Archives I - 10,006—16-8 77.

(1) Number of pages 162

(2) Date of repair May 1987

(3) Initials of the Referencer Gms

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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

FINANCIAL DEPARTMENT

G.O. No. 2412 Press.
~~B.P. No.~~ Mis.

Dated 10. 12 -1881 ~~197~~.

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GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

10th December 1881, No. 2412.

Municipal—Reports.

Read the following paper :—

From A. CRUICKSHANK, Esq., President of the Municipal Commissions, South Arcot District, to the Chief Secretary to Government, dated Cuddalore, 27th September 1881, *No.* 166 [*Current No.* 2692].

I have the honor to forward, herewith, a copy of the Vice-President's report, with its enclosures, on the working of the Cuddalore Municipality, during the year 1880-81, with the following observations.

2. The year opened with a balance of Rs. 479-7-10 to the credit of the Municipality. The receipts during the year, exclusive of deposits made by Contractors for the due fulfilment of their contracts, amounted to Rs. 35,775-7-9 against the Budget Estimate of Rs. 37,063, so that the total assets of the year were Rs. 36,254-15-7 against Rs. 31,789 in 1879-80. The falling off in the receipts as compared with the estimates was in the following items :—

Items.	Estimates.	Actuals.	Decrease.
	Rs.	Rs.	Rs.
Rates on Lands	2,500	2,391	109
Registration of Carts	1,100	936	164
License Tax	2,250	1,730	520
Tax on Arts and Professions	6,000	5,328	672
Rent of Markets, &c.	500	445	55
Endowed Choultry Receipts	680	679	1
Sale of Sweepings	1,595	1,537	58
Sale of Toll Tickets	230	187	43
Fees on Demand Notices for House and Land rates	110	42	68
Interest on Funded Capital	960	480	480
Charges received from Local Fund Board on account of lighting the Ponniar Bridge ..	140	128	12
Sundries	120	80	40
		Total ..	2,222

3. The causes of these variations are explained by the Vice-President in the Comparative Statement VI-B. The increase over the estimates under some of the other items amount to Rs. 934, giving a net decrease of Rs. 1,288, which is the difference between the total estimated and actual receipts of the year. The increase over the receipts of the previous year was owing chiefly to the enhancement of the rate of House Tax from 5½ to 7 per cent. on the rental valuations, to the extension of the Trade and Profession Tax to the last three classes of the schedule during the year, and to increased receipts under Tolls in consequence of keen competition at the time of the auction sale of the farm.

4. The total expenditure amounted to Rs. 33,703-7-7 against the Budget grant of Rs. 36,965 and against Rs. 31,309 spent in the previous year. The decrease of Rs. 3,262 was owing chiefly to little or nothing having been spent on the project for the supply of good drinking water to Cuddalore Old Town under Grant I, for which Rs. 2,000 were provided in the Budget, but which could not be put in hand owing to the plans and estimates first submitted for the work having had to be revised with reference to the remarks of the Chief Engineer for Irrigation.

5. Under Grant II the payments for results grants amounted to Rs. 745 against the Budget grant of Rs. 600 and against Rs. 391, the actuals of the previous year. The increase is attributed to certain modifications made in the Results Grant Rules which were more stringent in the preceding year.

6. Under Grant III the expenditure amounted to Rs. 14,877 against the Budget grant of Rs. 16,046. The decrease arose chiefly from the savings which accrued in the grants for establishments and medicines for hospitals and in the allotment for cost of conservancy carts. There was a slight increase in the charges for the diet of patients treated in the dispensaries.

7. The Dispensaries in the Municipality have done good work. The number of patients treated was, however, smaller than in 1879-80, being 15,057 in the year under report against 17,315 in the preceding year. This is due to a minor dispensary having been opened by the Local Fund Board at Panruti during the year under report, at which all the sick that used to come in from the western part of the Cuddalore taluk must have been treated. The work of the Lying-in Hospital has also been good. Sixty-two cases were treated in the year against 51 in 1879-80.

8. The work of the vaccinators has been somewhat better than in the preceding year. The number vaccinated was 1,334 against 1,028 in the preceding year. As an inducement to the people to get their children vaccinated a fee of one anna for every successful and half an anna for every unsuccessful case is paid to each subject brought for vaccination. The number of deaths from small-pox this year was 59 against 21 in the preceding year as shown below.

Deaths from Small-pox.—The increase is in children under between one and twelve years:—

Years.	Children under 1 Year.	Children under 12 Years.	Persons above 12 Years.	Total.
1879-80	4	13	4	21
1880-81	12	45	2	59
Increase ..	8	32	2	40
Total population of the Cuddalore Municipality, as per Census of 1871				40,290

The Vice-President remarks that infantile vaccination is backward, and that nothing short of compulsory vaccination by legislation will render it satisfactory. It is not stated whether the number of infants left unvaccinated is large, but the number of children under twelve years vaccinated this year was 660.

9. The other items of expenditure do not call for any remark.

10. The year closed with a balance of Rs. 2,551-8-0.

11. The current demand and old arrears under Land and House rates were nearly fully collected within the year. The contract amount of the Toll Contractor was also fully collected and credited in the accounts. The net demand under "Tax on Arts and Professions" settled after hearing objections and appeals is entered in Statement IV as Rs. 5,706-8-0, but it should be Rs. 5,747, as a sum of Rs. 40-8-0 charged and paid by certain persons but remitted on appeal is not included in it. The balance to be collected under this head on the 31st March last was therefore Rs. 228-8-0 and not Rs. 188 as shown in the said Statement No. IV.

12. The Auditor's report shows that all the moneys collected by the Municipality were duly paid into the Treasury; that all the registers and accounts are correctly kept; and that there is perfect agreement between the Municipal cash-book and the Treasury figures. This is satisfactory.

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ENCLOSURE No. 1.

From M.R.Ry. P. VARADA CHARRY, Avaral, Vice-President of the Municipal Commission, Cuddalore, to the President of the Municipal Commissions, South Arcot District, dated Cuddalore, 23rd August 1881, No. 108.

I have the honor to submit the report on the working of this Municipality for 1880-81 with the following usual enclosures:—

(1) Statement of Receipts and Disbursements.
(2) Copies of reports of the Medical Officers in charge of the Dispensaries and Lying-in ward.
(3) Copy of the Auditor's Report on the results of his scrutiny of the accounts of the year.

2. The year opened with a total balance of Rs. 479-7-10, of which Rs. 359-12-7 belonged to the Municipal Fund and Rs. 119-11-3 to the Endowment Fund, against Rs. 440-15-4 and Rs. 120-11-11 the corresponding figures of the previous year. The small diminution of Rs. 82 in the total balance, as compared with 1879-80, is trifling, and calls for no remark.

3. The total receipts of the Municipality from all sources including the opening balance aggregated to Rs. 36,254-15-7, and the expenditure to Rs. 33,703-7-7, leaving a balance of Rs. 2,382-12-5 under Municipal Fund and Rs. 68-11-7 under Endowment Fund. Including Contractors' deposits (Rs. 619-8-0) the actual closing balance of the year was Rs. 3,171. The large balance under Municipal Fund was owing to only Rs. 206 out of Rs. 2,000 allotted in the budget for improving the supply of drinking water in Old Town, Cuddalore, having been expended. This payment consisted of fees paid to the Local Fund Engineer, and the cost of the establishment entertained by him for taking a survey and level of the channel through which the water was proposed to be taken from the Mount Capper Lake to the reservoir to be built near the Railway Station, as well as for preparing plans and estimates of works in connection with the scheme. The Commissioners, however, made up this small difference from savings at the end of the year, and raised the figure to the original provision of Rs. 2,000, but Government to whom the supplemental budget for 1881-82 was submitted for sanction, reduced it to Rs. 1,650 so as to provide a closing balance of Rs. 350 for that year.

4. The designs and estimates of the water project, which was estimated to cost Rs. 4,000, were forwarded to Government for sanction. The Chief Engineer for Irrigation whom Government consulted having taken exception to certain rates in the estimates being too low, and having suggested that it would be better for the Municipality to have a separate channel of their own for conveying their water, the papers were returned for revision. As proposed by this officer, the estimates were revised and a plan for a new channel was at the instance of the Commissioners prepared by the Local Fund Engineer which has been forwarded to the Agent of the South Indian Railway Company for an expression of the opinion of that Company's Engineer, as to the culvert proposed to be taken across the line of railway.

5. The total cost of the project under the revised estimate comes to Rs. 8,220 which is exclusive of Rs. 1,602 estimated by the Tahsildar as likely to be required for compensating owners of fields through which it is proposed to cut the new channel. As this amount is considerably more than the Commissioners anticipated, and as the state of their funds will not admit of such a large outlay in one year, they intend to execute the work in two or three years by allotting to it all the money available in each year.

6. Compared with the Budget Estimate, there has been a decrease in the total receipts of Rs. 1,287 which is the result of fluctuations in some of the component items, and will be found explained in the Comparative Statement VI-B. The expenditure was also less owing to a short outlay under Grants I, III, and IV. Compared with the previous year there was an increase in the receipts in consequence of the rate on houses having been raised from 5½ to 7 per cent., and to the last three classes of the schedule under the Profession and Trade Tax having been imposed to meet the increased contribution for the Town Police.

7. *Rates on Houses and Lands (Current).*—The assessed demand under these rates was Rs. 9,968-14-7. Deducting Rs. 167-15-7 remitted on appeal, the net demand for realization was Rs 9,800-15-0, of which Rs. 9,649-12-7 were realized within the year, leaving a balance of Rs. 151-2-5 at its close. Rs. 21-9-4 of this amount were subsequently written off as irrecoverable, and Rs. 106-15-3, including an excess of 9 annas, were collected up to date, thus reducing the balance to Rs. 23-2-10.

8. Rs. 375-9-7 represent the total arrears of house and land rates at the commencement of the year 1880-81. Of this sum Rs. 12-0-3 were written off as irrecoverable, and Rs. 363-9-4 were collected before 30th June.

9. The number of notices issued was 355 for the collection of the current demand, of which 25 were returned without being served, the defaulters in these cases having paid up the balances due by them. In the remaining cases, they paid up the balances *after* the notices were served on them except nine defaulters who being absent from their houses, further steps could not be

taken against them. The number of warran issued was 87, but before the Distraining Officer took action, the defaulters paid up the sums ue by them. The fees charged were Rs. 70-14-0 for the notice issued against current defaulters and Rs. 17-12-0 for those issued against defaulters who owed arrears. The whole amount of process fees, except Rs. 1-10-0, was realized and brought to account before 30th June last, leavig nothing uncollected on that date.

10. *Tax on Arts, Professions, Trades, ad Callings.*—The demand of this tax was Rupees 5,706-8-0, of which Rs. 190-8-0 were written ff for reasons explained by the Auditor in paragraph 6 of his report, and Rs. 40-8-0 paid by parties while their appeals were pending, which resulted in the reduction of the tax of some and total exemption of others have now to be refunded to them. Deducting the former amount, the net demand was reduced to Rs. 5,516, of which Rs. 5,328 were collected within the year, and Rs. 198-8-0 subsequently up to date, leaving a balance of Rs. 30 for the recovery of which civi suits have been instituted under Section 161 of the Act, as the criminal prosecution instituted against the defaulters in the first instance before the bench of Honorary Magistrates failed on th ground that the charge sheets were not signed by the Commissioners in addition to the Vice-President, although several charge sheets signed by the latter officer alone were before accepted without any such objection. It may not be out of place to observe here that the Commissioners xperienced much difficulty in levying this tax owing to the defective character of the sections elating to its imposition, but the judgment of the High Court in the complaint instituted against Mr. Nelson having distinctly explained the meaning of the sections which is in perfect accord with the view taken by the Commissioners, the difficulties referred to have disappeared, and the taxes due by Mr. Nelson and others who declined to pay on the same ground have been realized.

11. *Imperial License Tax Act III of* 1878.—As a detailed report on the working of this Act was submitted to the Collector only recently, the transactions relating to it will be briefly noticed here. The income estimated from the License Tax was Rs. 2,300. On objection petitions this sum was reduced to Rs. 1,915, which was further reduced to Rs. 1,885 in consequence of Rs. 30, the tax assessed on three individuals who had dealings here as well as at Coimbatore having been assessed in that district also, on profits on their business in this town without a reference being made to me, as required in Board's Proceedings of 18th November 1878, No. 2926. The net demand, Rs. 1,885, was realized and paid into he Treasury before 30th June last, less Rupees 94-4-0, the remuneration due to the Municipality at 5 per cent. of the collection. Rs. 85 were levied as fine from seven defaulters and credited to Municipal Funds. A statement showing the transactions of this tax, as required in G.O., 22nd August 1879, No. 1614, is enclosed.

12. *Tax on Carriages and Animals and Cart Registration.*—The receipts from this source were estimated on the number of carts registered in previous years when there were a larger number of carts in the town than at present, but ever since the opening of the railway, the number of carts in the town has diminished, and hence the decrease.

13. *Tolls.*—Rs. 11,000 were realized by farming the tolls in auction which is in excess of the estimate by Rs. 3,500. The contribution due to the Local Fund Board, Rs. 3,666-10-8, was paid, and the remaining two-thirds credited to the Municipal Funds within the year. The particulars of this receipt are shown in the form prescribed in G.O., 22nd August 1879, No. 1614, which is enclosed. The correctness of it has been certified by the Auditor.

14. *Contribution from Local Funds—(b) Hospitals.*—Rs. 2,641 against Rs. 2,580 or Rs. 61 in excess of the budget estimate were paid from Local Funds on account of hospitals. The usual provision was Rs. 2,330; but, as the expenditure of these institutions had increased lately, the Local Fund Board raised the contribution to one-third of the actual instead of the estimated charges incurred for their upkeep. The estimated amount is recovered within the year, and the difference between it and the actual cost after its close. The excess over the budget provision for 1879-80 paid in the current year was Rs. 311.

15. *Interest from Funded Capital.*—Only a moiety, Rs. 480, of the interest due on the sum of Rs. 24,000 invested in Government securities forming the endowment of the dispensaries was drawn for the first half year only. The Promissory Notes having been sent to the Accountant-General's Office for conversion into stock as required by the recent rules of the Government of India, the interest for the second half year has not yet been remitted from Madras. It will be credited in the current year's account when the remittance is received.

16. *Miscellaneous, Rs.* 2,792-8-3.—This is an increase over the estimate by Rs. 122 and a decrease against the receipts of last year, which is accounted for by the remuneration payable to the Municipality for collection of the License Tax, which in 1879-80 formed one of the items under this head, having been excluded as directed in paragraph 3 of G.O., 14th May 1881, No. 858, and included under Grant V, and to a fall in the proceeds from sale of avenue cuttings which was much restricted. There was a slight increase of Rs. 99 in the sale of sweepings, Rs. 57-5-0 of which amount has yet to be recovered from a Contractor who failed in his contract, and against whom a decree has been obtained in the Sub-Court, which the Vakil engaged by the Municipality has been instructed to see executed.

17. *Advances Recovered.*—Rs. 280-13-6 includes a sum of Rs. 279-4-0 refunded from the Government Treasury, being cost of printing Municipal Proceedings, &c., during 1879-80, as the

Revenue Board in their order of the 24th Septem er 1880, No. 139, intimated that this charge should commence from 1st April 1880, and not for any period prior to that date.

18. The difference in the other items of receipt are trifling and will be found explained in the Comparative Statement B-VI.

19. *Expenditure—Grant I—Public Works—New Works, Rs.* 801-0-10.—The amount provided in the budget, Rs. 2,980, was for improving the water-supply for Old Town, for erecting additional sheds in the bandy-stand, for constructing a leaf latrine to take the place of an old dilapidated one which had been thrown down, and for making new roads; but only Rs. 701-0-10 of this sum was spent on the work last named, while Rs. 100 were paid to the Rev. Mr. Herre, Lutheran Missionary, to help him to erect a wall round the cemetery in the compound of his Church at Semmandalam. The decrease as compared with the estimate is due to the small outlay from the provision made for the Old Town water scheme and to the postponement of the construction of a leaf latrine, and one of the three new roads proposed to be made in Tirupadiri Puliyur.

20. *Repairs—(a) Communications—(b) Buildings—(c) Drainage—(e) Miscellaneous, Rs.* 4,195-8-6.—The roads were maintained at a cost of Rs. 3,802. It exceeded the budget grant by Rs. 329. This was unavoidable, as the damages the roads and culverts sustained by the storm and floods in the river Guddilam, in November, last had to be repaired at a large outlay. The rest, Rs. 393, were expended in repairing the Municipal dispensaries, latrines, and drains.

21. *Establishment.*—The road establishment consists of five peons who are paid 5 rupees each. These men not only look after the coolies employed in repairing roads, but assist their Inspectors in supervising the work of the conservancy carts and sweepers.

22. *Tools and Plant.*—Rs. 79-14-0 against Rs. 150 provided in the budget was expended in the purchase of such tools as were most needed for road repairs.

23. *Grant II—Education.*—The Educational charges amounted to Rs. 861 against Rs. 554 in 1879-80 and Rs. 780 the budget grant. The increase is ascribed by the Deputy Inspector of Schools to the modification in the results rules. The 32 schools inspected by him contained 1,080 pupils, which is an increase of eight schools and 180 scholars over the corresponding number inspected by him in last year, but only 30 of them were registered. Of these, 25 were examined, and grants to the amount of Rs. 308-10-0 from Provincial Funds and Rs. 745 from Municipal Funds were paid, which sum is double the expenditure in the preceding year. The remaining five schools were not examined for the following reasons. The Normal School opened at Tirupadiri Puliyur displaced one school, the teacher of the second school left the town after closing it, and the managers of two others closed theirs owing to the irregular payment of fees by the scholars, while the fifth failed to keep the registers prescribed to entitle it to admission for examination. The 25 schools examined presented 443 pupils including 26 girls. In the Normal School above referred to, six students are being trained at Municipal cost. They receive stipends of Rs. 3 each. These men after they are passed out as competent to teach will no doubt be able to work their schools more satisfactorily than at present. The Deputy Inspector observes in his report that since he was relieved of two taluks, he had more time at his command to supervise teaching in the town, to which also he ascribes the satisfactory results obtained in elementary education during the year.

24. *Grant III—Sanitation and Medical Services—Hospitals and Dispensaries, Rs.* 7,177-3-7.—Although the estimate was slightly exceeded in the charges for *dieting* patients, the *total* expenditure was less than the amount of the estimate which is due to savings effected under Establishment. The salary of the extra Hospital Assistant attached to the New Town Dispensary was estimated at Rs. 25 a-month, while the sanctioned pay of his grade was Rs. 20 only. There was also a saving in the cost of medicines, and in the provision for purchase of furniture for the dispensaries.

25. *Contribution to the Medical College.*—This charge is recovered from the Municipality after the close of the year, as it is calculated on a percentage of the actual total, and not on the establishment receipts. Rs. 175 paid during the current year was for 1879-80.

26. *Vaccination, Rs.* 265-15-6.—The small decrease under this head as compared with the estimate resulted from savings in fees paid to subjects who presented themselves for vaccination.

27. *Registration of Births and Deaths.*—The reason for this expenditure being less than the budget allotment by Rs. 101-6-5 was owing to a reduction in the salary of the Registrar from Rs. 25 to 15 a-month which the Commissioners considered sufficient for the work of compiling the monthly returns for the Sanitary Commissioner's Office, and for keeping the two general registers of births and deaths, into which are entered the reports submitted by the Division Registrars, weekly.

28. *Conservancy, Rs.* 7,050-6-0.—The total expenditure under this head was less than the sum budgeted. This was owing to the additional cart proposed to be constructed and attached to certain latrines for removal of dirt not having been made as it was found unnecessary, and to the low rates at which carts for the removal of sweepings were procured, as well as to the

allotments in the budget for repair of tanks wells, and for purchase of disinfectants in case of an outbreak of an epidemic not having been expended.

29. *Grant IV—Lighting—Police, Rs.* 6,786-4-6.—This amount is much below the estimate. The decrease under Contingencies was due to a fall in the price of kerosene oil, and to a reduction in the contribution for the Town Police from 75 to 60 per cent., provision in the budget having been made at the former rate before Government Order reducing it to 60 per cent. was received.

30. *Miscellaneous, Rs.* 513-7-0.—As observed in last year's report, several items of expenditure are included under this head, some of which although not provided for in the budget had to be paid, such as toll tickets purchased for the Toll Contractor, from whom its value is afterwards recovered, and for supporting a lunatic at the Madras Lunatic Asylum, which items of charge led to the increase over the budget grant.

31. *Imperial License Tax Act III of* 1878.—The amount realized under the License Tax Act and remitted into the Treasury within the year out of the fixed demand Rs. 1,885 was Rs. 1,590, the rest Rs. 200-12-0 *minus* Rs. 94-4-0, the remuneration due to the Municipality for collection, was paid after that date.

32. *Census, Rs.* 81-11-0.—This amount was expended in connection with the Census of the Municipality. The Government having agreed to bear half the cost, a moiety of the total sum expended has been recovered and credited in the accounts of the current year.

33. *Grant V.*—The total outlay under this grant exceeded the estimate by Rs. 373 which is due to the cost of printing. Hitherto the Municipal Proceedings, &c., were published gratis in the District Gazette; but, as Government have resolved to charge for printing them, the amount paid for such work during the year was Rs. 554-13-6.

34. *General Remarks.*—The year under report may be said to have been healthy. Fever and small-pox prevailed to some extent, but deaths from these causes were few: 1,091 births and 686 deaths were registered, against 667 and 665 the corresponding number registered in last year. It is satisfactory to observe so large an increase in births. This is due to the work of the Division Registrars having been carefully watched by the Office Manager, who examined their books during his inspections of their divisions. The dispensaries appear to have worked well during the year. The number of patients treated in them shows, however, a falling off, it being 15,057 against 17,315 in the preceding year. The decrease the Zillah Surgeon assigns to financial causes and to a cessation of patients from Panruti, where the Local Fund Board has now opened a dispensary. The Lying-in ward has progressed, the total accouchements in which were 62 against 51 in 1879-80. The Matron in charge of the institution is under the orders of the Zillah Surgeon. During her absence in the town on out-practice, the ward is looked after by her Assistant who is one of the pupils the institution produced. The total number of cases vaccinated during the year was 1,334, but only 1,085 of this number was operated on by the Municipal Vaccinator, while the pupil vaccinators learning work at the dispensaries vaccinated the remaining 249 cases. There is a small increase in the work of the former as compared to the number vaccinated by him in 1879-80, but still there is room for improvement in infantile vaccination which is backward. To induce people to get vaccinated, a fee is paid to each subject brought up for operation, but this takes very well with the poorer classes only. I am of opinion that nothing short of a legislative enactment making vaccination compulsory would alter the state of matters. The conservancy of the town continues to receive the usual attention. Twenty-one carts and 43 sweepers are employed to keep it clean. The sweepings collected are utilized as manure and realize good prices. There are 15 latrines, of which three are of leaves. Some of them are freely used and the dirt from those near which there are no waste lands to admit of its being buried is removed in carts expressly built for the purpose to outside of the town. The roads are kept in fair order, considering the small allotments with which they are maintained. During the year two new roads were made, one near the beach at Fort St. David, and another in Bandipoliem, while a long road through the village of Devanampattanam to connect it to the new road at the seashore was raised and provided with carts. The few drains in the town are in good order, but some of them require to be improved as they were imperfectly made in the first instance. The Commissioners will require a large sum of money to carry out an effective system of drainage in a town so large and scattered as this is. It is their wish to meet the greater want, viz., good drinking water for the population of Old Town, where the quality of the water is brackish. The dust-bins in the town need repair, as some of them have fallen into ruins from carts coming in contact with them. Their repair will be attended to in the current year. The number of lights in the town are the same as in last year, which for lack of funds were not increased.

ANNUAL REPORT OF OLD TOWN DISPENSARY, CUDDALORE, FOR THE YEAR 1880.

The buildings are generally in a good state. White-washing and some minor repairs are necessary, and will be carried out without delay. The furniture, fittings, &c., are also in a good and serviceable state.

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2. The Dispensary Committee, which assembles at New Town Dispensary once a month, manages the affairs of this institution also.

3. The most common diseases among out-door patients have been disorders of the digestive organs, abscess, and ulcers. Ophthalmia has been unusually prevalent. Among in-patients the principal diseases have been ulcers of various kinds, syphilitic and rheumatic affections. There have been only three casualties, and the diseases which in former years produced so much mortality have been but rarely met with.

4. No epidemic of any kind has occurred in the station or its vicinity.

5. The dispensary is under the charge of the Civil Surgeon, but has not been visited by a Deputy Surgeon-General.

6. The attendance of out-patients has been very good, and as contrasted with the previous year shows a considerable increase. There has been a slight decrease in the number of in-patients, owing principally to financial causes.

7. This institution continues to maintain its usefulness and popularity, and to fulfil efficiently those purposes for which it was intended. Twenty-five European and East Indian pensioners have been admitted as in-patients and 1,317 received medical aid as out-patients. Among the native community this dispensary is much appreciated.

(Signed) C. ROBERTSON, M.D., Surgeon-Major,
Zillah Surgeon, Cuddalore.

22nd July 1881.

ANNUAL REPORT OF NEW TOWN DISPENSARY FOR THE YEAR 1880.

The Dispensary buildings are generally in good condition. Some minor repairs are required and will shortly be carried out. No additions or alterations have been made to the permanent buildings. The furniture, fittings, &c., are in good order.

2. The Dispensary Committee assembles at the New Town Dispensary once a month. All financial matters connected with the Municipal Dispensaries are regulated by this Committee. The attendance of members during the year has been good.

3. The most common diseases among in-patients have been ulcers, injuries of different kinds, syphilitic affections, fever of various types, but principally of a mild continued description. Among out-patients disorders of the digestive organs, fevers, ulcers, abscesses, skin diseases, and ophthalmia have been the most prevalent complaints. The past year must be considered to have been an unusually healthy one. Fevers were much less numerous than during the previous year. Dropsy and chronic diarrhœa have been but rarely seen. There have been eleven casualties among the in-patients. As bad cases among out-patients are frequently lost sight of, the exact mortality is not known, but four deaths are recorded. During the previous year there were twenty-five fatal cases among the in-patients.

4. No epidemic has occurred in the station or its vicinity.

5. There has been no inspection by a Deputy Surgeon-General.

6. There has been a considerable diminution in the number of both in and out patients, viz., a total of 15,057 as against 17,315 in 1879. As regards the former, the budget allotment for the year did not allow of a larger number being admitted. So considerable a diminution of out-patients is most probably due to various causes, but principally, I believe, to the opening of the new Local Fund Dispensary at Panruti, from which vicinity in former years a large contingent used to arrive.

7. During the past year an endeavour has been made by the Municipal Commissioners to extend the usefulness of the institution by the entertainment of two Hospital Assistants, the senior of whom should attend the better class of out-patients at their own houses, a wish for this arrangement having been frequently expressed by the majority of the Commissioners. Mr. Kachiah, a private practitioner, who had been for several years in charge of the Local Fund Dispensary at Tirukoilur, was appointed in July under this new arrangement, but owing to his ill-health expectations have not been completely realized. Doubtless during the current year better results will be forthcoming. The arrangement adopted regarding the Lying-in ward is found to work satisfactorily; the total number of cases having increased to 62 as against 51 in the previous year. Two pupils have also been instructed and are now ready to join some of the Taluk Dispensaries. On the whole the institution is in a satisfactory state, and will I believe year by year continue to extend its sphere of usefulness.

(Signed) C. ROBERTSON M.D., Surgeon-Major,
Zillah Surgeon, Cuddalore.

21st July 1881.

ORDER THEREON, 10th December 1881, No. 2412.

The receipts and charges of the Cuddalore Municipality for 1880-81 are compared below with the estimates for the year and the actuals for the previous year :—

RECEIPTS.

	Actuals, 1879-80.	Estimate, 1880-81.	Actuals, 1880-81.
	RS.	RS.	RS.
Balance brought forward	562	470	479
Rates on Houses and Lands	7,982	10,050	10,013
Taxes on Arts	3,748	6,000	5,328
Taxes on Vehicles and Animals	2,543	2,500	2,614
Registration of Carts	879	1,100	936
Tolls	5,933	7,330	7,333
Licenses	111	200	208
License Tax	2,479	2,250	1,730
Assignments by Government	41	40	57
Contribution from Local Funds	2,330	2,580	2,642
Fines and Fees	290	200	280
Endowments	1,642	1,640	1,159
Miscellaneous	3,249	3,110	3,195
Advances Recoverable	..	..	281
Total ..	31,789	37,470	36,255

CHARGES.

	Actuals, 1879-80.	Estimate, 1880-81.	Actuals, 1880-81.
GRANT I.	RS.	RS.	RS.
New Works—			
Communications	..	830	495
Buildings	95	150	..
Sanitary and Miscellaneous	..	2,000	306
Repairs—			
Communications	2,859	3,640	3,803
Buildings	201	330	391
Sanitary and Miscellaneous	23	250	1
Establishment	275	300	300
Tools and Plant	17	150	80
GRANT II.			
Salary Grants	54	80	14
Results Grants	391	600	745
Inspection (Contribution)	169	100	103
GRANT III.			
Hospitals and Dispensaries	7,733	7,550	7,177
Medical College	160	150	175
Sanitary Inspection	..	50	..
Vaccination	242	280	266
Registration of Births and Deaths	340	310	209
Conservancy	7,175	7,710	7,050
GRANT IV.			
Lighting	1,573	1,780	1,682
Markets	..	20	27
Choultries	680	580	629
Travellers' Bungalow	187	110	123
Avenues and Watering Roads	67	50	30
Police	3,253	4,460	4,278
License Tax	2,115	2,090	1,590
Miscellaneous	565	330	612
GRANT V.			
Supervision and Management	3,194	3,230	3,606
Advances Recoverable	..	..	11
Refunds	2	..	..
Balances	479	340	2,552
Total ..	31,789	37,470	36,255

2. The receipts, excluding License Tax collections, amounted to Rs. 34,046 against Rs. 34,750 estimated and Rs. 28,748 realized in 1879-80. The decrease of Rs. 704 below the estimate occurs chiefly under the items "Taxes on Arts" and "Endowments," the falling off under the first head being simply due to the fact that the receipts were over-estimated and that under "Endowments" to the non-receipt of the interest for the second half year on the funded capital of the dispensary. It is satisfactory to find that the anticipated fall in the revenue from tolls, in consequence of the opening of the Pondicherry Railway, has not been realized. On the contrary there was a decided increase, the receipts being Rs. 7,333 against an original estimate of Rs. 5,000 and actual of Rs. 5,933 in 1879-80. The explanation offered of this difference, that it was "due to brisk competition" at the sale of the farm, seems scarcely adequate. Some attempt should have been made to account more completely for a result so contrary to all previous expectation.

3. The large increase in the aggregate receipts as compared with those of the previous year is attributable to the enhancement of the house-rate from 5½ to 7 per cent., and to the extension of the Profession Tax to the last three classes, as well as to the development of the Tolls revenue above referred to.

4. The collection of the house and land rate was satisfactory; and, although numerous coercive processes were issued, it was in no case necessary to resort to distraint or sale of property.

5. The Government observe that no information is furnished as to whether care has been taken to remove the defects in the assessment of land rate noticed in paragraph 3 of G.O., 2nd February 1880, No. 239. The existing cawny rates certainly seem disproportionately light compared with the 7 per cent. house rate.

6. The Miscellaneous revenue remained almost stationary, and the sale of sweepings realized only 90 rupees in excess of that of the previous year. The fees realized on demand notices should be shown under the head "Fees and Fines" instead of under "Miscellaneous." The necessary alteration has been made in the above abstract.

7. The expenditure aggregated Rs. 32,113 against Rs. 35,040 estimated and Rs. 29,195 spent in 1879-80, and was distributed in the following proportions :—

Grant I.—Public Works	16·8
" II.—Education	2·7
" III.—Sanitation	46·3
" IV.—Miscellaneous	23·0
" V.—Supervision	11·2

8. Under Public Works Rs. 5,376 only were spent against an estimate of Rs. 7,650. The short outlay is due to the non-expenditure of the greater portion of the Rs. 2,000 allotted for the water-supply project pending the preparation of revised plans and estimates.

9. The Educational work in the Municipality was confined to the payment of grants to certain Results System Schools, the names of which are not given, and of the usual contribution for inspection to the Local Fund Board, the only Salary Grant School in the town having been converted into a Results Grant School during the year. The increase over the estimate of Rs. 145 under Results Grants is ascribed to the working of the new rules for the payment of the grants. The report of the Deputy Inspector should have been forwarded. Besides these schools there are in the Municipality eight schools (including the Cuddalore College) with an attendance of 1,052 pupils. The total number of children under instruction in the various schools of the town was 1,925 only, out of a school-going population of 6,043 or only 31·8 per cent. It is clear that development of elementary education demands much more attention at the hands of the Commissioners than it has ever yet received.

10. The Dispensaries in the Old and New Town worked well as usual. Fewer patients, however, were treated at the New Town Dispensary than in the previous year, viz., 15,057 against 17,315 in 1879-80. The decrease is ascribed to the opening of a dispensary at Panruti by the Local Fund Board. The exact number of patients treated at the Old Town Dispensary is not given, neither does the report of the Civil

Surgeon contain any notice of the general sanitary condition of the town. The services of the midwife appear to be fairly appreciated, 62 cases of admission into the Lying-in ward having been reported against 51 in 1879-80.

11. The Vaccinators performed 1,434 operations against 1,028 in the previous year. In order to induce the people to submit to vaccination a payment of one anna for every successful and half anna for every unsuccessful case was made. The cost per operation was Annas 3 and Pies 2.

12. The returns of vital statistics show the following results :—

	Births.	Deaths.
1879-80	667	665
1880-81	1,094	686

The increase in the number of births is attributed to careful supervision of the work of the Registrars.

13. The Conservancy of the town appears to be fairly well attended to, but the Commissioners are naturally anxious to improve the water-supply before undertaking an extensive scheme of drainage which is much wanted. It should not be forgotten, however, that an increase of water-supply, without concurrent improvements in drainage, is often a source of mischief rather than benefit. The remarks of the Vice-President on this and other subjects entered as "General Remarks" in paragraph 34 of his report would have been more conveniently recorded under the several heads of expenditure to which they relate.

14. The other items call for no remark. In the foot-note to Statement II the deposit balance should have been included in the assets and the contribution for the additional sanitary inspecting agency, not paid during the year, should have been shown under unpaid liabilities. The allotment last mentioned, it should be observed, is intended to meet the cost of additional sanitary inspection by State Agency, and not, as supposed by the Vice-President, for the purchase of disinfectants, &c., during an epidemic. The funded capital of the Dispensary should have been shown as assets in note to Statement II. The License Tax account does not appear to have been revised by the Board of Revenue. Attention is drawn to G.O., 14th September 1881, No. 1721, Financial Department, which applies as much to annual as to budget accounts,

(True Extract.)

R. DAVIDSON,
Chief Secretary.

To the President of the Municipal Commissioner, Cuddalore.
" Accountant-General.
" Revenue Department.
" Board of Revenue.
" Surgeon-General with the Government of Madras.
" Sanitary Commissioner for Madras.
" Director of Public Instruction.
" Inspector-General of Police.
" President of the Local Fund Boards, South Arcot.

Exd. J. Wright.

2412/6

Govt. of [illegible] Madras.

FINANCIAL.

To

The PRESIDENT OF THE
MUNICIPAL COMMISSION
Cuddalore

Dated December, 1918.

Issued

Read

G.O., [illegible] December 1881, No. 2472.

DECEMBER

Sheet

Annual I. Revenue and Receipt of the Municipality of Cuddalore during the Official Year

1880-81.

2.412/7

	1880-81. Details of Minor Heads	Totals of Major Heads	Estimate of sanctioned Budget for 1880-81.
Revenue Current			
1. Rate and Taxes viz			
(a) Rate on houses (section 40)	242 1 11	7079 14 5 7822 - 4	7850
(b) Rate on Lands (section 40)	121 2 3	2269 4 2 2391 - 5	2600
(c) Tax on Arts, Professions			
Trades & Callings (section 57)		5328 - - 5328 - -	6000
(d) Tax on Vehicles (section 60)		918 - - 918 - -	900
(e) Tax on Animals (section 60)		1896 - - 1896 - -	1800
(f) Registration of Carts (section)		936 - - 936 - -	1100
(g) Tolls (section 77)			
Gross Receipts 11000-0-0			
Less Local Fund share 3666-11-8	7333 5 4	7333 5 4	7838
(h) Licenses (sections 106, 123, 125, 130, 131 and 136)	207 7 3	207 7 3	200
(i) License Tax under act XXIV/[illegible]	1730 - -	1730 - -	2250
	2634 2 7½	28184 13 4	
2. Contributions from Provincial Funds			660
(a) Communications			119
Contributions from Special Funds			
(a) Surplus Pound Funds	56 14 2		40
(b) Lapsed Shares			
(c) Fishery Rents		56 14 2	
Carried forward		28218 11 6	29

	1880-81 Details of Minor Heads	1880-81 Totals of Major Heads	Estimate of Revised Budget for 1880-81
Brought forward		27792 2 -	34398
11. Miscellaneous.			
Public Bungalow	176 11 -		60
Sale of Sweepings	1527 11 -		1535
Sale of Avenue Clippings	275 11 9		50
Sale of Toll Tickets	187 4 -		230
Charges received from the P. Board for lighting the Pannian Bridge	128 2 -		
Sale of Kerosine oil Empty Tins &c.	61 15 -		
Sale of sundry Articles	17 14 6		120
Income from Cart-stand	365 - -		365
Realized by demand notices for House and Land Rate.	42 - -	2792 8 3	40
Advance Recovered.			
Refunded the advance made for repairing Water Cask			
do Unexpended balance from the advance made on account of erecting 10 all Bracket Lamps			
Refunded from the Treasury with reference to Para 2 of the P.B. Proceedings dated 27th September 1397 being the Cost of printing & Proceedings paid by the Municipality	279 - -	281 13 6	
Total Receipts Rupees		35775 7 9	37062
Balance brought forward			
(a) Municipal Fund	869 8 7		660
(b) Endowment	110 4 3	479 12 10	110
Grand Total Rupees		36255 4 7	37832

	1880-81 Details of Minor Heads	1880-81 Totals of Major Heads	Estimate of Sanctioned Budget for 1880-81
Brought forward		28218 11 6	29478
4. Contribution from Local Funds			
(a) Public works.			
(b) Hospitals. Current Arrears	2382 2 - 259 12 6	2641 14 6	
(c) Vaccination			2580
5. Fines and Fees of section 17 Bye Laws and Schedule		2641 14 6	
	338 3 -	338 3 -	340
6. Fees in schools & training Institutions			
7. Rent of House, Gardens, Market & Slaughter Houses	1445 - -	1445 - -	527
8. Payments for Municipal Services & private parties			
888 (a) Private Scavenging			
9. Endowments, Private Contributions and Donations & Miscellaneous Receipts			
(a) Hospitals			
Interest from Funded Capital	480 - -		960
Proceeds from sale of Medicines		480 - -	
10. Choultry			
Endowment by Sadasiva Row Reddi's Choultry at Tripatipuliyur	678 9 -	678 9 -	682
Carried forward		33709 2 -	34387

Statement II. Expenditure from the Municipal Fund of the Town of Cuddalee for the Official year 1880-81.

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	1880-81 Detail of. Heads	Totals of Heads	Estimate of Sanctioned Budget for 1880-81
Grant I. Public works			
1. New works			
(a) Communications		490 4 10	830
(b) Buildings			150
(c) Drainage			
(d) Water supply		206 2 0	2000
(e) Miscellaneous		100 0 0	801 + 10
2. Repairs			
(a) Communications	3802 8 1		2 [illegible]
(b) Buildings	391 4 8		330
(c) Drainage	7 7 9		150
(d) Water supply			
(e) Miscellaneous		4195 8 6	100
3. Establishment		300 0 0	300 0 0	300
4. Tools and Plant		79 4 0	79 4 0	150
5. Contributions to Local Funds				
Total Grant I Rupees		5376 7 4	7[illegible]

		1880-81		Estimate for sanctions Budget for 1880-81
		Detail of minor Heads	Totals of Major Heads	
	Grant II Education			
1	Training Schools	Nil		
2	Municipal Schools	nil		
3	Salary Grants	12 8	12 8	80
4	Results Grants	745	745	600
5	Schools on the Combined System			
6	Inspection			
	(a) Contribution by Local Funds	100		
	(b) Batta to Inspecting School Masters	3	103	100
7	Miscellaneous			
	Total Grant II Rupees		861 8	780

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		1880-81		Estimate for sanctions Budget for 1880-81
		Detail of minor Heads	Totals of Major Heads	
	Grant III Sanitation & Medical Services			
1	Hospitals & Dispensaries			
	(a) Establishment	3422 1 8		3670
	(b) Medicines and supplies	1329 1 1		1700
	(c) Diet of Patients			1900
	(d) Sundries			140
	(e) Value of Furniture	20		150
	(f) Contributions by Local Funds		7177 2 7	
2	Contribution to Medical College, directed in G.O. dated 25th January 1878 ch 147	176	176	150
3	Vaccination			
	(a) Establishment			180
	(b) Contingencies	85 15 6		100
	(c) Contributions by Local Funds		265 15 6	
4	Registration of Births and Deaths			
	(a) Establishment	188 2 8		200
	(b) Contingencies	23 6 11	211 9 7	10
5	Conservancy			
	(a) Establishment	4488 4		4577
	(b) Sanitary services (Cost of Conservancy Cart)	2817 11		3028
	(c) Cleansing of Tanks & wells			60
	(d) Contingencies	47 12 8	7353 15 8	100
6	Sanitary Charges during prevalence of Cholera			62
	Total Grant III Rupees		14877 2 6	15027

		1880-81 Detail of Items	1880-81 Totals of Heads	Estimate for Budget for 1880-81
	Grant IV Continued.		2503 12 11	2580
8	Police Force			
	Cost of Town Police		4277 15 7	4464
9	Killing Savakes		4 8 0	
10	Cart Stands			
	Establishment			
	Contingencies			
11	Miscellaneous			
	(a) Value of Toll Tickets purchased for Toll Contractor		136 1 0	
	(b) Lime Grove charge		79 2 4	70
	(c) Trusty of Pulloosel Mosque on account of Fish Market		100 0 0	200
	(d) Quit Rent for burial ground		11 8 0	
	(e) Cost of removing Patchy Dogs		5 8 0	60
	(f) Maintenance of a Lunatic Asylum		85 3 3	540 7 0
12	Licence Tax Act III of 1878 Fees realized and paid into the Treasury to the Credit of Government		1590 0 0	1590 0 0 / 2090
13	Excess Charges		81 11 0	81 11 0
	Total Grant IV. B		8971 6 6	9424

		1880-81 Detail of Items	1880-81 Totals of Heads	Estimate for Budget for 1880-81
	Grant IV.			
1	Light [illegible]			
	(a) Establishment		234 12 0	348
	(b) Contingencies		115 0 6	168
	(c) Balance of the Contract allowance to be kept to supply the Cantonment Inspector's Assistant with Lamps and Oil when employed during Inspector's absence on Leave. Balance [illegible]		190 0 0 / 46 8 4	44 6 0 / 190
2	Market			
	Contingencies		27 3 6	27 3 6 / 20
3	Conservancy			
	(a) Establishment		72 0 0	70
	(b) Contingencies		9 0 0	10
	(c) Cost of feeding Scavengers		548 8 8	629 8 8 / 500
4	Watering Roads		30 6 6	30 6 6 / 60
5	Avenues (Planting & Watering)			
6	Slaughter House			
	(a) Establishment			
	(b) Contingencies		12 2 9	12 2 9 / 10
7	Public Bungalows			
	Establishment		113 0 0	
	Contingencies		9 10 0	122 10 0
	Carried forward		2503 12 11	2580

	1880-81 Detail of Minor Heads	1880-81 Totals of Major Heads	Estimate of Amount required in Budget for 1880-81
Grant V			
Head Office			
(a) Establishment			
(b) Contingencies	1920	1920	1800
2. Collections			
(a) Commission & Bill Collectors	792 65	792 65	750
3 Miscellaneous			
(a) Remuneration to Auditor	100		100
(b) Office Rent	84		90
(c) Printing Charges	504 26		252
(d) Subscription for Dictrict Capitation	4 8 2		
(e) Proportionate Cost of the Contributing to the Government Office Establishment for 1879-80	25 8 8		
(f) Contribution for Leave pensions of Servants on the Establishment in the Government Office for Countersigning Municipal Accounts	6 4 0		30
(g) Vakeel fees for Conducting Certain Suits	16 12 6	794 48	
Total Grant V Rs.		3605 83 32	

	1880-81 Detail of Minor Heads	1880-81 Totals of Major Heads	Estimate of Amount required in Budget for 1880-81
3. Repayment of Debts			
Advance Recoverable			
Refunded Trade Tax	9		
do House Rate	2 6 12	11 6 12	
Grand Total Expenditure Rs.		33703 7 7	36965
Balance			
(a) Municipal Fund	2882 12 5		3[illegible]
(b) Endowment	168 11 7	2551 8	2[illegible]
Total Rupees		36254 15 7	37502

Note to Statement V

Position of the Municipality of Cuddalore on the 31st March 1881

Balance	Cash	2382
	Securities	
Value of Premises		27672
advance Recoverable		
		30071
Deduct Unpaid Liabilities		
Total		30071 " "

Vice President

Statement X A Detail of allotment for Expenditure

on Public Works estimated to cost Rs 100 or upwards

Part I New works.

	Amount of Estimate	Past Expenditure Expenditure to June 1880-81	Remarks
(a) Communications			
Improving & Metalling Roads with Culverts, & Occasional Turfing and Bandipatching	500	494 4 11	
(b) Buildings			
(c) Drainage			
(d) Water Supply.			
Forest Lowe Cuddalore	2000	208 2 0	
(e) Miscellaneous.			
Cost of erecting a wall round the Lutheran Mission burial ground at Cuddalore	100	100	
Total Rupees		801 2 10	

Statement X A Detail of allotment of Expenditure

Part II Repairs

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Project	Grade	Remarks	
(a) Communications			
Cost of Renetalling and Repairing Municipal and Street Roads			3791 8 1
Repairing Rails in the Approaches to the Gudalur Bridge			11 4 0
			3802 12 1
(b) Buildings			
Cost of Repairing Civil Dispensaries at New Town and Old Town Cuddalore			190 9 0
Do Latrines			195 4 11
Do Leaf Latrine			5 7 0
			391 4 8
(c) Drainage			
Cost of Repairing Drains at Old Town Cuddalore			1 7 9
(d) Water Supply		nil	
(e) Miscellaneous		nil	
Grand Total Rupees			4195 8 6

Statement III — Detail of Municipal Establishment

			Salary per mensem	Salary per annum	Total of Major Heads
Grant I Public Works					
Overseer					
Peons	1	25	25	300	300
	Total Rs.				300
Grant II Education					
1 Training Schools					
Masters					
Clerks					
Servants					
	Total				
2 Municipal Schools					
Masters					
Clerks					
Servants					
	Total				
Grant III Sanitation & Medical Services					
1 Hospital and Dispensaries					
Medical Subordinates	3	40		1635 8 8	
Matron	1	40		480	
Assistant Matron	1	15		180	
Clerk	"	"		"	
Servants	14	96		1149 12	
Extra attendance	"	"	77	3422	
	Total Rs.				3422

			Salary per mensem	Salary per annum	Total of Major Heads
Grant III Continued					
Vaccination					
Vaccinator	1	15		180	
Peons	"	"		"	180
	Total Rs.				180
Registration					
Registrar	1	25/15	3	185 28	185 28
	Total Rs.				185 28
Conservancy					
Nuisance Inspectors	4	100		1200	
do Assistant	1	15		180	
Scavengers	40	17		2042 8	
Sities	15	99		1062 13 4	4485 4
	Total Rs.				4485 4
Grant IV					
Lighting					
Mashalchies	7	28		334 14	334 14
	Total Rs.				334 14
Chaultry					
Superintendent	1	6		72	
	Total Rs.				72
Public Bungalow					
Servants	3	4/9	3	113	113
	Total Rs.				113
Grant V Supervision & Management					
1 Office					
Manager	1	71		852	
Accountant	1	45		540	
Clerk	1	28		336	
Peons	2	13		156	
Sweeper	1	3	10	36	1920
	Total Rs.				1920
2 Collections					
Clerks					
Peons					
	Total Rs.				"

Statement III. Municipality of Cuddalore
Abstract of Deposits Account for the year 1880-81

	Rs.	A.	P.		Rs.	A.	P.
Balance brought forward	114	5	4	Credited to Municipal Funds on account of toll kist not paid	1833	5	4
Deposits by appellants	"	"	"	Do. on account of Market kist not paid	92	"	"
Do. by renters	2194	14	"	Do. on account of sweeping kist not paid	398	12	"
Do. by contractors	130	"	"	Do. on account of Cart stand	51	"	"
Do. as security by Municipal servants	"	"	"	Returned to Renters	80	13	4
Deposited for the execution of works for which private parties are liable				Do. to Municipal servants	"	"	"
Deposits under sections 75, 78, 79, 122, 140, 142 of Reg. Law				Do. to Cart men	110	"	"
				Do. to Parties	"	"	"
				Paid to claimants	"	"	"
				Returned to Contractors	350	"	"
				Total Rupees	2815	14	8
				Balance on the 31st March 1881	619	8	"
Total Rupees	3435	6	8	Rupees	3435	6	8

[illegible]
Vice President

Statement IV. Municipality of Cuddalore
Demand Collection and Balance Statement for the year 1880-81

	1 Demand Assessed	2 Collected	3 Remitted on appeal or otherwise	4 Written off as irrecoverable	5 Total columns 2-3-4	6 Balance
Rate on Houses & Lands	9968 14 7	9649 12 7	167 15 7	" " "	9817 12 2	151 2 [illegible]
Tax on Arts & Professions	5766 8 "	5328 " "	" " "	190 8 "	5518 8 "	228 8 "
Tolls	7333 5 4	7333 5 4	" " "	" " "	7333 5 4	" " "
License Tax under Act III of 1878	1885 " "	1730 " "	" " "	" " "	1730 " "	155 " "

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Arrears

	1 Balance of Demand	2 Arrears of previous years	3 Total Demand	4 Collected	5 Remitted	6 Written off	7 Total columns 4-5-6	8 Balance
Rate on Houses & Lands	15 3	374 10 4	375 9 7	363 4 [illegible]	" " "	12 " 3	375 4 5	" 5
Tax on Arts & Professions	" "	" " "	" " "	" " "	" " "	" " "	" " "	" "
Tolls	" "	" " "	" " "	" " "	" " "	" " "	" " "	" "
License Tax under Act III of 1878	" "	" " "	" " "	" " "	" " "	" " "	" " "	" "

Statement V Educational Return. | Population as per Census of 1871. | Male. 19505. Female. 20785 | Children of school going age for purposes of Elementary Education @ 15 per cent. | Boys. 2925 Girls 3118. 6043.

Names of Schools (1)		Average daily attendance for two years — Boys (2) 1879-80	1880-81	Girls (3) 1879-80	1880-81	Fees (4)	Current charges (Statement II Grants) (5)	Net charges (column 5 less column 4) (6)	Public works Statement III (7)	Total column 6 and 7 (8)
	1879-80 — 1880-81									
1. Training School										
2. Municipal Schools							13 8 a	13 8 a		13 8 a
3. Salary Grant School. *		29	"							
4. Results Grant Schools										
(a) Vernacular Do	11 20	338	476	17	15					
(b) Anglo vernacular Schools	13 12	370	386	18	16					
5. Schools on the Combined system										
6. Inspection							3 a a	3 a a		3 a a
7. Contribution to L. F. Board							100 a a	100 a a		100 a a
Total		787	842	35	31		861 8 a	861 8 a		861 8 a

List of other schools in the Town with number on the Rolls and general Character of Institution (9):

Name of schools	Number on the Rolls	Character of the schools
1. Cuddalore College	325	College
2. St Joseph's Institution Cuddalore	216	Higher class
3. S.P.G. High school	93	Middle class
4. Do. Girls	40	Lower Do
5. English Do	28	Do
6. Government School	70	Do
7. Ven: Girls School Manjacoppum	48	Do
8. S.P.G. Normal school and boarding school	97	Special training

Remarks: * Salary Grant withdrawn from July 1880.

Note
Number of schools newly established in 1880-81 — None
Number brought under instruction for the first time in 1880-81.
Salary Grant schools — none
Results Schools (7)

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Statement VII Comparative

Heads	Actuals for Previous year.	Estimate for current year	Actuals for current year	Increase upon Estimate	Decrease under Estimate
Rate on Houses	5596	7650	7822	172	
Rate on Lands	2386	2500	2391		109
Tax on Vehicles	931	900	918	18	
Tax on Animals	1612	1500	1596	96	
Registration of Carts	879	1100	926		174
Tolls	5933	7333	7333		
License Tax under Act III of 1878	2252	2250	1730		520
Tax on Arts & Professions	3748	6000	5328		672
Licenses	111	200	208	8	
Surplus Pound Fund	44	40	57	17	
Fines and Fees	185	200	238	38	
Contribution from Local Fund	2330	2580	2642	62	
Rent of Market & Slaughter house &c.	445	500	445		55
	26460	32763	31544	311	1530

Statement (Receipts and Charges)

3412/17

Explanation of Variations

This is due to the Assessments of several houses which were improved leaving been increased, and to the inclusion of others newly built.

The realizations within the year were not so large as was expected, some portion having been collected subsequently.

Due to vigilance on the part of the Municipal Inspectors whose attention was directed to the falling off of the tax in the previous year.

Reduction in Carts has been marked since the opening of the Railway as the traffic of the Town to places outside of it in which they were largely employed, is now conveyed by Rail.

Due to brisk Competitions in Auction Sale.

Due to remission which had to be given on objection petitions and a portion of the demand of the year remained uncollected at its end.

Rs 288 of this Amount was collected after the close of the year and the rest includes remission granted on appeal and Loss which had to be written off the accounts as explained by the Auditor and Rs 30 due by parties who have been sued in the Civil Court the Criminal prosecution against whom in the first instance failed.

Sifting

Due to a large number of Cattle impounded.

Due to Numerous prosecutions principally under the Trades and Profession Taxes.

Due to a larger expenditure incurred on account of the Dispensaries

Competition for the Market lease was not brisk, the renters of former years having sustained loss.

Heads	Actuals for preceding year	Estimate for current year	Actuals for current year	Increase under Estimate	Decrease under Estimate
Hospitals—Interest from Funded Capital	960	960	480	311	480
Proceeds from Sale of Medicines	4	"	"	"	"
Endowed Chaultry	678	680	679	"	1
Public Bungalow	47	62	179	47	
Sale of Arrack Shops	1565	1696	1537		68
Sale of Arrack Chits	334	50	276	225	
Sale of Toll Tickets	222	230	187	"	43
Income from Cart Stand	378	368	288	"	
Fees realized by demand notices under House & Land Rates	105	110	42	"	68
Charges recovered from L.F.M. Account of lighting Pennar Bridge	135	140	128	"	12
Sundries	277	120	80	"	40
Loans nil					
Advance Recovered &c	5		284	284	
Total Rupees	31227	37063	35775	934	2222
Opening Balance	682	479	479		
Grand Total	31789	37542	36254	934	222

Explanation of Variations

2412/18

The 2 half years interest for 1880-81 on the Promissory Notes of the Bishopsary Funded Capital has not been paid for reasons explained in the Separate Form 157

Calls for no remark.

Trifling

Many travellers resorted to the Bungalow hence the increase

Due to non payment by a sweeping contractor of the rent due by him for which a suit has been filed and decree obtained in the Sub Court for the execution of which steps have been taken

Due to a number of trees in avenues growing near houses which they injured having been cut down and sold with those blown down in the storm of Spring last

The number of tickets sold to the Toll Contractor was less than in previous years, hence the decrease

Due to Competition at the Auction sale

Arrears outstanding at the end of the Year subsequently realized

Trifling

The proceeds of empty Oil Canso Deal soap boxes usually credited to this item were not as large as was expected

Cost of printing for 1879-80, refunded by the Deputy Collector in charge of Collectorate Press, as the Bd of Revenue intended that the Cost of printing Municipal Proceedings published in the District Gazette should be recovered from 1880-81 and not for any period anterior to it. The amount paid for 1879-80 was thus refunded to the Municipality

Charges.

	Actuals for current year	Estimate for current year	Actuals for current year	Increase over Estimate	Decrease under Estimate
Grant I Public Works.					
New works.					
Communications		830	496		334
Buildings		95	460		60
Drainage	"	"	"	"	"
Water supply	"	2000	206	"	1794
Miscellaneous	"	"	100	100	
Repairs					
Communications	2859	3473	3803	330	
Buildings	207	330	397	67	
Drainage	7	160	002	"	"
Water supply.	"	"	"	"	"
Miscellaneous	16	100	"	"	"
	3178	7000	4997	491	50

Explanation of Variations

2412/19

Due to two new roads having been made for much less than the estimated amount, and to the postponement of a 3rd new road this sum was provided for improving the Cart stand and for erecting a Leaf Latrine, which works were postponed as a much smaller sum than allotted was required to carry them out on the improved designs subsequently suggested, hence the decrease.

This subject is still under the consideration of the Commissioners, and the decrease is due to operations to improve the water supply of old Town not having been commenced in the year. The small expenditure incurred was for plans &c prepared by the L. P. Engineer in connection with the Cobbly Channel.
This was not budgetted for, but was sanctioned by the Commissioners on the application from the Lutheran Missionary at Chennimadalam and paid to help him to enclose with a wall his burial ground in the Compound of his Church in that locality.

The roads having sustained considerable damage during the floods in the Guddalur River in last November, they had to be repaired, which led to the increase over the estimate.
Due to an improvement in the repairs executed to floor having been tarred instead of plastering with Chennam and the latrines having been also tarred.
The drains being in fair order, the allotment for their repair was not spent, hence the decrease.

Nothing was spent on repair of dust bins, hence the decrease.

	Actuals for preceding year	Estimate for current year	Actuals for ensuing year	Increase over Estimate	Decrease under Estimate
Grant I Continued	3178	7033	4997	491	2527
Establishment	275	301	300		1
Tools and Plant	17	150	80		70
Grant II Education					
Salary Grant	57	80	114	34	
Results Grants	391	600	745	145	
Contribution to L. F. Board	100	100	100		
Batta to Inspecting School Master	9		3	3	
Grant III Sanitation & Medical Services					
Medical Charge	7733	7500	7477		373
Contribution to Medical College	100	150	175	25	
Vaccination Charges	242	280	266		14
Registration of Births & Deaths	340	370	209		161
Conservancy Charges	7175	7700	7002		698
Sanitary Charges for prevalance of Cholera		60			60
	19874	24389	21446	684	3811

Explanation of Variations

2412/20

Calls for no remark.
Tools in hand were sufficient for the year's use and such as were urgently required were indented for and the purchase of others postponed

Due to the Salary grant School of the Municipality having been converted into a results grant school, the grant to which was therefore withheld.
The results Grant rules having been modified a larger number of schools were enrolled and examined for which grants were paid, hence the increase.
Calls for no remark.
Trifling

There was a saving under Establishment and Cost of medicines, and hence the decrease
The Provision made in the Budget on the estimated receipts of the year was Rs 150, but as the Charge is calculated on a percentage of the actual receipts, the amount ascertained from the Regular estimate as payable for 1880-81 was Rs 175 which the Accountant General recovered, hence the increase.
Calls for no remark, as the decrease is trifling
Due to the Salary of the Registrar having been cut down from Rs 25 to 15 a month.
Due to Rubbish Carts having been procured at rates lower than those estimated, and to the additional filth Cart proposed for certain latrines not having been effected, to the non employment of Station bullocks to work it.
Epidimic for which this provision was made having prevailed, the allotment for purchase of disinfectants, was therefore not expended, hence the

	Actuals for previous Year	Estimate for current Year	Actuals for current Year	Increase over Estimate	Decrease under Estimate
Grant III Municipal purposes	19674	24309	21116	664	3857
Lighting Charges	1589	1780	1882		98
Market Charges		20	27	7	
Endowed Choultry	679	680	629		49
Watering Roads	21	50	30		20
Avenues	46	"	"	"	"
Slaughter house					
Public Bungalows	10	10	12	2	
Cart Stand	187	110	123	13	
Lime Gas Charge					
Police Force	3253	4464	4278		186
Miscellaneous					
Toll Tickets purchased for Toll Contr	89		136	136	
Sundries	44	50	62	12	
Trustg of Fruitless and Unique or Appropriable	197	200	240		
	25999	31643	28325	836	

Explanations of Variations

2412/24

Due to a fall in the price of kerosine oil

Trifling

Due to a larger number of poor people who resorted to the Choultry & whom rice allowance was given.

The establishment was not kept up so long as usual, owing to trains having fallen at intervals.

Trifling

This increase was on account of certain sundry articles which had to be purchased for the use of the travellers Bungalow, and salary of a servant whose services were dispensed with, for March paid in April 1880-81.

Trifling

For the Police Stations in the town, 1st class Head Constables instead of 2d were proposed, but the Change did not take place in consequence of there till late in the year, hence the decrease.

This item was not budgeted for as the tickets purchased by the Commissioners are given away to the Toll Contractor for the same price. This is one of the terms in the Contractors agreement, the object of which is to prevent him using any other tickets than those supplied by the Commissioners

This consists of several impersonal Charges, such as Quit rent paid to Govmt for lands purchased for burial grounds, latrines, &c. &c. The provision in the Budget was overestimated, hence the decrease.

Calls for a remark

	Actuals 1879-80	Estimate for 1880-81	Actuals to end of current year	Revised Estimate for 1880-81	Estimate for 1881-82	Decrease as compared with Revised Estimate
Grant-in-Aid	29709	21493	08225	880	1,750	
Killing Snakes			6	6		
Lunatics and Lunatic Asylum						
Coolie Charges			85	85		
Licence Tax Act III of 1878			82	82		
Fees realized and paid into the Treasury to the Credit of Government	2115	2090	1590		600	
Grant-in-Aid						
Head Office						
Collections	1978	1920	1920			
	861	750	792		42	
Printing Charges	175	262	565	303		
Stationery						
Remuneration to Auditor	68	100	101	1		
Office Rent	100	100	100			
	84	80	84	4		
	31307	26935	33609	1402		

Explanations of Variations

2412/22

The Commissioners to encourage snake killing, resolved at a meeting to pay a fee of one anna for every snake (poisonous) killed and produced at the office, hence this charge.

An item which was not budgetted for, but had to be paid for maintaining a Lunatic, sent from here to the Madras Lunatic Asylum. No provision was made in the Budget for the charge, but as the work had to be done, the money required was paid. Moiety of it is payable by Government.

Due to permissions granted on objection petitions.

Due to the Municipal Inspectors having been remunerated for the taxes imposed on them by the Trades & Profession Tax on its first introduction. This was paid for 1879-80. It is not intended to give them such remuneration in future, as the parties taxed are required under the act to pay the tax direct into the office.

The Government having decided to charge for all printing work done by the Collectorate Press for the Municipality, this amount was paid for publishing Proceedings, &c. during 1880-81, in the District Gazette.

Calls for no remarks.

"

"

	Actuals for previous year	Estimate for current year	Actuals for ensuing year	Increase over Estimate	Decrease under Estimate	Explanations of Variations
Grant V Continued						
Miscellaneous	21307	36936	36639	1402	4698	
Proportionate cost of the Contributing Establishment for 1879-80.			21	21		
		30	32	2		
Payment of debt						
Advance Recoverable	2		11	11		
Total	31309	36965	33703	1436	4698	
Balance						
Municipal Fund	380	317	2383			
Endowment	120	260	189			
Grand Total	31789	37542	36255	1436	4698	

2412/23

R Meredith

Vice President

Appendix A

1. Name of Municipality		Cuddalore
2. Population as per — Census of 1871.		40290.
3. Number of Commissioners		20.
(a) Ex-officio		1
(b) Nominated		19
(c) Elected		"
	Total	20
(d) Officials		9.
(e) Non-officials		11.
(f) Europeans.		8.
(g) East Indians		1.
(h.) Natives		12.
4. Incidence of Taxation (Statement 2 head) per head of population		Ro. 1-2.
5. Incidence of Income (not including balance) per head of population		Ro. 14-2
6. Total number of Meeting held during the year		20.
7. Average attendance at each Meeting		6
(a) Ex. official Commissioners		1
(b) Non. official		5.
(c) Europeans.		1
(d) Natives.		5.

Vice President.

In a letter from the Presidency of South Arcot Municipalities to the Chief Secretary to Government Con. communicated on the 27th September 1881 No 166

Statement showing the transactions under the Tolls.

Encl 2 to 87

2412
25

No 1.

In a letter from the Vice-President, Municipal Commission, Cuddalore, dated 12 Jan 1881. No. 108. —

Statement of Receipts and Disbursements of the Cuddalore Municipality during 1880

In a letter from the President of South Arcot Municipalities to the Chief Secretary to Government ootacamund dated 27th September 1881 No 166

Statements of Receipts and Disbursements of the Cuddalore Municipality during 1880-81

Tolls for 1880-81 farmed out for Rupees 11000-0-0

Particulars of instalment on which the above amount is payable or monthly receipts.	1 Amount.	2 When Payable	3 When paid	4 Share due to Local Funds	5 Amount paid	6 Balance if any	7 When paid to Local Fund.
1st Instalment.	916 10 8	15th May	Paid on May	916 10 8			
2 do	916 10 8	3 June	June	916 10 8			
3 do	916 10 8	3 July	July	916 10 8			
4th do	916 10 8	3 Augt.	Augt	550 - -			
5th do	916 10 8	3 Sept.	Sept.	966 10 8.			
6th do	916 10 8	3 Octbr.	Octbr.	566 10 8.	3666 10 8	1833 5 4	1st October/80
7th do	916 10 8	3 Novemb.	Novemb.	666 10 8			
8th do	916 10 8	3 Decemb.	Decemb.	916 10 8			
9th do	916 10 8	3 Janry/81.	Janry/81.	916 10 8			
10th do	916 10 8	3 Febry.	Febry.	916 10 8.			
11th do	916 10 8	3 March	March.	916 10 8.		1833 5 4	1st March/81
12th do	916 10 8	3 April		- - -			
Credited to Municipal Fund being the Contractor's Deposit				1833 5 4			
Total	11000 - -			11000 - -	3666 10 8	3666 10 8	

2172/27

I hereby certify that the above entries are correct.

(Signed) V.C. Krishnasamy
Auditor

(True copy)

Vice President.

Statement showing the Receipts and Disbursements under the Imperial Licenses Act III of 1878 for 1880-81.

2412/29

Collections	Amount	Disbursements	Amount
November	10 "	The settled Demand is Rupees	1885 "
December	70 "	Deducting from this at the rate	
January 1881	60 "	of 5 per Cent for collection	94 4 "
February	1255 "		
March	335 "	The remainder of the money was	
	1730 "	handed over to the Local Treasury for	
April	115 "	the use of Government this Rs	1790 12 "
May	20 "		
Total Rupees	1865 "	Rupees	1790 12 "

I hereby certify that the above entries are correct

(Signed) V. C. Krishnasamiah
Auditor

(True copy)

P. Ramachandra Rao
Secretary

No. 2.
In a letter from the
Vice President, Municipal
Commission, Coimbatore
Date 2nd August 1881
No. 108.

No. 3.

In a letter from the
Vice President, Municipal
Commission, Candelaria
dated 25th August 18

No. 108.

Statement showing
the transactions under
the Imperial Decree
Act III of 1878.

2412/30

2412/30

In a letter from the President of the South Arcot Municipalities to the Chief Secretary to Government dated 27th September 1881 No 166

Statement showing the transactions under the Imperial Licence Tax Act III of 1878

From

G. Ca. Krishnaswamiah,

Auditor of the

Cuddalore Municipal Accounts.

To.

A. Cruickshank. Esquire,

President of the

South Arcot Municipalities, Cuddalore.

Dated Cuddalore. 11th July 1881.

Sir,

2412/31

With reference to your footnote of No. dated 18th June last, to the letter of the Vice President, No 110 dated 15th idem, I have the honor to report the results of my audit of the Accounts of the Cuddalore Municipality for 1880-81.

Rates on houses & lands.

2. The correctness of the demands of house rates has been tested by the rental valuation, 4 per cent of this valuation being the Assessment, while as regards the land rates, the amount was calculated on the area of land, the tax being Rs. 8:9 per

for Cawnpore for Gunjab. Annexe I. No 6 for Cawnpore for Gunjab. The assessments for houses and lands as marked out from the Registers, the Remissions and Exemptions granted and the net demand are shown in the Abstract below.

Land Revenue

	Valuation	Assessment	Remissions	Exemptions	Total deduction	net demand
I Division	39,909 9 -	2796 12	2345 7	57	45 10 -	2760 72 -
II "	39,211 8 -	9724 - 2	2802 -	185	29 87	894 77 -
III "	21489 10 -	1502 10	1082	2040	33 10 -	1469 - 8 -
IV "	26436 9 -	1850 9 -	1068 -	761 -	37 57	1882 9 6 -
V "	7856 6 -	552 - 2	7 - 2	208 -	9 10 -	542 - 2 6 -
Total	108962 10 -	7625 8	4 124 -	3221	166 13	7458 11 3 -

Land Revenue

Gunjab	2281 12 -	1189 - 3	60 - 2	19 -	1189 - 3 -	
Gunjab	1108 6 -	1048 6 -	2 14	1024	2 -	1020 2 6 -
Total	3389 6 3	2 - 5	12 6	2 - 2 6	2042 2 9 -	

Thus the Government demand is Rs 7458-11-3 instead of Rs 7,339 as taken in the Settlement Report. The Collector has been called upon to account for the balance of Rs 118-13-6 which is the sum of Rs 20-8-8 has been written off by Accounts as per Resolution of the Commissioner dated 6th June 1851, and the Rs 44-4-9 which was accounted for by Bills in the hands of Bill Collectors

1. Rajaruthna Mudali
2. Kariatasami Pillai
3. Sundrarajulu Naidu
4. Kandaraju Chetti
5. Ramasawmy Pillai

2442/32

4. Of the net demand of Rs 7458-11-3 Instalments amounting to Rs 2,942-8-9, Rs 2,249-11-2 represent nearly 97 per cent of the sum collected and credited in the Accounts with the Official year leaving a balance of Rs 792-8-7. Of this a sum of Rs 8 has been written off the Accounts as per Resolution of the Commissioners dated 6th June 1851, and Rs 672-6-10 has been subsequently collected up to 30th June, thus leaving a balance on that date of Rs 111 which are represented by Bills in the hands of Bill Collectors.

1. Rajarathna Mudali ... Rs. 0.9.6
2. Sivasubramaniam Pillai ... 6 ... 0.9.7
3. Ramanayagam Pillai ... 16 ... 8.11.0
... 8.11.4

4. Arrears of Assessed Taxes which on 1st April 1880 were Rs. 375.9.7 which include Rs. 15.8.0 the arrears of previous years. Deducting therefrom Rs. 12.0.0 written off per Accounts as per Resolution of the Commissioners; dated 27th April, 11th May and 1st June 1880 the net Amount to Rs. 363.9.7 which have been fully Collected and brought to account viz: Rs. 363.9.4 within 31st March and Rs. 0.0.3 within 30th June 1881.

Arrears

* Vide para. 15 of last year's audit Report, dated 7th June 1880.

5. The net Amount payable by the persons assessed after the disposal of appeal petitions was Rs. 5706.8.0 of which a sum of Rs. 190.8.0 was reported by the Divisional Inspectors to be irrecoverable for reasons explained below.

See under Arts Professions Trades and Callings.

(i) Certain persons who were taxed having given up their business and left the place.

(ii) Several Railway Employees having been transferred elsewhere and resigned their posts before the Commencement of the second half year.

(iii) Several persons having absconded before the close of the prosecution in the Bench Magistrates Courts.

2412/33

(iv) Certain persons who were convicted by the Bench Magistrates having no property wherefrom to recover the tax due by them.

(v) Several Government Employees having been transferred to different localities.

(vi) Demise of Certain persons after the service of notice.

7. The Amount was written off the Accounts after due enquiry noting opposite to each tax-payer in the list prepared and kept under Section 61 of the Act the grounds which led to the grant of this permission. The amount of the tax to be collected was therefore Rs. 5516 of which a sum of Rs. 5328 has been collected and brought to Account within the 31st March 1881. This includes an excess Collection of Rs. 40.8.0 which have to be refunded to the parties who paid the tax before the disposal of their respective Appeal petitions. Deducting this sum the Actual Collection is Rs. 5287.8.0 to which Rs. 792.8.0 the subsequent Collections up to 30th June 1881, being added the aggregate Collection comes to Rs. 5480 leaving a balance of Rs. 36 which are accounted

accounted for as follows:

1. Division No. 6 Prosecuted before the Resident Magistrate, and the Case is pending.

2. Division No. 24 } A Civil Suit has been
3. Division No. 6 } instituted against the
36 persons under Section 161 of the Act as per Commissioners Resolution dated 18th January 1881.

4. From the annexed Abstract it will be seen that the number of licenses issued is 3101 and the tax levied and brought to Account is Rs. 2644 the result obtained from the examination of the foil Bills is Rs 2601. The difference of Rs 43 in the tax recovered by prosecution and remitted by the Bench of Magistrates for which no licenses were given out owing to the non appearance of the parties before the Commissioners.

Four wheeled Carriages springs drawn by two horses
Two wheeled Carriages springs drawn by one horse
Horses
Ponies under 12 hands
Bullocks
Buffaloes
Asses
Dogs

Tax recovered by prosecution and remitted by the Bench of Magistrates for the no licenses were given out
Total Amount Credited in the Cash Book.

Rate Amount

Registration of Carts.

9. The fees realized under this head were Rs. 936 for 936 Carts which were duly credited in the Cash Book and which correspond with the Amount made out from the foil Bills.

Tolls.

10. The Tolls were sold in public Auction to Mr. Pommeranz Pillai for Rs 11000 of which a sum of Rs 9166.10.8 was paid by the Contractor and credited in the Accounts within 31st March 1881 and for the balance of Rs 1833.5.4. his deposit money was credited in the Accounts of the same month.

2,412/34

11. The 5% share of Tolls to the Local Fund Board amounting to Rs 3666.10.8 was paid on the 27th October 1880, and 2nd March 1881. The net 5% share which was carried to the Credit of the Municipality is Rs 3300.5.4

Licenses sections 106, 122, 125, 130, 131 and 134.

12. The number of Licenses issued for Brick kilns and Pandals is 40 the fees Rs 207.7.3 which were realized and taken to Credit in the Cash Book Correspond with the Amount made out from the foil Bill.

Imperial License Act under act IV of 1878

13. The Amount assessed is Rs 2300 as per list published in the District Gazette Deducting therefrom Rs 415 remitted after the hearing of Appeals and objections the Settled Demand is Rs 1885 of which Rs 1470 have been collected within the 31st March and

and £ 182 15 s within the 30th June 1881, and brought to account. The balance left uncollected, is £20. There is no chance of recovering this amount as the persons connected have absconded.

4th. Of the net Arrears of the 1885 a sum of £1,977 4s 0d the remuneration at 8 per cent. payable to the Municipality being deducted, the net amount £1,819 11s 12d was paid to Government on the 24th March and 4th June 1886. As the Municipality has to pay to Government the settled demand in full whatever the collections may amount to the irrecoverable balance of £20 was made good by the Municipality out of their Surplus Funds &c.

1.	Surplus Funds &c.		56 14 2
2.	Contributions & Local Funds on account of Hospitals	Current £2,338 0 0	794 10 4
		Arrears 811 10 4	
3.	Fines and Fees (Section 17) Bye-laws and Schedule B)		238 0 0
4.	Rent of House Market & Slaughter house		1,140 0 0
5.	Interest from Funded Capital		1,320 0 0
6.	Landowners Rentlets		978 9 0

Miscellaneous

7.	Income from Public Bungalow	176 11 0
8.	Income from Coal Stand	365 0 0
9.	Sale of Superfluous	1637 11 0
10.	Sale of Avenue Cuttings	275 11 9
11.	Sale of Toll Tickets to Contractor	187 14 0
12.	Charges recovered from Local Fund on account of lighting the Permanent Bridge	128 2 0
13.	Sale of Kerosine oil, empty tins &c	61 16 0
14.	Sale of Sundry Articles	17 14 6
15.	Fees realized by demand notices under house and land rates	42 0 0
	Total Rs	7,832 12 11

Items 1, 2, 5 & 12. These Sums were correctly credited by transfer in the Municipal Cash Book on the timely receipt of adjustment advices from the Treasury Deputy Collector.

3rd. The interest due on the Funded Capital for the second half year of 1880-81 was not adjusted in the Accounts in consequence of the transmission of the Promissory notes by the President to the Secretary General with reference to Government order, Financial, dated 25th May 1880 No 1051.

Item 6. The Collection of the fees imposed by the Bye-laws are made by the Municipal Bungalow, and remitted to the Municipal Office, as well as fees collected

realized from the parties for the issue of duplicate licences to vehicles and animals. These receipts were checked with the sums shewn in the toll Receipts kept in the Office and found correct with the Credits taken in the Cash Book.

17 Stalls of the Fish Market and Slaughter-house were rented out in public auction for Rs 340 and 15 respectively. Sums of Rs 340 was paid by the Contractor in Cash and credited on the 31st March 1881, and the balance Rs 72 was also taken to credit of the account of the same month from the amount of deposit tendered by him.

Item 18 Rent of Kathadal Chowdi at Rs 30 the rent of Kathadal Chowdi at Rs 30 per month for 10 months the last of same year was credited in the Cash Book.

Item 19 Rent of Bath-sheds was realized in Public Auction for Rs 36 which were fully credited in the Accounts on the 31st March 1881 Rs 36 in Cash and Rs 6 by transfer from the deposit amount tendered by the Contractor.

Item 20 Contract for sweeping 90 roads Rs 1080 indicated for Rs 1080 of which Rs 1038-15-0 were received in Cash and Rs 32-0-0 were received by transfer from the deposit amounts tendered by the Contractor. These amounts

Item 21 Rs 18700 Toll Licence money collected by the Contractor of Toll Gates at the rate of Rs 1200 per 1000. The sale proceeds for 1874 were credited in the Cash Book.

Item 22 Cheques with the foil receipts and the money received were correctly taken to Credit in the Cash Book.

Item 23 The number of notices issued on account of the collection of Revenue and Taxes, the fees collected and the balance

amounts were credited in the Accounts on the 31st March 1881. Deducting these two items a balance of Rs 57-5-0 is left which is due by Labanudia Sambalidas the Contractor against whom a spit was filed in the Civil Court and which was decided in favor of the Municipality on February 1881.

Item 7 to 10. 20 The fees realized from the travellers who halted in the Bungalow at Umapar Cooperage and the sale proceeds of Overripe Clusprings were checked with the entries shewn in the Bungalow visitors book and printed Sale books of the 5 Division Inspectors, and were found Correct with the entries Carried to Cash Receipts.

2412/36

balance due this dimo the amount of Notices
Notices entrusted to the hands } Number Amount of fees
of the Bill Collectors } 2334 Rs 76. 4. 0.
Deduct notice returned to the }
office indicated } 25 Rs 1. 6. 0
} 2309 Rs 74. 14. 0
Add balance of last year Rs 17. 12. 0
2326 Rs 88. 16. 0

Amount collected and credited
in the Cash Book to the 31st
March 1881. Notices 142. 2. 0
Subsequent to Return
up to date 146. 0. 0 } 87. 10. 0
Balance 1. 10. 0.

which tally with the accounts obtained on the
9 notices in the hands of Bill Collectors,
the Boards warrant Bills and Verification
statement.

27. Of this Rs 279. 4. 0 the cost of framing Advances Recoverable Rs 280. 12.
Municipal Proceedings, &c, paid by the
Municipality was deposited with reference
to Para 2 of the Boards Proceedings dated
27th September 1880, &c. 1097, and Rs 1. 8. 0
is the refund of the unexpended balance
of advance made by Certain towns.

28. The entire receipts of the Municipality
including transfer transactions and excluding
deposits, &c, amounted to Rs 35,775. 7. 9 vide the
written

with Certain additions and deductions as
noted below comes to Rs 39,327. 2. 5, the Credits
taken in the Treasury Accounts do shown
in the Memo furnished by the Treasury Deputy
Collector

Receipts as per Municipal Cash Book Rs 35,775. 7. 9.

Add.

Amount of deposits made by the 2412/37
Contractors of Toll Gates &c. 2324. 14. 4.
Do. 1/3 Contribution to Local
Fund on account of Tolls 3066. 10. 8
Do. Refund of a Local Fund
Result Grant Bill charged
by the Deputy Inspector of Schools
by an oversight to the Muni-
cipal Funds 200. 0. 0 6,016. 12. 0

41,786. 2. 9

Deduct.

Portion of deposit of Contractors
Credited to Municipal Funds
on account of Seven Sixty 2366. 14. 4
Amount collected on the
31st March 1881, but remitted
to Treasury on the 2nd April 1881 1000. 0. 0 2414. 14. 4

Treasury Credits Rs 39,321. 2. 5.

26. Thus it will be seen that the amount collected
and by the Municipality were fully remitted to the
Treasury.

27. The amount made out from the Counterfoils of Cheques issued during the year on the Bazar Treasury Amounted to Rs 33703-7-7 which with certain additions as noted hereafter Rs 37,840-15-7, the Treasury debits shewn in the above furnished by the Treasury Deputy Collector

Charges as per Municipal Cash Book Rs 33703-7-7

Add.

Contribution to Local Fund

Board on account of Salts 2686-10-8

Payment of a Local Fund Result Grain Bill

Amount of deposits refunded to the Contractors after the expiration of their Contract 1560-13-4 1437-8-0

The Charges amounting to Rs 33703-7-7 are Classified below.

Charged for 1880-81

Grant I Public works

New Works.

Communications 494-11-10

Water Supply 884-0-0

Miscellaneous 150-0-0 — 868-11-10

2. Repairs

Communications 3832-12-1

Buildings 391-4-8

Drainage 1-7-9 4195-8-6

Establishment 872-8-0

Tools and Plant 72-14-0

Total Rupees 5376-7-11

Expenditure

Grant II Education

Salary Grants 18-8-0

Results Grants 7482-0-0

Contributions to Local Funds

Boarding and Establishment Inspection 100-0-0

Batta to Inspecting Schoolmaster 3-0-0 — 8611-8-0

Total Rupees 8611-8-0

24412/38

Grant III Sanitation Medical Services

Medical Charges 7777-3-7

Contribution to Medical College 1750-0-0-8-

Vaccination Charges 2662-15-6-2

Registration of Births Deaths 2082-0-0

Conservancy Charges 7000-6-2 — 11487-2-8

Total Rupees 11487-2-8

Grant IV

Lighting Charges 1681-4-6

Market Contingencies 27-3-6

Cyclonic Charities 629-8-8

Watering Roads 34-5-6

Slaughter House Contingencies 19-2-9

Public Bungalow Charges 122-10-0

Police Force 4277-15-7

Fee for killing Snakes 4-8-0

Census Charges 87-11-6

Miscellaneous 570-7-0

License Tax Act III of 1878 Fees realized and paid to the Credit of Government 1590-0-0 — 8971-6-6

Total Rupees 8971-6-6

Grant V

Head Office	19204-0-0
Contingencies	10104-4-2
Commission on Bill collection	792-6-6
Miscellaneous	791-14-8
Total Rupees	31054-8-3
Advance Recoverable	11-6-10
Grand Total Rupees	31703-7-7

28. Communications under Stream Works and Repairs were executed departmentally by the Municipal Labour and by the Municipal Coolies of the Municipality. The charges were supported by Bills of the Superintendent of Jail, the Cost of Latrine by Bills given to Contractors by the Division Inspectors, and the payment of permanent coolies by the Municipal Rolls signed by the Divisional Commissioners and Counter signed by the Vice President. Other charges under this Grant were supported by proper vouchers and Bills signed by the Zillah Surgeon and Division Inspectors and Countersigned by the Vice President. Grant V

29. Payments of Pensions Grants were supported by the certified Memoranda of the Inspector of Schools. Other charges were supported by proper vouchers. The contribution to Local Fund Boards on account of Educational Inspection was paid within the official year. Grant V

30. Under these Grants, the charges were supported by Bills, vouchers and acquittance of the payees checked and Countersigned by the Vice President. The Contribution to Medical College and that for the Land and Pedimeary allowances of the Controlling Establishment at the Presidency, and the proportionate cost due on account of the Municipal Police was paid within the official year. 2912/39

31. Refund on account of Taxes and other Taxes was supported by the Receipts of the payees.

32. Out of the future Receipts of the Municipality including the opening balance of Rupees 479-7-10 on the 1st April 1880 amounting to Rs. 36254-15-7 a sum of Rs. 33703-7-7 the charges being deducted, the balance in favor of the Municipality on the 31st March 1881 is Rs. 2551-8-0 which with Certain additions and deductions as noted below leaves a Rs. 3094-8-0, the balance per Plus and other items remitted to the Accountant General for March 1882 as shown in the return

forwarded

furnished by the Treasury Deputy Collectors

Balance as per Municipal Cash Book 2558. 8.9

Deduct

Amount of Deposits tendered by Contractors for 1881-82 [illegible]

Deduct

Amount collected on the 31st March not remitted to the Treasury on the 1st April 1881. 100. 0. 0

Treasury Balance 3071. 0. 0

It is to be observed that the Cash Book and Receipts Registers prescribed by the Act were kept at the Office, and that they contain the prescribed particulars.

Memo furnished by the Treasury Deputy Collector

	Receipts	Charges
Balance on the 1st April 1880 B.	1590. 13. 2.	
April 1880	3702. 5. 1	3069. 7. 4
May	3457. 14. 8	2586. 10. 1
June	1579. 12. 4	2226. 7. 8
July	2180. 6. 4	3515. 1. 6
August	2460. 8. 7	2578. 0. 5
September	2285. 1. 10	2987. 9. 6
October	2984. 2. —	3434. 15. 7
November	2798. 8. 9	3247. 9. 8
December	2827. 4. 2	2330. 3. 9
January 1881	2988. 15. 6	2566. 4. 7
February	2781. 3. —	2440. 2. 11
March	3511. 14. 8	4971. 2. 11
Total R.	39921. 2. 5	37840. 18. 7
Add Opening Balance	1590. 13. 2.	
Deduct Charges Suspense	41511. 15. 7	
Balance on the 31st March 1881 as shown in the Treasurer's Statement and amended at the Audit for that month	37840. 18. 7	
	307. 0. 0	

C.O. L.S. dated 20th Jan 1870, 1st Div

Signed P. Scandrett

I have the honor to be

Sir

Your most obedient Servant.

Signed A. C. Kinloch Shanks

Auditor.

True Copy

Signed A. C. Kinloch Shanks

President of Municipalities,

South Africa.

True Copy

Treasury

Vice President

241

40

No. 4.

In a letter from the Vice President, Municipal Commissioner, Cuddalore, dated 23rd August 1881, No. 108.

Auditor's Report.

2412/41

In a letter from the President of South Arcot Municipalities to the Chief Secretary to Government Octacamund dated 27th September 1886

Auditor's Report

No. 166

South Area

President's Office
Cuddalore
27th September 1881

CURRENT No. 2092

From

C. Spencekshank Esquire
President of the Munici-
pality South Area

To

The Honble R. Davidson C.S.I.
Chief Secretary to Govern-
ment of Madras

Sir,

24/12/42

I have the honor to
forward herewith a copy
of the Vice Presidents report
with its enclosures on the
working of the Cuddalore
Municipality during the
year 1880-81 with the following
observations.

2. The year opened with
a balance of Rs 4877-7-10 to
the credit of the Municipality
The receipts during the year
exclusive

exclusive of deposits made by contractors for the due fulfilment of their contracts, amounted to Rs 3:775-7-7 against the Budget estimate of Rs 3705, so that the total receipts of the year were Rs 34254 15-7 against Rs 31709 14 11 79-80. The falling off in the receipts as compared with the estimates was in the following items

Items	Estimate	Actual	Decrease
Registration of Carts	1010	946	164
License Do	2250	1730	520
Tax on Arts and Professions	6000		672
Rents of markets	520		55
Medical Charity receipts	600	679	1
Sale of Surrepungo	1575	1037	58
Sale of toll tickets	240	197	43
Fees on demand notices for house and Land rates	1140	480	60
Interest on capital	900	480	480
Charges realised from [illegible] on account of lighting the Municipal streets	140	128	12
Sundries	20	200	[illegible]

3. The causes of these variations are explained by the Vice President in the Comparative Statement No B. The increase under some of the other heads amount to Rs 954 giving a net decrease of Rs 1000 which is the difference between the total estimated and actual receipts of the year. The increase over the receipts of the previous year was owing chiefly to the enhancement of the rate of house tax from 5½ to 7 per cent on the rental valuations, to the extension of the Rate and Profession tax to the last three classes of the schedule during the year and to increased receipts under tolls in consequence of keen competition at the time of

of the previous year. The
4. The total expenditure amounted
to Rs 23703-9-7 against the
Budget grant of Rs 36750 and
against Rs 21819 spent in the
previous year. The decrease
of Rs 12911 was owing chiefly
to little or nothing having been
spent on the project for the
supply of good drinking water
to Cuddalore Old Town under
Grant 7 for which Rs 2000 were
provided in the Budget but
which could not be put in
hand owing to the plans
and estimates first submitted
for the work having had
to be remade with reference
to the remarks of the Chief
Engineer for Irrigation.

5. Under Grant 11 the
payments for repairs to grants
amounted to

8462/44

account of Rs 7800 against
the Budget grant of Rs 12000
and against the actuals of the previous year.
The increase is attributed to
certain extraordinary expenditure incurred
in three cases which are not likely
to under grant III, there
penditure amounted to Rs 4377
against the Budget grant
of Rs 6000. The decrease arose
chiefly from the savings which
occurred in the grants for
establishments and medicines
for hospitals and in the al-
lotment for cost of conservancy
carts. There was a slight in-
crease in the charges for the
destruction of pariah dogs and
the dispensaries.

7. The decrease in the
municipalities

[illegible] under
[illegible] sale [illegible] not
stated whether under
of imports [illegible] ter sorted
is large, but number
of children was 2 years was.
[illegible] ted there was 660.

9. [illegible] ts of
Expenditure do not call for
any remark.

10. The year closed a
balance [illegible]

11. The current demand and
[illegible] arrears are Land and
House rates are nearly
fully collected within the
year. The contract amount
of the toll contract
also fully collected
[illegible] collected is not
yet demand under "Taxes
Fees and Professions" settled
after hearing objections and
appeals

appeals are entered in Article
xxxiii IV each 0-6-0 but
it should be Rs 5-4-7 as a
sum of Rs 70-0-0 charged and
paid by extra per account
presented on opposite not
included in it. The balance
to be collected under this
head on the 31st March last
was therefore Rs 220-8-0 and
not Rs 108 as shown in the
said statement No IV. 24/2/30

12. The auditor's report
shows that all the money
collected by the Municipality were duly paid
into the Treasury, that
all the registers and accounts are correctly kept
and that there is perfect
agreement between the
Municipal Cash-book and
the

2412
47

Received 1881 Sept 30
Municipal Records
OCT 91

From

The President
South Arcot Municipality

To

The Chief Secretary
to Government

Dated 27/2 Sept 1881
Despd 30/5 "
No 168

Encs-7

Submitting the annual reports on the working of the Cuddalore Municipality during 1880-81

3 Appts
Etc
5/10/81

Cuddalore Municipal Office.
Dated 23rd August 1881.

From

M. R. Ry P. Veeraduchary Avergal
Vice-President,
Municipal Commission,
Cuddalore

To

A. Cornickshank Esquire
President, Municipal Commission
South Arcot.

2412/48

I have the honor to submit the report on the working of this Municipality for 1880-81 with the following annual enclosures.

(1) Statement of receipts and disbursements.

(2) Copies of reports of the Medical officer in charge of the Dispensary and Lying-in-ward.

(3) Copy of the auditor's report on the results of his scrutiny of the accounts of the year

2.

2412/49

2. The appropriations will a total balance of Rs 479-7-10 of which Rs 359-12-7 belongs to the Municipal Fund and Rs 19-11-3 to the Endowment Funds, and Rs 104-13-4 and Rs 120-11-11 the corresponding figures of the previous year. The small diminution of Rs 82 in the total balance as compared with 1879-80 is trifling and calls for no remark.

3. The total receipts of the Municipality from all sources including the opening balance aggregated to Rupees 36,254-15- and the expenditure to Rs 33,865-7-7 leaving a balance of Rs 2,389-12-5 under Municipal Fund and Rs 168-11-7 under Endowment Fund including Collection deposits (Rs.

Rs 619-8-5 the actual closing balance of the year 1880 Rs 3,171. The large balance under Municipal Funds was owing to only Rs 206 out of Rs 2,000 allotted in the Budget for improving the supply of drinking water in Old Town Cuddalore having been expended. This payment consisted of fees paid to the Local Fund Engineer and the cost of the establishment entertained by him for taking accuracy and level of the channels through which the water was proposed to be taken from the Mount Coffee Lake to the Reservoir to be built near the Railway Station, as well as for preparing plans and estimates of works in connection with the scheme. The Commissioner, however

made

Channels of their own for conveying their
water, these were returned for
revision & subsequently by these officers
the estimates were revised and a plan
for a new channel was at the instance
of the Local Superintending Engineer which has been
forwarded to the Agent of the S. I. R.
Company for an expression of the
opinion of the Company's Engineer as
to the advisability proposed to be taken across
the line of Railway.

5. The total cost of this project under
the revised estimate comes to Rs
2,220 which is an excess of Rs 1,602
estimated by the Tahsildar as likely
to be required for compensating owners
of fields through which it is proposed
to cut the new channels. As this amount is

a reduction of this kind is different from
things at the end of the year, and
raised the figure to the original provi-
sion of Rs 2,000 but Government to
whom the Supplemental budget for
1881-82 was submitted for sanction,
reduced it to Rs 1650 to act towards
a closing balance of Rs 350 for that year.

4. The designs and estimates
of the water supply which was estimated
to cost Rs 4,000 were forwarded to
Government for sanction. The Chief
Engineer for visiting tour whom Govern-
ment consulted having taken ex-
ception to certain rates in the esti-
-mates being too low and having
suggested that it would be better
for the Municipality to have a definite
channel

very considerably more than the Commissioners anticipated, and as the state of their funds will not admit of such a large outlay in one year, they intend to execute the work in 2 or 3 years by allotting to it all the money available in each year.

6. Compared with the Budget Estimate, there has been a decrease in the total receipts of Rs 287 which is the result of fluctuations in some of the component items and which is fully explained in the Comparative statement VI B. The expenditure was also less owing to a small outlay under Grants I, III & IV. Compared with the previous year, there was an increase in Warrants

in 3

in consequence of the rate on houses having been raised from 5½ to 7 per cent and to the last three classes of the schedules under the profession and trades tax having been imposed to meet the increased contributions for the Town Police.

241/51

Rates on houses and lands (current)

7. The assessed demand under these rates was Rs 9968-14-7. Deducting Rs 167-8-7 remitted on appeal, the net demands for realization was Rs 9,800-15-0, of which Rs 9,649-12-7 were realized within the year, leaving an balance of Rs 151-2-5 at the close. Rs 21-9-4 of this amount were subsequently written off as irrecoverable and Rs 106-15-3 including arrears

f

of 7 Arrears were collected up to the date, thus reducing the balance to Rs 23-2-0

8. Rs 375-9-7 represent the total arrears of house and land rates at the commencement of the year 1880-81. Of this sum Rs 12-3 were written off as irrecoverable, and Rs 362-9-4 are now collected before the Jemadar.

9. The number of notices issued was 355 for the collection of this current demand, of which, 25 were returned without being served, the defaulters in these cases having paid up the balances due by them and the remaining cases, they paid up the balances after the notices were served on them except 9 defaulters who being absent from their homes, further steps could not be taken against them. The number of warrants issued was 87, but before the distraining officer took action, the defaulters paid up the sums due by them. The fees charged were Rs 7-14-0 for the notice issued against current defaulters and Rs 17-12-0 for those issued against defaulters who owed arrears. The whole amount of Process fees thus realized was Rs 1-10-0 was realized and brought to account before 30th June last leaving nothing uncollected on that date.

2412/52

Taxes on Arts, Professions, Trades and Callings

10 The demands of this taxe was Rs 5,706-8-0 of which Rs 190-8-0 were written off for reasons explained by the Auditor in para 6 of his report and

made Rs 8-2 paid by parties while
their appeals were pending which
included in the reduction of the tax
of course and total exemption follow
hence must be responded to them
Deducting the former amount the
net demands were reduced to Rs
5,516 of which Rs 5,328 were col-
lected within the year and Rs 198-8-
subsequently ceased to be, leaving
a balance of Rs 32 for the recovery
of which civil suits have been
instituted under Section 161 of the
Act, as the criminal prosecution
instituted against the defaulters
in the first instance before the
Bench of Honorary Magistrates
failed on the ground that the
charge sheets were not signed by
the

3412/53

the Commissioners in addition to
the Vice-President although issued
charge sheets signed by the latter
officers alone were before accepted
without any such objection. It may
not be out of place to observe here
that the Commissioners experienced
much difficulty in levying the
taxes owing to the defective character
of the sections relating to the imposi-
tion, but the judgment of the High
Court in the complaint instituted
against Mr. Nelson having declared
by explained the meaning of the
section which is in perfect accord
with the views taken by the Com-
missioners, the difficulties referred to
have disappeared, and the taxes due
by Mr. Nelson and others who declined
to

to pay on the same ground have
been realized.

Imperial Licenses Tax Act III of 1878.

11. As a detailed report on the working of this Act was submitted to the Collector only recently, the transactions relating to it will be briefly noticed here. The income estimated from the License tax was Rs 2300. On objections petitions this sum was reduced to Rs 1915 which was further reduced to Rs 1885 in consequence of Rs 30 the tax assessed on 3 individuals who had dealings here as well as at Coimbatore having been assessed in that District also, on profits on their business in this town without a reference being made here as required in Board's Proceedings of 18th November 1878 No 2926 Chapter I demand Rs 1885 was realized and paid into the Treasury before 30th June last, less Rs 94-4 the commutation due to the Municipality at 5 per cent of the collection. Rs 25 were levied as fine from 7 defaulters and credited to Municipal Fund. A statement showing the transactions of this tax as required in G. O. dated 22nd August 1879, No 1614, is enclosed.

2412/54

Tax on carriages and animals and on registration.

12. The receipts from this source were estimated on the number of Carts registered in previous years and as the number of Carts in the town had not increased but rather decreased since the opening of the Railway, the number of Carts in the town has diminished and hence the decrease.

Tolls

the Tolls on carriages realized by forming the Tolls on carriages which are exempt of the estimate by Rs 2,000. The contribution due to the Local Fund Board Rs 3,666 — 8 was unpaid and the remaining $\frac{5}{8}$ of 3,666 is due to the Municipal Funds within the year. The particulars of this unpaid Rs are shown in the Index of this unpaid Rs are shown in the Index annexed and G.O. 22nd August 1879 No 1614, which is enclosed. The correctness of it has been certified by the Auditor

Contribution from Local Funds (Hospitals)

the Rs 2,666 against Rs 2,000 or Rs 666 in excess of the Budget Estimate was received from Local Funds on account of hospitals. The annual provision was Rs 2,330 but as the expenditure of these institutions had increased lately, the Local

Local Fund Boards raised the contribution to ⅔ of the actual instead of the estimated charges under the Act. The estimated amount is always within the year and the difference between it and the actual cost after the close. The excess over the Budget for 1879 — 80 was due to the current year

Interest from Invested Capital

16. Only a moiety Rs 480 of the interest due on the sum of Rs 24,000 invested in Government Securities forming the endowment of the Dispensary was drawn from the Bank half yearly only. The Promissory Notes having been sent to the Accountant General's Office for conversion into stock as required by

by the recent rules of the Government of India, the interest for the 2nd half year has not yet been remitted from Madras. It will be credited in the current year's account when the remittance is received.

16. Rs 2,792-8-3. This was Miscellaneous receipts and the estimate Rs 122 [illegible] the receipts of last year, which is accounted for by the remuneration payable to the Municipality for collection of the Licence tax which in 1879-80 formed one of the items under this heading but was related as directed in para 3 of G. O. 11th May 1881 No. 868, and included under Grant V, and to fall in the proceeds from the Tax of avenue

avenues & things which was much restricted. There was a slight increase of Rs 90 in the sales of sweepings, Rs 57-5- of which amount has yet to be recovered from a Contractor who failed in his Contract and against whom a decree has been obtained in the Sub-Court which the Vakil engaged by the Municipality has been instructed to execute.

Arrears recovered.

17. Rs 280-13-6 includes a sum of Rs 279-1- refunded from the Government Treasury being cost of printing Municipal Proceedings, &c. as Revenue Stamps in this order for the year 1879-80 Rs 139. intimated that this charge should commence from 1st April 1880, and not for any period prior to that date.

15.

18. The differance in the other items of receipt are trifling and will be found explained in the comparative statement B VI.

19. Rs 851—12. The amount provided in the Budget Rs 2,980 was for improving the water supply for old Town from one by additional sheds in the Landy Strand, for constructing a leaf latrine to take the place of an old dilapidated one which had been thrown down, and for making new roads; but only Rs 701—10 of this sum was spent on the work last named, while Rs 1,500 was paid to the Reverend Mr Horre, Lutheran Missionary to help him to erect a wall round the cemetery in the Compound

Expenditure
Grant I
Public Works
New Works

Compound of his Church at Tammandalam.

The decrease as compared with the estimate is due to the small outlay from the provision made for the old Town water scheme and to the postponement of the construction of a leaf latrine, and one of the 3 new roads proposed to be made in Tinnaddi pulley.

3411/57

Repairs (a) Communications (b) Buildings (c) drainage (d) Miscellaneous

2 Rs 4. 193—8—6 The roads were maintained at a cost of Rs 3,802. It exceeded the Budget grant by Rs 329.— This was unavoidable as the damage the roads and culverts sustained by the storm and floods in the nine Gooddilam in November last, had to be repaired at a large outlay the rest Rs 393 were expended in repairing the Municipal Dispensaries, latrines and drains

21. The road establishment consists Establishment
of 6 peons who are paid 5 Rs each.
These men not only look after the
coolies employed in repairing roads,
but assist their Inspectors in super-
-vising the work of the Conservancy
Carts and Peons &c.

22. Rs 79—14—2 against Rs 150 Tools and plant
provided in the Budget was expended in the
purchase of such tools as were
much needed for road repairs.

23. The educational charges — Grant-in-
amounted to Rs 861 against Rs 554— Education
and 1879–80 and Rs 780 the Budget grant.
The increase is ascribed by the Deputy
Inspector of Schools to the modifications
in the results rules. The 32 schools
inspected
inspected by him contained 788 pupils
which is an increase of 2 schools and
180 scholars over the correspondg nums.
last inspected by him. Each agency, but
only 30 of them were registered. Of
these 25 were examined, and grants to
the amount of Rs 308—0—0 from Provincial
Funds and Rs 745 from Municipal
Funds were paid which sum is double
the expenditure in the preceding year.
The remaining 5 schools were not
examined for the following reasons. The
Normal School opened at Tinpadi-
-cherry displaced one school, the
teacher of the second school left the
town after closing it, and the managers
of the third there going to the
irregular

irregular payment of fees by the scholars, while the 6th failed to keep the registers prescribed to entitle it to admission for examination. The 25 schools examined present 1443 pupils including 26 pupils in the Normal school above referred to. 6 students are being trained at Municipal Cost. They receive stipends of Rs 3 each. These men after they are passed out as competent to teach will no doubt be able to work their own way

more satisfactorily than at present. The Deputy Inspector observes in his report that since he was relieved of two talukas, he had more time at his command to supervise teaching in the towns to which also he ascribes the satisfactory results obtained in elementary education during the year.

Grant II Sanitation and Medical Services - Hospitals and Dispensaries.

24 Rupees 7177 - 3 - 7

2412/59

Although the estimate was slightly exceeded in the charges for dieting patients, the total expenditure was less than the amount of the estimate which is due to savings effected under establishment. The salary of the extra Hospital Assistant attached to the New Town Dispensary was estimated at Rs 25 a month, while the sanctioned pay of this grade was Rupees 20 only. There was also a saving in the

medicines and on the provision for purchase of furniture for the Registrars

25. The charge is recovered from the Municipality after the close of the year, as it is calculated on a percentage of the actual total, and not on the establishment receipts. Rupees 175. paid during the current year was for 1879/80. Contributions to the Medical College.

26 Rupees 265. 15. 6. The whole decrease under this head as compared with the estimates resulted from savings on fees paid to subjects who presented themselves for vaccination

27. The reason for this expenditure being less than the Budget allotment by Rupees 101. 6. 5 was owing to a reduction in the Salary of the Registrar from Rupees 25 to 15 a month which the Commissioners considered sufficient for the work of compiling the monthly returns for the Sanitary Commissioners office and for keeping the two general registers of births and deaths into which are entered the reports submitted by the Assistant Registrars weekly Registration of Births and Deaths. 2412/80

Conservancy. 28 Rupees 7050. 6. 11. The total expenditure under this head was less than the sum budgetted. This was owing to the additional Carts proposed to be constructed and attached to certain latrines for removal of dirt not having been made as it was found unnecessary and to the low rates at which carts for the removal of sweepings were procured as well as to the allotments in the Budget for repair of tanks, wells and for purchase of disinfectants in

in case of an outbreak of an epidemic not having been expended.

29 Rupees 6-7-86-4-6. This amount is much below the estimate. The decrease under contingencies was due to a fall in the price of kerosine oil, and to a reduction in the contribution for the Town Police from 75 to 60 per cent, provision in the Budget having been made at the former rate before Government order reducing it to 60 per cent was received. Grant for Lighting Police

30 Rupees 513-7-4. As observed in last years report, several items of expenditure are included under this head, some of which although not provided for in the Budget had to be paid, such as toll tickets purchased for the Toll Contractor from whose its value is afterwards recovered and for supporting a Lunatic at the Madras Lunatic Asylum, which items of charge led to the increase over the Budget grant. Miscellaneous

Imperial License Tax Act III of 1878

31 The amount realized under the License Tax Act and remitted into the Treasury within the year out of the fixed demand Rupees 1885 was Rupees 1590, the rest Rupees 200-12-4 means Rupees 94-4-4 the remuneration due to the Municipality for collection was paid after that date.

Census

32 Rupees 81-11-4. This amount was expended in connection with the Census of the Municipality the Government having agreed to bear half the cost, a moiety of the total sum expended has been recovered, and

and credited in the accounts of the current year.

Grant

33. The total outlay under this grant exceeded the estimate by Rupees 373 which is due to the cost of printing hitherto the Municipal Proceedings &c, were published gratis in the District Gazette, but as Government have resolved to charge for printing them the amount paid for such work during the year was Rs 554:36.

General remarks

34. The year under report may be said to have been healthy. Fever and small pox prevailed to some extent, but deaths from these causes were few. 1094 births and 686 deaths were registered, against 667 and 665 the corresponding number registered in last year. It is satisfactory to observe so large an increase in births. This - due to the work of the Division - Registrars having been carefully watched by the Office Manager who examined their books during his inspections of their Divisions. The Dispensaries appear to have worked well during the year. The number of patients treated in them shows, however, a falling off, it being 15057 against 17315 in the preceding year. The decrease the Zillah Surgeon assigns to financial causes and to a cessation of patients from Pauraute, where the Local Fund Board has now opened a Dispensary. The Lying-in Ward has progressed the total accouchements in which were 62 against 51 in 1879/80. The Matron in charge of the Institution is under the orders of the Zillah Surgeon. During her absence in the town

2412/62

town on out practice, the ward is looked after by her Assistant who is one of the pupils the institution produced. The total number of Cases vaccinated during the year was 1334, but only 1085 of this number was operated on by the Municipal Vaccinator, while the pupil Vaccinators learning work at the Dispensaries vaccinated the remaining 249 Cases. There is a small increase in the work of the former as compared to the number vaccinated by him in 1879/80, but still there is room for improvement in infantile vaccination which is backward. To induce people to get vaccinated, a fee is paid to each subject brought up for operation, but this takes very well with the poorer

poorer classes only. I am of opinion that nothing short of a legislative enactment making vaccination compulsory would alter the state of matters. The Conservancy of the town continues to receive the usual attention. 21 Carts and 43 Sweepers are employed to keep it clean. The Sweepings collected are utalized as manure and realize good prices There are 15 Latrines of which 3 are of leaves. Some of them are freely used and the dirt from those near which there are no waste lands to admit of its being buried is removed in carts expressly built for the purpose to outside of the town. The roads are kept in fair order, considering the small allotments with which they are maintained. During the year two new roads were

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were made, one near the beach at Fort Saint David, and another in Bandipolium, while a long road through the village of Devanampattanam to connect it to the new road at the Sea shore, was raised and provided with Carts. The few drains in the town are in good order, but some of them require to be improved as they were imperfectly made in the first instance. The Commissioners will require a large sum of money to carry out an effective system of drainage in a town so large and scattered as this is. It is their wish to meet the greater want Viz: good drinking water for the population of Old Town where the quality of the water is brackish. The dust bins in the town need repair, as some of them have fallen into ruins from Carts coming in contact with them. Their repair will be attended to in the current year. The number of lights in the town are the same as in last year, which for lack of funds were not increased.

2417/64

(Signed) P. Varadachary
Vice President.

(True Copy)

Compd
Hl

A. Srinivasa Ashariar
President.

2412/65

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In a letter from the President of the South Arcot Municipalities to the Chief Secretary to Government: No. 227. 166 dated 27 September 1881

Annual report of the Cuddalore Municipality

Filed 26/2/87

2287

Annual Report of Old Town Dispensary Cuddalore for the year 1880.

2412/86

1. The buildings are generally in a good state. Whitewashing and some minor repairs are necessary, and will be carried out without delay. The furniture, fittings &c are also in a good and serviceable state.

2. The Dispensary Committee which assembles at New Town Dispensary once a month, manages the affairs of this institution also.

3. The most common diseases among Out-door patients have been disorders of the digestive organs and abscess. Ophthalmia has been unusually prevalent. Among In-patients the principal diseases have been abscess of various kinds, Syphilitic and Rheumatic affections. There have been only three casualties, and the diseases which in former years produced so much mortality have been but rarely met with.

4. No epidemic of any kind has occurred in the station or its vicinity.

5. The Dispensary is under the charge of the Civil Surgeon, but has not been visited by a Deputy Surgeon-General.

6. The attendance of sub. Patients has been very good, and as contrasted with the previous year shows a considerable increase. There has been a slight decrease in the number of in-patients, owing principally to financial causes.

7. This Institution continues to maintain its usefulness and popularity, and to fulfil efficiently those purposes for which it was intended. Twenty five European and Black Indian Pensioners have been admitted as in-patients, and 1,879 received medical aid as sub. patients. Among the native community this Dispensary is much appreciated.

/Signed/ A. Robertson, M.D.
Surgeon Major
& Civil Surgeon, Cuddalore

Civil Surgeon
Cuddalore
22nd July 1881

/True Copy/
/Signed/ A. Henderson
Surgeon
Ag. Civil Surgeon.

/True Copy/

Vice President.

242/87

No. 6.

Inv a letter from the Vice-President, Municipal Commission, Caddalore, dated 23rd August 1881.

No. 108.

Annual Report of the Old Town Dispensary for 1880.

3412/68

In a letter from the
President of the South
Arcot Municipality
to the Chief Secretary
to Government
Dated 27 September
No 166

Annual report of
the Old Town
Dispensary for
1880

Filed 2 pages

27.11.

New Town Dispensary.

Annual Report for the Year 1880.

2412/69

I. The Dispensary buildings are generally in good condition. Some minor repairs are required and will be strictly carried out. No additions or alterations have been made to the permanent buildings. The furniture fittings &c, are in good order.

II. The Dispensary Committee meets the New Town Dispensary once a month. All financial matters connected with the Dispensaries are regulated by this Committee. The attendance of members during the year has been good.

III The most common diseases among in patients have been ulcers, injuries of different kinds, Syphilitic affections, fevers of various types, &c principally of a mild continued description. Among out-patients disorders of the digestive organs, fevers, ulcers, abscesses, skin diseases, and Ophthalmia have been the most frequent complaints. The past year must be considered to have been unusually healthy as fevers were much less numerous than during the previous

2412/70

The previous year. Whooping cough and Fever
have been but rarely seen. There have been
eleven casualties among the in-patients. A bad
case among out-patients was frequently lost sight of,
the exact mortality is not known, but four deaths
are recorded. Among the previous year
were recorded five fatal cases among the in-patients.

IV. No epidemic has occurred in the district
or vicinity.

V. There has been no vaccination by the
Medical Officer - District.

VI. There has been a diminution
in the number of births in our out-patients,
namely, a total of 15,057 as against 17,315 in
1879. As regards the former, the Budget
allotment for the year did not allow of a
larger number being admitted. A considerable
diminution of our patients is most probably
due to various causes but principally I believe
to the opening of the new Local Fund Dispensary
at Poonamalle from which vicinity in former years,
a large contingent used to arrive.

III During the past year an endeavour
has been made by the Municipal Commissioners
to extend the usefulness of the Institution by
the entertainment of two Hospital Assistants,
the senior of whom should attend the better
class of out-patients at their own houses, a
need for this arrangement having been frequently
expressed by the majority of the Commissioners.
Mr. Hackett, a passed practitioner, who had
been for several years in charge of the Local
Fund Dispensary at Tirukoilur was appointed
in July, under this new arrangement, but owing
to his ill health expectations have not been
completely realized. Hereafter, however,
your better results will be forthcoming. The
new arrangement adopted regarding the Lying-in
Ward is found to work satisfactorily. The
total number of cases having increased to sixty
two as against fifty one in the previous year.
Two pupils have also been instructed and are
now ready to join some of the Taluq
Dispensaries. On the whole the Institution is
in a satisfactory state, and will I believe

Yours &c.

year by year, continue to extend its sphere
of usefulness.

[Signed] C. Robertson, M. D.

Surgeon Major

Actg. Asst. Surgeon.

[Name illegible]

New Town [Signed] C. Henderson

Cuddalore Surgeon

21st July 1881 Actg. Asst. Surgeon

[Name illegible]

Vice President.

2412/71

No. 5.

In a letter from the Vice President, Mem. ieful Commission, Cuddalore, dated 23rd August 1881.

No. 106.

3492/72

Annual Report of the New Zealand Dispensaries for 1880

In a letter from the President of South Arcot Municipalities to the Chief Secretary to Government Dated 27th Septr No 166.

Annual report of the New Town Dispensary for 1880

First Dbg 2/87

FINANCIAL DEPARTMENT. 238

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following letters :— 2412 / 735

From the President, Municipal Commission, Cuddalore, dated 27th September 1881. No 166.

ORDER. 10th Dec 1881, No 2412.

The receipts and Charges of the Cuddalore Municipality for 1880-81 are compared below with the estimates for the year and the Actuals for the previous year.

	Actuals 1879-80	Estimate 1880-81	Actuals 1880-81.
Receipts.			
Balance brought forward	562	470	479
Rates on Houses and Lands	7982	10050	10013
Taxes on Arts	3748	6000	5328
Taxes on Vehicles and Animals	2543	2500	2614
Registration of Carts	879	1100	936
Tolls	5933	7330	7333
Licenses	111	200	208
License Tax	2479	2250	1730
Assignments by Government	41	40	57
Contribution from Local Funds	2330	2580	2642
Fines and Fees	290	200	280
Endowments	1642	1640	1159
Miscellaneous	3249	3110	3195
Loans	a	a	a
Advances Recoverable	a	a	281
Total	31789	37470	36253

Charges.				
GRANT I.				
New Works.				
Communications	0	830	495	
Buildings	95	160	0	
Sanitary and Miscellaneous	0	2000	306	
Repairs.				
Communications	2859	3640	3803	
Buildings	204	330	391	
Sanitary and Miscellaneous	23	250	1	
Establishment	275	300	300	
Tools and Plant	17	150	80	
Contributions to Local Funds	0	0	0	
GRANT II.	347	760	376	16·8
Training Schools	0	0	0	
Municipal Schools	0	0	0	
Salary Grants	54	80	14	
Results Grants	391	600	745	
Schools on the combined system	0	0	0	
Inspection (Contribution)	109	100	103	
Miscellaneous	0	0	0	
GRANT III.	654	780	662	2·4
Hospitals and Dispensaries	7733	7550	7177	
Medical College	160	150	175	
Sanitary Inspection	0	50	0	
Vaccination	242	280	266	
Registration of Births & Deaths	340	310	209	
Conservancy	7175	7710	7050	
GRANT IV.	15653	16050	14577	41·0
Lighting	1873	1780	1682	
Markets	0	20	27	
Choultries	680	580	629	
Travellers' Bungalow	187	110	123	
Avenues and Watering Roads	67	50	30	
Police	3253	4480	4278	
License Tax	2115	2090	1890	
Miscellaneous	585	330	612	
GRANT V.	8760	9420	8971	24·7
Supervision and Management	3194	3230	3606	10·0
Repayment of Debt	0	0	0	
Advances Recoverable	0	0	0	
Refunds	2	2	11	0
Balances	479	340	252	7·1
Total	31789	37470	36256	

2412/74

The receipts ~~exclusive~~ from
the License Tax collec-
tions amounted to Rs.
34046 as against Rs. 34750
estimated and Rs. 28748
realised in 1879-80.
The decrease of Rs. 704
below the estimate occurs
chiefly under the
items "Taxes on Arts"
and "Endowments", the
~~The~~ falling off under
the first head ~~is due~~
being simply due to the fact that the
~~principally to~~ the re-
ceipts were ~~having been~~
somewhat overestimated
~~could be a portion of~~
the ~~tax having been~~
found

~~fallen proportionately~~

and that under "Endow-
ments" ~~is due~~ to the non
receipt of the interest for the second half-year
on the ^ Dispensary funded Capital
of the dispensary. ~~for~~
~~the second half-year.~~
It is satisfactory ^ to find that
the anticipated fall
in the ^ Tolls, ~~Income~~ Income from in consequence of the Opening of the Pondicherry Railway
has not been realised
~~and that therefore~~ On
the contrary ^ there was a decided
increase, the receipts being Rs. 7,833 against an
~~has~~ ~~fallen~~ risen from the
original estimate of
Rs. 5000 and actual
of Rs. 5933 in 1879-80
~~to Rs. 7393.~~

The large increase in

The explanation offered for this difference ~~Excess~~, that it was "due to brisk competition" at the sale of the farm, seems scarcely adequate. Some attempt should have been made to account more completely for a result so contrary to all previous expectation.

in the aggregate 8,412/35 receipts as compared with those of the previous year is ~~due prin-~~ attributable ~~cipally~~ to the enhancement of the house rate from 5 1/2 to 7 per cent, and to the extension of the profession tax to the last as well as three classes ~~and~~ to the development of the Tolls revenue ~~to~~ above ~~noticed~~ referred to.

The collection of the House and Land rate was satisfactory; numerous and although coercive processes were issued ~~to~~ ~~many cases~~, it was ~~not~~ in no case necessary to resort to distraint

destraint or sale of

property.

The Government of
serve that no informatio
is furnished as to whether
~~attempts are taken~~ to remove the
defects in the assessment
and collection noticed
in para 3 of G.O. 2nd
February 1880. No. 239.

The miscellaneous
revenue remained
almost stationary
the sale of sweepings
realised only 90 Rs
in excess of that of the
previous year. The fees
realised on demand
notices should be
shown under the head
"Fees & fines" instead
of

The existing cawny rates certainly seem disproportionately higher compared with a 7 Te house rate.

of under "Miscellaneous"
The necessary alteration
has ~~been~~ been made in the
above abstract.

2412/76

The expenditure
aggregated Rs 32,113
against Rs. 35,040 es-
timated and Rs. 29,195
spent in 1879-80 and
was distributed in the
following proportions:—

Grant I Public Works 16.8
" II Education 2.7
" III Sanitation 46.3
" IV Miscellaneous 23.0
" V Supervision 11.2.

Under Public Works
Rs. 5,376 only were spent
against an estimate
of Rs. 7,150. The short
outlay

overlay is due to the non-expenditure of the greater portion of the ~~allotment of~~ Rs. 2000 allotted for the Water Supply project ~~not having~~ pending the preparation of ~~been finally got out~~ detailed plans and estimates. ~~which are under re-vision~~

The Educational work in the Municipality was confined to the payment of grants to certain results System Schools, and of the usual contribution for inspection to the Local Fund Board, the only Salary Grant

School

the manner of which are not given.

The report of the District Inspector should have been forwarded.

2412/20 248

School in the town having been converted into a ~~one of~~ Results School grant during the year. The increase over the estimate of Rs. 145 under Results Grants is ascribed to the working of the new rules for the payment of the grants. Besides these schools there are in the Municipality 8 schools (including the Cuddalore College) with an attendance of 1052 pupils. The total number of children under instruction in the various schools

schools of the town was only 1925, out of a school going population of 6143 or only 31.8 per cent. It is clear that the development of elementary Education demands therefore much greater attention from at the hands of the Commissioner than it has ever yet received.

The dispensaries in the old and new town worked well as usual. Fewer The number of patients, however, who at the Old Town Dispensary treated, was lower than in previous viz. year, it being 15,057 against 17,305 in 1879-80. The decrease is ascribed to

The exact number of patients treated at the old Town Dispensary is not given neither does the report of the Civil Surgeon contain any notice of the general sanitary condition of the town.

fairly appreciated,

8442 378

to the opening of a dispensary at Sancoale by the Local Fund Board. The services of the midwife appear to be fully utilized; and 62 cases of admission into the lying-in-ward having been reported against 51 in 1879-80.

The vaccinators performed 1,334 operations against 1,028 in the previous year. In order to induce the people to submit to vaccination a fee of 1 anna for every successful and

and 1/2 anna for
every unsuccessful
case was paid. The
cost per operation was
annas 3 and pies 2.

The returns of vital
statistics shew the fol-
lowing results.-

	Births	Deaths
1879/80.	667	665
1880/81.	1,094	686

The increase in the num-
ber of births is attributed
to careful supervision
of the work of the regis-
trars.

The conservancy
of the town appears to be
fairly well attended to, but the
The Commissioners are
naturally

8412/79

anxious
to improve the water
supply before under-
taking an extensive
scheme of drainage
which is much wanted.*

The other items
call for no remark.
In the foot note to State-
ment II the Deposit
Balance should have
been included in the
Assets and the contri-
bution for the additional
Sanitary inspecting
Agency, not paid
during the year, should
have been shewn
under

* Somewhat
I should not have
forgotten however
that an increase of
water supply without con-
current improvements in
drainage is often a source of
mischief rather than benefit.

* The remarks of the Vice
President on this and
other subjects entered as
"General Remarks" in
para 34 of his report
would have been more
conveniently recorded
under the several
heads of expenditure
to which they relate.

8412/80

unpaid
under liabilities. The
allotment last mentioned,
it should be observed, is
intended to meet the
cost of additional
Sanitary Inspection
by State Agency and not
as supposed by the Vice
President, for the pur-
chase of disinfectants
to during an epidemic.
The funded Capital of the
Dispensary should have been
shown as assets in note to
Statement II. The Licensi
Fee account does not
appear to have been revised
by the Board of Revenue.
Attention is drawn to
G.O. 14 4th September 1881 No 1724
F.D. which applies as much
to annual as to budget
accounts.

E.H.
8.12.81

Recpd
24/12

To
The Secretary of the Treasury Govt.
Cuddalore
" Accountant General "
" Revenue Department "
" Bd of Revenue —— 13
" Surgeon Genl with the Govt "
" Sanitary Comr (of Means) "
" Director of Public Instn "
" Inspector Genl of Police "
" Secretary of the Local Fund Bd, "
South Arcot

L Govt - uncl to Co

AR
25.11.81

Financial Department.

Undertakers' Licences
Report for 1880-81

2412/81

2412/81

Under Disposal Docket.

Papers to be read in Proceedings:—

× No. 2692 of 1881

No. of

Dept. can attend

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10/12

Dec 8/12
Reply

Govt. of 1881 Madras.

Fin 6

Progs dtd

DISPOSED OF

10 DEC 81.

BY G.O. No. 2412

817

Reports. Reports on working of the Godavari during 1880/81, &c.