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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

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GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

17th November 1877, No. 2712.

Municipal—Reports.

Read the following paper:—

No. 98. *From R. W. BARLOW, Esq., President of the Municipal Commission, Conjeeveram, to the Chief Secretary to Government, dated Madurantacum, 17th September 1877, No. 54.*

I have the honor to submit the Vice-President's report on the working of the Conjeeveram Municipality for the year 1876-77, together with the prescribed statements and the reports of the Auditor and the Medical Officer in charge of the Civil Dispensary.

2. The year opened with a balance of Rupees 2,150 against a deficit of Rupees 1,135 at the beginning of the previous year. The receipts amounted to Rupees 16,250, which, added to the balance, made a total of Rupees 18,400 available for expenditure; of this sum, Rupees 16,590 were spent, leaving a balance of Rupees 1,810. The year would have closed with a much larger balance but for the prevailing distress which greatly retarded collections.

3. RECEIPTS.—The chief sources of revenue were the house and trades taxes and Tolls, and the following abstract shows the demand, collection, and balance under each of the above three heads:—

Items.	Demand.		Collection.		Balance.	
	RS.		RS.		RS.	
1. House tax ..	Arrears ..	14	13	1		
	Current ..	7,444	6,134	1,310		
2. Trade tax ..	Arrears ..	17	17			
	Current ..	2,933	2,823	105		
3. Tolls ..	Arrears ..					
	Current ..	4,505	4,130	375		
Total ..		14,913	13,122	1,791		
Deduct amount written off as irrecoverable under trades tax				84		
						1,707

4. It will be seen from the above that the aggregate demand—arrears and current—amounted to Rupees 14,913, of which Rupees 13,122 were collected, and a sum of Rupees 84 under trades tax written off as irrecoverable, leaving a balance of Rupees 1,707 against only Rupees 32 in the preceding year. This balance remaining to be collected was owing, as above stated, to the great difficulty experienced in collecting the house and trades taxes, and to the non-payment of the last instalment of kist by the toll contractor who had preferred a claim for remission—now under the consideration of the Commissioners—on the ground of losses alleged to have been sustained by him in consequence of the decline of traffic caused by the famine. Taking into consideration the above circumstances, I am of opinion that the collections were on the whole good, and reflect credit on the Vice-President entrusted with the management of the institution.

5. The other items of revenue call for no special remark, and are sufficiently explained in the Vice-President's report.

6. **EXPENDITURE—Grant I.**—A sum of Rupees 860 was spent in completing the metalling of the main roads in Big and Little Conjeveram, which were commenced in 1871. The Commissioners have not been able, for want of funds, to spend a larger amount in constructing any new road or culverts, of which a large number have been already estimated for, and are much needed. The repairs of roads cost Rupees 496.

7. The entry of Rupees 26 under "Buildings, New Work," being the refund to the Superintendent of Police in adjustment of the charges incurred in the construction of the Police Station-house at Vishnu Cunchi, as per G.O., dated 4th November last, No. 1964, is in my opinion erroneous, as the same should have been exhibited as a separate item.

8. **Grant II.**—The provisions of Rupees 1,350 in the budget, for the payment of results grants, has been fully utilized, and a further sum of Rupees 283 has still to be paid to six schools which were examined during the year—*vide* G.O., Financial Department, No. 1743, of the 20th June last. It will thus be seen that elementary education is not sufficiently provided for in the Municipality, but the Commissioners are not able to do anything more in the present state of their finances.

9. **Grant III.**—In Statement II a sum of Rupees 2,892 is entered under establishment of the Civil Dispensary, while in Statement II-B only Rupees 2,256 are exhibited against the same head. The difference, Rupees 636, represents the amount of contribution from Provincial Funds on account of the salary of the Assistant Surgeon, specially sanctioned in 1875-76 and subsequently withdrawn and adjusted in the accounts of the year under report, as already stated in paragraph 3 of my report for the past year. This amount too should have been properly shown as a distinct item, and not included under establishment.

10. The report of the Assistant Surgeon in charge of the Dispensary shows that the Dispensary continues to maintain its popularity, and is much resorted to by the towns-people, as well as the inhabitants of the surrounding villages. The number of in-patients has risen from 329 to 400, owing mainly to the prevalence of famine, while that of the out-patients has considerably fallen off, *i.e.*, from 13,339 to 11,966, a result due, I think, to the establishment of relief-camps, and not to the causes assigned by the Vice-President.

11. Cholera prevailed more or less throughout the year, and the number of deaths registered was 460 against 236 in 1875-76. Only eight cases of death occurred from small-pox, while the number from fever was 160, and that from bowel-complaints 185. Thus it will be seen that the general health of the town was far from satisfactory.

12. The number of cases vaccinated was only 865 against 1,243 in the preceding year. This is not at all satisfactory, and the Commissioner's attention will be called to this important matter, and they will be requested to see that the work is properly carried out in future.

13. The conservancy arrangements continued the same as in previous years, and the grand festival passed off without any accident; but cholera, which had been already prevalent in the town, increased on the occasion.

14. It is satisfactory to observe from the Auditor's report that the financial transactions of the Municipality are properly conducted, and that the accounts and registers have all been clearly and correctly kept.

15. The attendance of the official and non-official members has slightly improved.

16. In conclusion, I would observe that the Municipality appears to be duly appreciated by the bulk of the population on account of the various improvements which have been carried out, though the rate-payers in general must have greatly felt the burden of taxation in the present season of distress, and have in several cases applied to me for remissions.

ENCLOSURE No. 1.

From T. RUTNA MUDALIAR, Vice-President, Municipal Commission, Conjeveram, to the President of the Conjeveram Municipal Commission, dated Conjeveram, 31st July 1877, No. 117.

I have the honor to submit the annual report of the Conjeveram Municipality for 1876-77, with the statements of receipts and charges, &c., prescribed in G.O., 25th April 1877, No. 1347, together with the report of the Medical Officer in charge of the Dispensary, on the working of that institution.

2. The number of members on the Municipal Board at the close of the year was seventeen, consisting of eight official members, including the four ex-officio Commissioners, and nine non-official members. One of the latter was appointed on the 9th January 1877 in the room of the deceased Runga Row.

3. During the year under report twenty-four Meetings were held by the Commissioners, giving an average of two Meetings a month, as per Section 23 of the Act, with an average attendance of eight members against seven in the previous year.

4. **RECEIPTS.**—The year opened with a balance in hand of Rupees 2,150, which, although not quite so adequate to the wants of the Commission in the early months of the year as enjoined in G.O., No. 1435, dated 9th August 1876, may be considered a fair sum to start with, considering that the Municipality had just then emerged from its insolvent state.

5. The chief sources of revenue of the Municipality have continued to be the same as heretofore, *viz.*, rates on houses, trade tax, tax on vehicles and animals, registration of carts, and tolls, which yielded an aggregate sum of Rupees 16,250-8-6 against Rupees 20,190 as estimated in the budget. It might at first sight appear that nearly one-fifth of the revenue of the Municipality was left uncollected, but the difference is in part merely apparent, as I shall presently explain.

6. While in the year 1875-76 the collection of rates on houses was not only easy, but yielded nearly 400 Rupees above the estimate; in the year under report serious difficulties were met with in collecting the tax owing to the prevailing famine which has reduced the people in general to a state of extreme distress. In the last quarter of the year, as the famine progressed, no large collections were possible at a time when every effort is usually made to reach the budget estimate. Hence a sum of Rupees 1,300 has remained uncollected, and this arrear account will be made good in the current year.

7. It will be observed from paragraph 4 of the budget order, 23rd May 1876, No. 906, that the proposal to extend the operation of the trade tax to Class VI of the schedule was disallowed by Government on the Municipal funds regarding this extension. This circumstance has reduced the trade tax assessment to Rupees 2,930 against Rupees 4,200 as left unaltered in the budget, the balance of Rupees 1,270 being merely an apparent loss. The effects of the famine on the trade of the country have also rendered necessary the remission of Rupees 84 on this head of taxes.

8. Under the head of taxes on vehicles and animals the receipts show a slight fall of Rupees 27 from Rupees 900 expected to be collected, while the registration of carts has realized a trifle more than the estimate by Rupees 7.

9. The toll-gate farm was sold for the budgeted amount of Rupees 4,500, but as the contractor failed to discharge the last three instalments of his kist, the amount for January and February was recovered from his deposits as per agreement, the recovery of his last kist being under the consideration of the Commissioners on the contractor preferring a claim for remission on the ground of alleged losses due to decline of trade consequent on the famine. Hence the gross receipts amount to Rupees 4,130 against Rupees 4,500 in the estimate. The net receipt under this head is not exactly represented by the entry of Rupees 3,307-10-0 in the Statement I, as the Local Fund share of the tolls for the last quarter, amounting to Rupees 400 nearly, could not be adjusted before the conclusion of the year.

10. The collections from licenses amounted to Rupees 15 only as the Commissioners were unable, from the adverse nature of the season, to enforce the provisions of the Act relating to dangerous and offensive trades.

11. Under contribution from Provincial funds the amount of Rupees 75 represents one-fourth grant received towards the salary of the 3rd-class Hospital Assistant attached to the Dispensary on account of accommodation given to Police patients, and a further sum of Rupees 44 on account of surplus pound fund against Rupees 40 in the estimate.

12. The contribution from the Local Fund Board on account of the Dispensary and the grand festival shows no variation.

13. It will be observed that the budget entry against Magisterial fines and fees was Rupees 120, but the amount realized under this head is Rupees 403, showing an increase of Rupees 280, due no doubt to the vigorous prosecution of nuisances, &c.

5. The other items of revenue call for no special remark, and are sufficiently explained in the Vice-President's report.

6. **EXPENDITURE—Grant I.**—A sum of Rupees 860 was spent in completing the metalling of the main roads in Big and Little Conjeveram, which were commenced in 1871. The Commissioners have not been able, for want of funds, to spend a larger amount in constructing any new road or culverts, of which a large number have been already estimated for, and are much needed. The repairs of roads cost Rupees 496.

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12. The contribution from the Local Fund Board on account of the Dispensary and the grand festival shows no variation.

13. It will be observed that the budget entry against Magisterial fines and fees was Rupees 120, but the amount realized under this head is Rupees 403, showing an increase of Rupees 280, due no doubt to the vigorous prosecution of nuisances, &c.

14. The Vishnu Cunchi Durmakurthas have paid their quota, Rupees 50, to the feast as usual as shown under private contributions.

15. The receipts from miscellaneous sources show a great fall, due mainly to the want of demand for the town sweepings on account of the suspension of cultivation in and about the town. The receipt of Rupees 40 from the sale of the fish in the dry tanks of the town is an unexpected income. The other items under this head do not call for remark.

16. EXPENDITURE.—*Grant I.*—Under the head of New Works, Communications, a sum of Rupees 860 was expended in metalling the final portions of the Little and Big Conjeveram roads in completion of the estimates of 1871 for a system of metal roads in the room of the old heavy and sandy streets of the town. The want of funds has prevented the Commissioners from taking up some other new roads or the estimated culverts, of which many are required in the town.

17. The entry of Rupees 26-1-3 (1b) under this head of the grant represents a refund to the Superintendent of Police, under G.O., dated 4th November 1876, No. 1964, in adjustment of the charges connected with the construction of the Police Station-house transferred to Government in 1871.

18. The repair of the metal roads (2a) has cost a sum of Rupees 495-10-5, of which Rupees 374-5-6 was incurred on account of damage to roads caused by the car. This is certainly a very poor outlay on the maintenance of roads against Rupees 1,200 allotted in the budget, but the state of the funds did not permit of more being done in this direction. In the course of the year some emergent repairs to the office building became necessary at a cost of Rupees 43-10-0 (2b), an unexpected expenditure for which no provision existed in the budget.

19. The miscellaneous item under this head of the grant comprises the charge incurred on account of cleaning and deepening some of the principal drinking tanks of the town and the excavation of two wells during the season of drought at an outlay of Rupees 254 against Rupees 100 available from the grant. Considering the extent and the number of the tanks in this large town, the Municipality was quite unequal to a work of such magnitude involving an enormous outlay. It has become necessary, therefore, subsequent to the close of the year, to apply to the Collector of the District, at the instance of the rate-payers, for aid from relief funds. The remaining item in this grant is the usual charge for superintendence.

—The whole of the allotment for *Grant II.* grants for primary education, viz., Rs. 283, has been utilized, bills for a further sum of Rupees 283 payable to six school-wardens forwarded by the Deputy Inspector of Schools immediately after the close of the year for compliance. This led to a reference to Government who, in their Order, No. 1743, dated 20th June 1877, "consider that every effort should be made to meet the amount from Municipal funds."

21. The number of schoolmasters to whom results grants were paid was 26 against 31 in the previous year, the maximum receipt being Rupees 221-8-0 and the minimum Rupees 7-8-0. The number of schools examined, however, was 32, including the 6 for which the Commissioners had declined payment, with a numerical strength at the commencement of the year of 1,127 which fell to 1,023 on the 31st March 1877, owing to famine and the prevalence of cholera and small-pox. The number of times that the schools received grants since the introduction of the results system is shown in the margin, and their average strength has ranged from 20 to 30 pupils. Of the total number of 560 boys presented for examination, 226 passed in the first, 214 in the second, 120 in the third, and 8 in the fourth standard. The only other item in this grant is the usual payment of Rupees 100 towards the Educational Inspectorate.

Schools.	Year.
6	7
2	6
2	6
3	4
3	3
7	2
7	1

Two new schools under improvement.

22. *Grant III.*—From the accompanying report of the Medical Officer of the Civil Dispensary it will be observed that the benefits of the institution continued to be appreciated not only by the inhabitants of the town, but also by those of the adjacent taluqs of the Chingiripat and North Arcot Districts. There has been a great increase, viz., 71 in the number of in-door patients treated during the year, but there is a decrease of 1,373 patients in the out-door department, due to the prevalence of cholera and the early effects of the famine. The large accession of poverty-stricken patients for in-door treatment, as the famine became developed towards the close of the year, has necessitated a large expenditure of funds for diets, &c., viz., Rupees 902 against Rupees 700 in the budget. The increased charge was met from savings out of the grant item of Rupees 111 under this head of the grant was an unexpected charge comprising the cost of putting up shelves to the store-room, dispensary, and of cholera medicines and disinfectants incurred during the existence of cholera in the town, although unprovided for in the budget.

In	1875-76.	1876-77.
Out	329	400
	13,339	11,966

The cost of establishment would appear to be in excess of the limit in the estimate by Rupees 636, but this is only a nominal figure representing a refund to Government—*vide* paragraph 3 of the budget order on the Municipality recovering its solvent state.

23. *Vaccination.*—The expenditure under this head amounted to Rupees 210 while the allotment is Rupees 240 for two Vaccinators at 10 Rupees each per mensem, the saving of Rupees 30 being due to one of the Vaccinators having resigned his post in the 4th quarter of the year. At the end of the year there was only one Vaccinator on a salary of Rupees 15 as an experimental measure. The total number of operations performed was 865, of which 765 were successful, giving a percentage of 88.44 successful cases. The Commissioners regret that there has been a considerable falling off in the work of this department, due to various causes, the principal of which were famine, cholera and other diseases. In addition to the Vaccinators' work, the Hospital Assistant of the Dispensary had also operated on 109 subjects principally at the relief-house, with 76 successful cases. The amount spent on batta to children vaccinated (2 B) was only Rupees 10, as from the bad state of the collections the Commissioners did not venture to spend funds wherever it was possible to do so.

1875-76	1,243
1876-77	865

24. *Mortuary.*—As in previous years two Registrars were maintained for the collection of vital statistics at a cost of Rupees 212, the small difference between this and the budget being due to the former lower rate of pay at Rupees 7 each, drawn in April of the following year. It will be observed from the Mortuary Return that there has been no improvement in the abnormal proportions between births and deaths that obtained in the previous year, famine and pestilence having disturbed the results. Cholera was the cause of 460 deaths. It was an extension of the epidemic of the previous year, and it prevailed more or less throughout the period under report, breaking out into great virulence in January. The sick were treated by the medical staff of the Dispensary, principally by house-to-house visits, and the conservancy department was kept in proper working order, and such sanitary measures as were found necessary were maintained aided by the suppression and punishment of nuisances. The small-pox that prevailed was not of a bad type as it occasioned only eight deaths, but fever and bowel-complaints prevailed more or less, giving rise to 345 deaths.

	1875-76.	1876-77.
B.	25	27
D.	32	35

25. *Conservancy.*—The staff of scavengers and toties maintained during the year and their cost have continued to be the same as heretofore, and the contract for the supply of bullocks for the seventeen Municipal carts was secured at Rupees 8-14-0 per pair amounting to Rupees 1,644, whereby a saving of nearly Rupees 400 was effected. The attendance of pilgrims during the grand festival in June was very small, and the cost of sanitary arrangement was therefore 90 Rupees less than the usual expenditure. There was no accident of any kind on the occasion, and cholera, which had existed in a sporadic form, spread very little during the festival.

26. The Municipal carts had been more or less out of repair, rendering necessary the employment of hired carts from time to time. They had to be put in thorough working order at a cost of Rupees 54 out of the savings from the bullock supply contract. The charge (4e) for the capture of monkeys, viz., Rupees 40, was an arrear payment to the monkey-catcher who had been employed in deporting monkeys in 1873.

27. The entries against the remaining items under this grant, viz., killing dogs, &c., do not call for remark.

28. *Grant IV.—Lighting.*—There are 213 lights in the town, of which 180 are mounted on cast iron posts, all fitted with apparatus for burning kerosene oil. The establishment of eight lighters usually employed has cost Rupees 427, the small variation from the estimate being due to the same cause as stated under the pay of Registrars. The cheap rate at which the supply of kerosene oil was contracted for has resulted in a considerable saving of Rupees 590, and the renewal of lanterns and chimneys and the purchase of wicks have cost Rupees 18 less than the estimated amount. The increased expenditure of Rupees 72 under contingencies (1d) in this grant was mostly due to the cost of painting the lanterns and of fixing lamp posts and wall brackets. Under avenue there has been nothing of importance to record.

29. *Grant V.*—There has been no change either in the office establishment or in the agency employed in collecting the taxes. The increased scale of pay sanctioned in the budget order for the 2nd writer and the two bill collectors was allowed to them, and the small difference from the figures in the estimate is explained by the fact that the old rates of pay for March 1876 of these officials were debited to the charges in April of the current year. The salary of the Kanagar, Rupees 25 + 15 horse allowance, was drawn as consolidated pay as per budget of the year under review. Under the miscellaneous head in this grant, the expenditure for printed forms would appear very small, viz., Rupees 17 against Rupees 100, but a further sum of Rupees 60 was debited to this account after the close of the year. The remaining items do not require notice.

30. It will be observed, in conclusion, that the transactions of the year closed with a balance of Rupees 1,811, a fair sum, considering the effects of the famine on trade and the rate-payers and the great difficulties met with in collecting the taxes.

ENCLOSURE No. 2.

Annual Report of the Civil Dispensary, Conjeeveram, 1876-77.

	1875-76.		1876-77.	
	In-patients.	Out-patients.	In-patients.	Out-patients.
Remained 31st March	16	94	27	64
Admitted	313	13,245	373	11,902
Total treated	329	13,339	400	11,966
Discharged	273	13,164	346	11,745
Died	29	111	31	152
Remaining 31st March	27	64	23	69
Average daily sick	19.06	97.54	21.97	81.86

I have the honor to submit the annual return of the Civil Dispensary at Conjeeveram, and in doing so, I am happy to observe that this charitable institution continues to maintain its popularity, and that the sick poor from a large area comprising the town and its taluq and portions of the adjacent district resort to it in large numbers for medical aid.

The in-door patients, who consist chiefly of destitute persons from distant villages, show a considerable increase over the figures of the previous year, viz., 373 against 313 admissions. The causes that tended to this increase during the year are obvious. Although there has been of late years a gradual increase in the strength of this class of patients, whose numbers are more or less in proportion to the amount of funds available from the Municipality, much of the increase in the present instance is due to famine-stricken people whom disease had driven to the dispensary.

The admissions for the last two quarters of the year, as per margin, illustrate this fact, the numbers advancing with the progress of the famine. The dispensary is usually a place for poverty-stricken patients, but at present it is gradually passing into a famine hospital, and will continue to be so until the famine and its consequences end. In ordinary years the allotment of Rupees 100 per mensem for diets and servants' wages was found insufficient, and it became necessary about the third quarter of the year to increase the grant, which the Commissioners did on my representing the matter. But even this having been found inadequate application was recently made to the Collector for aid from relief funds.

The number of patients that died themselves was only 24 out of 313 admissions during the year, and the average number under treatment was 21.97 per diem. The mortality amongst these patients, viz., 31 would appear to be large, but the explanation of the fact lies in the circumstance that one-third of the deaths was occasioned by cholera, another third by asthenic complaints, such as diarrhoea, dysentery, anæmia and debility in a class of persons more or less subject to privation, while the remainder was due to other causes.

The diseases that presented themselves for treatment in this class of patients have been nearly the same as in previous years with one addition, viz., cholera, of which 23 admissions occur under in-patients, the bulk falling under the out-patients. These cases were treated in a separate shed erected for the purpose in the dispensary compound.

The proportion of some of the principal forms of disease as met with during the year to total treated is shown in the margin.

Anæmia, dropsies, diarrhoea and dysentery, &c.	24
Accidents	15
New	11
Skin	8
Other diseases	42

whom their husbands had deserted during the famine and who were therefore helpless and subject to much privation.

During the year under report an unusual number of midwifery cases (14) was admitted, mostly requiring instrumental aid with two deaths. Three out of the cases were women

Under the head of out-patients, the total number treated during the year amounted to 11,966 against 13,339 patients in the previous year, showing a decrease of 1,373 cases. It is well known that the numbers in the out-door department of the sick are liable to a great fluctuation depending upon various causes. In the previous year it was observed that the prevalence of cholera in the town, more especially in the streets leading to the dispensary, had thrown a great check at the time on the usually large attendance, although the admissions under this particular disease increased. In addition to this cause, famine-exercised a great influence on the admission in the year under reference, the poverty-stricken people being more concerned in the seeking of food for health, unless that latter is so seriously deranged as to necessitate medical advice.

The prevailing diseases have continued to be very nearly the same as heretofore, viz., those of the dysenteric system, general diseases, and cutaneous affections. Then followed disorders of the organs of vision and hearing, wounds and injuries, respiratory, nervous and urinary diseases in the order of their frequency; superseded to this list of ailments was epidemic cholera which prevailed more or less for most part of the year.

The average daily attendance of out-patients was 81.86 and a total of 152 deaths was recorded, which were almost wholly due to cholera, viz., 39.

The public health during the year fared very badly indeed. The epidemic cholera of 1875 was still lingering in the town in a sporadic form at the time that the report for the last year was submitted, and increased thereafter in intensity now and then. A succession of attacks occurred about the end of April, and when it had scarcely abated, the grand festival in May revived the disease, which appeared to have finally left the town in August. After a respite of three months, however, the pest was again amongst us with the advent of the famine, but the attacks were few and far between until the middle of January of the present year, when immediately after the Pongul feast, a formidable outbreak occurred in common with the other parts of the Presidency. The admissions thenceforward rapidly fell, and the disease has again resumed its sporadic form. The total number of cases seen and treated during the year was 498, of which 151 died, giving 69.68 per cent. of recoveries. The Municipal returns record 460 deaths for the same period. The sick were almost wholly treated by house-to-house visits by the whole of the hospital staff, and the chief medicines employed being an astringent confection and ascorbic acid. Sulphur fumigation was employed as a disinfectant combined with a strict observation of the ordinary rules of sanitation.

Small-pox has been lingering in the station for several years. Although it increased slightly in the latter part of the year, epidemic proportions were not reached. Eight deaths only were registered from this cause. Vaccination was as heretofore carried on by the Municipal Vaccinators principally and to a small extent by the Hospital Assistant of the Dispensary. The latter operated on 109 subjects at the local relief-house, of which seventy-six were successful, and the work is highly creditable to the zeal and industry of this subordinate. There has not been a marked prevalence also of the other exanthemata, viz., measles and chicken-pox.

The grand festival and the ear procession in the month of June passed off without any accident, but cholera broke out, to which allusion was made in the festival reports.

The last official year 1875-76 closed with an unfavorable account of the season, which was marked by a general failure of the monsoons, followed by the loss of grain crops and scarcity of water not only for agriculture, but for drinking purposes for man and beast to some extent. The country has since become the scene of an unprecedented famine and pestilence; the worst features of which, it is believed, are yet to come. Two or three smart showers of rain in the middle of the year, however, had given a small supply of drinking water to the town tanks to the great satisfaction of the people; but these are now fast running dry, and the wells too have begun to fail in certain quarters, and the Municipal Commissioners are unable, from the crippled state of their funds, to help the people in this season of distress. An application, however, was lately made to relief funds for a grant to improve the tanks.

The sick of the Mofussil Police of the town and taluq continue to be treated as in-patients in the wards of the dispensary under G.O., dated 18th January 1876, No. 28.

Of the two native medical practitioners undergoing tuition at the dispensary at the expense of the Chingleput Local Fund Board, one has resigned in July last and returned to his village. He was an old and unwilling man, and consequently profited little by instruction. The other pupil is still in attendance, and has made much progress in Practical Surgery and Medicine. His term of two years as fixed by the Local Board expires in July next.

In conclusion, I have much pleasure in bearing testimony again this year to the zeal and attention to duty manifested by 3rd-class Hospital Assistant, M. Manikis Mudaly, No. 959. He has recently passed his examination successfully for the second class, and expects his promotion in June next. I regret much that the Municipality is unable to retain his services on promotion for want of funds.

CONJEVERAM,
1st April 1877.

(Signed) T. RUTHNAM MUDALIAR,
Assistant Surgeon.

No. 99. ORDER THEREON, 17th November 1877, No. 2712.

The following table shows the receipts and disbursements of the Conjeveram Municipality for 1876-77, as compared with the Budget Estimates and with the Actuals of the preceding year:—

RECEIPTS.			
	Actuals, 1876-76. RS.	Estimates, 1876-77. RS.	Actuals, 1876-77. RS.
Opening Balance brought forward ..	1,135	2,200	2,151
Rates on Houses and Lands ..	7,373	7,200	6,148
Taxes on Arts ..	3,517	4,200	2,845
Taxes on Vehicles and Animals ..	911	900	874
Registration of Carts ..	598	600	607
Tolls ..	5,042	2,760	3,308
Licenses ..	114	100	15
Assignments by Government ..	1,612	110	119
Contribution from Local Funds ..	1,800	2,270	1,800
Fines and Fees ..	110	120	404
Endowments, &c. ..	50	10	7
Miscellaneous ..	310	180	124
Loans ..	1,000	..	..
Total ..	21,302	20,650	18,402
CHARGES.			
	Actuals, 1876-76. RS.	Estimates, 1876-77. RS.	Actuals, 1876-77. RS.
GRANT I.			
New Works—			
Communications ..	3,097	2,500	859
Sanitary and Miscellaneous ..	10	..	..
Repairs—			
Communications ..	152	1,200	496
Buildings ..	..	..	44
Sanitary and Miscellaneous ..	491	100	254
Establishment ..	120	..	120
GRANT II.			
Results Grants ..	1,302	1,350	1,350
Inspection (Contribution) ..	100	100	100
GRANT III.			
Hospitals and Dispensaries ..	3,702	3,460	4,239
Vaccination ..	241	290	221
Registration of Births and Deaths ..	168	220	212
Conservancy ..	5,151	5,420	4,905
GRANT IV.			
Lighting ..	1,919	2,580	2,029
Avenues and Watering Roads ..	96	110	96
Miscellaneous ..	..	..	71
GRANT V.			
Supervision and Management ..	1,599	1,680	1,569
Repayment of Debt ..	1,000	..	..
Refunds ..	..	..	26
Balances ..	2,151	1,640	1,811
Total ..	21,302	20,650	18,402

2. The receipts under all heads amounted to Rupees 16,251 against an estimate of Rupees 18,450. The decrease was chiefly in the three items of taxation noted below:—

1. House-tax.
2. Tax on Arts, &c.
3. Tolls.

3. The House-tax realised about a thousand rupees less than in 1875-76, and the decrease is ascribed to the difficulty experienced in the collections in consequence of the famine. The non-extension of the Profession-tax to the sixth class, as originally contemplated, accounts for the fall under the second head. The Toll Contractor is reported to have withheld the last kist on the ground of decline of traffic caused by the famine, and his claim was under the consideration of the Commissioners when the report was submitted. The contribution by Government of one-fourth of the salary of the Hospital Assistant attached to the Dispensary should not have been shown in the account now submitted.

Vide G.O., 25th April 1877, No. 1347.

4. The expenditure amounted to Rupees 16,591, of which that under Public Works was Rupees 1,773; under Education, 1,450; Sanitation, 9,577; Miscellaneous objects, 2,196; and Supervision and Management, 1,569; leaving Rupees 1,811 as balance at the close of the year.

5. The entire Budget allotment for Education was expended, and a further payment of Rupees 283 was still due at the close of the year. The average daily attendance at schools aided by the Municipality was 843, five new schools having been brought under inspection during the year.

6. Sanitation and Miscellaneous Charges do not show any material fluctuation. The Hospital and Dispensary appear as usual to have been well managed. The number of in-patients rose from 329 to 400, but the out-patients fell from 13,339 to 11,966. The Vice-President attributes the falling off to the prevalence of cholera and the early effects of the famine, but the President thinks that it was probably due to the establishment of relief-camps. Vaccination did not progress even to the same extent as in the previous year, the number of operations having been 865 only against 1,243 in 1875-76. This is the more to be regretted as small-pox is stated to have been lingering in the town for some time. The registration of births and deaths was also unsatisfactory, but on the whole the Government consider that the administration of the Municipality during the year reflects much credit on the Vice-President and Members of the Board. The Collector should endeavour to induce the Dhurmakurtas of the celebrated temples in the town to contribute more liberally towards the expenditure on sanitation which is in so great a degree entailed by the periodical feasts, from which they derive large incomes.

7. As regards accounts—

i. the sum of Rupees 26-1-3 refunded by the Municipality under G.O., 4th November 1876, No. 1964, Financial, should not have been shown under Grant I, but should be shown separately as a refund at the end of Statement II.

ii, the items noted in the margin should appear under Grant IV, not Grant III.

iii, the cost of Hospital Establishments in Statement II does not tally with that shown in Statement II-A.

(True Extract.)

Under Secy. to Govt.

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

Exd. A. Grubert and J. Wright.

current account

No 4934
Bolt of 11877/38 107th.

FINANCIAL.

THE PRESIDENT OF THE
MUNICIPAL COMMISSION.

Attest,
Secretary.

Dated November 17th.

26-26

G.O. 17th November 1877 No 2112.

NOVEMBER
Nos. 98-99.

Received by the Municipal Commission of the
City of London for 1876-77 returned.

406430
Signed
W. W.