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Revenue DEPARTMENT

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

I forward herewith—

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

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

The registers kept in the office are :—

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

The books kept are :—

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

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

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

With reference to the receipts—

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Of the total admissions into hospital, Europeans and East Indians included, 157 were dieted in the hospital, while forty-nine dieted themselves. The increase of out-patients might partly be attributable to the Town Police sick being again treated at the dispensary since the closing of the Municipal Police Hospital in May. The average daily sick amongst Native in-patients was 15½;

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

out-patients 794. Amongst Europeans and East Indians, out-patients 3. Twenty-two deaths occurred, twenty-one amongst the Native in-patients, giving a percentage of 9.72 against 4.907 for the same period in 1870-71.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

COMBACONUM,
29th July 1872.

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

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

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

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

This report, with the accompanying return, embraces a period of four months, from 1st January to the 30th April 1871. A total of 1995 of all classes were treated at the dispensary. Of this number seven were Europeans and East Indians, two in and five out patients; and 1988 Natives, seventy-two in and 1916 out patients. The average daily attendance of the former was about a quarter, and of the latter among the in-patients 13½; out-patients 68½. Amongst the Native in-patients are included two Brahmins, one male and one female. Of the total admissions into the hospital fifty-four were dieted at the expense of the institution, while eight dieted themselves. The two European in-patients were travellers from Negapatam to Madras, out of employ, and unable to meet the expenses of travelling by rail. One suffered from influenza from exposure, and the other from blisters of feet from the long marches.

The principal diseases causing admissions during this period were fevers, rheumatism, syphilitic affections, anaemia, disease of the ear, bronchial affections, dyspepsia, diarrhoea, dysentery, ascariis (worms), constipation, abscess, skin diseases, and wounds and injuries.

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

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

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

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

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

COMBACONUM,
29th July 1872.

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

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

No. 69.

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

From the statements accompanying the annual report of the Combacorum

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

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

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

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

3. The Government learn with pleasure that the extraordinary number of distress warrants remarked on last year was the result of a clerical error, by which 3272 were entered instead of 272. The receipts from fines have fallen from

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

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

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

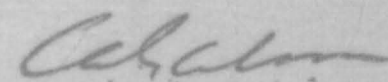
5. The lighting of the town was undertaken for the first time during the year under review, and promises to be one of the most thoroughly appreciated improvements affected by the Municipality.

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

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

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

(True Extract.)


Acting Under Secy. to Govt.

To the Officiating President of the Municipal Commission, Combaconum.

- „ Board of Revenue.
- „ Revenue Department.
- „ Public Works Department.
- „ Inspector-General of Police.
- „ „ Indian Medical Department.
- „ Sanitary Commissioner.
- „ Director of Public Instruction.
- „ Accountant-General.
- „ President of the Local Fund Board, Tanjore.

Encd. J. Wright.



Rev. Dr.
Exbt. of 1872 ~~St. Andrew~~

FINANCIAL.
To
THE OFFICIATING PRESIDENT
OF THE MUNICIPAL COMMISSION,
Combaconum,
Ec., Ec., Ec.

Dated October, 4th.

Recd. *18*

Encl.

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

1009
OCTOBER.
Nos. 68-69.

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

1009
OCTOBER

1009