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Government of Madras.

Financial DEPARTMENT.

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Proceedings of the Madras Government, Financial Department, *30th September* 1872.

No. 196. Read the following letter from the President of the Municipal Commission, Cuddalore, to the Chief Secretary to Government, Fort St. George, dated Cuddalore, 12th September 1872, No. 317 :—

I have the honour to submit, herewith, the Annual Report of the Cuddalore Municipality for the year 1871-72, with statement of accounts and the Auditor's report for that year, as well as another statement called for in the G. O., dated 4th May 1872, No. 627, with copies of the report regarding the Civil Dispensaries at Munjacoopum and Old Cuddalore.

2. The several points connected with municipal operations having been duly noticed in the annual report, I have scarcely any remark to offer. The Municipality, comprising as it does a large area, presents an extensive field for municipal action. With limited funds at their disposal, the Commissioners are unable to carry out all their designs, and they must only content themselves with doing one after another. It is very gratifying that the public at large appreciate the municipal operations, which indeed have been very satisfactory.

From the President of the Municipal Commission, Cuddalore, to the Chief Secretary to Government, Fort St. George, dated Cuddalore, 12th September 1872.

I have the honour to submit the annual report on the working of the Cuddalore Municipality for the year 1871-72 under Act III. of 1871, with statement of accounts and the Auditor's report for that year.

2. The total revenue for the year under report, including the cash balance in hand on the 31st April 1871, was Rupees 35,549-1-11, and the total expenditure Rupees 29,949-3-11, leaving a balance of Rupees 5,599-14-0 on the 31st March 1872.

The subjoined statement will show the actual receipts and disbursements during the year :—

——	Arrears.			Current.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Rates on houses and lands...	2,453	4	0	5,525	6	1	7,978	10	1
Tolls	200	0	0	9,150	0	0	9,350	0	0
Tax on vehicles, &c.	...	...	...	...	...	...	2,307	0	0
Registration of carts	...	...	...	...	...	...	829	4	0
License fees	...	...	...	...	...	...	153	1	6
Fines	...	...	...	...	...	...	147	4	0
Endowment for Tripapuliyur Choultry	...	...	...	...	...	...	713	10	3
Contribution from Local Funds	...	...	...	...	...	...	2,859	14	8
Miscellaneous	...	...	...	...	...	...	1,198	5	1
Deposit from toll contractor	...	...	...	...	...	...	100	0	0
Advance received	...	...	...	...	...	...	2,900	9	9
Government contribution	...	...	...	...	...	...	264	4	8
Total ...	...	...	...	...	...	...	28,802	0	0
Balance from last year ...	...	...	...	...	...	...	6,747	1	11
Grand Total ...	...	...	...	...	...	...	35,549	1	11

Expenditure.

	RS.	A.	P.
New Works	7,079	11	0
Repairs	6,111	0	10
Education	632	4	0
Sanitation and Medical Services	10,344	4	0
Miscellaneous	2,747	9	6
Supervision and management	3,034	3	9
Refunds	0	2	10
Total ...	29,949	3	11
Cash balance in hand on the 31st March 1872...	5,599	14	0
Grand Total ...	35,549	1	11

Under the head of "Land and house rates" there was a balance at the commencement of the year amounting to Rupees 4,663-5-10, of which Rupees 2,453-4-0 were realized during the year. The current demand amounted to Rupees 7,071-5-5, of which Rupees 5,525-6-1 were brought to credit, leaving thus an outstanding balance at the end of the year amounting to Rupees 3,756-1-2.* Efforts are made to bring these arrears to a close, and the present system of payment of commission to bill collectors will bring about this result.

The tolls were farmed for Rupees 9,250, or Rupees 750 over the estimate. The whole has been brought to credit; 9,150 Rupees during the current year, and Rupees 100 in the preceding year.

Under the head of "Tax on vehicles, &c.," there was an increase of Rupees 307, and in the registration of carts a slight falling off. The license fees will show a small increase of Rupees 53, and the receipt under fines an increase of 100 Rupees. In miscellaneous receipts there was a small increase of Rupees 338.

To notice briefly the different charges under Grant I., the expenditure amounted to Rupees 7,079-11-0, of which the particulars are as follow:—

The erection of tunnels and bridges in different parts of the Municipality cost Rupees 549-7-0; repairing a public tank near the Huzoor Cutcherry, Rupees 183-6-0; cast-iron lamp-posts and lanterns, seventy in all, cost Rupees 1,813-12-10; construction of railings at the approaches of the Guddalum Bridge, Rupees 434-10-2; the erection of a market at Old Town, Cuddalore, Rupees 1,466-2-1.

Two latrines, one for males and one for females, erected at Old Town, Cuddalore, cost Rupees 1,024-14-11; side-drains, Rupees 322-9-0, and on account of the Police huts erected at Old Town, Cuddalore, was paid Rupees 1,229.

The maintenance of roads cost Rupees 6,111-0-10; results' grants to lower-class schools Rupees 632-4-0; the upkeep of the Civil Dispensaries cost Rupees 2,817-1-6; registration of births and deaths, Rupees 346-13-10; Conservancy, Rupees 6,834-0-2; cleaning public tanks, wells, &c., Rupees 146-4-6.

Under Grant IV. Rupees 1,373-4-7 were spent on account of the survey now in progress.

General Observations.—There are thirty-two miles of road in the Municipality including the portions of the two imperial lines within the municipal limits. They are in good condition. Almost all the streets and lines of Old Town, Cuddalore, have been metalled. In the other divisions also the principal streets have been metalled, and the rest made level, so that metalling may be done as funds are available. As regards bridges and tunnels, a double masonry arch at Fort St. David, commenced in the previous year, was completed during the year under report, besides seven tunnels in different places where they were required to facilitate traffic.

Railings were provided for the approaches of the Guddalum Bridge with stone-pillars and palmirah rafters.

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* Rupees 319-2-7 being irrecoverable has been written off the account.

A supply of seventy cast-iron lamp-posts and lanterns was sent for from Madras, and the town is being ever since lit up at nights. But they are insufficient, considering the extensiveness of the Municipality, and a further supply will have to be sent for when funds are available, so that the different divisions of the town may be illuminated sufficiently well.

Drains.—Very little was done in the way of providing for drainage. A small sum of Rupees 322-9-0 was spent upon a few street tunnels and side-drains at Old Town, Cuddalore. But a thorough system of drainage will have to be introduced throughout the Municipality, especially in the principal towns of Old Cuddalore, Tripapuliyur, and New Town. But until there is money to expend upon it any system of drainage such as the town requires cannot be attempted. At Old Town, Cuddalore, a market was erected at a cost of Rupees 1,466-2-1, and it answers the purpose very well. The Commissioners have it in contemplation to build one at Munjacoopum.

Conservancy.—There are 23 carts and 46 scavengers employed over the entire Municipality, and they are distributed according to the requirements of the several divisions into which the Municipality is partitioned. Two latrines, one for males and one for females, were erected at Old Town, Cuddalore. There are, besides, two other latrines in Old Town under the supervision of the Commissioners which are used by the pensioners and other residents of the place. But one of them being out of order, and in style unsuited for the purpose, the Commissioners have lately resolved to pull it down. More latrine accommodation is much needed in the different divisions of the Municipality, and the Commissioners have undertaken to provide for the present two latrines at New Town, one for males and for females, and four at Tirupapuliyur. Latrine accommodations and public cart-stands are great desiderata in the Municipality, which the Commissioners have resolved to provide for as funds are available.

The Municipality is divided into five divisions, and an Inspector is in charge of each division, who is responsible that in his charge the provisions of the Act are duly carried out. The town has ~~throughout the year been kept on the whole very cleanly.~~ Every street and lane is swept twice daily, and the sweepings are carted off to spots selected for the purpose unless where they are disposed of by sale as manure which not unfrequently happens. Public health has been exceptionally good throughout the year, and the town has been free from cholera or other epidemic diseases of any kind, which is a cause of deep thankfulness, and the Commissioners would fain hope that their labours and measures in the work of sanitation have not been without their share in bringing about this happy result.

Copies of the annual reports regarding the Civil Dispensary at Munjacoopum and the Branch Hospital at Old Cuddalore are submitted herewith. It is scarcely necessary to expatiate upon the usefulness of these institutions, as the reports will speak for themselves. The people of the town, as well as those from the interior of the district, receive medical aid in general, and the annexed tabular statement will show the number of patients treated in each Dispensary during the year ending 31st December 1871:—

Munjacoopum Civil Dispensary.	
Out-patients	5,909
In-patients	171
Old Town Branch Dispensary.	
Out-patients	5,676
In-patients	109

making a total of 11,865 patients, which is very satisfactory. In connexion with this subject, it is worth while to notice the erection of a Lying-in Hospital at Munjacoopum in close proximity with the Civil Dispensary. There was a balance of Rupees 2,300 of the Famine Relief Fund lying in the treasury which was devoted to the erection of a Lying-in Hospital; and the Civil Surgeon, at whose disposal the money was placed, had carried out the project in a most satisfactory manner. The building comprises three wards, and will accommodate eight beds exclusive of a receiving and a lying-in room, and the necessary out-buildings and a cottage for the nurse. It will shortly be opened for public use.

There are two vaccinators attached to the Municipality, of whom one is posted at Munjacoopum and the other at Old Town, Cuddalore, and they are under the supervision of the Civil Surgeon. Monthly returns of vaccine operations performed by them are submitted to the Superintendent-General of Vaccination in due course.

There has been a large number of successful cases, which shows that the public at large appreciate the beneficial effects of vaccination.

There is one endowed choultry in the Municipality, that of Sadasiva Row Reddy, situate at Tirupapuliyur, and a travellers' bungalow at Munjacoopum, both of which were lately transferred to the care of the Municipal Commissioners. They are carefully looked after, so that they fulfil their object in a most satisfactory manner.

EDUCATION.—The total grant to lower-class schools amounted to Rupees 632-4-0, of which Rupees 433-12-0 were paid direct from the treasury up to September 1871 and debited to the Municipal Funds; subsequent to that date were paid Rupees 198-8-0 as shown below:—

——	——	——	Results' grants. RS.	A.	P.
Chinnakasavaloo Naidoo	Tirupapuliyur	Anglo-Vernacular School.	43	0	0
Comaraswamy Iyer	Old Town, Cuddalore.	Vernacular School.	19	8	0
Seenivassa Pillay	Do.	Do.	27	4	0
Vurda Iyer	Munjacoopum	Do.	19	8	0
Narrayanaswamy	New Town	Do.	16	0	0
Parthasarady Iyer	Do.	Do.	21	8	0
Narasimooloo Naidoo	Do.	Anglo Vernacular School.	35	4	0
Soobbaraya Mudali	Kodicacoopum	Vernacular School.	16	8	0
		Total ...	198	8	0

TOLLS.—In the opinion of the Commissioners the levying of this impost does not seem to interfere much with the general traffic of the place. A few instances of oppression on the part of the toll collectors having come to the notice of the Commissioners immediate steps were taken to check them by framing rules for their guidance. These rules were sanctioned by the Government in their Order, dated 30th July 1872, No. 995, and ever since things are as smooth as possible.

In an extensive Municipality like this, comprising as it does about twenty-four square miles, there is ample room for improvement. The introduction of a thorough system of drainage, the erection of markets and latrines upon the improved style, the establishment of public cart-stands, and to supply Old Town, Cuddalore, with good drinking water are projects, among others, which have long been in the contemplation of the Commissioners. But with their limited resources they find themselves tied up to carry out their designs, and they only hope to do one thing after another as the funds will admit of it. The people appreciate the labours of the Commission, considering the improvements that have been made; and they are fully satisfied that the public money has been well employed in planning and carrying out measures calculated to promote the health, comfort, and convenience of the people at large.

The statement called for in G. O., dated 4th May 1872, No. 627, is herewith submitted.

From the Auditor of the Municipal Accounts, Cuddalore, to the President and Members of the Municipal Commission, Cuddalore, dated Cuddalore, 6th July 1872.

As requested by the President in his letter, No. 281, dated 7th June, I have audited the accounts of the Commission for the year 1871-72, and have the honour, herewith, to lay before you the results of my examination.

2. HOUSE ASSESSMENT.—Referring to the Assessment Register, I found the total rental value of the houses throughout the Municipality to be Rupees 1,10,928-6-0. Taking the rate of assessment at five per cent. on this sum the gross amount due on account of house-rates is Rupees 5,546-2-9.

3. The remissions and exemptions for the year were Rupees 590-14-10, leaving a net balance to be collected of Rupees 4,955-3-11; and here I would reiterate a suggestion made, I believe, by the Auditors last year that, for the convenience of future Auditors, as well as for the satisfaction of the Commission itself in the Assessment Register, all remissions and exemptions be accompanied by the signature of at least one member of the Appeal Committee. A constant reference to the appeal petitions might thus be avoided.

	RS.	A.	P.
4. The cash-book shows the total amount collected during the year on account of house-rates to be	4,181	12	3
And the arrears collected to the date of audit to be	299	13	11
Making a total of	4,481	10	2
Deduct a slight over-collection	0	6	4
And the net sum collected is	4,481	3	10
The assessment demand being	4,955	3	11
There thus remains uncollected the sum of...	474	0	1
This amount is disposed of as follows:—			
Value of bills in the hands of collectors	440	7	3
Bills not yet issued from office	33	1	3
Unaccounted for	0	7	7
Total ...	474	0	1

5. LAND RATE.—Collections under this head I have checked in the same way. The Register Book shows the number of cawnies of Punjah land to be 2,080-5-3½, and of Nunjah to be 1,095-0-1. Calculating the tax on Punjah at 8 Annas and the tax on Nunjah at Rupee 1 per cawny, the demand amount for the former is Rupees 1,041-0-5, and for the latter Rupees 1,095-1-1; making a total demand of Rupees 2,136-1-6.

	RS.	A.	P.
6. Referring to the cash-book, I find the total collections in the year to be	1,343	9	10
And the collections of arrears to the date of audit	284	4	6
Making a total of	1,627	14	4

Deducting this from the net demand of Rupees 2,136-1-6, there remains to be accounted for the sum of Rupees 494-14-8 as follows:—

	RS.	A.	P.
Value of bills with bill collectors	451	4	10
Value of bills not yet issued	43	9	10
Total ...	494	14	8

I may mention that, in every case, the bill collectors were called upon to produce all the uncashed bills they had in their possession.

7. The accounts of this year seem to compare favourably with those of last in the matter of arrears; but, considering that the tax is due in the first quarter of each year, the number of bills still unrealized seem large.

8. The cash-book shows a credit of Rupees 2,453-4-0 on account of arrears of previous years in these items.

9. TAXES ON CARRIAGES AND ANIMALS AND REGISTRATION OF CARTS.—The following list will show the number of carriages and animals taxed and carts registered and the amounts realized :—

	Number of Licenses.	RS.	A.	P.
Four-wheeled carriages on springs drawn by two horses	5	45	0	0
Do. do. drawn by one horse	25	112	8	0
Two-wheeled carriages on springs	174	522	0	0
Horses	44	198	0	0
Ponies under 13 hands	51	76	8	0
Do. 11 do.	36	18	0	0
Bullocks	2,483	1,241	8	0
Buffaloes	13	6	8	0
Dogs	260	65	0	0
Asses	73	18	4	0
	Total ...	2,303	4	0

The credit in the cash-book is Rupees 2,307, showing an excess of Rupees 3-12-0. This is apparently a fine levied on the owner of a taxable animal for being without a license, and has been credited under this head.

	RS.	A.	P.
10. The number of carts registered is	828	0	0
The sum realized at Rupee 1 per cart is	828	0	0
This together with a fee of	1	4	0
For re-numbering, makes a total of	829	4	0

the amount credited in the cash-book.

The above items were carefully checked by an examination of the counterfoils of the licenses granted.

11. LICENSE FEES for wedding pandals, cart-stands, &c., amount to Rupees 153-1-6 according to the counterfoils. Credit in cash-book, Rupees 143-1-6. Excess, Rupees 10.

This, too, is a fine levied on the owners of a lime-kiln for being without a license, and has been credited under this head.

12. TOLLS.—The tolls were let for Rupees 9,250. Of this, Rupees 100 had been paid by the contractor as a deposit on 31st March 1871, and was carried to his credit in this year. The balance, Rupees 9,150, was paid in the course of the year as per cash-book, and besides Rupees 100 has been paid as a deposit for the next year's contract, and Rupees 200 being arrears on the previous year.

13. GOVERNMENT CONTRIBUTIONS.—As per paragraphs 4 and 5 of Government Proceedings of 13th January 1872, the sums of Rupees 1,315-3-5, Rupees 264-4-8, and Rupees 761 were refunded to Government on 31st March 1872, these sums having been overdrawn by the Commission on account of Government contribution. These amounts were deducted from the net amount due for cost of Police huts, Rupees 5,029, the Commission drawing the balance Rupees 2,688-7-11.

14. MAGISTERIAL FINES.—The fines levied by Magistrates for offences against the Municipal Act and remitted to the Municipal Office amount to Rupees 147-4-0 for the year. There are no records by which this item may be checked, so I have simply noted the credit in the cash-book.

15. The entire receipts of the year, as per cash-book, amount to Rupees 28,802.

—	Current Receipts.			Arrear Receipts.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
House and Land Rates	5,525	6	1	2,453	4	0	7,978	10	1
Tolls	9,150	0	0	200	0	0	9,350	0	0
Tax on Carriages and Animals	2,307	0	0	......	...	...	2,307	0	0
Registration of Carts, &c.	829	4	0	......	...	...	829	4	0
License Fees	153	1	6	......	...	...	153	1	6
Choultry Endowments	713	10	3	......	...	...	713	10	3
Public Works grant for repairing Municipal roads	782	4	0	......	...	...	782	4	0
Grant for Elementary School and Hospitals ...	2,077	10	8	......	...	...	2,077	10	8
Sale of Sweepings, &c.	1,136	0	8	......	...	...	1,136	0	8
Sale of Police huts	5,029	0	0	......	...	...	5,029	0	0
Balance of State contribution	......	...	...	264	4	8	264	4	8
Advances recovered...	212	1	10	......	...	...	212	1	10
Deposit by toll contractor	100	0	0	......	...	...	100	0	0
Municipal Market	62	4	5	......	...	...	62	4	5
	28,324	15	5	2,817	8	8	31,142	8	1
Deduct refund to Government...	......	...	...	......	...	...	2,340	8	1
Total ...	......	...	...	......	...	...	28,802	0	0

16. These sums were paid into the Treasury as follows :—

	RS.	A.	P.
May 1871	2,701	14	5
June ,, ...	1,655	14	9
July ,, ...	1,835	13	4
August ,, ...	1,196	8	7
September ,, ...	1,127	5	5
October ,, ...	2,204	13	6
November ,, ...	1,966	13	9
December ,, ...	2,654	12	6
January 1872	4,951	15	10
February ,, ...	3,332	0	0
March ,, ...	5,173	15	11
Total ...	28,802	0	0

17. The expenditure of the year is given below, and is exclusive of the amounts refunded to Government :—

	RS.	A.	P.
Grant to Public Works	7,079	11	0
Repairs to road, &c.	5,111	3	10
Establishment	817	0	0
Tools and Plant	182	13	0
Municipal Schools	632	4	0
Hospitals	2,817	1	6
Registration of births and deaths	546	13	10
Conservancy...	6,834	0	2
Markets	4	0	0
Cleaning of wells and drains	146	4	6
Choultries	641	7	11
Maintenance of Police	541	14	0

Cost of Census … … … … … … … … … … …	186	15	0
Survey Establishment… … … … … … … … … …	1,373	4	7
Municipal Establishment … … … … … … … … …	2,014	0	0
Contingencies … … … … … … … … … … …	67	3	6
Remuneration to Auditor … … … … … … … …	150	0	0
Office-rent … … … … … … … … … … … …	180	0	0
Commission to bill collectors … … … … … … … …	343	1	11
Printing the House and Land Rate Bills … … … … …	79	14	4
Refunds for over-collection… … … … … … … … …	0	2	10
Total …	29,949	3	11

	RS.	A.	P.
18. Adding balance from last year … … … … … … … …	6,747	1	11
To the total payments into the Treasury … … … … … …	28,802	0	0
There is a total of … … … … … … … … … …	35,549	1	11
From which deduct expenditure … … … … … … …	29,949	3	11
And the balance is … … … … … … … … … … …	5,599	14	0
Add amount of cheque drawn and shown in the books but not cashed … … … … … … … … … … … …	621	8	0
Total balance …	6,221	6	0

which is the balance in the Treasury on 31st March 1872, as per accompanying memorandum from the Treasury Deputy Collector.

19. The plan of keeping the municipal accounts has apparently undergone great improvement within the last year. I feel called upon to make no remarks further than to congratulate the Commission on the way in which, under the Secretary, the books are kept by present limited office.

MEMORANDUM showing the Balance at the credit of the Cuddalore Municipality on the 31st March 1872, as well as sums recovered from the Municipality.

				RS.	A.	P.
Balance in favour of the Municipal Fund on the 31st March 1872 … … … … … … … … … … … …				6,221	6	0
Amount overdrawn by the Municipality.—*Vide* paragraph 4 of the G. O., dated 13th January 1872, No. 56 … … … … … … …	1,579	8	1			
Amount of State contribution on Rupees 3,800—*Vide* paragraph 5 of the above Government Order… … … … … … … … …	761	0	0			
				2,340	8	1

CUDDALORE,
6th July 1872.

(Signed) P. VARDA CHARY,
Deputy Collector.

Concise Annual Report of the Civil Dispensary at Cuddalore.

The past year has been a most abundant one ; over the district seasonable rain fell at intervals ; crops luxuriant ; and food has been cheap. The temperature during the last hot season has not been oppressive, and in November last a heavy rainfall occurred all over the district. Such a heavy monsoon it is said has not occurred for the last twenty years. Tanks were all filled, but unfortunately many of these were breached owing to the water pressure. A severe cyclone passed over the district on the night of the 6th and morning of the 7th November ; the wind appears to have blown with greater force over part of the Tanjore District ; the centre seems to have passed over about Tranquebar. The avenue trees on the roadside suffered severely, numbers having been blown down ; many native huts unroofed or blown prostrate ; heavy rain with thunder also occurred

at the same time. I have not heard of any loss of human life in this neighbourhood. With the exception of two taluqs on the western boundary of the district along the base of the hills which suffered from a severe outbreak of malarious fever in February, March, and April, the district has been free from epidemic disease.

2. The crops of all kinds have been unusually abundant, and the price of all necessaries of life moderate.

3. Generally the public health has been good. The cases presented at the Civil Dispensary have been common ordinary ones of general disease, and mild as a rule in character.

4. A few sporadic cases of cholera is reported to have occurred over the district. The disease, however, has not visited the municipal limits during the year.

5. Small-pox has existed, but I do not think to any great extent, certainly not in an epidemic form. A few cases of small-pox has been treated in the Police Hospital, which occurred among members of the force. Two vaccinators are employed by the Municipality to work in municipal limits.

6. In the two taluqs referred to above the outbreak of fever seems to have come on very suddenly at the end of January. Many villagers died. The Collector, on receiving information, at once sent out his Dresser with medicines, and applied to Madras for increased medical help. Two Hospital Assistants arrived at the infected locality ; their assistance proved most valuable after their arrival ; only two deaths occurred. Each medical subordinate treated some 800 cases with the above result, which I consider very favourable. Fever gradually subsided about the end of April.

7. During the past year 5905 out and 171 in patients have been admitted to the benefits of the Civil Dispensary. Contrasted with 1870 there is a decrease in the out and increase in in patients, viz. :—

	In-patients.	Out-patients.
1870 … … … …	123	6,419
1871 … … … …	171	5,909

The greatest admissions, 2407, occurred under the head of diseases of the digestive organs ; the next largest number, 971, under the head of ulcer ; 311 under the head diseases of the ear ; 270 for diseases of eye ; 205 for ague ; 148 for febricula.

8. No case of any particular importance presented itself during the year, and no case of capital operation was performed, which appears to me an unusual feature in the working of this Dispensary ; indeed no case presented itself. A list of the operative proceedings is appended.

9. The Dispensary has a funded capital of Rupees 26,000 invested in Government securities, the interest of which is not sufficient to defray all the charges of this institution and the Branch Dispensary at Old Town, which has an equal claim on the fund ; the deficit for the past year has been supplemented by the Municipal and Local Fund Boards to the amount of Rupees 302-1-8.

CUDDALORE,
17th January 1872.

(Signed) R. WILSON, M.D., Surgeon,
Civil Surgeon.

Annual Report of the Old Town Dispensary, Cuddalore, for the year ending 31st December 1871.

Number of sick … … … … … … … … … … …	5,785
Remained 31st December 1870, out-patients … … … … …	25
Do. in-patients … … … … … …	7
Total …	32
Admitted out-patients … … … … … … … … … …	5,676
Do. in-patients … … … … … … … … … …	109
Total …	5,785

Discharged out-patients	5,621
Do. in-patients	101
Total	5,722
Died out-patients	9
Do. in-patients	8
Total	17
Remaining 31st December 1871, out-patients	71
Do. in-patients	7
Total	78
Average number of sick, out-patients	101½
Do. in-patients	6¾
Total	111¼

General Observations.—It is nearly seven months since I took charge of the Branch Dispensary from R. Wilson, Esq., M.D., Zillah Surgeon of this station, and during this time I have much pleasure to notice that there has been a steady increase of in and out door patients, who came to seek medical aid, both from within the town and from the surrounding villages.

The number admitted during the period under review amounts to 109 in-patients and 5676 out-patients, thus showing an increase of nineteen in the former and 356 in the latter over the preceding year. To facilitate correctness of admissions, I have adopted the plan of giving to each patient his number and ticket, which he has to present when applying for medical aid. This course prevents confusion and repeated entry of admissions for the same disease. The increased number of patients resorting to this dispensary is sufficient to show the estimation in which this institution is held by the Native population, and the relief it affords to all classes of people; and there is every reason to believe that its popularity and usefulness will be much appreciated by all throughout the district. Among the out-patients many who came to seek medical aid and advice were people of great respectability, and their attendance has been regular, though they had to come from considerable distances.

The temperature of the climate is moderately warm throughout the year, except during the months of October, November, and December, when it is cold during nights. The rainfall, both from the north-east and south-west monsoons, has been plentiful; and the crops promise a good harvest this year.

The town and its adjacent villages appear to have been quite free from cholera during the past year; but few cases of small-pox of the confluent variety, measles, and hooping cough prevailed sporadically, and ophthalmia was very prevalent from the month of August to September, and during these months no less than 133 cases were treated at the dispensary.

Owing to religious prejudices the people allow small-pox to run on without adopting any measures to check its progress. Several children were brought to the dispensary during their recovery suffering from purulent deposits in their joints, chiefly elbow, knee, and ankle, and they were treated with chalybeate tonics and good nourishment and some with valvular incisions.

After the death (on the 3rd March last) of my predecessor, the late Dr. J. R. Ignatius, I was appointed by the Government to the charge of the dispensary, which appointment I assumed on the 20th May 1871, and during this interval second-class Hospital-Assistant Govindu Rajulu Naidu, attached to the Police Hospital, was ordered to do the duties of the dispensary under the immediate orders of Dr. Wilson. The number of patients who attended the hospital during this period was comparatively small; this diminution is attributed to the inability of the Dresser to devote sufficient time, he having to attend to his own legitimate duties at the Police Hospital.

The Hospital Building.—The edifice is in a dilapidated condition, the roof being leaky in different places, owing to the sinking of the foundation, which, I believe, is over loose ground, formerly occupied by oil-mills. The Engineer of the district, Mr. R. E. Norfor, having officially reported on its unsafe and irreparable condition, has been requested by the President of the local Municipality to prepare a plan and estimate for a new building, similar to that of the New Town Dispensary, but on a smaller scale, to be erected on a piece of waste land, opposite to the jail, on the eastern side of the present Civil Dispensary. The work, I hear, will be undertaken in the course of the next official year, owing to there being no provision made in the last budget.

The present hospital is wanting in many respects, viz., a dead-house, contagious ward, bathroom, and permanent latrines :—

1st.—The want of a dead-house is very much felt for the performance of post-mortem examination on subjects brought in by the Police authorities, and to keep bodies dying in the hospital to practise dissection and capital operations; for these purposes the bodies have been examined in one of the detached rooms of the hospital used for sick females. Under these circumstances, the want of a dead-house near the Dispensary is self-evident.

2ndly.—A bathroom for ablution and cleansing purposes is necessary, so that a bathing tub and one for hip-bath may always be kept in readiness.

3rdly.—The deficiency of a contagious ward to treat cases of cholera, small-pox, and other infectious diseases is much felt.

4thly.—The two latrines now in use being temporary thatched sheds, built over a piece of land near the hospital, and the latter being the property of a respectable Native, who is very anxious to get back his ground to utilize for his own purposes: hence the necessity of permanent latrines is apparent.

As regards the medical class which my predecessor so highly spoke of in the last annual report, I am sorry to say that it dissolved itself after his death; and it was found difficult to form another class till the month of August when Dr. Wilson desired me to teach one Medical Pupil, Antonio, attached to the Civil Dispensary. This lad, along with the local Hospital Assistant Coopoosawmy Naidoo, was taught the compounding of medicines, therapeutic uses and respective doses of principal drugs, and in addition to these every opportunity was taken advantage of to show the most common medical and surgical cases mentioned below, which occurred in every day's Dispensary practice with their treatment among the in and out door patients :—

Surgical Cases.		*Medical Cases.*	
Wound	118	Fevers	311
Contusion	100	Dyspepsia	350
Fracture	5	Dysentery	68
Sprain	46	Diarrhœa	114
Dislocation	1	Colic	115
Phymosis	14	Gastritis	22
Hydrocele	10	Hepatitis	3
Abscess	192	Bronchitis	159
Hernia	5	Paralysis	28

When bodies were brought in for the post-mortem examination and subjects dying in the hospital there was no time lost in showing the anatomical positions of various organs, &c., to these students. The local Hospital-Assistant Coopoosamy, who is well-spoken of by the late Native Surgeon as able to fill the place of a Dresser, is a hard-working man, and performs the work of compounding medicines, making returns, &c., and no doubt he is a valuable Assistant to me. About the middle of November last a young man by the name of Streenevasooloo applied to me to join the dispensary as unpaid candidate to undergo the preliminary training in the medical profession; his attendance, I am glad to say, is regular; he is being taught every practical thing that may be necessary for his standing.

Although the sanitation of the town is under the supervision of the Municipality, yet there are in many places, chiefly those occupied by the Native population, small drains from each house carrying down dirty and fœtid matters which are left stagnant on the sides of streets. The want of an entire system of drainage, and the lack of water to flush them daily, accounts for the foul exhalations emanating therefrom. J. H. Garstin, Esq., the present Collector of the district and President of the Municipality, has lately built a latrine for the use of females, and one for the males is now in course of construction. The municipal body with the strenuous efforts of their zealous President will, I hope, in a short time remedy the existing defects of the town.

The poorer people are generally dirty, and keep their houses unclean and ill-ventilated and without any privy attached to their houses, and also have cattle in the houses in which they live. The people are generally against the European mode of treatment, following the rude and barbarous native method. They seek professional assistance at the advanced stage of the disease, when all other efforts fail generally when too late to rally the patient from the state of exhaustion.

The most common diseases among the people are elephantiasis and leprosy, which seem to be endemic of the place, attacking rich and poor, old and young, men and women, without discrimination.

The water of this place is brackish, and the want of fresh water is much felt; there are no wells nearer than a mile distant from the town. This place is almost surrounded by a salt-water canal, which apparently accounts for the saltish water throughout the town.

Medicines, such as fever powders, bark and quinine, purgative, and astringent pills were distributed in general to the poor, living far distant from the town, through their friends. Some of the Government officials in the interior were also supplied with fever powders and other necessary medicines.

A vaccinator is attached in connexion with the dispensary, and he performs the operations of vaccination both within the town and in the adjacent villages. His services are always available to the public, both Europeans and Natives, from whom I am also able to secure a supply of good lymph without any difficulty for vaccination.

Of 317 cases of vaccination, 273 have been recorded as successful, but this number would have been still larger had the operation been made compulsory and the Natives rid of their religious superstitions which prevail among them even in this present enlightened age.

The hospital continues self-supporting. Rupees 574-8-2 were granted by the local Municipality and Dispensary Funds for dieting and clothing the in-patients, the maintenance of hospital establishment, and for the purchase of bazaar medicines, &c.—*vide* financial sheet attached.

No cases requiring capital operations occurred during the past year, except one of paracentesis abdomenis in an old woman, who is said to have been suffering from the complaint for the last ten years. She was discharged from the hospital quite relieved.

Many cases of minor operations were performed with success.

Abscess...	192	Carbuncle	22
Fistula in ano	1	Hydrocele	10
Tumours	11	Bubo	11
Phymosis	14	Cancer	3
Paraphymosis	1	Whitlow	21
Caries of teeth	19	Hœmorrhoids	7

Infirm and aged.—One thousand and seventy-four infirm and aged people have been supplied with mutton, &c., by the charitable aid of the late Collector, Mr. Reade, and his lady, for the first four months, and latterly by the Rev. Dr. Murphy. The amount subscribed towards this generous object is Rupees 134-4-0, which was especially intended for the support of widows, European and East Indian pensioners, residing in the lines as a preventive measure against physical suffering and distress, and who would have otherwise suffered much from want and debility resulting in sickness.

The principal diseases were fever, dysentery, rheumatism, venereal and cutaneous affections, diseases of the stomach, bowels, and respiratory organs. Of these clases, the following are the particular diseases that came chiefly to the dispensary which were amenable to simple mode of treatment :—

—	European and East Indian.	Total.	Natives.	Total.
Fever, Remittent	2	75	9	341
,, Typhoid	...		3	
,, simple, continued	46		204	
Febricula	13		26	
Ague	14		99	
Rheumatism, acute and chronic	42	47	278	322
Primary and secondary syphilis	5		44	
Gonorrhœa	1	1	30	54
Phymosis	...		14	
Stricture, urethra	...	...	10	
Bronchitis	29	29	128	135
Asthma	...	...	7	
Dyspepsia	112	187	238	484
Dysentery	18		50	
Diarrhœa	35		82	
Gastritis	2		19	
Colic	20		95	
Carbuncle	1	113	20	894
Ulcer	78		544	
Itch	32		267	
Psoriasis	...		16	
Eczema	...		18	
Paronychia	2		5	
Onychia	...		8	
Elephantiasis, leg and scrotum	...		16	
Total ...	452	...	...	2,230

In the few obstinate cases that were brought to the dispensary I did not lose the opportunity to avail myself of the valuable instructions and advice of the Zillah Surgeon, R. Wilson, Esq., M.D., who has been always kind and ever ready to help me with his advice whenever I stood in need of the same.

The total number of cases treated has been as follows :—

			RS.
Out-patients...	European and East Indian	878	5,701
	Natives	4,823	
In-patients ...	European and East Indian	6	116
	Natives	110	
	Total ...		5,817

Two European and one East Indian in-patients dieted themselves, and two East Indians by the hospital. Twenty-seven Native in-patients dieted themselves, and seventy-seven by the hospital. From the above total it will be seen that among European and East Indian population, including their families and children, there were 884 applicants who received medical and surgical aid at this institution during the past year as in and out patients. This number shows the benefits derived from the dispensary by all classes of people since the abolition of the late European Depôt Hospital in 1864.

Eight cases of death occurred, two from chronic diarrhœa, two from general debility, and these four occurred among the religious devotees and other mendicants who were picked up by the Police on the roadside in a dying state and sent to hospital; the fifth was a case of spasmodic cholera in an East Indian who was brought down from Punrooty (a distance of sixteen miles) in its last stage after four days' duration of the sickness, and the patient died two hours after admission; the sixth was a case of an anasarca in a pilgrim; the seventh of paralysis; and the last of traumatic erysipelas of the face and head was brought to hospital in a dying state.

CUDDALORE, (Signed) M. PARASARAMA NAICKEN,
1st January 1872. *Sub-Assistant Surgeon.*

No. 197. ORDER THEREON, 30th September 1872, No. 1299.

The marginal statement shows in abstract the receipts and expenditure of the Cuddalore Municipality so far as can be ascertained from the statements and enclosures accompanying the annual report, but the returns submitted have been so very carelessly compiled that it is difficult to obtain accurate information from them. As an instance, it is observed that the balance brought forward is put down at Rupees 6,647, although the error was pointed out in paragraph 1, G. O., dated 13th January 1872, No. 56, and paragraph 12 of the Auditor's report also shows that the Contractor's deposit of Rupees 100 was only carried to his credit during the year, and consequently ought to appear as a receipt under "Tolls," and not as part of the opening balance. Further, in Statement IV., rates on houses and rates on lands appear to be separately entered, the latter appearing as "Taxes on arts, &c." The balance of the rate on houses is also shown as Rupees 770-7-8 instead of Rupees 773-7-8. The Auditor points out that certain items have been wrongly entered in the cash-book under taxes on animals and license fees, but the cash-book figures are re-produced in Statement I. without explanation. In Statement IV. no arrear demand on account of tolls is entered, yet an arrear collection of Rupees 200 is shown under that head. Statement I.-A is unintelligible. In Statement II.-B, Vaccination charges are shown as Rupees 144-8-0, while nothing appears under that head in Statement II. The above are a few of the numerous inaccuracies which appear throughout the statements; but, as the Auditor's report shows that the office accounts are very well kept, it is probable that the majority of them are mere clerical errors. The President is requested to have revised returns prepared with reference to the Auditor's report and these Proceedings, and to submit them as soon as possible.

RECEIPTS.	RS.
Current—	
Rate on houses	5,525
Tolls	9,250
Tax on vehicles, &c.	2,303
Registration of carts	829
Fees	143
Fines	161
Total ...	18,211
Arrears—	
Rate on houses	2,453
Tolls	200
State contribution	264
Choultry	714
Local Funds	2,860
Miscellaneous	1,199
Advance recovered	2,901
Balance brought forward	6,647
Total ...	35,449
EXPENDITURE.	
Public Works—	
New Works	7,080
Repairs	5,111
Other items	1,000
Education	632
Dispensaries	2,817
Registration of births and deaths	547
Conservancy	6,980
Choultries	642
Survey...	1,373
Miscellaneous	733
Supervision and management...	3,034
	29,949
Balance...	5,500
Total...	35,449

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2. In paragraph 4, G. O., dated 13th January 1872, No. 56, the Commissioners were directed to refund to Government Rupees 1,315-3-5 + Rupees 264-4-8 = Rupees 1,579-8-1, and in paragraph 5 they were authorized to draw Rupees 3,039, the net amount payable by Government being thus Rupees 1,459-7-11. The Commissioners have, however, drawn Rupees 2,688-7-11, the excess of Rupees 1,229 being apparently the amount expended on Police huts during the year 1871-72. The Municipality is undoubtedly entitled to be reimbursed for this outlay, but the amount should not have been drawn without sanction or explanation, especially when in the Government Order above mentioned the President was directed to report on the point.

3. The Government turn with pleasure to the report on the general working of the Act which is as satisfactory as the figured statements are the reverse. Roads, Markets, Lighting, Conservancy, Medical Services, Vaccination, Education, and other miscellaneous matters have all been well-attended to, and the Government are glad to learn, with reference to G. O., dated 4th May 1872, No. 627, that the tax-payers are fully satisfied that the public money has been well employed. It is also satisfactory to learn that, in the opinion of the Commissioners, the levy of tolls has not materially affected the general traffic of the place.

(True Extract.)

R. S. ELLIS,
Chief Secretary.

To the President of the Municipal Commission, Cuddalore.
,, Board of Revenue.
,, Revenue Department.
,, Public Works Department.
,, Inspector-General of Police.
,, ,, ,, Indian Medical Department.
,, Sanitary Commissioner.
,, Director of Public Instruction.
,, Accountant-General.
,, President of the Local Fund Boards, South Arcot.

Exd. J. Wright.

From,
H. E. Sullivan Esqre
President of the Municipal Commission
Cuddalore.

To,
Hon'ble R. S. Ellis. C.B.
Chief Secretary to Government.
Fort St. George

Sir,

I have the honor to submit herewith the Annual Report of the Cuddalore Municipality for the year 1871=72 with Statements of Accounts & the Auditors' Report for that year. as well as another Statement called for in the Government Order dated 4th May 1872 No. 627 with copies of the Report regarding the Civil Dispensaries at Manjacoppum and Old Cuddalore.

The several points connected with Municipal operations having been duly noticed in the Annual Report, I have scarcely any remark to offer. The Municipality, comprising as it does a large area, presents an extensive field for Municipal action. With limited funds at their disposal, the Commissioners are unable to carry out all their designs, and they must only content themselves with doing one after another. It is very gratifying that the public at large appreciate the Municipal operations, which indeed have been very satisfactory.

I have the honor to be
Sir
Your most obedient Servant

Cuddalore
Municipal Commrs. Office
12th September 1872.

R. Wilson M.D.

[illegible] 1872 [illegible]

The President of the
Municipal Comrs
Cuddalore
To
The Chief Secretary
to Government
Fort St. George

Dated 12th
Recd 14th September 1872

No. 317.

Enc 6. No 1794

Submitting the Annual Report on the working of the Cuddalore Municipality for the year 1871-72.

G.O. 30th Sept/72 No. 196

No. 348 Municipal Commissioners Office
Cuddalore. 28th October 1872.

From.
H. E. Sullivan Esquire
President of the Municipal
Commission – Cuddalore.

To
The Honorable R. S. Ellis. C.B.
Chief Secretary to Government
Fort St. George.

Sir

I have the honor to submit herewith revised Statement of Accounts of the Cuddalore Municipality for the year 1871-72 as called for in Government order No. 1299 of the 30th Ultimo and to express my regret that those previously submitted were found to be inaccurate. The errors were due to the carelessness of a copyist.

I have further to express my regret that the irregularity noticed in para 2 should have occurred. I find that a letter on the subject was drafted

drafted in the Office but apparen

it was not despatched.

I have the honor to be

Sir

most obed^{t}. servan

30 Sept 72 No. 196-197

Procd. 30th Septr/72 No. 196-197

From.
The President of the
Municipal Commission
Cuddalore.
To
The Chief Secretary
to Government.
Fort St. George.

No. 348.

Dated }28th October 1872
Receivd }31 Nov.

9

Inclosure. 1.

No. 2197

Submitting revised
Statement of accounts
for the year 1871-72

Statement I Revenues and Receipts of the Municipal Fund of the Town of Cuddalore during the Official Year 1871-72.

	Arrears	current	1871-72. Detail of Minor heads	Total of Major heads	Sanctioned Budget for 1871-72.
1 Balance brought forward					
Municipal Fund			6647 1 11		3000 " "
Endowments			" " "	6647 1 11	
2. Assignment & allotment by Govt.					
Surplus Pound Fund			" " "		
Ferry Rents			" " "		
Fishery Rent			" " "		
Balance state contribution of last year			264 4 8	264 4 8	860 " "
3. Rates & Taxes &ca.					
Rates on houses & lands (Sec 40)	2453 4 "	5525 6 1	7978 10 1		7000 " "
Tax on arts (Sec 57)	" " "	" " "			5000 " "
Tax on Vehicles &ca. (Sec 63)	" " "	2307 " "	2307 " "		2000 " "
Registration of carts (Sec 73)	" " "	829 4 "	829 4 "		900 " "
Tolls (Sec 77)	200 " "	9250 " "	9450 " "		8500 " "
Fees (Section 106, 123, 125, 130, 131 and 136)	" " "	153 1 6	153 1 6		100 " "
Magisterial Fines (Sec 17)	" " "	147 4 "	147 4 "		50 " "
	2653 4 "	18211 15 7		20865 3 7	
Carried forward				27776 10 2	

Statement II A Detail of allotment for Expenditure on Public works estimated to cost Rupees 100 or upwards

Part I New Works

No.	Project	Amount of Estimate	Past Expenditure	Expenditure in 1871-72
	Communications			
1	Erection of Tirupapuliyur Tunnel	155 5 ..		55 3
2	Do of Manjacoppum Tunnel	150		33 2
3	Do of 3 Arches over the Timber Bridge	918 2 5	778 2 6	40 5
4	Do of Tunnel at Fort St. David	75 ..		65 12
5	Do of Ungalamman Covil Tunnel	60		37 5 5
	Total Rupees	1358 7 5	778 2 5	5[illegible] 7 ..

Statement II A Detail of allotment for Expenditure on Public Works estimated to cost Rs 100 or upwards.

Part I New works

No.	Project	Amount of estimate	Previous expenditure	Expenditure in 1871-72
	Education			
	Petty works	.. ..	.. ..	.. ..
	Total Rs.			.. ..
	Sanitary & Miscellaneous			
	Erection of water sheds to the Tank near Collector's Cutcherry	250		183 6 ..
	Lamp Posts & Lanterns	2000		1813 12 10
	Construction of Railings of Gadilam Bridge	499 10 2		434 10 2
	Do of Market at Old Town Cuddalore	1742 .. 6		1466 2 1
	Do of two Sluices at Old Town Cuddalore	1010 8 8		1024 14 11
	Revetting side channel at Manjacoppum	60		55 13 ..
	Do of Drains at Old Town Cuddalore	323 8 ..		322 9 ..
	Do of Police Huts at Old Town Cuddalore	5029	3800	1229 .. ..
	Total Rupees	10914 11 4	3800	6530 4 ..

President of the Municipal Commission

Statement II A Detail of allotment and expenditure on Public Works estimated to cost Rs 1000 and upwards

Part II Repairs

Work	Grant
A Communications	
Cost of Repairing Municipal & Imperial Roads	5072 11 10
Petty Repairs & Reserve	.. .. ..
Total Rupees	5072 11 10
B Education	
None	.. .. ..
Total Rupees	.. .. ..
C. Sanitary & Miscellaneous	
Raising Tunnel at Saint Josephs Church at Munieopunt	31 .. ..
Repairing Central Choultry	7 8 ..
Total Rupees	38 8 ..

Statement II B Detail of Municipal Establishment

	No.	Salary per mensem	Salary for annum	Total [illegible] heads
Grant I Public Works				
Overseer	1	55	610	
Maistries	2	17	187	
Road Cooles	..	.. ..	.. .. ..	
[illegible]	1	5	20	817 .. ..
Total Rs.			.. ..	817 .. ..
Grant II Education				
1 Training Schools	..	..		
Masters				
Clerks				
Servants				
2 Municipal Schools				
Masters				
Clerks				
Servants	..	.. ..		
Total Rs.				
Grant III Sanitation and Medical Services				
1 Hospitals & Dispensaries				
Medical Subordinates	2	210	1948 1 ..	
Clerks on [illegible]	2	14	56	
Servants	1	7	77	2081 1 ..
Total Rs.				2081 1 ..

Statement II B Detail of Munici
Establishment

	No.	Salary per Mensem	Sal per Ann
Grant III Sanitation &c continued			
2 Vaccination	..	.. ..	..
Peons	..	.. ..	..
Total Rs.		.. ..	..
3 Registration			
Registrars from 15th June 1872	2	50	426
Peons	..	.. ..	..
Total Rs.	..		..
4. Conservancy			
Nuisance Inspectors	5	100	1037
1st Inspector & Distraining officer up to June 1872	1	75	367
Maistries	..	.. ..	..
Scavengers	46	each 4 8 ..	2247
Totes	5	.. ..	76
Total Rupees	..		
Grant IV Miscellaneous Municipal purposes			
1 Lighting			
Massalgies			

Statement II B Detail of Municipal
Establishment

	No.	Salary per Mensem	Salary per Annum	Total by major head.
Grant IV Miscellaneous Municipal purposes continued				
2 Markets.				
Superintendent	1	4	4	
Servant				
Survey Establishment				
Surveyors	3	100	592 6 8	
Lascars	15	90	515	1111 6 8
Total Rupees				1111 6 8
Grant V Supervision & Management				
1. Office.				
Manager	1	100	1100	
Clerk & Accountant	1	35	385	
Accountant	1	20	220	
Clerks	2		58	
Shroff	1		20	
Peons	3	18	198	
Tax Collectors Commission	12		523 1 11	
Sweepers	1	3	33	2557 1 11
Total Rupees				2557 1 11

In a letter from the
President of the
Municipal Com-
-mission Cuddalore.
Dated 28th October
1872 No. 848.

Dated }
Recd. }

Revised Statement
of accounts for
the year 1871–72

2197

No. 45

Statement I. Revenues and Receipts of the Municipal Fund of the Town of Cuddalore during the Official year 1871-72.

	Arrears	Current	1871–72 Detail of Minor Heads	1871–72 Total of Major Heads	Sanctioned Budget for 1871–72
Balance brought forward					
Municipal Fund			6747 1 11		8000 . .
Endowments			.. .. ..	6747 1 11	.
2. Assignments & allotments by Government					
Surplus Road Fund					
Ferry Rents					
Fishery Rent					
Balance state contribution of last year			264 4 8	264 4 8	860 . .
3 Rates & Taxes &c.					
Rates on house & lands &c. 18 & 19 (Section 20)	2463 4 .	5525 6 1	7978 10 1		7000 . .
Tax on [illegible] Section 97					
Taxes on Vehicles &c. 83		2307 . .	2307 . .		2000 . .
Registration of Carts &c. 73		829 4 .	829 4 .		900 . .
Tolls Section 77	200 . .	9150 . .	9350 . .		9500 . .
Fees Sec. 121, 123, 125, 130, 131 and 136		163 1 6	163 1 6		100 . .
Magisterial Fines Sec. 19		161 4 .	167 4 .	20715 3 7	. .

1871-72

	Details of Minor heads	Totals of Major Heads	Sanctioned Budget for 1871-72
Brought forward	.....	27776.10.2	
4 Fees in schools & Training Institutions	" "		
5. Endowments & Sundry Contributions & Donations			
Hospital Interests from funded property			
Choultries	713 10 3		713 10 3
Educational	" "		
Miscellaneous	" "	713 10 3	
6. Contributions from Local Funds			
For Public works Communications	782 4 "		
School Buildings			
Educational			
For Training schools			
For Elementary schools	138 8 "		
Miscellaneous			
Hospitals	1939 2 8	2859.14.8	
7 Miscellaneous			
Rents of Municipal Markets	62 4 5		
Rents and Fees in Municipal Slaughter Houses			
Carried forward	62.4.5	31350.3.1	

1871-72 47

	Details of Minor Heads	Totals of Major Heads	Sanctioned Budget for 1871-72
Brought forward	62 4 5	31350.3.1	
Sale of sweepings &c 98	416 15 3		" "
Private scavenging	" "		" "
Sale of materials & Tolls and Plants	174 9 6		
Avenues	455 2 3		" "
Sundries	89 5 8	1198.5.1	" "
8. Advance recovered			
Amount refunded by Police	210 " 11		" "
Do remaining unexpended in the hands of the Road Overseer which was refunded	2 " 11		
Do expended on Police Huts repaid by Government	2688 7 11		" "
		2900 9 9	
Total Rupees		35449.1.11 *	27400 "

* With 100 Rupees in the deposit account, the total receipt is Rupees 35,549-1-11-

1198
714
1912
2908
4813

1912
2460
4372

N. Wilkins Md

For President

Statement II Expenditure from the Municipal Fund of the Town of Cuddalore for the official year 1871-72.

	1871-72. Detail of minor heads	Totals of Major Heads	Sanctioned Budget for 1871-72
Grant I Public works			
New works			
Communications	549 7 ..		3000 ..
Educational			.. ..
Sanitary & Miscellaneous	6530 4 ..	7079 11 ..	.. ..
2 Repairs			
Communications	5072 11 10		4720 ..
Educational	.. ..		.. ..
Sanitary & Miscellaneous	38 8 ..	5111	.. ..
3 Establishments	817 ..		
Tools & Plants & Contingences	182 13 ..		.. ..
Contribution to Local Funds	.. ..	1500 1011 .. 10	.. ..
Total Grant I Rs		13198 14 10	

Statement II Expenditure from the Municipal Fund of the Town of Cuddalore for the Official year 1871-72.

	1871-72. Detail of minor heads	Totals of Major Heads	Sanctioned Budget for 1871-72
Grant II Education			
1 Training schools	.. ..		.. ..
Establishments	.. ..		.. ..
Contingences	.. ..		.. ..
2 Municipal Schools			
Establishment	.. ..		.. ..
Contingences	.. ..		.. ..
3 Salary Grants	.. ..		831 12 ..
4 Results Grants	632 4 ..		900 .. ..
5 Contribution to Local Funds for Educational Inspectorate	.. ..		.. ..
6 Miscellaneous	.. ..		.. ..
Total Grant II Rs		632 4 ..	1731 12 ..

ment II Expenditure from the Municipal Fund of the Town of Cuddalore for the Year 1871-72.

	1871-72. Details of Minor heads	1871-72. Totals of Major heads	Sanctioned Budget for 1871-72.
Grant III Sanitation & Medical Services			
1 Hospital and Dispensaries Establishment			1500
Medicines & supplies Diet of Patients		2877 1 6	..
Sundries and Contingencies			
2. Vaccination			
Establishment			275
Contingencies			
3 Registration of Births & Deaths			
Establishment	426 10 8		550
Contingencies	120 3 2	547	
4 Conservancy			
Establishment	1231 .. 2		7106
Sanitary service cost of conservancy carts			
[illegible]	74 9 ..		
Contingencies	7 4 6	6980 7827 2 6	
Total Grant III Rs		10344 4 0	9431

Statement II Expenditure from the Municipal Fund of the Town of Cuddalore for the Official Year 1871-72

	1871-72. Details of Minor heads	1871-72. Totals of Major heads	Sanctioned Budget for 1871-72
Grant IV Miscellaneous Municipal purposes	.. .. ..		.. .. ..
1 Lighting	.. .. ..		.. .. ..
Establishment	.. .. ..		.. .. ..
Contingencies	.. .. ..		.. .. ..
2 Markets	.. .. ..		.. .. ..
Establishment	4		.. .. ..
Contin.	.. .. ..		.. .. ..
3. Chuttries			.. .. ..
Establishment	129 9 6		.. .. ..
Contingencies	.. .. ..		.. .. ..
Feeding Travellers	511 14 5	642	.. .. ..
4 Watering streets & Planting avenues			.. .. ..
Maintenance of Police due for April last	543 14 ..		.. .. ..
Cost of taking Census	184 15 ..		.. .. ..
Survey Establishments	1373 4 7	2106	.. .. ..
Total Grant IV Rs		2768 2741 9 6	.. .. ..

Statement II of Expenditure from the Municipal Fund of the Town of Cuddalore for the Official Year 1871-72.

	1871-72. Detail of minor heads	Totals of Major heads	Sanctioned Budget for 1871-72
Grant V Supervision and Management.			
1 Office			
Establishment	2014 „ „		3971 „ „
Contingencies	67 3 6		
2 Miscellaneous			
Remuneration to Auditor	150 „ „		
Office Rent	180 „ „		
Commission to Bill Collectors	543 1 11		
[illegible] Bills Adjustment	79 14 4		
		„ „ „	541 14
Total Grant V Rupees	3034. 3-9		
Advance recoverable			
Refunds other than of Corrections	„ 2 10		„ 2 10
Grand Total Rupees	29949 3. 11		23395
Balances Rupees	5499 14-0.		4014 6 „
Municipal Fund Rupees	5427 11. 8.		2741 0 „
Endowments Rupees	72. 2. 4.		„ „

A. Wilson M.D.
for President

Statement I A Endowments entrusted to the Municipal Commissioners under Section 15 and 16 for the Official year 1871-72.

Name of Institution	Amount of Capital	Balance	Interest on [illegible]	[illegible]	[illegible]	Total [illegible]	Total Columns 3-7	Current Charges [illegible]	[illegible]	Total Charges	Balance	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	

1 Hospital & Dispensaries
Civil Hospital at Manjacoppa & Branch Dispensary Old Town Cuddalore

The two Civil Dispensaries at Manjacoppum and Old Cuddalore were transferred to the Commissioners in March 1872 and the Funded Capital appertaining to these institutions were made over to the President of the Municipal Commission on the 30th May 1872. Therefore this statement is left blank.

2 Choultry
Sadasiva Row Reddies Choultry — 713 10 3 72 2 4 „ „ „ „ „ „ „ „ „ „ „ 72 2 4 „ „ „ „ „ 641 7 11 72 2 4

3 Educational
4 Miscellaneous.

A. Wilson M.D.
for President

Statement II A Detail of allotment for Ex on Public works estimated to cost Rupe or upwards.

No.	Project	Amount of Estimate	Past Expenditure	Expenditure in 1871–72
	Communications			
1	Erection of Tripupaliore Tunnel	155 5 ..	.. ..	155 3 9
2	Do. of Munjacoppum Tunnel	150	.. ..	150 2 3
3	Do. of 3 arches over the Timber Bridge	140	.. ..	140 6 9
	Erection of Tunnel at Fort Saint David	75	.. ..	65 12 ..
	Erection of Vungalummun Covil Tunnel	60	.. ..	37 15 3
	Total Rupees			549. 7. 6
	Education			.. ..
	Petty works			.. ..
	Total Rupees			0. 0. 0.

Statement II A Detail of allotment for Expenditure on Public works estimated to cost Rupees 100 or upwards.

No.	Project	Amount of Estimate	Past Expenditure in 1870–71	Expenditure in 1871–72
	Sanitary & Miscellaneous			
	Erection of water shoots to the Tank near Collectors Cutchery	250	.. ..	183 6 ..
	Lamp posts and Lantern	2000		1813 12 10
	Construction of Railing of Gadilam Bridge	499 10 2	.. ..	434 10 2
	Do. of Market at Old Town Cuddalore	1742 .. 6	.. ..	1466 2 1
	Do. of two Latrines at Old Town Cuddalore	1010 8 8	.. ..	1024 4 11
	Revetting side Channel at Munjacoppum	60	.. ..	55 13 ..
	Do. of Drains at Old Town Cuddalore	323 8 ..	.. ..	322 9 ..
	Do. of Police Huts at Town Cuddalore	5029	3800	1229 .. ..
	Total C. Rupees			6530. 1. 0.

A. Wilson M.D.
Vice President

Statement II A Detail of allotment for Expenditure on Public works estimated to cost Rs 100 & upwards

Part I Repairs.

Projects	Gran
Communications	
Cost of Repairing Municipal and Imperial Roads	5072 11 10
Petty Repairs & Reserve	.. ..
Total Rs	5072 11 10
Educational	
None	
Sanitary & Miscellaneous	
Raising Tunnel Scaffolds Church a Manga	31 ..
Repairing Cultural Choultry	7 8 ..
Total Rupees	38 8 ..

H. Wilson MD
for President

Statement II B Detail of Municipal Establish-ment.

	No.	Salary per mensem	Salary per annum	Total Major Heads
Grant I Public works				
Overseer	1	65	610	
Maistries	2	17	187	
Road Coolies	..	.. ..	.. ..	
Lascar	1	5	20	
Total	4	.. ..	817	
Grant II Education			.. ..	
Primary Schools			.. ..	
Masters			.. ..	
Clerks			.. ..	
Servants			.. ..	
2 Municipal Schools			.. ..	
Masters			.. ..	
Clerks			.. ..	
Servants			.. ..	
Total			.. ..	
Grant III Sanitation & Medical Services				
1 Hospitals & Dispensaries				
Medical Subordinates	2	210	2040	
Clerks or Pupil	1	7	63	
Servants	13	.. ..	582 8 ..	
Total				2685 8 ..

Statement II B Detail of Municipal Establishment.

	No	Salary per mensem	Salary per annum	Total Major Heads
2 Vaccination				
Vaccinators	2	17	144 8 ..	
Peons	..	.. ..	.. .. ..	
Total				144 8
3 Registration				
Registrars from 15 June 72	2	50	426 10 8	
Peons	..	.. ..	.. .. ..	
Total Rupees				426 10
4 Conservancy				
Nuisance Inspectors	5	100	1100	
Maistries				
Scavengers	46	207	2277	
Totties	4	17 8 ..	91 13 ..	
Total Rupees				3468 13

Statement II B Detail of Municipal Establishment. 55

	No	Salary per mensem	Salary per annum	Total Major Heads
Grant IV Miscellaneous Municipal purposes.				
1 Lighting				
Mussalchies	3	3 8 ..	10 8 ..	
2 Markets				
Superintendent				
Servant	1	4	8	
Survey Establishment				
Surveyors				
Lascars	15	90	540	
Total Rupees			1158 8 ..	
Grant V Supervision Management.				
1 Office				
Manager	1	100	1100	
Clerk & accountant	1	35	385	
Accountant	1	20	220	
Peons	3	18	198	
Tax Collectors Commission		543 1 11	543 1 11	
Sweeper	1	3	33	
Office Rent		20	220	
Total Rupees			2699 1 11	

Statement III. Municipality of Cuddalore.
Abstract of Deposits Account for the official 1871-72

	Rs. As. P.		
Balance brought forward		Credited to Municipal Funds	
Deposits by appellants		Returned to appellants	
Do by renters		Do to renters	
Do by Toll Contractor	100	Do to Contractors	
Do by Government promissory notes	2000	Do Municipal Servants	
Do as security by municipal Servants		Work done	
Do by for the execution of work for which private parties are liable		Returned to parties	
Do under Sections 65, 76, 79, 122, 143, 149 or bye-laws		Paid to claimants	
		Balance	
Total	2100	Total	.. .. ..

Statement IV. Municipality of Cuddalore
demand, Collection, & Balance Statement for the official year 1871-72.

Current.

	Demand Assessed	Collected	Remitted on appeal	Written off as otherwise irrecoverable	Total Collections 2-3-4	Balance
Rate on Houses Rs.	5546 2 9	4181 12 5	590 14 10	.. ..	4772 11 1	773 7 8
Taxes on Arts Rs.	2135 1 6	1343 9 4	13 4 6	.. ..	1356 14 4	779 3 2
Tolls	9250 ..	9250 ..	.. ..	.. ..	.. ..	.. ..
Total	16932 4 3	14775 6 1	604 7 4	.. ..	15379 9 ..	1552 10 10

Statement IV. Municipality of Cuddalore
Demand Collection, & Balance Statement for the official year 1871-72.

Arrears.

	1 Demand Assessed	2 Collected	3 Remitted on appeal	4 written off as otherwise irrecoverable	Total Collections 2-3-4	Balance
Rate on Houses Rs.	4663 5 10	2453 4 ..	..	.. ..	319 2 7	2557 6 6 ..
Taxes on arts Rs.	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..
Tolls	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..
Total Arrears					[illegible] 6 6	[illegible]

Cuddalore
Mpl Comm
12th Septr 1872

R Wilson MD
for President.

Enc 2
In a letter from the President of the Municipal Comm Cuddalore dated 12 Sept/72 No 317.

Sov 1299

Cuddalore

Statement of Receipts and Disbursements of the Cuddalore Municipality for the year 1871-72.

R 1794/72

1871=72.

Municipality of Cuddalore.

Population as per Census of 1871 — — 40478.

Area comprised within Municipal limit, 26 miles.

House & Land Rate assessed for 1872=73	Dwelling & other Houses	No.	4838
		Amount	4955-3-11
	Shops	"	" " "
	Lands	No. Cawnies	3175 - " -
		Amount	2136 - " -
		Area	" " "
	Percentage rate adopted	Houses 5 Rs per cent Lands 1 Rupee per Nunjah half do per Punjah	
Licenses on Carriages & Animals Schedule C items	1 Rupee		1349-4-"
	2 "		76-8-"
	3 "		522-"-"
	4 "		" "
	5 "		310-8-"
	6 "		" " "
	7 "		" " "
	8 "		" " "
	9 "		45-"-"
	10 "		" " "
	11 "		" " "
			2303 4
Carts registered		No.	828
		Amount	828-"-"

License fees under Acts and Bye Laws		No. of Licenses	5/
		Amount	143-1-6.
Collection of Taxes.	House Tax.	No. of Demand Notices served	1700.
		No. of Distress Warrants issued	468.
		No. of Distraints made	217
		Amount recovered	275-14-5
	Other Taxes.	No. of Prosecutions	71.
		Amount involved	147-4-
		Do. recovered on account of tax	61-4-
		Amount recovered by way of Penalty	36-4-

Cuddalore
Municipal
Commissioners office
12 September 1872.

R. Wilson Ag
for President.

Enc 3

In a letter from
the President of the
Municipal Commr.
Cuddalore dated
12th Septr/72 No 317.

Cuddalore Muny.

Statements called
for in Government
order dated 4th
Aug 1872 No 924.

F 1794/72
In F.S. 30 Septr 72 No 1299

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the President of the Municipal Commission, Cuddalore, dated 12th Septr. 1872, No 317.

A/A. Order thereon of date 30th Septr 1872 No 1299

The marginal statement ~~contains an~~ shows in abstract of the receipts and expenditure of the Cuddalore Municipality so far as can be ascertained from the statements and enclosures accompanying the annual Report, but the returns submitted have been so very carelessly compiled that it

Receipts

Current.	R
Rate on Houses	5,525
Tolls	9,250
Tax on Vehicles &c.	2,303
Registration of Carts	829
Fees	143
Fines	161
	18211
Arrears.	
Rate on Houses	2,453
Tolls	200
State Contribution	264
Choultry	714
Local Funds	2,860
Miscellaneous	1,199
Advance recovered	2,901
Balance brought forwd.	6,647
	35449

it is difficult to ~~get~~ obtain accurate information from them. ~~In~~ as an instance, it is observed that the balance brought forward is put down at Rs 6647, although the error was pointed out in para 1, G.O. dated 13th January 1872, No 56, and para 12 of the Auditor's report also shows that the Contractor's deposit of Rs 100 was only carried to his credit during the year, and consequently ought to appear as a receipt under "Tolls", and not as part of the opening balance. In the Statement IV Rates on Houses, and Rates on Lands appear to be separately entered, the latter

Expenditure

	R
Public Works	
New Works	7,080
Repairs	5,111
Other items	1,000
Education	632
Dispensaries	2,817
Regn of births & deaths	547
Conservancy	6,980
Choultries	642
Survey	1,373
Miscellaneous	733
Supervision and Management	3,034
	29,949
Balance	5,500
Rs	35,449

latter appearing as Taxes on Arts &c. The balance of the rate on houses is also shown as Rs 770-7-8 instead of 773-7-8. The Auditor points out that certain items have been wrongly entered in the cash book under Taxes on Animals and License Fees, but the cash book figures are reproduced in Statement I without explanation. In Statement II no arrear demand on account of Tolls is entered, yet an arrear collection of Rs 200 is shown under that head. Statement I A. is unintelligible. In Statement II the Vaccination charges are shown as Rs 146-8-0 while nothing appears under that head in Statement II. The above are a few specimens of the numerous inaccuracies which appear throughout the statements, but as the Auditor's report shows that the office accounts are very well kept, it is probable that the majority of them are mere clerical errors. The President is requested to have revised Returns prepared with reference to the Auditor's report and these proceedings, and to submit them as soon as possible.

2. In para 4, G.O. dated 20th January 1872, No. 56,

the

the Commissioners were directed to refund to Govt. Rs 1315-3-5 + Rs 264-4-8 = Rs 1579-8-1 and in para 5 they were authorized to draw Rs 3,039, the net amount payable by Govt. being thus Rs 1459-7-11. The Commissioners have however drawn Rs 2688-7-11, the excess of Rs 1229 apparently being the amount expended on Police huts during the year 1871-72. The Municipality is undoubtedly entitled to be re-imbursed for this outlay, but the amount should not have been drawn without sanction or explanation especially

when

which in the G.O. above-mentioned the President was directed to report on the point.

the Government view with pleasure the report on the general working of the Act which is as ~~[illegible]~~ satisfactory as the accounts are the reverse. Roads, Markets, Lighting, Conservancy, Medical services, Vaccination, Education, and other miscellaneous matters have all been well attended to, and the Government are glad to learn with reference to G.O. dated 6th May 1872, No 627, that the ~~people~~ taxpayers are fully satisfied that the

the public money has been well employed. It is also satisfactory to learn that, in the opinion of the Commissioners, the levy of tolls has not materially affected ~~interfered much with~~ the general traffic of the place.

J.H.

To

The Presdt. of the Muni. Commrs., Cuddalore. 6
Board of Revenue 11
Revenue Deptt. 11
Public Works Deptt 11
Inspr. Genl. of Police 6
Inspr. Genl. Indian Med. Dept 6
Sanitary Commr. 6
Director of Public Instn. 7
Accountant Genl. 6
President of the Local Fund Boards - South Arcot 6

1701/1610

14-2-18[illegible]
20-4-1872

Govt. of {1872} Madras

Financial

To
The Presid. Munl. Commrs.
Cuddalore

Dated Sept. 30 }
Recd. } 1872, No. 12[illegible]

Nos. 106-107.

Forwarding the report on the working of the Cuddalore Municipality for the year 1871-72