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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No. B.P. No.	6130	Press. Mis.
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6130

GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

2nd October 1877, No. 2425.

Municipal Reports.

Read the following paper :—

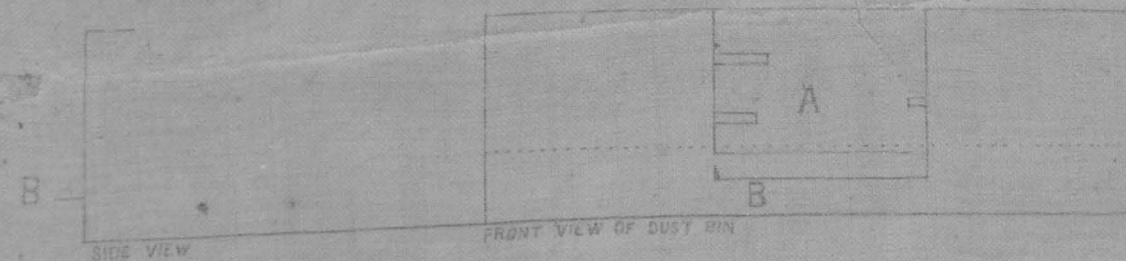
No. 19. *From F. R. H. SHARP, Esq., President of the Municipal Commission, Cuddalore, to the Chief Secretary to Government, dated 20th July 1877, No. 70.*

I have the honor to submit the report of the Vice-President of the Cuddalore Municipality upon its working during the year 1876-77 with its enclosures.

2. As I did not officiate as President during any part of the year under report, I am unable to add anything beyond the subjoined remarks to the report generally, which is full and complete.

3. Efforts will be made to secure greater punctuality in collecting the various taxes in future. The contract system of collection will of course not be resorted to again, nor does the present Acting Collector approve of the services of the village officers being utilized for municipal collections.

4. Judging of the condition of the town at present the Commissioners have succeeded in keeping the large number of roads under their charge in excellent order. Latrines are insufficient in numbers, and parts of the town are rather foul from being improperly used. The Commissioners at a recent meeting complained of the Police Force not being strong enough for the repression of grosser nuisances, and the Superintendent has been addressed on the subject. There is no uniform system of drainage, and some of the drains at Old Town are sunk and consequently choked so as to be nuisances. The Municipality has succeeded in hiring rubbish carts at very low rates, viz., at from Rupees 10 to Rupees 8 per mensem, but I shall be glad when the next contract is given out for their supply to have the carts furnished by the Commissioners, and sufficient guarantees taken that the bullocks provided are of better quality than is the case at present even though the contract rates may be higher. Many dust-bins are still in need of repair. The form of dust-bin most favored in this as in most Municipalities in the Mofussil is a square or oblong enclosure of masonry, the walls of which are some two or three feet high and the flooring level with the ground outside. To clear out its contents it is necessary for the scavengers to dig or scrape and lift them up over the walls involving much time and labor and much wear and tear of the dust-bin and tools. The following simple improvement may, I submit, be introduced with advantage where such dust-bins are used :—



The flooring of the bin should be raised about one foot above the ground, and in one convenient side of the bin a door A either hinged and opening outwards or

sliding up and down in a groove should be put; at the bottom of the doorway a lip B or spout of wood should project about three inches beyond the side of the bin. Instead of all the digging and scraping necessary in connection with the ordinary dust-bin, the sweeper has merely to open or lift the door and guide or put the contents of the bin into his box or basket just below the lip, by means of which he will transfer the sweepings into the cart with facility.

ENCLOSURE No. 1.

P. VAIDACHARRY, Vice-President of the Municipal Commission, Cuddalore, to the President of the Municipal Commission, Cuddalore, dated 17th July 1877, No. 66.

I have the honor to submit the annual report on the working of the Cuddalore Municipality for the year 1876-77, accompanied by the statements prescribed in G.O., dated 25th April 1877, No. 1347, and the reports of the Auditor and of the Medical Officer in charge of the Branch and Main Dispensaries.

2. The total income of the year, including the opening balance of Rupees 1,633-15-10 of Municipal, and Rupees 496-8-0 of Endowment Fund, amounted to Rupees 30,364-12-3, and the expenditure to Rupees 29,647-3-4, leaving a balance of Rupees 340-0-6 under the former, and Rupees 377-8-10 under the latter fund. These two items added to deposits of Contractors for the toll, market, sweepings, &c., of the current year sold out in the year under report raised the balance to Rupees 2,999-1-4.

3. *Rates on Houses and Lands.*—The net demand under this head, after deducting remissions and exemptions, amounted to Rupees 7,157-8-5. The tax was for the first time farmed out in the year under report. A Contractor entered into an agreement to collect these rates for the Commissioners in consideration of receiving a remuneration of 7½ per cent. on the demand of the year, and deposited a security of 15 per cent. for the due performance of the contract. Bills were accordingly made over to him for collection. The term of his agreement was that he should remit into office the whole demand by the end of December, but in this he failed, and did not pay the full amount even by the end of March last, to which date his time was extended in consideration of the exceptional bad character of the season and the difficulties said to have been experienced in realizing the bills. Owing to this failure on the part of the Contractor his deposit of Rupees 1,050 was transferred to the credit of the balance due by him, but there was still a balance of Rupees 1,012-8-5 outstanding against him in settlement of which the Commissioners carried to their credit his commission of Rupees 445-8-2 on the amount already realized and for the remainder (Rupees 567-0-3) bills were taken from him and distributed to the Divisional Inspectors and bill collectors who collected up to date Rupees 538-0-1, leaving a trifling balance at the end of June last of Rupees 29-0-2 only uncollected on account of the experiment has proved a failure, but propose reverting to their old system of collecting them by their own bill collectors, for which arrangements have already been made for the year now current.

4. The demand on account of old arrears due for previous years amounted to Rs. 1,981-6-0 at the commencement of the year, of which Rupees 1,203-13-11 were collected within the year, and Rupees 277-1-8 were written off as irrecoverable. The subsequent collections and remissions up to the end of June last amounted to Rupees 192-11-6 and Rupees 90-14-11, respectively, thus reducing the balance of arrears to Rupees 216-12-0 under Land rates, the House-rate bills having been fully realized. The uncollected bills are in the hands of village officers to whom they were sent by the Collector for collection at the request of the Commissioners.

Progress in the collection of arrears may be looked upon as satisfactory, especially when it is remembered that the balance still due, viz., Rupees 216-12-0, appertains to the series of years almost from the very commencement of the Municipality. The total collections, both current and arrears, on account of House and Land rates, amounted to Rupees 7,229, or Rupees 229 in excess of the estimated receipts, which was the result of much greater activity in the realization of arrears than in previous years.

5. *Tax on Carriages and Animals.*—The sum realized from this source was Rupees 3,332-4-0, which is an increase of Rupees 332 over the estimate, and Rupees 142 over the actual receipts of 1875-76. The increase may be attributed to the vigilance of Division Inspectors in prosecuting the owners of vehicles and animals who took out no licenses.

6. *Registration of Carts.*—The increase under this item over the estimate was Rupees 141. The estimate was taken in round figure at Rupees 1,000. Compared with 1875-76 there was an increase of Rupees 54 only.

7. *Tolls.*—These were rented for Rupees 12,100, the whole of which was realized within the year. The estimated receipts under this head were Rupees 11,000, and the increase was the

result of the very brisk competition among bidders in the auction sale. The one-third share payable to the Cuddalore Circle Local Funds was Rupees 4,033-5-4, but Rupees 3,533-5-4 only were paid during the year, the payment of the difference having been deferred, owing to the small balance left in hand at the close of the year which did not admit of the whole amount being paid up. The net amount from tolls credited to the Municipality was thus Rupees 8,566-10-8.

8. The fluctuations in the other items of receipts are not sufficiently large to call for special notice here. They will be found explained in the remark column of the Comparative Statement VI-B.

9. *EXPENDITURE—GRANT I—Public Works, New Works—(a) Communications.*—A sum of Rupees 1,168-15-9 was laid out in newly metalling two streets, in considerably raising, levelling, and improving a village road within municipal limits, and in erecting a three feet culvert over the irrigation channel crossing it. Before this improvement was made the road was under water in the rainy season, and the villagers were put to great inconvenience in passing the Imperial road to and from their village. Besides these works a crossroad to connect the one leading alongside the Collector's office and the Court-house with Manjacupum was made during the year; the Fort St. David Road, which stopped short of the seashore by about 430 yards, was extended to the seashore, the footpath over the Gudilam Bridge was completed, the road over it was sectioned, a tunnel was rebuilt and other petty works were executed although there was no provision in the Budget for several of these works. Their cost was met from savings which were allotted by the Commissioners in their meetings on representation of the necessity for them.

10. *(b) Buildings, Rupees 1,120-0-8.*—This expenditure was for constructing two latrines on the Standard plan and for purchasing a piece of ground for a cartstand. There was no provision for the latter work, and hence the small excess over the sanctioned allotment.

11. *(c) Miscellaneous.*—A sum of Rupees 300 was granted to the Rev. Mr. Leeper, of the S. P. G. Society, for the purpose of enclosing with a wall a portion of the ground purchased for the burials of the Native Christians of that Society in lieu of an old cemetery in the heart of the town which the Commissioners directed to be closed on sanitary grounds.

The Commissioners considered that, in consequence of the closing of the old burial ground, it was their duty not only to provide them with another place, but also to enclose it, and as the erection of the wall by their own agency was estimated to cost much more, and might after all fail to give satisfaction, it was thought expedient to make a lump grant, which, supplemented by the funds of the Society, enabled them to construct the wall to their satisfaction.

12. *(a) Repairs—Communications, Rupees 3,616-12-4.*—This sum represents the outlay for the upkeep of thirty-three miles of metalled roads and streets in the town, and plastering the arches and parapets of the Gudilam Bridge for which no provision was made in the Budget; hence the increase over the sanctioned grant.

13. *(b) Buildings, Rupees 1,069-5-1.*—This sum was expended in completing the repairs to the travellers' bungalow commenced in last year and in repairing and improving the ventilation of the endowed choultry under the control of the Commissioners. The Branch Dispensary, slaughter-house, and latrines were also repaired from this source. The excess expenditure over the grant under this head was trifling.

14. *(c) Miscellaneous.*—Rupees 27 was incurred in repairing certain dilapidated dust-bins.

15. *Establishment—Tools, Plants, &c.*—The expenditure under this head was Rs. 619-7-11, which was in excess of the Budget Estimate by Rupees 299-7-11. This difference was in consequence of the overseer, whose services were proposed to be dispensed with at the close of the previous year, having been retained throughout the year under report for completing certain works left unfinished at the end of the preceding year and for the construction of two cartstands which were proposed by the President, Mr. Garstin, but which for want of funds could not be carried out in that year.

16. *GRANT II—(a) Education.*—The actual expenditure for education rose from Rupees 981 in 1875-76 to Rupees 1,678-4-0 in the year under report. It exceeded the Budget grant also by Rupees 258. The payments made were Rupees 205 as salary grants to the Pensioners and Anglo-Vernacular Schools in Old Town, Rupees 6-12-0 as batta to the Inspecting Schoolmaster for visiting the schools within the town, and Rupees 1,466-8-0 to thirty-one Results Grants Schools out of thirty-three which were examined during the year against twenty-seven which received similar grants in the previous year. Of the thirty-one schools aided by results grants five were closed immediately after receiving payment. Their strength was not therefore included in the average attendance in Statement V, the Deputy Inspector having declined to give the figures including the five schools on the ground that they were not in existence during the whole year. Two of the examined schools were not recommended for grants, because their registers of attendance were open to suspicion and could not be relied upon.

17. The average grant to each school aided under the result system was Rupees 47-4-0, against Rupees 36 only in 1875-76.

18. There were under inspection, within the Municipality on the 31st March 1876, forty-six schools with 1,562 boys and 144 girls; eleven schools with 257 boys and 80 girls were opened during the year, while ten schools with 303 boys and 48 girls were closed, giving a net result, at the end of the year, of forty-seven schools attended by 1,516 boys and 176 girls, or 1,692 both boys and girls. There was an increase of one school and thirty-two girls, but a decrease of forty-six boys against last year.

19. The falling off in the number of boys was due to one of the Results Schools in Old Town containing forty-three boys and now called the Anglo-Vernacular School having been converted into a Salary Grant School, and to the withdrawals of pupils from certain others owing to the prevailing scarcity and bad season of the year.

Three per cent. of the number of boys and ten per cent. of the number of girls were receiving instruction within the Municipality.

The Pensioners' School ceased to draw any grant from the Municipal Funds after March last, it having then been raised to a Middle-class School under an efficient master, thus entitling it to a grant from Provincial Funds.

22. GRANT III.—Sanitation and Medical Services.—Hospitals and Dispensaries.—(a) Establishment, Rupees 3,095-3-6.—This amount is below the Budget Estimate, and is accounted for by the transfer of the Assistant Surgeon to Chedambaram, thus causing a saving in the allotment for his salary, a moiety of which was paid from the Municipal Funds.

23. The Dispensaries continued to be greatly appreciated. For the number of in and out patients treated in them, the general working of the institutions, and for other particulars connected with them, I would refer to Dr. Robertson's report which accompanies this letter.

24. (b) Medicines and Supplies, Rupees 1,354-2-1.—The excess over the Budget figure under this head was due to the rise in the price of cloths, &c., for bedding, and the larger payment for medicines.

25. Vaccination.—The total number of cases vaccinated during the year under review was 972, of which eighty-one were unsuccessful, and the results of twenty-two others were unknown. The percentage of successful cases including the unknown number was 89.4. Compared with 1875-76 there was a decrease of 422 vaccinations due probably to the reduction of the bounty paid to vaccinated children from 2 to 1 Anna, and the transfer of the Municipal Vaccinator from the control of the Zillah Surgeon to the Superintendent of Vaccination. The subject will receive the early attention of the Commissioners. It may be mentioned here that two pupil-vaccinators paid from local funds are learning work under the Zillah Surgeon, and these are also employed in vaccinating cases.

26. Registration of Births and Deaths.—One thousand two hundred and thirty-five births and 973 deaths were registered during the year, against 1,046 and 1,053 respectively in 1875-76. The 50 Rupees provided in the Budget for contingencies was not expended, the registers in store having been found sufficient for the year's use.

27. Conservancy.—This expenditure, with the exception of a trifling decrease, remained as in 1875-76.

28. GRANT IV.—Lighting, Rupees 1,637-7-5.—This is Rupees 97-7-5 over the estimate, and is accounted for by the purchase and cost of erecting six additional lamp-posts in the year. The enhancement in the price of kerosene oil did not affect the charges under this head, as a store purchased before the prices rose continued to meet the wants during the whole year.

29. Endowment—Choultry.—Rupees 627-8-2 were expended against a grant of Rupees 460 which was due to the greater influx of pilgrims and pauper travellers who were fed, and the dearthness of rice and other provisions which had to be purchased at the high market prices which prevailed during the greater portion of the year.

30. Miscellaneous, Rupees 699-1-7.—Under this head are included the prices of toll tickets and survey maps, the cost of painting survey numbers, fee paid to the Advocate-General, and moiety of income from fees derived from the fish market paid to the Pallirassal Mosque Trustees according to an agreement between them and the Commissioners when the latter took their building and put it in order for locating the market. This matter has been fully explained in last year's report.

31. GRANT V.—Establishment.—The expenditure under Establishment was much the same as that for the previous year, with this difference that, out of Rupees 500 provided for commission for collecting House and Land rates, Rupees 100 were paid to bill collectors as gratuity when their services were dispensed with in consequence of the House and Land rates having been farmed out, and Rupees 94-0-1 commission paid to Village Monegars on the collection of old arrears, and the remainder Rupees 305-15-11 served to meet other sundry items of charge such as printing. The bill collectors were re-entertained owing to the reversion to the old system of collecting the rates, and the gratuities given to them will be recovered.

General Observations.—The year under report has been rather unhealthy in consequence of an outbreak of typhoid fever, small-pox, and cholera in sporadic form, but the deaths were only a few. Opposition is still experienced by the vaccinator from certain castes who object to be vaccinated. The roads were kept in fair order, and the principal ones with the main streets are brightly lighted with 161 lamps supplied with kerosene oil. There are twelve permanent and three of latrines; these as well as the slaughter-house at Old Town, Cuddalore, are well looked after and cleaned out thrice daily. From want of funds the Commissioners were unable to carry out by large improvements in the town in the way of water-supply, cartstands, drainage, &c., their resources being no more than what would barely meet the ordinary requirements of the town, viz., conservancy and the maintenance of roads, dispensaries and other kindred institutions.

ENCLOSURE No. 2.

ANNUAL MEDICAL REPORT of the CIVIL DISPENSARY, MUNJACUPUM, for the Official Year 1876-77.

	Europeans and East Indians.		Natives.		Total of in-patients.	Total of out-patients.
	In.	Out.	In.	Out.		
Remained on the 31st March 1876	2	897	7	25	7	25
Admitted since	2	883	244	10,403	246	11,300
Discharged		2	13		13	2
Died		12	11	60	11	72
Remained on the 31st March 1877	0-30	5-87	14-26	48-21	14-51	52-8
Average daily sick for the year						

GENERAL OBSERVATIONS.

I. Observations on the Climate and Season of the Year.—The climate of the past year may be said to have been characterized by a high range of temperature and a deficient rainfall. A few heavy showers fell in August and again in November; the early rains, however, were completely absent, and the total rainfall was not more than about half the usual quantity. It is to be regretted that no meteorological instruments of any kind are kept at this station, for which reason I am unable to furnish any details on the important subject of climatic change. Two consecutive years of deficient rainfall have not failed to produce serious and, in some districts, disastrous results. For the second time the dry crops entirely failed, and especially in the Western Taluqs; the wet crops also yielded a very indifferent harvest. These circumstances, combined with the knowledge that in other districts matters were even in a worse condition, produced a rise in the price of all the ordinary grains till at last, in the month of December, only three measures of rice were sold in the Cuddalore bazaar for a rupee. Fortunately this state of matters did not last long; the fear of grain riots, of which several actually took place, tended to restrain the avidity of the merchants, and the importation, by Messrs. Parry and Company, of a large quantity of rice from Calcutta brought the market prices down very considerably, so that, during the last two months, rice has been sold at six measures instead of three. In this district, therefore, it may be said that, although prices have been high, and the poorer classes must have suffered considerable privations, yet nothing amounting to a state of famine has as yet occurred. The distress has been more severely felt in the Western Taluqs of Trinomali, Trikalore, and Kullabes, but even in these places it has not been considered necessary to establish more than a few small relief-works, and it is doubtful if the numbers employed on them have ever much exceeded 1,000 souls. The dryness of the season has also injuriously affected all sources of water-supply, and reduced the level of the subsoil water to an extent unknown for many years. Both of these circumstances have injuriously affected the health of the inhabitants; wholesome drinking water, in many places, been difficult to obtain, and the exhalations from half-dried-up marshes, tanks, &c., would appear in many instances to have been productive of fevers, &c.

II. Detailed Narrative of Epidemic Diseases.—Typhoid fever appeared at this station in an epidemic form affecting principally the European and East Indian residents. As a detailed narrative of this has been already forwarded, I need not further allude to the subject in this report.

Cholera in an epidemic form prevailed in many villages in the Western Taluqs during July and August, after which it disappeared, reappearing however in the month of February and continuing up to the present time, though it is believed to be now subsiding. The disease appeared at Chellumbrum during December and January, and in this station a few sporadic cases then occurred.

Small-pox also was reported in a few villages, but not to any great extent. With reference to the subject of Vaccination, I must observe that the numbers vaccinated in this Municipality during the past year were 972, showing a decrease of 422 compared with the year immediately preceding. This may be in part accounted for by the Commissioners having reduced the batta rate from 2 to 1 Anna. Towards the end of last year the superintendence of the Municipal Vaccinator was transferred from the Zillah Surgeon to the District Superintendent of Vaccination, and it appears to me that little or no supervision is now exercised over the work done, the District Superintendent being generally on circuit. There is still a considerable amount of prejudice against vaccination especially amongst the Brahman and higher castes, and, judging from local experience, I apprehend that considerable opposition would be raised against any compulsory vaccination enactments. Two pupil-vaccinators are entertained—one at the Main, and the other at the Branch Dispensary. They are taught Vaccination theoretically and practically, and when qualified they are transferred to the district as vacancies occur.

III. *Principal Diseases and Classes of Diseases prevalent during the Year.*—The returns show that 11,325 patients were treated, of whom 11,251 were discharged. This shows an increase among the out-patients of 2,736 when compared with the previous year. There was also an increase of twenty-three among the in-patients. This proves that the institution has not fallen off in popularity or usefulness; indeed, I can say from personal observation that the present staff of Hospital servants are taxed to their utmost to overtake the present amount of work. With regard to the principal diseases and classes of diseases, which present themselves for treatment at the Civil Dispensary, a reference to the return shows that there were no fewer than 3,268 cases of constipation, which, I presume, includes all those who came to the hospital for a dose of aperient medicine, and which can scarcely be called a disease.

Ulcers and boils are numerous, there being 866 of the former, and 901 of the latter. Over 500 cases of accidents and injuries of all kinds were admitted, and 673 cases of fevers of all kinds came under treatment. Conjunctivitis is very prevalent, especially during the hot months; the return shows that no fewer than 1,038 were admitted under this head. Among the in-patients there was the usual number of cases of chronic rheumatism, ulcers, and syphilitic affections; seventeen were admitted under the head of Leprosy and treated by Gurjun oil inunction as recommended by Dr. Dougall. In the great majority of these cases a partial improvement became apparent after some time, but I cannot say that in any one case I have seen a complete cure. The improvement was often very tardy indeed, and after months of treatment but little progress was made; the patients generally after some time get tired of the treatment and satisfied with the partial relief left the hospital of their own accord. On the whole I think that the treatment by Gurjun oil is better than any other at present known, inasmuch as it, at any rate, gives partial relief.

IV. *Surgical Operations.*—During the year no major surgical operations were performed; 1,211 minor operations took place. None were of any particular interest.

V. *Economic Statistics and Management of the Dispensary.*—The economic management of the Civil Dispensary at Munjacupum, as also of the Branch Dispensary at Cuddalore, is principally vested in a Dispensary Committee consisting of the Civil Surgeon and a certain number of Municipal Commissioners. The constitution of this Committee was published in the *Fort St. George Gazette*, No. 263, dated 17th February 1874. The Committee assembles once every month; all bills of every description are submitted to, and approved of by, them before being presented for payment; and the Commissioners are invited to offer any remarks on the general management of the hospital. Accompanying is a financial statement showing the income and expenditure and interest from funded capital.

VI. *Condition as to usefulness of Lying-in Ward.*—The Lying-in Hospital is now becoming more popular. Of the twenty-three cases attended to in Hospital all were natural birth. Besides these Mrs. King, the Matron, attended thirty-two outdoor cases, and her services are now generally appreciated by the better classes of the native community, while by the European residents and their families her presence in the station has always been considered a boon.

VII. *Changes to Hospital Buildings.*—There have been no changes in, or additions to, the Hospital buildings in the last year.

Cuddalore,
1st April 1877.

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

ANNUAL REPORT of the BRANCH DISPENSARY at OLD TOWN, CUDDALORE, for the Year 1876-77.

	EUROPEANS AND EAST INDIANS.		NATIVES.		Total of in-patients.	Total of out-patients.
	In.	Out.	In.	Out.		
Remained on the 31st March 1876	25	6	5	46	7	52
Admitted since	24	894	131	6,787	156	7,681
Discharged	3	893	117	6,794	141	7,697
Died		2	11	7	14	9
Remaining on the 31st March 1877	0.74	5.85	8.07	45.53	8.81	51.38
Average number of sick for the year						

For observations on the climate and season of the past year, I beg to refer to my annual report on the Main Dispensary, Munjacupum. Scarcity and dearness of provisions have prevailed here as elsewhere, and much hardship and suffering has been entailed on the poorer classes. The general health of the town, however, has not up to this date been very injuriously affected. A few sporadic cases of cholera were observed during the months of December and January, but the disease has completely disappeared since that time. Fever and small-pox have also been present, but not to any great extent.

This institution, which is maintained entirely from the funds of the Cuddalore Municipality, continues to be very useful to all classes of people residing in Old Town and its suburbs.

The admissions of the past year show the large excess of 2,000 over those of the previous year which tends to show that the institution is not falling off in popularity or usefulness. Twenty-five Europeans and East Indians were admitted as in-patients, among whom there were three deaths. Among the twenty-five admissions were eleven European sailors belonging to the various steamers and ships touching at this port. One of these who was admitted in an advanced stage of phthisis died in hospital. The remaining deaths occurred among East Indians, one from phthisis and another from ague followed by general dropsy.

One hundred and thirty-one Natives were admitted as in-patients among whom there were eleven deaths. The majority of these were pauper pilgrims picked up from the roadside by the Police, and generally in a hopeless condition when admitted to hospital.

Seven cases of leprosy were admitted and treated by the Gurjun oil method with the same result as mentioned elsewhere, viz., a partial relief and improvement in most cases, but a complete cure in none.

There have been no changes in, or additions to, any of the Hospital buildings, the accommodation is sufficient, and no alterations are at present necessary.

Cuddalore,
6th April 1877.

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

No. 20. ORDER THEREON, 2nd October 1877, No. 2425.

The following comparative statement of the receipts and expenditure of the Cuddalore Municipality shows the actuals of 1875-76, and the estimates and actuals of 1876-77:—

	RECEIPTS.		Estimates, 1876-77.	Actuals, 1876-77.
	Actuals, 1875-76.	Actuals, 1876-77.		
Rates on Houses and Lands	8,230	8,000	7,229	
Taxes on Vehicles and Animals	3,190	3,000	2,332	
Registration of Carts	1,087	1,000	1,141	
Tolls	12,506	7,330	8,567	
Licenses	341	200	431	

RECEIPTS.—(Concluded).

	Actuals, 1875-76. RS.	Estimates, 1876-77. RS.	Actuals, 1876-77. RS.
Assignments by Government	89	80	53
Contribution from Local Funds	2,330	2,330	2,355
Fines and Fees	112	100	126
Endowments	3,974	1,860	1,918
Miscellaneous	1,991	1,380	2,681
Advances Recoverable	1,502	..	402
Balance brought forward	5,472	250	2,130
Total	40,824	25,530	30,365

CHARGES.

	Actuals, 1875-76. RS.	Estimates, 1876-77. RS.	Actuals, 1876-77. RS.
GRANT I.			
New Works—			
Communications	104	..	1,169
Buildings	7,240	1,000	1,120
Sanitary and Miscellaneous	..	..	500
Repairs—			
Communications	3,988	2,570	3,617
Buildings	1,716	500	1,069
Sanitary and Miscellaneous	567	120	27
Establishment	101	200	600
Tools and Plant	..	..	20
GRANT II.			205
Salary Grants	981	1,300	1,406
Results Grants	..	120	7
Inspection (Contribution)	..	..	..
GRANT III.			
Hospitals and Dispensaries	7,930	6,540	6,682
Vaccination	439	170	199
Registration of Births and Deaths	475	350	300
Conservancy	7,880	7,190	7,189
GRANT IV.			
Lighting	1,964	1,540	1,637
Markets	40	100	..
Choultries	416	660	628
Travellers' Bungalow	236	220	175
Avenues and Watering Roads	41	50	92
Miscellaneous	1,725	120	306
GRANT V.			
Supervision and Management	2,828	2,390	2,835
Advances Recoverable	22	..	4
Refunds	2,131	390	718
Balances	..	..	..
Total	40,824	25,530	30,365

2. Excluding the opening balance, the receipts for the year amounted to Rupees 28,235, against an estimated income of Rupees 25,280, the increase being due chiefly to Tolls and some of the Miscellaneous items of revenue realizing more than the estimate, and also to the failure to pay to the Local Fund Board its full share of the receipts from tolls. The reason assigned for this failure—viz., the small balance in hand at the close of the year—is altogether inadequate. The Commissioners collect this money in trust for the Local Fund Board, this arrangement obviating the necessity of reducing the sanctioned Municipal rate of Toll, and the establishment by the Local Board of their own toll-bars in the immediate vicinity of the town.

3. In reviewing the Budget for 1876-77, the Government sanctioned trial of a proposal to entrust the collection of the House and Land rate to a Contractor, and called for a report at the close of a year after its first introduction. The experiment has proved a failure, and the Commissioners have reverted to the old plan of collection by paid agents. The Government concur with the present Acting Collector in thinking it unadvisable again to have recourse to the arrangement, adopted in October 1875, of collecting the Municipal taxes by means of the Village Monegars.

4. The total charges of the year amounted to Rupees 29,647, or Rupees 4,507 in excess of the estimate. The additional funds found to be available appear to have been judiciously expended, chiefly on public works.

5. The expenditure on Education was Rupees 258 in excess of the allotment, and Rupees 697 in excess of the previous year's actuals, and consisted wholly of payments to thirty-one Results Grant Schools and two Salary Grant Schools. The attendance at these schools, entered in Statement V, is shown as 839 boys and 49 girls, against 725 of the former, and 46 of the latter in 1875-76. The numbers given by the Vice-President are 1,516 boys and 176 girls, the difference being owing chiefly, if not entirely, to the exclusion from Statement V of all schools which were not open throughout the whole year.

6. The reports on the working of the Civil and Branch Dispensaries, and of the Lying-in Hospital, show that these institutions are much appreciated by the people. The number of in and out patients treated was respectively 413 and 19,058, against 409 and 14,193 in the previous year. The result of vaccination was indifferent, the total number of operations performed being only 972, against 1,394 in 1875-76. The Government note that the Commissioners are sensible of this falling off, and that the subject is to receive early attention at their hands.

7. There was no change in the Conservancy arrangements, and the public health reported to have suffered slightly from typhoid fever, small pox, and cholera, which existed in a sporadic form.

8. As regards accounts—The Travellers' Bungalow being an unendowed institution, the fees realized therein should have been shown under Miscellaneous, instead of Endowments. The cost of Survey maps and Toll tickets, the fee paid to the Advocate-General, and the amount spent in painting survey numbers, should have been debited to Grant V, and not to Grant IV.

(True Extract.)

Under Secy. to Govt.

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

Exd. J. Wright.

Revenue Acct

No 4406

Obt. of 1877

FINANCIAL.

THE PRESIDENT OF THE
MUNICIPAL COMMISSION.

Ac., &c., Ac.
Caddis.

Dated October, 2nd.

Issued — 15

Recd. 15th Oct 1877

G.O., 2nd October 1877, No. 2426.

Acct. 1877
OCTOBER.
Nos. 19-20.

*Municipal Reports—Annual Report of Council
for Municipality for 1876-77 reviewed.*

24th 1877

Delivered

16th 1877