

- (1) Number of pages 12
(2) Date of repair 8.12.1969
(3) Initials of the Referencer _____

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.	<u>1393</u>	Press
B.P. No.		Mis.
Dated	<u>16.6.1976</u>	196

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Municipal—Report.

No. 221. Read the following letter from H. S. THOMAS, Esq., President of the Municipal Commissions, Tanjore, to the Hon. D. F. CARMICHAEL, Officiating Chief Secretary to Government, Fort Saint George, dated Vallam, 13th August 1875, No. 176 :—

I have the honor to forward, herewith, the report on the working of the Tanjore Municipality during the past official year 1874-75, together with the statements showing the receipts and disbursements in the prescribed forms, and the statement showing the incidence of taxation during the same year. A list of the Commissioners also accompanies.

2. The Rev. J. F. Kearns, S. P. G. Missionary, Tanjore, audited, under my orders, the accounts of the Municipality for the year under report, and certified them to be correct. His report on the state of the accounts is also forwarded.

3. The notes furnished by Dr. Houston, Zillah Surgeon and Municipal Commissioner of Tanjore, on the sanitary state of the station and the working of the Municipal Dispensaries during 1874-75, are herein enclosed for the information of Government.

4. The several items of receipts and expenditure of the Municipality have been so fully explained in the report of the Commissioners that it is unnecessary on my part to offer any remarks.

From K. GOVINDA ROW, Vice-President, Municipal Commission, Tanjore, to H. S. THOMAS, Esq., President of the Municipal Commissions, Tanjore, dated Tanjore, 16th July 1875, No. 84.

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 of the working of the Tanjore Municipality for the year ending 31st March 1875, together with the prescribed statements of receipts and expenditure certified by the Auditor. A list of the Commissioners accompanies.

2. Ordinary meetings were regularly held on alternate Fridays besides special meetings convened from time to time for the disposal of urgent matters.

3. It will be observed from the Statements I and II that the gross receipts amounted to Rupees 45,705-10-10, and the gross expenditure to Rupees 41,135-15-9, leaving a balance of Rupees 4,569-11-1 at the beginning of the current official year 1875-76.

4. The gross receipts consisted of the three following items :—

	RS.	A.	P.
(1.) Balance of cash brought forward	7,864	12	4
(2.) Arrears due for the preceding years but realized in this ...	2,004	9	0
Rates on Houses and Lands	285	11	0
Tax on Arts, &c.	1,599	8	0
Tolls	90	0	0
Fees under Section 52... ..	29	6	0
(3.) Collections appertaining to the year under report	35,836	5	6
Total	45,705	10	10

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

	RS.	A.	P.
(1.) Rates on Houses and Lands	11,706	6	0
(2.) Tax on Vehicles, &c.	2,040	4	0
(3.) Tolls	15,683	5	4
Interest	16	3	1
(4.) Fees (Sections 52, 123, 136, and 138)	700	8	0
(5.) Magisterial Fines	341	14	0
(6.) Fees in Schools	597	8	6
(7.) Endowments and Sundry Contributions	237	12	0
(8.) Miscellaneous	4,368	12	2
(9.) Advances Recovered	8	4	0
(10.) Surplus of Cattle Pound Fund... ..	135	8	5
Total	35,836	5	6

6. *Rates on Houses and Lands*—According to the register the demand under this head is Rupees 12,909-15-0, while the collection is Rupees 11,706-6-0, the balance being Rupees 1,203-9-0. Of this, Rupees 7-4-0 were remitted on appeal, and Rupees 59-3-0, due by paupers and on account of vacant houses, were written off the accounts as irrecoverable. Of the balance of Rupees 1,137-2-0, Rupees 543-13-0 have since been collected, and the remaining sum of Rupees 593-5-0 will be collected in due course.

Of the balance of Rupees 449-15-0 due for the previous year 1873-74, Rupees 285-11-0 were collected, and the remainder Rupees 164-4-0 was written off as irrecoverable.

7. *Tax on Vehicles, &c.*—The collection under this head came to Rupees 2,040-4-0, being only Rupees 40-4-0 more than the estimate notwithstanding the efficient supervision exercised by the Commissioners.

8. *Tolls.*—The toll-gates were put in auction and sold to the highest bidder, Thanasoomootoo Nadar, for Rupees 17,000, which is equal to the Budget Estimate. Of this, Rupees 15,643-5-4 were paid by the Contractor within the year, and the remainder Rupees 1,316-10-8 was subsequently collected in April following.

Rupees 16-3-1 are the interest paid by the Contractor according to his agreement for delaying the payment of certain instalments.

The arrears of Rupees 90 due by the defaulter Soobramania Pillay for 1872-73 were wholly collected in the year under report.

9. *License Fees, &c.*—The receipts under this head amounted to Rupees 700-8-0, * being Rupees 100-8-0 more than the estimate. This increase is mainly due to the number of applications made for licenses for the erection of marriage pandals and of demand notices issued for the collection of house and land tax being more than in the previous year. The

	RS.	A.	P.
* Demand and warrant fees (Section 52)	409	8	0
Slaughter-houses (Section 123)	34	0	0
Cart-stands (Section 136)	24	0	0
Pandals (Section 138)	233	0	0
Total	700	8	0

Commissioners thought it undesirable to collect any fees for offensive trades under Section 130 of the Act, the dealers being generally poor.

The sum of Rupees 29-6-0 under the head "Arrears" is the demand and warrant fees collected for realizing the arrears of house and land tax due for the previous year.

10. *Magisterial Fines.*—Rupees 341-14-0 were collected under this head, as detailed in the margin, against the estimate of Rupees 250. The Commissioners observe that the amount of fine collected for violating the Conservancy provisions of the Act is very moderate.

	RS.	A.	P.
From the defaulters of arrears of Profession tax due for 1873-74 (Section 52)	192	12	0
From the defaulters of arrears of tax on Vehicles, &c. (Section 67)	16	12	0
From parties violating the Conservancy provisions of the Act and Bye-laws	133	6	0
Total	341	14	0

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11. *Fees in Schools, Item No. 6.*—The receipts under this head came to Rupees 597-8-6, being Rupees 97-8-6 more than the estimate.

12. *Item No. 7.*—This item comprises Rupees 130-4-0, being the grant received from the Imperial Fund up to December 1874 in aid of the Gyanodiavilassam Girls' School at Karuthattangudy with reference to the Proceedings of the Director of Public Instruction, dated 23rd July and 5th November 1874, Nos 1255 and 2059; Rupees 98-8-0, being a moiety contributed by Tharamasoor Nadar of the cost of extending the drain near his distillery, and Rupees 9 contributed by Arcoomogam Pillay towards the cost of constructing an ash-tub at Thagaracaran lane in Manamboochavady Division.

13. The actual collections under the item No. 7, "Miscellaneous," amounted to Rs. 4,368-12-2, being Rupees 731-3-10 less than the estimate (Rs 5,100). Rupees 930-5-1* were collected under the head of "Rents of Municipal

markets" against an estimate of Rupees 1,800. The shops in the big market were thoroughly completed at the end of September. The shopkeepers wanted them for perpetual rent. They were not, therefore, rented out until the close of the year, when the whole market-place was let on contract to Thookaram Row of Tanjore for two years from the current year for Rupees 1,200.

The balance due by the old Rubbish Contractor for the previous year was Rupees 100. This sum was collected and brought to account during the year under notice. In 1874-75 the rubbish and other filth of the town belonged to the Scavenging Contractors according to the terms of their contract. Hence the decrease appears under the head "Sale of sweepings."

The ditch and glacis gardens were sub-leased for Rupees 2,200, with which were added Rupees 352-8-0, being the balance due for the previous year, as also Rupees 1-15-7, being the interest collected from the Contractor for delaying the payments of certain instalments. The total collections under this head were therefore Rupees 2,004-7-1.

14. *Advances recovered.*—The process fees (Rupees 8-4-0) recovered by the Sub-Magistrate from the defaulters of Profession-tax, &c., were brought under this head.

15. *Surplus of Cattle Pound Fund.*—This item requires no remark. Rupees 135-8-5, being the half of the net surplus collections of the Cattle Pound Fund due for the five quarters, from 1st October 1873 to 31st December 1874, were received from the Treasury Deputy Collector, as per Revenue Board's Circular Memorandum, No. 1014, dated 9th July 1873.

16. Of Rupees 2,290, being the arrears of Profession-tax due for the previous years, Rupees 1,592 were collected, and Rupees 80-8-0 were written off as irrecoverable on account of absentees, deceased and paupers. The balance at the end of the year was therefore Rs. 617-8-0, of which Rupees 180 have since been received from the Town Sub-Magistrate, and Rs. 258-8-0 have been remitted as per lists of absentees, &c., from the Taluq Magistrate. There is still a balance of Rupees 179, for collecting which prosecutions are still pending before the Town Sub-Magistrate.

17. **EXPENDITURE—GRANT I—Public Works—New Works and Repairs.**—They are shown in detail in Statement II-A, under Parts I and II.

The expenditure on New Works was Rupees 9,558-11-2 against an estimate of Rupees 8,550, the increase being Rupees 1,008-11-2. This is mainly due to the payment of the balance due to the Contractors for constructing big market shops, referred to in paragraph 60 of the previous year's report, and to the purchase of teak timber for the clock tower.

The opening of a new road from the northern wingwall of the Panary Bridge to the burning-ground in the Karuthattangudy Division, and the construction of the vegetable market in the fort, for which a provision of Rupees 3,500 was made in the Budget, have however been deferred. With reference to the former, a different line of road to the burning-ground has lately been selected at a less cost, and it will be opened this year; and as regards the latter, the Commissioners intend to resume this work on the completion of the clock tower.

18. The outlay (Rupees 6,943-9-2) on repairs and other items exceeded the Budget provision (Rupees 5,510) by Rupees 1,433-9-2. This is mainly due to a great number of roads

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having been put in good repair, and to the entertainment of an additional gang of road coolies consisting of four men and four boys from November 1874 for mending the narrow streets. There had, however, been no necessity, as anticipated, for repairing the drains and culverts adjoining the roads.

19. **GRANT II—Education.**—The expenditure under this head fell short of the Budget provision by Rupees 664-15-2. This decrease is mainly due to the non-payment of any Results Grants, and the contribution to Local Funds for the Educational Inspectorate in the year under report. But a sum of Rupees 117-8-0 has, however, been paid this year as Result Grant to the Anglo-Vernacular S. P. G. Boys' School for 1874-75, and Rupees 150 have lately been contributed to the Local Fund Board on account of Educational Inspection for the same period.

The decrease in expenditure on account of the existing five Municipal Schools is due to the services of some teachers having been dispensed with when there was a falling off in the strength of the schools in the beginning of the year. The strength of these schools on the 31st March 1875 was 611. These schools have been working well under the immediate supervision of Mr. Commissioner Marsh, the Principal of the S. P. G. High School.

Rupees 528-13-4 were paid in the way of Salary Grants to the four schools specified in the statement. The Commissioners discontinued the grant to the High Caste Girls' School from the commencement of the year, the sum of Rupees 50-5-4 spent on its account having been due for March 1874. Since 1st January 1875, the direct management of the Granodiarilassam Girls' School was left to Mrs. A. L. Gahan, Superintendent of the High Caste Girls' School, the said school being wholly supported from the Imperial Fund.

20. **GRANT III—Sanitation and Medical Services—Dispensaries.**—The cost of establishment and contingent charges, &c., have fallen short of the Budget provision by Rupees 214-1-0. This decrease is due to the value of European medicines purchased not having been wholly paid during the year, and to the economical management of the institution by the Commissioners.

21. The two Municipal Dispensaries in Kurutattangudy and Manamboochavady are working very satisfactorily under the immediate supervision of the Commissioner Dr. Houston, Zillah Surgeon of Tanjore, whose note on the sanitary condition of the town as well as on the condition of these Dispensaries is herewith submitted. All his suggestions, very useful as they are, will receive due and early consideration from the Commissioners. The number of patients treated in the year under report is 6,556 against 5,315 in the previous year. This increase is due to the opening of the Branch Dispensary in Manamboochavady, as stated in paragraph 23 of the previous report.

Soondaram, 89 cases.
Vasalakshi, 31 ..

22. The two midwives have attended seventy cases of confinement during the year as noted in the margin.

23. **Vaccination.**—The expenditure under this head exceeded the estimate by Rupees 15-8-0. This is on account of some further advances having been made to Dr. Houston for the distribution of rewards to the parents of children brought up for vaccination. The vaccinators worked as usual under the immediate superintendence of Dr. Houston.

Out of 1,171 cases of vaccinations performed during the year, 1,126 were successful, the remaining forty-five being unsuccessful.

24. **Registration of Births and Deaths.**—The difference between the actual and estimated expenditure under this item is too little to require any explanation. One Registrar and nine Sub-Registrars who are Carnams and Munsifs of the villages comprised within the town worked in this department as was done in the year before. The total number of births and deaths registered during the year is 1,550 and 1,269, respectively.

25. **Conservancy.**—The Budget provision for sanitation purposes was Rupees 13,630, while the actual charges were Rupees 10,220-9-4. The decrease (Rupees 3,409-6-8) is mainly due to the scavenging of the town having been let on contract at a reduced rate of Rupees 400 per mensem, the rubbish, &c., belonging to the Contractor, and to the stoppage of the pay of scavengers and toties for the days on which they absented themselves.

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26. The present system of scavenging the town, which has been in existence since 1st April 1874, is that the Contractors should employ daily as many carts as might be required for the removal of the rubbish, &c., they being held responsible for the cleanliness of the town.

27. The Commissioners had the necessity of entertaining another Assistant Nuisance Inspector in addition to the one provided in the Budget. The Conservancy Department consisted, therefore, of one Chief Nuisance Inspector, two Assistants, eight peons, sixty-eight scavengers, and twenty-eight toties.

28. The roads and streets were swept, and the drains cleaned out properly twice a-day. The number of public latrines has been increased to thirty. These were kept clean and sand strewn therein every day. The vacant open grounds and river-banks were also attended to.

29. Nine tank watchmen were entertained as usual for preventing the pollution of the water of seven tanks situated in different parts of the town. A sweeper was employed for cleaning the flights of steps of the Shevagungai Tank within the fort.

30. The two rampart watchmen entertained in the preceding year were continued for preventing the people from committing nuisance on the ramparts, &c., of the fort.

31. **GRANT IV—Miscellaneous Municipal Purposes.**—The lighting of the town was let on contract from the 16th May 1874, from which the services of the lighters were dispensed with. The amount paid to the Contractors, together with the cost of establishment and oil purchased previous to the above date, came to Rupees 2,210-15-11, which is within the Budget provision of Rupees 2,460. The townspeople are greatly satisfied with the lights, which are 144 in number.

32. **Markets.**—The expenditure under this head fell short of the Budget provision by Rupees 79-2-5. This is mainly due to the non-entertainment of a special sweeper provided in the Budget, and to the decrease of expenditure on account of contingencies.

33. **Travellers' Bungalow.** Rupees 217-10-9 were expended on account of the Travellers' Bungalow, the excess over the estimate being Rupees 17-10-5. This is due to the repairs of certain furniture attached to the bungalow.

34. **Planting Avenues.**—The cost of maintaining the existing avenue trees was Rupees 90-11-6 more than the estimate (Rupees 400). This is chiefly due to the entertainment of water carts during the hot season.

35. **Public Gardens.**—The public garden within the little fort was at first let on contract to Aronachella Maistry for three years, from the 16th May 1874, at Rupees 100 a-year, on condition that he should keep up the nursery and flower-garden in the good condition in which they then were; that he should supply all the Municipalities in the district with young trees when required; and that the garden be thrown open to the public from 6 A.M. to 6 P.M. The Contractor failed to keep up the terms of his Muchilika. He entirely neglected the nursery and other important parts of the garden. Instead of improving the number of flower-plants, he began to sell the then existing valuable ones to private individuals. The contract was therefore cancelled, and the garden taken under direct management as resolved by the Commissioners at their meeting held on the 8th December 1874.

Two additional pairs of bullocks and buffaloes were purchased and a third picotta erected for drawing water for the garden from the Shevagungai Tank. The garden has been well manured, and the Commissioners are happy to observe that it is now in a thriving condition. The decrease of Rupees 143-7-10 in the expenditure under this head is due to the discontinuance of the garden establishment during the contract time.

36. Rupees 1,800 were paid to Government, being the ditch rent due for Fasli 1284, and Rupees 262-15-8, being the rent of the big market-site due up to the close of the year under report at the rate of Rupees 105-3-1 per annum, together with Rupees 140, being the rent of the vegetable market-site, were paid to the Receiver of the Estate of His Highness the late Rajah of Tanjore.

37. Rupees 142, being the balance due on account of the turret clock, was remitted to Mr. E. W. Streeter in London.

38. Rupees 174-13-7 were spent in opening and maintaining four water-sheds during four months from April 1874.

39. The rewards granted for killing stray dogs within the town amounted to Rs. 59-15-0.

40. The inhabitants of the Vennar bank complained that they were much annoyed by the monkeys. There were about thirty monkeys, of which six were deported at an expense of Rs. 15. The remaining monkeys also will be caught and deported shortly.

41. The four other sundry items such as making wooden shelves, &c., &c., cost Rupees 58-0-7, the total expenditure on account of all the Miscellaneous Municipal purposes under Grant IV being Rupees 6,659-8-9.

42. GRANT V—*Supervision and Management—Office*.—The expenditure under this head exceeded the estimate by Rupees 263-5-10, which is mainly due to the entertainment of three demand peons for expediting the collection of House-tax, and to the payment of commission for collecting Land-tax.

43. The Miscellaneous charges, such as the Auditor's fee, printing charge, &c., amounted to Rupees 415-11-8, being Rupees 65-11-8 more than the estimate. This is due to the increase of expenditure on account of stationery articles, for which very moderate provision was made in the Budget. The total expenditure under Grant V was Rupees 3,299-1-6.

44. With reference to G.O., No. 264, dated 9th March 1874, requiring information regarding the steps taken and the money spent upon matters concerning the public health, the Commissioners observe that in addition to the sum of Rupees 12,140-0-4 spent on account of Sanitation, &c., under Grant III as described in the preceding paragraphs 20 to 30, Rupees 4,202-3-10 were expended during the year under report on the following works for promoting the public health of the townspeople, the total amount being Rupees 16,342-4-2.

45. Seven new drains to the extent of 678½ yards were constructed for the drainage of the rain and sewage water of several streets at an expense of Rupees 586-12-1.

46. One new privy was constructed within the vegetable market for the use of females, and eight old ones were thoroughly repaired; the cost of these including the amount of compensation paid for the piece of land taken up for the privy near the Railway Station came to Rs. 444-11-10.

47. An ash-tub was constructed at Thagaragan lane in Manamboochavady Division; all the ash-tubs in the four main streets of the fort, including the two in Boojunga Butler lane and Raninaikal lane, were repaired; the aggregate expense on account of all these, including the amount of compensation allowed to the owner of the land on which an ash-tub had been erected near Chinnian Street in Manamboochavady Division, was Rupees 153-3-10.

48. The cholera-shed opposite to the Police lines was put in good order at an expense of Rupees 30-13-8.

49. Nine public wells in different parts of the town were cleansed, and two others provided with parapets; a shed was erected around the well opposite to the Civil Court, all at a total cost of Rupees 132-6-6.

50. The four large works, viz., the construction of two supplying conduits from the Vadavar to Sarvaikaram Tank and to Karunalanadasamy Tank in the Karatattangudy Division, the good water conduit through the north main street in the Fort Division, and the restoration of Thayiman Tank in Pookara Street in the Manamboochavady Division have been undertaken, and a great part of all these works has been executed; a channel was excavated and a tunnel constructed for improving the water supply to the Kallookoolam Tank, and a supplying sluice constructed to Sannasi Tank, the expenditure incurred during the year on account of all these works was Rupees 2,621-12-4.

51. The cost of maintaining four water-sheds during the hot season was Rupees 174-13-7.

52. Strong wooden fences were constructed on the northern and eastern sides of the Pookoolam Tank, at a cost of Rupees 57-10-0, for the protection of cattle and children of its surrounding streets, and also for preventing the pollution of its pure drinking water.

53. The Commissioners are happy to observe that there was not a single case of cholera during the year, and that the town was in an unexceptionally healthy state.

54. With regard to the construction of an open drain to carry off the fort sewage water to the east of the town without letting it into the moat, the Commissioners earnestly expect the remarks or suggestions of the District Engineer on the estimates and plans referred to him, as reported in paragraph 57 of the previous year's report.

55. As required in G.O., No. 822, dated 12th June 1873, I beg to submit, herewith, the statement of incidences of rates and taxes for 1874-75. The instructions given in paragraph 14 of the G.O., No. 367, dated 6th March 1874, have been attended to in preparing this statement.

56. The incidence of House and Land-tax is a little more than 3 Annas and 8 Pies, while that of the Tax on Carriages, &c., is 7½ Pies per head of population. Although no Profession-tax was levied for 1874-75, the arrears due for the previous year were collected, and therefore entered in this statement, the incidence of the same being a little less than 6 Pies per head of population.

The tolls do not generally affect the town population; but as no fees are collected under Section 75 of the Act for the registration of carts and other vehicles without springs, the tolls affect only a very few persons.

The total incidence of all taxes and license fees is only 9 Annas and 10 Pies per head of population against 13 Annas and 6 Pies in the preceding year. The decrease is chiefly due to the abolition of the Profession-tax.

57. *General Remarks*.—The year under report is remarkable for the commencement of constructing the good-water conduits in connexion with the water-supply project as detailed above in paragraph 50. The conduit from the Vadavar to Sarnaikaran Tank has lately been completed, and the tank is shortly to be supplied with water through this new masonry channel. The remaining conduit works, which are in rapid progress, will be completed in a few days.

58. With a view of supplying the Tanjore Fort with river water, the President was kind enough to desire the Superintending Engineer to take early measures for a plan being drawn for the purpose. As desired by the President the Commissioners placed the services of the Municipal Overseer at the disposal of the Assistant Engineer for the purpose of taking the necessary levels in connexion with the project in question. The Superintending Engineer suggested the following projects in this connexion, viz.:—

- (a.) To extend from the village of Chittiragoody the Anandakavery Vaikal, which now terminates in the Peramboor Tank; and
- (b.) To lead a channel from the Vadavar near Seeraloor.

The latter-mentioned project was also considered to be by far the cheaper of the two. But the Commissioners regret to learn from the report of the Assistant Engineer Lieutenant T. Greenaway that the levels were not favorable for carrying out either of these projects.

In order to increase the water supply to the Shappa Naick Tank, levels are being taken for effecting this object by diverting the course of some of the varies, which at present empty themselves into the Moothalamootty vary, into the vary by which the tank is fed. The Commissioners hope that the levels will admit of this project being executed.

59. Of Rupees 4,785-5-1 spent on account of the big market and clock tower, &c., Rupees 2,779-14-0 were the balance paid to the contractors for the construction of the clock tower, Rupees 1,591-8-0 were the value of the teak timber, &c., purchased for the clock tower, and Rupees 413-15-1 were the cost of completing the erection of the compound wall and guard rooms.

The Commissioners are in consultation with the Government Architect, Mr. Chisholm, on leave, in regard to the plan on which the clock tower should be erected. The work will be proceeded with as soon as the plan is received.

60. An estimate for Rupees 3,522 has been passed for opening up the east Alangam street opposite to the big market across the ditch. This work has been commenced, and a sum of Rupees 128-1-1 spent on its account during the year. The work is now rapidly going on.

61. The inhabitants of Karatattangudy Division undertook the construction of a flight of steps on the northern side of the Vadavar, in front of Periannayagi Amman Sannady Street, at a

cost of about Rupees 1,500. This place is much frequented by all classes of people, and a flight of steps there was a great desideratum. On the application of the inhabitants for some pecuniary aid and materials, the Commissioners were pleased to sanction 650 fort laterite stones, and 350 granite stones, together with Rupees 100. Most part of this work has been executed.

62. The flight of steps of Samandan Tank and Shevagungal Tank were in a state of disrepair. These were thoroughly restored in accordance with the wishes of the inhabitants of the fort.

From the Rev. J. F. KEARNS, Auditor of the Municipal Commission Accounts, Tanjore, to H. S. THOMAS, Esq., President of the Municipal Commissions, Tanjore, dated June 1875.

I have the honor to submit my report on the audit of the accounts of the Municipality of Tanjore, for the year ending 31st March 1875.

Copy forwarded to the Vice-President.

2. The Municipality has the following sources of income:—

- (1.) Rate on Houses and Lands.
- (2.) Tax on Arts and Professions.
- (3.) Tax on Carriages and Animals.
- (4.) Tolls.
- (5.) Miscellaneous receipts.

3. The Tax on Arts and Professions was abolished on 1st April 1874; consequently there was no collection made under this head for the year 1874-75, but as arrears to the amount noted in margin were collected during 1874-75, I have regarded it, so far, as a source of income.

4. The receipts, as entered in the cash-book, were in every instance verified by the vouchers, and found to be correct. The entries in the ledger were then compared with those in the cash-book, and were also found to be correct and properly posted.

5. In like manner the "Disbursements" were carefully examined. Every item of expenditure was supported by a voucher, properly entered in the cash-book and posted in the ledger.

6. The gross income for the year under audit (1874-75) was Rupees 45,705-10-10, which includes the last year's balance (Rs. 7,864-12-4), so that the actual collection for the year was Rupees 37,840-14-6. This, however, does not include arrears (Rs. 2,453) still to be collected.

Last year's balance, Rupees 7,864-12-4.

Arrears, Rupees 2,453.

7. The expenditure for the year was Rupees 41,135-15-9, thus leaving a balance of Rupees 4,569-11-1 (lyen). The correctness of these statements was verified by an examination of the "Treasury Balance Book," which is attested by the signature of the Treasury Officer, as well as by personal reference to that officer.

RS. A. P.
45,705 10 10
41,135 15 9

4,569 11 1 (lyen).

8. The deposits for the year amounted to Rupees 7,227-0-4, and the disbursements for the same period to Rupees 2,890, leaving a balance of Rupees 4,397-9-4, of which sum Rupees 2,897-9-4 were in the Treasury, and Rupees 1,500 (a promissory note) were in the office chest. These statements were verified by an examination of the "Deposit Book" which is attested by the signature of the Treasury Officer, as well as by personal reference to that officer, and also to the Vice-President of the Commission.

9. The registers and books required by the Act are duly kept, and contain the necessary particulars. Licenses are granted in a cheque-like form, the counterfoils of which are carefully kept.

10. The certificates as to the correctness of the several statements have been certified by me and sent to the Vice-President.

11. I have but one suggestion to offer. There are several Sub-Registrars employed by the Commissioners, in future their names should appear in the entries in the cash-book and ledger, i.e., instead of "By Cash paid Registrar Rupees 2," it should be entered "By Cash paid Registrar Govinda, &c., &c."

12. In conclusion, I have to observe that the accounts of the Commission are well kept, and that the Vice-President appears to take the utmost care to see that every entry in the book is perfectly correct. From the Manager Gopal Iyer, and the Cashkeeper Vengadachelliam Chetty, I received every assistance and information I required during the audit.

Note on the Sanitary state of the Station and on the Working of the Municipal Dispensary submitted at the request of the Vice-President.

The fort is in much the same condition as formerly, a very good system of open masonry drains still terminating in the fort ditch. In the narrower streets there are complaints that the drains are not cleaned sufficiently often, and that the houses are consequently infested by musquitos. It seems to me that arrangements might be made to clean the drains oftener than twice a week, but the difficulty at this season is to get sufficient water to flush them.

There are sixteen public and many private latrines in this part of the town, but the open space between the double walls of the fort is accessible and convenient, and is probably more resorted to than the latrines. Most of the streets are in excellent order, and the water supply will be much improved by a channel, now under construction, leading along Yellammen Covil Street to the North Main Street.

Water is supplied to the fort partly by wells, many of which are in connexion with the covered channels leading from the Siva Gunga Tank (which is the main source of supply for the fort) and many are not. The channels are empty for four months of the year, because though the Siva Gunga Tank never gets dry its level falls too low during the hottest part of the year for water to enter the covered channels. I am informed by the Municipal Overseer that if a channel were cut from Polliar Putty vary additional water might be obtained sufficient to keep the Siva Gunga Tank full and to supply the conduits leading from it into the fort all the year round.

The new road that is being constructed across the moat and through the walls, so as to connect the fort more directly with the new market, can scarcely fail to prove a great convenience to the public.

Manamboochavady.—The drainage of three long parallel streets, which run from west to east in the Silk Weavers' village, passes by a common ditch through a garden belonging to Kistna Pillay and Virthappa Naik. These proprietors object to have this ditch in their grounds and are believed purposely to obstruct it. It is very desirable that a good masonry drain should be substituted for the ditch, and that an arrangement should be made with Kistna Pillay and Virthappa Naik about their garden that will be satisfactory to them and to the inhabitants of the streets referred to.

A tank called Thoymanakollum at Pookkara village, which has fallen completely out of repair, is being reconstructed, and will, it is thought, receive a sufficient supply of good water from the adjoining Jumboo Chetty vary to be a great public benefit. A channel of communication has been cut between the high ground behind the Roman Catholic Church and Kullockdum Tank with the object of improving the water supply of the latter.

The main street of Pookkara village is in very indifferent order. The roadway should be raised and gravelled, and extended in a strait line to the broad road leading from the Roman Catholic Church to the Railway Station. To do this it will be necessary to purchase and remove a house which closes the western end of the street and obstructs the thoroughfare and ventilation.

The quality of the water in the large well near Vijayamandapum Covil is said to be improving, but it is still used more for cooking and washing than for drinking. Some of the people standing about this well complained to me that barbers and pariahs were allowed to draw water from it.

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Three Teda Streets.
Two Arinkara Streets.
Two Otha Streets.
One Kalsankara Street.
One Vykulakara Street.
One Koolikara Street.

One Attoomunthai Street.
One Keerikara Street.
One Maitto Street.
One Thoolookar Street.
One Ramesawmy Pillay Street.

The streets marginally noted have been made up and much improved during the past year, but they are still ungravelled.

The shady road leading from Vijayamandapam Covil to the Vadavar is much frequented

and should be gravelled up to the river, and a culvert should be constructed across the nullah at Kodikara Street.

There is a well close to Angaluman Covil, the water of which is said to be excellent in quality but very insufficient in quantity. The Commissioners should obtain possession of this well and deepen and widen it, or they should sink another public well as near it as possible.

The people in this part of the suburb earnestly requested that a latrine for males and another for females should be built in the neighborhood, as their shady roads were polluted owing to the want of latrine accommodation.

Marriam Covil Road has been gravelled as far as Toll-gate No. 7, and is now in excellent order so far, but it is desirable to continue the gravelling to the end of municipal limits.

A good deal of outcry was raised by some individuals to have Dibeer Kollum Tank deepened, and to have its inlet improved. I am not in a position to say whether it is desirable for the Commissioners to put the town to this expense, but in its present condition I suppose the tank is quite useless to the public.

A masonry drain has been constructed at Iyiaspett to carry off the fluid refuse of the Arrack Distillery into an adjoining nullah.

Two wells close to the new road between the back of the market and the moat are in a dangerous state, their mouths being almost level with the ground and unprotected by any fence or wall.

The roads of this suburb are cleaned and in good order generally. The number of public latrines is ten.

Karuntatangoody.—A flight of steps is being constructed on the bank of the Vadavar opposite Balappa Mundapam to give the inhabitants free access to the river. This work is being done by the people themselves with assistance from the Commissioners.

Close to these steps a head sluice is being built in connexion with a conduit 450 yards long intended to supply Karoovailanathasawmy Covil Tank directly from the Vadavar, instead of indirectly through a filthy, tortuous ditch, which communicates with the street drains and receives the sewage of many houses.

Karoovailanathasawmy Covil Tank is a splendid one so far as size is concerned, but it is only used for washing at this time of the year. When it is full the water is thought pure enough for cooking, but not for drinking purposes. No expense should be spared to exclude all sewage from the tank when the new conduit is finished. The drains of several houses appear to me to open directly into the tank at present, a state of matters that must cease if the tank is expected to supply good drinking water.

Geogian Tank being close to the Vadavar would be a desirable acquisition as it could be very easily filled and managed. Its present condition is filthy, but as its water is used by the people as soon as the Vadavar becomes dry, it is most desirable that it should be properly cleaned out and looked after, and this can only be effected by the Commissioners getting it under their own control.

The inhabitants of Yeda and Sathani Streets clamoured a good deal to have a latrine for males and another for females between Iyali Voikal and the bazaar. They also objected to their own cesspools, and demanded a sewage drain on each side of their main street.

Sairvakaran Street Tank contains only two feet of water at present. The necessity of clearing out and deepening this tank and of shutting out all sewage from it is urgent.

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The Poekkollum Tank, which is said to contain purer water than any other tank in Karuntatangoody, has now only a depth of two feet. It should be deepened next hot weather and improved as much as possible.

I was painfully struck with the inadequate amount and indifferent quantity of the drinking water available to the poorer inhabitants of this suburb at this time of the year. To the rich it is comparatively of little moment. They can obtain sufficient water for their wants by sending to the Vennar river, a mile off, though this river itself is far from well supplied at present.

The main thoroughfares of this suburb are in good order. The number of public latrines is four. A latrine is much wanted in the field between Thuttankollum and Poekkollum villages.

Cholera.—No deaths from cholera were registered in the town during the year.

Small-pox.—Eleven deaths were registered from small-pox against fifty-eight in the previous year.

Fever.—The deaths from fever are registered without distinction of type as 253. There has been a close similarity in the annual fever mortality here:—

Year.	Deaths.
1871-72	295
1872-73	275
1873-74	277

Vaccination.—There has been some falling off in the number of operations as compared with last year. The figures are thus contrasted:—

	1873-74.	1874-75.
Number vaccinated	1,307	1,171
Successfully	1,242	1,126
Unsuccessfully	42	41
Result not ascertained	23	4

Between 11th May and 12th December 150 children were paid half an Anna each, and between 12th December and 31st March 149 children were paid one Anna each for undergoing successful vaccination. These payments were in all instances made in my presence, or in that of the Assistant Apothecary attached to the Raj Hospital.

It will be observed that the paying of batta has not increased the spread of vaccination, but it is something to know that 299 operations were undoubtedly successful.

As the Commissioners only registered 1,550 births during the year, the state of vaccination in the town is satisfactory, if the returns are to be relied upon.

Municipal Dispensaries.—The following table will show the work done:—

Diseases	Remained.	ADMITTED.												Total Admitted.	Total Treated.	Average daily Sick of out-patients.
		1874.										1875.				
		April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.			
Cholera	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Diarrhoea	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Dysentery	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Fevers	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Rheumatic Affections ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Veneral do.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Abscess and Ulcers ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Wounds and Injuries ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
All other Diseases ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total...	40	454	878	820	827	610	555	444	219	244	581	504	586	6,516	6,556	...

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(2) Date of repair

(3) Initials of the P. S.

*Proceedings of the Madras Government, Financial Department,
27th May 1876.*

No. 222. ORDER THEREON, 27th May 1876, No. 929.

The report on the working of the Tanjore Municipality for the year 1874-75 is recorded with the following comparative statement of estimates and actuals for the year :—

RECEIPTS.		CHARGES.	
	Estimates, 1874-75.	Actuals, 1874-75.	
	RS.	RS.	
Balance brought forward	4,000	7,865	GRANT I.
Assignments by Government..	200	136	<i>New Works—</i>
Rates on Houses	12,500	11,992	Communications
Taxes on Arts	...	1,600	Sanitary and Miscella-
Taxes on Vehicles	2,000	2,040	neous
Tolls	17,000	15,790	<i>Repairs—</i>
Fees	600	729	Communications
Fines	250	342	Sanitary and Miscella-
Endowments	150	238	neous
Miscellaneous	5,600	4,966	Establishment
Recoveries	...	8	Tools and Plant
			GRANT II.
			Municipal Schools
			Salary Grants
			Contribution to Local
			Funds for Inspection ...
			GRANT III.
			Hospitals
			Vaccination
			Registration of Births, &c.
			Conservancy
			GRANT IV.
			Lighting
			Markets
			Avenues, &c.
			Travellers' Bungalow ...
			Miscellaneous
			GRANT V.
			Supervision and Manage-
			ment
			Balance
Total ...	42,300	45,706	Total ...

(True Extract.)

Chief Secretary.

To the President of the Municipal Commissions, Tanjore.

„ Board of Revenue.

„ Revenue Department.

„ Public Works Department.

„ Surgeon-General, Indian Medical Department.

„ Sanitary Commissioner.

„ Director of Public Instruction.

„ Accountant-General.

„ President of the Local Fund Boards, Tanjore District.

Exd. J. Wright.

(1) number of pages

(2) Date of repair.

(3) Initials of the Referencer

2880
Revenue 1896
Bolt. of 1876: *Myndez*

FINANCIAL.

^{1/2}
THE PRESIDENT OF THE
MUNICIPAL COMMISSIONS.

Secy. Secy. Encl.
Tanjore.

Dated May, 27th.

Issued *196*

Recd. *15 June 1896*

G.O., 27th May 1876, No. 920.

83 9/11

MAY.

NOS. 221-222.

Municipal—Report.—The annual report of
the working of the Tanjore Municipality during
1874-75, reviewed.

16 June 1896

(1) Number of pages _____

(2) Date of repair _____

(3) Initials of the Referencer _____