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

No. 66. Read the following letter from the President of the Municipal Commission, Conjeveram, to the Chief Secretary to Government, Fort St. George, dated Sydapet, 2nd September 1872, No. 137:—

I have the honour to forward the report of the Commissioners on the working of the Conjeveram Municipality for 1871-72, accompanied by the papers noted in the margin.

1. Annual Financial Statements.
2. Abstract Statements of Births and Deaths.
3. Vaccination Return.
4. Report on the state of the Dispensary.
5. Statement ordered in G. O., No. 627, dated 4th May 1872.
6. List of Commissioners.
7. Auditor's Report.

2. The Vice-President's letter enters fully into the state of the Municipality, and has evidently been prepared with much care and thought, and will, I think, be read with additional interest as being entirely the production of a native gentleman, and as giving very candidly native views and opinions as regards Municipalities.

3. I could have wished to have seen greater progress in road-making and in the Lalakal scheme, but these delays are satisfactorily explained in the report, for reasons commented on further on; but I consider the state of the Municipality, as shown by the report, on the whole as satisfactory. Notably, great improvement is shown in the collection of house and trade taxes, both current and arrears—a result due in a great measure to the exertions of Mr. Crole.

4. The large balance in favour of the institution, at the end of the year, is due chiefly to the amount provided for roads having been only partially utilized, owing to the late or non-receipt of the estimates within the year, and to there having been no expenditure, except a few rupees, on the part below the dividing dam on account of the Lalakal. Now that the services of an Overseer have been engaged (*vide* paragraph 24), I feel confident that the state of the roads in another year will be very different; the Commissioners seem fully alive to the importance of this part of their duties. As it is, metalled roads are a fact (*vide* paragraph 25), and that what has already been done will be fully appreciated will not be doubted by any one who has, like myself, had to toil through the peculiarly heavy sandy streets of Conjeveram, as of yore.

5. As regards the Lalakal, everything is ready to commence work as soon as the orders of Government are received on the subject, which is now before them, the Shrotriemdar Sawmy Naidoo's long-delayed consent to bear his share having been only recently received; and there is a further complication on an objection of his undivided brothers, which has also to be disposed of. On receipt of orders arrangements will be made for carrying out the work this year from the large balance in hand. No provision was made in the Budget, for 1872-73, for this work, on the supposition that the full share of the Municipality, Rupees 3,900, would be expended within the year under report, and in the budget for which due provision was made.

6. A supplemental budget will be forwarded shortly for utilizing the balance.

7. The report of the Medical Officer in charge of the Dispensary seems on the whole to be satisfactory. From paragraph 19 of the Commissioners' report it appears that the institution has some landed endowment, yet no receipts from this

source are given in the Budget for 1872-73. I have called for an explanation regarding this omission.

8. The meaning of paragraph 10, as it stands, is a little doubtful; I may explain that, instead of parties being compelled to attend at the office, bills are served on them, at their shops or residence.

9. Paragraph 12 is, perhaps, the most important in the report. I regret that the Commissioners, who ought to know best, should seem so convinced that extensive extortion is practised in collecting tolls. I cannot bring myself to believe that matters are as bad as represented, but if such exists to any considerable extent, it would be sufficient reason for keeping the tolls in our own hands, and endeavouring, by employing well-paid and respectable toll collectors, to improve matters. As regards what are laden and unladen *bandies*, it is difficult perhaps exactly to define so as to meet all cases, and parties thinking themselves aggrieved must be left to seek their remedy in the proper Courts; but I find, on further inquiries I have made verbally since the receipt of this report, that this is not what the Commissioners mean. The toll contractor has, it seems, been endeavouring to levy tolls on bullocks, &c., drawing bandies, as *laden*. That bullocks drawing a bandy should be at all charged separately is wrong according to my reading of the Act, but that they should be charged as "laden" when the load, *i. e.*, the bandy, is paid for separately, is preposterous. The necessary instructions will be sent to the Commissioners on this point, and, if tolls are ever rented out again, the contractor shall be tied down tight, as to the construction of the Act, in his agreement.

10. As to the last part of this paragraph (12), I may observe that the toll at Damal was established with reference to the considerable wheel traffic by Trunk Road No. III. to Madras, and not with reference to the portion of it that turns off south-east to Conjeveram; payment of tolls twice, however, in such a short distance seems a hardship that should be remedied, and I think some arrangement might be made, after going into statistics, if the Chingleput and Sydapet Boards will reciprocate, by which a Damal ticket, if delivered at Conjeveram, should clear the latter bar; this is often done in England, such tickets being afterwards used as vouchers for a share of the toll proceeds.

11. I consider the Commissioners mistaken (*vide* paragraph 15) in supposing that fines inflicted in nuisance cases, under the Police Act, should be credited to the Municipality; these cases as a rule, too, are instituted by the Police, who are entirely paid by Government.

12. As regards paragraph 40, application will be made on account of the Government contribution for the census of 1871.

13. Paragraph 41 is dubious. I have called for further explanation.

14. The report of the Auditor shows that the accounts are on the whole more satisfactorily kept, though some laxity and irregularity have been noticed by that officer, which have been duly pointed out to the Commissioners.

15. In conclusion, I may observe that Conjeveram has had the benefit of a vaccinator and dispensary; that sanitary arrangements have had much attention paid to them by the Commissioners, and the place has been singularly free of late from outbreaks of any fatal epidemic. The town has further benefitted considerably, from the existence of the Municipality, in better lighting, better roads, and

purer water, owing to the tanks being guarded; and the Lalakal Water Supply Project, if successfully carried out, will be an incalculable boon—a minor Red Hills project in fact; education, too, is better looked after; yet with all this, adverting to the last part of paragraph 1, G. O., Financial Department, No. 627, of the 4th May last, I must express it as my opinion that the Municipality is viewed with disfavour by [illegible]lk of the population; this dislike, however, will diminish, and, I trust, be eventually changed to favour, as time passes, and the benefits of the Municipality are more strongly brought home to the tax-payers. The reason for this feeling is, in my opinion, the increased taxation of late, and these Municipalities are considered as part and cause of this. Within a comparatively few years, from simply paying a land-tax, the townspeople have had several additional demands made on them in the shape of new items of taxation; even the enhanced land-cess falls on the inhabitants of Municipalities, as well as on ryots living outside, as most of the former hold agricultural lands on puttah.

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From the Vice-President of the Municipal Commission, Conjeveram, to the President of the Municipal Commission, Conjeveram, dated Conjeveram, 29th July 1872, No. 142.

I have the honour to submit my report on the operations of the Towns' Improvement Act in Conjeveram, during the year ending 31st March 1872, which consisted of eleven months—*vide* Order of Government, No. 436, of the 31st March 1872. Enclosed are the Statements I., I.-A, II., II.-A, II.-B, III., and IV., which should follow such a report, a copy of the Native Surgeon's report on the Civil Dispensary of the town, and the statement ordered in the G. O., No. 627, of the 4th May last.

2. It may be premised that this report is likely to secure the gratification of Government, both in respect of the arrears of the revenues of the Municipality having been collected and of roadwork having been performed to some extent, these being the only points on which the Government have hitherto expressed dissatisfaction in the working of the Municipality. It is elsewhere explained why the entire allotments to roads has not been spent.

3. The Commissioners appointed in the year 1870 continued in office till September last, when the present Commissioners were appointed in the Order of Government, dated 23rd September 1871, No. 1452; one of the latter, Sujjath Hussane Saib, who was the Police Inspector, having left the town on a transfer, Mr. J. B. Burden, his successor, has been appointed a Commissioner.

4. T. R. Ramanatha Iyer, who had been appointed Vice-President in December 1870 under Act X. of 1865, having declined to be in office, although he had been elected by a majority under the present Act also, the Commissioners unanimously elected Meer Anser-oo-deen Saib, the Tahsildar, as Vice-President.

5. The strength of the Commission is fourteen members, who, with the exception of Strikistnathatha Chariar, who does not attend, have held fifty-two meetings in the year.

6. The taxes sanctioned for the year under review was five per cent. on the annual value of houses, a tax on arts, trades, and professions, tolls at half the schedule rates, a tax on animals and vehicles according to Schedule C., a registration fee of a rupee and a half for every cart, and license fees on cart-stands.

7. *Receipts.*—The total receipts of the year amounted to Rupees 31,241-14-7 against Rupees 26,976-2-4 of the previous year, which added to the balance of the year 1870-71, viz., Rupees 9,227-12-9, *minus* Rupees 100, which is only a deposit and is, therefore, not a true receipt, shows Rupees 40,369-11-4 as the total receipts at the disposal of the Municipality.

8. The Government, in their Order dated 4th March 1870, No. 265, having directed that the municipal year 1870-71 should close on the 31st March 1871, the house and trade taxes had been collected five-sixths accordingly; but, as they subsequently sanctioned the Municipal Budget for the whole year 1870-71, the collection for April 1871, under house and trade taxes, had to be credited to 1870-71, while the demand for the same was exhibited in the year under review, thus making it a year of twelve instead of eleven months. Hence the year 1871-72 was started with May 1871 and closed on the 31st March 1872, making eleven months, and the receipts, therefore, relate to eleven instead of twelve months as regards all sources of revenue, except house and trade taxes.

9. The assessments for the year under review were revised thoroughly, which, in all its details, involved a considerable amount of time and labour extending over several weeks. In further extenuation of their having been late, it must be observed that the sanction of Government for the levy of taxes was given so late as June 1871, and the order was even that which directed the arrears to be collected forthwith. The collection should have occupied the office and Commissioners for some time, and, when it was fairly over, the census work, that part of it called the preliminary enumeration, was to be gone through, and all these together should have taken some months, every one will allow.

10. The present Act in Sections 57 to 62 provides for parties assessed for trade and callings paying the assessment at the Office of the Commissioners and taking out certificates, but this advantage has not been availed of under the special orders of the Commissioners, who have thought that the provision will work odiously.

11. The collections from tolls, which are always farmed out, amounted to Rupees 4,391-10-8 exclusive of a sum of Rupees 439-2-8 received in arrears, and not anticipated either in this office estimate or in yours. For the last few years this item of receipts has been a rich resource, and it would be incumbent upon the Commissioners to provide at least this sum for roads every year.

12. Adverting to the Order of Government in the Financial Department, No. 627, of the 4th May last, it must be remarked that the collection of tolls, which are scientifically a just impost, being a direct tax, is, however, attended by abuses in the way of excess collections sometimes being made by the gate-keepers. Such abuses will, of course, be severely punished by the Magistracy, but the aggrieved poor generally, if not always, prefer paying a trifle in excess, and the convenience so purchased of immediately going home to undergoing the expense of prosecution and detainment. Unfortunately the legislature has not defined "laden," as distinguished from "unladen," so that, under colour of law, from what is laden casually, and to a little extent, toll is demanded as if it were laden. It is certainly not advisable that such a delicate point should have to be settled between the

calculating contractor and the uninstructed boorish driver, and that at the toll-bar. Since the Act was introduced into the town there have been convictions in connexion with the tolls; but from what has been above stated the number of convictions is no index of the malpractices. Besides, in the order above quoted, the Government desire an expression of the opinion of the Commissioners as to whether the tolls have affected the traffic of the town. Certainly had every Local Fund Board and every Municipality been allowed to levy tolls as it choose, the ruinous effect of the measure upon trade would have been something tremendous. But the Government have wisely reserved to themselves the power of proposing tolls, and in their Order dated 20th March last, No. 336, in the Financial Department, directed the opening of four tolls only for the whole district. It would have been well in connexion with Local Funds had the Government used such a discretion and prevented every Municipality from resorting to tolls when Municipalities were multiplying fast some years ago, and when the Local Fund Boards were unknown. Apart from the abuses attending the collection of the tolls, the Commissioners believe that the traffic has not been hitherto affected by this impost, although they fear that the vicinity of a Local Fund toll, viz., at Damal, seven miles distant from Conjeveram, will have prospective detrimental effect on traffic.

13. The income under license for animals and registration of carts would seem to be low, but the bulk of the collections from these sources, in April 1871, was carried to the credit of the year previous, at the suggestion of the Auditor, for reasons specified in paragraph 8.

14. The Budget Estimate of 180 Rupees by fees for temporary erections resulted in the actual receipt of 86 Rupees only, but it must be remembered that this is an uncertain and fluctuating source of revenue.

15. The fines imposed by the Town Sub-Magistrate for nuisance cases are mostly credited to the Government. It has been learned that all cases of nuisance are charged under the Police Act by the Police, and Sub-Magistrate has, therefore, to credit the fines to Government. It is pretended that the Municipal Act does not provide for nuisances. The Government are requested to offer an opinion.

16. Warrant fees have made up, by their enormous amount, for loss under these latter heads. It will be remembered that the present Act has imposed a fee under 1 Rupee for every notice of demand, and that the Sub-Collector was deputed, in July of last year, to have the large arrears collected. Then a very large number of demands had to be written and served and warrants executed, resulting in a large amount of revenue under this head.

17. The fee fixed upon by the Commissioners is, however, 1 Anna for each notice, and seems light enough. This is a fit place for the Commissioners to express their thanks to the Sub-Collector, who has been instrumental chiefly in the collection of arrears. The Commissioners are, however, anxious to have it conveyed that they had been alive to the importance of arrears being collected, even before the G. O., dated 29th June 1871, No. 944, was received; they had actually appointed extra Warrant Goomastahs for their speedy collection.

18. A sum of Rupees 1,800, not anticipated in the estimates, has been received from the Local Fund Board, Chingleput, as their contribution in support of the

dispensary here. From Statement I.-A it will be gathered that, beyond the contribution from the Local Fund Board, Chingleput, the dispensary possesses no means of income.

19. Private subscriptions have fallen to zero. Now that the dispensary has been transferred to the Commissioners, no townspeople will pay directly, when they are paying for its support indirectly, through the Commissioners. In their Order, No. 578, of the 29th April last, the Government express themselves to be missing the capital that the dispensary had. This had been placed to the credit of the Public Works Department, in whose hands the construction of the dispensary had been placed. The dispensary has a small landed endowment in Coveri Kupam and elsewhere.

20. It will be seen from Statement I. that the deficiency under temporary erections, license on animals, and cart registration is merely made up by the unanticipated contribution from the Local Fund Board and warrant fees.

21. *Expenditure.*—The expenditure of the year has been Rupees 22,729-8-7 on the whole, including recoverable advances made to the amount of Rupees 102-12-0. It has exceeded the expenditure of 1870-71 by about 2,000 Rupees.

22. Statements II., II.-A, &c., afford a complete view of the expenses of the Municipality during the year under each head according to the new forms recently introduced.

23. *Communications.*—The statements will suggest that, while under the heads of Communications and Sanitary and Miscellaneous the allotments have been expended to what would be a discreditably low figure, but for the circumstances detailed in the next paragraph, a fourth in the one case, and nothing almost in the other, have been incurred without allotment, the other items showing a fair expenditure—fair because things can be repaired only to the extent to which they are damaged, and it cannot be complained in their case that they have not cost as much as they were anticipated.

24. The apparent tardiness, not to notice the slowness, of the contractors engaged, which has in some instances no remedy, is due to the Commissioners having had to get their estimates from the office of Mr. S. Ottmann, and to works done not having been fully paid for during the year. With reference to the first point Mr. Ottmann says, "With regard to the other estimates you require, I hope to send you them shortly. I have been and am so hard pressed with work that I have no time to do aught else." Under these circumstances, the Commissioners will be excused if the most important work—the Raja Veethee—of which the estimate was not received till December last, has stood over. Again, if the entire work that has been performed had been paid for, the cost would have been about Rupees 6,000. As for items under Sanitary, &c., one of them taking Rupees 3,900 is the water project, on which no action could be taken, pending a reply from the Shrotriemdar concerned, which has been received this year. The other works contemplated in the items were contracted for during the year, but no payment has been made, the work not being completed. Charges 3 and 4 have been stated to have been incurred without allotment. Mr. Ottmann, with reference to the above extract from his letter, suggested that, in order to prevent such delays from again occurring, an Overseer able to prepare estimates, &c., should be in the service of

the Municipality. The suggestion was adopted, and the persons so employed as Overseer and Maistry were paid from a provision—called Superintendence—that existed in the estimates. These charges are a portion of the estimated amount, and should be considered to have been spent from the allotment to works of Rupees 13,000. Thus in one way or the other the allotments which had been distributed, though the execution has been delayed, should satisfy the Government.

The roads laid during the year are as follow:—

	Square Yards.
1. Sarvatheertham Road	1,228
2. Commala ,, ...	602
3. Mungalmantapum ,, ...	922
4. Little Conjeveram ,, ...	1,170
Total ...	3,922

25. Thus, metalled roads have become a fact for the first time in the history of Conjeveram. Out of the allotment to the water project Rupees 141-2-7 were expended in preparing a sketch of the Lalakal, while the balance of Rupees 8-5-6 is incurred for cutting a small channel to carry away drainage collection.

26. *Buildings.*—The Office of the Commissioners was purchased from Government for Rupees 1,000.

27. *Street Repairs.*—Streets were repaired to the amount of Rupees 396-5-10, so that they look much neater and more level.

28. The Lalakal was deepened below the dividing dam to some distance and the embankment strengthened, and the tanks of the Pagodas were watered and the latrines repaired at a cost of Rupees 50-2-6.

29. An Overseer on Rupees 50 and a Maistry on Rupees 10 are maintained, and were so, and their pay and the cost of some tools purchased during the year amount to Rupees 128-6-9 and 35-14-0, respectively.

30. *Education.*—The estimate under this head was framed in accordance with a communication received from the Deputy Inspector of Schools, and the bills from the Director of Public Instruction were paid to the pial school teachers on the payment-by-results' system. The additional amount provided in the estimate was intended as the quota of the Commissioners on account of the Inspecting Agency, and this latter has not been applied for, and has been consequently credited. Should an application be now made the amount would have to be spent out of the probable balance anticipated in the current year's budget. The bills of the Director were received during the Easter holidays, and, although the Commissioners immediately issued cheques and debited in their accounts, they were not paid till after the year was over. In his letter dated 23rd April 1872, No. 801, the Director of Public Instruction desires that the municipal provision for educational grant during the current year should be increased since the Treasury accounts do not show the transaction to have taken place. But since the Commissioners have debited the charges in their accounts of the year the latter was recorded.

31. *Dispensary.*—In their Order, dated 31st March 1871, No. 436, the Government had directed that 800 Rupees should be provided in the Budget Estimates for the maintenance of the dispensary in addition to the monthly contribution of

100 Rupees. The Commissioners could not have misunderstood the order, since the then President, in his memorandum, No. 50, of the 5th April 1871, wrote to the same effect. Under these circumstances, the Commissioners did not make a provision for the "pay proper" of the Medical Officer in charge of the dispensary, who is essentially a State servant. The pay is to be distinguished from the "Dispensary allowance," which is appropriately a charge which the Commission should undergo, and for which a provision did exist in the allotments that they are above stated to have made. Subsequently, however, the Commissioners were directed to pay for the Medical Officer also; consequently Rupees 2,200 appear to have been disbursed to the Native Surgeon without allotment. The subordinate servants of the dispensary cost Rupees 445-8-0, and dieting and perishable articles, Rupees 375-15-11. The other items of expenditure are explained in the Native Surgeon's financial statement, which shows a balance of Rupees 66-14-9 in his hands. From the Native Surgeon's report, which relates to the calendar year 1871, the out-patients appear to have increased more than twofold, while the in-patients decreased by seventeen.

32. The mortality among the in-patients was 9·6 per cent. The Native Surgeon observes that hooping-cough and measles prevailed to a small extent without however becoming fatal in any instance, and cholera broke out in a mild form on the 14th December by importation from North Arcot District, and continued till February 1872.

33. *Dispensary Building.*—The Dispensary building is in progress, and will be completed in a few months. There are two detached wards for high-caste natives.

34. *Vaccination.*—The vaccinator, of whose operations a statement is enclosed, appears to have operated on 414 persons for a net pay of Rupees 163-8-0.

35. *Mortuary.*—Two Registrars of births and deaths, each on a monthly salary of Rupees 10, are maintained, and their work is exhibited in the mortuary returns appended.

36. *Conservancy.*—The conservancy establishment and the hire of refuse carts, consisting of thirty-four scavengers and two toties and seventeen hired carts for removing the sweepings, show a satisfactory outlay, and the apparent saving is not the result of any reduction in the establishment, which was maintained in its entirety. With reference to the efficiency of this department the Sub-Collector observes. "The state of the town reflects considerable credit on the Municipal Commissioners. When the festival commenced, the ordinary establishment of conservancy, owing to being kept in good working order, had left nothing to be done in the way of clearing up."

37. Besides making a contribution of Rupees 600 for the sanitary arrangements during the May festival, the Commissioners ordered that similar arrangements, although on a much smaller scale, should be made during another important festival of the town, and the expenses thus incurred, amounting to Rupees 50, appear added to the 600 Rupees above mentioned.

38. On account of the delay in the arrival of the lamp-posts, which were obtained below the estimated cost, the full number of eight lamp-lighters budgeted for was not employed. A large addition, viz., eighty iron lamp-posts and lanterns of an improved description, was made. The town being vast, the addition is considered an improvement by the townsmen. They would even like that lighting should be increased further.

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

39. *Avenues.*—Avenue plantation could not be commenced earlier than November 1871, when the order on the revised budget was received; Rupees 109-14-9 represent the cost of the work for five months.

40. *Census.*—A new feature in the Municipality, during the year under review, is the census of the 15th November 1871, which occupied a considerable time, and of which a separate report has been submitted under date 30th November 1871, No. 274. The work was taken, too, with much earnestness; Commissioners, Clerks, Overseers, and other gentlemen in the town, whose services were requested, all putting forth their severest energy. Their labours have pointed out that in the town there are 840 thatched, 5128 tiled, and 479 terraced houses, inhabited by 17,659 males and 18,563 females. The Government contribution promised and due is a moiety of the cost, namely, Rupees 279-4-7, which is not yet received.

41. *Police.*—The Police charges, amounting to one-quarter of that incurred for April, have not been disbursed.

42. *Office Establishment.*—The office establishment cost Rupees 1,524-8-0, which is not much. Government have on several occasions expressed that the establishment charges are out of proportion. In the old form of budgeting printing charges, &c., now under Grant V., were entered as office charges, and the total was manifestly heavy. The above statement will show that the establishment proper, where reduction has been advised, was never enormously budgeted for, and it may be depended on that, for a smaller amount, the establishment will not work efficiently.

43. *Survey Map.*—The provision for a survey map of the town was not availed of since the Commissioners can obtain a copy of the map that the Survey Department is preparing, and which exhibits the individual holdings and directions of streets with sufficient accuracy.

44. The registers required by the Act are kept up, although the Commissioners had been receiving house-tax in two instalments.—*Vide* Proceedings of Government, dated 29th May 1872, No. 699.

45. The Auditor's remarks, conveyed in paragraphs 10 and 15 of his report on last year, have been attended to.

46. The Statement II. shows a balance of Rupees 17,640-2-9 in the hands of the Commissioners at the end of the year, exclusive of deposits, which are separately shown in Statement III.

47. In conclusion, I beg to state that the Act has worked pretty satisfactorily, although the rates imposed are high enough, considering the poor circumstances of the people.

Extract from the Annual Report of the Conjeveram Dispensary for 1871.

I have the honour, as usual, to submit the annual report of the year 1871, and in doing so I am happy to observe that the institution continues to be appreciated by all classes of the people both in the town and taluq of Conjeveram, and in parts of the adjoining taluqs of this and the North Arcot District.

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2. The numbers treated during the past two years are exhibited in the comparative table in the margin, which shows a great increase in the work in the "Out-door Department," whilst there is a slight abatement in the admissions under the head of "In-patients." The sick of the Police Department, amounting to fifty-five, figure in the "Out-patients' Register" for want of a hospital of their own, and, on deducting this number from the total admissions, there will be left 8749, which represents the actual number of the dispensary patients for the year under review.

	In-patients.	Out-patients.
1870	152	3,659
1871	135	6,804

* * * *

4. *In-patients.*—The number of admissions in this department amounts to 135, of whom nine dieted themselves, and the kind of work done has continued to be the same as heretofore, viz., the treatment of ulcers, rheumatism, venereal diseases, anasarca, affections of the stomach and bowels, skin diseases, and accidents. The mortality amongst this class of patients was thirteen, being 9·63 per cent. to admissions arising from an anasarca (five diarrhœa), dysentery, and similar asthenic complaints amongst a class of poverty-stricken people.

8. *Out-patients.*—The admissions under the out-patients show a considerable excess over those of the previous years, with a mortality of twelve including two cases of cholera, and an average attendance of 73¾ patients per diem.

* * * *

13. During the year under review "hooping-cough" prevailed in several parts of the town, but without causing any mortality amongst the little sufferers. An adult, aged about thirty-six, who was subject to a chronic cough, and whose health was much lowered by an attack of dysentery, appeared to have taken the infection from his child suffering from pertussis. His cough assumed the characteristic "hoop," and he was for some time in a precarious state. On his recovery his cough resumed its usual character, but during the convalescence he was struck down by hemiplegia on an evening walk.

14. There were also a few scattered instances of "measles" amongst the people terminating in recovery.

15. There was no "small-pox" in the town throughout the year. Vaccination in the town is conducted by a vaccinator maintained by the Municipality, and, as he is placed under my supervision, I inspect his work every week, and report the result to the Commissioners.

16. "Intermitted fever" is not an uncommon disease in the town, arising in some instances from exposure to malaria in other districts. But there is no doubt that, in several cases where the parties never left the town, the attack is due to local causes.

17. The station had enjoyed perfect freedom from cholera from June 1870 to the middle of December 1871, when the pest was imported amongst the weavers of Pillaypaliam by some pilgrims on their return from Veringeapuram, in the North Arcot District, whither they had gone for the "last Sunday" in Karthecay. It was reported that the disease was prevailing in the above village, and the pilgrims are said to have paid but a flying visit, more especially as the festival lasted only one day. Two women came with the disease into the station, and two other pilgrims were taken ill one or two days after arrival. The disease then extended in the town, the total number affected up to the 31st December being eleven, of whom three died.

18. On two former occasions, during about the middle of the year, during each of the festivals at Kalastry and Tiruputty, a solitary case of cholera occurred amongst the returning pilgrims, but without spreading. The Trinamalay feast, which proceded that of Veringeapuram, and to which large parties had repaired from and through Conjeveram, was not followed by disease.

19. A good fall of rain, a few weeks previous to the commencement of the great annual festival in June last, has tended much to cool the atmosphere and afford comfort to the pilgrims during the hottest part of the year, and the sanitary arrangements adopted on the occasion by the

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

Revenue authorities and the Municipality may have had some influence in preserving the town from invasion by cholera, which had been prevailing sporadically in some parts of the Sub-division previous to the festival. The crowd of people that congregated on the occasion was estimated at only one-sixth of the number during former years, owing, it is said, to a notice of the existence of cholera given in the District Gazette. One accident occurred on the car day, when a piece of wood from the body of the lion on the car was torn off by the branch of a tamarind tree, and, coming down from a great height, it struck on the head of one of the bystanders causing concussion of the brain, followed by death.

20. During the latter part of the year the rainfall has been so abundant that the people pronounced that they had not experienced such a favourable season for years. Under these circumstances the crops would be abundant, and the necessaries of life sell cheap.

21. With reference to the last year's report, I have to state that on his visit, T. Blair, Esq., then Collector of the District, having objected to the present site of the hospital on the ground of its inaccessibility by roads, and its situation a little outside of the town, a garden site near the Cutcherry was thereupon proposed with the approval of the Municipal Commissioners, &c., and the Sanitary Commissioner, and the Deputy Inspector-General of Hospitals, Pegu Division, who inspected the different sites in February 1871. The Sanitary Commissioner further recommended a reconsideration of the plan, and suggested a new design of hospital building, having for its object the provision of separate wards for the accommodation of caste-patients. In the meanwhile it was found impracticable to obtain the garden site, it being a rent-free Inam, and, therefore, not alienable under the Inam Rules. Under these circumstances the Engineer, to whom the funds provided for by the Dispensary Committee and the Government moiety had been handed over, could not proceed with the erection of the dispensary. Matters stood in this unsettled state till October last, when the Inspector-General of Hospitals visited the town, and, on inspection of the different parts of it and the sites of the dispensary, recommended to the Collector a revision of the present plan and the selection of a better site than the one on which stands our present thatched dispensary building. But how the subject was finally disposed of I do not know, but the Engineer of the range has commenced the work which is in progress.

22. The Municipality had hitherto contributed Rupees 1,200 a year towards the maintenance of the dispensary, but since Acts III. and IV. were passed the whole charges connected with the institution, including the cost of medical attendance and medicines, has devolved upon the Municipality, and the Local Fund Board of the Chingleput Circle, the Imperial Funds being thus relieved of all charges on account of this charity; and, as provided for in Section 15 of the Act, the dispensary is now vested in the Municipal Commissioners of the town by a notification of the Governor in Council in the *Fort St. George Gazette*. Except some landed endowments of a very poor description, there is no funded capital belonging to the dispensary, all its available funds having been appropriated for the erection of the hospital. Nevertheless, the institution may be said to have been at last established on a permanent basis, its expenses, as above stated, being provided for by the recent enactments of the Government. A knowledge of this fact, I fear, will close the door of private charity against the dispensary from the people, who indirectly contribute to the institution through the Municipality. The only subscriber that remained on the subscription list at the commencement of the year has since withdrawn.

23. In consequence of the increasing medical and clerical duties at the dispensary, and in connexion with my work in the Municipality, I have been obliged to submit an application, under date the 11th August 1871, for the services of a 3rd Class Hospital Assistant. The application, which was supported by the Inspector-General of Hospitals, has been sanctioned by Government, and I have, at the request of the Municipal Commissioners, solicited the appointment of a caste-man as my assistant.

(True Extract.)
(Signed) T. RUTHNUM MOODELLAIR,
Native Surgeon.

CONJEVERAM,
5th May 1872.

FINANCIAL STATEMENT of the Civil Dispensary, Conjeveram, from 1st May 1871 to 31st March 1872.

		RS.	A.	P.		RS.	A.	P.
1st...	Balance in hand on 1st May 1871	28	6	3	Medical Officer's salary... ...	2,200	0	0
	Received by Municipal contribution from 1st May 1871 to 31st March 1872	3,300	0	0	Diet and perishable articles ...	375	15	11
					Servants' wages	445	8	0
					Miscellaneous...	239	15	7
					Medical Stores from Government...	181	5	7
	By Government... ...	181	5	7				
					Total ...	3,442	13	1
					Balance in hand on 1st April 1872	66	14	9
	Total ...	3,509	11	10	Total ...	3,509	11	10

CONJEVERAM,
11*th June* 1872.

(Signed) T. RUTHNUM MOODELLIAR,
Native Surgeon.

FINANCIAL STATEMENT exhibiting the working of the Civil Dispensary, Conjeveram, for the year 1871. In-patients 135, out-patients 8804.

	RS.	A.	P.		RS.	A.	P.
Balance in hand on 1st January 1871	27	3	7	Medical Officer's salary and allowance	2,400	0	0
Invested funds	...	...	...	Value of Medical Stores	181	5	7
Received from Government ...	781	5	7	Servants' pay	486	0	0
Interest of vested funds, &c. ...	...	...	...	Half-yearly supplies	...	...	...
European donations and subscriptions	...	...	...	Dieting sick	442	6	8
Native do. do. ...	2	0	0	Wines and Spirits	9	15	0
By municipal contribution ...	3,000	0	0	Miscellaneous	246	10	9
By sale of medicines	0	6	0	Total ...	3,766	6	0
				Balance in hand on 1st January 1872	44	9	2
Total ...	3,810	15	2	Total ...	3,810	15	2

CONJEVERAM,
5*th June* 1872.

(Signed) T. RUTHNUM MOODELLIAR,
Native Surgeon

From the Auditor of the Municipal Accounts, Conjeveram, to the President of the Municipal Commission, Conjeveram, dated 18th July 1872.

As directed in your memorandum, dated 15th May 1872, No. 182, I respectfully beg to report that I have audited the accounts of the Conjeveram Municipality for the year 1871-72.

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

The total receipts of the year under review, including the balance of the previous year, amount to Rupees 40,369-11-4 as shown in the margin, and the total disbursements of the year to Rupees 22,729-8-7, thus showing a balance of Rupees 17,640-2-9 in favour of the Municipality on the 31st March 1872.

	RS.	A.	P.
Balance on the 30th April 1871	9,177	12	9
Receipts in 1871-72	31,191	14	7
Total ...	40,369	11	4

A sum of Rupees 50, being the amount deposited as security during the previous years, has been transferred from the balance of Rupees 9,177-12-9, on the 30th April 1871, to Statement No. IV.

A larger collection, both arrears and current, was made in the year 1871-72, under the head "House and Trade taxes," than in any of the preceding years. This increase, as it would seem, is attributable to two causes, viz., the entertainment, temporarily, of Warrant Goomastahs, and the prompt measures adopted by Mr. Crole, the Acting Sub-Collector, on the receipt of the G. O., dated 29th June 1871, No. 944.

There would have been no occasion for such an additional charge had the Commissioners only taken steps to issue bills for the collections of dues, as required by the Act.

I have carefully scrutinized the several items of assessments entered in the register of the house and trade taxes, and found them correctly calculated.

The balance outstanding uncollected on the 31st March 1872, so far as it can be ascertained from the registers of the house and trade taxes, for 1871-72, is Rupees 1,471-11-8, as particularized in the margin. I am sorry to say that I was not able to ascertain in a similar manner, from the registers of the preceding years, the details of the old balance which remained uncollected on the above date, as no entries of collections had been marked therein.

	RS.	A.	P.
House tax	879	11	8
Trade tax	592	0	0
Total ...	1,471	11	8

The registers of the house and trade taxes were not prepared with that care and attention which their importance demanded. This, I beg to assure you, is owing to the hasty preparation of the registers at a late date of the year.

I beg to remark here that the assessment revised and altered subsequent to the preparation of the registers and the issue of bills is not attested either by the Vice-President or by any of the Commissioners.

As to the House-tax Register, of which a form* is herein enclosed for your information, I beg to suggest that a separate column be provided in it before the column of remarks for the purpose of making the entry of the date of collection in each case, and the remark column being alone used in cases where remissions and exemptions are granted, which will be entered therein duly attested by the Vice-President or any one of the Commissioners.

* Marked A.

The collections of house and trade taxes are paid by the bill collectors twice in a week. This course, I think, is objectionable, and I would suggest that they should be directed to remit their collections every day, except Sundays. But if you consider that this proposal is likely to be inconvenient, I beg to propose that the bill collectors be required to remit their collections at least thrice in a week.

At present the bill collectors send their remittances, accompanied with a memorandum book of the amounts of bills collected by them, which is returned with the initials of the Head Clerk. This may be continued as the bill collectors would like to have some evidence of their having remitted the money from time to time, but then they should send a list of bills collected by them with their remittances in the accompanying form.* If you have no objection to the above,

* Marked B.

I beg you will kindly order its adoption with instructions to fill each form of account separately for each division.

A book is kept for registering animals, carriages, and carts, and licenses are granted on payment of the prescribed fees. The counterfoils of these licenses are regularly maintained.

A register is also kept of demand notices and warrants issued, but it is not possible to make out, from the present state of the register, whether the whole of the notices and warrants have been served or parties concerned, and what amount of fees have been collected from them, as no entries of payment are entered in it. From this it is evident that there is lax management in office.

No counterfoils of the licenses granted for temporary erections were kept, the form of the license not having been printed with a check margin; but for some time similar licenses have been granted and the counterfoils of the same are filed in the miscellaneous receipt book. I beg to suggest, however, that the counterfoils of these licenses should be separately filed as in the case with regard to those issued for animals, carriages, and carts.

A memorandum of each receipt was not filed in a book, miscellaneous receipt, as required by Government in their Order, dated 12th August 1870, No. 1010, from the commencement of the year, but only for a few months during the year.

The tolls leviable upon all carriages, carts, and animals entering the municipal limits have been leased out by sale at public auction for the year 1871-72.

The collections from the several sources entered in the cash-book have been carried to their proper heads and remitted to the treasury.

Every item of charge is supported by vouchers. No vouchers are forthcoming for charges incurred on account of "Petty contingencies," but they are usually incurred under the sanction of the Commissioners.

A sum, not exceeding 10 Rupees, is advanced at the beginning of the month to meet the contingencies, and is subsequently adjusted in the accounts at the end of the month. This only accumulates the entries in the cash-book, and, to obviate the inconvenience arising from this course, I beg to suggest that the Commissioners may be allowed a small permanent advance fund not exceeding 10 Rupees.

The large balance in favour of the Municipality, at the end of the year 1871-72, may be ascribed to the fact that the whole amount allotted in the budget, and sanctioned for roads for that year, has not been utilized within the year.

I beg to state that only one-fourth of the estimated amount for "roads" has been expended.

The house and trade taxes have been assessed for the whole year (twelve months) instead of eleven months from the date the new Act came into force. This was owing to the omission made by the Commissioners last year in assessing for eleven months instead of twelve, under a misconception of the orders issued.

Every person exercising any of the arts, professions, trades or callings specified in Schedule B, and under Section 58 of the Act, should register his name in the Office of the Commissioners, and obtain a certificate of such registration. This provision is not at all attended to by the persons exercising their callings, &c., within the town of Conjeveram, nor have the Commissioners adopted measures to bring the section of the law into force.

It is now more than three months since the official year 1871-72 has closed, and nothing has been done as to the preparation of the registers of the house and trade taxes and issue of bills for collection.

If the Commissioners only pay some attention to Sections 41 and 58 of the Act they would not only realize the taxes within the time prescribed, but would have no occasion to entertain extra Goomastahs as they did last year.

I beg to forward several statements of receipts and charges for the year 1871-72.

No. 67. ORDER THEREON, 4th October 1872, No. 1349.

The receipts of the Conjeveram Municipality, as shown in the returns accompanying the annual report for 1871-72, amounted to Rupees 40,370, inclusive of an opening balance of Rupees 9,128 and an arrear collection of Rupees 12,293. The opening balance, as shown in the accounts, is Rupees 50 less than that given in G. O., dated 6th December 1871, No. 1804.

2. An abstract of the expenditure is given in the margin. In the accounts submitted the details under Grant V. were wrongly totalled, hence the balance now shown exceeds that given in the municipal statements by Rupees 30.

3. It is satisfactory to find that a considerable improvement has taken place in the state of the municipal accounts, but a perusal of the Auditor's report shows that there is still room for much improvement.

4. In reviewing the report for the year 1870-71, the Government were compelled to remark very strongly on the excessive arrears which had been allowed to accumulate. They have, therefore, much pleasure in observing that the greater part of the old arrears have been realized, while at the same time a decided improvement has taken place in the collection of the current demand. The arrear demand, at the commencement of the year 1871-72, amounted to Rupees 14,829; that at the beginning of 1872-73 was only Rupees 4,448, of which it has since been decided to write off Rupees 1,646 as irrecoverable.

5. The large balance remaining unexpended at the end of the year is satisfactorily explained by the difficulty which was felt in obtaining estimates for the roadwork within the year, and by the impossibility of utilizing any portion of the allotment for the Lalakal project until the necessary preliminary arrangements had been concluded. The Commissioners, however, succeeded in completing 3922 yards of metalled roadway, and it is hoped that the recent appointment of a competent Overseer will prevent any difficulty about estimates arising in future years.

6. The expenditure on the dispensary during the year under review amounted to Rupees 3,329. The report of the officer in charge for the year 1871 is said to

RECEIPTS.

	Rs.
Current Taxes—	
House tax	6,470
Tax on arts	4,640
Tax on vehicles	484
Registration of carts	303
Tolls	4,392
Fees	751
Fines	36
	17,076
Arrears—	
House tax	5,961
Tax on arts	5,893
Tolls	439
	29,369
Local Fund—	
Contribution, Dispensary	1,800
Miscellaneous	52
Advance recovered	21
Balance brought forward	9,128
Total	40,370

EXPENDITURE.

Public Works—	4,162
New Works	447
Repairs	164
Other items	1,097
Education	3,329
Dispensary	164
Vaccination	196
Registration of births and deaths	5,427
Conservancy	2,284
Lighting	2,034
Miscellaneous	2,507
Supervision and management	103
Advance recovered	786
Refund	
	22,700
Balance	17,670
Total	40,370

have been satisfactory, the number of out-patients having increased more than two-fold.

7. The vaccinator in the employ of the Commissioners appears to have operated on only 414 persons during the year, but the Government presume that the small amount of work performed was owing to the unwillingness of the people to avail themselves of his services. The attention of the Commissioners is called to the urgent necessity of endeavours to make the people realize more thoroughly the benefit which they will obtain from submitting to this simple operation.

8. Conservancy, lighting, and other objects of the Act appear all to have been well-attended to, and altogether the working of the Act this year seems to have been more than fairly successful, though the Government cannot but express their regret that it should have been possible for the toll contractor to carry on, for so long a period, the gross irregularities described in paragraph 9 of the President's letter. As suggested by that Officer arrangements should be made, in communication with the Local Fund Board, for avoiding the levy of tolls both at Damal and Conjeveram.

9. With reference to paragraph 15 of the Vice-President's report, alluded to in paragraph 11 of the President's letter, the Government are clearly of opinion that, wherever a Municipality exists, prosecutions should be instituted under the Municipal Act in the case of all offences provided for in the Act or bye-laws. Act III. of 1871 includes the majority of ordinary nuisances, and the necessity of recourse to the Police Act can only be occasional. Fines levied under the Police Act must, of course, be credited to Government.

(True Extract.)

Acting Under Secy. to Govt.

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

Exd. J. Wright.

Rev: Dept.

Govt. of {1872} Madras.

FINANCIAL.

To No. 3332

THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Conjeveram.

&c., &c., &c.

Dated October, 4th.

Recd. " 15 Inst.

G. O., 4th October 1872, No. 1349.

Da Misc

OCTOBER.
Nos. 66-67.

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

No. 92.

15 Oct 72