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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

REV DEPARTMENT

G.O. No. / ~~B.P. No.~~	120	~~Press~~ / Mis.
Dated	19. 10	1872 ~~196~~ .

Not to be folded or roughly handled

No. 84. Read the following letter from the Officiating President of the Municipal Commission, Tanjore, to the Chief Secretary to Government, Fort St. George, dated Vallam, 3rd September 1872, No. 203 :—

I have the honour to submit the report of the Commissioners on the working of the Municipal Act III. of 1871, in the town of Tanjore, during the period of eleven months, from the 1st May 1871 to the 31st March 1872, together with the statements of receipts and disbursements in the forms prescribed by Government in their Order, dated 28th October 1871, No. 1646.

2. The accounts of the Municipality were audited by Mr. W. E. Wright, Deputy Collector in charge of the Treasury in the Trichinopoly District, and certified by him to be correct. That officer's report on the state of the accounts is also, herewith, forwarded.

3. It will be seen that there are some discrepancies between the entries in the statements submitted by the Auditor and those furnished by the Commissioners. This is owing, however, merely to the adoption by the Commissioners of a different classification with regard to a few of the items from that adopted by the Auditor. The explanatory memorandum annexed to the report of the Commissioners clearly explains and reconciles these discrepancies.

4. The gross receipts of the Municipality, for the eleven months under report, amounted to Rupees 62,739-14-0, against Rupees 70,903-11-9 in the year preceding, which shows a diminution in the municipal income of Rupees 8,163-13-9. This diminution is, however, more apparent than real, and is to be attributed to these two facts ; first, that the contribution paid by Government under Act X. of 1865, towards meeting municipal expenditure, was withdrawn at the introduction of the new Act ; and, secondly, that the period over which the present receipts extend comprises only eleven months; had it not been for these causes the receipts would have shown an increase.

5. The assessment of the rate on houses, &c., for the eleven months yielded a sum of Rupees 11,472-2-2. The incidence of this tax is thus 15 Annas 10·5 Pies per each house, or at the rate of 3 Annas 6·5 Pies per each head of the population. The tax is levied at five per cent. on the estimated annual rental.

6. The assessment on trades and professions, deducting therefrom the sum remitted on appeal, amounted to Rupees 12,925-10-8. This sum, it will be seen, shows an increase on that raised during the twelve months of the previous year, and is due to the introduction of the revised schedule of rates annexed to Act III. of 1871. The incidence of this tax is at the rate of 4 Annas per head of the population for the eleven months.

7. The tolls continue to be levied at the rate specified in Act X. of 1865, and it will be seen that the income derivable therefrom is more than one-third of the entire receipts of the Municipality. The increase of about 22·5 per cent. observable in the rents of the period under report is due entirely to keener competition amongst the bidders at the public sale.

8. Carts are not registered in this Municipality.

9. The increase observable in the yield of the tax on carriages and animals is due to more efficient supervision on the part of the Municipal Commissioners.

10. The other items of receipts, which are of a fluctuating nature, do not call for any particular remark.

11. Statement I.-A, appended to the report of the Commissioners, is left blank, as there was no endowed institution under the management of the Commissioners during the period under report.

12. The total expenditure of the Municipality for the eleven months amounted to Rupees 44,201-0-1, against Rupees 62,690-15-3 in the year preceding. This large reduction in the expenditure was due to the following causes:—

1*st*.—The non-liability of the Commissioners, under the new Municipal Act, to the payment of the salaries and allowances of the Town Police.

2*ndly*.—The fact of the present year embracing a period of only eleven months.

3*rdly*.—The non-execution of two important works, viz., the water-supply project and the construction of a market, for each of which Rupees 7,000 had been sanctioned in the budget.

13. The first of these works has been delayed from the want of competent professional assistance for surveying and taking levels of the surrounding country, and in the preparation of reliable and trustworthy data. As regards the market considerable progress has been made in the preparation of materials, and the foundations are now being dug; its completion, it is hoped, will be effected early in the present year. The balance thus remaining, on the 31st March 1872, amounted to the large sum of Rupees 18,500-15-11, but a large amount will be required for both these works in the present year; and a clock from England has also been ordered for the central tower in the proposed market, and which is estimated to cost about 1,100 Rupees.

14. As regards the items of expenditure full particulars have been given in the statements of the Commissioners in their report, and I have only a few remarks to offer in addition.

15. The Commissioners expended only the small sum of Rupees 206-8-0 on education by way of results' grants. The Commissioners were anxious, before establishing any schools under their supervision, to have before them complete information on the number and present condition of all the Pial Schools within municipal limits so as to form a satisfactory conclusion as to what the wants of the people really are. This information is now nearly complete, and, during the present year, every effort will be made to improve such schools as may be found capable of being so, and of establishing such others as may be required.

16. The actual expenditure on Public Works, Grant I., was much lower than the estimated amount, for reasons already adverted to. This sum bears a ratio of twenty-six per cent. to the total receipts, and thirty-seven per cent. to the total expenditure.

17. The expenditure on Sanitation and Medical Services, Grant II., amounted to twenty-two per cent. of the receipts, and thirty-one per cent. of the expenditure.

18. The expenditure under the head of "Supervision and Management" bore a proportion of 12·8 and 9·7 per cent. to the entire receipts and expenditure, respectively.

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19. Among the items of expenditure on Public Works appears the sum of Rupees 3,485, the cost of the Municipal Office. This item was provided for in the Budget for the year 1872-73, but the Commissioners were anxious to have a building of their own instead of a hired one, and which was also ill-adapted for this purpose; a building in every way suitable having at the time been offered for sale, the Commissioners did not like to lose the opportunity, and accordingly purchased the same for the sum above indicated. The price was immediately paid out of the balance remaining in their hands.

20. As directed in the Order of Government of the 4th May 1872, the Vice-President has submitted the statement therein called for, and I beg to offer the following remarks with reference to the working of this Municipality.

21. The Municipal Act was introduced, as in other towns, on the 1st November 1866, and on the whole in this town I think its operation may be said to have been fairly successful. Tanjore, however, it must be observed, has some special advantages; it is situated on the edge or limit of laterite spur, which is thrown out in a north-easterly direction from the Poodoocotta country, and from the watershed of which it derives, in ordinary seasons, an ample supply of good, wholesome water. This supply by the liberality of former Rajahs is collected into a fine large tank, known as the Sivaganga Tank, inside the Little Fort, and whence the water is led by means of underground masonry ducts to supply the other tanks and wells wi the Large Fort. Provision was also made, in the year 1840, by the late Principal Collector, Mr. Kindersley, for a complete system of drains throughout the Large Fort, and which were completed at a cost, I believe, of upwards of a lakh of Rupees. These drains, it is true, empty themselves into the northern side of the moat, doubtless an objectionable arrangement and capable of being remedied; but hitherto no serious evil has been felt, and, in a heavy monsoon, the surplus water of the moat finds on outlet in the Vadavar River.

22. It has been the constant object of the Commissioners to improve and maintain these works. The catchment basin of the Sivaganga Tank has been considerably deepened and improved, and measures are now under consideration for bringing in a further supply of water.

23. The drains have been carefully and thoroughly repaired and maintained, and, by constant attendance to keeping them swept out and clean, both morning and evening, they are now in a highly improved state to what I remember them in the Rajah's time, when their condition was very different, and when they were but of little use except as a shelter for hosts of mosquitoes.

24. With the exception of the water procured from the Sivaganga Tank, the majority of the wells in Tanjore are brackish; good water is, however, found here and there, and a fine large public well is nearly approaching completion in the limits of Manambuchavadi. It is in contemplation to construct two or three similar wells in the large suburb of Caroontattangoody.

25. The roads within municipal limits, and which extend over twenty-five miles, are, I think, it will be admitted, in excellent order. The important element of shade has also not been omitted, upwards of 6000 trees having been planted in last year only. The planting of the avenues will be, I hope, completed within this year. We are fortunate in having a good supply of laterite for our roads close at

hand, and it may not be out of place to remark, as affecting the popularity or the contrary of the working of our Municipality, that this year we have succeeded in effecting a laying of twenty-five per cent. in the supply of our road material, and upwards of twenty-six per cent. in our conservancy arrangements.

26. We have upwards of 200 lamps, some with several lights, but only 120 are at present lighted owing to the expense; the Commissioners are, however, quite prepared to meet the wishes of the public by gradually introducing others as required.

27. A market has, at length, been commenced inside the Large Fort in a large square admirably situated and adapted for the purpose, the property of the estate of His late Highness the Rajah. It is also in contemplation to erect a larger market outside the east gate with a clock tower in the centre and a tank at one end.

28. The public gardens in the Little Fort are also gradually being brought into order, and are being stocked with fruit, flowers, and vegetables, &c. Nurseries of avenue trees are also being maintained for distribution, and for which there is a large and increasing demand. I am happy to be able to add that the public are beginning to appreciate the efforts made by the Commissioners in this direction.

29. As to the feeling of the people towards the Municipality, it is always difficult to form a satisfactory and safe opinion. Taxes must necessarily be unpopular; but, from my long experience in this district, I can safely assure Government that the people of Tanjore are keenly alive to all earnest and directed efforts made for their well-being.

30. As to tolls, the Government will see that very nearly forty per cent. of our income is derivable therefrom, and every one whom I have consulted concurs in the opinion that this tax is less felt and less oppressive than almost any other. That tolls have been condemned and in high places as oppressive and injurious to the trade of the country I am well-aware, and that individual cases of oppression and irregularity do occur is not to be denied; but at the same time such cases are rare, and, ready as the people of Tanjore are to complain, we should certainly hear more of such cases were they frequent or common. But at all events the conclusions at which all the Officers of the district have arrived, as well as those best acquainted with the feelings of the people on the subject, is that tolls are not felt either as oppressive or vexatious, and the increased rate at which tolls are let at almost every resale would seem to indicate that the objections raised against this mode of taxation are more conjectural than real.

From the Vice-President of the Municipal Commission, Tanjore, to the President of the Municipal Commission, Tanjore, dated Tanjore, 5th August 1872, No. 117.

I have the honour to submit the annual report, prescribed by Section 34 of the Towns' Improvement Act III. of 1871, on the working of the Tanjore Municipality, for the year ending 31st March 1872.

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

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3. It will be observed from the Statements Nos. I. and II. that the gross receipts amounted to Rupees 62,739-14-0, and the gross expenditure to Rupees 44,201-0-1.

4. The gross receipts consist of the three following items, viz.:—

	Rs.	A.	P.
1. The balance of cash brought forward from last year's accounts ...	8,212	12	6
2. The actual collections appertaining to the year under reference...	49,294	10	5
3. The arrears due for 1870-71, but realized in 1871-72	5,232	7	1,

the particulars of which are given below:—

Arrears.

	Rs.	A.	P.
House and land-tax	1,946	5	0
Tax on arts, &c.	603	14	1
Tolls	2,308	0	0
Interest collected from toll farmers	47	4	0
Fees on warrants	327	0	0

5. The revenue of the year was derived from the following sources:—

Actual Collections.

	Rs.	A.	P.
1. Rate on houses and lands	10,561	0	8
2. Tax on arts, &c.	11,540	0	0
3. Tax on vehicles, &c.	1,981	0	0
4. Tolls	20,845	0	0
5. Fees under Sections 52, 125, 136, and 138	519	14	0
6. Magisterial fines	343	14	6
7. Contributions from Local Funds	500	0	0
8. Miscellaneous sale of materials, tools and plant, &c.	1,145	6	2
9. Advances recovered	1,129	6	4
10. Surplus of Cattle Pound Fund	729	0	9
Total ...	49,294	10	5

6. The sums paid into the Treasury and withdrawn during the eleven months were as below:—

	Rs.	A.	P.
Cash balance on 1st May 1871	8,212	12	6
Amount remitted to Treasury	54,973	3	8
Total ...	63,186	0	2
Amount withdrawn	44,647	2	3
Balance ...	18,538	13	11
The gross income for the year including the balance of Rupees 8,212-12-6 was	63,186	0	2
The actual receipts, including the balance as per Statement I., were	62,739	14	0
Difference ...	446	2	2

The difference is caused by the following deductions:—

		RS.	A.	P.
Refund of house-tax deducted from gross receipts of house-tax.		50	8	8
Sale of sweepings deducted from conservancy charges	394 10 6			
Interest from the purchasers of rubbish... ...	0 15 0			
		395	9	6
		446	2	2
Amount withdrawn from the Treasury		44,647	2	3
Expenditure for the year as per Statement II.		44,201	0	1
Difference ...		446	2	2

7. I beg to offer a few explanatory details regarding each of the items of receipts specified in paragraph 5.

8. *House and Land-tax.*—According to the register the demand under this head was Rupees 11,472-2-2, while the collection was Rupees 10,561-0-8, leaving a balance of Rupees 911-1-6; of this, Rupees 350, due by paupers, will be struck off the books; out of the net balance of Rupees 561-1-6 Rupees 390 have since been collected, and the remainder, Rupees 171-1-6, will be collected and brought to account in the current year. The bill collectors were fully engaged most part of this year in collecting the arrears of 1870-71 under this head, amounting to Rupees 1,946-5-0, as detailed in the margin. The remaining arrears of 1870-71, amounting to Rupees 478-5-6, as shown in the arrears Statement IV. being irrecoverable, will be written off the accounts.

	RS.	A.	P.
House-tax	1,508	10	0
Land-tax	437	11	0
Total ...	1,946	5	0

9. *Tax on Arts and Professions.*—The demand under this head, according to the register, was Rupees 13,956-1-4, leviable from 3836 persons, of whom 779 persons appealed and obtained a remission of Rupees 130-6-8; the net demand was Rupees 12,925-10-8; of this, Rupees 11,540 were collected within the year, leaving a balance of Rupees 1,385-10-8, of which the irrecoverable balance of Rupees 600 due by absentees, deceased, and paupers, will be written off the accounts; and the amount since collected is Rupees 276-8-0; the net balance is only Rupees 509-2-8, for the levy of which 274 persons have been prosecuted in the Sub-Magistrate's Court under Section 62 of the Act, but the result is not as yet known.

10. The Commissioners beg to observe that the mode of collecting this tax under the new Act is no improvement upon the former provisions of the law under Act X. of 1865. While a large number of petty criminal prosecutions swell the work of the Magistracy, the tax-payers' feelings are unnecessarily hurt. They consider that they are unnecessarily dragged to Criminal Courts for the levy of petty tax due to the Municipality, nor does this mode facilitate the realization of the tax. The remedy is not in the hands of the Commissioners. They have to depend upon the good graces of the Subordinate Magistracy.

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11. *Tax on Carriages and Animals.*—The collections under this head exceeded the estimate by Rupees 231. This is chiefly owing to the appointment of a special agency to look after the licensing of carriages and animals by examining private stables and coachyards within the Municipality.

	RS.
Budget Estimate	1,750
Actual collections	1,981

12. *Tolls.*—The estimate for the year was Rupees 21,258, but the actual amount for which the tolls were farmed out was Rupees 21,065, or Rupees 193 less than the estimate. Of the demand (Rupees 21,065) Rupees 220 were remitted by the Commissioners in consideration of the losses sustained by two of the Contractors. The actual collection on account of this item was Rupees 20,845.

13. The actual collections on account of Fees (Item No. 5) and Magisterial Fines (Item No. 6) were Rupees 519-14-0 and 343-14-6, respectively, making a total of Rupees 863-12-6, which is less than the estimate by Rupees 236-3-6. This decrease is indicative of the moderation with which the penal provisions of the law were enforced by the Commissioners.

14. The Local Fund Board contributed Rupees 500 (Item No. 7) to supplement the amount of Rupees 1,500 allotted by the Commissioners for removing the silt of Seppu Naikkan Tank which feeds the well-known Sivaganga Tank, which supplies drinking water throughout the year to the people residing in the fort and M[illegible]m-buchavadi Divisions.

15. The Item No. 8, Miscellaneous Collections, exceeded the estimate by Rupees 600. This is owing to the rent collected from the ditch-renter (being a new item altogether), the fort ditch having been leased out to the Commissioners by the Government in their Order, No. 1670, dated 25th September 1871.

16. In the Item No. 9, "Advances recovered," the sale proceeds of the bricks sold from the municipal brick-field, amounting to Rupees 990-12-7, is included. As regards the other particulars, *vide* Statement No. 1 of Receipts. By the manufacture of bricks in the municipal brick-field, bricks of good quality were secured for municipal works, while the sale of bricks is attended with profit as noted in the margin.

	RS.	A.	P.
Amount realized by sale of bricks.	990	12	7
The value of stock on hand ...	1,000	0	0
	1,990	12	7
Deduct the amount spent on account of brick-field	1,701	7	0
Profit ...	289	5	7

17. The items of expenditure will now be briefly noticed. They stand as follow:—

	RS.	A.	P.
Grant I., Public Works	16,319	5	1
Grant II., Education	206	8	0
Grant III., Sanitation and Medical Services	13,806	0	8
Grant IV., Miscellaneous Municipal purposes	5,066	12	7
Grant V., Supervision and Management, including the miscellaneous charge as detailed in the statement	6,126	15	2
Refund excess collection of Government	2,675	6	7
Total ...	44,201	0	1

18. *Grant I., New Works and Repairs.*—These are given in detail in the Statement II.-A.

On New Works and Repairs a sum of Rupees 16,319-5-1 was laid out, while the Budget Estimate was Rupees 33,369. The decrease is chiefly attributable to the non-execution of the works connected with the water supply and markets, for which a provision of Rupees 14,000 was made in the budget. The first-mentioned work was not taken in hand, the levels not having as yet been completely taken. The Commissioners do not wish to proceed with the work without obtaining the professional opinion of the Officers of the Public Works Department finally, in regard to the feasibility and success of the measure. The last-mentioned work, or the market, was not constructed, because the site for the building was selected late in the year, and the plans and estimates in detail were not ready in proper time.

Out of the Budget Estimate of Rupees 33,369, Rupees 16,319-5-1 were spent on New Works and Repairs as stated above, the unexpended amount being	Rs. 17,050
Deduct on account of water supply and market	14,000
Remainder ...	3,050

The Budget Estimate for New Works and Repairs, under the head of "Roads," is Rupees 9,400, while the actual expenditure was Rupees 6,789. As the laterite was procured under Amani, at a less cost than in the year preceding, it was not necessary to spend the difference of Rupees 2,612 on this account. In 1870-71 the supply of laterite was given on contract at the rate of 10 Annas per cubic yard, whereas in the year under notice the Commissioners employed coolies to dig out gravel and hired carts for carting it to the work spot, which measure secured gravel at an average rate of 7 Annas 6 Pies per cubic yard. A portion of this surplus was spent on the planting and renewing of the avenues, as sanctioned by the Government in paragraph 3 of their Order, No. 818, under date 13th June 1871.

19. *Grant II., Education.*—The Budget Estimate for education is Rupees 2,200, whereas only Rupees 206-8-0 were spent on account of results' grants schools. The Commissioners were engaged in the year under report in collecting the statistics of the various indigenous schools in this Municipality. Information regarding the strength and the condition of each institution has been collected. There are fifty-three indigenous schools within the town. In five of these schools instruction is imparted in Sanscrit and Tamil, and in four schools Tamil and Telugu, and in all other schools Tamil only. The Commissioners have resolved to re-organize and put these indigenous schools on a better footing by making grants this year to each school. They were not disposed to spend any money without, in the first instance, collecting all the necessary statistics regarding these schools. The whole amount was not, therefore, expended.

20. *Conservancy.*—The allotment sanctioned in the budget for sanitation was Rupees 15,767, whereas the actual charges incurred on this account were Rupees 13,028-5-10. The surplus of Rupees 2,738-10-2 is the result of economical arrangements made by the Commissioners in the Conservancy Department. Seventy-five scavengers were employed on monthly wages and worked by the Nuisance Inspectors. A few watchmen were also employed, at a cost of Rupees 417-4-2, to watch certain tanks, and to prevent the water from being defiled.

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In 1870-71 fifty carts were employed on contract at Rupees 18-12-0 per cart, or Rupees 937-8-0 per mensem; whereas, in the year under notice, the Commissioners employed fifty carts on contract at Rupees 14 each, or at Rupees 700 per mensem, for the removal of night-soil, sweepings, and rubbish from the town. Hence the saving under this item.

21. *Vaccination.*—The charges* incurred on account of vaccination call for no remark, the budget provision having been fully expended. Two vaccinators—one on Rupees 15 and the other on Rupees 10 per month—were employed and worked by the Zillah Surgeon. These vaccinators made 927 vaccinations in the year, out of which 802 were successful. The majority of the townspeople have appreciated the benefits arising from vaccination. Their deep-rooted prejudices against the vaccine operation have almost vanished.

* Rupees 275.

22. *Midwives.*—Two midwives were employed at a cost of Rupees 216-12-5, and worked under the superintendence of the Zillah Surgeon. From the monthly returns received from Dr. Houston, it appears that the midwives attended only forty-eight cases up to the end of March last. As there is no sufficient work for two midwives in the town, the Commissioners have resolved to dispense with the services of one of them from the beginning of the current year.

23. *Registration of Births and Deaths.*—A Registrar and nine Sub-Registrars for the registration of births and deaths were employed at a cost of Rupees 285-14-5, which is less than the Budget Estimate by Rupees 44-1-7. This is chiefly attributable to the disbursement, in the month of April 1872, of the salary of the Registrar and Sub-Registrars for the month of March last.

The aggregate expenditure under Grant III. is Rupees 13,806-0-8.

24. *Grant IV., Lighting.*—A sum of Rupees 1,711-12-1 was spent for lighting the town, which is less than the Budget Estimate by Rupees 88-3-11. This saving is due to the cheap rate at which cocoanut-oil was purchased from the mnufacturers of the oil residing at Trivadi and Iyampettai.

25. *Avenues.*—A sum of Rupees 1,893-10-10 was spent on the planting and renewing of the avenues which were very much required, while the budget provision was only Rupees 231. But, as noticed in paragraph 18, a portion of the surplus under the head of "Roads" was appropriated for the planting and renewing of the avenues. Five thousand three hundred "potes" (stumps) and young plants, inclusive of 1000 cocoa plants, were planted in different parts of the town, especially along the sides of the main roads. These trees are in a thriving condition.

26. *Public Garden and Nursery.*—In the budget a sum of Rupees 900 is provided for the maintenance of the public garden, while the actual expenditure under this head was Rupees 1,461-5-8. The amount recovered by the sale of vegetables, &c., produced in the garden is Rupees 300; the net expenditure is, therefore, Rupees 1,161-5-8 only. The excess of Rupees 261-5-8 was required chiefly for improving the nursery maintained in the garden for meeting the increased demand for young trees by the Local Fund and Municipal Boards. The Commissioners beg to observe that arrangements have been made for making the garden a self-supporting one in

the course of one or two years by the cultivation of various sorts of vegetables, for which there is a great demand in the market. It is gratifying to observe that people visit the garden in large numbers daily, from 6 A.M. to 6 P.M., both from the Municipality and the outlying villages. No stranger quits the town without paying a visit to the garden. The Commissioners have thrown open the garden for the public in general, and free access is allowed to all. I may also mention that native females of respectability pay their visits to the garden in company with their male relatives.

The total expenditure under Grant IV. was Rupees 5,066-12-7.

27. *Grant V.*—Under this grant Rupees 6,126-15-2 were spent. On account of office establishment Rupees 3,258-13-9, contingencies Rupees 473-15-7, and miscellaneous Rupees 2,394-1-10, which includes the charges of Rupees 1,701-1-7 incurred on account of the maintenance of municipal brick-field which yielded an outturn of Rupees 990-12-7 in cash, and bricks of the value of Rupees 1,000 now in stock, as shown in paragraph 16.

28. Under paragraph 4 of the G. O., dated 18th October 1871, No. 1578, Rupees 2,675-6-7 were repaid to Government, being the excess collections made on account of Government contribution.

29. A statement is herewith submitted containing the information called for by the Government in their Order of the 4th May last, No. 627.

30. I beg to submit the memorandum received from Dr. Houston regarding the sanitary condition of the town. The suggestions contained in his memorandum will receive due attention in the current year.

31. In regard to the comments of the Auditor in paragraph 12 of his report, I beg to submit that the real vouchers were not, in the first instance, shown him by the Acting Manager. They were not put away as paper of secondary information as alleged by the Auditor. Receipts were taken from the Maistry and Overseer, who pass money into the hands of bazaarmen and coolies, &c., in the presence of one of the Commissioners in addition to the receipts taken from the recipients of the money. If it is an error at all, it is an error in the right direction.

This practice appears to have been adopted ever since the opening of the Municipality merely to support the lump entry shown in the cash chitta on the day on which the money is drawn from the Treasury till a real voucher is obtained from the proper parties. These receipts may be unnecessary. The Commissioners have directed the discontinuance of this practice. But I beg to submit that all disbursements without exception were made in the presence of one of the Commissioners, and that the Overseer or the Maistry who have given receipts for the money had nothing whatever to do with the disbursements as stated by the Auditor himself. This course proves that the receipts taken from the Maistry and Overseer were not received as proper vouchers by the Commissioners.

32. In regard to the remarks of the Auditor regarding the present form of cheques, I beg to submit that the present form of cheques was adopted under the special instructions of the late President, conveyed in his letter of the 2nd February 1867, No. 36. Proper cheques, as suggested by the Auditor, will be used henceforth.

33. I beg to submit a statement explaining the differences, only in details, between the statements prepared in this office and those drawn up by the Auditor in regard to the classification of certain sundry items.

34. In the year under report the metalled roads within the Municipality were, as usual, maintained in an excellent order. The Nanayakara Chetty Street, Venkatesa Perumal Covil Street, and Pukulam Road were newly metalled, the linear measurement of the new road being one mile and six furlongs, which raises the total length of the metalled roads in the town to twenty-one miles and six furlongs; most of the old roads were thoroughly repaired. It must at the same time be noticed that all this work, as well as other works in this Municipality, was done, not on contract, but under Amani, that is, by daily labour. The Overseer of the Municipality prepares estimates as directed by the Commissioners, one of whom visits the spots requiring repair and checks the estimates, which are then laid before the Commissioners at a meeting and passed. Most of the lanes and streets were levelled and kept in decent order.

New drains to the extent of six furlongs and forty-six yards were built in nineteen different streets to carry off the sewage and rain water. The old drains were repaired and kept in thorough order.

Five privies were newly constructed—one at the Muttusami Pillai's Tank on the road leading to the Railway Station, another on the south side of the Civil Court house, a third on the north-west of the Little Fort, the other two on the south side of the western gate of the fort. Two of these privies were set apart for females.

A portion of the good-water conduit, in the western and southern main streets of the fort, to the extent of one furlong and ninety-four yards, was opened and repaired to prevent the water from being contaminated by the sewage water running by its side.

A good-water well, situated in the Vaikkankarai Street, was repaired, and a parapet wall constructed with a pavement around the well.

The cholera shed was repaired at a cost of Rupees 63, as it was found expedient to replace the old thatched roof and to construct a verandah all round the building.

The supplying sluice and outlet cisterns and conduits of the Samandan Tank, situated on the south-east side of the east main street of the fort, were thoroughly repaired at a cost of Rupees 348.

The embankment of the Alagia Tank, which was in a dangerous state, was strengthened.

Muttusami Pillai's Tank and Seppu Naikan Tank were partly widened and deepened.

All the drains were kept remarkably clean. Seventy-five scavengers were employed on monthly wages and worked daily by the Nuisance Inspectors. The drains were cleaned twice a day, and the rubbish stored in the ash-tubs, as well as all other sweepings, was removed by scavenging carts twice a day to the rubbish depôts.

Municipal privies were inspected daily by the Nuisance Inspectors both in the mornings and evenings, and occasionally by one of the Commissioners. All

possible care was taken to keep the privies clean. The people prefer open privies to covered latrines. The Commissioners, therefore, removed the roofs of all the privies with the exception of the Alagia Tank Privy. The night-soil was removed in covered carts.

One hundred and twenty lights were maintained in the year under report. The maintenance of these lights gave general satisfaction to the townspeople.

Much attention was paid in the year to the planting and renewing of the avenues, which were very much required. In fact, the Commissioners have done all what they could for the conservancy and other objects of public utility calculated to promote the health, comfort, and convenience of the inhabitants of the town.

35. It is gratifying to note that the townspeople have appreciated the benefits arising from the municipal institution. They now see that it is purely intended for the improvement of the town and for promoting the health and comfort of the community at large, and that the taxes levied from them are to be spent on their own account with the main object of promoting their health and comfort. The various measures carried out by the Commissioners year after year, having for their object the improvement of the sanitary condition of the town, practically demonstrated to the townspeople that the institution is their own and not that of the Government. This state of the feeling of the townspeople is proved by the numerous applications presented by them to the Commissioners asking for the formation of new metalled roads, for the widening of streets and clearing of tanks, for the construction of tunnels, drains, ash-tubs, and privies, and for putting up lights in different streets, &c., to which they properly think they have a right, inasmuch as they pay municipal taxes. This is one reason why the various taxes are collected with great facility. The townspeople, however, still view the house-tax as an odious impost.

36. The tolls in 1871-72 were, as usual, let on contract. The Commissioners are, therefore, not able to give detailed statistics of the impost. The Commissioners are of opinion that the tolls do not affect the traffic of the country in any perceptible degree. It is true that all carts and animals laden with goods pay the tolls on entering the municipal limits. What does the merchant do? He adds the tolls to the value of the commodity carried by him into the limits of the Municipality and recovers them from the consumers, who in reality pay the impost. For instance, previous to the establishment of the Municipality a cart-load of fuel was sold for Rupees 2; now, the seller adds the impost of 2 Annas to 2 Rupees and sells a cart-load for Rupees 2-2-0. Again, a merchant brings into the town a cart-load of tamarind of the value of Rupees 30. He pays a toll of 2 Annas. What does he do? He adds the impost of 2 Annas to Rupees 30 and sells the article for Rupees 30-2-0. The addition of this small impost to the value of the goods does not affect the demand for those articles, as it is not paid by a single consumer but by a number of consumers in small fractional parts. This fractional part of 2 or 4 Annas is too trifling to affect the demand; so long as the tolls do not affect the demand, so long the traffic of the country will not be affected. The Commissioners are happy to observe that not a single instance of oppression or irregularity, on the part of the toll collectors, had come to notice in the year under report.

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7/120

From W. E. WRIGHT, Esq., Deputy Collector, Auditor of the Municipal Accounts, Tanjore, to the President of the Municipal Commission, Tanjore, dated Trichinopoly, 15th July 1872.

In submitting my report on the audit of the accounts of the Tanjore Municipality in the form of a memorandum and the statements required by Government, I have the honour to apologize for, and to explain, the delay of nearly four weeks in their preparation; and to do this I have only to draw your attention to the number and length (of some) of the statements compared with the three simple forms required in former years. The *careful* copying and comparing of figures of duplicate copies of the statements was in itself work for a Clerk for a week, after I had with considerable labour prepared the originals. I beg to add that illness, frequently necessitating absence from my own duties at Cutcherry, retarded the work.

2. I desire to thank you and the Vice-President for the facilities afforded me during my audit, and to bring to your notice the attention and help I received from the Acting Manager.

—

MEMORANDUM.

The accounts of the Municipality of Tanjore for the year 1871-72, or eleven months commencing with the 1st of May 1871 and ending on the 31st of March 1872, have been audited by me at the President's request.

		RS.	A.	P.
2. The cash balance on the 31st of March 1872 was		18,538	13	11
of which there was in the Treasury the sum of		17,813	3	1
and in the cash-chest		725	10	10
	Total ...	18,538	13	11

3. The whole of the entries in the cash-book were carefully examined and were found to be supported by vouchers; a misconception in the office as to what are vouchers will be presently noticed.

4. The sums paid into the Treasury, and withdrawn during the eleven months, were as below:—

	RS.	A.	P.
Cash balance on the 1st of May 1871	8,212	12	6
Amount remitted to Treasury	54,973	3	8
Total ...	63,186	0	2
Amount withdrawn ...	44,647	2	3
Balance ...	18,538	13	11

	RS.	A.	P.
5. The gross income for the year, including the balance of Rupees 8,212-12-6, was	63,186	0	2
The actual receipts, including the balance as per Statement I., were	62,739	14	0
Difference ...	446	2	2

This difference is caused by the following deductions :—

				Rs.	A.	P.
Refund of house-tax deducted from gross receipts of house-tax.				50	8	8
Statement I.-7, Miscellaneous. Sale of sweepings deducted from conservancy	394	10	6			
Interest from purchaser of rubbish	0	15	0			
				395	9	6
				446	2	2
6. Amount withdrawn from Treasury				44,647	2	3
Expenditure for the year as per Statement II.				44,201	0	1
Difference ...				446	2	2

This difference is explained by the following deductions :—

	Rs.	A.	P.
Statement II., Grant III., 4 (*b*), Conservancy.			
Sale of sweepings and interest	395	9	6
Advances recoverable	50	8	8
	446	2	2

7. The entries in the ledger of receipts and expenditure agree with those in the cash-book, but no order has been observed in the postings.

8. The registers kept for taxes were examined. The collections were found to have been duly brought forward in the cash-book. There is, however, a want of neatness about these books.

9. The outstanding balance amounts to—

	Rs.	A.	P.	Rs.	A.
Current—					
Houses	791	9	5		
Land	139	8	1		
Arts and professions	1,385	10	8		
				2,296	12	2
Arrears—						
Houses				478	5	6
Total ...				2,775	1	8

10. The sum of Rupees 943-9-0, being the cost of Police for April 1871, has unfortunately to be shown in the current year's charges, as the amount was not remitted to the Treasury till the 1st May, instead of on the 1st of April in advance for that month; but payment during any period of the month of April would have saved the charge from appearing in the accounts of 1871-72 after Act III. of 1871 had come into force.

11. All work in this Municipality is carried out under the supervision of the President and Commissioners and their establishments, and the result, both as regards quality and economy, is said to be more satisfactory than any system of contract could be. Payments which have to be made to every individual cooly are made at the Municipal Office in the presence of one of the Commissioners or for small sums, and, in a few other instances, in the presence of the Manager.

12. But for all sums paid as above, as well as for oil for lighting the town and for other purchases in the bazaar, for money paid for brick-making and burning, and for numerous sundry items, a receipt is taken from a certain road maistry, which is carefully numbered and posted in a book as the proper voucher. The real vouchers, which are the receipts taken from the parties by the maistry, for his own protection, and the muster rolls of workpeople paid in the presence of, and signed by, the Commissioners, are put away as papers of secondary importance. These were produced for me as soon as required. The only part taken by the maistry, as I was informed and subsequently witnessed, was to pass the money into the hands of the individual entitled to receive it, and for this privilege of merely handling the money he grants a receipt in full, the unpaid sums

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of absentees being put away in the cash-chest. In like manner this road maistry grants the Municipal Commissioners receipts for sums paid into the hands of the bazaarmen at the office for oil (a very considerable amount) and for other items, and obtains a stamped receipt from them in return.

13. I think I am not far from correct in saying, writing from recollection, that receipts for fully one-half of the annual municipal disbursements have been accepted from this irresponsible individual and then treated as proper vouchers, and I was informed by the Manager that such receipts have been accepted year after year since the institution of the Municipality. In short it would appear as if scarcely any payment could go on at the Municipal Office without a receipt first being taken from this road maistry, whose receipt is, after all, mere waste paper.

14. The books are susceptible of great improvement. The cash-book, the best of the books, though neatly kept, is really imperfect in information. The grant, the major and minor heads should invariably be written above each entry in larger letters to catch the eye on both credit and debit sides. This information is necessary to facilitate the posting, besides being always useful for reference. Another column should be opened for transfer entries.

15. In the ledgers, instead of the budget order of grants, major and minor heads being followed for each item, pages have been allotted for items as occasion arose, and thus items of each grant appear intermingled, and, lastly, there was no idex, which, under any arrangement, should be kept. The headings of the ledgers should be prepared in good time before the commencement of the official year, in the budget order of grants with a sufficient number of pages for each item, to be in readiness for *daily* postings from the cash-book. I asked permission to look at the current year's ledgers to see if the same want of arrangement was continued, and was informed that the books had not been begun.

16. The cheques issued on the Treasury Officer need complete alteration. Cheque is altogether a misnomer. The paper so called in this office is a bill or memorandum of charges for the day entered in a book, a stamped copy of which is sent to the Treasury for payment; in it are, for example, the following particulars :—

Required for pay of office establishment for May, so much.
For payment of coolies on such a road, so much.
Do. of oil-monger, so much, and so on.

17. It is quite unnecessary to give the Treasury Officer this information. The ordinary form of cheque (printed) should be adopted, and, if it is necessary to record any particulars other than is usually done, there is room on the reverse of the counterfoil. The Commissioners would, I am sure, find it convenient to issue more cheques than one for each day's requirements, and to pay parties, in many instances, by cheque after taking receipt, instead of entirely by coin as at present.

18. The several statements prepared according to the forms prescribed in the Proceedings of Government, dated the 28th of October 1871, accompany this report.

Note on the sanitary state of the Station.

The principal streets and roads within municipal limits are kept clean and in good order. During heavy rain, however, some of the narrow streets in the suburbs become water-courses. Silk-weaver Western Main Street, for instance, is quite impassable during heavy rain. Maryammon-kovil Road, north of the lake, though it is one of the roads on which there is a toll-gate, is in such bad order as to be almost impassable for wheel carriages. At the south-east corner of the Little Fort, near the Police Lines, the road is very dangerous owing to the vicinity of the moat; a wall or fence of some kind should be erected there. The parapet of the bridge leading from the fort directly to the Railway Station is very insecure. A fatal accident might easily occur at either of these places. The Commissioners are planting numerous trees along the principal roads:

The drainage is good in the fort, but there are few drains in the suburbs. The slope of the ground is such, however, that water does not lie much on the surface but is carried off by the streets and lanes into the numerous nullahs and irrigation channels. The arrangement by which the fort system of drains is allowed to terminate in the moat is so obviously bad that I cannot doubt it has attracted the attention of the Commissioners. What effect the effluvium from the ditch has on the health of the Native population I cannot say; there is, however, little doubt that fevers are prevalent among them, and I know that diarrhœa and fever are almost constantly present in the family of the lady who teaches Lady Napier's Caste Girls' School at the north gate.

The water supply of the fort by the Sivaganga Tank gives satisfaction to the people. It has never entirely failed, so far as I know, at any season of the year, and the risk of its doing so will be much lessened by the deepening of the shallow tank outside now in progress. Manambuchavadi is supplied with water at all seasons from numerous wells, three-fourths of which, I understand, contain water sufficiently pure for drinking and cooking purposes. The Pookoolam is the only one of the numerous tanks in Caroontattangoody that unquestionably affords water sufficiently pure for drinking purposes, and this tank is unfortunately dry for one or two months in the hot weather. It is very desirable that it should be enlarged and deepened, and that greater care should be taken to prevent its bund from being polluted, as during heavy rain many surface impurities must be washed into the tank. Narrayanah Pillay, a merchant at Saruvakara Street, Caroontattangoody, has brought to my notice that a fresh-water tank attached to the Polliar Kovil formerly received water from the Vadavar through a tunnel, but that, when the course of the river was altered, the tunnel ceased to be at a proper elevation, and consequently water only reached the tank during inundations. For this reason, during six months of the year, the water in the tank is so low and puddled as to be unfit for use. He requests that the tunnel should be widened, and the tank deepened by half a yard, so as to make the water supply last during the whole year. As there is no doubt that the people do drink from this tank, I think it very desirable that it should be put in good order, and that as pure and abundant a supply of water as possible should be obtained for it. As I understand it, people in this suburb are really badly off for drinking water during one or two months of the hot weather, and no doubt much unwholesome water is drunk, as good water can then be obtained only at the Vinnar River and Sivaganga Tank, both of which are a mile distant.

The number of public latrines is seventeen; of these, two are roofed and fifteen open. It is calculated that about 1500 persons resort to these privies daily. Private privies are very numerous, especially in the fort, and I apprehend that they are no where cleaned with any great regularity. A latrine at or near the Police Lines is much required.

The public health has been good, as there has been but little epidemic disease during the year. The prevailing diseases were fevers, rheumatism, hooping-cough, bronchitis, bowel affections, and diseases of the eye and skin.

Cholera has not been prevalent among the general population. In the town of Tanjore the Commissioners register eleven deaths only during the official year. These occurred, two in May, five in July, one in September, one in January, and two in March. It can hardly be said to have become epidemic, and nothing is known of any centre where it originated.

Small-pox has been getting rather prevalent lately. The Commissioners register fifty-two deaths, and of these eighteen occurred in March. I know besides of several recent cases of small-pox in which recovery has taken place, and, as I saw nothing and heard little of the disease previous to March, during the two years I have been here, I have no doubt that it had then a strong epidemic tendency, and I kept the municipal vaccinators under strict supervision on this account. It appears to me, however, that they have generally done their operations carefully, and that a large portion of the young population are protected by vaccination from the worst effects of small-pox.

The Municipality record 295 deaths from fevers, without distinction as to kind. The number, I think, must include many deaths from anœmia, dropsy, &c. At all events it is not my experience, nor was it that of my predecessor, that the malarious fevers of Tanjore are of a severe type or difficult to cure.

The admissions from all causes at the dispensary were 6933, as compared with 6596 in the previous year.

TANJORE, *20th June* 1872.

(Signed) J. M. HOUSTON, M.D., Surgeon, *Zillah Surgeon.*

No. 85. ORDER THEREON, 7th October 1872, No. 1360.

The marginal statement is an abstract of the receipts and expenditure of the Tanjore Municipality during the year 1871-72, as set forth in the returns accompanying the annual report. Slight differences exist between these returns and the Auditor's statements, but from a detailed explanatory memorandum submitted, it appears that the discrepancies are mere errors of classification of items of no great importance. The Auditor's report, when read together with the Commissioners' explanation, shows that the municipal accounts are very fairly kept. Several of the Auditor's suggestions are, however, well worthy of attention, and the Government are glad to learn that some of them have already been adopted.

RECEIPTS.		Rs.
Current Taxes—		
Rates on houses		10,561
Tax on arts		11,540
Tax on vehicles		1,981
Tolls		20,845
Fees		520
Fines		344
		45,791
Arrear Taxes—		
House rate		1,947
Tax on arts		604
Tolls		2,355
Fees		327
		51,023
Surplus Pound Fund		729
Contribution from Local Fund for improving tank		500
Miscellaneous		1,145
Advances recovered		1,130
Balance brought forward		8,213
Total		62,740

EXPENDITURE.		Rs.
Public Works—		
New Works		8,131
Repairs		6,619
Other items		1,570
		16,320
Education		207
Dispensary		217
Vaccination		275
Registration of births and deaths		286
Conservancy		13,028
Lighting		1,712
Avenues		1,893
Public Garden		1,461
Supervision and management		6,127
Refund		2,675
		44,201
Balance		18,539
Total		62,740

2. The expenditure on Public Works fell short of the estimate by Rupees 17,050, chiefly owing to its being found impossible to do anything within the year towards the water-supply works or the market, for which Rupees 14,000 had been provided in the budget. The works executed were principally roads, drains, and latrines.

3. Out of the allotment of Rupees 2,200 for education only Rupees 207 were utilized, as the Commissioners determined to delay action in the matter until they had collected reliable information regarding the state of the existing schools in the Municipality.

4. A sum of Rupees 13,028 was expended on conservancy, and considerable attention appears to have been given to vaccination, registration of births and deaths, lighting, avenues, and other miscellaneous objects of the Act. The Government remark with pleasure that the public garden is reported to be thoroughly appreciated by the people.

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5. With reference to G. O., dated 4th May 1872, No. 627, the opinion of the Commissioners is that the people appreciate the benefits which they have undoubtedly derived from the Act, but dislike the taxation, by means of which the improvements have been effected. With regard to tolls the people of Tanjore generally seem to consider them by far the least objectionable form of municipal taxation, and it does not appear that the traders hold a contrary opinion.

6. The Government have perused Dr. Houston's sanitary notes with interest, and would call the special attention of the Commissioners to his remarks regarding the termination of the fort drainage system.

7. The opinion of the Commissioners, recorded in paragraph 10 of the report, regarding the mode of collecting the tax on arts, &c., will receive consideration in the Legislative Department.

(True Extract.)

Acting Under Secy. to Govt.

To the Officiating President of the Municipal Commission, Tanjore.
" Board of Revenue.
" Revenue Department.
" Public Works do.
" Inspector-General of Police.
" " " Indian Medical Department.
" Sanitary Commissioner.
" Director of Public Instruction.
" Accountant-General.
" President of the Local Fund Boards, Tanjore.
" Legislative Department.

Exd. J. Wright.

Rev. Dept.

Govt. of {1872} Madras.

FINANCIAL.

To No. 3363

THE OFFICIATING PRESIDENT
OF THE MUNICIPAL COMMISSION,
Tanjore,
&c., &c.

Dated Octobe.

Recd. 1

G. O., 7th Oc

OCTOBER.
Nos. 84-85.

Reviewing the annual report on the working of the Tanjore Municipality for 1871-72.

No. 120.
Lodged
19 Oct. 72