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Government of Madras.

Financial DEPARTMENT.

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*Proceedings of the Madras Government, Financial Department,
14th October 1873.*

No. 119. Read the following letter from J. B. PENNINGTON, Esq., President of the Municipal Commission, Trichinopoly, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Trichinopoly, 13th September 1873, No. 65:—

I have the honour to enclose the report of the Commissioners on the working of the Trichinopoly Municipality, together with the Auditor's report and the required statements in the form annexed to G. O., No. 1646, dated 28th October 1871, for the year 1872-73, and to state that the report on the working of the Civil Dispensary will follow.

Report on the Working of the Trichinopoly Municipality for the Year 1872-73.

The Commissioners of the Trichinopoly Municipality have the honour to annex the annual report on its working for the year 1872-73, and also the report of the Auditor, Mr. W. E. Wright, Treasury Deputy Collector, Trichinopoly, together with the required statements.

The receipts for the year amounted to Rupees 85,295-7-5 (including the opening balance), and the disbursements to Rupees 79,013-1-6, leaving a balance of Rupees 5,977-12-11 (as shown in Appendix No. I.), of which by far the largest portion falls under the head of "Tolls," and was collected in full in the months of April and May; of the arrears of house-tax, Rupees 514-8-6 have been collected, and Rupees 232-3-6 have been cancelled as irrecoverable, leaving a balance of Rupees 331-0-5, part of which will probably have to be cancelled also; of the arrears under the "Professional-tax," Rupees 197 have been collected, and of the small balance still due part will have to be cancelled; so that the total balance now due is about half per cent. on the Budget Estimate of Rupees 86,000, which is very satisfactory. Rupees 882-2-0 are still on the books as "Old Arrears," of which Rupees 648-8-0 have been cancelled as irrecoverable; Rupees 10-13-0 have been collected, and the small sum of Rupees 197-5-0 only remains to be disposed of. Bills to the amount of Rupees 102-11-0 of this are still under inquiry.

Receipts.—There was a difference of Rupees 14,761-13-11 between the actual collections and the estimate under the Statement I., No. 3. The chief items in which there is a falling off are shown in Appendix II. The decrease under "Tolls" is attributable to the fact that the Contractors for Gates 4 and 5 were rumoured to have lost money by the previous contract. The decrease under "Fines" explains itself; there has been much less rigour shown in prosecution. The profession and house taxes were re-assessed during the year and reductions were made.

Under the items shown in Appendix III. there was an increase over the estimate as specified. The continued popularity of the markets accounts for the bulk of the excess, and is a very satisfactory reason.

Expenditure.—The principal expenditure under Grant I., No. 1-C, has been (as usual) on account of the moat reclamation scheme, which has absorbed about 11,000 Rupees altogether during the year. Very great progress has been made in this most important sanitary work, and the Commissioners are in hopes that next year they may be able to report its completion. The other chief improvements under this head have been a new tank—which also forms part of the moat reclamation scheme—(Rupees 3,059), new lamps (Rupees 3,084), clock tower (Rupees 2,016), and the completion of the new Orriore Market (Rupees 1,191).

Repairs.—Rupees 6,624 were spent on repairs, of which Rupees 6,056 went in communications alone, exclusive of a considerable expenditure (notably in the 2nd Division) for the improvement of the roads which comes under "New Works." The very heavy traffic, the large number of important roads, and the strong winds that prevail in Trichinopoly during the south-west monsoon render it extremely difficult to keep all the roads in equally good order; but the Commissioners have no hesitation in saying that their general condition is better than it was last year, when they were described as "decidedly good."

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Education.—There was no change under this head during the year under report. The amount spent fell short of the estimate by about thirty per cent., but the Commissioners have no remark to make on the subject.

SANITARY AND MISCELLANEOUS.—*Grant III.*—Rupees 23,167 were expended under this head against Rupees 16,721 last year, the chief items of increased expenditure being under the heads noted in Appendix IV.

Health of the Town.—Dengue raged violently throughout the town during the year under review. It broke out in Silk Weavers' Street in the Fort, a locality which has always been notorious for want of drainage and for the filthy habits of the people who live there, and which has consequently been always the chief seat of infectious diseases. Dengue, however, seldom proved fatal, except amongst children and infirm persons, and the chief cause of mortality throughout the year was fever (of course including dengue), of which 349 persons are reported to have died, being an increase of 153 over last year, or more than seventy-eight per cent. One hundred and fifty-seven persons died of small-pox as compared with forty-one in the previous year, or nearly four times the number, and of cholera four against three. A comparative statement showing the total number of deaths and the number of deaths from the principal diseases for the past five years is annexed (Appendix V.).

On the whole, the number of deaths (1,383) as compared with the number of persons who died last year (1,133) would apparently show that the year was exceptionally unhealthy, though the town was free from any very general and fatal epidemic, except small-pox. Part of the increase is probably due to improved registration, and after all the death-rate amounts to little over eighteen per mille, a very low rate. Every effort has been made to counteract the effects of small-pox by extending the benefits of vaccination. Two more vaccinators were entertained, and the total number of persons successfully vaccinated (2,693) compares favourably with the numbers of the preceding year (1,180). This increase in the numbers of those who submitted to the operation is due, of course, chiefly to the greater number of vaccinators employed, but in part, also, to the new system introduced during the year (at the instance of the Sanitary Commissioner), under which 2 Annas are paid to the mother of each child brought to the Dépôt for vaccination, one result of which change has been that the estimate on account of vaccination was exceeded by Rupees 51.

A Sub-Committee has been appointed to consider the question of drainage, and will be requested to pay special attention to that part of the town inhabited by the silk weavers.

The Commissioners have also under consideration a scheme for improving the water supply of the town.

Lighting.—The new lamps arrived during the year under report, and the kerosene burners have been under trial since. The lamp-posts and lamps are a decided improvement, but the Commissioners have not decided on the best way of lighting them, so that the lighting of the town cannot yet be considered at all satisfactory.

Planting Avenues and Boulevards.—Nearly Rupees 3,000 were expended under this head, and very great improvements have been effected all over the town, but especially on the boulevards, where there are now some 1,438 cocoanut trees rapidly growing up, and about 1,358 ornamental and fruit-bearing trees of other kinds.

TRICHINOPOLY,
13th September 1873.

(Signed) J. B. PENNINGTON,
President.

MEMORANDUM.

The accounts of the Trichinopoly Municipality for the year 1872-73, commencing with the 1st of April 1872 and ending with the 31st March 1873, have been audited by me at the President's request.

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	RS.	A.	P.
2. The cash balance			
On the 31st March shown in the municipal book was	8,641	12	11
Of which there was in the Treasury the sum of...	8,177	8	9
And in the cash-chest...	464	4	2
Total	8,641	12	11

3. This balance was compared with the Treasury balance, and was found to be 6 Annas less. The difference was discovered to have arisen from 6 Annas having been less credited in the municipal books than the amount given in a recent Transfer Advice from the Deputy Collector.

4. The whole of the entries in the cash-book were carefully examined and found to be properly supported by vouchers. The receipts were also correct, and every item in them had been brought under the proper head.

5. Separate registers and collection-books are kept for the several sources of income. These were compared with the cash-book and the collections found to have been duly entered.

6. The whole income for the past year amounts to Rupees 85,295. The chief sources from which this amount is derived are tolls and house and profession taxes.

7. The total expenditure during the same period was Rupees 79,013. The largest amounts spent were Rupees 25,635 on sanitary and miscellaneous works, Grant I. (c), and Rupees 17,528 on Conservancy, Grant III. (4), or one-half the year's income.

	RS.	A.	P.
8. The outstanding balance amounts to			
Current	5,196	12	5
Arrears	882	2	0
Total	6,078	14	5

Of this balance, Rupees 1,937 are under the head of "Rates on Houses," from which source no collections were made till September, in consequence of the re-assessment. The balance against tolls is larger, being Rupees 3,833, but this is an item payable by contractors after the expiration of the month.

9. In the Statement (II.-B) the details of the establishment in the Civil Dispensary are not shown, as the institution was only handed over to the Municipality during the year under report, and certain sums were paid to the Treasury Officer, for which no particulars can now be obtained, as the vouchers have been submitted to the Accountant-General.

10. In the bill collectors' statements certain items I observed remained unpaid for months. A better plan would have been to deduct the unclaimed portion and to submit supplemental bills from time to time, or, if the President and Commissioners deem this course inconvenient, I would suggest a limit of time, say three months, after which all unpaid portions of bills should be credited to the Municipality.

11. The Statements 1 to 4, with enclosures, are herewith sent, prepared in accordance with G.O., No. 1646, dated 28th October 1871.

12. It is three years since I last audited the accounts of the Municipality, and I cannot but bring to notice the very great improvement made in the office. The Commissioners have an excellent servant in their Manager, and have had the advantage of his services in the same post for some years. The office establishment is hardworked and requires an extra hand. I believe it is entirely due to the tact and management of the above officer that the work is got through and, it is pleasing to add, done so satisfactorily.

OOTACAMUND,
18th August 1873.

(Signed) W. E. WRIGHT,
Deputy Collector.

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No. 120.

ORDER THEREON, 14th October 1873, No. 1491.

With his letter above recorded, the President of the Trichinopoly Municipality submits the annual report for the year 1872-73. The actual receipts and expenditure are compared with the estimates in the annexed table:—

RECEIPTS.			CHARGES.		
	Estimates.	Actuals.		Estimates.	Actuals.
	RS.	RS.		RS.	RS.
Balance brought forward ...	...	6,966	Grant I.—		
Assignment by Government...	2,550	6,228	New Works ...	27,424	25,837
Rate on houses, &c. ...	19,000	15,815	Repairs ...	12,254	6,225
Tax on arts ...	18,000	12,614	Other items ...	3,680	3,806
Tax on vehicles ...	5,900	5,698	Grant II.—		
Registration of carts ...	1,600	1,654	Salary Grants ...	400	327
Tolls ...	22,700	18,517	Results Grants ...	600	427
Fees ...	780	1,021	Contribution to Local Fund		
Fines ...	3,000	898	for Inspection ...	170	20
Endowments, &c. ...	3,440	3,254	Grant III.—		
Contribution from Local			Hospitals and Dispensaries.	6,392	4,702
Funds ...	2,360	2,358	Vaccination ...	550	601
Miscellaneous ...	7,200	9,882	Registration of Births, &c.	386	336
Advances recovered ...	...	440	Conservancy ...	18,182	17,528
			Grant IV.—		
			Lighting ...	2,190	3,533
			Other charges ...	3,560	7,814
			Grant V.—		
			Office Establishment...	6,590	4,003
			Miscellaneous ...	...	1,127
			Advances recoverable ...	...	1,760
			Refunds ...	2,810	1,271
			Balance ...	1,342	5,978
Total ...	86,530	85,295	Total ...	86,530	85,295

2. The total receipts fell short of the estimate by Rupees 1,240, and this notwithstanding an unexpected opening balance of Rupees 6,966.

3. The decrease is attributed to reductions on re-assessment, diminished rigour in prosecutions, and a falling off in the toll contract, owing to previous Contractors having lost money. From Statement IV. it appears that the year's income would have been increased by Rupees 6,078 if the full demand had been realized within the year. The collections of taxes in arrears amounted to Rupees 5,307. The entries in Statement IV. of current and arrear toll collections and of arrear collections under "Tax on Arts" do not correspond with those in Statement I. The statement in paragraph 2 of the report, that "the receipts amounted to Rupees 85,295-7-5 and the disbursements to Rupees 79,013-1-6, leaving a balance of Rupees 5,977-12-11, of which by far the largest portion falls under Tolls, &c.," is not very intelligible.

4. The total expenditure amounted to Rupees 79,317, or Rupees 988 in excess of the income of the year, exclusive of the opening balance. Of this, Rupees 35,868 were expended on Public Works, Rupees 11,000 going to the usual reclamation scheme, which the Commissioners hope to see completed in the current year.

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5. The only items on account of which the expenditure exceeded that of the previous year were Conservancy and Hospitals. No explanation is submitted, as in both cases the outlay was within the estimate. The dispensary report is to be submitted hereafter. The Government note that the statistical returns show that the year was exceptionally unhealthy as compared with the previous five years, but in the present progressive state of the registration system, it is impossible to draw any conclusion from the figures alone. The stimulus given to more accurate registration by recent orders, and the consequent action of Municipalities, might not unnaturally account for more than the whole of the increase shown, and not for a part only as suggested in the report.

6. The general working of the Act throughout the year appears to have been satisfactory, and calls for no special remark in detail.

(True Extract.)

W. HUDLESTON,
Chief Secretary.

To the President of the Municipal Commission, Trichinopoly.

- „ Public Works Department.
- „ Revenue Department.
- „ Board of Revenue.
- „ Accountant-General.
- „ Sanitary Commissioner for Madras.
- „ Surgeon-General, Indian Medical Department.
- „ Director of Public Instruction.
- „ President of the Local Fund Boards, Trichinopoly.

Exd. J. H. Burns.