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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No.	90	Press.
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GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

19th December 1878, No. 2276.

Municipal—Reports.

Read the following paper :—

No. 161. *From A. CRUICKSHANK, Esq., President, South Arcot Municipalities, to the Acting Chief Secretary to Government, dated Cuddalore, 8th November 1878, No. 135.*

I have the honor to forward herewith copy of letter, No. 164, dated 23rd ultimo, with its enclosures, from the Vice-President of the Chilambaram Municipality, reporting upon the working of that Corporation during the past official year 1877-78, together with a copy of the report of the auditor regarding the accounts for the same year.

2. From a comparison of the annual accounts with the audited figures, it is to be observed, though there appears to be a want of exactness in keeping the accounts, that with the exception of the slight discrepancies in the demands of house and land rates as pointed out in paragraphs 5 and 13 of the auditor's report, and a sum of Rupees 1-2-8 said in paragraphs 14 and 22 of that report to have been omitted to be brought to account, the accounts submitted agree with the audited figures.

3. Efforts will be made to get in, before the end of the current official year, the large balances under house and land rates said to have been outstanding on the 1st October last. The Commissioners' attention will be directed to the outstandings of previous years, to have the amounts collected or written off the accounts as irrecoverable. From the Auditor's report it is observed that 40 per cent. only of the demand for the year under house and land rates was collected within the year. This was chiefly owing to the late date at which bills were prepared and issued to the Bill Collectors. Measures will be taken to have bills issued in future earlier in the year.

4. Steps will also be taken at once for the realisation and proper accounting for of the various sums referred to in paragraph 89 of the Auditor's report.

5. A copy of his report has been forwarded to the Municipal Commissioners, and their special attention called to the suggestions contained in paragraphs 2, 5, 6, 7, 8, 13, 14, 17, 18, 22, 24, 25, 26, 29, 34, 36, 43, 69, 72, 82, 85, 86, and 89 thereof.

6. I regret the delay that has occurred in the submission of this report, but it was unavoidable. As stated in the last paragraph of the Vice-President's letter, the accounts had to be sent to the Auditor at Porto-Novo for being audited, and his report reached me only in the beginning of the month.

7. I also enclose the Medical Officer's report on the working of the dispensary at Chilambaram during the past official year.

8. A copy of the audit report for 1876-77, with its enclosures in original, is also submitted herewith for the information of Government.

ENCLOSURE No. 1.

From the Vice-President, Municipal Commission, Chilambaram, to the President of the South Arcot Municipalities, dated Chilambaram, 23rd October 1878, No. 164.

I have the honor to submit herewith the annual report on the working of the Chilambaram Municipality for the year 1877-78.

2. There was the large balance of Rupees 6,328-2-5 at the commencement of the year, owing to the sum of Rupees 6,000 sanctioned in the budget for 1876-77 for the gravelling up of the high road having remained unappropriated in consequence of the heavy charges that would have to be incurred for the carriage of laterite from the Capper Mount near Cuddalore by the ordinary carts.

3. The total receipts from all sources during the year under review, including the opening balance, amounted to Rupees 19,614-0-1. The sum actually collected very nearly tallies with the amount anticipated by the Commissioners in their calculation of the budget estimate.

4. **RATES ON HOUSES AND LANDS.**—The total sum collected was Rupees 5,855-12-4 against Rupees 5,200 estimated. The outstanding arrears of house and land rates were Rupees 3,893-11-8½, the sum realised was Rupees 3,207-10-4, the nett demand was Rupees 5,211-0-7, of which Rupees 2,648-2-0 were collected. This leaves a balance of Rupees 2,562-14-7 to be collected during the year 1878-79. The practice of issuing bills at the close of every official year without allowing the Bill Collectors sufficient time to collect the rates within the year accounts for the large balance of arrears annually. The matter has, however, received the due consideration of the Commissioners who have arranged to minimise the balance as low as possible by adopting prompt and vigorous measures for collection during the current year.

5. **TAX ON CARRIAGES AND ANIMALS.**—This yielded an income of Rupees 603-4-0, Rupees 3-4-0 above the estimate.

6. **REGISTRATION OF CARTS.**—The proceeds under this head were Rupees 390 against the estimate of Rupees 400.

7. **TOLLS.**—Tolls were sold for Rupees 7,050 against Rupees 6,000 as provided for in the budget. The large sum for which the tolls were farmed out was mainly due to the expectation on the part of the bidders that the railway communication would not be opened to this station as early as it was thought by the Commissioners at the date of framing the budget estimate. The amount for which the tolls were rented was not, however, paid up by the contractor totally as agreed by him, on the pretext that the railway transit carriages which conveyed passengers from Porto-Novo through Chilambaram to Anikaran Choultry had been granted licenses causing thereby a diminution in his income. His actual payment was Rupees 5,595-12-0, and the Commissioners, considering the frivolity of his excuse, have resolved upon suing him for the unpaid balance, deducting the sum deposited by him at the auction sale. Deducting the usual contribution made to the Local Fund Board, the actual sum realised under this head came up to Rupees 3,730-8-0.

8. **LICENSES.**—The sum actually realised was Rupees 283-6-6 against the estimate of Rupees 100, the large increase being due to the too many pavements allowed on payment of the prescribed fees, but this has been wholly put a stop to by a Resolution of the Commissioners at their meeting, dated 17th September 1877, "to decline to grant any permission in future for pavements or erection of any kind (apart from purely temporary pandals) in public streets, and do their utmost to prevent all such encroachments."

9. **ASSIGNMENTS BY GOVERNMENT.**—*Fishery rents* yielded Rupees 64-2-0 showing the considerable decrease of Rupees 135-14-0 as compared with the estimate owing to the adverse character of the year under report; the large tanks in the town drying up unseasonably, it was thought inadvisable to rent out the fishery of several of them for the usual period on the consideration the small supply of water would be contaminated and thereby rendered useless for drinking purposes when its scarcity was keenly felt by the public.

Pound Fund.—No intimation of the credit of any sum to the Municipal Fund having been received from the treasury officer, the collection under this item was nil.

Contribution from the Local Funds.—The usual contribution of Rupees 1,500 on account of the local dispensary was duly received.

10. **FEES AND FINES.**—*Magisterial fees and fines* amounted to Rupees 294-5-0 against the estimated sum of Rupees 150 arising from the failure of the owners of vehicles and animals to take out licenses within the time due.

DEMAND NOTICE FEES.—Under this head only Rupees 55-12-8 were received falling below the estimate by Rupees 44-3-4.

Markets.—The temporary vegetable market yielded Rupees 100-10-2 falling short of the estimate by Rupees 49-5-10.

10. **HOSPITAL RECEIPTS.**—The sum provided for in the budget was Rupees 225, that actually credited to the Municipality was only Rupees 136-3-0; the decrease is due to the absence of intimation from the Deputy Collector in charge of the Treasury, South Arcot, of his having credited to the Municipal Funds the sum of Rupees 110, the interest for the second half of the year on the funded capital for the maintenance of the hospital.

11. **MISCELLANEOUS RECEIPTS.**—There were Rupees 166-8-0 against the estimate of Rupees 325. Prices offered for sweepings were considerably lower than anticipated.

12. **EXPENDITURE.**—**GRANT I, PUBLIC WORKS, New Works.**—Under the head of communications no expenditure was incurred, although Rupees 1,000 was the budgeted sum sanctioned by Government for roads, it having been thought expedient not to incur any large expenditure under this head till the railway communication should be opened to this place which did not take place during the year under report.

Miscellaneous.—Rupees 368-4-10 were spent in the erection of dust-bins during the course of the year under report. The dust-bins in existence amply meet the requirements of the town, and all that remains to be done by the Commissioners in future is to make provision for their simple repair.

Repairs, Communications.—Out of the sum of Rupees 888 as sanctioned in the budget, only Rupees 447-9-8 were expended in maintaining the roads and streets; seven sets of mile coolies were employed, and with their services the roads and streets were kept up in as good a condition as circumstances permitted. Any large outlay on roads was thought useless till they should be metalled up.

Water-supply.—Rupees 15-8-0 were expended in supplying a large tank at the western extremity of the town with water, although not provided for in the budget. The unusual character of the year accounts for this.

Miscellaneous.—The dust-bins, tunnels, and other constructions having been in pretty good order needed no large outlay for their repairs. Rupees 14-9-0 were expended under this head against Rupees 100 provided for in the budget.

Establishment, Tools, Plant, &c.—Rupees 120-12-10 covered the salary of the Road Superintendent and a Lascar. Provision was made for Rupees 330. The services of the former were temporarily suspended for a few months. Tools and plants were not purchased.

13. **GRANT II, Education.**—Against the estimate of Rupees 1,000, Rupees 1,097 were actually spent. The increase is to be attributed to the conversion of Noor Sahib's Mussulman grant-in-aid school into a purely salaried one under the direct management of the Municipality at the close of the year, to the furniture supplied for its uses, and to the payment of results grants to several schools which presented their bills in 1877-78 for 1876-77. Eleven lower class schools were examined with 217 pupils against 13 with 491 pupils during the preceding year. The drought that characterised the year told very much upon the progress of education. This is a place most unfavorable for educational propagation, as the Church Wardens of the local temple and the weavers evince little interest in the instruction of their children. The other classes are extremely poor.

14. **GRANT III, Sanitation and Medical Services.**—The expenditure was Rupees 2,176-9-2. The subject-matter of the construction of a commodious hospital was not taken up for consideration, but measures, however, have been adopted this year, and a suitable site has been already selected. The medical officer's report will sufficiently explain the working of the dispensary.

Vaccination.—The cost was Rupees 134-12-6 against the estimated amount of Rupees 144. Cases vaccinated were 558, of which 481 were successful against 333 and 315, respectively, of the previous year.

Registration of Births and Deaths.—The sum sanctioned in the budget was Rupees 156. The actual cost was Rupees 87-14-6 as the duties of the Death and Birth Registrar were looked after for a few months by the second clerk. 217 cases of birth and 351 cases of death were registered during the year against 254 and 309, respectively, during the year previous.

Conservancy.—The total expenditure under this head was Rupees 4,690-2-9 against Rupees 5,720, sanctioned in the budget. Of the sum expended the cleansing of tanks and wells cost Rupees 1,484-15-6 falling short of the estimate by Rupees 1,015-0-6. There was, however, an increase of Rupees 146-14-11 in the establishment. The services of four additional scavengers were engaged from August, the existing number having been found inadequate to meet the requirements of the town.

15. **GRANT IV, Lighting.**—The total expenditure was Rupees 2,099-6-10, inclusive of the cost of the establishment. This exceeded the sum for which provision was made in the budget by Rupees 1,259-6-10. Thirty lamp-posts were purchased from the Public Works Workshop, Madras, and seventy cases of kerosine oil were bought during the year. The allotments under communications that remained unexpended were transferred for lighting purposes. A few in addition to the number of lamp-posts the town has been already supplied with will be enough. The quantity of oil bought is expected to last for more than three-fourths of the current year, 1878-79.

Avenues.—Rupees 224-7-0 were spent for the up-keep of the avenue plantation in the high road and the main streets. No provision was made in the budget, but on account of extreme

scarcity one cart had to be employed for the conveyance of water from tanks and wells, the services of the coolies for the purpose of watering having been found not enough to maintain the plantation in good state.

16. GRANT V.—The cost of establishment, including contingencies, was Rupees 1,010-2-4, Rupees 56-2-4 in excess of the estimate consequent upon the increase of the salary of the Manager from Rupees 27 to 35 per mensem and the payment of travelling batta to some of the office-people who were sent out of the town for Municipal purposes.

Miscellaneous.—This includes several items as the accompanying Statement No. II will show. The sum allotted was Rupees 534, and that spent Rupees 1,304-15-0. The increase is due (1) to the establishment of Langerkhana for the feeding of the incapable poor who resorted to the town in great numbers from the 15th April to the 18th September 1877; (2) to the famine batta of one rupee paid to those who were in receipt of less than 15 Rupees per mensem; (3) to the cost of conducting a suit against the defaulting toll contractor for 1876-77 for the sum of Rupees 2,243-1-9; and (4) to cholera expenses during the prevalence of the epidemic.

17. The annual report on the working of the dispensary has been already submitted by the Assistant Surgeon in charge of the local dispensary.

18. GENERAL OBSERVATIONS.—The year was marked by severe famine and cholera. Prices of grain ruled very high, and the number of paupers who flocked into the town was unusually large. During the cholera epidemic a special cooly was employed to distribute medicine, &c.; all precautionary measures for its prevention and retardation were taken. The sanitary condition of the town was very satisfactory. Large tanks were deepened and water was stored up. The one great desideratum that remains to be supplied is the metalling up of the roads and streets, and this has already been given the attention it deserves during this year.

19. The opening and the closing balances have been arrived at by reference to the Municipal cash-book, and may differ from those calculated by the Auditor. His reckonings are based on the Account Current submitted to the Accountant-General by the Treasury Deputy Collector, South Arcot. The Auditor's report not having come to hand the differences cannot be ascertained.

20. I beg to add that delay in the submission of the annual report has been unavoidably caused by the absence of the necessary records from the Municipal Office, as they had been sent to Porto-Novo to be audited.

ANNUAL REPORT, 1877.

CIVIL DISPENSARY, CHILAMBARAM.

Dispensary Buildings; Present state of Repair, &c.; furniture, fittings, &c.—The dispensary is located in a rented house where, from want of proper accommodation, no in-patients are admitted. The sum of Rupees 2,000 has been sanctioned in their budget estimate for 1878-79 by the Local Fund Board, Virdachalam Circle, for the erection of a "hospital building in brick and lime and temporary sheds as sick wards."

2. Dispensary Committee; Frequency of Meetings.—No such Committee has been organised as yet. But the Municipal Commissioners have very frequently visited the dispensary.

3. Most common Diseases among out-door Patients, their prevalence and fatality as compared with other years.—The most common diseases among the out-patients were fevers and their complications, rheumatism, nervous affections, diseases of the eye, ear and skin, and those of the digestive organs. These diseases prevailed to a much less extent than in the previous years, causing very few deaths.

4. Epidemics which have occurred in the Station or its vicinity.—The number of fatal cases from cholera during the year was more than what has been recorded in the preceding years, the year 1875-76 excepting, when the deaths from this disease was unusually large. Cholera did not commit so much havoc upon the people as in 1875; it was mild in its form, and in any cases were amenable to simple mode of treatment; most of the fatal cases were those brought to my notice at the last stage. A special cooly was employed during the epidemic to distribute and administer cholera pills, chlorodyne and other necessary medicines to the affected patients and to report to me the state of their health and progress from time to time for my observation and treatment. The Sanitary Inspector and Overseers were instructed to make the public observe cleanliness and other rules of sanitation. All habitations were ordered to be lime-washed and disinfected. Additional cart-stands were selected in different places during the festivals, the carts men were enjoined to make their carts halt within the enclosed places. During the year under review there occurred twenty-seven fatal cases out of one hundred and thirty-seven admissions, showing an increase of twenty-three and a decrease of thirty-nine deaths as compared with 1876 and 1875, when the numbers admitted were sixty-three and two hundred and seventy-five respectively.

5. Inspection by Civil Surgeon and Deputy Surgeon-General.—The dispensary was inspected by Dr. J. Wilson, the Deputy Surgeon-General, on the 29th September 1878.

6. Attendance of Patients as contrasted with previous years, distinguishing in-door from out.—The number of out-door patients treated during the year under report was 5541, showing a crease of 2708 as compared with the preceding year. The falling off in the number is owing to the healthiness of the town and the villages in its vicinity throughout the year, excepting the months when cholera prevailed. Popular as the institution is among people of all ranks and castes, a few cases of serious complaints were brought at the last stage, after vain attempts made to find effectual remedy in the treatment of Native Hakeems.

7. GENERAL REMARKS.—The year under review was characterised by cholera and distress and a famine; the former first made its appearance in January, and continued to prevail till the middle of February, and breaking out again in June lasted till the beginning of October and the latter entirely ceased. The drought continued to inflict its effects throughout the year on the people in the town and its adjacent villages. There was a great influx into the town of weavers and laborers reduced to extreme poverty, besides an unusual number of beggars not only from the surrounding taluks, but also from other districts who resorted to this place to seek means for their bare sustenance. The Municipal Commissioners, on the consideration of the very miserable condition of the impoverished incapables, young and old, that were wandering through streets and lanes both day and night, crying most pitifully for alms, had arranged at a small cost to feed a day the most deserving of these from the 14th April 1877 till the 18th September 1877. The Government relief-camp at Bhavanagiri opened at the close of August last, saved the lives of several hundreds of paupers. The Nattoocoty choultry contributed no mean share in the relief of the numerous sufferers that resort to it, in other than famine times. At the requisition of the number of Brahmin travellers that resort to it, in other than famine times. At the requisition of the Head Assistant Collector, I attended occasionally on the sick in the camp at Bhavanagiri till the beginning of October, when I was relieved of the charge by a Bengal Hospital Assistant deputed for the purpose. The dispensary continues to afford medical and surgical aid to all classes of people within the town and also those coming up here from various quarters. A native midwife was employed by the Municipality from the 16th April last, and since then she has attended upon 24 obstetric cases, both natural and difficult. Her services have been utilised in the treatment of female diseases whenever she had not been otherwise engaged. The people, inclusive of the higher classes, are now beginning to appreciate her useful services, and it is hoped the rude practice of the country midwife will gradually cease; in cases of difficulty where instrumental interference is necessary, she resorts to my aid. The summer days were hot and unpleasant; but the winter appeared cool and agreeable. The south-west monsoon proved a failure owing to scanty and unseasonable rain-fall. Wet and dry crops suffered to a great extent, but during the north-east monsoon, there was more than the average rain-fall for the three preceding years, and crops promise a good harvest this year, though some paddy fields have suffered totally from inundation and stagnation of rain-water. The supply of grains in the bazaars during the first three months was not sufficient to meet the requirements of the people, owing to the great demand from the northern and western districts. During the subsequent months of the year, merchants sold at exorbitant rates grains in small quantities from their inability to purchase occasionally a good supply, although in villages some mirassidars had stored them very largely, in the hope that the then distress would assume a more severe type and raise the already high ruling prices.

The following are a few interesting cases that came under practice during the year.

On the 30th of April last a young man aged twenty-five years came down from Madras to the temple with the express intention of committing suicide in the sacred place; the cause of this desperate step, as he stated, was that he could not suffer the sores and deformed scars on his body and limbs, the effects of burns in his younger days. He inflicted a severe and deep wound measuring about three inches long, half broad, and one deep on the trachea and its adjacent parts with the pen-knife he had brought for the purpose. He was immediately brought to the dispensary and was discharged cured after thirty-seven days.

A boy of about twelve years of age was brought to the dispensary with compound and comminuted fractures of the left forearm radius protruding externally about three inches in length said to have been caused by an alligator which crushed and lacerated his arms, while attempting to cross a salt canal. He was under treatment for more than a month, and was discharged after a thorough cure.

Two persons were sent to the dispensary by the Sub-Magistrate of Mannargudy with burns all over their bodies, from the explosion of gun-powder they used for pop-guns during the car festival at that station. One of the two who received severe injury over the abdomen and thigh lived for eight days and then expired. The other was cured and discharged.

CHILAMBARAM,
1st January 1878.

(Signed) M. PARASARAMA NAIDU,
Assistant Surgeon.

No. 162.

ORDER THEREON, 19th December 1878, No. 2276.

The accounts of the Chilambaram Municipality for 1877-78 are abstracted below, the estimated amounts for the year and the actuals for 1876-77 being also shown for comparison:—

RECEIPTS.			
	Actuals, 1876-77.	Estimate, 1877-78.	Actuals, 1877-78.
	RS.	RS.	RS.
Balance brought forward	3,420	2,036	3,336
Rates on Houses and Lands	7,430	5,200	5,856
Taxes on Vehicles and Animals	634	600	603
Registration of Carts	405	400	390
Tolls	3,873	4,000	3,731
Licenses	249	200	283
Assignments by Government	74	300	64
Contribution from Local Funds	1,500	1,500	1,500
Fines and Fees	366	150	136
Endowments	221	225	268
Miscellaneous	649	475	105
Advances recoverable	438	..	..
Total	19,259	15,086	16,622

CHARGES.			
	Actuals, 1876-77.	Estimate, 1877-78.	Actuals, 1877-78.
	RS.	RS.	RS.
GRANT I.			
New Works—			
Communications	..	1,000	..
Sanitary and Miscellaneous	3,492	500	368
Repairs—			
Communications	1,071	888	448
Sanitary and Miscellaneous	90	100	30
Establishment	306	240	121
Tools and Plant	80	90	..
GRANT II.			
Municipal Schools	..	..	60
Salary Grants	60	60	55
Results Grants	31	790	982
Inspection (Contribution)	..	150	..
GRANT III.			
Hospitals and Dispensaries	2,801	2,680	2,177
Vaccination	110	144	134
Registration of Births and Deaths	141	156	88
Conservancy	3,789	5,720	4,690
GRANT IV.			
Lighting	1,819	840	2,099
Markets	58	30	15
Avenues and Watering Roads	501	..	225
Miscellaneous	135	50	..
GRANT V.			
Supervision and Management	1,633	1,488	2,315
Refunds	13	20	17
Balances	3,129	140	2,798
Total	19,259	15,086	16,622

The figures in the above abstract, excepting the opening and closing balances of 1877-78, tally with those given by the Auditor. The opening balance adopted by him was in accordance with the audited accounts of 1876-77. But in this latter the deposits and the Local Fund share of the tolls have been included. Excluding these from the Auditor's figures for 1876-77, the closing balance of that year was Rupees 3,336 as noted below:—

	RS.	RS.
Auditors' opening balance for 1876-77	5,290	..
Deduct deposits included in above	1,776	..
Net	20,066	3,514
Add receipts as per audit	..	..
Less Deposits	Rs. 1,310	..
Plus Local Fund share of Tolls	2,804	..
Total Receipts	4,114	15,952
Deduct charges—	..	..
As per Auditor's Statement No. 2	18,934	..
Less Local Fund share of Tolls	2,804	..
Balance to be carried forward	16,130	3,336

2. In the above account the opening balance of 1876-77 has been taken from the figures given by the Auditor for 1876-77. But it is not clear how that figure was arrived at, the President's opening balance in his report for 1876-77 being Rupees 5,190. The correct figure to be adopted should now be ascertained and reported, and the balance now assumed as above calculated, corrected if necessary.

3. The President has year after year included in his balances the deposits, notwithstanding the revision of his figures by Government when reviewing the annual reports. He will be careful not again to repeat the error, and the Auditors will be required to furnish a separate account excluding the deposits and other transactions which Government have, from time to time, required to be omitted from the accounts.

4. The receipts amounted to Rupees 13,286 against Rupees 13,050 estimated, and Rupees 15,839 actuals of 1876-77. The decrease as compared with the previous year's actuals is chiefly due to the house-tax having realised less than in that year, the late issue of bills during the year under review being assigned as a reason for the poorness of the collections on account of the current demand. The arrears collections, however, swelled the receipts which rose above the estimate by Rupees 656. The revenue from tolls should have exceeded the estimate, as the farm was actually sold for Rupees 7,050, while Rupees 6,000 only were expected from it. The contractors' failure to pay up the whole sum due from him led, however, to short receipts during the year, but the Municipality should have credited in the accounts the deposit lodged by him before the close of the year.

5. The uncollected balances at the close of the year were—

	Current. RS.	Arrear. RS.	Total. RS.
Rate on houses and lands	2,563	686	3,249
Tolls	1,454	2,243	3,697

This last item is inclusive of the share payable to the Local Fund Board. Subsequent collections up to 30th September would appear to have reduced the house and land rate arrears to Rupees 2,367. The Government note that the President contemplates adopting measures which will secure more speedy collections in future.

6. The expenditure aggregated Rupees 13,824 against Rupees 14,946 estimated, showing an excess of Rupees 538 over the receipts. The amount was spent in the following proportions:—

Works	7
Education	7.9
Medical services and sanitation	51.3
Lighting and Miscellaneous purposes	16.9
Supervision	16.9

The decrease below the estimate under works is due to expenditure on road-work having been limited to keeping in good condition the roads and streets; all new work and metalling being deferred till the opening of the railway.

7. The educational expenditure exceeded the budget provision slightly. One Mahomedan grant-in-aid school is reported to have been taken over by the Municipality at the close of the year; and Rupees 982 were expended on the payment of results grants, eleven schools with an attendance of 217 pupils having been examined for the purpose during the year. The famine seriously affected the progress of education in the town. The Vice-President also reports that the people are generally very indifferent to education. The Government, however, trust that this statement is somewhat exaggerated. It is to be remembered that the school maintained by the Trustees of Patcheappa appears to be doing fairly. Statement V has not been filled up, and the information regarding the state of education in Chilambaram is exceedingly imperfect.

8. The dispensary appears to have worked well during the year. The number of patients treated shows, however, a falling off, it being 5541 against 8249 in the preceding year. The decrease is probably due to the opening of relief camps in the vicinity. The town is reported to have been generally healthy, except when cholera prevailed. The deaths registered were 351 against 309 in 1876-77, and the births 217 against 254. The vaccinator performed 558 operations against 333 in the previous year. The conservancy of the town appears to have been well attended to. A sum of Rupees 1,485 was spent in cleansing tanks and wells. Under lighting Rupees 1,259 were spent in excess of the estimate. Such a deviation from the budget without the sanction of Government is irregular, and should be avoided in future. Besides purchasing thirty lamp-posts, the Municipality bought a supply of kerosine oil which is estimated to last for more than three-fourths of the current year. An outlay so largely in excess of the year's requirements was apparently uncalled for. In other respects the transaction seems open to objection, and it is noticed that the late Manager has not as yet fully accounted for the sum entrusted to him. He must be required to do so at once. The action of the Commissioners in the matter needs explanation. The Vice-President will be directed by the President to report forthwith.

9. The authority for increasing the Manager's pay from Rupees 27 to Rupees 35 is not stated. The other charges in excess of the estimate under supervision are satisfactorily explained.

The cost of charitable relief, Rupees 272-8-0, should appear under Grant IV, and cholera expenses Rupees 41-14-4 should be placed under Grant III. The funded capital of the Endowment Fund is erroneously shown under the closing balance in Statement II. The particulars of establishments in Statement II-B do not agree with the entries in Statement II.

10. The Auditor, who also conducted the inquiries into the defalcations of 1875-76 appears to have performed his work satisfactorily; but his report reveals a state of things hardly creditable to the Municipal Commission. The President will insist on the strictest scrutiny of Municipal books. The auditor's report is unnecessarily long, and should, in future, be condensed. The President should arrange for the audit being in future conducted at the Municipal Office instead of at out-stations. The

practice of placing funds in the hands of clerks should be entirely given up and forbidden; and the useful suggestions of the Auditor in paragraph 86 should be followed as far as possible.

(True Extract.)

H. S. Pegg
Acting Under-Secy. to Govt.

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

Exd. F. R. Bantleman.

Rec. 87/11 1/6 230

Govt. of 1878/9 Madras.
The FINANCIAL.

THE PRESIDENT OF THE
MUNICIPAL COMMISSION,

South Arcot,

Secy, / Secy, No.

Dated December, 19th.

Local — 41

Post 210000

T.T.

G.O. 19th December 1878, No. 2276.

Ch. M. M.

DECEMBER.
No. 161.162.

Municipal Report. — The Annual Report on
the working of the Chittoor Municipal
for 1877-78, reviewed.

25/90

Adopted

of 1878/9. Int

Miss No. 90