36 to the amount of Rs. 136 & Rs. 153 as owing to the death of certain tax payers & other causes were written off the account. The remaining balance being Rs. 55-8-11 was collected in account of arrears due for 1869/70.

Rate on Houses &c.

6. This is the first year for the Tax on Houses in this town which yielded Rs. 2468-5-11 while the estimated demand was only Rs. 2000. The houses were assessed at the full rate of 7 1/2 per Cent. Very few buildings in this town can be ranked with those of larger towns, the majority of them are small and are of tiled & thatched

descriptions. 3522 houses have been taxed during the past year, and Rs. 50-2-9 have been refunded on appeal. Rs. 6-13- were refunded under Section 36. The recoverable balance being Rs. 106-12-7.

7. This is another tax that has been levied for the first time in this Municipality. Rs. 65-7- were realized i.e. Rs. 407-14- more than the estimate. There are very few Spring Carriages used in this town, the Collections increased by Licenses granted to Bandy Bullocks & those employed for carrying loads & others used for ploughing, but there was much dissatisfaction & outcry amongst the poorer classes who earn their living by tillage alone. The Commissioners finding them in a distressed condition assured them that the tax on ploughing bullocks would be recommended for exemption during the ensuing year.

Licenses for Carriage & Animals.

7 1/2
Licenses for Cart & Cattle. Rs. 179-12-0. Rs. 29 more than the estimated sum. & Rs. 18 less than that of the preceding year.

Miscellaneous 9. A sum of Rs. 4160-9-8 from receipt was realized under the several Surplus Town Fund — Rs. 1710-5-2. Items marginally noted. Road Cip — 79- Of which a few require Office rent — 72-5- of special mention, and Sale proceeds of Avenue trees — 441- as the Surplus Town fund of Rs. 4160-9-8. After Rs. 1710-5-2 was made over to the Municipality by the Revenue authorities for on account of Rs. 321-1863/70 & 1864/71. Deposited by Ex. marakko lum owner. Rs. 246-5-0. Total Rs. 4160-9-8.

10. The State Contribution for the year amounted to Rs. 1798-12-8 for which the Government have paid a sum of Rs. 5009-12-7. The Commissioners have paid Rs. 3633-12- the difference between the sum

paid by the Municipality, and the
sum expended as per Superintendent's
Statement being Rs. 221-13-10. The
net sum due by the Municipality
to Government is Rs. 3210-14-11.

Expenditure.

11. The expenditure through-
out the year amounted to Rs. 21237.
as Rs. 2-0-2 exclusive of the balance
of Rs. 7305-15-8 carried forward.
The estimated expenditure was
Rs. 21222-12-0.

12. The only new works exe-
cuted during the year were the meliora-
tion of a portion of Road from New Borko
the eastern extremity of the Pa-
samichi to the Eastern Bridge at
a cost of Rs. 1691-8-0. The original
estimate of Rs. 1500 for the work
reached only up to the Bridge,
but the Commissioners found it
necessary to carry out the work
across the Bridge, hence a dif-
ference of Rs. 191-8-0 inclusive of

Repairs. 13.

Under this head several
Roads & Streets were repaired at
a cost of Rs. 1267-13-1. An Ordina-
ry Establishment of 8 Coolies
was kept for levelling & repairing
the Roads & Streets at a cost of
Rs. 30 per mensem, but in the
meantime, it was found inade-
quate, so opportunities were taken
in each rainy fall & a number of
Coolies were employed by the day
to do the required work, but still
there are a good many streets re-
quiring repairs.

Conservation. 14.

By

Under this head Du-
pces 1746-10-6 were expended. It
consists of a Kinsman Inspector
on a salary of Rs. 20 per mensem.
A Sewerage Party on Rs. 10 & a
Vaccinator on the same salary.

works both in the Town & in the
neighbouring Villages & has success-
fully vaccinated 490 Cases during
the year. The Sanitary Commissioner
during his tour of inspection re-
commended that the Vaccination
should be paid on the result-
System; but this Municipality
being comparatively a small one,
it is a question whether it would
work well. He also recommended
that a few Latrines should be
built in the most populous parts
of the Town. The Commissioners
have therefore in the estimate for
the ensuing year provided for 2
Latrines in the weavers division.

Since the date of the last
Annual Report, the five dust
Carts with 10 scavengers employed
for removing the Rubbish & Clean-
ing the Town twice a day were given
on Contract at 94 Rs. per month.
The experiment has answered
pretty

pretty well.

A sum of Rs. 140-0-0 was
Special Ca. spent in making a hospital
sanitary arrange-
ments. Special Sanitary arrangements during
the Annual Festival of the Shiva
Temple (Shayagopalaswami),
which takes place in the month
of March. The arrangements were
superintended by a Sub-committee
composed of Deputy Collector &
Commissioner J. H. Agaswamy
Kavir & 2 other Commissioners, a
copy of whose report is herewith
forwarded. I am glad to be able
to say that there was no accident
or any sign of epidemic during
the festival.

Police.

Rapes were spent
in removing Pichy from the
sides of different roads & streets.
No. The maintenance of
Police Cost Rs. 344-14-2 including
clothing & contingencies as per
statement received from the
Superintendent of Police, copy
of which is herewith forwarded.

while the Estimate was Rs. 4847.
Of which, the Municipality paid
Rs. 3633-12-0 & the Government,
Rs. 1137-4-7. The net sum to be
refunded by Government to the
Municipality is Rs. 221-13-10.

Rupies 2336 were pro-
vided in the Budget Estimate
for the erection of Police Bunk &
purchase of a site for the same;
but the Commission postponed
this, it not being so urgent as
other matters.

17. The Supervision & Manage-
ment came to Rs. 1428-11-0. Establish-
ment.

18. Under this head ~~was~~ included the Auditor's allowance
of Rs. 100 & the Salary of the Extra ^{Miscellaneous}
Establishment employed for mea-
suring houses, buildings & lands,
Rs. 298-2-6, while Printing forms
Postage, Stationery & Stationery
amounted to Rs. 222-9-6.

19. Under this head ~~Rs.~~ For purposes
Rs. 10849-15-6 were spent for ^{other than those}
^{specified in}
^{the} ^{Sec. 25.}

the following works.

For raising a compound
wall around the Municipal Office
Rs. 429-12-0. For erecting a railing
fence in the same Rs. 173-0-0, for
erecting a Dam near the western
end of the Eastern Bridge Ru-
pees 83-6-0. For cutting the drain
supply channel referred to in para-
16 of the last Annual report. The
Plan, Estimate & Survey including
~~work~~ ~~Rs. 1000~~, ~~Rs. 1000~~
Rs. 7155 total Rupees 15200. ex-
cluded of purchase of private
lands taken up by the channel
were examined & checked by the
late Range Officer Mr. Shekar.
A sum of Rs. 2000 was sanctioned
by Government in the Budget
Estimate of 1899-1900. The Plans &
Estimates were not ready at that
time, but the earth work was
afterwards given on contract in
June 1899. The whole of the drain
channel about 12 miles in length

20. from a point at Vadavam beyond
21. of Vadavam to the Town as well as
22. its several branches with a fine
23. exceptions have now been exca-
24. vated. These works were check-
25. mated by Mr. A. F. Lawford, late
26. Executive Engineer in charge of
27. the Range for Rs. 7119-2-2. Of
28. which the Contractors have already
29. been paid Rs. 6500. The Masonry
30. works remain to be executed, but
31. Mr. Lawford having made certain
32. suggestions for the improvement of
33. the Channel, the work was stopped
34. and the Suppl. Engineer has been re-
35. quested to oblige the Commissioners
36. by examining the project & giving
37. of his professional opinion, so that
38. the work in question may be
39. carried out at once.

40. The Surveyors Services
41. were needed a second time for
42. making certain alterations &
43. corrections in the Plans and
44. Estimates as suggested by
45. the

27 1/3
by the Range Officer (Mr. Shekar)
for which he was paid Rs. 82-10-00.

I regret to observe that
the Project has ^{all} along been delayed
by frequent changes of the Range
Officers.

The other items call for
no remarks.

Lighting.

The lighting of the Town
cost Rs. 1240-13-9 against Re-
pees 1304-9-5 of 1869/70. The
saving was effected by limiting
the time of burning to midnight
instead of the whole night. There
were 100 lamps last year, but
6 more ^{were} added in places where
they were much needed.

Avenue
trees.

It is gratifying to state
that since the date of the last
Annual Report, Avenue trees,
viz. 1 Banian, 2 Nely. 3 Samarinda
& 4 Acacia have been planted
alternately in four principal Roads
of the Town. They are thriving well.

with a few exceptions. 200 Rs were sanctioned in the Budget for this purpose & for which Rs 94-8-2 were spent.

Rupees 1377-15-3 have been refunded to Government as per G.O. No. 1041 dated 15th December 1897.

The owner of the Shamara Kolam Sank paid Rs 321 to the Commissioner for repairing the Sank & steps & the works were accordingly executed at a cost of Rs 369-4-4 inclusive of Rs 12-4-4 for the wages of a watchman of the Sank. The remaining balance of Rs 58-6-4 will be collected from the owner during the ensuing year.

Rupees 800 were sanctioned for erecting a permanent Katched, which sum was not spent owing to the dust carts having given on Contract.

20. The total cost of the expenditure for the year under report specified in Section 25 is Rupees 10389-2-8; deducting therefrom Rs 3633-12-0 on account of Police, there is a balance of Rs 6755-6-8 of which Rs 1688-13-8 are payable by Government at 25 per Cent. & also a sum of Rs 440 being the moiety of Government grant for caste girls school as per G.O. No. 1041 dated 12th August 1897. making a total of Rs 1798-13-0 Government Contribution. The Government have actually paid Rs 5009-12-4 & the Commissioners have to refund Rs 3210-14-11 to Government.

There were some important works executed during the year, which though there was no provision in the Budget, yet they being of an emergency nature were carried out & the amount so expended has been

been included under "works other
than those specified in Section 25"
These were detailed in the Statement
of A. & it was therefore not calcu-
lated for the State Contribution.

21. Memorandum will Deposits
supply the required information
under this head. The balance
brought forward at the beginning
of the year was Rs 786-11-0. The
receipts during the year amounted
to Rs 2132-5-11 making a total of
Rs 2919-16-11 of which sum
Rs 1947-7-2 were transferred to
the Ayat & Rs 226-9-9 disbursed,
leaving a balance in hand of Rs 745-11-0.

22. The Auditor appointed by the President audited the accounts
of the Municipality for the year under
report & certified that they were
Correct.

General Observations

23. It gives me much pleasure

to be able to report that the Municipality continues to work successfully. The Commissioners take a lively interest in the improvement of the Town & in effecting sanitary reforms from time to time. The Conservancy was carefully attended to during the year under review, the Commissioners gave much attention to metalling some of the Roads & repairing several Roads & Streets. Avenue trees having been planted in four principal High Roads, the Town begins to have a better appearance. There is yet much to be done in the Town which can only be effected gradually.

The Water Project noticed in the last Annual Report is still before us. The Drain & Branch Channels have been excavated, but the Masonry works remain to be carried out. When completed, the scheme will not only be a great

bleping to the town, but it may be
utilized for irrigating purposes
& become a source of revenue to
the State & also to the Municipality.

The people are begin-
ning to appreciate the good
results effected in the town
since the introduction of the Town's
& Improvement Act. Notwithstand-
ing, there are some who continue
to manifest symptoms of dis-
satisfaction as might be expect-
ed about being taxed. The
Commissioners with a view of
relieving the poor people
recommended the discontinuance
of tax on ploughing Bullocks &
Buffaloes for the ensuing year
& also on ~~Spice~~ Day as such
the taxes would hardly pay for collect-
ing.

The public health has
been very good & the seasons favor-
able. The Northwest Monsoon
set in about the 13th of October
last

last. 37½ inches of rain was re-
gistered for the whole official year,
not equal to that of the former year,
yet it was sufficient for the re-
quirements of the town. All the
Tanks & Wells in the town were
well supplied. Certain Tanks
were reserved for drinking pur-
poses.

Cholera unhappily visited
this neighbourhood to a small
extent in January & February last
& carried away according to the
Falg. account 27 Males & 31 Fe-
males.

The Sanitary Commissioner
visited the Municipality in August
last & was well pleased with the
state of the town. He suggested
the opening of a few latrines in
the thickly populated section
which will be carried out this
year.

In Conclusion I have to

suggested for the favorable consideration of the President of the Government, the desirability of publishing the Annual Reports of the several Municipalities of the Madras Presidency as selections from the records of the Madras Government similar to those of other Departments, which would make a good book of reference.

I have the honor to be
Sir,

Yours most obedt Servant

Wm. M. Cadell
Vice President.

Wm. M. Cadell
President

12225

President's Office.
Vallam, Tanjore Taluk
21 September 1871

From,

W. M. Cadell Esq
Offs President of the
Municipal Commission
Mamangudi

To

The Honorable R. S. Davis Esq
Chief Secretary to Govern-
ment Palacemund

Sir,

I have the honor to forward the report of the Vice President of the Mamangudi Municipality on the working of the Towns Improvement Act of 1865 (Madras) in that town during the year ending 20th April 1871, together with the prescribed statements of receipts and Expenditure, the bill submitted by the Superintendent of Police, and a memorandum showing the particulars of the Deposit account.

account.

2. The accounts of the municipality were audited under the orders of Mr. Morris by A. Spinosa. Now the Deputy Collector and are reported to have been kept in a very satisfactory manner. This report is also herewith enclosed.

3. In the statement A the following items entered under the head of Purposes other than those specified in Section 25 come in my opinion, under the head of Purposes mentioned in that section:-

1. For raising a wall round the municipal office compound - 429. 12-0.
2. For erecting a ~~dwelling~~ shed near the municipal office 172-0-0.
3. For erecting a dam at the western side of the eastern bridge 88-6-0.

4. For constructing drains in Pudu Street 10. 7-0.
5. For repairing toll gates 20-0-0.
6. " Do the terrace of the municipal office 12-7-0.
7. " filling up the drains in Pajavir 22-8-0.
8. " painting the doors and windows of the municipal office 25-0-0.
9. " purchasing lanterns 4-0-0.

Items nos 1, 2, 3 & 4 ought to be transferred to the head of New Works, nos 5-6-7 to that of Repairs; nos 8 to that of Establishment - Miscellaneous and nos 9 to Conservancy.

4. These alterations being made the abstract statement B will stand as follows:-

New Works	2388-1-0
Repairs	1322-12-6
Conservancy	1750-10-6
Establishment	2084-7-1
Polls	3688-0-0
Purposes other than those specified in Section 25	10459-2-2
	27239-2-2

5. The figures entered in the report of the Commissioners with regard to the Police Expenditure and the Government Contribution are incorrect. As the system of paying the instalment due for each month on account of the Police only in the month following ^{has obtained} the adjustment of the Police charges has always had reference to a period of 12 months commencing on the 1st of April and therefore not coincident with the municipal year. The payment for the month of April for the year ^{now} under review has therefore to be separately adjusted.

6. The Commissioners paid to Government Rupees 3633-12-0 in 12 Equal monthly instalments within the year on account of the Police. The bill submitted by the Superintendent of Police shows

3
shows that Rupees 4530-15-1 was actually expended by him, and three fourths of this sum viz Rupees 3398-3-4 being the amount payable by the Commissioners they are entitled to a refund of Rupees 235-8-8.
7. The expenditure under section 25 including the full actual cost of the Police, amounts to Rupees 12046-13-9 and the current receipts derived from sources authorized by the Act (including warrants fees 142-2-4) to Rupees 20,975-14-6.
As one fourth of the former Rupees 3019-3-5 is less than one third of the latter Rupees 3019-3-5 is the amount of State Contribution due to the Commissioners for the year. As however the Commissioners have received

in

in Cash Rupees 5009.12.7
and by way of set off on the
Police Expenditure Rupees 1122.11.9,
making a total of Rupees
4228.4. they have to refund
to Government Rupees 3123.4.11.

In my opinion the
operations of the Commission
during the year under report
have been on the whole satis-
factory. The water project
adverted to in the Proceedings of
Government marginally noted
has been now fully gone into
by Captain Oaker and I
am in daily expectation of the
receipt of his report, when re-
ceived I shall advise the
Government separately
on

13th June 1871
No 817.

on the subject.

I have the honor to be
Sir

Your most Obedt^t

W. F. S. S.

Off^r President

Statement showing the amount expend-
ed for making the Sanitary arrangements
during the Annual festival of Rajagopa-
leswamy Temple in the Month of March 1871.

Lata Super 140	- 1
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1871
~~Phacelium~~

Separation
 In a letter
 From
 The Office President-
 Municipal Commission
 Management
 To
 The Chief Secretary
 to Government
 Fort. Saint. George
 Dated 21st 3 September
 Received 3 1971
 No. 225
 Statement - A
 In Pub. 2052/71

Separation
 In a letter
 From
 The Office President-
 Municipal Commission
 Management
 To
 The Chief Secretary
 to Government
 Fort. Saint. George
 Dated 21st 3 September
 Received 3 1971
 No. 225
 Statement - A
 In Pub. 2052/71

15	Cost of lighting the town including Post Office	400	1240	139
16	Expense for filling "Munroe" ditches	140	50	
17	" " for capturing a Cicadelle in Singhbabad tank	"	7	
18	" " for killing stray dogs	60	16	3
19	For planting Avenue trees	200	44	82
20	Maintenance grant for Court Field ~~Shah~~	240	220	
21	Defund of Government Contribution	"	1377	53
22	Subscription to the Fort Saint George Gazette	"	9	
23	For purchasing sheets for Vaccination	"	4	
24	For leaving Vaccination tank and etc	"	534	
25	For carting	"	12	4
Grand Total		1502 12	1084	56
		1502 12	11239	22

I hereby certify that this statement is correct.
 Witness my hand and the Seal of the Municipal Commission
 at Bangalore this 30th May 1891
 J. S. Srinivasa Sastri
 Municipal Commissioner
 Bangalore

The Seal
 J. S. Srinivasa Sastri
 Municipal Commissioner

Miscellaneous Charges

Extra Establishment for housing houses buildings

and birds

Prudential Assurance

Stationary Postage Damages &c

Printing forms &c

I

II

For purchase
other than
those specified
in section 25

Bridge

For erecting a permanent structure

For building a wall round the Municipal Office compound

For erecting a walling shed

For erecting a dam at the western side of the eastern

For constructing channels to join the Danks in the town
with Oliver water

For carrying out the gas &c

For constructing drains in Carter Street

For repairing the gates

For carrying out the Danks

For filling the Sargam Danks

For repairing the fence of the Municipal Office

For a well in the eastern street

Spitalamundium

For filling up the Danks in Playfield with sand

For painting doors and windows of the Municipal
Office

300

298 26

100

100

100

100

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100

Trail of New Mills and improvements out by the Municipal Commission for the year of 1865-1866 ending on the 30th April 1871 for the purposes specified in Article 25 of Act X of 1865 (Madras).

Description

		Expenses for 1870/71		Total for 1870/71	
		Actual	Estimated	Actual	Estimated
I New Mills	For building a Road from the eastern extremity of the	On 20	On 20	On 20	On 20
	Highway to the Eastern Bridge	1500	1091	1500	1091
II Highways	1 Salaries and maintenance of Roads and Streets	1000	1204	1000	1204
	2 Salaries of Inspectors	240	229	240	229
III Municipal	3 Salaries of Surveyors	120	120	120	120
	4 For printing & cost of drawing Blueprints	1200	1102	1200	1102
IV Police	5 For making various arrangements	150	140	150	140
	6 For making Police	60	10	60	10
V Public	7 For making Streets	20	18	20	18
	8 For making Streets	0	0	0	0
		1410	1246	1410	1246
VI Public	9 For the Police Commission	484	363	484	363
	10 For making Streets	224	224	224	224
VII Public	11 For making Streets	132	132	132	132
	12 For making Streets	718	363	718	363
		1410	1246	1410	1246
VIII Public	13 For making Streets	300	300	300	300
	14 For making Streets	180	180	180	180
IX Public	15 For making Streets	350	350	350	350
	16 For making Streets	50	50	50	50
X Public	17 For making Streets	240	238	240	238
	18 For making Streets	168	169	168	169
XI Public	19 For making Streets	144	134	144	134
	20 For making Streets	144	134	144	134

*Abstract of Charges under all heads incurred
by the Municipal Commissioners for the Town of
Mamargudi, during the Year ending 30th April 1871.*

		Proposed Expenditure for 1870-71		Actual Expenditure for 1870-71	
1	New Works and improvements—	1500	" "	1691	8
2	Repairs—	1000	" "	1267	13
3	Conservancy—	1916	" "	1746	10
4	Police—	7183	" "	3633	12
5	Establishment—	2092	" "	2049	7
Total Repairs		13691	" "	10389	28
For purposes other than those spe- cified in Section 25—		7531	12	10349	15
Grand Total Rs.		21222	12	21239	28
Balance in hand on the 30 th April 1871—				7305	15
Grand Total Repairs		21222	12	28545	18

Mamargudi }
30th May 1871 }
I hereby certify that
this statement is correct.
per *[Signature]* Auditor
per *[Signature]* Officer President

Per Pub 205-2/71
pg. 716 act 1/71
Jul 13 4:68

Statement C

No 225

Sept 21st 9
Revised 3 Sept 1911

To The Chief Secretary
to Government
Fort, King's B.

From
The Offs. Engineer
Municipal Engineer
Mamoyari

1871
Department
In a letter

1871
Department
In a letter
From
The Offs. Engineer
Municipal Engineer
Mamoyari
To The Chief Secretary
to Government
Fort, King's B.

Sept 21st 9
Revised 3 Sept 1911

No 225

Statement C

Per Pub 205-2/71

Actual Receipts for the year ending 30th April 1871

Actual Receipts	Estimated	Actual
Rates on houses, Buildings and Lands	2,000	2,468 57
Tax on carts, Trades and Professions	5,500	5,011
Tolls	3,000	7,361
Tax on Carriages and Animals	2,500	6,574
Fees for Licensing Slaughter houses, Bartizands and Offensine Trades	150	1,791 12
Fines and other Miscellaneous Receipts	160	246
Total (Rupees)	15,060	15,925 15 11
Government Contribution	3,422 12	3,009 12 9
Total (Rupees)	18,482 12	20,935 12 6
Arrears of Tax on Carts, Trades and Professions		11
Total (Rupees)	18,482 12	20,946 12 6
Miscellaneous Receipts		
Surplus Town Fund fund	300	1710 52
Road Exp.	200	79
Office rent recovered on account of Deputy Collector's Office		72 8
Sale proceeds of Avenue trees		412 1 11
— of scavenging Carts and Bullocks		441
— of — Cart shed		38 8 6
— of — Plant Rs 1/2		33 2
— of — of Appanankolam 1/2 fish		66 7 7
Warrant fees		42 2
Amount recovered as per Government Order No 1641 dated 15 th December 1870, being the excess payment paid to the Police		728 5 4
Amount paid by the owner of Tamarakolam for repairing the same		321
Total (Rupees)	500	3,914 9 8
Total (Rupees)	18,982 12	24,857 6 2
Balance in hand on the 30 th April 1870	2,000	3,685 11 8
Grand Total (Rupees)	20,982 12	28,542 11 10

Mannargudi
30th July 1871

I hereby certify that this statement is correct.

Signature of Shrinani R.
Auditor

(Truist)

Signature of President

Offg President

D Debit Account of Receipts and Expenditure during the year 1870-71 -

No Amount of Debit from last year account

Debit received from May 1870 up to April 1871

All Contractors

Debit Contractors

Debit received with the Appeal Petitions

Professional Fee

House Fee

Land Fee

Fee twice received on account of Municipality Court Buildings

From the sum of Samad's Kalam

No fishing of Gopinada's Kalam

Fee of both collector's fees received from the Contractors for the settlement of

Debit gates

Total including last year account

Transferred to Ayan

By amount of All Contractors

Professional Fee

House Fee

Land Fee

Samad's Kalam Debit

Refunds made under this head

By Professional Fee payers

House Fee

Land Fee

Debit Contractors

Municipality Court Building

Vehicles and Animals

Court fees Act

Toll Collector and Fees

Total expenditure

Balance on hand on the 30 April 1871

Mamangudi
 30 May 1871

I hereby certify that
 this statement is correct.

(Signed) A. Srinivasulu
 Auditor

(Signed) A. Srinivasulu
 Auditor

(Signed) A. Srinivasulu
 Auditor

Offs President

Amount	Total
Rs 48	Rs 48
786 11	786 11
116	
120	
119	
178	
130 4	
9	
6 12	
171	
135	
98	2132 5 11
	2919 11
1271	
106	
149 12 6	
99 10 8	
321	1967 7 2
13	
28 3 6	
30 15 3	
40	
9	
6 12	
11	
98	226 9 9
	2174 11
	765

Statement of sums received and expended by the Superintendent of Police Sargent on app of Managing Municipal Police in the year ending 30th April 1870. Submitted under Sec 30 of Act I of 1865.

Pay & allowances for April 1869	292	8	"						
" May "	292	8	"						
" June "	288	8	"						
" July "	270	8	"						
" August "	257	4	"	11					
" September "	251	5	"	4					
" October "	262	8	"						
" November "	262	8	"						
" December "	297	15	"	3					
" January 1870	319	8	"						
" February "	312	8	"						
" March "	314	8	"						
								342	1 6
clothing and accoutrements								432	1 2
contingencies at the rate of 5 per cent on the								3170	4 10
Total amount of actual pay and allowances									

Total Amount 6

Quintin Police office
Sargent 1st May 1870
(Signed) H. S. Cant Capt
Supt of Police
(True copy)
M. H. and Captain
Supt of Police

1871
Department
in a letter

From
The City President
Municipal Council
Memorandum

To
The City Secretary
Municipal Council
Sargent

Received
3 April 1871
by 225

By the account of
receipts and expenditure
during the year 1870
by 205-2/71

1871

Departure. 2

In a letter

from

The Office of the

Municipal Council

of

The Chief Secretary

to the Government.

For the Sanit. Genl.

dated 21st 9 September

Received 3 1871

Ms 225

Bill submitted by
the Superintendent
of Police -

No. 2052/71

Annual Statement of the actual Receipts and Charges on account the Municipal Police of the Managoody Town for the year ending 31st March 1871

Date of payment	Payments made by the Municipality into the Treasury on account of Police & her Receipt of the Treasury Officer	Amount	Totals	Actual Expenditure incurred on account of the Municipal Police	Amount	Totals
	For the month of April 1870	302		Pay & allowance for April 1870	320 8	
	Dr. May	302		Dr. May	316 5 5	
	Dr. June	302		Dr. June	311 8	
	Dr. July	302		Dr. July	293 8	
	Dr. August	302		Dr. August	314 7 9	
	Dr. September	302		Dr. September	338 8 8	
	Dr. October	302		Dr. October	334	
	Dr. November	302		Dr. November	334	
	Dr. December	302		Dr. December	334	
	Dr. January 1871	302		Dr. January 1871	339 8	
	Dr. February	302		Dr. February	339 8	
	Dr. March	302		Dr. March	339 8	
				Clothing & accoutrements for 20 Dec.	26 13	3915 5 5
				Dr. for 20 Dec.	24 12	
				Dr. for 30 Dec.	368 10 6	
						419 13 6
				Contingencies		195 12 2
				Total		4630 15 11
				Grants in aid payable by Govt.		1132 11 9
				Total		3398 3 4
				Total net charge payable by the Municipality		3398 3 4
	Total amount paid by the Municipality	3633 12				

Distric Police Office
 Tanjore 8th September 71.

Comptroller

	Sanctioned strength	Actual strength employed on 31-3-71
Inspector	1	1
Sub Inspector	2	1
Constables	2	3
Chiefs	30	30
Total	35	35

A. M. Mander
 Captain
 Superintendent of Police

W. S. S. S.
 President

observed that the balance brought forward Rs 3685-4-8 differs from that shown as carried forward in the accounts of 1869-70. The President will explain how this has occurred. The taxes on houses and on vehicles and animals were imposed for the first time in the year under review. The arrears outstanding at the close of the year were trifling.

2. The President is right as regards the transfer of the items referred to in para 3 of his letter, but the

New Works. —	No. a. b. 2388-1-0
Repairs —	1357-12-1
Conservancy. —	1762-14-6
Police —	3398-3-4
Establishment &c.	2049-7-1
	10,956-6-0
Purposes other than those specified in Section 25.	
Water supply & tanks —	7031-4-4
Lighting —	1240-13-9
Summers —	396-11-2.
	8,669-4-3
Refunds and Advances recoverable	
Statefauts —	1377-15-3
Police —	2362-8-8
	1,613-7-11
Balance —	21,239-2-2
	7,305-15-8
	Rs. 28,545-1-10

Govt. would place the painting of the Municipal Office under Repairs and would also transfer to Conservancy the charge incurred for watching tanks, with the object, the Govt. assume, of preserving the purity of the drinking water sources. As corrected the statement of expenditure shows outlay for purposes specified in Section 25, Rs 10,956-6-0 and for other purposes including advances and Refunds Rs 10,282-12-2. The latter, was chiefly

on the excavation of the water supply channel, regarding which a special report is about to be submitted to Government. The expenditure under section 25 is of an ordinary character, and calls for no remark.

3. The cost of the police was Rs 4530-12-1 and the sum payable in cash by the commissioners was therefore Rs 3398-3-4. They are entitled to a refund of Rs 235-8-8, but still owe the charges for April 1871. These should be adjusted by a

4530	12	1
1132	11	9
3397	10	4
235	8	8

109	8	5	0
1132	11	9	
11089			
235	8	8	5
10854			
1132	11	9	
6142	8	4	
5526	5	9	
235	8	8	
2814	10	3	

6571
payment of three fourths of the amount.
4. The State contribution is to be struck on the expenditure and will be Rs 3022-4-8. Including the police remission the commissioners have received Rs 6142-8-4, and must therefore refund Rs 3120-3-4, or setting off the police overpayment, Rs 2884-10-3.

5. The general operation of the Act appears to have been good. Special measures of sanitation were adopted with success during the festival and the health

health of the town
 during the year was
 satisfactory. The
 necessary expendi-
 ture is of small
 amount, and it ap-
 pears that public
 latrines are much
 wanted. The people
 are said to appreciate
 the benefits derived
 from municipal
 institutions.

100
 L.A.

- To.
- 1 The Hon. Municipal Commissioner
 in the Sanjivani ^{Manayadi}
 - 2 Director of Public Health
 - 3 Sanitary Commissioner
 - 4 Inspector of Factories
 - 5 " " Police
 - 6 " " S. M. Dept.
 - 7 Accountant General
 - 8 Bd. of Revenue
 - 9 P. W. Department

100 L. A. 100
 Statute.

Index
Account of the
Mauritius Mission
for 1870-71.
