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# MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.  
B.P. No.

85

Press  
Mis.

Dated 14. 10. 1965

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*2nd October 1872.*

No. 8. Read the following letter from the Officiating President of the Municipal Commission, Mannargudi, to the Chief Secretary to Government, Fort St. George, dated Tanjore, 10th September 1872, No. 208:—

I have the honour to submit the report of the Commissioners of the Mannargudi town on the working of the Towns' Improvement Act (III. of 1871) during the eleven months commencing 1st May 1871 and ending 31st March 1872 together with the statements of receipts and expenditure in the forms prescribed in G. O. dated 28th October 1871, No. 1646.

2. Mr. D. F. Kohlhoff, who was appointed to audit the accounts of the Municipality, has reported that they are correct and neatly kept. His report also on the state of the accounts is enclosed.

3. Adverting to G. O. dated 2nd March 1872, No. 209, I beg also to forward the report of the Native Surgeon in charge of the dispensary at Mannargudi on the working of that institution. The dispensary was transferred only about the end of the period under report and consequently the greater portion of the expenditure on account of it has been defrayed out of Provincial Funds. The necessary adjustments will, however, be made and exhibited in the accounts of the current year.

4. The gross receipts of the Municipality during the eleven months amounted to Rupees 21,458-1-0 against Rupees 28,545-1-10 in the year preceding. The reason of the diminution observable under the head of the house-tax has been explained by the Commissioners in their report. The incidence of this tax was at the rate of Annas 15-4 per house, or Annas 1-9 per head of the population for the eleven months.

5. The income under the head of the professional-tax has, it will be seen, decreased nearly twenty per cent. This decrease appears to have been caused by the omission in the revised schedule appended to Act III. of 1871 of class Rupees 2 whereby persons who could afford to pay Rupees 2 but not Rupees 3 have had to be placed in the lowest class, Rupee 1. The incidence of this tax is at the rate of Annas 3-3 per head of the population.

6. The tolls which were farmed out fetched an income of only Rupees 6,270 for the eleven months against Rupees 7,361 of the previous year, consisting of twelve months.

7. In Statement II. it will be seen that the expenditure under Grant I., Public Works, Grant II., Education, Grant III., Sanitation and Medical Services, Grant V., Establishment, are, respectively, 27, 2-4, 11, and 5-4 per cent. of the entire receipts.

8. The only important work undertaken by the Commissioners during the period under report was the prosecution of the water-supply project. The nature of the work has been fully explained in Captain Oakes' report printed in the Proceedings of Government dated 29th April 1872, No. 586; and its completion sanctioned in the Order of Government dated 20th July 1872, No. 919. The Commissioners trust to be able to complete the work during the current year.

9. It will be observed that in my letter to Government dated 21st September 1871, No. 225, printed in the Proceedings of Government dated 16th October

1871, No. 1561, I have stated that, owing to an erroneous system which had obtained in the Municipalities of the Tanjore District of making the payments on account of the Police under Act X. of 1865 for each month only in the month following, the payment for the month of April 1871 remained to be adjusted. From the bill of charges furnished by the Superintendent of Police it appears that the pay, allowances, &c., on account of the Police of the town of Mannargudi for the month of April 1871 amounted to Rupees 389-11-9. Three-fourths of this sum, which according to the orders of Government is payable by the Commissioners, amounts to Rupees 292-4-10. This sum, it will be seen from Statement II., has been paid and the Police accounts finally adjusted.

10. Adverting to the accounts of the year 1869-70 printed in G. O. dated 2nd August 1870, No. 965, the Commissioners had erroneously entered among the items of expenditure the sum specified in the bill of the Superintendent of Police as having been expended on account of the Police during the year Rupees 4,008-7-6 instead of the actual sum, Rupees 3,734-11-0, paid by the Commissioners, and the balance brought forward was stated to be with reference to such entry Rupees 3,411-15-2, while the actual balance was Rupees 3,685-11-8. The adjustment of the Police charges for that year was, however, made with reference to the actual sum paid by the Commissioners, as will be seen from G. O. dated 15th December 1870, No. 1641, paragraph 6. This accounts for the discrepancy noticed in the amount of the balance in G. O. dated 16th October 1871, No. 1561.

11. I regret to observe that the Commissioners have in their report failed to give any sketch of the working of the Act or of the feeling of the townspeople regarding it excepting a few vague generalities, and which, I fear, convey a more favourable impression than is warranted by the circumstances of the case.

12. The Municipal Act was introduced here, as in the other towns of the district, in November 1866, and since that time there can be no doubt but that the sanitary condition of the town has been considerably improved. The streets are generally kept clean, and several of the more important tanks have been cleansed. A commencement has also been made in lighting the town, but only to a limited extent. A market was also constructed; but unfortunately the situation was so chosen as to be totally unsuited for the purpose, and the building now remains as dead stock in the hands of the Commissioners.

13. While, however, thus admitting that some progress has been made in the improvement and conservancy of the town, I fear that the water project—and which was undertaken without due thought or appreciation of its magnitude—has swallowed, and will probably for one or two years more continue to swallow, up all the surplus funds of the Municipality and thus preclude other improvements being carried out. This is much to be regretted, and this the more especially as the success of the water project is in itself still problematical, and even if all the expected results are attained I fear they will not be found to be commensurate with the amount of the outlay.

14. As to the feeling of the townspeople of Mannargudi with regard to the Act, I am inclined to think that the observations of the Commissioners are not altogether correct, and that after all there is not much cause for gratification.

According to the last Census the population of the town as taken in the past year is only 17,780 against 19,447, the population according to the previous Census, showing a diminution of no less than 1,667 persons. It is well known that this falling off in the population is chiefly, if not entirely, owing to the severity with which the tax on trades was enforced among the class of weavers, many of whom in consequence left the place and went to reside out of Municipal limits, and a fact like this needs, of course, no comments.

15. As to tolls, the same remark applies as in the case of the Tanjore Municipality. Tolls are considered to be the least oppressive and least irksome of all the Municipal cesses, and on this point there seems but one opinion throughout all our Municipalities. That cases of oppression and extortion do exist, no one who has lived any length of time in the country will deny; but no instances of such extortion have been brought either to the notice of the Commissioners or to myself in the period under report.

From the Vice-President, to the President of the Municipal Commission, Mannargudi, dated Mannargudi, 2nd July 1872, No. 22.

I have the honour to submit the annual report upon the operations of the Towns' Improvement Act (III. of 1871) in the Mannargudi Municipality commencing from the 1st of May 1871 and ending on the 31st March 1872 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 I. that the gross receipts for the period amounted to Rupees 21,458-1-0 including the cash balance of Rupees 7,305-15-8. Of this sum the Commissioners have expended on the objects detailed in Statement II. the sum of Rupees 14,996-12-4, leaving a balance of Rupees 6,461-4-8. The balance would not have been so high had the whole of the amount provided for in the Budget for the water-supply project been expended.

3. The Municipality drew its income from the same sources as in the last year.

4. Surplus Pound Fund Rupees 506-12-8 and the arrears of road cess for the year 1870-71 Rupees 147-0-11 were refunded to the Municipality by Government.

5. *Rate on Houses, &c.*—This year it yielded Rupees 1,961-1-2 while the estimated demand was Rupees 2,330. This reduction in the income was owing to the exemption of houses yielding a yearly rent of about 6 Rupees, public choultries, &c., from taxation in accordance with the provisions contained in Section 41 of Act III. of 1871. Two thousand one hundred and sixty-two houses were taxed during the past year and yielded an income of Rupees 1,930-14-11, the whole assessment being Rupees 2,173-2-3. Of the balance Rupees 236-4-6 are recoverable and Rupees 5-14-10 were remitted on appeal.

6. *Tax on Arts, &c.*—The receipts under this head were Rupees 3,598-13-0 against the Budget estimate of Rupees 3,693; the estimated demand was Rupees 4,067-4-0. Two hundred and thirty-two persons appealed, and Rupees 299-12-0 were remitted. The recoverable balance being Rupees 168-11-0, the receipts nearly amounted to the Budget estimate.

7. *Taxes on Vehicles, &c.*—The income under this head was Rupees 522-10-8, *i. e.*, Rupees 322-10-8 more than the Budget estimate, Rupees 200. This can be easily accounted for. The Commissioners, after recommending for exemption the tax on ploughing bullocks, &c., were of opinion that the income would be less and consequently the estimate was also less owing to the exemption of tax on the same.

8. *Licenses, &c.*—A sum of Rupees 940-11-11 was realized under the several items noted below. A large increase over the amount entered in the Budget is observable under this head. The last three items were not expected at the time of the preparation of the estimate, and the storm

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of November last that blew down many trees gave by the sale thereof 200 Rupees and odd more than the amount entered in the Budget :—

|                                                          | RS. | A. | P. |
|----------------------------------------------------------|-----|----|----|
| Fees, &c. ....                                           | 197 | 8  | 0  |
| Sale of sweepings ....                                   | 3   | 8  | 0  |
| Do. of materials, &c. ....                               | 4   | 2  | 3  |
| Do. of avenues ....                                      | 264 | 7  | 8  |
| Rent of Municipal office ....                            | 55  | 0  | 0  |
| Sale of vegetables, &c. ....                             | 6   | 1  | 10 |
| Compensation for Police Sub-Station ....                 | 67  | 0  | 0  |
| Paid by the owners of Thamarankolam, &c., for repairs... | 107 | 6  | 6  |
| Refund of Police charges ....                            | 235 | 9  | 8  |
| Total ...                                                | 940 | 11 | 11 |

9. *Tolls.*—This is the chief source of income to this Municipality. It was farmed out for Rupees 6,270, being Rupees 320 less than the preceding year.

10. The expenditure throughout the year amounted to Rupees 14,996-12-4.

11. *New Works.*—The only new works that were put in hand last year were the earth and masonry works connected with the water-supply channel, upon which Rupees 2,000 were spent. A separate explanation will be given of this by the Commissioners.

12. *Market.*—At the request of some of the residents of the town and on sanitary grounds the Commissioners thought proper to have a market at the western part of the town and asked a native of this place, who agreed to do so, to build one according to the plan given to him by them and promising to remove the meat and fish bazaars to that building. But on the completion of the building the greater portion of the people as well as the fish contractors of the taluk protested against the transfer of the bazaars, the new building lying out at some distance from that part of the town which was occupied by the meat and fish-consuming population. The Commissioners were, therefore, obliged, notwithstanding their efforts to avoid it, to purchase the building and the surrounding grounds at a cost of Rupees 1,268. They purpose to lay out a garden in the ground and to make the premises a public place of recreation.

A latrine was newly erected at a cost of 70 Rupees. People scarcely make use of it although it is built in the most thickly populated part of the town, there being many waste plots of ground to which people may resort.

13. *Repairs.*—Under the head of "Communication" the sum spent was Rupees 1,788-6-10 while the Budget sanction was only Rupees 1,100. The heavy fall of rains in this year considerably damaged several of the roads, and the Commissioners were, therefore, obliged to spend the additional sum to put them in good order.

A sum of Rupees 118-8-4 was spent in repairing the verandahs of the Municipal office and in whitewashing the building, the same having been found very necessary.

14. *Establishment—Public Service, &c.*—Under this head Rupees 623-9-5 were spent.

15. *Education.*—Under this head a sum of Rupees 520 was given as grant-in-aid for maintaining a caste girls' school and two vernacular schools. The Commissioners intend spending a larger sum in the ensuing year to encourage elementary education.

16. *Sanitation and Medical Services.*—A sum of 1,000 Rupees has been sanctioned for the hospital and dispensary, and the Commissioners regret that by an oversight the adjustment was not made within the year. It will be effected in the current year.

17. A vaccinator on a salary of Rupees 10 per mensem was employed, and he works both in the town and the neighbouring villages. He has successfully vaccinated 508 cases. During the year a Registrar of Births and Deaths was also employed on the same salary. He does his work in the Municipal office.

18. *Conservancy.*—The establishment under this head came to Rupees 350-14-5, and the charges for rubbish carts, bullocks, &c., amounted to Rupees 1,039-7-3. There are five carts with

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two sweepers attached to each. They are engaged at 19 Rupees each. The Commissioners are of opinion that the present number is quite sufficient, as the rubbish, &c., are taken by the people themselves to manure their fields and nothing but the dried leaves of trees in the streets are left to fill up the dust-carts. The cleansing of tanks amounted to Rupees 707-5-5, being in excess of the Budget sanction, i. e., Rupees 211. The increase is owing to the Commissioners having been obliged to clean four more tanks than they had intended at the time of the preparation of the estimate.

*Special sanitary arrangements.*—A sum of Rupees 100 was spent in carrying out as heretofore the special sanitary arrangements during the annual festival of the Hindoo Temple (Sri Rajagopalaswami), which takes place in the month of March. The arrangements were superintended by a Sub-Committee appointed for the purpose. I am glad to say that there was neither accident nor outbreak of epidemic during the festival.

19. *Miscellaneous Municipal Purposes.*—The lighting of the town cost Rupees 689-0-5 against an estimate of Rupees 900. The saving is owing to the fall in the price of cocoanut-oil. There are 108 lamps. The Commissioners are desirous of adding some more when funds will allow of it after the completion of the water project.

*Avenue Trees.*—Rupees 100 were sanctioned in the Budget and Rupees 245-11-7 were actually spent. The periodical rains of last year were generally favourable to the planting of avenues, and the Commissioners have, therefore, thought it expedient to plant more than they had intended originally. They are now thriving very well. Rupees 28-14-3 were spent in removing prickly pear on the sides of the main roads. Rewards for killing venomous serpents and stray dogs amounted to Rupees 31-15-0. Venomous snakes have been to a great extent extirpated in the town. Rupees 104 were spent in making arrangements to receive His Excellency the late Governor during his visit to this place.

*Establishment.*—The supervision and management came to Rupees 1,165-7-9 and contingencies to Rupees 208-13-1.

*Miscellaneous Charges.*—Under this head are included the Auditor's allowance of Rupees 100 and Rupees 80-4-4, being the salary of the extra establishments for copying out the Pymash accounts relating to the Municipality. The great inconvenience to which the Commissioners were put in the absence of those accounts has necessitated the incurrence of this expense.

*Census.*—A sum of Rupees 116-9-6 was spent for making a census of the population of the town. The first enumeration was made by the Curnums and Pattamonégars of the town and it was then checked by the Commissioners. The final enumeration was made throughout the town in a day by sixty-one persons employed for the purpose.

Rupees 292-4-10 were credited to Government on account of the Police charges due for the month of April 1871, as directed in their Order dated 16th October last, No. 1561.

A sum of Rupees 3,120-3-11 was refunded to Government, being the amount overdrawn by the Commissioners in 1871, as per G. O., No. 1561, dated 16th October 1871.

*Auditor's Report.*—The Auditor appointed by the President audited the accounts of the Municipality for the year under review and certified that they were all correct.

*General Observations.*—It is gratifying to be able to say that the Municipality has worked well. The Commissioners take a vigilant part in keeping the town clean. The conservancy was carefully watched over during the year under report. Avenue trees which were planted last year in four different parts of the town are thriving very well, and new ones were planted in various streets of the town in the year under review.

The residents appreciate the good results effected in the town since the introduction of the Towns' Improvement Act, and they are anxiously expecting the completion of the water project, which fully promises to give them plenty of water, the scarcity of which is much felt in the hot season.

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The public health throughout the year was good and the seasons favourable.

The statement called for in G. O., 4th May 1872, No. 627, is herewith submitted in the form prescribed (enclosure B).

From D. F. KOHLHOFF, Esq., Auditor of the Municipal Accounts, Mannargudi, to the Officiating President of the Municipal Commissions, Tanjore, dated Tanjore, 7th June 1872.

I beg to inform you that agreeably to the instructions contained in your letter of the 31st ultimo I proceeded to Mannargudi and audited the accounts of that Municipality for the year 1871-72 on the 4th and 5th instant.

2. I beg to submit a statement of the revenue and expenditure thereof according to the forms prescribed in the Municipal Act (III. of 1871), which shows the gross receipts amounting to ... .. Rupees 21,458 1 0

|                          |        |        |    |   |
|--------------------------|--------|--------|----|---|
| ing to ... ..            | Rupees | 21,458 | 1  | 0 |
| Minus Expenditure ... .. | "      | 14,996 | 12 | 4 |

|                                     |   |       |   |   |
|-------------------------------------|---|-------|---|---|
| Balance in the Taluq Treasury... .. | " | 6,461 | 4 | 8 |
|-------------------------------------|---|-------|---|---|

I have left a copy of this statement in the Municipal office at Mannargudi.

3. I found from the records that Auditors in previous years made an abstract of the accounts, which I thought unnecessary this year as the statement submitted herewith elucidates all particulars.

4. In submitting this statement I beg to observe that the professional-tax is not collected strictly in accordance with the classification prescribed in the Act. On inquiring into the cause thereof I was informed that on account of the poverty of some individuals the Commissioners had the power of reducing the tax according to the 41st Section of the Act, which was done during the year past, and consequently they could not be classified.

5. I beg to bring to your notice further that a sum of 1,000 Rupees was sanctioned for the establishment, medicines, and supplies of the hospital; but it has not been expended, as you will see under the head of Grant III. (a. and b.). I was informed that the allotment was not needed during the year past, hence the Municipality has been saved of this large item of expenditure.

6. In conclusion, I beg to state that I made a searching examination and found all the entries in the statement established by vouchers in the office and the books kept clear and correct so as to give no doubt of their genuineness in any single item. On this point it is my humble opinion that great credit is due to the executive officers of the Municipality for keeping such complicated accounts so satisfactorily.

7. I have forwarded to the Vice-President a copy of this report, which I hope will meet your approval.

From the Vice-President, to the President of the Municipal Commission, Mannargudi, dated Mannargudi, 13th August 1872, No. 30.

With reference to your letter, No. 180, dated 27th July 1872, I have the honour to forward, herewith, a copy of the report of the Medical Officer in charge of the dispensary as well as the list of Commissioners called for in the official memorandum dated 31st July 1872, No. 207.

*Report of the Mannargudi Civil Dispensary and Lying-in Hospital for the Official year  
1871-72.*

The dispensary at this station has given relief, during the eleven months of the past Official year commencing from 1st May 1871 to 31st March 1872, to 247 in-patients and 7479 out-door applicants. The average daily attendance has been 12 of the former and 44½ of the latter.

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The following abstract will exhibit the general results of the year :—

| Classes of Patients.        | Remained on the 30th April 1871. | Admitted during the year 1871-72. | Total. | Dis-charged. | Died. | Re-maining. | Average. |
|-----------------------------|----------------------------------|-----------------------------------|--------|--------------|-------|-------------|----------|
| <i>In-patients.</i>         |                                  |                                   |        |              |       |             |          |
| Europeans and East Indians. | 5                                | 242                               | 247    | 233          | 5     | 9           | 12       |
| Natives ... ..              |                                  |                                   |        |              |       |             |          |
| <i>Out-patients.</i>        |                                  |                                   |        |              |       |             |          |
| Europeans and East Indians. | 24                               | 65                                | 65     | 65           | 3     | 43          | 14½      |
| Natives ... ..              |                                  | 7,390                             | 7,414  | 7,368        |       |             | 44½      |

2. The principal diseases that have been prevalent during the period under review have been, as heretofore, fever, rheumatism, diseases of the digestive organs, diseases of the eye and ear, cutaneous affections, wounds, and injuries. Ninety-four surgical operations of more or less importance were performed during the year.

3. The receipt and expenditure of the dispensary for the eleven months under report are given in the financial statement attached to the report.

4. The expenditure has been Rupees 5,039-9-7, of which Rupees 1,295-6-7 were paid out of the Hospital Fund.

5. There were thirteen admissions in the Lying-in Hospital, of whom one left the hospital before confinement and twelve women were confined. These consisted of eleven natural and one difficult labour, which was delivered by operation and the woman died.

The eleven natural cases brought forth three male and eight female issues; one of the latter was still-born and another died some time after birth, and one of these eleven women died of puerperal mania, while the other women and children did well and went out.

Thirty-nine cases of accouchments out of the hospital in the town and neighbourhood have been attended to by the hospital midwife and female pupils; of these five required operative interference.

6. The class of female midwifery pupils is progressing favourably.

(Signed) P. S. MUTTUSAMI MOODELLY, G.M.M.C., Native Surgeon,  
In medical charge, Civil Dispensary.

MANNARGUDI,  
10th August 1872.

|                  |       |                 |
|------------------|-------|-----------------|
| In-patients ...  | 247   | } Total, 7,726. |
| Out-patients ... | 7,479 |                 |

| Receipts.                                                                |  | Amount. |       | Total. |       |
|--------------------------------------------------------------------------|--|---------|-------|--------|-------|
|                                                                          |  | RS.     | A. P. | RS.    | A. P. |
| Funded capital of the institution on the 30th April 1871, Rupees 32,300. |  |         |       |        |       |
| Balance in hand on the 1st May 1871                                      |  |         |       | 1,311  | 1 11  |
| Received during the year, viz.:—                                         |  |         |       |        |       |
| From Government                                                          |  | 3,570   | 11 0  |        |       |
| " Hospital Fund Interest                                                 |  | 1,292   | 13 7  |        |       |
| " Magistrates for diets supplied to magisterial cases                    |  |         |       |        |       |
| " subscription or donations by Europeans or Natives                      |  | 70      | 14 0  |        |       |
| " sale of medicine                                                       |  |         |       |        |       |
| " cotton pods produced from the cotton trees of the Hospital compound    |  | 72      | 9 6   |        |       |
| " vegetables, &c., the produce of the hospital gardens                   |  | 6       | 15 0  |        |       |
|                                                                          |  | 1       | 4 6   | 5,015  | 3 7   |
| Total receipts                                                           |  |         |       | 6,326  | 5 6   |
| Total expenditure                                                        |  |         |       | 5,039  | 1 5   |
| Balance on the 31st March 1872                                           |  |         |       | 1,287  | 4 1   |

(Signed) W. M. CADELL,  
*Officiating President.*

No. 9. ORDER THEREON, 2nd October 1872, No. 1307.

The receipts of the Mannargudi Municipality for the year 1871-72 amounted to Rupees 21,458 and the expenditure to Rupees 14,997, leaving a balance in hand of Rupees 6,461 as marginally noted. The charges for Police should have been debited to Grant IV., Miscellaneous.

| RECEIPTS.           |     | RS.   |
|---------------------|-----|-------|
| Current Taxes—      |     |       |
| Rates on houses...  | ... | 1,931 |
| Tax on carts        | ... | 3,999 |
| Tax on vehicles ... | ... | 523   |
| Tolls               | ... | 6,279 |
| Fees                | ... | 195   |
| Fines               | ... | 191   |

| RECEIPTS.                         |     |     |     |     |     |     |     |     |        |
|-----------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|--------|
| Current Taxes—                    |     |     |     |     |     |     |     |     |        |
| Rates on houses...                | ... | ... | ... | ... | ... | ... | ... | ... | 1,681  |
| Tax on aris                       | ... | ... | ... | ... | ... | ... | ... | ... | 3,599  |
| Tax on vehicles                   | ... | ... | ... | ... | ... | ... | ... | ... | 523    |
| Tolls                             | ... | ... | ... | ... | ... | ... | ... | ... | 6,279  |
| Fees                              | ... | ... | ... | ... | ... | ... | ... | ... | 193    |
| Fines                             | ... | ... | ... | ... | ... | ... | ... | ... | 191    |
|                                   |     |     |     |     |     |     |     |     | 12,766 |
| Arrears—                          |     |     |     |     |     |     |     |     |        |
| Rates and taxes                   | ... | ... | ... | ... | ... | ... | ... | ... | 46     |
| Surplus Pound Fund                | ... | ... | ... | ... | ... | ... | ... | ... | 597    |
| Road cess, 1870-71                | ... | ... | ... | ... | ... | ... | ... | ... | 117    |
| Miscellaneous                     | ... | ... | ... | ... | ... | ... | ... | ... | 598    |
| Advances recovered                | ... | ... | ... | ... | ... | ... | ... | ... | 235    |
| Balance brought forward           | ... | ... | ... | ... | ... | ... | ... | ... | 7,396  |
| Total                             |     |     |     |     |     |     |     |     | 21,468 |
| EXPENDITURE.                      |     |     |     |     |     |     |     |     |        |
| Public Works—                     |     |     |     |     |     |     |     |     |        |
| New works                         | ... | ... | ... | ... | ... | ... | ... | ... | 3,338  |
| Repairs                           | ... | ... | ... | ... | ... | ... | ... | ... | 1,997  |
| Other items                       | ... | ... | ... | ... | ... | ... | ... | ... | 624    |
| Education                         | ... | ... | ... | ... | ... | ... | ... | ... | 520    |
| Vaccination                       | ... | ... | ... | ... | ... | ... | ... | ... | 119    |
| Registration of births and deaths | ... | ... | ... | ... | ... | ... | ... | ... | 100    |
| Conservancy                       | ... | ... | ... | ... | ... | ... | ... | ... | 2,198  |
| Lighting                          | ... | ... | ... | ... | ... | ... | ... | ... | 682    |
| Miscellaneous                     | ... | ... | ... | ... | ... | ... | ... | ... | 793    |
| Supervision and management        | ... | ... | ... | ... | ... | ... | ... | ... | 1,685  |
| Refunds                           | ... | ... | ... | ... | ... | ... | ... | ... | 3,110  |
| Balance                           |     |     |     |     |     |     |     |     | 14,392 |
| Total                             |     |     |     |     |     |     |     |     | 21,468 |

to Rupees 21,458 and the expenditure to Rupees 14,997, leaving a balance in hand of Rupees 6,461 as marginally noted. The charges for Police should have been debited to Grant IV., Miscellaneous. Otherwise the returns submitted appear to have been correctly prepared, and the Auditor's report shows that the Municipal accounts are kept in a very satisfactory manner. The President is requested to report with reference to the Auditor's remark that the profession-tax is not collected in accordance with the classification prescribed and that on his making inquiries he was informed that the Commissioners had the power of reducing the tax according to the "41st" Section of the Act.

2. The only important work carried on during the year was the water-supply project, on which Rupees 2,000

were expended, and which the Commissioners hope to complete within the current year. No expenditure appears under the head of "Dispensaries;" but it is explained that, as the institution was transferred at a late date, the necessary adjustments were not made before the close of the year.

3. The expenditure on the other objects of the Act calls for no remark.

4. With reference to G. O. dated 4th May 1872, No. 627, the Commissioners are of opinion that the inhabitants appreciate the good results effected by the Act; but the President does not agree with them. He doubts if their observations regarding the feeling of the people are altogether correct, and animadverts on the management of the Commission. The hasty commencement of the water-supply project without proper plans and estimates, and the erection of a market in a place where no one will use it, were undoubtedly mistakes such as the Government trust are not likely to occur again in the administration of the Municipality.

5. At Mannargudi, as elsewhere in Tanjore, tolls are not considered an oppressive form of taxation.

(True Extract.)

Acting Under Secy. to Govt.

To the Officiating President of the Municipal Commission, Mannargudi. *Action*  
 „ 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.

Exd. A. S. Rodgers.

*received 10/11/13*  
No 3313  
Bolt. of 1872} *10/11/13*  
Address.

FINANCIAL.

To  
THE OFFICIATING PRESIDENT  
OF THE MUNICIPAL COMMISSION,  
Municipal  
Co.,  
Co.

Dated October, 2nd.  
Recd. " 14.  
G. O., 2nd October 1872, No. 1307.

*10/11/13*  
OCTOBER.  
Nos. 8-9.

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

*10/11/13*  
1085.  
1085.  
1085.