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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No. 379	~~Press~~
~~B.P. No.~~	Mis.
Dated 25.2.1875 196 .	

Not to be folded or roughly handled

Municipal—Report.

No. 135. Read the following letter from H. S. THOMAS, Esq., Acting President of the Municipal Commissions, Tanjore District, to the Honorable D. F. CARMICHAEL, Acting Chief Secretary to Government, Fort St. George, dated Vallam, 8th December 1874, No. 224 :—

I have the honor to forward the annual report of the Commissioners on the working of the Mannargudi Municipality during the year 1873-74, together with the statements showing the receipts and disbursements in the prescribed forms, and the statement showing the incidence of taxation called for in G.O., dated 12th June 1873, No. 822.

2. I beg to enclose also the report of the Medical Officer in charge of the Dispensary at Mannargudi on the working of that institution during the past official year.

3. The accounts of the Municipality were under the orders of the late President audited by Srinivassa Ragavaiengar, English Head Clerk of the Collector's Office, and were certified by him to be correct. He, however, pointed out certain irregularities with regard to which the explanation of the Vice-President is herewith forwarded.

4. The necessary explanations have been given in the report itself, and as I joined the district only lately, I have nothing to add to the remarks therein contained.

5. The special report on Education, called for in G.O. dated 27th April 1874, No. 712, has been appended to the report of the Vice-President.

From the Vice-President of the Municipal Commission, Mannargudi, to the President of the Municipal Commission, Mannargudi, dated Mannargudi, 31st August 1874, No. 28.

In accordance with the provisions of Section 34 of the Towns Improvement Act III. of 1871, I have the honor to submit the annual report on the working of the Mannargudi Municipality for the year ending 31st March 1874, together with the prescribed statements of receipts and expenditure certified by the Auditor.

2. It will be observed from Statements Nos. I. and II. that the gross receipts amount to Rupees 20,215-10-2, and the expenditure to Rupees 20,065-1-2.

3. The actual collection during the year amounts, as shown below, to Rupees 18,683-5-9, and the balance of Rupees 1,532-4-5. Under the head of "Receipts" is the net balance of last year, which was, of course, brought into the credit side of the account of the year under report :—

	Rs.	A.	P.
1. Surplus of Cattle Pound Fund	124	12	1
2. Assignments by Government	550	0	0
3. Rates on Houses and Lands	1,841	14	11
4. Tax on Arts	3,681	0	0
5. Tax on Vehicles	668	0	0
6. Tolls	7,284	0	0
7. Fees (Sections 106, 123, 125, 130, 131, 136 Byelaws and Schedule A)	186	14	0
8. Magisterial Fines...	157	14	0
9. Interest, &c., of the Funded Capital of the Hospital ...	1,359	14	4
10. Contribution from Local Funds	1,810	0	0
11. Miscellaneous	1,019	0	5
Total ...	18,683	5	9

4. *Surplus of Cattle Pound Fund.*—The revenue under this head according to the Budget is Rupees 600, while the actual receipts amount to only Rupees 124-12-1. This decrease was owing to the amount of two quarters only having been received, and to only a moiety of net collections having been credited to the Municipality under the Revenue Board's Circular, No. 1014, dated 9th July 1873.

5. *Assignment by Government.*—In the Budget, quarter of the Native Surgeon's salary inclusive of his dispensary allowance, *viz.*, 750 Rupees, was entered, but the Government having since directed the exclusion from computation of the allowance in question, the amount fell short by Rupees 150 (*vide* Government Proceedings, dated 25th March 1873). Of this amount, the Treasury Deputy Collector gave credit only for 550 Rupees for eleven months, deducting 50 Rupees a-month from the amount advanced by him on account of the Hospital Establishment, and which was adjusted by the Municipality. This transaction has been shown in the accounts as actual receipts and disbursements for convenient reference.

6. *Rates on Houses.*—The demand under this head according to the Budget is Rupees 2,300, and according to the Register Rupees 2,478-5-0, while the actual collection is Rupees 1,706-2-6. Steps have been taken to collect the remainder shortly.

7. At the commencement of the year an arrear of previous years of Rupees 595-12-4 under this head remained. Of this, Rupees 135-12-5 were collected during the year. Rupees 192-8-0 were due by paupers, runaways and others and were written off the accounts as irrecoverable. Due steps have been taken for collecting the remainder Rupees 267-7-11.

8. *Tax on Arts.*—The Budget Estimate under this head is Rupees 4,100, and according to the Register Rupees 3,977. The actual receipt, however, was Rupees 3,585-8-0 after deducting Rupees 80 remitted on appeal. Of the remainder a part has since been levied upon criminal prosecutions, and a part will have to be struck off the accounts as irrecoverable from poverty and other causes. The whole will be adjusted by the close of this year.

9. Under this item an arrear of the previous years Rupees 333-14-8 remained. Of this, Rupees 95-8-0 have been collected, and Rupees 207-5-4 were written off the accounts as irrecoverable. The remainder will be recovered shortly.

10. *Tax on Vehicles.*—The Budget Estimate is 600 Rupees, whereas Rupees 668 inclusive of past years' arrears have actually been collected.

11. *Tolls.*—The amount entered in the Budget was Rupees 7,000, but the competition at the sale by auction raised the amount to Rupees 7,284. The whole of the sum has been levied.

12. *Fees.*—The Budget Estimate is Rupees 150, and the collection is Rupees 186-14-0.

13. *Magisterial Fines.*—The Budget Estimate is Rupees 250, and the collection Rupees 157-14-0. The decrease is owing to the collections from prosecutions, of which most of them were instituted towards the end of the year, having been brought to account in this year.

14. *Hospital Fund Interest, &c.*—The Budget Estimate is Rupees 1,150, and the amount actually received is Rupees 1,359-14-4. Of this, Rupees 200 is the interest due to the Branch Dispensary at Tritrapundi, the Funded Capital appertaining to the institution not having been, as intended at the time of the preparation of the Budget, transferred in its name within the year. The amount will be duly adjusted to the credit of that Dispensary.

15. *Contribution from Local Funds.*—The Budget Estimate is Rupees 2,850, of which Rupees 1,810 were received, and the difference, Rupees 1,040, the Local Fund Board propose to pay after the adjustment of accounts at the close of the year.

	Rs.	A.	P.
1. Sale of Sweepings	2	0	0
2. Sale of Materials, Tools and Plant	22	11	0
3. Avenues	793	7	4
4. Rent of Municipal Office	60	0	0
5. Rent of Shops erected on Municipal Lands...	38	8	0
6. Rent of Schools established in Municipal Building	22	0	0
7. Sale of Vegetable from Municipal Garden...	19	14	1
8. Sale proceeds of Fish from Municipal Tanks	33	3	6
9. Sale of Mud	27	4	6
Total ...	1,019	0	5

16. *Miscellaneous.*—The Budget Estimate and the actual receipts under this head are Rupees 400 and Rupees 1,019-0-5 as per margin. The increase was due mainly to a pretty large income from the sale of avenue trees. The Poovarasa trees in some streets in the western part of the town were felled and sold and cocoa plants were substituted. The transaction under other items are too insignificant to need any remark.

Proceedings of the Madras Government, Financial Department,
11th February 1875.

17. Expenditure.—*Grant* I., *New Works.*—The expenditure on the Water Project exceeded the Budget allotment, Rupees 1,000, by Rupees 3,550-8-2. This excess was met from the balance in hand at the commencement of the year as well as from the amount provided for in the Budget on account of the compensation for the lands taken up for the project. It will, however, be seen from the report on the subject, which will very shortly be submitted, that the estimate for the project was not exceeded, notwithstanding an additional masonry work, at a cost of Rupees 624-8-3, was constructed.

18. The compensation, Rupees 2,000, sanctioned for the lands taken up by the Water-Supply Channel, was not disbursed within the year, as the work was only completed by the end of the year, and as there was no sufficient time to measure the land and to prepare the accounts. Sanction has, therefore, been obtained for its disbursement during this year.

19. Rupees 750 were provided in the Budget for the construction of three toll-gates, but as the Commissioners were anxious to have a good and ornamental one at the principal entrance of the town on the Needamungalum road, one was built according to the design given by the Range Officer, at a cost of Rupees 837-1-0. They wish to construct the others from the excess of receipts from the tolls over the sum, Rupees 1,124, entered in the Budget.

20. *Repairs.*—Rupees 1,000 were allotted for road repairs, but Rupees 756-8-10 were only expended, the fund on hand not allowing a larger expenditure on that account.

21. Out of Rupees 800, allotted for the repair of the office building, Rupees 43-2-9 only were expended for putting two layers of asphalte on the roof for the repair of which the amount was intended. This was made at the suggestion of the Range Officer, who assured the Commissioners that, with a good coating of asphalte, the present roof would stand just as good as any one that might be substituted.

22. Rupees 500 were allotted for the repair of the Water Project Channel, but there was no need for the expenditure of this sum, as the work of the channel was completed only at the close of the year. Similarly, the sum of Rupees 100 provided for the repair of the Hospital building was not expended, as a large sum of Rupees 2,100 has been proposed to be laid out in this year in the repair of the whole of the Dispensary buildings.

23. The market building, of which a part of the roof had come down during the heavy rains of the year, had to be repaired at a cost of Rupees 146-1-4. There was no sanction for it in the Budget, but the work could not be delayed lest the damage might become greater. The building has been rented to an Anglo-Vernacular School of the Wesleyan Mission at 3 Rupees a-month.

24. Rupees 1,224 were sanctioned on account of the Establishment of Public Works, but the servants not having been appointed according to the proposed scale, there is a saving of Rupees 452-8-6.

25. Rupees 50 were sanctioned for the purchase of Tools and Plant, &c., but only 7 Annas and 6 Pies were expended within the year on that account, as the spades, &c., purchased during the year were not paid until the beginning of this year.

26. *Grant* II., *Education.*—Rupees 75, sanctioned in the previous year for a Salary Grant, were expended in April of the year under report.

27. A liberal sum of Rupees 1,100 was provided for Results Grants; but the Commissioners regret that, notwithstanding all the encouragement they could give, the schools that came in for a grant were five in number, and the amount disbursed to the Managers thereof is Rupees 564. A separate report on the subject is appended.

28. The sanctioned allotment of Rupees 400 on account of Educational Inspectorate was not disbursed within the year owing to the limited balance on hand. It was paid in last.

29. *Grant* III., *Sanitation and Medical Services.*—Under this head Rupees 5,650 were sanctioned, but the actual expenditure was Rupees 5,709-0-5.

The Native Surgeon's report on the subject is herewith submitted, Rupees 400, being the allotment for the Branch Dispensary at Tritrapoondi for 1871-72 and 1872-73, were expended in this year.

30. *Vaccination.*—One Vaccinator on a monthly salary of 10 Rupees is employed. He works in the town as well as in the neighbouring villages under the supervision of the Native Surgeon. He vaccinated 510, of which 499 cases proved successful.

31. *Registration of Births and Deaths.*—One Registrar is employed on a monthly salary of 10 Rupees. He does his work in the Municipal Office.

The people do not come to have the necessary registry made, notwithstanding notices have been frequently given to them on the subject. The Commissioners will have to enforce the penalty attaching to this failure.

32. *Conservancy.*—Rupees 390 were sanctioned for the Establishment, but the actual expenditure was Rupees 344-9-2. The saving was effected by the services of the watchmen of the tanks having been dispensed with during a few months of the year.

33. *Scavenging Carts.*—Rupees 124-14-0 were expended in excess of the Budget Grant (Rupees 1,000). The excess was due to the non-reduction in the number of carts as was originally intended.

34. Cleansing of tanks cost Rupees 194-2-10, against the Budget Grant, Rupees 300. The remainder could not profitably be spent within the year. Hence the saving.

35. *Special Sanitary Arrangements.*—A moiety grant of Rupees 252-11-9 was made on account of the wall round the cemetery for the use of the Christians of the town.

36. *Grant* IV.—Rupees 332-6-0 against the Budget Grant, and Rupees 390 on account of Lighting Establishment, have been expended. The saving is due to the non-employment of the proposed additional Masalchies.

37. *Contingencies.*—Rupees 1,526-2-0, which are Rupees 416-2-0 in excess of the Budget Grant of Rupees 1,110, were expended under this head. The purchase of sixteen iron lamp-posts over the number originally intended caused this excess.

38. Rupees 360 were sanctioned for planting Avenues. The actual expenditure was Rupees 593-15-1, the excess being due to a large number of cocoas having been planted and maintained.

39. The removal of prickly-pear, for which 30 Rupees were sanctioned in the Budget, did not take place within the year, as there was little or nothing in the most frequented parts of the town.

40. A sum of Rupees 41-13-0, being Rupees 11-13-0 in excess of the grant, Rupees 30 was expended in the destruction of venomous snakes and stray dogs.

41. The residents around Raja Gopalasawmy's Pagoda having frequently complained of the damage continually done to their houses and other property by monkeys, the Commissioners have paid them 50 Rupees, they having spent more than 100 Rupees in removing them out of the town.

42. Rupees 23-3-6 for putting bars at the toll-gates, and Rupees 2 for notice boards to be placed near tanks, have been expended.

43. *Grant* V., *Supervision and Management; Establishment.*—Rupees 1,076-11-4 were expended on this head against the Budget Grant, Rupees 1,212.

The decrease is owing to a Clerk's place having been vacant for some months in the year.

44. *Contingencies.*—The Budget Grant is Rupees 238, and the actual expenditure Rupees 169-14-10.

45. The Auditor's allowance, Rupees 100, was expended according to the Budget Grant.

46. *Auditor's Report.*—Srinivassa Ragaviengar, English Head Clerk to the Collector, audited the accounts of receipts and disbursements of the Municipality for the year under review and certified that they were correct.

Proceedings of the Madras Government, Financial Department,
11th February 1875.

47. *General Observations.*—The Commissioners beg to remark that the working of the Municipality for the past year has been one of success and encouragement. The tanks have been supplied with good fresh water since the channel was opened in July 1873, and the people of Mannargudi, a place once remarkable for scarcity of water, are now in the enjoyment of pure river water, brought almost to their own doors. The people at the outset made a great outcry against the organization of a Municipality in this town, but now they begin to appreciate the advantages of the institution.

The Commissioners are of opinion that the surplus water, after feeding the tanks, should be utilized for purposes of irrigation, whereby a good source of revenue may be secured to Government. It is believed that upwards of 300 valies of land may be irrigated from those bordering the head sluice beyond Vadoonore to the termination of the channel into the Paumonyar, an area of land extending over about twelve miles. The water-cess if introduced is calculated to yield Rupees 3,000 per annum.

The abolition of Professional tax has been a great relief to the masses of people by whom it was felt to be a burden.

The Commissioners further beg to observe that the year under review has been one of great concern. It was beset with several changes which has reduced the staff of Commissioners to a great extent. Mr. W. F. Donoghue, the Sub-Engineer in charge of the Mannargudi Range, was transferred to the district of Cuddapah in February last. As a professional member of the Commission, he rendered himself very useful towards the completion of the Water-Supply Project after Lieutenant A. W. Smart, R.E., had left the Range for Combaconum, whose exertions in the progress of the above scheme the Commissioners desire to acknowledge with thanks.

Rev. G. Fryar, one of the non-Official Members, left India temporarily for England for the benefit of his health in March last. This gentleman's counsel was of great help to the Commissioners.

The Commissioners have been deprived of the services of two of their colleagues by the death of A. Narrainapah Iya and P. Annah Charriar, which took place on the 26th February and 27th March last. The former has been very useful in attending to the financial portion of the Municipality, and the latter to the levying of taxes from the foundation of the Municipal Association in this town.

Municipality of Mannargudi—1873-74.

Population as per Census of 1871—17,804.

Area comprised within Municipal limits—Acres 2,881.

Houses and Land rates assessed for 1874-75	Dwelling and other Houses...	Number	2,090
		Amount, Rs. ...	1,884-11-9
	Shops if separately assessed	Number	.....
		Amount, Rs.	.....
	Lands	Number	957
		Amount, Rs. ...	523-9-3
		Area	Acres 1,754
	Percentage adopted	Houses	7½
		Lands	7½
Tax on Arts	None.		

Licenses on Carriages and Animals	1 Rupee	506	... ...	506
	2 Rupees...	...	... ...	...
	3 ,, ...	4	... ...	12
	4 ,, ...	...	... ...	...
	5 ,, ...	...	... ...	...
	6 ,, ...	12	... ...	72
	7 ,, ...	...	... ...	...
	8 ,, ...	...	... ...	...
	9 ,, ...	4	... ...	36
	10 ,, ...	...	... ...	...
	11 ,, ...	...	... ...	...
	24 ,, ...	1	... ...	24

Carts Registered	None.		
License Fees under Act and Bye-laws		Number of License ...	180
		Amount, Rs.	150
Collection of Taxes	House-tax	Number of Demand Notices served	42
		Number of Distress Warrants issued ...	...
		Number of Distraints made	...
		Amount recovered, Rs. ...	...
	Other Taxes...	Number of Prosecutions.	107
		Amount involved, Rs. ...	166
		Amount recovered on account of Tax	15
		Amount recovered by way of Penalty, Rs. ...	10-15-0

(Signed) P. S. MUTUSAMY,
for *Vice-President.*

From SRINIVASSA RAGAVAIENGAR, Auditor of the Municipal Accounts, Mannargudi, to the President of the Municipal Commission, Mannargudi, dated 16th June 1874.

ABSTRACT.—Submitting report of the accounts of the Mannargudi Municipality for the official year 1873-74.

From Native-Surgeon P. S. MUTUSAMI GARU, in Medical charge of the Civil Dispensary, Mannargudi, to the President of the Municipal Commission, Mannargudi, dated Mannargudi, 1st April 1874.

ABSTRACT.—Forwarding annual report of the Mannargudi Civil Dispensary and Lying-in Hospital for the official year 1873-74.

No. 136. ORDER THEREON, 11th February 1875, No. 292.

The subjoined abstract shows the receipts and expenditure of the Mannargudi Municipality for 1873-74, compared with the estimates for that year :—

RECEIPTS.	1873-74. Estimate. RS.	1873-74. Actuals RS.
Balance—		
Municipal Fund	...	1,532
Assignment by Government...	1,350	675
Rates on Houses	2,300	1,842
Tax on Arts, &c.	4,100	3,681
Tax on Vehicles	600	668
Tolls	7,000	7,284
Fees	150	187
Fines	250	158
Endowments, &c.	1,150	1,360
Local Fund Contribution ...	2,850	1,810
Miscellaneous	400	1,019
Total ...	20,150	20,216

CHARGES.	1873-74. Estimate. RS.	1873-74. Actuals. RS.
Grant I.		
New Works—		
Sanitary and Miscellaneous...	3,750	5,388
Repairs—		
Communications	2,400	757
Sanitary and Miscellaneous...		189
Other Items	1,274	772
Grant II.—		
Results Grants	1,100	564
Salary Grant	...	75
Inspection	400	...
Grant III.—		
Hospitals and Dispensaries	5,650	6,109
Vaccination	126	120
Registration of Births and Deaths	1,854	2,055
Conservancy	1,500	1,858
Grant IV.—		
Lighting	420	711
Other Items	...	1,077
Grant V.—		
Supervision	1,550	270
Miscellaneous	...	151
Balance—		
Municipal Fund	20,150	20,216
Total ...		

2. The receipts, exclusive of the opening balance, amounted to Rupees 18,684, against an estimate of Rupees 20,150, part of the falling off being owing to the Government contribution towards the pay of the Native Surgeon having been disbursed direct, instead of being handed over to the Municipality. It has recently been decided that Dispensary and other allowances are to be included in the calculation of the Government share. The uncollected balance at the close of the year, under "Rates on Houses," as shown in Statement IV., amounts to 30 per cent. of the demand, which is much higher than it ought to be.

3. The expenditure of the year amounted to Rupees 20,065, against an estimate of Rupees 20,150. The great work of the year was the completion of the Water-Supply Project at a total outlay (exclusive of Rupees 2,000 to be paid as compensation for land taken up) of Rupees 19,940, of which Rupees 4,550 were

expended in the year under review. The Government have read with much pleasure the testimony borne to the great utility of the work, both by the Commissioners and the Native Surgeon in charge of the Dispensary.

4. The special report on Education will be separately considered. It is observed that the short expenditure under results grants is attributed to the inability of the existing schools to earn a larger proportion of the amount set aside for the purpose by the Commissioners.

5. The working of the Dispensary was, as usual, very satisfactory, the number of out-patients having increased from 11,410 to 13,104, while the decrease in the number of in-patients was trifling. The Municipal Vaccinators appear to have worked fairly, 510 operations having been performed at an average cost of Rupee 0-3-9. The Government note that the Commissioners consider that it will be necessary to enforce the penal clauses of the Act in connection with the Registration of Births and Deaths.

6. The Government concur with the Commissioners in thinking that the working of the Act during the year has been successful and encouraging, but attention should be given to the remarks in the Dispensary report on the necessity for more extended conservancy operations. The Auditor's report also shows that though the accounts are well kept on the whole, there is still some room for improvement.

7. The Collector should consider the suggestion, made in paragraph 47 of the report, to utilize, for irrigation purposes, the surplus water from the Municipal Supply Channel.

(True Extract.)

D. F. CARMICHAEL,
Acting Chief Secretary.

To the President of the Municipal Commission, Mannargudi.
,, Public Works Department.
,, Revenue Department.
,, Board of Revenue.
,, Accountant-General.
,, Sanitary Commissioner.
,, Surgeon-General, Indian Medical Department.
,, Director of Public Instruction.
,, President of the Local Fund Boards, Tanjore District.

Exd. J. Wright.

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No 669
Revenue Department

Govt. of {1875} Madras.

FINANCIAL.

To

The PRESIDENT OF THE
MUNICIPAL COMMISSION,
Mannargudi.

&c., &c., &c.

Sir,

Dated February, 11th.

Recd. —•—23 *Sent.*

G.O., 11th February 1875, No. 292.

FEBRUARY.
Nos. 135-136.

LODGED

Mannargudi Municipality.—The annual report on the working of this Municipality during 1873-74, reviewed.

No 379
Lodged
25 Feb 75