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MADRAS RECORD OFFICE.

Government of Madras.

Finance DEPARTMENT.

G.O. No. 1350 Press Mis.
68-69

Dated 16-10- 1872.

68-69 56/57

Not to be folded or roughly handled

No. 68. Read the following letter from the Officiating President of the Municipal Commission, Combaconum, to the Chief Secretary to Government, Fort St. George, dated Tanjore, 10th September 1872, No. 207:—

I have the honour to forward the report of the Commissioners on the working of the Municipal Act III. of 1871, in the town of Combaconum, during the eleven months ending 31st March 1872, together with the statements of receipts and expenditure in the forms prescribed in G. O., dated 28th October 1872, No. 1646, and the return called for in G. O., dated 4th May 1872, No. 627.

2. I beg also to submit copy of a further report from the Commissioners, furnishing explanations with regard to certain items of receipts and expenditure, as well as two other reports submitted by the Medical Officer in charge of the dispensary at the station.

3. The accounts of the Municipality for the period under report were examined by Mr. J. Marsh, Principal of the Mission High School at Tanjore, and certified by him to be correct. His report also on the state of the accounts is enclosed.

4. The several items of receipts and expenditure have been clearly explained in the reports of the Commissioners, and the statements attached thereto.

5. The total receipts for the eleven months was Rupees 38,775-10-6 against Rupees 54,070-1-6 of the year preceding. The decrease in the income is merely nominal, for when the withdrawal of Government contribution, which used to cover the charges on account of the Town Police, as well as the fact of the present report embracing a period of eleven months, is taken into account, it will be seen that the several sources of income have remained almost stationery as regards productiveness. The incidence of the house-tax is at the rate of 1 Rupee, 10 Annas, 5 Pice per house for the eleven months, or 4 Annas, 6 Pies per head of the population.

6. The reduction observable in the amount of expenditure was, in like manner, mainly due to the fact of Municipal Commissions having been relieved of all charges on account of the Police under the new Act, as well as to that of the year under report consisting of only eleven months. The expenditure on Public Works, Grant I., Sanitation, Grant III., and Supervision and Management, Grant V., was respectively 25, 28, and 8·6 per cent. of the entire receipts.

7. The refund of Government contribution, Rupees 2,042-9-8, referred to in Statement II., was that sanctioned in G. O., dated 28th October 1871, No. 1593, paragraph 5.

8. The Medical Officer in charge of the dispensary has submitted two reports, one for the period of four months, commencing from 1st January 1871 and ending 1st May 1871, and the other for the period of eleven months ending 31st March 1872. This was necessary in order to make the accounts of the dispensary which have hitherto been kept for the calender year to correspond with the other municipal accounts which are kept for the official year. The dispensary was transferred to the Commissioners only about the end of the period under report, and consequently by far the greater portion of the expenses have been defrayed out of Provincial Funds. The necessary adjustments will, however, be made and exhibited in the accounts of the current year.

9. The bye-laws referred to in the latter portion of the Commissioners' report, dated 28th June 1872, have already been submitted to Government.

10. In Combaconum, the Municipal Act was introduced, in common with the other Municipalities, in the latter end of the year 1866. The town of Combaconum is unlike that of Tanjore, very unfavourably situated for purposes of sanitation and drainage; it lies almost entirely on a strip of land running nearly due east and west between the rivers Cauvery and Arasalar, and when these streams are in flood the level of the streets is considerably below that of the floods; the fall of the country towards the east (the only direction in which there is any fall at all) is also so slight that during the north-east monsoon, and especially as is often the case when the rivers are simultaneously in flood; the drainage of the town is altogether impeded and thrown back, and after the very heavy rains which took place in November last water stood in some of the streets for nearly two months. There, therefore, remains very much to be done in the matter of drainage, but the matter is now being thoroughly investigated under the orders of the Superintending Engineer, and although the works are likely to be somewhat costly, owing to the distance to which the drainage channel will have to be carried to obtain the requisite outfall, they are absolutely and indispensably necessary, and can be carried out year by year as funds permit. I may observe here that an attempt was made this year to drain a few houses in the neighbourhood of the Reddy Rayar Agraharam, but this was in defiance of professional opinion, and showed such an utter and stolid disregard of the interests of not a few of the inhabitants of the town that it was ordered to be put a stop to.

11. The Commissioners have, during the year under report, introduced the lighting of the town, and, although the number of the lamps is small compared with the extent of the area occupied by the town, they are of a good kind, and are appreciated.

12. Something has also been done in maintaining the principal roads, but the expense is enormous, and a great deal of the material which I have lately seen utterly worthless.

13. From what has been said above, I think the Government will understand that the feelings of the people towards the provisions of the Act cannot be of the most satisfactory nature, and much ill-feeling has, I have reason to know, been produced by the indiscriminate way in which parties have been prosecuted, and this very often on the personal order of the Vice-President. In making this statement I have not lost sight of the fact brought to notice by the Vice-President that there was a clerical error of some magnitude in the report of the past year in the number of processes issued; this, however, does not altogether go to show that the penal provisions of the Act might not have been enforced with more wisdom and less severity. In the prosecution of cases for nuisance it is also to be borne in mind that the latrine accommodation is still very defective.

14. As to tolls I may also observe in this as in the case of the other Municipalities of Tanjore that this mode of taxation is less felt than any other, and is approved by the people themselves. In Combaconum the Government will see that nearly forty per cent. of the entire revenue of the Municipality is derived from this source.

15. No cases of extortion or oppression on the part of the toll collectors have been brought to my notice, nor have the Commissioners alluded to any having come to their knowledge. It is, however, almost needless to observe that such cases must exist.

16. I cannot close this report without drawing the attention of Government to the large amount expended on the re-roofing and repairs of the Apothecary's house; this expenditure, I may observe, has been more than once brought to my notice when at Combaconum by several of the European Commissioners, but being in a minority they were powerless.

From the Vice-President of the Municipal Commission, Combaconum, to the President of the Municipal Commission, Combaconum, dated Combaconum, 28th June 1872, No. 49.

I have the honour to submit, for transmission to Government, the annual report of this Municipality on the working of the Towns' Improvement Act for the year ending 31st March 1872, together with the statements of receipts and expenditure prepared according to the forms prescribed by Government in their Order, No. 1646, dated 28th October 1871, and also a statement as required by Government in their Order, No. 627, dated 4th May 1872.

The annual report of the dispensary at the station received from the Officer in medical charge is herein enclosed, as per instructions of Government contained in their Order, No. 209, dated 2nd March 1872. As the statements submitted give a detailed and elaborate account of all the items of receipts and expenditure, I hardly think it necessary to enter into *minutiæ* in my report.

The gross receipts, as shown in Statement I., amounted to Rupees 38,775-10-6. Deducting from this the balance of Rupees 7,579-3-9 (exclusive of deposits), brought forward from the previous year's account, the actual receipts during the year were Rupees 31,196-6-9, against Rupees 33,503 of the budget. The difference is owing chiefly to a fall under house-tax and Magisterial fines. Out of the above amount the Commissioners expended Rupees 29,551-0-7, as detailed in Statement II., leaving a balance of Rupees 9,164-9-0 to the credit of the following year.

House-tax.—The total demand under this head for the current year was Rupees 12,530-2-10; of which Rupees 12,089-8-8 were collected, and bills, amounting to Rupees 85-3-10, cancelled as irrecoverable and as falling under the provisions of Section 41 of the Act, thus leaving a net balance of Rupees 355-6-4 carried forward to the credit of the present year. The provisions of the Act for the recovery of house-tax balances were not strictly enforced, as the tax-payers were put to much loss because of the storm which swept the town in November 1871. Of the balance of Rupees 355-6-4, a greater part will have to be struck off this year as irrecoverable, being tax on houses that were damaged and vacated during the late storm. During the year there were 266 demand notices and thirty-three distress warrants issued. It was only in five cases that property was actually attached, and in four of these cases the parties paid the money before sale. As to arrears of house-tax, there was a balance of Rupees 33-7-10 at the beginning of the year; of this, Rupees 18-[illegible]-3 were collected during the year, and the remainder

struck off as irrecoverable. Here I beg leave to state that, in the report submitted to Government for the year 1870-71, the number of distress warrants issued was entered to be 3272. This led to the remarks made by Government in paragraph 2 of their Order, No. 1593, dated 21st October 1871. The Commissioners are sorry to observe that so grave a clerical error should have been committed, and that there were only 272 warrants issued. An explanation of the error caused by the addition of the digit "3" to the real number was communicated to the President in December 1871 with a request to bring the matter to the notice of Government.

Tolls.—The actual collection under this head differs very little from the estimated amount. Since the month of August 1871 the municipal limits have been a little extended both on the east and on the north. Soon after the extension a new gate was temporarily opened by the Commissioners in the new limits to ascertain the probable additional income to the Commissioners that would accrue therefrom. The measure was in force for nearly a month and a half and then abandoned, as the keeping of the gate was found to be productive of much inconvenience to the contractor of the old gates which had been farmed out before the extension of the limits. There were no cases of oppression by the contractor brought to the notice of the Commissioners in collecting tolls, except a few cases of irregularities that were caused by the opening of a temporary new toll-gate. It does not seem that the collection of tolls does in any way interfere with the traffic into the town.

Tax on Carriages and Animals.—The collection under this head fell a little more than Rupees 200 below the budget amount, for which no definite cause could be assigned.

Fines, Magisterial.—The estimated amount under this head was nearly Rupees 2,095 (this includes also demand and warrant fees). The actual receipts were only Rupees 824. During the latter part of the year very few or no prosecutions at all were lodged before the Magistrate against defaulters under the Act and bye-laws, since the Magistrate of the station was under the impression that the Vice-President had no authority to sanction cases for prosecution, and that all such cases should have received the express sanction of the body of the Commissioners, threw out some that were pending before him, and since there were several inconveniences for getting the sanction of the municipal body for every case of prosecution that might now and then turn out. These will, I believe, account for the wide difference between the estimated amount and the actual collections. All other items of receipts being particularized in Statement I., require no comment.

Expenditure.—*New Works and Improvements.*—Under this head a sum of Rupees 5,051-15-1 was expended against Rupees 9,000 entered in the budget. This great difference between the two is due to the following causes:—1*st*, the improving and widening the road from the bridge, for which there was an allotment of Rupees 2,000 in the budget, was not carried out, the Superintending Engineer having objected to it; 2*ndly*, the allotment of Rupees 1,000 for the construction of a storehouse was not expended as no storehouse was built, the Commissioners having applied to Government to retain the Police Hospital, which they thought might be used for the present as a storehouse and then converted into a Brahmin's ward to be attached to the hospital; and 3*rdly*, a great part of the amount allotted for the drains was not expended.

Proceedings of the Madras Government, Financial Department,
4th October 1872.

With reference to G. O., No. 670, dated 22nd May 1872, I have the honour to observe that, although sums were allotted year after year for the construction of drains and passed by Government, nothing had been done towards the drainage of the town during the previous years beyond the construction of a surface drain in the bazaar street at a cost of about Rupees 500; and it was only during the year under report that steps were for the first time taken to improve the drainage of the town. Accordingly, the Commissioners passed an estimate to construct a drain for the removing of the sewage waters of Reddy Row's Tank, north street, as well as the surface waters of two other streets, and they likewise passed an estimate to clear the Thepperumanullur Channel, which is the main drainage of the town. The first work was commenced and partly finished when it met with opposition from the Executive Engineer of this Range, who is also a Commissioner. Under the circumstances detailed in a separate report on the above drainage question submitted to Government, and which, I believe, is now under their consideration, the work was stopped by the Commissioners. The construction of similar works was also put in abeyance pending the final orders of Government with reference to the above drain.

Repairs.—Rupees 2,435-9-11 were expended during the year against Rupees 6,700 of the budget. Out of the estimated amount Rupees 6,000 were allotted for the repair of gravel roads. About Rupees 2,000 were expended under that head, and nearly 1,000 Rupees more have been paid during the current year for gravel supplied during the year 1871-72. During the latter part of the year the gravel roads were all very much worn out by heavy traffic. The Commissioners found that sundry repairs here and there would not do and would be a simple waste of money, and that a complete re-metalling was necessary. But as the year was drawing to a close, and that as the balance of the funds allotted for the work in the budget was not found sufficient to defray the necessary expenses, the Commissioners confined themselves to petty repairs, leaving the substantial work for the present year. Accordingly steps have been taken, and the work will shortly commence.

Education.—On the bills submitted by the Deputy Inspector of Schools of this Division and countersigned by the Director of Public Instruction, Rupees 113-8-0 were expended as grants-in-aid to two of the schools under the result system. The Commissioners were ignorant as to what schools were to be under their management, and as to the nature of the control they were to exercise over them. They did not know whether they would be justified in reforming private Pial Schools and taking the initiative themselves, without reference to the Director of Public Instruction, by giving grants to them. Under these circumstances, they were not in a position to take any further steps in this direction, although they had an allotment of Rupees 3,000 sanctioned in the budget for the purpose. However, as the Government have pointed out the necessity of taking over the Pial Schools under their management, and of establishing them on a better footing in their Order, No. 670, dated 22nd May 1872, steps will be taken this year to meet such a necessity.

Sanitation and Medical Services.—*Dispensaries.*—The dispensary was made over to the Commissioners only towards the close of the year, and consequently no amount was expended under that head except Rupees 110, being the pay of a mid-

wife employed by the Municipality. It does not seem to me necessary herein to report on the working of that institution, as it was not under the management of the Commissioners during the year. The annual report of the dispensary drawn by Mr. Ashworth, the Medical Officer in charge, and herewith submitted, will give the required information.

Vaccination.—Only one vaccinator was entertained during the year by this Municipality on a salary of Rupees 10 monthly, who, under the superintendence of the Medical Officer of the station, did his duty to the satisfaction of the Commissioners. There were 1250 cases of vaccination during the year, and of these 1020 were successful ones.

Registration of Births and Deaths.—At the commencement of the year the town was divided into four divisions, and four Birth and Death Registrars appointed, one for each division. This system was tried for about four months, when the Commissioners thought that four Registrars were too many for the town, and that one Registrar at Rupees 7, placed in the middle of the town to register cases of births and deaths, and two Curnams, at Rupees 6 each, to go about the town and to inquire into birth and death occurrences and submit reports to the office, could very well replace the original four Registrars. They thought that the returns submitted by the Birth and Death Curnams, when compared with the Registrars' returns, would bring to light all cases of non-registration under the Act, and would thus be a check upon the people. Accordingly the original system was abandoned, and the new one introduced by the Commissioners at a meeting. The Town Munsif, who holds his office in the middle of the town, was pitched upon as the proper man to be a Registrar. This system still holds, and as it has been in trial only for a short time, it remains to be seen whether it would work well or not. The number of births and deaths registered during the year were respectively 1061 and 956.

Conservancy.—The arrangements as to sanitation were the same as in the previous year. There were two Nuisance Inspectors, thirty-six rubbish carts, and three latrine carts; the rubbish carts and the bullocks for the latrine carts were supplied on contract. One latrine was newly built during the year on the Cauvery bank to the back of the hospital. The site being a very convenient one, the latrine has been found very useful, and largely availed of by the people. During the year Macdougall's disinfecting powder and carbolic acid were bought by the Commissioners, and offered for sale to the people at the cost price.

Lighting.—The lighting of the town was for the first time started during the year under report. There were nearly eighty-four lights put up along the main streets and roads before the close of the year. The lamps are all placed on iron-posts and wall-brackets bought of the Government Foundery, Madras. They were lit from sunset to midnight, except on nights when there was moonlight. Kerosine-oil was uniformly used for all the lamps as giving a brilliant light, and at the same time being not expensive. The Commissioners bought of the Ice House, Madras, a large supply of 1000 gallons of this oil at the very cheap rate of Rupee 1 a gallon. There were five masalchies employed, three at Rupees 5 each and two at Rupees 4, besides one maistry on Rupees 8, whose duty it was to superintend the work of the lighting of the town. Lighting was one of the necessary conveni-

ences which people expected from the Municipality in return for what they paid. It is superfluous to say that it is very much liked and appreciated by the people. The expenditure under this head amounted to Rupees 2,978-7-5, including the cost of 1000 gallons of Kerosine-oil in store, and also of lamp-posts and brackets purchased during the year.

Avenues.—Young trees were planted on both sides of the jail road leading from the Court Houses to the travellers' bungalow. Two gardeners were employed, at Rupees 4 each, to look after them. Several large trees that were standing along the roadsides having fallen down during the late storm, steps have to be taken to replace them during the current year.

Rupees 280-9-0 were expended (*vide* Grant I., Statement II.) in buying the low piece of Nunjah lands to the north of the Municipal Office, which were in a very dirty state during the rainy season, and thus a source of great nuisance. Steps are being taken to improve the lands by raising it and adding it to the Municipal Office compound.

The Commissioners expended Rupees 500-8-0 for catching monkeys, which were a source of great annoyance to the rate-payers, although there was no allotment entered in the budget. The sum so expended has been entered by mistake under Grant V., Statement II., whereas it should have been entered under Grant IV. As the statements were countersigned by the Auditor before the mistake was found out, I have left it as it is without making the necessary alterations.

General Observations.—The general health of the town during the year was very satisfactory. Very few cases of cholera occurred. The attention of the Commissioners was chiefly given to the neatness and cleanliness of the town. During the year this town was favoured with a visit by His Excellency Lord Napier, the Governor of Madras. His Excellency was quite pleased with the general aspect of the town and the working of the Municipality.

During the last year there were thirty-one municipal meetings held, and eleven Commissioners were on the Board. The annexed statement will show the number of meetings attended by each Commissioner. From this it will be seen that the majority did not attend even one-fourth of the total number of meetings, and one of the Commissioners, Ayasami Sastrial, the Tahsildar, was never able to attend a single meeting. I need hardly say that, considering this state of things, it is necessary to strengthen the Board by appointing some more Commissioners who will take more real interest in the Municipality, and will willingly devote a part of their time to the good of the public. I would recommend that Lutchumi Narasimiah and T. Sundrum Ayer, Pleaders of the Small Cause Court, S. Seshiah and C. Sundra Row, Assistant Masters of the College, and Tambusami Mudaliar, son of the late Ponnusami Mudaliar, who was a Commissioner, be made members of the Board. These gentlemen, I hope, will take considerable interest in municipal affairs.

A revised list of the bye-laws had already been sent to Government in accordance with their Order, No. 436, dated 31st March 1871. I beg to state that it is absolutely necessary that these bye-laws should be brought into force. The Town Magistrate, under the impression, contrary to Section 167 of Act III. of 1871, that the bye-laws sanctioned by Government, under Act X. of 1865, have

been cancelled and are not in force, would not entertain cases of prosecution for nuisance, &c., under the bye-laws. I request, therefore, that the Government will be pleased to sanction the revised list above referred to.

During the year under report the census of the town was taken on the 30th November 1871. Only a few enumerators were employed by the Commissioners as they were assisted by the Goomastahs and Peons of the District Munsifs' Courts of Valangiman and Combaconum, and a few from the Court of Small Causes. The Commissioners are very thankful to Messrs. Kindersley and Nelson for the kind assistance they rendered to them. The cost of taking the census amounted to Rupees 79-12-11, of which a moiety is to be recovered from Government in accordance to their Order, No. 819, dated 13th June 1871.

In conclusion, I have to acknowledge with thanks the kind assistance rendered to me by my fellow-Commissioners, Messrs. Ashworth and T. Govinda Row, the former by superintending the repairs of roads, and the latter the lighting of the town. I herewith return the report of the Auditor for transmission to Government with the annual report.

From J. MARSH, Esq., Principal of the S. P. G. High School, Tanjore, to the President of the Municipal Commission, Combaconum.

I have the honour to inform you that, in accordance with your request, I have audited the accounts of the Municipality of Combaconum for the eleven months, May 1st, 1871, to March 31st, 1872.

I forward herewith—

(1.) A statement of the receipts and expenditure as shown by the books.

(2.) A statement as shown by the books of the account with the Treasury. The balance there exhibited agrees with the balance shown by the accounts in the Treasury.

A detailed statement of income and expenditure which I have examined, found correct, and signed will be forwarded to you by the Vice-President of the Municipality. This statement, which is framed in accordance with a recent Order of Government, apparently differs from the one I now forward, but when the fines are distributed under their proper heads, and allowance is made for the difference of grouping, the discrepancy disappears.

The registers kept in the office are :—

(1.) Dangerous and offensive Trades and Cart-stand Licenses.
(2.) Carriage and Animal Licenses.
(3.) Temporary structure Licenses.
(4.) House and Land-tax Collections.
(5.) Miscellaneous and other Receipts.
(6.) Treasury acknowledgments.
(7.) File of Vouchers.

The books kept are :—

(1.) A Cash-book.
(2.) A Journal.
(3.) A Ledger.

As directed I carefully examined the cash-book and found it carefully kept. It would, however, be more satisfactory if it were signed more frequently by the Vice-President. The journal as at present kept serves the purpose of journal and ledger, inasmuch as the various entries are summed up and tabulated in it at the end of each month instead of being posted into the ledger, which is in consequence altogether useless. It would be very much better to put the ledger to its legitimate use.

With reference to the receipts—

I have found the entries under the heads of "Dangerous and offensive trades" and "Horses and carriages" supported by the counterfoils of the licenses issued.

The tolls were farmed and the sums entered in the books under this head are supported by the Minutes of Proceedings of the Municipal Commissioners. One new gate was opened and for one month daily receipts are acknowledged, but there is nothing to show whether these are the correct amounts or not. The gate being temporary, it was not deemed worth while to use duplicate tickets. The receipts for fish are supported by the contract entered into with the fishermen.

Fines.—These are entered into the pay abstracts. I would, however, suggest that a fine book be kept, and that the officer imposing the fine enter it in the book kept for the purpose.

The Magistrate in remitting fines to the Municipality apparently sends no notice of the amounts. I submit that a letter should be sent to the office by the Magistrate. The letter would show whether the amounts credited in the book are correct or not.

Sales of Rubbish and of Avenue Trees.—The amounts entered under these heads are supported by the order book kept in the office and by the diaries of the Inspector.

House-tax.—The daily collections are entered into registers, and from these copied into other books in the form lately ordered by Government. The rates levied are as nearly correct as they can be; in fact, I think they show great care in calculation. For instance on a house valued at Rupees 6 the tax levied for eleven months is Annas 6-7, the correct value being Annas 6-7·2, while on a house valued at Rupees 18 the tax is Rupees 1-3-10, apparently 1 Pie too much, whereas it is the nearest approach in actual money that can be made to the true tax, viz., Rupees 1-3-9·6. So for a house valued at Rupees 48 the tax is Rupees 3-4-10, the nearest approach in actual money to Rupees 3-4-9·6.

It seems to me that duplicates numbered in the same way as the licenses are should be kept of the bills paid for house and land tax, and I am glad to learn it is proposed to use them during the current year.

The receipts from the Treasury are received on cheques signed by the Vice-President, in which the objects for which the money is required are stated, so that each cheque is in reality an additional voucher for the bills paid by the money so drawn.

Expenditure.—Each item of expenditure I have gone through, and I have found it properly vouched. The bills are laid before the Commissioners at their meeting, and then if passed are signed by the Vice-President. A draft is made upon the Treasury, the money brought to the office and disbursed, and a receipt taken from the party to whom the money is paid, which receipt is with the bill duly numbered and posted on the voucher file.

There was on the 31st March a cash balance in the office of Rupees 3-11-3 kept there, as I am informed, because the Treasury refuses to receive money on the last two days of the month.

In conclusion, I have to state my conviction that the books have been carefully kept. I have found one or two errors in addition which have been rectified.

From the Vice-President of the Municipal Commission, Combaconum, to the President of the Municipal Commission, Combaconum, dated Combaconum, 31st July 1872, No. 72.

With reference to your letters, Nos. 163 and 165, dated the 6th and 12th July 1872, respectively, I have the honour to furnish the following information therein called for :—

"Statement I-2 (*d*), Road-cess, Rupees 262-11-5." This was the amount collected by the Revenue authorities for the year 1870-71, and credited to Municipal Fund in August 1871.

"Statement I-2 (*e*), Grant from Imperial Road Fund, Rupees 240. This amount, transmitted by the Executive Engineer in February 1872 towards the up-keep of Road No. 2 within the limits of the Municipality, is the grant for the year 1871-72. This sum, it appears, was disbursed out of the Local Funds at his disposal. Although there is no separate allotment for the same in the Local Fund Board Budget, I believe that the allotment for the whole of Road No. 2 includes also the cost of repairing that portion of the road within municipal limits.

"Statement I-3 (*e*), Deduct refunds, Rupees 7." In the month of August 1871, when a temporary toll-gate was opened in the new limits to the north of the Cauvery Bridge, tickets were issued for bandies, &c., passing into the town. In such cases the contractor of the old gates being entitled to levy the tax was put to some loss. Hence a compensation of Rupees 7 was paid to him out of the collections of the new toll-gate as he was promised.

"Statement I-7, Rent of Platform, Annas 3." The Commissioners allowed a certain person in the town to erect a platform on condition of her agreeing to pay a nominal rent for the space occupied by the platform to show that the ground belonged to the Commissioners, and Annas 5 were collected on that account.

"Statement I-8, Cost of Stamp-paper, Rupees 3." In the year 1870-71 a sum of Rupees 3 was paid out of the Municipal Funds towards the purchase of a stamp-paper to have a contract executed for the supply of lanterns. As the expense should have been borne by the contractor the amount was recovered from him during 1871-72 and credited to municipal funds.

"Statement II., Grant I. (*e*), Paid in form of bolts, Rupees 42-1-0." On the suggestion of the Executive Engineer good iron-bolts were ordered from Madras by the Commissioners and given to the Contractor of the Municipal Office. The cost was, therefore, debited to his contract amount.

"Water spouts to the Municipal Office, Rupees 923." Only a sum of Rupees 9, Annas 2, and Pies 3 were expended under this head. Probably the statement having been written in a close hand reads like Rupees 923. By adding the several items of the head it is classed under, it will be found that it is only Rupees 9-2-3, and not 923.

"Statement II., Grant I-2 (*e*), Repair of Ash-tubs, Rupees 215-1-5." About 139 ash-tubs were repaired during the year.

"Statement II., Refunds of sale of rubbish, Annas 6, Pies 8." This was the amount collected from a certain person for supplying him with rubbish, and credited to municipal funds under the head of "Sale of rubbish." As no rubbish was afterwards supplied to him, the amount was refunded to him on demand and debited under the head of "Refunds."

During the year 1871-72 there were altogether 1250 cases of vaccination, and of these 1020 were successful ones. The information has been already entered in the annual report.

As the majority of the public cannot see the advantages likely to arise from sanitary arrangements which interfere with their dirty habits, and as they are averse to pay the municipal tax which is levied from them in various forms in addition to the several old and new Imperial taxes which they have to pay, the Act is

generally considered oppressive by them. Still the Commissioners believe that men of enlarged views look upon the Municipality as a useful institution.

The area of the municipal town has not been made out. Probably it might be roughly calculated from the map of the town. There being no Overseer for the present, I am unable to have it done. I have written to Mr. O'Shaughnessy to let me know the probable area of the town. I shall communicate the information to you as soon as received.

In the Statement of Demand, Collection and Balance for March 1872 there was some clerical error committed in striking out the balance under house-tax. The mistake was subsequently rectified, and the exact amount entered in the statement for April with a footnote explaining the discrepancy between that and the previous month's statement. This latter amount will correspond to the balance entered in the annual Statement No. IV.

Further, I have the honour to submit, herewith, the two returns and reports of the dispensary prepared by Mr. Ashworth as called for in your letter.

It appears that, under the rules of the Medical Department, the report and returns are prepared only for the calendar year. Writing out a separate report and a separate return for the municipal year causes unnecessary trouble to the Medical Officer and delay in submitting his accounts. I beg, therefore, to suggest that, as dispensaries have come under Municipalities, the Government may be requested to pass a circular order to have the year changed for the Medical Department so as to correspond with the municipal year.

P. S.—The Statement I.-A, and the receipts and charges of the dispensary, are also, herewith, submitted as requested in your letter.

Annual Report of the Civil Dispensary, Combaconum, from 1st May 1871 *to 31st March* 1872

	Europeans and East Indians.	Natives.
Remained 30th April 1871	...	95
Admitted during 1871-72	38	5,552
Total	38	5,647
Discharged	38	5,504
Died	...	22
Remaining 31st March 1872	...	121

As desired by the President in his letter, No. 163, of the 6th instant, the accompanying returns were made out for the period of eleven months, from 1st May 1871 to the 31st March 1872, so as to correspond with the last official municipal year. Five thousand six hundred and eighty-five of all classes were treated at the Civil Dispensary during this period. Of this number thirty-eight were Europeans and East Indians, and 5647 Natives, an increase of nine in the former, and 601 in the latter on the corresponding period of the previous year.

The European and East Indian patients were three in and thirty-five out, Natives 216 in and 5431 out. Of the Native in-patients eighteen were Brahmins (fifteen males and three females).

Of the total admissions into hospital, Europeans and East Indians included, 157 were dieted in the hospital, while forty-nine dieted themselves. The increase of out-patients might partly be attributable to the Town Police sick being again treated at the dispensary since the closing of the Municipal Police Hospital in May. The average daily sick amongst Native in-patients was 15¼;

out-patients 79¼. Amongst Europeans and East Indians, out-patients ¾. Twenty-two deaths occurred, twenty-one amongst the Native in-patients, giving a percentage of 9·72 against 4·907 for the same period in 1870-71.

In most of these cases relief was sought in the last stages of the disease. A few were brought in by the Police ; these were either pilgrims or paupers found on the roadsides in a helpless condition. One death occurred among the out-patients.

The principal diseases causing admissions amongst the in and out patients during the year were fevers, rheumatisms, syphilitic affections, anœmia, disease of ear, bronchial affections, dyspepsia, dysentery, diarrhœa, constipatio, abscess, skin diseases, and wounds and injuries.

In Class I., General Diseases, Europeans and East Indians afforded eleven cases. Natives 1165 with six deaths. Class II., Local, Europeans and East Indians twenty-five, Natives 4139 with thirteen deaths. Class III., Conditions, &c., Natives three with one death. Class IV., Poisons, Europeans and East Indians one, Natives sixty-six. Class V., Injuries, Europeans and East Indians one, Natives 272 with two deaths. Class VI., Surgical operations, Natives two.

In the European Return the patients consisted principally of East Indian residents of this station ; the diseases were generally of a mild character. Amongst Natives in Class I. fevers of various forms afforded the largest number 408, the intermittent type and simple febricula being the most prevalent, but with very few exceptions generally of a mild character, and readily yielded to treatment.

There was a balance of Rupees 19,120-7-11 on the 1st May 1871. The income from all sources during the year amounted to Rupees 5,083-9-10, making a total of Rupees 24,204-1-9 ; from which sum deducting the total net expenditure for the eleven months, Rupees 5,800-3-10, a balance of Rupees 18,403-13-11 is left in favour of the institution on the 1st April 1872.

No further investments were made, and the amount which it was intended should be added to the sums already with Messrs. Arbuthnot and Co. to complete Rupees 1,000 was not carried out for fear of the floating funds at the disposal of the Committee running short in carrying out the repairs of the hospital buildings, &c. ; but in February last, Messrs. Arbuthnot and Co. were requested to place the sums with them, amounting to Rupees 945-2-4, in deposit for one year so as to allow of five per cent. interest.

Rupees 1,026-3-7 was expended in re-roofing and general repairs, &c., of the quarters I occupy, inclusive of Rupees 7 for whitewashing the Dresser's house. The Committee undertook this large expenditure under the conditions of my paying a rent of Rupees 15 monthly. Moreover, if the house had not been repaired it would have necessitated my leaving it before the setting in of the last monsoon, as the beams and bamboo rafters were destroyed by white-ants to such an extent that in most of them mere shells only remained.

The item of expenditure for perishable articles, Rupees 350-2-8, is inclusive of sums expended in the purchase of several European and country medicines procurable in the shops and bazaars here, and in diets Rupees 703-13-9 are included wines and spirits, &c.

No alterations or additions were made to the hospital buildings during the year. It is kept in repair and regularly limewashed.

The Governor visited the hospital in October, and, in the remarks entered in the Visitors' Book, His Lordship thought the hospital building was deficient in ventilation. Objection was also made on the site of the dead-house which is situated rather too close to the female ward. Moreover all dead bodies sent in by the Magistrate for examination have to pass along the whole front of the hospital to get to it. In 1868 I brought this matter to the notice of the Collector, and although subsequently I was asked to point out another site yet nothing further was done. The Hospital Committee again in December last called the attention of the Collector to my letter, and requested that some steps be taken for the erection of a dead-house in some other less objectionable site.

No separate accommodation is available for Brahmins, but such cases that came in were placed in the small rooms at the end of the wards, and at times, when there were not many

patients, the whole of one side of the building was available for their use. The building which was erected by the Municipality for the Town Police sick under the old Act being available, as the Municipality were, under the new Act III. of 1871, relieved from all charges on this account, the Commissioners resolved to convert it into a Brahmin's ward, dividing for males and females, and also erecting cook-rooms on the plot of ground at the back and walling it up all round.

There is no separate building for a Lying-in Hospital, but cases of this nature are generally placed in the back rooms separately from the others. One case was treated during the year.

A total of 1254 cases were vaccinated in this town and its suburbs during the year. Of these 1127 cases were operated on by the Municipal Vaccinator with the following results:—912 successful, 136 unsuccessful, fourteen doubtful, sixty-five unknown ; of the remaining 127 cases vaccinated by the Hospital Assistant and myself eighty-seven were successful, twenty-eight unsuccessful, three doubtful, and nine unknown.

General Observations.—The health of the town generally has been satisfactory. From the time of the coming down of the freshes in June diarrhœa, colds and fever prevailed to a certain extent, increasing after the setting in of the monsoon in October, and continuing up to the termination of the cold and dewy month (March). A few cases of cholera occurred in the town between November and February, four deaths were reported. There were several cases of choleraic diarrhœa also with a few deaths, these invariably occurring amongst those who neglect to apply for medical aid or medicines at the Divisional Commissioners nearest at hand. As in most cases where there was a timely administration of medicines the patients generally recovered.

The climate was pretty favourable throughout with the exception of the 6th and 7th November, when the station was visited with a storm. Several of the low-lying streets and backyards were flooded, and, owing to the high freshes at the time, continued so for several days together, particularly the street to the east of Reddy Row Tank and Sholayappa Mudali Street, and it was very much feared at the time that an epidemic outbreak would occur if this state of things continued much longer, as in the last-named street there is a large cesspool with accumulations of years, which becomes freely mixed up with the water stagnant in the streets. It was, however, fortunate that the river fell low, and by deepening the side channels the whole was gradually drained off.

In conclusion, I beg to state that the annual report submitted to the Inspector-General, Indian Medical Department, is for the calendar year, a copy of which was usually submitted to the Collector ; but as this is now cancelled and a separate report is required for the official or municipal year, thus making two annual reports on the working of the institution within three months of each other, consequently I beg to submit, for consideration, the necessity of having one annual report only for the official year in lieu of the calendar year for the Inspector-General, Indian Medical Department, and a copy of which to be forwarded to the Municipality as hitherto sent to the Collector.

COMBACONUM,
29th July 1872.

(Signed) J. G. ASHWORTH,
First Class Assistant Apothecary in medical charge of Civil Dispensary.

Medical Report of the Civil Dispensary, Combaconum, from the 1st January to the 30th April 1871.

	Europeans and East Indians.	Natives.
Remained 31st December 1870		97
Admitted during the first four months of 1871	7	1,891
Total	7	1,988
Discharged	7	1,887
Died	...	6
Remaining 31st April 1871	...	95

This report, with the accompanying return, embraces a period of four months, from 1st January to the 30th April 1871. A total of 1995 of all classes were treated at the dispensary. Of this number seven were Europeans and East Indians, two in and five out patients; and 1988 Natives, seventy-two in and 1916 out patients. The average daily attendance of the former was about a quarter, and of the latter among the in-patients 13⅛; out-patients 68⅛. Amongst the Native in-patients are included two Brahmins, one male and one female. Of the total admissions into the hospital fifty-four were dieted at the expense of the institution, while eight dieted themselves. The two European in-patients were travellers from Negapatam to Madras, out of employ, and unable to meet the expenses of travelling by rail. One suffered from influenza from exposure, and the other from blisters of feet from the long marches.

The principal diseases causing admissions during this period were fevers, rheumatism, syphilitic affections, anœmia, disease of the ear, bronchial affections, dyspepsia, diarrhœa, dysentery, ascaris (worms), constipatio, abscess, skin diseases, and wounds and injuries.

The admissions and remained from the previous year under the various classes were as follow:—Class I., General Diseases, Europeans and East Indians two, Natives 334 with one death. Class II., Local, Europeans and East Indians four, Natives 1527 with three deaths. Class III., Conditions, Natives two. Class IV., Poisons, Natives nine. Class V., Injuries, European one, Natives 116 with two deaths. All the deaths, six in number, occurred among the in-patients, mostly in old emaciated weakly subjects, and the disease of a chronic nature. One little boy of five years of age was admitted on the 26th of December suffering from severe burns. Tetanus set in a few days after and he died on January 4th.

No separate lying-in wards exist, but cases of this nature are generally placed in the back rooms attached to the female wards. Two cases were treated during this period. One a young Brahmin widow was confined outside in a friend's house and then brought to hospital by them for fear of the Police interfering in case the child died.

The hospital buildings were repaired and limewashed in February at a cost of Rupees 39. No additions or alterations were made in it.

The financial statement for the period this report refers to shows a balance of Rupees 19,327-2-2 on the 1st January 1871. The income from all sources amounted to Rupees 1,269-11-3, making a total of Rupees 20,596-13-5. The total net expenditure amounted to Rupees 1,476-5-6, leaving a balance on the 1st May 1871 of Rupees 19,120-7-11. Under the head of "Miscellaneous Expenditure" is included house-tax, Rupees 36, paid to the Municipality for the hospital buildings, &c., and subsequently recovered as a donation. The sums expended in the purchase of perishable articles also includes European and Native medicines purchased in the shops and bazaars here, and in diets are included wines and spirits, &c.

General Observations.—In the beginning of the year, when the months are cold and dewy, colds and fevers invariably prevail to a certain extent, also diarrhœa. There was a slight outbreak of cholera in the town in the month of January, commencing about the 15th and continuing up to about the 4th or 5th of February; sixteen deaths were reported. A few cases of small-pox and chicken-pox occurred about March and April, but I have not heard of any deaths from these. Vaccination was kept up as usual; 513 cases were vaccinated in the town and suburbs; of these 437 were successful, 59 unsuccessful, seven doubtful, and ten unknown.

COMBACONUM,
29th July 1872.

(Signed) J. G. ASHWORTH,
First Class Assistant Apothecary in medical charge of Civil Dispensary.

Proceedings of the Madras Government, Financial Department,
4th October 1872.

No. 69. ORDER THEREON, 4th October 1872, No. 1350.

From the statements accompanying the annual report of the Combaconum Municipality, for the year 1871-72, it appears that the receipts, inclusive of the opening balance, amounted to Rupees 38,716, and the expenditure to Rupees 29,551, leaving an unexpended balance of Rupees 9,165. The discrepancies between the municipal statements and that furnished by the Auditor appear to be due to the inclusion of deposits in the latter, and to differences in grouping the expenditure under the various grants. The only mistake of any importance has been rectified in the marginal statement. The Commissioners may find it advantageous to adopt some of the Auditor's suggestions, such as his recommendation that the cash-book should be more frequently countersigned by the Vice-President.

RECEIPTS.

		RS.
Current Taxes—		
House rate		12,083
Tax on vehicles		1,447
Tolls		14,697
Fees		1,166
Fines		824
		30,217
Arrear taxes		18
Government contribution		503
Miscellaneous		396
Advance recovered		3
Balance brought forward		7,579
Total		38,716

EXPENDITURE.

Public Works—		
New Works		5,052
Repairs		2,435
Other items		2,380
		9,867
Education		114
Dispensary		110
Vaccination		109
Registration of births and deaths		271
Conservancy		10,465
Lighting		2,978
Miscellaneous		766
Supervision and management		2,828
Refunds		2,043
		29,551
Balance		9,165
Total		38,716

2. The gross demand for rates on houses amounted to Rupees 12,564, and the uncollected balance to Rupees 355, or rather less than three per cent.

3. The Government learn with pleasure that the extraordinary number of distress warrants remarked on last year was the result of a clerical error, by which 3272 were entered instead of 272. The receipts from fines have fallen from Rupees 2,677 to Rupees 824, a decrease which would be gratifying, were it not that it appears to have been partly due to difficulties arising in the way of the institution of prosecutions. The Vice-President reports that the Magistrate of the station threw out cases instituted by him on the ground that all such prosecutions should have received the express sanction of the body of the Commissioners. He adds that inconvenience was felt in getting such sanction for every individual case, but does not mention whether he had been acting under general instructions from the Commissioners in instituting the prosecutions in question. The attention of the District Magistrate is called to the matter as well as to the statement made by the Vice-President that the Town Magistrate is under the impression that the bye-laws sanctioned under Act X. of 1865 are no longer in force, notwithstanding the provisions of Section 167, Act III of 1871.

4. The expenditure on New Works fell short of the allotment by Rupees 3,948, chiefly owing to the Superintending Engineer objecting to the widening of a road, for which Rupees 2,000 had been provided in the budget, and to its being afterwards found unnecessary to erect a store-house as originally contemplated.

5. The lighting of the town was undertaken for the first time during the year under review, and promises to be one of the most thoroughly appreciated improvements affected by the Municipality.

6. A sum of Rupees 500 was expended in catching monkeys, although no provision for the purpose had been made in the budget. The Government desire to know how the monkeys were finally disposed of, and whether any appreciable abatement of the nuisance resulted from the expenditure.

7. The Civil Dispensary was not transferred to the Municipality until towards the close of the year, and in consequence the accounts have been shown separately from those of the Municipality. The necessary adjustments are to be made and exhibited in the accounts of the current year. The number of in-patients treated during the year amounted to 219, and out-patients to 5466.

8. No opinion is given in the Vice-President's report with reference to G. O., dated 4th May 1872, No. 627, but the Government observe that the President seems to be of opinion that mismanagement has rendered the Act unpopular.

(True Extract.)

R. S. ELLIS,
Chief Secretary.

To the Officiating President of the Municipal Commission, Combaconum.
,, 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 Board, Tanjore.

Exd. J. Wright.

Govt. of 1872? Works.

FINANCIAL.

To

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

Dated October, 4th.

Recd. *Encl.*

G. O., 4th October 1872, *No.* 1350.

OCTOBER.
Nos. 68-69.

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

6 19a

No. 49.

From

K Reganatha Row
Vice President
Municipal Commission
Combaconum

To

W. M. Cadell Esqr
President
Municipal Commission
Combaconum

Sir

I have the honor to submit for transmission to Government the Annual Report of this Municipality on the working of the Towns Improvement Act for the year ending 31st March 1872, together with the Statements of Receipts and Expenditure prepared according to the forms prescribed by Government in their order no 1646 dated 28th October 1871 and also a Statement as required by Government in their order no 627 dated 4th May 1872.

The Annual Report of the Dispensary at the Station received from the officer in medical charge is herein enclosed as per instructions of Government Contained

porarily opened by the Commissioners in the new limits to ascertain the probable additional income to the Commissioners that would accrue therefrom. The measure was in force for nearly a month and a half, and then abandoned as the keeping of the Gate was found to be productive of much inconvenience to the Contractor of the old Gates which had been farmed out before the extension of the limits. There were no cases of oppression by the contractors brought to the notice of the Commissioners, in Collecting Tolls, except a few cases of irregularities that were caused by the opening of a Temporary new toll gate. It does not seem that the collection of Tolls does in any way interfere with the traffic into the Town.

Tax on Carriages and animals. The Collection under this head fell a little more than Rs 200 below the Budget amount for which no definite cause could be assigned.

Fines Magesterial. The Estimated amount under this head was nearly Rs 2095 (this includes also demand and warrant fees) The actual Receipts were only Rs 824. During the latter part of the year very few cases or no prosecutions at all were lodged before the Magistrate against defaulters under the Act, and Bye Laws, since the Magistrate of the Station was under the impression that the Vice President had no authority to sanction cases for prosecution and that all such cases should have received the express sanction of the body of the Commissioners, threw out some that were pending before him, and since there were several inconveniences for getting the sanction of the Municipal body for every case of prosecution that might now and then turn out. This will I believe account for the wide difference between the Estimated amount and the actual Collections. All other items of receipts being particularized in Statement I require no Comment.

Expenditure. New works and Improvements. Under this head a Sum of Rs 6051-15-1 was expended against Rs 9000 entered in the Budget. This great difference between this two is due to the following causes. 1st The improving and widening the Road from the bridge for which there was an allotment of Rs 2000 in the Budget, was not carried out the Superintending Engineer having objected to it. 2nds The allotment of £100 for the Construction of a Store house was not expended as no Store house was built the Commissioners having applied to Government to retain the Police Hospital which they thought might be used for the present

as a Store house and then converted into a Brahmin's ward to be attached to the Hospital. 3rd A great part of the amount allotted for the drains was not expended.

With refence to Gavernment Order no 670 dated 22 May 1872 I have the honor to observe that although sums were allotted year after year for the Construction of drains and passed by Government nothing had been done towards the drainage of the Town, during the previous years beyond the Construction of a Surface drain in the Bazaar Street at a Cost of about Rs 500. And it was only during the year under Report that steps were for the first time taken to improve the drainage of the Town. Accordingly the Commissioners passed an Estimate to Construct a drain for the removing of the Sewage waters of Reddy Rows Tank North Street, as well as the Surface waters of 2 other Streets, and they likewise passed an Estimate to clear the Thepperumanallar Channel which is the main drainage of the Town. The first work was Commenced and partly finished when it met with opposition from the Executive Engineer of this Range who is also a Commissioners. Under the Circumstances detailed in a Separate

report on the above drainage question submitted to Government and which I believe is now under their Consideration. the work was stopped by the Commissioners. The Construction of similar works was also put in abeyance pending the final orders of Government with reference to the above drain.

Repairs. Rs 2435 - 9 - 11 were expended during the year against Rs 6700 of the Budget. Out of the Estimated amount Rs 6000 were allotted for the repair of Gravel Roads. About Rs 200 were expended under that head and nearly 1000 Rs more have been paid during the Current years for gravel supplied during the year 1871-72. During the latter part of the year the gravel roads were all very much worn out by heavy traffic. The Commissioners found that Sundry repairs here and there would not do and would be simply a waste of money, and that a complete renetalling was necessary But as the year was drawing to a close and that as the balance of the funds allotted for the work in the Budget was not found Sufficient to defray the necessary Expenses, the Commissioners confined themselves to petty repairs leaving the Substantial work for the present years. Accordingly steps have been taken and the work will shortly Commence.

Education On the bills Submitted by the Dy. Inspector of Schools of this Division and Countersigned by the Director of Public Instruction Rs 113 - 8 - were expended as grants-in-aid to two of the Schools

under the result System. The Commissioners were ignorant as to what schools were to be under their management and as to the nature of the control they were to exercise over them. They did not know whether they would be justified in reforming private pial schools and taking the initiative themselves without reference to the Director of Public Instruction, by giving grants to them. Under these circumstances, they were not in a position to take any further steps in this direction, although they had an allotment of Rs 3000 sanctioned in the Budget for the purpose. However, as the Government have pointed out the necessity of taking over the pial schools under their Management, and of establishing them on a better footing in their order no 670 dated 22 May '72, steps will be taken this year to meet such a necessity.

Sanitation and medical Services. Dispensaries The Dispensary was made over to the Commissioners only towards the close of the year, and Consequently no amount was expended under that head except Rs110 being the pay of a midwife employed by the Municipality. It does not seem to me necessary herein to report on the working of that Institution, as it was not under the Management of the Commissioners during the year. The annual Report of the Dispensary drawn by Mr. Schwosh the medical officer in charge and herewith submitted will give the required information.

Vaccination. Only one Vaccinator was entertained during the year by the Municipality on a salary of Rs 10 monthly who under the superintendence of the medical officer of the Station did his duty to the Satisfaction of the Commissioners. There were 1250 cases of Vaccination during the year and of these 1020 were successful ones.

Registration of Births and Deaths. At the Commencement of the year the Town was divided into 4 divisions and 4 Birth & Death Registrars appointed One for each division This System was tried for about 4 months when the Commissioners thought that 4 Registrars were too many for the Town and that one Registrar at Rs 7 placed in the middle of the Town to Register cases of Births and Deaths, and 2 cunnams at Rs 6 each to go about the Town and to enquire into Birth and Death occurrences and submit reports to the office, could very well replace the original 4 Registrars They thought that the returns submitted by the Birth and death cunnams when Compared with the Registrar's returns would bring to light all cases of non-Registration under the act and would thus be a check upon the people. Accordingly the original System was abandoned and the new one introduced by the Commissioners at a meeting. The Town Mun-

=siff who holds his office in the middle of the Town was pitched upon as the proper man to be a Registrar. This system still holds and as it has been in trial only for a short time it remains to be seen whether it would work well or not. The number of Births and Deaths registered during the year were respectively. 1061 & 956.

Conservancy. The arrangements as to sanitation were the same as in the previous year. There were 2 Nuisance Inspectors 36 Rubbish carts and 3 Latrine carts; the rubbish carts and the bullocks for the Latrine carts were supplied on Contract. One Latrine was newly built during the year on the Causeway bank to the back of the Hospital. The site being a very convenient one the latrine has been found very useful and largely availed of by the people. During the year Macdougals disinfecting powder and Carbolic acid were bought by the Commissioners and offered for sale to the people at the cost price.

Lighting. The lighting of the Town was for the first time started during the year under Report. There were nearly 84 Lights put up along the main streets and Roads before the close of the year.

The lamps are all placed on iron posts and wall brackets bought of the Government Foundry, Madras. They were lit from sunset to mid-night except on nights when there was moon-light. Kerosene oil was uniformly used for all the lamps as giving a brilliant light and at the same time being not expensive. The Commissioners bought of the Local House Madras a large supply of 1000 Gallons of this oil at the very cheap rate of Re 1 a gallon. There were 5 Masalchies employed @ at Rs 5 each and 2 at Rs 4, besides one mistri on Rs 8 whose duty it was to superintend the work of the Lighting of the Town. Lighting was one of the necessary conveniences which people expected from the Municipality in return for what they paid. It is superfluous to say that it is very much liked and appreciated by the people. The Expenditure under this Head amounted to Rs 2978-7-0 including the cost of 1000 Gallons of Kerosene oil in store and also of lamp posts and brackets purchased during the year.

Avenues. Young trees were planted on both sides of the Pail Road leading from the Courthouses to the Travellers Bunglow. 2 Gardeners were employed at Rs 4 each to look after them.

several large trees that were standing along the Road sides having fallen down during the late Storm steps have to be taken to replace them during the current year.

Rs 280.9.0 were expended (Vide Grant I Statement II) in buying the low piece of Vanja lands to the North of the Municipal office which were in a very dirty state during the rainy season and thus a source of great nuisance. Steps are being taken to improve the lands by raising it and adding it to the Municipal office Compound.

The Commissioners ~~have~~ expended Rs 500.8-- for catching monkeys which were a source of great annoyance to the Ratepayers, although there was no allotment entered in the budget. The sum so expended has been entered by mistake under grant V Statement II whereas it should have been entered under grant IV. As the Statements were counter signed by the Auditor before the mistake was found out, I have left it as it is, without making the necessary alterations.

General Observations. The general health of the Town during the year was very Satisfactory. Very few cases of Cholera occured. The attention of the Commissioners was chiefly given to the neatness and cleanliness of the Town. During the year this Town was favored with a visit by His Excellency Lord Napier the Governor of Madras. His Excellency was quite pleased with the General aspect of the Town and the working of the Municipality.

31a 12

During the last year there were 31 Municipal meetings held and 11 Commissioners were on the board. The annexed Statement will show the number of meetings attended by each Commissioner. From this it will be seen that the Majority did not attend even one fourth of the total number of meetings, and one of the Commissioners, Ayyasami Sastrial the Jaildar, was never able to attend a single meeting. I need hardly say that, Considering this state of things, it is necessary to strengthen the board by appointing some more Commissioners who will take more real interest in the Municipality and will willingly devote a part of their time to the good of the public. I would recommend that Lakshmi Narasimulu and T. Sundram Ayer, Pleaders of the Small Cause Court Seshiah and Sundram assistant Masters of the College and Tambusami Mudaliar son of the late Ponnusami Mudaliar who was a Commissioner, be made members of

The President takes no notice of this para. No official member attended more than 7 out of 31 meetings

Now para graph 9 of the Circular letter of the 7th May 1872 (put off) I assume that the recommendations would not meet with his approval

Five Commrs attended more than half the meetings and four attended more than two-thirds.

the board. These gentlemen I hope will take considerable interest in the Municipal affairs.

A revised list of the Bye-Laws had already been sent to Government in accordance with their order No 436 dated 31st March 1871. I beg to state that it is absolutely necessary that these Bye Laws should be brought into force. The Town Magistrate under the impression that contrary to section 167 of Act III of 1871 the Bye Laws sanctioned by Government under act X of 1865 have been cancelled and are not in force, would not entertain cases of prosecution for Nuisance &c under the Bye Laws. I request therefore that the Government will be pleased to sanction the revised list above referred to.

During the year under Report the Census of the Town were taken on the 30th November 1871. Only a few enumerators were employed by the Commissioners as they were assisted by the Quemashoo and peons of the District Munsiffs Courts of Valangiman and Combaconam and a few from the Court of Small Causes. The Commissioners are very thankful to Messrs Kindersley and Nelson for the kind assistance they rendered to them. The Cost of taking Census amounted to Rs 79-10-11 Of which a moiety is to be recovered from Government in accordance to their order No 819 dated 13 June 1871

33a 13

In conclusion I have to acknowledge with thanks the kind assistance rendered to me by my fellow Commissioners Messrs Ashworth and Govindarow, the former by superintending the repairs of Roads and the latter the lighting of the Town. I herewith return the report of the Auditors for transmission to Government with the annual report.

I have the honor to be
Sir
Your most obedient Servant
K. Raghunatha Row
Vice President

Municipal Comrs Office
Combaconam
28th June 1872

Municipality of Combaconum Tanjore District

Population as per census of 1871 43558

Area Composed within Municipal Limits acres.

No 7032

House & Land Rates assessed for 1872-73.

Dwelling & other houses — Amount 12296-6-4

Lands — No 135 — Amount 233-12-6

12530-2-10 ✓

Percentage adopted — 7½ per cent.

Tax on arts &c .. ..

Licenses on carriages and animals. Schedule C items

½R	69-2-8	
½R	668-9-4	
1½R	41-8-0	
3Rs	479-0-0	
4½R	168-12-0	
12R	20-0-0	
1447	-0-0	
	2894-0-0	

Carts Registered ..

Licensed fees under act & Bye Laws.

Dangerous trades	No 195	
	Amount	634-0-0
Slaughter house	No 48	
	Amount	95-2-8
Cartal and	No 14	
	Amount	42-0-0
Temporary Structures	No 132	
	Amount	328-8-2
Total	No 389	
	Amount	1099-10-10

2199-5-8

Collection of Taxes.

House Tax
- No of demand Notices Issued. 266
- No of distress Warrants Issued 33
- No of distresses made 5
- Amount recovered 66-4-0

Other Taxes. .. ..

The correct area within the municipal limits being not yet made out the column is left blank.

Sd

In this Statement under the Head of House Tax the particulars of assessment for the year 1871-72 are entered, the account for 72-73 being not yet made out, it has been found difficult to enter the same here as required in the form.

K. Raghunatha Rau
Vice President

Municipal Comm
office
Combaconum
28 June 1872

Rec'd 28th June 1872

Copied in Letter Book No 12 p 22 & 23

18 37/a

From

J. Marsh Esquire
Principal of the S.P.G. High School
Tanjore

To

W. M. Cadell Esquire
President of the Municipal
Commission of Combaconum

Sir,

I have the honour to inform you that in accordance with your request I have audited the accounts of the Municipality of Combaconum for the eleven months — May 1st 1871 — March 31st 72.

I forward herewith :—

(1) A statement of the Receipts and Expenditure as shown by the books.

(2) A statement as shown by the books of the account with the Treasury. The balance there exhibited agrees with the balance shown by the accounts in the Treasury.

A detailed statement of Income and Expenditure which I have examined, found correct, and signed will be forwarded to you by the Vice President of the Municipality. This state-

ment which is framed in accordance with a recent order of Government apparently differs from the one I now forward, but when the fines are distributed under their proper heads, and allowance is made for the difference of grouping the discrepancy disappears.

The registers kept in the Office are:-

(1) Dangerous and offensive trades and carts stands Licences.

(2) Carriages and animals Licenses.

(3) Temporary structures Licences

(4) House and Land Tax collections.

(5) Miscellaneous and other receipts.

(6) Treasury acknowledgements

(7) File of Vouchers.

The books kept are:-

(1) A Cash Book

(2) A Journal

(3) A Ledger

As directed I carefully examined the Cash Book and found it carefully kept. It would however be more satisfactory if it were signed more frequently by the Vice President.

The Journal as at present kept serves the purpose of Journal & Ledger in as much as the various Entries are sum-

med up and tabulated in it at the end of each month instead of being posted into the Ledger, which is, in consequence, altogether useless. It would be very much better to put the Ledger to its legitimate use.

With reference to the receipts:—
I have found the entries under the heads of Dangerous and Offensive Trades and Horses and Carriages, supported by the counterfoils of the licences issued.

The Tolls were farmed and the sums entered in the books under this head are supported by the minutes of Proceedings of the Municipal Commissioners. The new gate was opened and for one month daily receipts are acknowledged but there is nothing to show whether these are the correct amounts or not. The gate being temporary it was not deemed worth while to use duplicate tickets. The Receipts for fish are supported by the contract entered into with the fishermen.

Fines

These are entered into the Pay Abstracts. I would however suggest that a Fine Book be kept and that the Officer imposing the fine enter it in the book kept for the purpose.

The Magistrate in remitting fines to the Municipality apparently sends no notice of the amounts. I submit that a letter should be sent to the Office by the Magistrate. The letter would show whether the amounts credited in the book are correct or not.
Sales of rubbish and of avenue trees.

The amounts entered under these heads are supported by the order book kept in the Office and by the diaries of the Inspector.

House Tax

The daily collections are entered into registers, and from these copied into other books in the form lately ordered by Government. The rates levied are as nearly correct as they can be in fact I think; they show great care in calculation. For instance On a house valued at Rs 6. the tax levied for 11 months is Ans 6. P 7. the correct value being Ans 6. P 7.2 while on a house valued at Rs 18 the tax is Rs 1-3-10 apparently one pie too much whereas it is the nearest approach in actual money that can be made to the true tax viz Rs 1-3-9.6

So for a house valued at Rs 40 the tax is Rs 3-4-10 the nearest approach in actual money to Rs 3-4-9.6.

It seems to me that duplicates numbered in the same way as the licences are, should be kept of the bills paid for House and Land Tax and I am glad to learn it is proposed to use them during the current year.

The Receipts from the Treasury are received on cheques signed by the Vice President, in which the objects for which the money is required are stated, so that each cheque is in reality an additional voucher for the bills paid by the money so drawn.

Expenditure

Each item of expenditure I have gone through and I have found it properly vouched. The bills are laid before the Commissioners at their meeting, and then if passed are signed by the Vice President. A draft is made upon the Treasury, the money brought to the Office and disbursed and a receipt taken from the party to whom the money is paid, which receipt is

with the bill duly numbered and pasted on the Voucher file.

There was on the 31st March a cash balance in the Office of Rs 3-11-3 kept there, as I am informed, because the Treasury refuses to receive money on the last two days of the month.

In conclusion I have to state my conviction that the books have been carefully kept. I have found one or two errors in addition which have been rectified.

I am, Sir,
your most obdient Servant
J. Marsh

Annual Report of the Civil Dispensary
Cumbaconum from 1st May 1871 to 31st March 72

	Europeans & E. Indians	Natives
Remained 30th April 1871	.	95
Admitted during 1871-72	38	5552
Total	38	5647
Discharged	38	5504
Died	.	22
Remaining 31st March 1872	.	121

As desired by the President in his letter No 163 of the 8th Instant, the accompanying returns were made out for the period of Eleven months from 1st May 1871 to the 31st March 72 so as to correspond with the last official Municipal year. 5685 of all classes were treated at the Civil Dispensary during this period. Of this number 38 were Europeans and East Indians and 5647 Natives, an increase of 9 in the former and 601 in the latter on the corresponding period of the previous year.

The European and East Indian patients were 3 In and 35 Out. Of the Native in patients 18 were brahmins (15 Males

Natives 216 In. and 5431 Out.

1871

From
The Municipal Commissioner
Kumbaconum
To
The Chief Secretary
to Government
Madras

Dated 10th December 1871
Rec'd 12th December 1871
No. 207

Enclosed Returns in the Civil Dispensary
for the Municipality of the Municipality
for Kumbaconum during 1871-72

Rs 1755-12-2

1872. Department.
In a Letter
From
The Officiating President
Municipal Commissioner
Kumbaconum
To
The Chief Secretary
to Government
Madras

Dated 15th January 1872
Rec'd 17th January 1872
No. 2.

Rs 1755-12-2

and 6 females)

Of the total admissions into Hospital Europeans and East Indians included 157 were dieted in the Hospital while 49 dieted themselves. The increase of Out patients might partly be attributable to the Town Police Sick being again treated at the Dispensary since the closing of the Municipal Police Hospital in May. The average daily sick amongst natives in patients was 15¼. Out patients 7¼. Amongst Europeans and East Indians Out patients ¼. 22 deaths occurred 21 amongst the Natives in patients, giving a percentage of 9.72 against 4.907 for the same period in 1870-71.

In most of these cases relief was sought in the last stages of the disease. A few were brought in by the Police; these were either pilgrims or paupers found on the Roadsides in a helpless condition. 1 death occurred among the Out patients.

The principal diseases causing admissions amongst the In & Out patients during the year were,

Fevers, Rheumatisms, Syphilitic affections, Anæmia, Disease of Ear, Bronchial affections, Dyspepsia, Dysentery Diarrhœa, Constipation, Abscess, Skin Diseases, and Wounds and Injuries

In Class I General diseases, Europeans and East Indians afforded 11 cases. Natives 165 with 6 deaths. Class II Local E. and E. Indians 25, Natives 1189 with 13 deaths. Class III Conditions &c Natives 3 with one death. Class IV Poisons E. and E Indians 1, Natives 66. Class V Injuries. E. and E Indians 1, Natives 272 with 2 deaths. Class VI Surgical Operations Natives 2.

In the European Return the patients consisted principally of East Indians residents of this Station, the diseases were generally of a mild Character. Amongst natives in Class I fevers of Various forms afforded the largest number 408, the intermittent type and simple Febricula being the most prevalent, but with very few exceptions generally of a mild Character and readily yielded to treatment.

There was a balance of Rs 19120-7-11 on the 1st May 1871, The income from all sources during the year amounted to Rs 5083-4-10 making a total of Rs 24204-1-9 from which sum deducting the total net Expenditure for the Eleven months Rupees 5800-3-10, a balance of Rs 18403 13-11 is left in favor of the Institution on the 1st April 1872.

No further investments were made and the amount which it was intended should be added to the sums already with Messrs Arbuthnot and Co: to Complete Rs 1000 was not carried out for fear of the floating funds at the disposal of the Committee running short in Carrying out the repairs of the Hospital buildings &c; but in February last, Messrs Arbuthnot & Co were requested to place the sums with them amounting to Rs 946-2-4 in deposit for one year so as to allow of 5 per cent interest.

Rs 1026-3-7 was expended in re-roofing and General Repairs &c

of the quarters I occupy inclusive of Rs 7 for white washing the dresser's house. The Committee undertook this large Expenditure under the Conditions of my paying a rent of Rupees fifteen monthly; Moreover if the house had not been repaired it would have necessitated my leaving it before the setting in of the last monsoon as the beams and bamboos rafters were destroyed by white ants to such an extent that almost of them were shells only remained

The items of Expenditure for perishable articles Rs 350 2-8 is inclusive of sums expended in the purchase of General European and Country medicines procurable in the Shops and Bazaars here, and in Diets Rs 703 13-9 are included wines and Spirits &c.-

No alterations or additions were made in the Hospital buildings during the year. It is kept in repair and regularly limewashed.

The Governor visited the Hospital in October and in the remarks entered in the visitors' Book His Lordship thought the Hospital Building was

difficient in Ventilation. Objection was also made on the side of the dead house which is situated rather too close to the Female ward. Moreover all dead bodies sent in by the Magistrate for examination have to pass along the whole front of the Hospital to get to it. In 1868 I brought this matter to the notice of the Collector and although subsequently I was asked to point out another site, yet nothing further was done. The Hospital Committee again in December last called the attention of the Collector to my letter and requested that some steps be taken for the erection of a dead house on some other less objectionable site.

No Separate accommodation is available for Brahmins, but such cases that came in were placed in the small rooms at the end of the wards, and at times, when there were not many patients the whole of one side of the building was available for their use. The building which is ascended by

the Municipality for the Town Police sick under the old Act being available, as the Municipality were under the new Act III of 1871 relieved from all charges on this account, the Commissioners resolved to convert it into a Brahmin's ward, dividing for males and females and also erecting cook rooms on the plot of ground at the back and walling it up all round.

There is no seperate building for a Lying in hospital, but cases of this nature are generally placed in the back rooms seperately from the others. One case was treated during the year.

A Total of 1254 Cases were Vaccinated in this Town and its Suburbs during the year. Of these 1127 Cases were operated on by the Municipal Vaccinators with the following results. 912 Successful. 186 unsuccessful. 14 doubtful. 65 unknown. Of the remaining 127 Cases vaccinated by the Hospital assistant and myself. 87 were Successful, 28 unsuccessful. 3 doubtful and 9 unknown.

General Observations — The health of the Town generally has been Satisfactory. From the time of the coming down of the freshes in June Diarrhœa Colds and Fever prevailed to a certain extent, increasing after the Setting in

of the monsoons in October and continuing up to the termination of the cold and dewy months (March) A few cases of Cholera occurred in the Town between November and February, 4 deaths were reported. There were several Cases of Choleraic Diarrhoea also with a few deaths, these invariably occurring amongst those who neglect to apply for Medical aid or Medicines at the Divisional Commissioners nearest at hand. As in most Cases where there was a timely administration of medicines the patients generally recovered.

The Climate was pretty favorable throughout, with the exception of the 6th & 7th November when the Station was visited with a Slaw. Several of the low lying streets and backyards were flooded, and owing to the high freshes at the time continued to for several days together, particularly the Street to the East of Reddy Row Tank and Tholugappa Mudali Street, and it was very much feared at the time that an Epidemic outbreak would occur if this State of things continued much longer, even the last named Street there is a large cesspool with accumulations of years, which becomes fruly mixed up with the water Stagnant in the Streets. It was however fortunate

that the river fell low and by deepening the side channels the whole was gradually drained off.

In conclusion I beg to State that the annual Report submitted to the Inspector General Indian Medical Department is for the Calender year, a copy of which was usually Submitted to the Collector, but as this is now Cancelled and a Seperate report required for the official or Municipal year, thus making two annual Repots on the working of the Institute within three months of each other, Consequently I beg to Submit for Consideration the necessity of having one Annual Report only for the official year in lieu of the Calender year for the Inspector General Indian Medical Department and a Copy of which to be forwarded to the Municipality as hitherto sent to the Collector.

Coonoor
29th July 1872

J. A. Shortt
1st Class Asst Apothecary
In Med. Charge Civil Dispy
Coonoor

Annual Report of the Civil Dispensary Cawnpore from the 1st January to the 30th April 1871.

	Europeans & Eurasians	Natives
Remained 31st December 1870	"	97
Admitted during the 1st 4 months of 71	7	1891
Total	7	1988
Discharged	7	1887
Died	.	6
Remaining 31st April 1871	"	95

This Report with the accompanying Return embraces a period of 4 months from 1st January to the 30th April 1871 A Total of 1995 of all classes were treated at the Dispensary. Of this number 7 were Europeans and East Indians, 2 In and 5 Out patients, and 1988 Natives 72 In and 1916 out patients The averaged daily attendance of the former was about 1/4 and of the latter among the In patients 13/8 Out patients 68/8. Amongst the native In patients are included 2 Brahmins

Annual Report of the Civil Dispensary Cawnpore from 1st May 1871 to 31st March 1872.

1 male and 1 female. Of the Total admissions into the Hospital 64 were dieted at the Expense of the Institution while 8 dieted themselves. The 2 European In patients were travellers from Negapatam to Madras out of Luck by an unable to meet the expenses of travelling by Rail. On suffered from Influenza from Exposure and the other from blisters of feet from the long marches

The principal diseases causing admissions during this period were fevers Rheumatism, Syphilitic affections, Anemia, Disease of the Ear, Bronchial affections Dyspepsia, Diarrhoea, Dysentery Ascarides (worms) Constitutional Nervous diseases and Wounds and Injuries.

The admissions remained from the previous year under the various Classes were as follows Class I General diseases Europeans and East Indians 2, Natives 334 with one death. Class II Local

Europeans and East Indians 4 Natives 527 with 3 deaths. Class III Constitutional Natives 2. Class IV Poisons Natives 9 Class V. Injuries Europeans 1 Natives 116 with 2 deaths. All the deaths in Number occurred among the In patients mostly in old emaciated weakly subjects and the diseases of a chronic Nature. One little boy of 5 years of age was admitted on the 28th of December suffering from severe burns. Tetanus set in a few days after and he died on January 4th

No Delirium Tremens in wards exist but cases of this nature are generally placed in the back rooms attached to the female wards. 2 cases were treated during this period. One a young Brahmin Widow was confined outside in a friend's house and then brought to Hospital by them for fear of the Police interfering in case the Child died.

The Hospital Buildings were

repaired and renewed in February at a cost of Rs 89. No additions or alterations were made in it.

The Financial Statement for the period this report refers to shows a balance of Rs 19827-2-2 on the 1st January 1871. The income from all sources amounted to Rs 1269-11-3 making a total of Rs 20596-13-5 The total net Expenditure amounted to Rs 1476-5-6 leaving a balance on the 1st May 1871 of Rs 19120-7-11 under the head of Miscellaneous Expenditure is included house tax Rs 16 paid to the Municipality for the Hospital buildings &c and subsequently received as a donation The sums expended on the purchase of perishable articles also includes European and Native medicines purchased in the shops and Bazars here and in Diets are included wines & Skins &c

General Observations — In the beginning of the year when the months are cold and dewy colds and fevers invariably prevail to a certain Extent,

also Diarrhoea. There was a slight outbreak of cholera in the Town in the month of January commencing about the 15th and continuing up to about the 4th or 5th of February 16 deaths were reported. A few cases of small pox and chicken pox occurred about all such and stupid, but I have not heard of any deaths from these. Vaccination was kept up as usual. 513 cases were vaccinated in the Town and Suburbs Of these 437 were successful 59 unsuccessful, 7 doubtful, and 10 unknown.

Combaconum
29 July 1872

J. H. Ashworth
1st Class Assist Surgeon
In Med Charge Civil Dispy
Combaconum

Supplement (Hospital) 65 a

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

		1871-72 Detail of minor heads	Totals of major heads
1	Balance		
	(b) Endowments		
	Hospitals and Dispensaries	1775 12 1	1775 12 1
5	Endowments Sundry contributions and donations		
	(a) Hospitals and Dispensaries		
	Contributions from Government	3292 6 9	
	Donations and subscriptions	746 " "	
	Interest of invested Funds	734 12 11	
	House rent 55 " "		
	Rent of Garden &c 50 " "	105 " "	
	Sale of medicines	205 6 2	5083 9 10
	Total		6859 5 11

Supplement (Hospital)

Statement II expenditure from the Municipal Fund of the Town of Combaconnum for the Official year 1871-72.

Grant I	Public Works		
2	Repairs		
	(c) Sanitary and Miscellaneous		
	Proofing and General Repairs to Apothecary's house and whitewashing Dressers house	1026 3 7	1026 3 7
Grant III	Sanitation and Medical Services		
1	Hospital and Dispensaries		
	(a) Establishment.		
	Proper 2607 " "		
	Native Medical pupil 63 " "		
	Servants wages 388 11 1	3058 11 1	
	(b) Medicines and Supplies	622 6 9	
	(c) Diet of patients	703 13 9	
	(d) Sundries and contingencies		
	Perishable Articles 350 2 8		
	Clothes and beddings &c 38 14 "	389 " 8	4774 " 3
	Grand Total		5800 3 10

signed K. Raghunatha Row
Vice President

Received the Abstract of Statement of the Town Disbursements and Receipts of Combaconnum for the official year 1871-72

5th January 1872

Supplement (Hospitals)

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

Part II Repairs.

No.	Project	Amount of Estimate	Past expenditure	Expenditure in 1871-72	Remarks
(a)	" " "				
(b)	" " "				
(c)	Sanitary and Miscellaneous				
	Roofing and General repairs to apothecary's house and				
	Whitewashing dressers house	1043 " "	" "	1026 5 7	

Supplement (Hospitals)

Statement II B Detail of Municipal Establishment.

	No.	Salary per mensem	Salaries per annum	Totals major heads
Grant III Sanitation & Medical Service				
1 Hospitals & Dispensaries				
Medical Subordinates				
Assistant Apothecary	1	170 " "	1870 " "	
Hospital Assistant	1	60 " "	660 " "	2530 " "
Servants				
Peons	1	7 " "	77 " "	
Servants wages			388 11 1	465 11 1
Native Medical pupil				63 " "
				3058 11 1

(Signed) K. Raghunatha Row
Vice President

(True copy)
Offg President

57a

Statement I A Ludowment & Estimate of Municipal Commissioners under Section 15 & 16 for the official year 1871-72

Supplement (Hospitals)

No.	Name of Work	Amount of Estimate	Past expenditure	Expenditure in 1871-72	Remarks
1	Hospitals	1874 " "	1026 3 7	8200 " 10	105 2 1
2	Amount of Grant Actuals	1874 " "	1026 3 7	8200 " 10	105 2 1
3	Balance	1775 12 1	839 12 11		
4	Salaries of Peons				
5	Allowance from Central Fund for Hospitals	" "	" "	1635 6 9	205 2 1
6	Contingencies and Establishment of all Kinds.				
7	Cash & Pharmacy in charge Assist.				
8	Total Column				
9	Amount charged Statement II & III				
10	Allowance for Public works II A				
11	Total charges				
12	Balance				

Remarks

Note Column 5 includes contributions from Private individuals

Column 6 Total charges (minus) Allotment for public works.

Column 9 Total charges (minus) Contributions

(Signed) K. Raghunatha Row
Vice President

Treasury in account with the Municipality for the year ending 31st March 1872

Dr. Cr.

Balance in hand	12 34 39	By Cash paid on 117 Cheques	34465 26		
To Cash paid into Treasury	31871 45	By Balance	9940 14 8		
Total	44406 22	Total	44406 22		

I Michael Ross the Chief Constable informs me that the balance which is shown by the books corresponds with the Treasury accounts

J. Marsh
Auditor

1872
Municipal Election
Dr. to Wm. Gibbs Returning Officer for Municipal Commissioners Election
To Wm. Clerk Secretary for Constables
To Clerk of Peace
To Cash paid Sundry Charges as per Account 207
£12

Examined and certified as correct
J. Marsh
Auditor

Financial Statement exhibiting the working of the Civil Dispensary Combaconum from 1st May 1871 to 31st March 1872

	R	a	p	R	a	p	R	a	p
Balance on 1st May 1871							19120	7	11
Floating on the 31st March 1872				1059	2	1			
Invested				17344	11	10			
Received during the Year.									
From Government							3292	6	9
Interest of invested Funds	707	"	"						
___ do ___ with Messrs Arbuthnot and Co.	27	12	11	734	12	11			
European Donations	"	"	"						
___ do ___ Subscription	270	"	"						
Native Donations	"	"	"						
___ do ___ Subscription	476	"	"	746	"	"			
Sale of Medicines to persons not entitled to gratuitous issues	205	6	2	205	6	2			
Other Sources.									
House rent recovered from Apothecary	55	"	"						
Rent for garden for 2 years	50	"	"	105	"	"	1791	3	1
Total Income							3083	9	10
Total Expenditure							5800	3	10
Balance on the 1st April 1872							18403	13	11
Pay & allowances for Ass't Apothecary	1870	"	"						
___ do ___ Hospital Assistant	660	"	"						
___ do ___ Native Medical Pupil from 1st July 1871 at Rs. 7 per Mensem	63								
___ do ___ Peon	77								
European Medicines from Medical Stores	622	6	9	3292	6	9			

	R	a	p
By Medical Officers Pay &c.			
1st Class Assistant Apothecary J. G. Ashworth	1870	"	"
1st Class Hospital Assistant M. Thirumaliah Naidoo &c	660	"	"
Native Medical Pupil Saminadan &c from 1st July 1871 at Rs. 7 per Mensem	63	"	"
Peon Rengasamy	77	"	"
Servants wages	388	11	1
Perishable Articles &c	350	2	8
Diets including wines and Spirits &c	703	13	9
European Medicines purchased from Medical Stores	622	6	9
Miscellaneous. Re-roofing and general Repairs to Apothecary's quarters and whitewashing Dresser's house	1026	3	7
Purchase of Cloths and bedding &c	38	14	"
Total Expenditure	5800	3	10

I hereby Certify the above to be a Correct Return of Income and Expenditure of the Civil Dispensary at Combaconum from 1st May 1871 to 31st March 1872.

Combaconum
29th July 1872

Passed at a meeting
K. Raghunatha Rows
chairman
29.7.72.

J. G. Ashworth
for Secretary
to the Managing
Committee of Civil Disp.

Financial Statement
of the Civil Dispensary
Combaconam
from 1st May 1871 to
31st March 1872

1872. Department.
In a letter
From
The Offg President
Municipal Commission
Combaconam
To
The Chief Secretary
to Government
Ootacamund
Dated 10th
Recd 11th } September 1872
No 207
Financial Statement of the
Civil Dispensary, Combaconam from 1st May
1871 to 31st March 1872.
F. 1755/72

Abstract of the Preceding Return

Classes of Diseases	In Patients						Out Patients						Remarks
	Admitted		Died		Average Daily Sick		Admitted		Died		Average Daily Sick		
	Males	Females	Males	Females	Males	Females	Males	Females	Males	Females	Males	Females	
I General Diseases													
Sick Admitted 4	2						2						
Sick Remaining 13													
II Local Diseases													
Nervous System													
Eye													
Ear													
Face													
Circulatory System													
Absorbents													
Respiratory System							1						
Digestive													
Urinary													
Generative													
Cellular Tissue													
Cutaneous													
III Condition &c													
IV Poisons													
V Injuries													
VI Surgical Operations													
Total	3						3						

Monthly Abstract of Sick of In and Out Patients included in

	In Patients			Out Patients		
	Admitted	Died	Average Daily Sick	Admitted	Died	Average Daily Sick
May 1871	"	"	"	1	"	1/4
June	"	"	"	2	"	1/2
July	"	"	"	2	"	1/2
August	"	"	"	5	"	3/4
September	"	"	"	2	"	1/4
October	"	"	"	1	"	1/4
November	"	"	"	4	"	3/4
December	"	"	"	4	"	2
January 1872	"	"	"	4	"	3/4
February	2	"	1/2	3	"	1 1/4
March	1	"	2	2	"	1/2
Total	3	"	2 1/2	35	"	7 3/4
Annual Average			1/4		N	3/4

Medical Officer in Charge during the year 1871-72

1st Class Assistant Apothecary J. G. Ashworth

Caste of the In and Out Patients

	In Patients		Out Patients		Total	
	Males	Females	Males	Females	Males	Females
Europeans	"	"	1	"	1	"
East Indians	1	2	12	22	13	24
Total	1	2	13	22	14	24

Combaconum
29th July 1872

J. G. Ashworth
1st Class Assts Apothy
In Med. Ch. Civil Dispy
Combaconum

Civil Dispensary Combuconnum Annual Return of European sick of In and Out Patients from 1st January to 30th April 1871

79a

Classes of Diseases	Specific Diseases	In Patients Average daily sick No 7/16 Remaining on	admitted	Total treated	Discharged Cured	Relieved	No better	Died	Remaining	Out Patients Average daily sick No 5/16 Remaining on	admitted	Total treated	Discharged Cured	Relieved	No better	Absented	Total	Died	Remaining
I General Diseases																			
Sub Division A	Febricula	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
	Influenza	"	1	1	1	"	"	1	"	"	"	"	"	"	"	"	"	"	"
II Local Respiratory	Bronchitis	"	"	"	"	"	"	"	"	"	1	1	1	"	"	"	1	"	"
Cutaneous	Boil	"	"	"	"	"	"	"	"	1	1	1	"	"	"	1	"	"	"
	Lancet-bite	"	"	"	"	"	"	"	"	2	2	2	"	"	"	2	"	"	"
V Injuries accidental	Blisters of feet	"	1	1	1	"	"	1	"	"	"	"	"	"	"	"	"	"	"
Total		"	2	2	2	"	"	2	"	3	5	5	5	"	"	"	5	"	"

Civil Dispensary
Combuconnum
Annual Return of
Cases treated in the Civil Dispensary of
Combuconnum for 1st January 1871 to
30th April 1871
March 1872

Abstract of the Preceding Return

Classes of Diseases	In Patients						Out Patients						Total						Remarks
	January	February	March	April	Total		January	February	March	April	Total		January	February	March	April	Total		
I Zymotic Diseases																			
Sub Division A	1				1								1				1		
Sub Division B																			
II Local																			
Nervous System																			
Eye																			
Ear																			
Face																			
Circulatory System																			
Digestive	1				1								1				1		
Urinary																			
Generative																			
Locomotive																			
Cellular Tissue																			
Cutaneous																			
III Constitutional	1				1								1				1		
IV Parasites																			
V Injuries	1				1								1				1		
VI Surgical Operations																			
Total	2				2								2				2		

Monthly Abstract of sick of In and Out Patients included in

81 a

	In Patients			Out Patients			Remarks
	Admitted	Died	Daily Sick	Admitted	Died	Daily Sick	
January 1871	2	"	1/4	1	"	1/2	
February	"	"	"	2	"	1/4	
March	"	"	"	2	"	1/2	
April	"	"	"	"	"	"	
Total	2	"	1/4	5	—	1 1/4	
Average per 4 months			1/16			5/16	

Medical Officer in charge during the

1st Class Assistant Apothecary J G Ashworth

Casts of the In and Out Patients

	In Patients		Out Patients		Total	
	Males	Females	Males	Females	Males	Females
Europeans	2	"	"	"	2	"
East Indians	"	"	4	1	4	1
Total	2	"	4	1	6	1

Combaconnum
29th July 1872

J G Ashworth
1st Class Assistt Apothy
In Med Ch Civil Depmt
Combaconnum

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

		1871-72 Detail of minor heads	1871-72 Totals of major heads	Total of Major heads Budget for 1871-72
1 Balance brought forward				
(a) Municipal Fund		7579 3 9		
(b) Endowments			7579 3 9	6542
2 Assignments and allotments by Government				
(a) Surplus Pound Fund				
(b) Jury Rents				
(c) Fishery Rents				
(d) Road cess		262 11 5		
(e) Grant of imperial Road Fund		240 " "	502 11 5	600 " "
3 Rates & Taxes &c	Amer current			
(a) Rates on houses &c	18 3 3 12083	12083 8 8		
deduct Rejects	674		12101 4 7	
(b) Tax on arts &c	" " "	" " "		
(c) Tax on Vehicles &c	" "	1447 " "	1447 " "	
(d) Revenue stamps on Forts				
(e) Tolls	697	14705 4 4		
deduct expends		7 " "	11696 4 4	
(f) Fees:				
Dangerous trades	" "	654 " "		
Slaughter houses	" "	95 28		
Cattle and	" "	42 " "		
Temporary structures	" "	328 82		
Fines (Demand & Warrant Fees)	" "	66 4 "	1165 14 10	
(g) Magesterial Fines	1165 824	824 " "	30234 7 9	32715 " "
	5 30217			
4 Fees in schools & training institutions	" "	" "	" "	" "
5 Endowments and sundry Contributions and Donations				
6 Contributions from Local Funds				
(a) For public Works				
(b) Education				
(c) Miscellaneous				
carried over		38316 6 11	39857 " "	

Total Receipts from 1st April 71 to January 31st 72

Annual Return of Cash Receipts

Statement I Revenues & Receipts &c (concluded)

		1871-72 Detail of minor heads	1871-72 Total of major heads	Total of major heads Budget 71-72
	Brought Forward		383165 11	39857 - -
7	Miscellaneous			
	Vegetable stall 144 - -			
	Sweepings 28 - 10			
	Fishing 176 8 -			
	Avenues 37 33			
	Sale of Bricks 3 4 -			
	Sale of Tallakad 4 8 -			
	Rent of Khatgaud - 5 -	396 37	396 37	188 - -
8	Advances recovered			
	Cost of Stamp Paper	0 - -	3 - -	
	Total		38713 10 6	40045 - -

Municipal Comm's Office Combaconum

K. Raghunatha Row
Vice President

J. Marsh
Auditor.

Statement I A. Establishments to the Municipal Commissioners Tax Sections 15 & 16 for the Official year 1871-72

Name of the Establishments	No.	Remarks
1 Hospitals & Dispensaries	1	
2 Charitable	2	Annadanams
3 Educational	3	Schools
4 Miscellaneous	4	Choultries of all descriptions
	5	Cattle stands
	6	Contributions towards Taxes
	7	Sale of manure from stables
	8	Total (Columns 3—7)
	9	Amount of Establishments (Statement II Col 8)
	10	Water Cess Table Statement II A
	11	Total Charges
	12	Balance

Municipal Comm's Office Combaconum

J. Marsh
Auditor

K. Raghunatha Row
Vice President

87a

Statement II Expenditure from the Municipal Fund of

7a

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the Offg President of the Municipal Commission, Mannargudi, dated 27th June 1872, No. 143

Order thereon of even date 20th July 1872 No 919.

A/A

As it appears that the Commissioners after carefully considering the several points noticed in G.O. 29th April 1872, No. 586, are unanimous in the opinion that the water project upon which a large sum of money has already been expended

should

should be completed - the Govt
Lik Prov not further injuction

2. With the exception of the sum required for land compensation there are ample Municipal funds available for completing the work within the current year.

3. The Government observe that the work is now being carried on under the superintendence of Lieutenant

Shea

EK

To

The Secretary of the Municipal Commissioners Ramnagrida
- Public Works Dept.
Board of Revenue

Rd/Sp 30/7.

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

	1871-72 Detail minor heads	1871-72 Total of major heads	Total of major heads Budget for 1871-72
Grant I (Public Works)			
1 New works.			
(a) Communications			
Extending Kepenne and other Sts and Sluice	86 13 1		
Tunnel in Chakrapani South St.	130 - -		
do in Kumbeswara Swami West St	20 - -		
do in Kumbeswara Swami North Street	25 - -		
do in Kalicoil Street	20 - -		
do in Kadalangudi Street	30 - -		
do in Ramaswami Coil Madanlugaw	30 - -		
Covering Stones for Tunnels	200 - -		
Drain in Sholayappa Madali Agraharam	442 15 -		
Bazaar drain	30 - -	1014 12 1	
(b) Educational			
(c) Sanitary and Miscellaneous			
Municipal Office building			
Paid in Cash to Contractor	2342 0 -		
" in form of bolts	42 1 -	2385 - -	
Painting Municipal office			
Cost of paints	83 11 1		
Railway charge for do	4 - -		
Cost of Labor	25 - -		
	112 11 1		
Deduct amount recovered	7 4	1123 9	
Waterspouts to the Municipal Office	9 25		
Deduct amount returned	13 9 1 -		
18 Pails bought.			
Cost of do	228 1 -		
Railway charge for do	14 5 12 -		
Carting for do	20 4 -	394 8 2	
Shed round Municipal office	85 - -		
Railing Municipal office Compound	20 - -		
Carried over	2955 8 9	1014 12 1	

Water projects for municipal towns — Expenditure

29-3-37
14-9-2961
27-2-34 Rlwy

Govt. of {1872} Madras
{1871}

Engineer

To

The Chief Secretary to Government

Dated July 20 } 1872, No. 919.
Recd. }

Nos. 99. 100.

Submitting the water projects of the municipal towns of Kumbakonam and Combaconum with estimates.

C 123
1937

101-102

Statement II Expenditure from the Municipal Fund (Continued)

		1871-72 Detail minor heads	1871-72 Total major heads	Total of major heads Budget for 1871-72
Brought forward	2955 5 9	10141 2 1		
Grant I				
Land purchased				
Cost of do	272 - -			
Stamp paper for Sale deed	4 - -			
Cost of Registration for do	49 - 2809 -			
Latrines				
On the Cauvery bank	345 - -			
Experimental Pairpit the College Compound	20 - -			
Deduct amount recovered	19 - -			
Stamp for a deed of Sale	1 - - 365 - -			
Pattero privy near Municipal office	5 - -			
Marking Municipal Boundary	23 9			
Railing Vanatharai Tank	133 - -			
Gratings to Municipal Well	65 - -			
Toll bars	140 - -			
Toll shed no 9	4 - -			
do vice 475	871 -	4037 3 6	5057 11 7	9000
2 Repairs.				
(a) Communication.				
Extending tunnel to the east of Kusavan street	18 - -			
Tunnel to the west of Vanatharai Tank	6 - -			
Tunnel to the North of Toll Gate No 4	4 - -			
Roads Latente for	2120 - -			
Carting gravel	18 - 2138 -			
Municipl cart Repair	62 -			
Parapet wall of Cauvery bridge	26 - 2188 - -			
(b) Educational	- - -			
(c) Sanitary and Miscellaneous				
Repair of Ash tubs	215 1 5			
Vegetable stall	27 - -			
Platform near Cauvery bridge	12 - -			
Well in Dubei street and Municipal Rd	7 10 -			
Removal of Toll Gate nos	7 6 6			
Repair of Toll Gate	38 -			
Fencing to Vanatharai and Agr Tanks	5 - -	277 9 11	2465 9 11	6700
Carried over			7487 9 6	15700

Statement II Expenditure from the Municipal Fund (continued)

89a

		1871-72 Detail minor heads	1871-72 Total major heads	Total of major heads Budget for 1871-72
Brought forward			7487 9 6	15700 -
Grant I				
3 Establishment				
do Proper	842.6.2			
Deduct fines	1 - - 841.6.2			
Coolies Permanent	1000.15.9			
" Temporary	489.3-7 1490.3.4	2331 15 6	2331 15 6	1567 8
4 Contingencies				
Road Materials	39.3.6			
Building Materials	5.4.-			
Drawing Materials	3.11.-			
deduct amount recovered	.7.- 3.4.-	47 11 6	47 11 6	
5 Contributions to Local Funds		- - -	9380	
Total Grant I.			9867 4 6	17267 8 -
Grant II (Education)				
1 Training Schools				
(a) Establishment				
(b) Contingencies				
2 Municipal Schools				
(a) Establishment				
(b) Contingencies				
3 Salary Grants				
4 Results Grants			1138 -	
5 Contribution to Local Funds for Educational Inspectorate				
6 Miscellaneous				
Total Grant II.			1138 -	3000 -
Grant III. Sanitation and Medical Services				
1 Hospitals and Dispensaries				
(a) Establishment				
Midwife		110 - -		
(b) Medicines and Supplies		- - -		
(c) Diet of Patients		- - -		
(d) Sundries and Contingencies		- - -	110 - -	2110 - -
2 Vaccination				
(a) Establishment				
Vaccinator	110 - -			
deduct Fees	- 8 -	109 8 -		
(b) Contingencies		- - -	109 8 -	110 - -
carried over		8 -	2198 -	2220 - -

	Detail minor heads	1871-72 Total major heads	Total of major heads Budget for 1871-72
Brought forward.		2198 .	2220 . .
Grant III			
3 Registration of Births and deaths.			
(a) Establishment 267,10,4			
Deduct Fines .,8,.	267 2 4		
(b) Contingencies			
Name Boards	3 9 .	270 11 4	440 . .
4 Conservancy.			
(a) Establishment.			
Proper 1558,1,4			
Deduct Fines 13,4,.	1544,13,4		
Sweepers 2373,6,1			
Deduct amount recovered .,12,10			
Fines 37.12 .	38,8,10 2334,13,3		
Jotties 650,11,9			
Deduct Fines 11,4,.	639,7,9	4519 2 4	
(b) Sanitary Service			
Carts 5544,. .			
Deduct Fines. 109,8,.	5434,8,.		
Latrine Carts 293,. .			
Deduct Fines 7 12 .	285,4,.		
Latrine Carts Made 135,. .			
Repair of do 14,. .	5868 12 .		
(c) Contingencies			
Oiling Latrine Carts 1,. ,.			
Medicines bought.			
Cost of do 77,8,.			
Deduct amount recovd. 7 8 .	70,. .		
Railway Charge 3,6,.			
Cost of Money orders with remitting Cost 1,. ,.			
Coolies to Railway Station 1,4,.	75,10,.	76 10 .	10464 8 11 11027 . .
Total Grant III		10954 11 8	13687 . .
Grant IV Miscellaneous Municipal Purposes.			
1 Lighting			
(a) Establishment 120,8,1			
Deduct Fines .,12,.		119 12 1	
(b) Contingencies			
Lamp posts and Wall brackets 636,. ,.			
Cartage for do 49,. ,.			
Carried over 685 . .		119 12 1	

	Detail minor heads	1871-72 Total major heads	Total of major heads Budget for 1871-72
Brought forward 685 . .		119 12 1	
Grant IV.			
Repair of Lamp posts 9,. ,.			
Tarring Lamp posts 2,3,.			
Fixing Lamp posts 309,3.6			
Deduct amount recovered 27,6,.	282,3,6		
Lanterns bought. 305,. ,.			
Repair of do 22,4,.			
Iron cages for Lanterns 45,. ,.			
Repair of do 6,12,.			
Kerosene oil 1296,4,.			
Deduct Leakage 3.6 .	1292,14,.		
Railway charge for do 17,1,.			
Carrying Company charge for do. and Cartage 117,. ,.	1426,15,.		
Chimneys, Cost of. 31,8,.			
Carrying Company charge for do 1,8,.	33,. ,.		
Stands to Burners 6,4,.			
Deduct amount recovered .,2,.	6,2,.		
Lighting Materials 35,3,10		2858 11 4	2978.7 8 1300
2 Markets			
(a) Establishment			
(b) Contingencies.			
Chaultries.			
(a) Establishment.			
(b) Contingencies			
4 Watering Streets and planting avenues.			
(a) Establishment 40,11,11			
Deduct Fines 1,. ,.	39 11 11		
(b) Contingencies			
Fencing plants in Pails 10,8,.			
Nursery Garden 2,2,.			
Model Fencing 4,. ,.			
Deduct amount recovered 1.6 .	2,10,. 14,15,.		
Cutting trees 98,8,.			
Watching trees 29,10,.			
Gardeners Tools 3,8,.	1464 .	185 15 11	
5 Taking census of the Town.			
Paint for numbering doors 5,. ,.			
Coolies for do 8,5,9			
Remuneration for taking census 47,12,.			
Miscellaneous articles &c 19,. .	80,1,9		
Deduct amount recovered .,4,10	79 12 11	79 12 11	300
		766	
Total Grant IV		3244 3	1600
		7	

Statement II Expenditure from the Municipal Fund &c (concluded)

			1871-72 Detail	1871-72 Total Major heads	Total of Major heads Budget for 1871-72
Grant V Supervision and management.					
1 Office					
(a) Establishment		2390,4,10			
Deduct Fines		21,-,-	2369 4 10		
(b) Contingencies	80-9-4				
Deduct amount recovered	-1-3	80,8,1			
Stationery					
Copies of act	15-1-6				
Bound books	1-7--				
Skeleton books	3-2--				
Paper &c	7-2--	26,12,6			
Binding charges		10,12,-			
Matting Municipal office		12,6,3	130 6 10	2499 11 8	
2 Miscellaneous					
Auditor's remuneration		150,-,-			
Printing forms		45,5,-			
Government Gazette including Cost of Money order		17,-,6			
Printing do &c	60--				
Deduct amount recovered	-5-	59,1,-			
Postage stamps to President		15,-,-			
Numbering doors	30--				
Deduct amount recovered	4-9-4	25,6,8			
Repair of name boards		12 6 -			
Repair of office clock		3,-,-			
Cleaning Municipal office		-,13,-			
Catching Monkeys	500--				
Stamp paper	-8-	500,8-	828 8 2	828 8 2	
Total Grant V.				3328 3 10 2828	27988
Refunds					
Government Contribution		2042 9 8			
Sale of Rubbish		-68	2043 - 4	1692	
Grand Total Expenditure				29551-7	40045
Balance on the 31st March 1872		9160 4 8			
Cash balance on do		3 11 3	9163 9 11		
Total			38715 10 6	40045	

Municipal Comrs Office Coimbatoor

J. Marsh Auditor

K. Raghunatha Row View President

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

93a

Part I New works.

No	Project	Amount of Estimate	Past Expenditure	Expenditure in 1871-72	Remarks.
(a)	Communications				
	Theppenmanullur Head Drain	402--	315--	86 13 1	Complete
	Tunnel in Chattrapatti South Street	141--	----	130--	do
	do in Rumbeeveraswamy North Street	164--	----	25--	Incomplete
	do W. Street	135--	----	20--	do
	do in Kalicoil Street	115--	----	20--	do
	do in Kadalangudy street	108--	----	30--	do
	Covering stones for Tunnels	652 12 9	----	200--	do
	Sholayappamudali drain	1150--	----	442 15 -	do
	Petty works & reserve	124--	----	80--	"
	Total	2991 12 9	315--	1014 12 1	
(b)	Educational	----	----	----	
(c)	Sanitary and Miscellaneous				
	Municipal office	4000--	1515--	2385--	Complete
	Painting do	1123 9	----	1123 9	do
	Ashpallo	394 1	----	394 1	do
	Land Purchased	280 9	----	280 9	do
	Latrine in Cauvery bank	346--	----	346--	do
	Railing Kanathurai Tank	133 13	----	133--	do
	Toll Lands	165--	----	140--	do
	Toll Shed no 475	130--	----	87 1 -	do
	Petty works & reserve	1804 9	----	159 4 9	
	Total	5741 5 6	1515--	4037 3 6	
	Grand Total	8733 3 3	1830--	5051 5 7	

Part II Repairs.

(a)	Communications				
	Latente	2121 8 -	----	2121 8 -	
	Petty Works & Reserve	36 8 -	----	36 8 -	
	Total	2158--	----	2158--	
(b)	Educational	----	----	----	
(c)	Sanitary and Miscellaneous				
	Ashpits	263--	----	215 15	
	Petty Works and Reserve	70 2 -	----	62 8 6	
	Total	333 2 -	----	277 9 11	
	Grand Total	2491 2 -	----	2435 9 11	

J. Marsh Auditor

K. Raghunatha Row

Statement II B. Detail of Municipal Establishments

	No	Salary per mensem	Salaries per annum	Totals Major Heads
Grant I Public Works.				
Overseers	1	50 " "	530 " "	
Maistri	1	15 " "	165 " "	
Coolies Permanent	2	5 " "	109 10 8	
Temporary	2	5 " "	17 11 6	
A gang of Coolies. Permanent 1005, 15 9				
Temporary 483 9 7			1490 9 4	
			2332 15 6	
Deduct Fines.			1 " "	2331 15 6
Grant II Education.				
1 Training Schools				
Masters				
Clerks				
Servants.				
2 Municipal Schools				
Masters				
Clerks				
Servants.				
Grant III Sanitation and Medical Services				
1 Hospitals & Dispensaries.				
Medical Labor'ries (Midwife)	1	10 " "	110 " "	
Clerks				
Servants				
			110 " "	110 " "
2 Vaccination				
Vaccinator	1	10 " "	110 " "	
Peons	-	- - -	- - -	
			110 " "	
Deduct Fines			" 8 "	109 8 "
3 Registration				
Registrars (for the 1st 4 Mos of the yr	4	10 " "	134 13 4	
for the remaining portion	1	7 " "	42 " "	
Cutwans	2	6 " "	70 " "	
			267 13 4	
Deduct Fines			" 8 "	267 5 4
4 Conservancy				
Nuisance Inspectors	2	30 " "	680 " "	
Horse Allowance	2	15 " "	330 " "	
Peons	8	6 " "	624 1 4	
Scavengers	86	6 " "	2370 6 1	
Tolies	8	8 " "	650 11 9	
Tank Watch	1	4 " "	44 " "	
			4582 3 2	
Deduct Fines.			63 " 10	4519 2 4

Statement II B Detail of Municipal Establishments

	No	Salary per mensem	Salaries per annum	Totals major heads
Grant IV. Miscellaneous Municipal Purposes.				
1 Lighting				
Maistry				
Masalchis	1	8 ..	21 14 10	
	3/2	5/4 ..	98 9 3	
			120 8 1	
Deduct Fenis.			- 12 -	119 12 1
2 Markets.				
Grant V. Supervision and Management.				
1 Office				
Manager	1	80 ..	880 - -	
Head clerk	1	25 ..	271 9 9	
2 do	1	20 ..	220 ..	
3 do	1	15 ..	164 7 5	
4 do	1	15 ..	165 ..	
Shroff	1	15 ..	165 ..	
Cumaw	1	5 ..	55 ..	
Bill Collectors	4	10 ..	246 6 9	
Peons	3	6 ..	197 12 11	
Mazalzi	1	5 ..	55 ..	
			2390 4 10	
Deduct Fenis			21 ..	2369 4 10

Municipal Comm Office Combaconum

K. Raghunatha Row
Vice President

S. Marsh
Auditor

Statement III. Municipality of Combaconum for the year 1871-72

Balance brought forward			24 ..
Deposit-by rents			
" Contractors			
" Vegetable Coll			
" Contractors			
" Tax Coll	1871-72	1020	
" Rent Coll		2016	4016 ..
" Licensed			25 ..
" Latrines			200 ..
" Building Tax Rs			75 ..
" Encroachments			200 ..
" Sundry Receipts			100 ..
			4591 ..
		Balance	780 ..
		Total	5395 ..

Municipal Comm Office Combaconum

K. Raghunatha Row
Vice President

S. Marsh
Auditor

Statement IV Municipality of Combaconam
Demand Collection and Balance statement for the year 1871-72

Current

	1 Demand assessed.	2 Collected	3 Remitted on appeal or otherwise	4 Written off as irrecoverable	Total (Columns 2.3. 4)	Balance
Rattoon houses &c	12530 2 10	12089 8 8	. .	85 3 10	12174 12 6	355 6 4
Javanar &c	" "	" "	" "	" "	" "	" "
Tolls.	14703 4 4	14596 4 4	7 "	" "	14703 4 4	" "
Total	27233 7 2	26785 13 "	7 "	85 3 10	26878 " 10	355 6 4

Arrears

	1 Balance of old Demand	2 Arrears of previous year	3 Total Demand	4 Collected	5 Remitted	Written off	Total (Columns 4. 5. 6)	Balance
Rattoon houses &c	" "	33 7 10	33 7 10	1833	" "	15 4 7	33 7 10	" "
Javanar &c	" "	" "	" "	" "	" "	" "	" "	" "
Tolls.	" "	" "	" "	" "	" "	" "	" "	" "
Total.	" "	33 7 10	33 7 10	1833	" "	15 4 7	33 7 10	" "

Municipal Commr Office Combaconum

K. Raghunatha Row
Vice President

J. March
Auditor

Statement shewing the Comparative attendance of the Commissioners at the several meetings held in year 1871-72

Months & date in which meetings were held.	Names of Commissioners: V. Raghunatha Rows	H. A. Pakeham Esqr	David Mayhew Esqr	Mr. J. P. Atkinson	J. G. Mowbray Esqr	L. Brough Esqr	Ramasawmy Chetty Garu	Gopalacharlu Garu	Ayyasami Sastrulu	Gurrala Venkata Chetty	Venkatakrishna Chetty Garu	Total number of the Commissioners present at several meetings
May 8	1	"	"	1	"	1	"	1	"	1	"	5
19	1	1	"	1	"	"	1	1	"	1	1	7
June 5	1	"	"	1	1	1	"	1	"	1	"	6
19	"	"	"	1	1	"	1	"	"	1	"	4
July 3	1	"	1	1	1	"	"	1	"	1	"	6
7	1	"	"	1	"	"	"	"	"	1	"	3
17	1	1	"	"	1	"	"	1	"	1	"	5
August 7	1	1	1	"	1	1	"	"	"	1	"	6
14	1	1	"	"	"	"	"	"	"	1	"	3
Septr 2	1	"	"	1	1	"	"	1	"	1	"	5
19	1	"	"	1	1	"	1	1	"	1	1	7
October 2	1	"	1	1	1	1	"	"	"	1	"	6
9	1	"	"	1	1	1	"	"	"	1	"	5
24	1	"	"	"	"	1	"	1	"	"	"	3
Novr 10	1	"	1	1	"	1	"	1	"	"	"	5
20	1	1	"	1	1	"	"	"	"	"	1	5
24	1	1	"	"	1	"	"	"	"	1	"	4
December 9	1	"	"	"	1	"	"	1	"	"	"	3
18	1	"	"	1	"	"	"	1	"	"	"	3
21	1	"	1	1	1	"	"	1	"	1	"	6
January 1872 15	1	1	"	1	1	1	1	"	"	1	"	7
29	1	"	"	1	1	1	"	"	"	1	1	6
February 5	"	"	"	"	1	"	"	"	"	"	"	1
12	1	"	"	1	1	"	"	"	"	1	"	4
14	1	"	1	1	1	"	"	"	"	"	"	4
17	1	"	"	1	1	"	"	"	"	1	"	4
March 4	"	"	"	1	"	"	"	1	"	"	"	2
9	"	"	"	1	"	"	1	1	"	"	"	3
13	1	"	"	1	1	"	1	1	"	1	1	7
14	1	"	1	1	1	"	1	1	"	1	1	8
30	1	"	"	"	"	1	"	1	"	"	"	3
Total. No of meetings 31.	27	7	7	23	21	10	7	17	"	21	6	146

V. Raghunatha Rows.

Vice President

1872. Department.

In a letter

From

The Offg President
Municipal Commissr
Cowlacanan

To 4 Oct.s October 28th 1872

The Chief Secretary
to Government
Ootacamund

Dated 10th } September 187
Recd 11th }

Nos. 207

Annual report on the working of the Municipality during the year 1871/72.

Forwarded.

Ootacamund

Financial Statement exhibiting the working of the Civil Dispensary Combaconum from 1st January to 30th April 1871.

	Rs	a	p	Rs	a	p	Rs	a	p
Balance on hand 1st January 1871							19327	2	2
Floating on the 30th April 1871				1775	12	1			
Invested				17344	11	10			
Received during the year.									
From Government							948	"	"
Local Funds.									
Interest of invested Funds.									
do with Messrs Arbuthnot & Co.	12	"	9	12	"	9			
European Donation	"	"	"						
do Subscription	95	"	"						
Native Donation	"	"	"						
do Subscription	174	8	"						
Donation from Municipality (Return of House Tax	36	"	"	305	8	"			
Other Sources	1	2	6	1	2	6	321	11	3
Total Income.							1269	11	3
Total Expenditure							1496	5	6
Balance on the 1st May 1871.							19120	7	11
Pay and allowances for Assistant Apothecary	680	"	"						
do Hospital Assistant	240	"	"						
do Peon	28	"	"	948	"	"	948	"	"

	Rs	a	p
By Medical Officers Pay &c.			
1st Class Assistant Apothecary J. G. Ashworth	680	"	"
1st Class Hospital Assistant M. Thirumaliah Naidoo &c	240	"	"
1 Peon Rengasami	28	"	"
Servants' wages	131	13	7
Perishable articles	128	15	11
Diets including wines and Spirits &c	192	8	"
Miscellaneous (repairing and whitewashing of Hospital and house Tax &c	75	"	"
Total Expenditure	1476	5	6

I hereby certify the above to be a correct Return of Income and Expenditure of the Civil Dispensary at Combaconum from 1st January to 30th April 1871.

Combaconum 29th July 1872

Passed at a meeting
H. Raghunatha Row
29-7-72 Chairman

J. G. Ashworth
for Secretary
& the Managing
Committee of Civil Disp.

Financial Department. 1072

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the Offg. President of the Municipal Commission, Combaconum, dated 10th September 1872, No. 207.

B.P. Order thereon 4 Octd 4 Oct 1872 No. 1350.

Receipts

From the statements accompanying the annual Report of the Combaconum Municipality for the year 1871-72, it appears that the receipts, inclusive of the opening balance, amounted to Rs. 38,716, and the expenditure to Rs. 29,551, leaving an unexpended balance of Rs. 9165. The discrepancies between the

Current Taxes	Rs
House Rate —	12,083
Tax on Vehicles —	1,447
Tolls —	14,697
Fees —	1,166
Fines —	824
	30,217
Arrear Taxes —	18
Govt. Contribution —	503
Miscellaneous —	396
Advance recovered —	3
Balance brought ford. —	7,579
Rs.	38,716

Expenditure

Dept. Financial
to the Civil Reckoning
Combaconum Municipality
for the year 1871-72
Rs 29,551

Dept. the work to be done
by 31st March 1873.

21463
9911
9691
1144
10106

1872. Department:
In a Letter
From
The Offg President
Municipal Commissioner
Combaconum
To
The Chief Secretary
to Government
Dated and Received.
Dated 10th Sept 1872
Rec'd 14th Sept 1872
No 207
Financial Statements of the
Civil Dispensary, Combaconum from 1st January
to 31st April 1871.

R 1755/72

the Municipal statements and that furnished by the Auditor appear to be due to the inclusion of deposits in the latter, and to differences in grouping the expenditure under the various grants. The only mistake of any importance has been rectified in the marginal statement. The Commissioners may find it advantageous to adopt some of the Auditor's suggestions such as his recommendation that the cash book should be more frequently countersigned by the Vice President.

2. The gross demand for Rates on Houses — amounted

Expenditure

		Rs
Public Works		
New Works —		5,052
Repairs —		2,435
Other items —		2,380
		9,867
Education —		114
Dispensary —		110
Vaccination —		109
Registration of Births & deaths	—	271
Conservancy —		10,465
Lighting —		2,978
Miscellaneous —		766
Supervision & Management		2,828
Refunds —		2,043
		29,551
Balance		9,165
Rs		38,716

amounted to Rs 12,564, and the uncollected balance, to Rs 355 or rather less than 3 per cent.

3. We feel learn with pleasure that the extraordinary number of distress warrants remarked on last year was the result of a clerical error by which 3272 were entered instead of 272. The receipts from fines have fallen from Rs 2677 to Rs 824, a decrease which would be gratifying, were it not that it appears to have been partly due to difficulties arising in the way of the institution of prosecutions. The Vice President reports

reports that the Magis-
trate of the station threw
out cases instituted by
him on the ground that
all such prosecutions should
have received the express
sanction of the body of
the Commissioners. He adds
that inconvenience was
felt in getting such sanc-
tion for every individual
case, but does not mention
whether he had been acting
under general instructions
from the Commissioners
in instituting the prosecu-
tions in question. The
attention of the District
Magistrate is called to the
matter as well as to the
statement made by the
Vice

Vice President that the
Town Magistrate is under
the impression that the
bye-laws sanctioned un-
der Act X of 1865 are no
longer in force, notwith-
standing the provisions of
section 167, Act III of 1871.

4. The expenditure on
New Works fell short of the
allotment by Rs 3948,
chiefly owing to the Su-
perintending Engineer ob-
jecting to the widening
of a road for which Rs
2,000 had been provided
in the budget, and to its
being afterwards found
unnecessary to erect a
Store-house as originally
contemplated.

The

5- The lighting of the town was undertaken for the first time during the year under review, and promises to be one of the most thoroughly appreciated improvements effected by the Municipality.

6. A sum of Rs 500 was expended in catching monkeys although no provision for the purpose had been made in the budget. The Govt desire to know how the monkeys were finally disposed of and whether any appreciable abatement of the nuisance resulted from the expenditure.

The

35-
113a

7. The Civil Dispensary was ~~not~~ ~~only~~ transferred to the Municipality ~~until~~ towards the close of the year, and in consequence the accounts have been shown separate from those of the Municipality. The necessary adjustments are to be made and exhibited in the accounts of the current year. The number of in-patients treated during the year amounted to 219, and out-patients, to 5466.

8. No opinion is given in the Vice President's report with reference to G.O. of 4th May 1872, N°627, but the Govt observe that the President seems to be of opinion that ~~the Government~~ mismanagement has rendered the Act unpopular.

H.

To

The Hon'ble Board of the Revenue Commn. Coimbatore.

Board of Revenue 12
Revenue Dept. 11
Public Works Dept. 6
Insp. Genl. of Police 6
Insp. Genl. I.M. Dept. 6
Sanitary Commr. 6
Director of P.I. 7 6
Accounts General 6
Paint of the U.T. Bds Tanjore 6

dispatched 14/10/80

16-12-05
2-7-20 M

Govt. of {1872} Madras.

Financial

To

The Offg Secretary Municipal Council
Conservancy
Fort

Dated Oct 4 } 1872, No. 1357.
Recd.

Nos. 68-69.

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