பொ. ப. புது எண். 24

_____ துறை.

குறிப்பிட்டவர் பொறுப்பிலிருக்கும் பதிவுக் கட்டினின்றும் எடுக்கப்பட்ட தாள்.

அச்சு / பல்வகை / வாலாயம்

எண் _____, தேதி _____ 198 .

எடுத்த தேதி.	எதன் பொருட்டு.			தாள் எடுக்கும் எழுத்தர் அல்லது பிறழுத்தர் கருக்கொப்பம்.	திருப்பிக் கொடுத்த தேதி.	பிறழுத்தரின் கருக்கொப்பம்.
	துறை.	நடப்பு எண்	ஆண்டு.			

(1) Number of pages 18

(2) Date of repair 9-12-39

(3) Initials of the Reference

MADRAS RECORD OFFICE.

Government of Madras.

DEPARTMENT

G.O. No. 1108 Press Mis.-

Dated 19-7- 18

81-82

51/52

Not to be folded or roughly handled

No. 81. Read the following letter from the Acting President of the Municipal Commission, Madura, to the Chief Secretary to Government, Fort St. George, dated Madura, 17th June 1872, No. 18:—

I have the honour to submit the report* of the Municipal Commissioners on the working of the Towns' Improvement Act in Madura between the 1st May 1871 and the 31st March 1872.

* Dated 17th June 1872, with 11 enclosures.

From the Vice-President of the Municipal Commission, Madura, to the President of the Municipal Commission, Madura, dated Madura, 17th June 1872, No. 40.

I have the honour to submit, on behalf of the Municipal Commissioners, the annual report on the working of the Towns' Improvement Act in Madura from May 1st 1871 to March 31st, 1872, with enclosures, viz., Auditor's report (1), Reports from the Dispensaries (2 and 3), the Statement called for by Government in their Proceedings, No. 627, of the 4th May 1872 (4), and the Statements I., II., II-A., II-B., III., and IV. of receipts, disbursements, &c.

2. Enclosures 1, 2, and 3 are noticed under the heads to which they belong. No. 4 needs no comment. Of the other enclosures, I beg to offer the following explanations with comments.

3. Statement I., Receipts.—This item was the Municipal Fund balance on the 1st May 1871. Of this, Rupees 23,400 were in Government paper, having been accumulated for carrying out a future system of drainage; Rupees 5,500 were withdrawn for current expenses in December last, leaving Rupees 17,900 still in hand. The remainder, viz., Rupees 10,534-2-8, was a treasury cash balance of Rupees 9,256-4-7, interest in the Madras Bank to the amount of Rupees 788-11-8, and Rupees 219-2-5 cash in the office.

1*a*, Municipal Fund balance, Rupees 33,934-2-8.

4. This item was the balance of the Government contribution for 1870-71.

2*d*, Government contribution, Rupees 703-1-5.

5. This is the current house-tax collection, and is only about half the demand; the delay in collection is owing to a new house measurement and a fresh assessment. The system adopted in this town is a rate of 4 per cent. on the rent value, which is estimated by actual measurements; terraced houses paying Annas 6, tiled houses Annas 4, and thatched houses Annas 3 per anganam, which is a square measure of 10 feet into 10, and is calculated on the extent of building only. About half the balance has since been collected.

3*a*, Rates on houses, Rs. 5,358-14-2.

6. This is the collection of house-tax arrears from preceding years; a balance of Rupees 475-12-5 has since been struck off as irrecoverable.

3*a*, Rates on houses (arrears), Rupees 1,476-5-7.

7. Taxes on arts were not levied for the year under report; the small amount shown is arrears collection, and the balance, viz., Rupees 15,318-13-3, has recently been written off. I may add in explanation that the manufacturing population is, with few exceptions, very poor, the weavers having during late years been reduced to great straits by English competition and high prices of food and raw material. The distress warrants were found to take even the last articles of property, and the tax was, therefore, dropped.

3*b*.

8. As against Rupees 1,722-4-0 of the previous year, there is a large increase under this head, which I attribute principally to a practice just discovered, viz., for villagers of the outlying hamlets to take licenses for carts and bullocks in the name of some town residents, and thus evade the tolls. The toll renters have been advised to make favourable arrangements with such persons by issuing tickets after the fashion of municipal licenses.

3*c*, Tax on vehicles, &c., Rupees 2,207-4-0.

9. This amount is not the actual proceeds of the tolls of the 11 months under report, though it is the amount actually received during those 11 months. From the 1st March 1871 the tolls were let out on contract for

3*e*, Tolls, Rupees 23,359-10-3.

Rupees 24,180, or Rupees 2,015 per mensem for 12 months. The first instalment was thus included in the previous year's income, and the demand for 11 months would thus be Rupees 22,165. Of this, Rupees 350 were unpaid until the present year, leaving Rupees 21,815 as the net proceeds, *plus* Rupees 60-7-7 as interest on arrear payments. In addition to these sums, Rupees 1,484-2-8 were paid as an advance for the new contract of the present year 1872-73. Total proceeds are thus Rupees 23,359-10-3. Tolls were levied at half the maximum rates.

3*f*, Fees, &c., Rupees 37.

10. This is the produce of the new bandypettah license-tax under Section 136 as per Government Order, No. 1525, of 10th October 1871.

11. This is the produce of the three Municipal markets, and is derived from the rent of bazaars and from petty collections from persons who spread their wares on the ground.

7*a*, Rents of Municipal Markets, Rupees 3,708-6-3.

7*f*, Avenues, Rupees 165-11-0.

12. Avenue loppings, &c., produced Rupees 165-11-0.

13. A large bandypettah is owned by the Municipality, where only grain bandies unload and grain is sold wholesale and retail ; it is primarily a bandypettah, but is actually a corn market.

7*g*, Rent of bandypettah, &c, Rupees 3,884-14-5.

14. This includes Rupees 325-4-0 as the proceeds of pandals erected on public roads, and Rupees 229-8-6 as the rent of certain vacant strips of ground around the Minakshi Pagoda.

7*h*, Rent of municipal ground, Rupees 554-12-6.

15. This is the interest on Government paper (Rupees 23,400) in the five per cent. loan of 1857 from May to December, when Rupees 5,500 were sold out. The balance, Rupees 17,900, has since been transferred to the 4½ per cent. transfer loan of 1872.

7*i*, Interest on Government paper, Rupees 1,926-13-1.

16. Rupees 263-14-10 are the proceeds of surplus oil sold by the Commissioners. Of this sum Rupees 200 are transferred from deposit account (*vide* Statement III.). Rupees 123-1-4 are the proceeds of rent of cocoanut trees, &c., Rupees 51 is only a nominal item of income, being a refund of the unspent balance of Rupees 100 entrusted to Commissioner M. R. Ry. P. Subbier for municipal purposes. This sum was entered as disbursement and *per contra* the refund as income. Rupees 85 is a refund by the late Municipal Manager's pay granted in excess.

7*k*, Other incomes, Rupees 522-1-4.

17. Statement II., Disbursements.—*Grant I., Public Works.*—This sum was spent in making new roads, by which it is to be understood not that new lines of communication were actually opened, but merely that metal (broken gneiss, quartz, and gravel) has been laid on previously existing earth roads. Two thousand three huddred and eighty running yards of road were thus improved with an average breadth of five yards, 1,407½ cubic yards of metal being used at Rupees 1-2-8 for material and labour.

1*a*, New Works (Communications), Rupees 1,703-5-7.

18. New drains were laid to the length of 5,064 yards at a cost of Rupees 6,662-2-4, *plus* Rupees 501-9-4 for four tunnels or covered drains in connexion with them. The new drains are all open V drains of cut granite, and are fairly clean when a considerable fall is aided by daily manual labour.

1*c*, New Works (Sanitary and Miscellaneous), Rupees 7,163-11-8.

19. Under repairs of roads, either special or general, Rupees 10,243-3-9 were spent on 18¼ miles of metalled road, including the stone causeway across the river. This latter absorbed Rupees 520 ; of the remainder, Rupees 5,271-15-10 were spent in re-metalling Avani Mulai Street (which forms the second circle round the pagoda) to the extent of 4,433 running yards, at an average breadth of 6 yards, the cost per cubic yard being Rupees 1-9-0 ; Rupees 1,594-8-0 were spent on Chittrai Street immediately encircling the pagoda, 847 running yards being re-laid. The balance, viz., Rupees 2,856-11-11, was spent on gravel repairs on the remaining 15 miles, at an average of Rupees 190 per mile.

2*a*, Repairs (Communications), Rupees 10,243-3-9.

20. This large item includes Rupees 3,000 as the cost of repairs to a portion of Tirumal Naik's Palace for the Municipal Office. This expenditure, *plus* Rupees 2,000 previously laid out and certain contingent items,

2*c*, Repairs (Sanitary and Miscellaneous), Rupees 4,099-7-5.

has given a very handsome and commodious building for the use of the Commissioners. Market repairs cost Rupees 793-7-5, and Rupees 285 were spent on the branch dispensary opened in August 1871.

21. This item is large chiefly by reason of Rupees 125 per mensem having been given to an Overseer for a general survey of the town with levels. The survey, completed by the end of the year under report, was satisfactory, and, as far as is known, accurate ; a very complete map having been executed on the scale of 200 feet to the inch. The levels, however, are of doubtful accuracy. The Overseer's pay has been since reduced to Rupees 50.

3, Establishment.

22. *Grant II., Education.*—This sum, about two per cent. of current income, is the total amount spent from Municipal Funds on education during the last six of the 11 months under report. 395 pupils in 18 schools were passed an examination, of whom 221 passed in reading, 321 in writing, and 312 in arithmetic. No regular system has yet been adopted by the Commissioners, whose funds and time have been taxed by other important measures.

Rupees 1,134-1-0.

23. *Grant III., Sanitation.*—These items are the charges for a Branch Dispensary opened on the 15th August 1871 near the sub-jail and pagoda, and a grant in the same month of Rupees 300 to the American Mission Dispensary. Only out-patients are treated in these two. With reference to the Civil Dispensary I beg to refer to the enclosed report of the Civil Surgeon ; no charges were incurred by the Municipality on its account during the year under report, the dispensary, &c., having only been handed over this year. From the statement and report it will be seen that 257 in-patients were received, 12,756 (including 2,174 at the Branch Dispensary) out-patients were treated, and 91 females availed themselves of the Lying-in Hospital. Only four deaths occurred amongst the patients. In addition, 11,936 out-patients were treated at the American Mission Dispensary from 1st May 1871 to 31st March 1872 ; in gross, therefore, no less than 24,140 persons availed themselves of modern medical science, a fact which cannot but point to a considerable appreciation of its benefit. It will be useful to note the attendance year by year, especially as it is extended, still further to increase the value of these hospitals by adding a Lock Hospital and by new dispensary buildings with increased accommodation and sanitary requirements, and increased attention to privacy for female patients. For this purpose a sum of Rupees 3,263 was spent in the purchase of a site as shown in 1*d*.

1*d*, Rupees 3,263.

24. With reference to the vaccination, it will be noticed that three vaccinators have been employed since October 1st, one on 10 Rupees and two on Rupees 5, their pay being aided by a commission of 1 Anna on each case; probably a commission on each successful case would lead to greater care and attention to the operation. Previous to October a single vaccinator was employed on Rupees 18 without commission. In the first five months there were 783 operations ; under the new system there were in six months 1,301, the monthly rate being as 15 to 21, respectively. Altogether 2,084 operations are reported as the work of 11 months, each rupee on the former system paying for 8⅔ operations, under the new arrangement only for 6½.

2*b*.

25. *Mortuary Returns.*—This item is for the first four months in the year, and was the pay of two Gumastahs whose duty it was to go round and collect details. This system was then abandoned, and the nine Divisional Sanitary Gumastahs were ordered to do the work and submit fortnightly returns. On 11th March last this plan was in turn given up, and the people themselves were required to give information direct to the head office. This plan, however, has not worked well, and the Gumastahs have been ordered to re-commence their fortnightly returns to supplement the new system which will have to be thoroughly recast, as accurate knowledge on this point is so indispensable. By the registers kept since May 1st, 1871, it would seem that 802 persons, viz., 385 males and 417 females, died, while only 534 births, viz., 275 males and 259 females, occurred. Both results are clearly inaccurate. It is incredible that for every 100 males 108⅓ females should die, and again that the

3*a*, Rupees 56.

percentage of death to population should be only 1·6 or 16 per mille, taking the population at 52,519, which is under the mark. Still more startling is the return showing deaths and births in the proportion of 3 to 2. If this is an error it is grave one, if a fact it is of still more serious import. It is possible that a lurking idea of poll taxation deters the lower classes from registering additions to their families while rendering them willing to intimate a decrease.

4a, Rupees 2,316-6-10.

26. *Conservancy Establishment.*—The establishment for the first four and the last seven months of the year is shown in the Tables I. and II., respectively—

I.—1*st May to* 31*st August.*

	RS.
1 Nuisance Inspector	50
1 ,, ,, ...	65
16 Kanganies or Cart Superintendents	160
Total ...	275

II.—1*st September to* 31*st March.*

	RS.
1 Nuisance Inspector	65
9 Division Gumastahs, at Rs. 10 each	90
8 Peons, at Rs. 6 each	48
Total ...	203

27. A monthly saving of Rupees 72 was thus effected, while the work should be more efficiently performed as the nine Divisional Gumastahs are subordinates each to a Division Commissioner; besides these duties, however, they are required to give a general superintendence to the division works, such as lamps, mortuary returns, and petty reports.

28. This includes the cost of 62 scavengering carts, at Rupees 17½ each per mensem, until the 29th February; the total cost of 10 months, less deductions,

4b, Sanitary Service, Rs. 12,394-6-8.

Rupees 10,443-1-10; the payment for March is included in the present year. Eight latrine toties were employed at Rupees 6 each, and 30 road sweepers at Rupees 5.

29. There were in addition 70 drain cleaners at Rupees 6 per month, or Rupees 4,162-11-0 for 10 months. This large expenditure is at present necessary

4c.

by reason of the greater part of the house drainage passing into open street drains chiefly rectangular, which from irregular levels, uneven surfaces, bad space and exposure to all the dust of the roads and house refuse, require continual manual labour to force their filthy contents onward, and are even then but partially cleaned.

30. *Grant IV.*—There are in this town about 300 lamps from the 1st May till June 20th, 1871; the lighting was under direct municipal management,

1a, Lighting Establishment, Rupees 124-14-0.

an establishment at Rupees 75 per month being entertained, for which an item of Rs. 124-14-0 appears under 1*a*. The expense for oil and contingencies amounted to more than Rupees 200 per month, and the cost per lamp was thus about 1 Rupee. The amount for oil, &c., for 1 month 20 days is shown in 1*b*, which, however, includes surplus oil which was re-sold for Rupees 263-14-10 (*vide* Statement I., 7*k*). From June 20th the lighting was let out on contract for Rupees 252 per month, or about Annas 13 per lamp. The lighting, however, was not satisfactory, and when the contract ceased at the end of the year it was found that no less than 75 lamps were useless; it is now again under Municipal charge. The total amount paid during the year was Rupees 2,882-5-4.

2a, Market Establishment, Rupees 177-0-6.

31. An establishment is kept up for the purpose of the municipal markets, its pay being shown under 2*a*.

3c, Feeding charges of the Choultry, Rupees 55-14-3.

32. During the last fortnight of the year Rupees 55-14-3 were expended on behalf of the Kunnattur Chuttrum handed over to municipal care.

5.

33. The tin tickets referred to under head 5 are compulsorily issued at 1 Anna each to all persons registering carts.

34. Census expenses were Rupees 110-10-0. This seems a fair amount, and it is believed that the work was well done; half of this will, it is believed, be refunded by Government.

Proceedings of the Madras Government, Financial Department,
19th *July* 1872.

35. Rupees 1,187-10-10 is the cost, freight, &c., of a large single dial clock ordered in August 1871 for public use, as there is no other accurate time measurer in the town. It has since arrived from England, the makers being Messrs. Dent and Co. of the Strand. At present it is proposed to place it in a turret in the south-east corner of the Tirumalai Naik's Palace where the public offices are to be, but this arrangement is open to alteration.

1a, Office Establishment, Rupees 2,195-7-0.

36. *Grant V.*—On the 1st May, the office establishment was as follows:—

	RS.
Manager	150
Head Clerk	30
Three Clerks, at Rupees 15 each	45
Shroff	12
Moochy	7
Head Peon	10
Six Peons, at Rupees 6 each	36
Mashalji	6
Tom-tom man	5
Eight Bill Collectors, at Rupees 10 each	80
Total ...	381

37. After four months, viz., from September 1st, the establishment was reduced to the following scale:—

	RS.
Head Clerk	50
Two Clerks, at Rupees 20 each	40
One Attender	10
Two Peons, at Rupees 7 each	14
One Mashalji	6
Total ...	120

38. The saving in this item alone is thus Rupees 261, or deducting the bill collectors' pay 181 per mensem; it is believed that the work is quite as well performed, and indeed now that the new accounts are fairly set going for better, as every thing is orderly and systematized.

39. It is to be observed that no bill collectors are included in the revised establishment; this is owing to their salary having been abolished at the end of May, and a commission of five per cent. on collections given instead. Collections beginning very late in the year the commission is not shown, not having been paid until the present year. The actuals under 1*a* are Rupees 2,125-4-0 as against Rupees 2,244, the correct amount for 10 months; the decrease is owing to the abolition of the bill collectors on salary, with an increase due to deputation allowance for an Acting Manager.

1b, Office Contingent.

40. As the Bank of Madras refuses copper coins in bulk, they are disposed of in the bazaar at a commission shown under 1*b*.

41. A few general remarks on the working of the Act may be advisable. It will have been seen that large amounts have been spent on roads, a new office, new drains, and general conservancy, but on the other hand no radical measures have been adopted either as regards drainage, water-supply or real sanitary conservancy. Education is a subject at present under consideration, and it is hoped that, during the current year, the system now *in posse* may become one *in esse*. The dispensaries have done very gratifying work, but until the present time none has been under municipal charge except the branch dispensary, the opening of which is generally appreciated.

The general tendency of the Municipality during the year has been towards economy as shown in the reduction of officers and sanitary establishments and towards system and general utilization of the Commissioners as shown in the allotment of a division to each of nine Commissioners, who are directly charged with anything pertaining to their respective divisions. Much has to be done yet in the way of economy and system, notably in the expenditure on roads, conservancy carts, &c. It would be wrong to omit the changes which have occurred in the account system of the Municipal Office, for details I would refer to the report of the Auditor; and it may be added that the system proposed by him has been adopted in its entirety, and is working perfectly well. The year under report has been emphatically one of transition, not only by the adopting of new systems and by the control of the Commissioners being made real instead of nominal, but by the changes and additions necessitated by the introduction of the new Act. The Commissioners believe that, though the people as a mass do not as yet appreciate the Act, yet that they have a lively sense that the Commissioners can and will give them new drains, new lights, and good roads, and that such gifts are desired is shown by frequent applications. The Commissioners, however, do not despair of the Act becoming really popular eventually, although they are aware that instruction is a slow process, more especially in matters connected with public health, and that, until the principles and reasons of the Act are understood, co-operation cannot take the place of coercion.

From the Auditor of the Municipal Accounts, Madura, to the Persident of the Municipal Commission, Madura, dated Madura, 12th April 1872.

I now have the honour of handing you my report on the accounts of the Madura Municipality for the official year 1871-72.

I have compiled the following returns for your information:—

I.—Statement of the receipts and disbursements *per mensem* for the year 1871-72.
II.— Do. do. *for the year* 1871-1872.
III.—Abstract of Treasury and Bank of Madras Accounts.
IV.—Statement of Assets.

Vide Proceedings of 17th May 1872.

Return No. II. shows that the sum of Rupees 110-10-0 has been disbursed by the Municipality on account of Census expenses.

With reference to Return No. III., I would remark that your cheque, No. 13, dated 19th August 1871, for Rupees 10,080-0-10 was never passed through the Day Book. It was this cheque that withdrew the balance at credit of the municipal funds in the treasury on 21st August last, and transferred them to the account then opened with the Bank of Madras. It should consequently have been entered as a credit to the Treasury Account and a debit to Bank of Madras Account.

I have seen that there is a voucher for every entry in the Day Book, and feel satisfied that the balance of cash on hand is correct as entered in Return No. IV. This return shows that there was a balance of Rupees 345 in cash in your office on the 31st of March. I counted the money in the office cash chest before the work of the current year commenced, and found that the *actual* balance of cash on hand was Rupees 345-0-1. I am unable to account for this additional pie. With reference to the Rupees 17,900 in Government paper, there is nothing in the books to show where it is placed in deposit, or what description of paper it consists of.

A great number of the credit vouchers are worthless, inasmuch as their genuineness and correctness is merely certified by the initials of the Head Clerk in your office. In the case of payments, I have seen that every entry is sanctioned either directly or indirectly by the Vice-President; directly by his having signed the cheque on which the payment was made, and indirectly by his having initialed the Cash Book for the day on which the payment took place. In as many instances as I could I have counter-checked payments of sums over Rupees 10 by comparing the entry as it appears in the Day Book, with the sanction for it as minuted in the register of the Committee's proceedings.

Proceedings of the Madras Government, Financial Department,
19*th July* 1872.

My work has been very slow and arduous in consequence of the slovenly way in which the accounts have been kept during the past year. There is an absolute want of any system whatever in the accounts from May to August 1871 inclusive. From the beginning of September 1871 to the end of March 1872 the Day Book was never once balanced, and during that period the system on which it was kept is, in my opinion, worse than no system at all.

Before making any suggestions as to the best way of keeping the Municipal accounts in future, I beg to state that the most objectionable practice of making erasures in every and any book of accounts, which habit your clerks have to no small degree, should be put a stop to at once. If it is necessary to alter an entry in any of the books the original entry should be neatly ruled through with red-ink, and the correct amount entered above. Every such alteration should be initialed by the person who made it.

I would suggest that the accounts be kept in future as follow:—

1*st.*—Let every transaction be entered *as it occurs* in the Scroll Cash Book. This book should be checked daily by the Vice-President. On the left side the receipts during the day are entered, and on the right side the payments. The balance of cash on hand on the previous day is added to the receipts on the close of each day's transactions. The total thus arrived at should equal the payments during the day, *plus* the actual balance of cash on hand.

2*nd.*—After the Scroll Cash Book has been balanced and checked, the Vice-President will hand it over to the Head Clerk, along with the corresponding vouchers, when the Head Clerk will minutely compare the one with the other, and the Day Book will then be wholly compiled from the vouchers. In the Day Book the transactions of each day will be classed under their general heads detailed in the inner, and the sums total under each head extended to the outer column. The Day Book is balanced in the same way as the Scroll Cash Book. The additions of the former should be checked and should agree with those of the latter.

3*rd.*—All entries into the General Ledger must be posted from the Day Book after that book has been carefully checked. The total receipts and payments each day under each head should be credited or debited to their respective accounts in the General Ledger. The total of the *receipts* during each day is *debited* to general account of cash, and the total of the *payments* credited to the same account. The balance of general account of cash will thus represent the actual balance of cash on hand.

4*th.*—The Weekly Abstract Book is posted from the General Ledger. All the accounts having a creditor balance are entered on the right side, and those having a debtor balance on the left side. The total of the latter, *plus* the balance of cash on hand, should equal the former.

If my suggestions as to keeping the municipal accounts for the future are adopted, I will be happy to superintend the working of these accounts for the first few days. After that time your clerks will doubtless have got into the way of doing their work in a business-like manner.

Concise Report on Madura Civil Dispensary and Lying-in Hospital for the Official Year ending 31st March 1872.

During the past official year 257 in-patients and 12,860 out-patients have been treated at the Dispensary, showing a considerable increase over any previous year, and indicating the growing popularity of the institution and confidence placed in European treatment.

2. Diseases most prevalent have been cutaneous affections, diseases of the digestive system, fever, diseases of the eye and ear, venereal affections, and wound and injuries. Seven capital operations and 112 minor operations were performed during the year. Amongst the total treated, including both in and out patients, 34 deaths occurred.

3. On the 15th August 1871 a branch dispensary was opened for the convenience of the public in the centre of the town where medicines are dispensed, but no in-patients are received. Better accommodation for in-patients is much required, and this subject is at present receiving the consideration of the Municipal Commissioners. It is most desirable that the building of a new dispensary, affording more wards and a few detached buildings for caste patients, should

be commenced at once, and for this purpose I would suggest that a certain amount be set apart annually till accommodation suitable to the requirements of the large and populous town of Madura can be provided.

4. In the Lying-in Hospital there were 86 admissions; 75 women were confined, and 77 children born. Only two cases occurred requiring instrumental interference and all the mothers did well, no death having taken place.

MADURA,
1*st April* 1872.

(Signed) A. GAMACK, M.D.,
Zillah Surgeon.

Concise Report on the American Mission Dispensary, Madura, for the Official Year ending 31*st March* 1872.

REMARKS.

The number of cases treated during the year is 12,023, showing an increase than the previous year. The natives seem to have more confidence in the European mode of treatment than in their own.

The most common diseases were fevers, diseases of the digestive organs and skin, and syphilitic affections. Two amputations of the leg, three cases of cataract, two cases of tumour of the vulva, and 50 minor operations were performed and operated upon, but with no deaths.

MADURA,
21*st May* 1872.

(Signed) H. K. PALMER, M.D.,
American Missionary Physician.

No. 82. ORDER THEREON, 19th July 1872, No. 908.

With the foregoing letter the President of the Madura Municipality submits the annual report for 1871-72 on the working of the Towns' Improvement Act.

2. The Government regret to observe that the statements accompanying this report have not been carefully prepared. One or two instances will suffice. In Statement I. the last column is left blank, and in Statement II. the same column is omitted altogether, although it is expressly laid down in G. O., 28th October 1871, No. 1646, that when these statements are used in connexion with the annual report, the last column should show the major heads of the Budget Estimates.

3. The balance is incorrect if compared with the annual report submitted for 1870-71. In the report for 1870-71 it is Rupees 33,984-2-8, while in the present statement of receipts it is taken as Rupees 33,934-2-8. There is a difference of Rupees 50 between the entries which should have been explained.

4. Under 3, Statement I., the net proceeds only of rates and taxes should have been entered, and not the total collections including the refunds.

5. The sum opposite rates on houses, 3*a*, Statement I., does not tally with the entry in Statement IV., Arrears. The total of the figures in the last column of Statement IIA., *c.*, Sanitary and Miscellaneous, is incorrect. It should be Rupees 7,173-11-4.

6. In Statement IV. the transactions of the year would have been more intelligible if the toll demand had been entered at Rupees 22,165. The balance would then have been Rupees 350 as pointed out by the Vice-President in paragraph 9 of his letter.

7. The total receipts of the year came to Rupees 79,710, including a Government contribution of Rupees 703. The total expenditure was Rupees 58,024 which left a balance in hand of Rupees 21,686, of which Rupees 17,900 are invested in

Government securities. The several items of receipt and expenditure differ greatly from the Budget Estimates, and it is observed that the proposed tax on trades had to be abandoned owing to the poverty of that particular class of people upon whom it chiefly falls. The large arrears under this head had to be remitted for the same cause. In Statement IV. these arrears are entered as Rupees 14,688, but the Vice-President in paragraph 7 states them at Rupees 15,318. The Government are unable to ascertain, from the accounts submitted, how this latter sum has been arrived at unless interest has been included.

8. The Auditor's report is very unfavourable to the system under which the municipal accounts have hitherto been kept. The Government observe, however, that the Commissioners have adopted the Auditor's suggestions, and that the office is now in better working order than it was.

9. Irrespective of the Lying-in Hospital there are now three dispensaries within the Municipality, one, a branch one, having been opened in a central position in the town during the year. The reports on these institutions are very satisfactory, and their flourishing state reflects great credit on those connected with them. No fewer than 25,140 patients were treated during the year. In the Lying-in Hospital there were 86 admissions; 75 women were confined, and 77 children born.

(True Extract.)

R. S. ELLIS,
Chief Secretary.

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

Exd. J. Wright.

Madura.
12th April 1872.

No 14 / 18

To

The President.

Madura Municipal Commission

Sir,

I now have the honor of handing you my Report on the Accounts of the Madura Municipality for the Official year 1871-72.

I have compiled the following returns for your information

I. Statement of the Receipts & Disbursements per memorand. for the year 1871-72.

II. Ditto for the year 1871-72.

III. Abstract of Treasury & Bank of Madras Accounts.

IV. Statement of Assets.

I would draw Return No. II shows that the sum of Rs 110. 10as. was been disbursed by the Municipality on account of Census expenses. Note in opinion that this charge should have been borne by the Imperial Government.

See proceedings of 17th May 1872

With reference to Return No. III I would remark, that your cheque No. 13 dated 19th August 1871 for Rs 10.080-0-10. was never passed through the Day Book. It was this cheque that withdrew the balance at credit of the Municipal Funds in the Treasury on 21st August

Govt. of Madras.

FINANCIAL.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Madura,
&c., &c., &c.

Dated July, 19*th*.

Read.

Read.

G. O., 19*th July* 1872, *No.* 908.

JULY.
Nos. 81-82.

Passing orders on the report of the working of the Madura Municipality during 1871-72.

and transferred them to the Account
there opened with the Bank of Madras
It should consequently have been
entered as a credit to the Treasury
Account and a debit to Bank of Madras
Account.

I have seen that there is a
voucher for every entry in the
Day Book and feel satisfied that
the balance of cash on hand is correct
as entered in Return No. IV. This
return shows that there was a
balance of Rs 246.6 in cash in
your office on the 31st of March.
I counted the money in the office
cash chest before the work of the
current year commenced, and
found that the actual balance
of cash on hand was Rs 246.6.1.
I am unable to account for this
additional pie. - With reference
to the Rs 17.900 in Government
Paper, there is nothing in the
Books to show where it is placed
in deposit, or what description
of paper it consists of.

A great number of the credit
vouchers are worthless, inasmuch
as their genuineness and correctness
is merely certified by the initials
of the Head Clerk in your office.
In the case of payments, I
have seen that every entry is
sanctioned

sanctioned either directly or indirectly by the Vice President; directly by his having signed the cheque on which the payment was made, and indirectly by his having initialed the Cash Book for the day on which the payment took place. In as many instances as I could I have counterchecked payments of sums over Rupees Ten, by comparing the entry as it appears in the Day Book, with the sanction for it as minuted in the Register of the Committees proceedings.—

My work has been very slow and arduous in consequence of the slovenly way in which the Accounts have been kept during the past year. There is an absolute want of any system whatever in the Accounts from May to August 1871 inclusive. From the beginning of September 1871 to the end of March 1872 the Day Book was never one balanced and during that period the system in which it was kept, is, in my opinion worse than no system at all.—

Before making any suggestions as to the best way of keeping the Municipal Accounts in future. I beg to state that the most objectionable practise of making erasures in every and any book of accounts - which habit your

Clerks

Clerks have to no small degree - should
be put a stop to above. If it is
necessary to alter an entry in any
of the Books, the original entry should
be neatly ruled through with red ink,
and the correct amount entered above -
every such alteration should be
initialed by the person who made it.

I would suggest that the
Accounts be kept in future, as
follows.

First. All every transaction
be entered as it occurs in the
Scroll Cash Book. This book
should be checked daily by the Vice
President. On the left side the
receipts during the day are entered
and on the right side the payments.
The balance of cash on hand on the
previous day is added to the receipts
on the close of each day's transactions.
The total thus arrived at should
equal the payments during the day
plus the actual balance of cash on
hand.

Second. After the Scroll Cash
Book has been balanced and checked,
the Vice President will hand it over
to the Head Clerk, along with the
corresponding vouchers, when the
Head Clerk will minutely compare
the one with the other and the Day
Book will then be wholly compiled
from

from the vouchers. In the Day
Book the transactions of each day
will be classed under their general
heads, detailed in the inner, and
the sums total under each
head extended to the outer column.
The Day Book is balanced in the
same way as the Scroll Cash Book.
The additions of the former should
be checked and should agree with
those of the latter.

Third. All entries into the
General Ledger must be posted
from the Day Book after that
book has been carefully checked.
The total receipts and payments
each day under each head should
be ~~credited~~ debited ~~to~~ to their
respective accounts in the
General Ledger. The total of the
receipts during each day is debited
to General Account of Cash and
the total of the payments credited
to the same account. The balance
of General Account of Cash will
then represent the actual balance
of cash on hand.

Fourth. The Weekly Abstract
Book is posted from the General
Ledger. All the accounts having
a creditor balance are entered
on the right hand side and those
having a debtor balance on the

the left side. The total of the latter plus the balance of cash on hand should equal the former.

By my suggestions, as to keeping the Municipal Accounts for the future, we adopt I will be happy to superintend the working of these accounts for the first few days. After that time your Clerks will doubtless have got into the way of doing their work in a business-like manner.

I have the honor to be Sir

Your very faithfully

A. Jones.

Auditor.

16.4.72.

It is Satisfactory to find that
in spite of the faulty & careless
method of Book keeping the Accounts
are Correct & Balance. I propose
the immediate adoption of the Auditors
method of keeping the accounts and
the acceptance of his offer to superintend
its introduction, & as he is shortly to
leave Madura this should be communicated
to him at once - It is a matter for
regret that steps in this direction were
not taken on the last Audit report
when so much discussion took place
on the matter J.H. Cuttens: Comm.r

It is clearly advisable that the adoption of the
Auditor's method of keeping accounts be carried out &
that Gentleman invited to Madura

Rich.d Jones
C.C.

The method suggested seems simple and might be
adopted from 1st instant. The Auditor's offer to show
the blanks how to set to work should be taken ad-
vantage of at once and then the past transactions
for the present official year might be entered under
his superintendence

W Hamack Comm.r

Rec.d 20th
I.T.

The Auditors suggestions regarding the keeping of the books
for the current year accounts being carried out under his
direct superintendence - I think it would be only fair
that he be remunerated for the extra trouble he is taking
Rs 150 can hardly be considered a sufficient fee for all he has
done will do, - the commissioners promised at the commence-
to take this matter into consideration. Perhaps the V.P. will circulate
a Minute & collect their opinions before Mr Spencer's departure E.B.Dawson, Comm.r

Statement of Receipts & Disbursements for the year 1871-72.

Receipts of the year 1871-72.

Items	Rupees	As.	P.
Balance in hand 1st April 1871	17,900	0	0
Collections	2,01,777	10	10
Total Receipts	2,19,677	10	10

Disbursements &c. —

Items	Rupees	As.	P.
Establishment	27,969	10	11
Conservation	1,104	1	1
Miscellaneous	22,940	6	6
Miscellaneous	4,744	10	7
Cultivation	2,101	12	7
Total Disbursements	58,824	7	10
Cash Balances	1,60,853	2	0
	2,19,677	10	10

Cash Balances.

Treasury	13,000	0	0
Bank of Madras	4,900	0	0
Sub Treasuries	17,900	0	0
Total	35,800	0	0

Receipts. —

Items	Rupees	As.	P.
Rates & Taxes	60,900	2	6
Miscellaneous	11,940	10	9
	72,840	13	3

Total Receipts

Cash Balances

Treasury
Bank of Madras
Sub Treasuries
Total

Go to
April
1871.

Encls: 7?

Abstract

of

Treasury & Bank of Madras

Accounts.

Treasury Account.

Receipts.				Payments.			
By Balance in Treasury on 30th April 187	9.62	4	7	To Disbursements by Treasury from 1st May to 21st Augt 187	10.620	12	7
" Remittances to & from 1st May to 21 Augt 187	14.177	8	10	" Balance transferred to Bank of Madras A/c	10.080	.	10
Rupees	20.700	10	6		20.700	10	6

Bank of Madras Account.

Receipts.				Payments.			
By Balance of Treasury Account	10.080	.	10	To Disbursements by Bank from 22 Augt to 27 March	44.080	10	1
" Remittances from 22nd August upto 27th March 72	07.744	13	11	" Balance as per list of Account on 27 March 72	0.441	4	0
Rupees	47.824	14	9	Rupees	47.824	14	9

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Offg Asstt to
Accts & Checker
Presidy Fort
dated 8th-72.

Statement of Assets

on

31st March

1872.

Government Paper		17.900
Balance at credit of account with Bank of Madras. Madras.	04414	0
Cash in Office.	046	
	Rupees. 21.68640	

A Lyons
Auditor

27

May 1871.

Receipts							Disbursements						
6 Rates & Taxes		0366	8	4			I. Public Works		1050	2	.		
							III. Sanitation		10	1	8		
7 Miscellaneous		1116	13	6	4482	18 7	IV. Miscellaneous		488	1	6		
							V. Superannuation		104	11	.	1655	15
Cash Balances							Cash Balances						
	Treasury	9526	4	7				Treasury	12073	13	2		
01st	Bank	788	11	8			01st	Bank	788	11	8		
April	Govt Paper	20400	.	.			May	Govt Paper	20400	.	.		
1871	Cash	219	2	6	03907	2 8	1871	Cash	195	8	6	04757	12
Rupees					08416	14 6	Rupees					08416	12

Auditor

June 1871.

Receipts							Disbursements						
6 Water Taxes		2828	11	2			I. Public Works		790	6	7		
							III. Sanitation		1828	10	.		
7 Miscellaneous		803	2	7	0681	13 9	IV. Miscellaneous		60	.	.		
							V. Superannuation		1007	11	1	0659	5
Cash Balances							Cash Balances						
	Treasury	12373	13	2				Treasury	12460	7	4		
01st	Bank	788	11	8			01st	Bank	788	11	8		
May	Govt Paper	20400	.	.			June	Govt Paper	20400	.	.		
1871.	Cash	195	6	1	04757	12 4	1871	Cash	141	.	6	04780	6
Rupees					40439	12 1	Rupees					40439	1

Auditor

Enclosure No. IV in letter of even date

Statement of Assets and Liabilities on 31st March 1872

Dated 12th April 1872

July 1871.

Receipts.					Payments.				
					I. Public Works	2056 11 9			
6 Rates & Taxes	2189 6 8				III. Sanitation	1920 10 6			
7 Miscellaneous	617 9 8	0.206	15 4		IV. Miscellaneous	190 . .			
					V. Supervision	676 10 6	02.79	5 6	
Cash Balances.					Cash Balances.				
	Treasury	12.450	7 4			Treasury	12.450	12 2	
30th	Bank	788	11 8		01st	Bank	788	11 8	
June	Govt Paper	20.400	. .		July	Govt Paper	20.400	. .	
1871	Cash	141	. 6	04.780	0 6	1871	Cash	290	. 4	04.707	10 4
	Rupees			09.987	2 9		Rupees			09.987	2 9

G Spence
Auditor

August 1871.

Receipts.					Payments.				
					I. Public Works	4988 2 7			
6 Rates & Taxes	2420 9 2				III. Sanitation	1914 10 4			
7 Miscellaneous	1090 4 6	0.510	13 8		IV. Miscellaneous	616 2 10			
					V. Supervision	676 5 2	8.010	8 1	
Cash Balances.					Cash Balances.				
	Treasury	10.250	14 2			Bank Madura	6975	11 11	
01st	Bank	788	11 8		01st	Bank Madras	788	11 8	
July	Govt Paper	20.400	. .		August	Govt Paper	20.400	. .	
1871	Cash	290	. 4	04.707	10 4	1871	Cash	91	8 4	08.260	15 11
	Rupees			08.271	8 .		Rupees			08.271	8 .

G Spence
Auditor

September 1871.

Receipts.					Payments.				
					I. Public Works	944 12 .			
6 Rates & Taxes	2122 . .				III Sanitation	2008 6 9			
7 Miscellaneous	400 7 6	2522	7 6		IV Miscellaneous	40 4 8			
					V. Supervision	697 8 .	6.690	14 6	
Cash Balances					Cash Balances				
	Bank Madura	6975	11 11			Bank Madura	4975	6 11	
01st	Govt Paper	20.400	. .		30th	Govt Paper	788	11 8	
August	Govt Paper	20.400	. .		September	Govt Paper	20.400	. .	
1871	Cash	91	8 4	08.255	15 11	1871	Cash	26	7 2	29.190	8 9
	Rupees			02.791	7 2		Rupees			02.791	7 2

G Spence
Auditor

October 1871.

Receipts.					Payments.				
					I Public Works	6814 6 1			
6 Rates & Taxes	1748 . 11				II Education	66 8 .			
7 Miscellaneous	2619 12 6	4.267	10 4		III Sanitation	2202 12 .			
					IV Miscellaneous	494 . .			
					V Supervision	200 6 9			
					Census expenses	60 . .	6.847	10 10	
Cash Balances					Cash Balances				
	Bank Madura	4975	6 11			Bank	6180	7 .	
	Bank Madras	788	11 8		01st	Govt Paper	20.400	. .	
	Govt Paper	20.400	. .		October	Cash	26	1 6	26.610	8 6
	Cash	26	7 2	29.190	8 9	1871					
	Rupees			00.458	4 1		Rupees			00.458	4 1

G Spence
Auditor

November 1871.

Receipts						Payments					
6 Water Taxes	2410	2	2			I Public Works	2608	1			
						II Education	666	10			
7 Miscellaneous	529	10	1	6292	12	III Sanitary	1928	18	8		
						IV Miscellaneous	290	6			
						V Supervision	465	12			
						Census expenses	60	10		6791	12 11
Cash Balances						Cash Balances					
6 1st Bank	6186	7				60th Bank	606	6			
October Govt Paper	20400					November Govt Paper	20400				
1871 Cash	216	6		26610	8 6	1871 Cash	2164	2		24121	7 7
Rupees				29904	6	Rupees				29904	6

T. R. Jones
Auditor

December 1871.

Receipts						Payments					
6 7 Miscellaneous	108	14	2			I Public Works	1806	2			
						II Education	160				
6 Water Taxes	2606	10	6	6144	11 8	III Sanitation	6127	6			
						IV Miscellaneous	274				
						V Supervision	6190			7682	6 6
Cash Balances						Cash Balances					
60th Bank	606	6				61st Bank	1608	10			
November Govt Paper	20400					December Govt Paper	17900				
1871 Cash	216	4	2	24121	7 7	1871 Cash	706			19681	10 10
Rupees				27266	6	Rupees				27266	6

T. R. Jones
Auditor

January 1872.

Receipts.						Payments.					
6 Water Taxes		2951	6	4		I Public Works		2665	8	11	
						III Sanitation		1922	4	7	
7 Miscellaneous		1896	1	2	4.847	9 6	II. Miscellaneous	619	9	2	
							V Supervision	120	.	.	2.797 6 8
Cash Balances							Cash Balances				
31st	Bank	1608	.	10			01st	Bank	6659	7	11
December	Govt Papr	17.900	.	.			January	Govt Papr	17900	.	.
1871	Cash	73	15	.	19.581	15 10	1872.	Cash	671	10	9 21.631 2 8
	Rupees				24.428	9 4		Rupees			24.428 9 4

F. R Spens
Auditor

February 1872.

Receipts.						Payments.					
6 Water Taxes		6162	7	8		I Public Works		6676	8	8	
						II Education		670	8	.	
7 Miscellaneous		1222	6	4	1084	10 .	III Sanitation		1908	7	4
							IV Miscellaneous		627	2	6
							V Supervision	120	.	.	6.502 10 6
Cash Balances							Cash Balances				
6	Bank	6659	7	11			29th	Bank	6211	6	1
January	Govt Papr	17900	.	.			February	Govt Papr	17.900	.	.
1872	Cash	671	10	9	21.631	2 8	1872	Cash	671	15	1 21.782 6 2
	Rupees				29.015	15 8		Rupees			29.015 15 8

F. R Spens
Auditor

March 1872

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Receipts						Payments					
G	Rates & Taxes		6522	6		I	Public Works		2570	6	1
						II	Education		188	2	.
7	Miscellaneous		886	4	4.408 8 10	III	Sanitation		1984	4	9
						IV	Miscellaneous		1042	6	11
						V	Superannuation		120	.	4.205 9
	Cash Balances						Cash Balances				
29th	Bank		6211	1		G 1st	Bank		6241	4	6
February	Govt Paper		17.900	.		March	Govt Paper		17.900	.	
1872	Cash		6710	1	21.480 6 2	1872	Cash		646	.	21.486 4
		Rupees			27.891 12 .			Rupees			27.891 12

G R Spurr

Auditor

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Encl: No I in letter
from
the Auditor

Dated 12th April 1872

Statement of the
Receipts & Disbursements
for Museum, for the
year 1871–72.

Enclosure
No I in letter
From the Vice President
Municipal Commission
Madura
Dated 17th June 1872
No 40

Auditor's Report
on the Accounts of
the Madura Munici-
cipality for the Official
year 1871-72. (with 4
enclosures).

Ft 1205 of 72

Concise Report on Madura Civil Dispensary and Lying in Hospital for the Official year ending 31st March 1872

During the past official year 257 In-patients and 12,860 Out patients have been treated at the Dispensary, showing a considerable increase over any previous year and indicating the growing popularity of the Institution and confidence placed in European treatment.

2. Diseases most prevalent have been Cutaneous affections, Diseases of the Digestive System, Fever, Diseases of the Eye and Ear, Venereal affections, and wound and Injuries. Seven Capital Operations and 112 Minor Operations were performed during the year. Amongst the total treated including both In and Out patients 34 deaths occurred.

3 On the 15th August 1871, a Branch Dispensary was opened for the convenience of the public in the centre of the Town where Medicines are dispensed but no In-patients are received. Better accommodation for In-patients much required and this subject is at present receiving the consideration of the Municipal Commissioners. It is most desirable that the building of a new Dispensary affording more Wards and a few detatched Buildings for Caste patients, should be commenced at once, and for this purpose I would suggest that a certain amount be set apart

of last annually till recommendation shall be the requirements of the large and populous town of Madura can be provided.

4. In the Lying in Hospital there were 86 admissions 75 women were confined and 77 children born. Only two cases required professional interference and all the Mothers did well, no death having taken place.

Madura
1st April 1872

A Hamack M.D.
Civil Surgeon

1871/72

Civil Dispensary Madura and Lying in Hospital

Abstract Return showing number of cases treated and deaths during the official year ending 31st March 1872

	Remained 31st March 1871	Admitted 1871 April	May	June	July	August	September	October	November	December	1872 January	February	March	Total	Total treated	Died	Average daily sick
Natives																	
In patients	10	24	32	11	14	21	18	18	18	22	21	25	23	247	257	31	14 1/6
Out patients	104	812	950	933	931	1096	1165	1151	976	1231	1124	1098	1185	12652	12756	3	88
Europeans																	
In patients	"	"	1	1	"	"	"	"	"	"	"	2	"	4	4	"	1/4
Out patients	1	"	1	1	4	2	1	"	7	3	8	6	4	37	38	"	1
Lying in Hospital																	
In patients	5	8	10	2	3	13	8	1	5	4	7	11	14	86	91	"	3 8/12
Total	120	844	994	948	952	1132	1192	1170	1006	1260	1160	1142	1226	13026	13146	34	111 5/6

Madura
1st April 1872

A Hamack M.D.
Civil Surgeon

45 17

Concise Report

on the American Mission Dispensary, Madura
for the official year ending 31st March, 1872.

Remarks –

The number of cases treated during the year is 12,023, shewing an increase than the previous year. The natives seem to have more confidence in the Europe= an mode of treatment than in their own.

The most common diseases were, Fevers, Diseases of the Digestive organs and Skin, and Syphilitic Affections. 2 amputations of the leg, 3 Cases of Cataract, 2 Cases of tumour of the vulva, and 50 Minor Operations were performed and operated upon; but with no deaths.

Madura,
May 21st
1872

H. K. Palmer M.D.
American Missionary Physician

22/5/72

American Madura Mission Dispensary.

Abstract Return shewing the number of cases treated and deaths during the official year ending 31st March, 1872.

	Admitted												Total treated.	Died.	Average daily sick.
	1871.									1872.					
	April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.			
Natives.															
In patients.															
Out patients.	987	940	980	957	964	1037	1007	1253	1008	1002	970	918	12023	5	33

Madura.
May. 21st.
1872.

H K Palmer M.D.
American Missionary Physician.

No 18

President's Office
Madura
17th June 1872

From

W. McQuhae Esquire
Acting President
Madura Municipality

To

The Honble R. S. Ellis
Chief Secretary
to Government
Fort St George.

Sir,

I have the honor to submit dated 17th June 1872 with 11 enclosures. the Report of the Municipal Commissioners on the working of the Sewers improuvement Act in Madura between the 1st May 1871 and the 31st March 1872.

I have the honor to be
Sir
Your Most Obedt. Servant

W. McQuhae
Acting President

No 3. with letter from the Vice President & Municipal Commissioners Madura dated 17th June 1872

Concise Report on American Mission Drainage Madura

No. 40

Municipal Commissioners'
Office Madura 17th June 1872

5th

From

The Vice President
Municipal Commission
Madura

To

The President
Municipal Commission
Madura

Sir

I have the honor to submit
on behalf of the Municipal Commis-
sioners the Annual Report on
the working of the Town Improve-
ment Act in Madura from May
1st 1871 to March 31st 1872 with enclo-
sures viz: Auditors' Report (1) Reports
from the Dispensaries (2 and 3) the
Statement called for by Government
in their Proceedings No. 627 of the 4th
May 1872 (4) and the Statements II. III.
II.B. III. & IV. of Receipts & Disbursements.

2. Enclosures 1, 2 and 3 are
noticed

Municipal Department
1872
Read,
Report relating to Municipality
Madura Municipality
for
The Chief Secretary
to Government
Fort St George
Date 17th June 1872
No 627
Rs 12 05
Rs 1205
Received the Report
Received the Report of
the Municipal Commis-
sioners for the working
of the Town Improve-
ment Act in Madura
from May 1st 1871 to
31st March 1872.

noticed under the heads to which they belong: No 4 needs no Comment. Of the other Enclosures I beg to offer the following explanations with Comments.

Statement I. Receipts.

3 This item was the Municipal Fund balance on the 1st May 1871. of this, Rs 23400 were in Government paper, having been accumulated for carrying out a future system of drainage. Rs 5,500 were withdrawn for current Expenses in December last leaving 17,900 still in hand. The remainder viz Rupees 10,534-2-8 was a Treasury Cash balance of Rs 9256-4-7, interest in the Madras Bank & the amount of Rs 788-11-8 and Rs 219-2-5 Cash in the Office.

1.a. Municipal Fund balance. Rs 33934-2-8

4. This item was the balance of the Government Contribution for 1870-71.

2 d Govt Contribution Rs 703-1-5

This.

3.a. Rates on Houses Rs 5,358-11-2.

5 This is the Current house tax collection: and is only about half the Demand: the delay in collection is owing to a new house measurement and a fresh assessment. The System adopted in this town is a rate of 12 per cent on the rent value which is estimated on actual measurements, terraced houses paying annas 6, tiled houses annas 4, and thatched houses annas 3 per Anganam which is a square measure of 10 feet inches 10. and is calculated on the extent of ground. Since only about half the balance has since been collected.

3.a. Rates on Houses (Arrears) Rs 1476-5-7.

6. This is the collection of house tax arrears from preceding years: a balance of Rs 475-12-5 has since been struck off as irrecoverable.

3.b. 7. Taxes on Arts were not levied for the year under report: the small amount shown is arrears collection and the balance viz: Rs 15,318-13-3 has recently been written off. I may add

add in explanation that the manufacturing population is with few exceptions very poor, the means having during late years been reduced to great straits by English competition and high prices of food and raw material. The distress warrants were found to take even the last articles of property and the tax was therefore dropped.

8. As against 1722-4-" of the previous year there is a large increase under this head which is attributable principally to a practice just discovered viz: for villagers of the outlying hamlets to take licenses for carts and bullocks in the name of some town residents and thus evade the tolls. The toll renters have been advised to make favorable arrangements with such persons by issuing tickets after the fashion of municipal licenses.

This.

3. C.
Tolls.
Rs 23,359-10-3.

3. C.
Tax on Vehicles
2207-4-"

9. This amount is not the actual proceeds of the tolls of the 11 months under report though it is the amount actually received during those 11 months. From the 1st March 1871. the tolls were let out on contract for Rs 24,180 or Rs 2015 per mensem for 12 months. The 1st instalment was therefore included in the previous years income and the demand for 11 months would thus be 22,165 Rs: Of this, Rs 350 were unpaid until the present year, leaving Rs 21815 as the net proceeds plus Rs 2-7 as interest on arrears payments. In addition to these sums Rs 1484-2-8. were paid as an advance for the new contract of the present year 1872-73. Total proceeds are thus Rs 23,359-10-3. Tolls were levied at half the maximum rates.

3. F
Fees &c.
P. 37

10. This is the produce of the new Landy pettah license tax under Section 136 as per Government Order No 1525 of 10th October 1871.

This

11. This is the produce of the Municipal Markets, and is derived from the rent of bazaars and from fees by collections from persons who spread their wares on the ground

7-a. Rent of Mal. Mun: Mkts. Rs. 3768-6-3

12. A sum of Rs 165-11-0 is also produced

7-f. As sundries Rs. 165-11-0

13. A large handy pettah is owned by the Municipality, where only grain can be unloaded & grain is sold wholesale and retail: it is primarily a handy pettah but is actually a corn market.

7-j. Rent of handy pettahs &c Rs. 3884-11-5

14. This includes 325-4-0 as the proceeds of stands erected on public roads & 229-8-6 as the rent of certain vacant strips of ground around the Minakshi Pagoda.

7-h. Rent of Mal. grounds Rs. 554-12-6

15. This is the interest on Govt. paper (Rs 23,400) in the 5 per cent loan of 1857 from May to December when Rs 5,500 were sold out. The balance Rs. 17,900 has since been transferred to

7-i Interest on Govt. paper. Rs. 1926-13-1

to the 4½ per cent transfer loan of 1872.

J. K. Other incomes. Rs. 522-1-4.

16. Rupees 263-14-10 are the proceeds of surplus oil sold by the Commissioners: of this sum Rs 200 are transferred from deposit account (vide Statement 3). Rs 123-1-4 are the proceeds of rent of Cocoanut trees & Rs 51-0-0 is only a nominal item of income being a refund of the unspent balance of Rs 100 entrusted to Municipal Manager M.R.Ry. P. Subbiah for municipal purposes: this sum was entered as disbursement & per contra the refund as income. Rs 85 is a refund by the late Municipal Manager's pay granted in excess.

Statement II. Disbursements.

Grant 1. Public Works.

1-a. New Works (Communications) Rs. 1703-5-7

17. This sum was spent in making new roads, by which it is to be understood not that new lines of communication were actually opened

opened, but merely that metal (broken gneiss, quartz, and gravel) has been laid on previously exist ing earth roads. 2,380 running yards of road were thus improved with an average breadth of 5 yards, 1407½ cub: yards of metal being used at Rs 1-2-8 for material and labour.

18. New drains were laid 1.C. New Works (Sanitary & Miscellaneous) Rs. 7163-11-8. to the length of 5064. yards at a cost of Rs 6662-2-4. plus Rs 501-9-4 for 4. tunnels or covered drains in con: nection with them. The new drains are all open drains of cut granite and are fairly clean when a consi: derable fall is aided by daily manual labour.

19. Under repairs of roads either special or general Rs 10,243-3-9 were spent on 18¼ miles of metalled road, including the stone cause way across the river. This latter absorbed Rs 520: of the remainder, Rs

2.A. Repairs (Communications) Rs. 10,243-3-9

Rs 5,271-15-10 were spent in re metalling Arani Mulai street (which forms the 2d circle round the Pagoda) to the extent of 4,433 running yards at an average breadth of 6 yards the cost per Cubic yard being Rs 1-9- Rs 1,594-8-4 were spent on Chitrai street immediately encircling the Pagoda, 847 running yards being relaid. The balance viz Rs 2856-11-11 was spent on gravel repairs on the 5 miles at an average of Rs 190 per mile.

20. This large item includes Rs 3000 as the cost of repairs to a portion of Tirumal Naiks' Palace for the Municipal Office. This ex: penditure plus Rs 2000. previously laid out and certain contingent items has given a very handsome and commodious building for the use of the Commissioners. Market repairs cost Rs 793-7-5 + Rs 285 were

2. C. Repairs (Sanitary & Miscellaneous) Rs. 4099-7-5

were spent on the Branch Dispensary opened in August 1871.

21. This item is large chiefly by reason of Rs 125 per mensem having been given to an Overseer for a general survey of the Town with contours. The survey, completed by the end of the year under report, was satisfactory and as far as is known accurate, a very complete map having been executed on the scale of 200 ft to the inch. The levels however are of doubtful accuracy. The Overseer's pay has been since reduced to Rs 80. 3. Establishment.

Grant II. Education.

22. This sum about 2 per cent of current income is the total amount spent from Municipal Funds on Education during the year by the 11 months under report. 395 pupils in 8 schools were Rs. 1154-1-"

were passed an examination: of whom 221 passed in reading, 321 in writing and 312 in Arithmetic. No regular system has yet been adopted by the Commissioners whose funds and time have been taxed by other important measures.

Grant III. Sanitation.

23. These items are the charges for a Branch Dispensary opened on the 15th August 1871 near the Sub-jail and Pagoda, and a grant in the same month of Rs 300 to the American Mission Dispensary. Only out patients are treated in these two. With reference to the Civil Dispensary I beg to refer to the enclosed report of the Civil Surgeon: no charges were incurred by the Municipality on its account during the year under report, the Dispensary

&c

re having only been handed over
this year. From the statement
and report it will be seen that
257 in-patients were received,
12,756 (including 2174 at the Branch
Dispensary) out-patients were
treated and 91 females availed
themselves of the Lying-in-Hospital.
Only 9 deaths occurred amongst the
patients. In addition, 11,936 out
patients were treated at the Amer-
icum Mission Dispensary from
1st May 1871. to 31st March 1872: in
fact therefore no less than 24,140
persons availed themselves of
modern medical science, a fact
which cannot but point to a consi-
derable appreciation of its benefit.
It will be useful to note the atten-
dance year by year, especially
as it is extended still further
to increase the value of these
Hospitals

Hospitals by adding a Lock Hospi-
tal and by new dispensary building
with increased accommodation
and sanitary requirements, and
increased attention to privacy for
female patients. For this purpose
a sum of Rs 3263 was spent in
the purchase of a site as shown in

1. d.
Rs. 3263.
2 6

1. d.
24

With reference to the
vaccination it will be noticed
that 3 vaccinators have been em-
ployed since October 1st., 1 on Rs 10
and 2 on Rs 5, their pay being aided
by a commission of 1 anna on each
case: probably a commission on
each successful case would lead
to greater care and attention to the
operation. Previous to October a
single vaccinator was employed
on Rs 18 without Commission. In
the first 5 months there were

783

7 D 3 operations: under the new system there were in 6 months 1301 the monthly rate being as 15 to 21 respectively. Altogether 2084 operations are reported as the work of 11 months, each rupee in the former system paying for 8 2/3 operations, under the new arrangement only for 6 1/2.

Mortuary returns. S.A. Rs 56-"-"

25. This item is for the first 4 months in the year and was the pay of 2 Gymnastaks whose duty it was to go round and collect details. This system was then abandoned and the 9 Divisional Sanitary Gymnastaks were ordered to do the work and submit fortnightly returns. On 11th March last this plan was in turn given up and the people themselves were required to give information direct to the Head Office. This plan however has not worked well and the Gymnastaks have been ordered to recommence their fortnightly returns to supplement the new system which will have the thoroughly recent and accurate knowledge on this point is so indispensable. By the registers kept since May 1st 1871 it would seem that 802 persons viz 385 males and 417 females died, while only 534 births viz 295 males and 259 females occurred. Both results are clearly inaccurate. It is incredible that for every 100 males 108 1/3 females should die, and again that the percentage of deaths to population should be only 1.6 or 16 per mille taking the population at 52,519 which is under the mark. Still more startling

starling is the return showing deaths and
births in the proportion of 3 to 2. If this
is an error, it is grave one, if a fact it may
of still more serious import. It is possi-
ble that a lurking idea of poll taxation
deters the lower classes from registering
additions to their families while rendering
them willing to intimate a decrease

Conservancy Establishment

4.a.
Rs. 2,316-6-0

26 The Establishment for
the 1st four and the last 7 months of
the year is shown in the tables I and
II. respectively.

I. 1st May to 31st August.		II. 1st September to 31st March	
1. Nuisance Inspectorate		1. Nuisance Insp.rs at Rupees	
Rupees. 50.	Rs 50	65	65
1 — Do — do. @ Rs 65	65	9. Dr. Jemadars @ 10 — 90	
16. Kanjaris or Carts &		8. peons @ 6	48
superintendents	160		
Total	275	Total	203

27. A monthly saving of Rs 72
was thus effected, while the work should
be more effeciently performed as the
9 Divisional Jemadars are subordi-
nates each to a Division Commissioner:

besides

5

besides these duties however they are
required to give a general superintend-
to the Division works, such as lamps,
to the Division works, such as lamps,
mortuary returns and petty reports

4.b.
Sanitary service
Rs. 12,394-6-8

28 This includes the cost of
62 scavengering carts at Rs 17½ each
per mensem until the 29th February
the total cost of 10 months less deductions Rs
10,443-1-10: the payment for manure
included in the present year. 82 la
trine Jotiees are employed at Rs 6 each
and 20 road sweepers at Rs 5

4.c.

29. There were in addition
70 drain cleaners at Rs 6 per month,
or Rs 4,162-11-0 for 10 months. The large
expenditure is at present necessary
by reason of the greater part of the
house drainage passing into open
street drains chiefly rectangular,
which, from irregular levels, uneven
surfaces, bad space and exposure
to all the dust of the roads and house
refuse require continual manual
labour to force their filthy contents on-
ward, and are even then but partially
cleaned.

Grants

Grant IV.

38. There are in the town about 300 lamps: from the 1st May till June 20, 1871 the lighting was under municipal management, an establishment at Rs 95 per month being entertained, for which an item of Rs 124-14-a appears under 1.a. The expense for oil and Contingencies amounted to more than Rs 200 per month, and the cost per lamp was thus about 1 Rupee. The amount for oil &c for 1 month 20 days is shown in 1.b which however includes surplus oil which was sold for Rs 263-14-10 (vide Statement A.1. 7.K.). From June 20: the lighting was let out on contract for Rs 252 per month or about 1 annas 8 per lamp. The lighting however was not satisfactory, and when the contract ceased at the end of the year it was found that no less than 75 lamps were useless: it is now again under Municipal charge. The total amount paid during the year was Rs 2882-5-4.

1.a Lighting Estb Rs 124-14-

2.a Market Estb. Rs 177.a-b.

3.c Feeding charges of the Choultry Rs. 55-10-3.

31. An Establishment is kept up for the purpose of the Municipal Markets, the pay being shown under 2.a

32. During the last fortnight of the year Rs 55-10-3 were expended on behalf of the Kumaltar Chattram handed over to Municipal care.

33. The tin tickets referred to under heads are compulsorily issued at 1 anna each ball persons registering carts.

34. Census expenses were Rupees 110-10-a. This seems a fair amount & it is believed that the work was well done: half of this will, it is believed, be refunded by Government.

35 Rupees 1187-10-10. is the cost, freight &c of a large single dial clock ordered in August 1871. for public use, as there is no other accurate time measurer in the town. It has since arrived from England, the makers being Messrs Benth & Co of the Strand. At present it is proposed to place it in a turret in the south East corner of the Tirumalai Naick's Palace where

the

the public Offices are these, but this arrangement is open to alteration.

Grant V.

36. On the 1st May the Office Establishment was as follows.

Manager	@ Rs. 150		150
1st Clerk	"	30	30
3 Clerks	"	15	45
Shroff	"	12	12
Mochy	"	7	7
1st Peon	"	10	10
6 Peons	"	6	36
Mashalgi	"	6	6
Jom-Jom man	"	5	5
8 Bill Collectors	"	10	80
Total			381

1.A. Office Estt. Rs. 2195-7-"

37. After 4 months viz from September 1st the Establishment was reduced to the following scale.

Head Clerk	@ Rs	50	50
2 Clerks	"	20	40
1 Attender	"	10	10
2 Peons	"	7	14
1 Mashalgi	"	6	6
Total			120

The

38. The saving in this item alone is thus Rs 261 or deducting the bill Collectors' pay, 181 per mensem: it is believed that the work is quite as well performed and indeed now that the new Accountants are fairly settling for better, a severer thing is orderly and systematized.

39. It is to be observed that no bill Collectors are included in the revised Establishment: this owing to their salary having been abolished at the end of May and a commission of 5 per Cent on Collections substituted. Collections beginning very late in the year, the Commission is not shown, not having been paid until the present year. The actuals under 1.A. are Rs 2,125.4." against Rs 2,244 " " the correct amount for 10 months; the decrease is owing to the abolition of the bill Collectors in order with an increase due to deputation allowance for an Acting manager

40. As the Bank of Madras refuses Copper Coins in bulk they

are

are disposed of in the bazaar, also a
Commission shown under 1.b.

41. A few general remarks
on the working of the Act may be
advisable. It will have been
seen that large amounts have been
spent on roads, a new Office, new
drains and general Conservancy, but
on the other hand no radical measures
have been adopted either as regards
drainage, water supply or real sani-
tary Conservancy. Education is a
subject at present under consider-
ation and it is hoped that during the
current year, the system now in
force may be commenced in case. The dis-
pensaries have done very gratifying
work but until the present time, none
has been under Municipal charge
except the Branch Dispensary, the
opening of which is generally appreci-
ated. The general tendency of the Mu-
nicipality during the year has been

towards

towards economy as shown in the re-
duction of Officers and Sanitary Esta-
blishments and towards system and
general utilization of the Commis-
sioners as shown in the allotment
of a division to each of the Commissioners
who are directly charged with any
thing pertaining to their respective divi-
sions. Much has also been done yet in
the way of economy and System, notably
in the expenditure on roads, Conservancy
carts &c. It would be wrong to omit
the changes which have occurred in
the Account System of the Municipal
Office; for details I would refer to the
Report of the Auditor and it may be
added that the system proposed by
him has been adopted in it entirely
and is working perfectly well. The year
under report has been emphatically one
of transition, not only by the adoption of
new systems and by the control of the Com-
missioners being made real instead of
nominal but by the changes and additions

necessitated

necessitated by the introduction
of the New Act. The Commissioners
believe that though the people as
a mass do not as yet appreciate
the Act, yet that they have a
lively sense that the Commissioners
can and will give them need drainage
need lights and good roads and that
such gifts are desired is shown by
frequent applications. The Com
missioners however do not despair
of the Act becoming really
popular eventually; although they
are aware that instruction is a
slow process more especially in
matters connected with public
health and that until the
principles and reasons of the
Act are understood, Co-operation
cannot

1 cannot take the place of Coercion

I have the honor to be
Sir
Your Most Obed.t Servant
T. Nicholson
Vice President

From

The Vice President
Municipal Commrs
Madura

To

The President
Municipal Commrs
Madura

Dated 17th June 1872.
Received

No. 40.

Enclosures Eleven.

Jan Auth 125/72

Submitting the Annual Report on the Madura Municipality for the year 1871-72.

1872 Despatch
(Enclosure) in letter

From

The Act. President
Municipal Commission
Madura

To

The Chief Secretary
to Government
Fort St George.

Dated 17th June 1872
No. 18

G.G. 19th July 72 No. 81

Annual Report of the
Municipal Commissioners
on the working of the
Sowris improvement Scheme
from 1st May 1871 to 31st
March 1872 (with 11
enclosures).

In Tamil 1205/72

Statement III

Municipality of Madura

Abstract of Deposits Account for the years 1871-72.

83X

Particulars	Amount		
	Rs	a	p
Balance Brought forward	"		
Deposits by Appellants	"		
do by renters	"		
do by contractors (oil)	200	"	"
do by security by Municipal Servants	"		
Deposited for the execution of work for which private parties are liable	"		
Deposits under Sections 55. 76. 79. 122, 148, 149 of the Legislative Laws.			
Total	200	"	"

Particulars	Amount		
	Rs	a	p
Credited to municipal Funds	200	"	"
Returned to Appellants	"		
do to Renters	"		
do to Contractors	"		
do to Municipal Servants	"		
Work done	"		
Returned to Parties	"		
Paid to Claimants	"		
Balance	"		
Total	200	"	"

Municipal Commissioners
Office Madura 17th June
1872.

T. A. Nicholson.

Vice President

Enclosure
No 9 in letter
Vice President, Municipal
Commissioners
Madura
June 18/72
No 49

Statement III
Municipality of Madura
Abstracts of Deposits
Account for the year
1871-72

Statement IV. Municipality of Madura.

Demand Collection and Balance Statement for the year 1871-72.

87X

Current.

	1 Demand as per Ist			2 Collected			3 Remitted on appeal or otherwise			4 Written off as irrecoverable			5 Total (Columns 2, 3, 4)			6 Balance		
Rate on Houses &c	12,198	8	2	5,358	14	2	-	-	-	-	-	-	5,358	14	2	6,839	10	-
Tax on Arts &c	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tolls	24,180	-	-	21,815	-	-	-	-	-	-	-	-	21,815	-	-	2,365	-	-
Total	36,378	8	2	27,173	14	2	-	-	-	-	-	-	27,173	14	2	9,204	10	-

Arrears.

	1 Balance of old Demand			2 Arrears of previous year			3 Total Demand			4 Collected			5 Remitted			6 Written off			Total (Columns 4, 5, 6)			Balance		
Rate on Houses &c	242	-	9	1,716	2	10	1,958	3	7	1,474	-	-	2	4	9	-	-	-	1,476	4	9	481	14	10
Tax on Arts &c	14,084	-	3	4,286	13	-	15,370	13	3	623	8	-	78	8	-	-	-	-	702	-	-	14,668	13	3
Tolls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	14,326	1	-	6,002	15	10	17,329	-	10	2,097	8	-	80	12	9	-	-	-	2,178	4	9	15,150	12	1

Municipal Commissioners' Office, Madura 17th June 1872.

E. Nicholson
Vice President

Enclosure
No 10 in letter
From The Vice President
Municipal Commission
Madura

Dated 17th June 1872
No 40

Statement No. Municipality
of the Date, Collection
and Balance Statement
for the year 1871-72.

Note to Statement I.

1. Rates on Houses are levied at 4 percent on the Annual Rent Value calculated at 6 annas per Anjaram for terraced houses, 4 annas per do for tiled houses and 3 annas per do for thatched houses.

2. Taxes on Arts &c are not levied.

3. Taxes on Vehicles are levied at the full schedule rates.

4. Carts are registered at 1 Rupee per cart per half year.

5. Tolls are levied at half the schedule rates.

6. Licence fees are at the rates sanctioned in Government Order No. 1525 dated 10th October 1871.

J. H. Nicholson.

Madura Municipality
Commissioner's Office
17th June 1872

Vice President

3 4 11 8
2 1 9 0
3 19 8

Note to Statement I

...ment I (Revenues and ...cepts of the Municipal Fund &c (Continued)

	1871—72 Detail of Minor heads			1871—72 Totals of Major heads.			Total
Miscellaneous (Continued)							
(i) Interest on Promissory Notes	1926	13	1				
(k) Other Incomes	522	1	4	1088½	12	7	7971 4

...nicipal Commissioners' ...fice Madura 7th June 1872

T. Nicholson
Vice President

Enclosure
No 5 to letter
from the Vice President
Commissioners
Dated 19th July 1872
No. 81-82

Statement

Receipts and Disbursements for the official Year 1871-72

Receipts							Disbursements						
1. Balance brought forward							Grant I Public Works	25580	"	5			
(a) Municipal Fund							" II Education	1134	1	"			
In the Treasury	9526	4	7				" III Sanitation	23246	10	4			
Bank of Madras Madras	788	11	8				" IV Miscellaneous	4681	14	2			
Government Paper	23400	"	"				" V Supervision	3161	"	7			
Cash	219	2	5	33934	2	8	Refunds other than of current Taxes	220	6	1	58024	"	7
2 Assignments & allotments by Government	776	9	7	776	9	7	Cash Balance						
3. Rates and Taxes	34117	11	"	34117	11	"	Bank of Madras Madura	3441	4	3			
Miscellaneous	10881	13	7	10881	13	7	Government Paper	17900	"	"			
							Cash	345	"	"	21686	4	3
Rupees				79710	4	10	Rupees				79710	4	10

Madura Municipal
Commissioners' Office
17th June 1872

F. Nicholson
Vice President

Enclosure
No 11 in letter
from the Vice President
Municipal Commissioner
Madura

Dated 17th June 1872

Statement
of
Receipts and Disbursements
For the Official year
1871-72

95

25

Financial Department.

PROCEEDINGS of the **MADRAS GOVERNMENT.**

Read the following letter from the Acting President of the Munl: Commissioner Madura, dated 17th June 1872, No 18.

Order thereon & dated 19th July 1872 No 908.

With the foregoing letter the President of the Madura Municipality submits the annual report for 1871-72 on the working of the Towns' Improvement A

2. The Government regret to observe that the Statements accompanying this report have not been carefully prepared. One or two instances will suffice. In Statement I the last columns is left blank, and in Statement II

the

the same columns is omitted altogether although it is expressly laid down in G.O. 28th October 1871, No. 1646, that when these statements are used in connexion with the annual report, the last column should show the major heads of the budget estimates.

3. The balance is incorrect if compared with the annual report submitted for 1870-71. In the report for 1870-71 it is Rs 33,984-2-8, while in the present statement of receipts it is taken as Rs 33,934-2-8. There is a difference of Rs 50 between the entries which should have been explained.

4. Under 3. Statement I the net proceeds only of rates and taxes should have been entered, and not the total collections including the refunds. 97

5. The sums opposite rates on houses, 3a Statement I, does not tally with the entry in statement II, Arrears. The total of the figures in the last columns of statement II A.c. Sanitary and miscellaneous, is incorrect. It should be Rs 7173-11-4.

6. In statement II the transactions of the year would have been more intelligible if the toll demand had been entered at Rs 22,165. The balance would then have been Rs 350 as pointed out by the Vice President in para 9 of his letter.

7. The total receipts of the year came to

Rs

Rs 79,719, including a
Govt contribution of Rs
703. The total expenditure
was Rs 58,024 which left
a balance in hand of Rs
21,686 of which Rs 17,900
are invested in Government
Securities. The several items
of receipt and expenditure
differ greatly from the
budget estimates, and it is
observed that the proposed
tax on trades had to be aban-
doned owing to the poverty
of that particular class
of people upon whom it
chiefly falls. The large
arrears under this head
had to be remitted for
the same cause. In state-
ment II these arrears are
entered as Rs 14,688, but
the Vice President in para
7 of his Memo Rs 15,318.

Govt

91 87

The Government are unable
to ascertain, from the
accounts submitted, how
this latter sum has
been arrived at. unless
interest has been included
8. The Auditor's report
is very unfavorable to
the system under which
the Municipal accounts
have hitherto been kept.
The Government observe,
however, that the Com-
missioners have adopted
the Auditor's suggestions
and that the office is now
in better working order
than it was.

9. Irrespective of the
Lying-in-Hospital there
are now three Dispensaries
within the Municipality

one,

one, a branch one, having been opened in a central position in the town during the year. The reports on these institutions are very satisfactory and their flourishing state reflects great credit on those connected with them. No fewer than 25,140 patients were treated during the year. In the Lying-in Hospital there were 86 admissions; 75 women were confined and 77 children born.

Lt. Col.

The Secretary of the Municipal Commissioners
Madura. 6

Public Works Dept. 11
Revenue Dept. 11
Board of Revenue 11
Accountant General 6
Sanitary Commissioner 6
Insp. Gen. I. M. Dept. 7
Director of Public Instn. 7
President of the Local Fund Boards, Madura 6

Desp. 30/7

L 4450 11/06

Govt. of {1872} Madras.

Financial

To The Asst. Rural Commr.
Madura

Dated July 19. } 1872, No. 908.
Recd.

Nos. 81. 82.

Passing orders on the report of the working of the Madura Municipality during 1871-72.