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1872-73

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 1520. Press Mis.

157-158.

Dated 17-10-- 1873.

44/47

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
17th October 1873.

No. 157. Read the following letter from J. F. PRICE, Esq., Acting President of the Municipal Commission, Salem, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Salem, 10th September 1873, No. 77:—

I have the honour to submit, herewith, the annual report of the Salem Municipality for the year 1872-73, being the sixth year of its existence.

2. The difference between the gross estimated amounts and the actuals stands as follows:—

	Estimate.	Actuals.
I.—Balance brought forward	7,000	4,393
II.—Receipts for 1872-73	42,440	51,789
III.—Expenditure for 1872-73	49,100	52,735
IV.—Closing balance	340	3,446

In other words the balance at the commencement of the year was Rupees 2,600 less than the anticipated amount, and the receipts, expenditure, and closing balance exceeded it by Rupees 9,350, 3,600, and 3,000, respectively.

3. The difference in the balance at the commencement of the year was owing to the far greater amount of arrears left uncollected at the end of 1871-72 than could have been anticipated, viz., Rupees 6,842, the delay in collection being due to the revision of the taxes on houses and arts, which could not be completed in time to allow of the same being wholly collected before the expiry of the official year (*vide* Statement IV., Arrears).

4. The following are the several items under which large variations have occurred, and which together account for the difference under Receipts and Expenditure with their explanations.

5. *A.* RECEIPTS.—*Head* 2, (*d*) *Government Grant for Town Schools.*—The in creasein the amount of the Government grant on account of middle-class schools has been already explained to Government in my letter, No. 27, of the 20th May 1873, and need not, therefore, be further alluded to here.

6. *Head* 3, (*a*) *and* (*b*).—The increase under these heads is simply the normal development of the taxes commensurate with increase of wealth in the town, and improvement in the mode of collection from experience gained, supplemented by the late recoveries adverted to in paragraph 3.

(*c.*) *Tolls.*—These sold at a higher rate than the preceding year; hence the larger entry.

7. *Head* 4, *School Fees.*—Here the amount collected was less than estimated, as the transfer of the schools from private to municipal control caused a temporary abatement of numbers, or at least prevented the increase which was expected, but did not set in until a later date.

8. *Head* 5, (*a*) *Hospital.*—This difference is explained by Statement I.-A.

9. *Head* 6, (*b*) *Contribution towards Office accommodation.*—A corresponding entry for this sum (Rupees 1,000) having by an oversight been omitted from the Local Fund Budget, the amount was disallowed by Government in their Proceedings, No. 576, dated 29th April 1872.

10. *Head* 7, (*a*) *Markets.*—The receipts fell short under this head, because the building of stalls in the new market occupied a longer time than was expected, and the date of commencement of collection of revenue was consequently retarded.

11. *Head* 7, (*b*).—The sum realized at public auction for the annual contract for these buildings was less than was anticipated, owing to it having been found necessary to merge two slaughter-houses (which previously existed separately) into one, thereby slightly decreasing the Contractor's profits.

12. *Head* 7, (*g*) *Cart-stand.*—A private bandiypett existed next door to the municipal cart-stand at Shevapett, but this led to so much quarrelling and disorder that it was resolved to cancel the contract, which had been entered into in the third month of its currency, at a loss to the Municipality of Rupees 630. Advantage, however, was taken of the interval to enlarge the municipal cart-stand and place it in thorough repair, and it is now working satisfactorily, the private license having been withdrawn at the commencement of this year (1873-74).

13. *Head* 7, *Miscellaneous* (*h*).—Of the sum of Rupees 2,454 shown under this item Rupees 1,432 was the amount realized by the sale of the frontage of a piece of land originally purchased by the Commissioners in the preceding year for the sum of Rupees 3,500 in order to erect a market at Shevapett; Rupees 422 was the sale proceeds of a piece of ground from which the Wudder huts had been removed; and balance Rupees 600 was the value of a plot of ground sold by order of the President (Mr. Longley), and, as the Auditor remarks, "of which no notice is taken in the Proceedings." The first plot was found to be larger than was required for the market, and it was considered, therefore, advisable to sell the frontage for bazaars, by which the cost of erecting a back wall for a portion of the stalls was saved to the Municipality. The second piece of ground being valuable for building sites when sold in moderate-sized lots, and not being required for any public or municipal purpose, was sold by auction and realized Rupees 422 as above. The other piece of ground was intended for a latrine, but being surrounded by paddy-fields and lying very low, the Commissioners determined that it was not a desirable site, and the President, therefore, ordered it to be disposed of for Rupees 600 as above, or an increase of Rupees 40 on the original purchase money.

14. *B.* EXPENDITURE.—*Grant I.* 1*c*.—The Vellakkuttai Project (budgeted for under this head), referred to in the correspondence and orders as per margin, has not yet been commenced, nor is it likely to be; the reasons which have induced its temporary or total suspension, as the case may hereafter prove to be, being, first, the difficulty of arranging the compensation to be paid for the lands affected by the scheme; next, doubt as to the necessity for the expenditure of so large a sum as the present estimate embraces; and, lastly, the conviction amongst the Commissioners generally that there were many other smaller works of a pressing character falling under this same head which could be carried out with the sum allotted for the Vellakkuttai Project, and the aggregate result of which would be more likely to be beneficial to the town at large.

G.O., No. 576, dated 29th April 1872.
,, ,, 222, ,, 27th February 1873.

15. *Grant I.* 1-*a*, *River Embankment.*—The working estimates and levels not having been completed, the work could not be commenced during the year under report.

16. *Grant I.* 2, *Repairs*; (*a*) *Communications.*—Here the amount expended was considerably below the estimate, as the roads having been thoroughly repaired

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in the previous year, and the rains not having been very heavy, the full amount was not required. Under heading 5 (*a*), Contribution to Local Funds on account of Sooramungalum Road on the other hand, a considerably larger amount than that estimated appears, as explained in paragraph 16 of last year's annual report.

17. *Grant II.* 4, *Results' Grants.*—The smallness of the payment on this account is simply due to the bills not having been presented in time; many of them, therefore, will appear in next year's accounts (1873 74).

5, *Contribution to Local Funds* was similarly not drawn in time.

18. *Grant III.* 1.—The expenditure on the hospital was slightly below the estimate, but calls for no special remarks.

19. 4, *Conservancy.*—A slight saving was effected under heads *a* and *c* by reductions which call for no special comment.

20. *Compensation.*—Under this head the large sum of Rupees 2,691 was spent as against an estimate of Rupees 500, but the following analysis of its objects will show that it has been well spent:—

		RS.
i.	Lands purchased for latrines	600
ii.	Land purchased at the entrance to Shevapett to improve the approaches to the town in a spot where cart accidents had before been frequent ...	1,000
iii.	Compensation for removal of Wudder and Pariah huts from crowded and populous sites	650
iv.	An old house purchased and pulled down to enlarge and improve Municipal Workshop	150
v.	Compensation for land taken up to construct an important new road at Gogai...	150
vi.	And, lastly, compensation for removal of several encroachments and obstructions of old standing, &c., &c.	141

21. *Grant IV.* 3, *Poor-house.*—When the surplus of the Famine Relief Fund, amounting to Rupees 4,381-14-0, was made over to the Collector by the Famine Committee, it was determined to apply the greater portion of it to hospital purposes, and it was then pointed out by the Zillah Surgeon that the Civil Dispensary at this station, like many others throughout India, was greatly retarded in its working by the number of infirm and incurable cases sent in by their own friends or the Magistracy, and who, though not proper subjects for a General Hospital, still could not be turned out into the roads to starve. Accordingly, on the balance of Famine Funds being transferred to the Municipality, the hospital allotment was allowed to stand good, viz., Rupees 1,022-9-6, and the balance of Rupees 655-15-6 was assigned for erecting a poor-house and supplemented by a further small grant from municipal funds. This building is now far advanced, and will be opened in the course of the year, whilst the average treated in the temporary structure, opened in October 1871, has been twelve per diem, and will doubtless rise as soon as larger quarters are available. Of the benefits which it has conferred, and will confer on the really poorest class of all, there can be no doubt.

22. *Grant IV.* 4, *Planting.*—This excess is accounted for by three new cocoanut topes having been planted during the year on the lands from which

Wudder and Pariah huts had been removed, and the consequent expense of tending the young trees. The three remaining items under this grant for which no budget provision was made are self-explanatory.

23. The Auditor's report is enclosed, and calls for the following explanations:—His first suggestion in paragraph 3 would entail very heavy labour, and require an extra clerk, whilst the list of unpaid bills, which he suggests should be drawn out at the end of the year, already exists but was not laid before him, being used merely as an office check on the accounts. A fair copy can be given to the Auditor in future if desired. The item of Rupees 600 in paragraph 4 is already explained in paragraph 13 of this report. As regards memorandum of old materials sold, this is already in force, but is kept by the maistry who sells the things as his voucher, and not in the Municipal Office; the change proposed can, therefore, easily be made.

The errors referred to in paragraph 5 should have been spoken of in the singular number, as only one such exists. The totalling of the columns is now in force as an assistance to the Auditor; as a matter of book-keeping it is superfluous. The Auditor's suggestion in paragraph 6 regarding the sub-division of vouchers would, I fear, lead to confusion. They are already consecutively numbered to correspond with the cash-book, and if numbered a second time to correspond with the minor heads, mistakes would probably be more numerous rather than fewer. The three first errors pointed out in paragraph 7 have since been rectified, but as regards the last three the Auditor is in error himself, as the payments to the Contractor were by adjustment against toll kist, and therefore required no stamp; while the supposed discrepancy between the sums of Rupees 142-2-4 and 141-15-4 is a misapprehension on the part of the Auditor, as will be seen on referring to the following extract from the cash-book :—

Cr.	RS.	A.	P.		*Dr.* RS.	A.	P.
Amount adjusted as per bill, No. 523	60	0	0	(*a*.) Amount paid in cash as per bill, No. 523	82	2	4
Amount overdrawn as per bill, No. 523	59	13	0	(*b*.) Amount overdrawn and re-credited	59	13	0
				(*c*.) Amount paid by adjustment ...	60	0	0
				Total of (*a*) and (*b*) is ...	141	15	4
				Do. of (*a*) and (*c*) is ...	142	2	4

As regards the mode of payment of the Conservancy Establishment not a single complaint has ever yet been made, and the numbers present are too large to permit of the possibility of extortion. The Auditor's suggestion has, however, been adopted. The delay spoken of in connexion with Madras Tradesmen's bills is the interval between drawing and acknowledgment, and not between drawing and transmitting as supposed. The suggestion in paragraph 8 has not been adopted, as the present system of having the counterfoil initialled by the issuing clerk seems preferable. The house-tax bills being bills for collection they and the counterfoils are signed by the Vice-President, but the professional tax being paid in cash at the office such receipts are signed by the clerk who receives the amount.

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24. During the year under report the weekly market heretofore held at Salem (adjacent to the Mission compound) has been removed to Shevapett, where there is more open ground available for the purpose, and the facilities of access for people arriving from various directions are greater.

25. The work of supplying latrines to the different divisions of the town is steadily advancing, three new ones on the Coimbatore plan having been opened and two others commenced during the year, whilst ground for erecting three more was acquired by purchase. There is, it is true, still much to be done in this direction, but the heavy expenses and the difficulty of obtaining land in suitable positions necessitate the work being spread over several years.

26. As in previous years sanitation (and its various adjuncts as detailed under Grants III. and IV.) has swallowed up about half the available revenue, or, in round numbers, Rupees 24,000, but as some return for this large expenditure, it is satisfactory to be able to report that the general cleanliness of the town is steadily progressing, whilst the annual visitation of cholera of former days has now been kept at bay for three successive years. The matter in which least progress has been made is perhaps vaccination, much opposition being offered to it by some classes of the town's-people, especially the weaver class, a very numerous one in Salem.

27. The reports and returns as below are enclosed:—

i. Statements I., I.-A, II., II.-A, II.-B, III. and IV., A and B.
ii. Auditor's report for the year.
iii. Extracts from Medical Officer's Report for 1872 on Civil Dispensary.
iv. Statement called for in G.O., No. 822, of 12th June 1873.

From Mr. J. C. WINSCOM, Auditor of the Municipal Accounts, Salem, to J. F. PRICE, Esq., President of the Municipal Commission, Salem, dated Coimbatore, 28th July 1873.

I have the honour to inform you that, in accordance with your instructions, I have examined the books, vouchers, &c., of the Salem Municipality for the official year 1872-73, and I have now to offer the following remarks thereon.

2. I find the receipts and expenditure to have been as follow :—

Receipts.	RS.	A.	P.	Expenditure.	RS.	A.	P.
Balance brought forward ...	4,393	7	7	Public Works	18,042	2	6
Assignments and Allotments ...	1,599	6	10	Education	2,407	12	6
Rates and Taxes	34,974	15	8	Hospitals	5,021	0	1
School Fees	774	5	3	Vaccination	360	0	0
Endowments	2,111	7	11	Registration of Births and Deaths	364	0	0
Contributions from Local Funds	2,397	0	0	Conservancy	16,067	7	2
Miscellaneous	5,313	0	4	Lighting	878	8	8
Repayments of advances	4,618	14	7	Markets	128	0	0
				Poor-house	396	12	4
				Watering and planting	691	1	5
				Rents	293	5	5
				Sundry items	651	14	7
				Office Establishment and Contingencies, &c.	2,498	8	4
				Refunds of taxes	173	3	9
				Advances for future adjustments	4,762	0	0
				Balance in Treasury	3,446	13	5
Total ...	56,182	10	2	Total ...	56,182	10	2

1064
224
290

3. In reference to the receipts, the total demand for house assessment for the current year amounted to Rupees 8,816-3-7, and the receipts credited in the cash-book to Rupees 8,313-13-4, leaving only a balance of Rupees 502-6-3 still uncollected. Each item in the counterfoil of the receipt book was compared with the register and found to correspond ; but though in this latter book there is a column for filling in the date of payments, they had never been posted into it, and the only means of checking them was from the rough vernacular memoranda of the Curnams. Some of these were compared with the cash-book and found to agree. I would, however, recommend that in future this column be regularly filled up, and that a list of all unpaid bills in the hands of the Curnams be made on the 31st March each year, to be laid before the Auditor for comparison with the register, the amount agreeing with the balance between the demand and collection columns. My past experience in other places has convinced me that this is the only effectual way of efficiently checking the bill collectors.

4. The entries of all receipts in the cash-book were examined and found to correspond with the ledger, and, as far as the nature of the case admitted, compared with vouchers or Proceedings. In making this examination I noted that on July 2nd there is a credit for Rupees 600, sale of latrine land, of which no notice is taken in the Proceedings. There is also a credit for sale of old materials, which has no explanatory memorandum.

5. The cash-book is neatly kept and free from erasures. There are separate columns in it for cash and adjusting entries ; the plan is a very good one if properly carried out ; but to do this the separate columns must be added up so as to show that the adjusting ones agree on both sides. This has not been done, and consequently entries are sometimes found on the wrong column, which is likely to mislead and create confusion.

6. I carefully compared each voucher with the cash-book entry, and with the few unimportant errors mentioned in the following paragraph, I found them correct. The vouchers, especially the letter ones, were in good order, and had evidently been kept with care, but it would be much more convenient if they could be so arranged as to check with each different head of account in the ledger, as they could be disposed of quicker, and the entries in the ledger, which is posted from the cash-book, would be checked at the same time ; a small pigeon-hole almirah into which they may be placed each day, after the usual examination of the Vice-President, would easily effect this.

7. The errors noticeable in the vouchers were as follow :—

No. 2, a monthly school bill, was not receipted by the Head Master.

No. 9, the same.

Two vouchers given by the Vakeel for his fees are without a stamp.

Two receipts for gravel, Rupees 52-7-9 and Rupees 125-13-3, granted by the Toll Contractor, are without stamps.

Voucher No. 523 has been paid for Rupees 142-2-4, though passed for Rupees 141-15-4.

The conservancy pay abstracts are not receipted by the recipients ; the reason given is that the sweepers cannot write ; but in order to fix responsibility on some one that these men really receive their dues, it is desirable that the paying clerk attests by his initials the payment to each individual. In remittances made to Madras Tradesmen, the memorandum of the account is treated as the voucher, and the acknowledgment of the money placed on the letter file. In examining these acknowledgments, I noted that in some cases a delay of about fourteen days had taken place between the time when the amount was drawn and when the remittance was actually made. The balance of unadjusted advances, for which bills should in due time be forthcoming, amounts to Rupees 659-6-3, and the liabilities of the Municipality on outstanding deposits amount to Rupees 2,333, and consists chiefly of payments made in advance as security by renters.

8. The counterfoil of profession and house tax are not initialled by the officer signing the receipts, an omission which it would be desirable to avoid in futnre.

9. In conclusion, I beg to express an opinion that the accounts are all kept with care and in good working order, creditable to the Accountants employed as well as to superintendence maintained over them by the Vice-President.

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17th October 1873.

Extract from Annual Medical Report of the Civil Dispensary, Salem, for the year 1872, *agreeably to G.O., No.* 358 *of* 1867, *Public Department.*

	In-patients.	Out-patients.
Remained	14	38
Admitted	193	7,699
Total	207	7,737
Discharged	172	7,688
Died in hospital	18	8
Remaining	17	41
Average daily sick...	14·42	44·16

* * * *

The yield in all the principal grains grown in this district during the past year has been considerably below the average, as nearly as can be computed about three-fourths the grains referred to being paddy, cholum, cumboo, raggy (and gingelly), but the consequent rise in prices was very small, not sufficient to have any direct or considerable influence on the general health of the country.

During the earlier months of the year a good deal of fever of the ordinary type prevailed generally, as well as small-pox and cholera, but the latter very limited both in extent of area and virulence of type ; the heavy rains of May and June, however, did much to improve matters in this respect, and the general health continued good until the appearance of Dengue in the month of August (as more fully enlarged upon in paragraph 5), and during the latter months fever and small-pox have again prevailed to some extent, but the fever has not been of a severe type, and the small-pox as yet limited in its ravages and attended with an inconsiderable mortality.

The rainfall during the past year has been much above the average, reaching to inches 45·97, whilst the mean of the preceding four years only amounts to inches 38·27, occasioned partly by the very heavy rains which took place in the early part of May of this year, and partly by the unusual extent to which the second or north-east monsoon was prolonged, it not having finally cleared away until Christmas. The seasons on the whole have been cool, the highest temperature recorded being 103·6° on the 28th April, and the mean temperature for the year 92·3°.

* * * *

Dengue, as already stated, first made its appearance in the district in August, but did not reach the town of Salem until the 8th September, when it was introduced by rail from Madras by the employés of the Railway Company. Compared, however, with the disease as seen in Madras, Trichinopoly, and some other places, the malady here assumed a very mild character indeed.

* * * *

The epidemic of cholera reported as existing in and around Tripatore and Vaniambady at the date of the last annual report continued for some little time longer, but with gradually decreasing violence, and finally disappeared in the beginning of February, since which time the district has been entirely free from the disease in an epidemic form.

Having now remarked on the principal facts having reference to the district at large, I next, in conformity with the instructions conveyed in Circular, No. 6479, of the 4th October, from the Inspector-General, Indian Medical Department, proceed to report generally upon the sanitary condition of the town of Salem itself.

Salem, it is needless to remark, was but a very few years since regarded, not only as one of the endemic seats of cholera, but as a hotbed of fever and small-pox as well ; it is, therefore, not a little satisfactory to be able to report that improved sanitation, under municipal direction, has worked such a complete revolution in these respects that such a description would be no longer appropriate, as cholera has now been entirely absent since January of last year, or just two years in all, whilst the fever and small-pox are both much reduced alike in frequency and severity. It would occupy far too much space to attempt any detailed account of the work of the past half-a-dozen years, but some idea of its extent may be gathered from the fact that the conservancy establishment at the present moment consists of no less than 202 individuals (maistries, drain-cleaners, sweepers, scavengers, &c.), and swallows up nearly one-fourth of the entire municipal revenue ; nor have the

sanitary improvements been limited to mere scavenging, large sums having been spent on improving the drainage, cleansing the river and river-banks, removing huts from overcrowded or low-lying land, erecting latrines, opening markets and slaughter-houses, &c., &c.; so that looking on things as they are, and as they were a few years since, the improvement is most marked and satisfactory, and the good effects upon the public health undoubted.

Of course Salem lying low and with a small stream running through it can never be considered complete in a sanitary point of view without an extensive system of drainage, but the expense of this would be so great that I fear there is no probability of its being carried out for some years to come; but the improvements already effected, or in course of being effected, are so great that the necessity for a comprehensive sewage and drainage scheme is not so paramount as it might at first sight appear to be.

During the past year considerable progress has been made with the additions and improvements to the buildings enumerated in my last annual report; but, owing to the failure of the Contractor to whom the work was originally entrusted, much delay has occurred, but every effort will be made to push the work on during the present dry season, and another three or four months will probably see the greater part of the new structures completed, when the alterations in the old building, which does not depend so much on the weather, will be taken in hand also. The expenditure up to the end of the year, as will be seen by the financial statement, is Rupees 2,447-2-3, and the estimated amount required to complete the proposed improvements about Rupees 2,000 or a little more, which it is hoped the balance in hand will suffice to meet, though several additions and improvements have been made in the original plan.

SALEM,
1st January 1873.

(Signed) R. E. PEARSE, Surgeon,
Zillah Surgeon.

No. 158. ORDER THEREON, 17th October 1873, No. 1520.

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

RECEIPTS.

	Estimate.	Actuals.
	RS.	RS.
Balance brought forward ...	7,000	4,393
Assignment by Government ...	670	1,598
Rate on Houses, &c.	10,500	12,244
Tax on Arts	7,500	8,494
Tax on Vehicles	1,500	1,599
Registration of Carts	500	619
Tolls	9,850	11,033
Fees	500	516
Fines	650	469
Endowments, &c.	2,500	2,112
Contribution from Local Funds	3,370	2,397
Miscellaneous	4,900	6,087
Advances recovered	...	4,619
Total ...	49,440	56,180

CHARGES.

	Estimate.	Actuals.
	RS.	RS.
Grant I.—		
New Works	15,700	13,884
Repairs	3,070	1,856
Other items	1,510	2,302
Grant II.—		
Municipal Schools	2,000	2,150
Salary Grants	...	...
Results' Grants	1,000	258
Miscellaneous	150	...
Grant III.—		
Hospitals and Dispensaries.	5,500	5,021
Vaccination	370	360
Registration of births, &c..	370	364
Conservancy	14,750	16,067
Grant IV.—		
Lighting	720	878
Other miscellaneous purposes	1,000	2,160
Grant V.—		
Office Establishment, &c...	2,200	2,264
Miscellaneous	500	235
Advances recoverable ... Refunds	260	4,762 / 173
Balance...	340	3,446
Total ...	49,440	56,180

2. The increase under "Assignments by Government" is owing to larger grants than were anticipated by Government when sanctioning the budget having been disbursed for the schools in the town. The Director of Public Instruction was asked to report on the matter in G.O., dated 24th June 1873, No. 884, and it is desired that the report may be submitted without further delay. The increase under "Rates on Houses" and "Tax on Arts" results chiefly from arrear collections. In the case of tolls, however, the contract for the year sold at a higher rate than usual. The entry of Rupees 5,021 in Column 6, Statement I.-A, should be explained, as the sum of the entries in Columns 4 to 7 should correspond with the total of the hospital receipts as shown in Statement I., the municipal contribution, if any, being represented by a minus balance in Column 11. The inclusion of the Schools and the Poor-house in Statement I.-A is unnecessary, unless they are endowed institutions, which does not seem to be the case. The entries against "Tax on Arts" in Statement IV.-A, Current, are not correct, as the balance should correspond with the difference between Column 1 and the sum of Columns 2 to 5.

3. Notwithstanding the failure to spend anything on the Vellalakuttai scheme or the river embankment, the expenditure on New Works amounted to Rupees 13,884 against an estimate of Rupees 15,700, Rupees 1,235 being expended on Communications, and Rupees 12,649 on Sanitary and Miscellaneous works, inclusive of Rupees 2,224 from Dispensary funds. Although the Vellalakuttai scheme has been abandoned on the ground that the same funds would permit of the execution of other smaller works under the same head, the aggregate result of which would be more beneficial to the town at large, the Government regret to observe that, beyond an expenditure of Rupees 240 on wells, nothing whatever has been done during the year towards the improvement of the water-supply of the town. This would seem to be an object which should have been preferrred to some of the public works to which money was allotted during the year.

4. The apparent decrease in the payments for result grants is explained to be owing to the bills not being presented till after the close of the year. The dispensary appears to have worked well, and the reported decided improvement in the health of the town is very gratifying indeed. The Poor-house will doubtless be a useful institution, but it will require to be worked with great discrimination to avoid saddling the Municipality with the burden of supporting persons whose relatives can afford to maintain them, and whose duty it is so to do under the existing customs of the country.

5. The other municipal operations appear to have been satisfactory, and call for no detailed remark.

(True Extract.)

W. HUDLESTON,
Chief Secretary.

To the President of the Municipal Commission, Salem.
" 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 Board, Salem.

Exd. J. Wright.

Coimbatore

28th July 1873.

From

J. C. Winscom Esq^r

Auditor of the Salem Municipal

Accounts

To

The President

of the Municipal Commission

Salem.

Sir

I have the honor to inform you

that in accordance with your instructions,

I have examined the books, Vouchers &c &

of the Salem Municipality, for the official

year 1872-73 and I have now to offer

the following remarks thereon.

I find the receipts and &

expenditure to have been as follow.

Receipts

Govt. of 1873 Madras.

FINANCIAL.

To

THE PRESIDENT OF THE

MUNICIPAL COMMISSION,

Salem,

&c.,

&c.,

&c.

Dated October, 1873.

Read

Encl.

G.O., 17th October 1873, No. 1320.

OCTOBER,
Nos. 157-168.

Salem Municipality.—The annual report of this municipality for the year 1872-73 reviewed.

Receipts

Balance brought forward	4393	7	7
Assignments and allotments	1599	6	10
Rates and Taxes	34974	15	8
School fees	774	5	3
Endowments	2111	7	11
Contributions from Local Funds	2397	"	"
Miscellaneous	5313	"	4
Repayments of advances	4618	14	7
Total	56182	10	2

Expenditure

Public Works	18042	2	6
Education	2407	12	6
Hospitals	5021	"	1
Vaccination	360	"	"
Registration of Births and Deaths	364	"	"
Conservancy	16067	7	2
Lighting	878	8	8
Markets	128	"	"
Poor House	396	12	4
Watering and planting	691	1	5
Rents	293	5	5
Sundry items	651	14	7
Office Establishment & Contingencies &c.	2498	8	4
Refunds of taxes	173	3	9
Advances for future adjustments	4762	"	"
Balance in Treasury	3446	13	5
Total	56182	10	2

3 In reference to the receipts, the total demand for house assessment for the current year amounted to Rs 8816-3-7, and the receipts credited in the cash Book to Rs 8313-13-4 leaving only a balance of Rs 502-6-3 still uncollected. Each item in the counterfoil of the receipt Book was compared with the Register and found to correspond; but though in this latter book, for filling in the date of payments, they had never been posted into it, and the only means of checking them was from the rough vernacular memos of the Kurnums, some of these were compared with the cash book and found to agree. I would, however, recommend that in future this column be regularly filled up and that a list of all unpaid bills in the hands of the Kurnums be made

on the 31st march each year, to be laid before the Auditor for comparison with the register; the amount agreeing with the balance between the demand and collection columns. My past experience in other places has convinced me that this is the only effectual way of efficiently checking the bill collectors.

4 The entries of all receipts in the cash book were examined and found to correspond with the ledger, and so far as the nature of the case admitted, compared with vouchers or Proceedings. In making this examination I noted that on July 2d there is a credit for Rs 600, sale of latrine land of which no notice is taken in the proceedings. There is also a credit for &c sale of old materials which has no explanatory mems.

5 The cash book is neatly

kept and free from erasures. There are 15 &c separate columns in it for cash and adjusting entries, the plan is a very good one if properly carried out; but to do this the separate Columns must be added up so as to show that the adjusting ones agree on both sides. This has not been done and consequently entries are sometimes found on the wrong column, which is likely to mislead and create confusion.

6 I carefully compared each &c Voucher with the cash book entry and with the few unimportant errors mentioned in the following para, I found them correct. The Vouchers espicially the letter ones were in good order and had evidently been kept with

care

care, but it would be much more convenient if they could be so arranged as to check with each different head of account in the ledger, as they could be disposed of quicker and the entries in the ledger, which is posted from the cash book, would be checked at the same time; a small pigeon hole at Almira into which they may be placed each day, after the usual examination of the Vice President, would easily effect this.

7 The errors noticeable in the Vouchers were as follow;

No 2 a monthly school bill was not receipted by the head master.

No 9 the same.

Two Vouchers given by the Vakil for his fees are without a stamp.

Two receipts for gravel Rs 52-7-9 and Rs 125-13-3 granted by the toll contractor are without stamps.

14

Voucher No 523 has been paid for Rs 142-2-4 though passed for Rs 141-15-4.

The conservancy pay abstracts are not receipted by the recipients, the reason given is that the sweepers cannot write; but in order to fix responsibility on some one that these men really receive their dues, it is desirable that the paying clerk attests by his initials, the payment to each individual. In remittances made to Madras Tradesmen, the memo of the account is treated as the Voucher and the acknowledgment of the money placed on the letter file. In examining these acknowledgments, I noted that in some cases a delay of about fourteen days had taken place between the time when the amount was drawn and when the remittance was actually made. The balance

balance of unadjusted advances for which bills should in due time be forth — coming, amounts to Rs 659-6-3 and the liabilities of the Municipality on ct outstanding deposits amount to Rs 2333 — and consists chiefly of payments made in advance as security by renters.

8 The counterfoil of ct Profession and House tax are not initialled by the officer signing the receipts, an omission which it would be desirable to avoid in future.

9 In conclusion I beg to express an opinion that the accounts are all kept with care and in good working order credible to the accountants employed as well as to superintendence maintained over them by the Vice President.

I have the honor to be
Sir
Your most obedt Servant
(Signed) J. C. Winsconn.
Auditor

(True Copy)
Fredrick Price
Ag President

Compd C.M.G.

1519

Extract from Annual Medical Report 21 16

of the Civil Dispensary Salem for the year 1872, agreeably to G. O. 358 of 1867. Public Department

	In Patients	out-Patients
Remained	14	38
Admitted	193	7699
Total	207.	7737
Discharged	172	7688
Died in Hospital	18	8
Remaining	17	41
Average daily Sick.	14.42	44.16

The yield in all the principal grains grown in this District during the past year has been considerably below the average as nearly as can be computed about 3/4 ths, the grains referred to being Paddy, Cholum, Cumboo, Roggy (and Gingeley) but the consequent rise in prices was very small, not sufficient to have any direct or ~~th~~ considerable influence on the General health

health of the country.

During the earlier months of the year a good deal of fever of the ordinary type prevailed generally, as well as Small Pox and Cholera, but the latter very limited both in extent of area and virulence of type; the heavy rains of May and June however did much to improve matters in this respect, and the general health continued good until the appearance of Dengue in the month of August (as more fully enlarged upon in Para 5) and during the latter months fever and small Pox have again prevailed to some extent, but the fever has not been of a severe type and the Small Pox as yet limited in its ravages and attended with an inconsiderable mortality.

The rain fall during the past year has been much above the average

average, reaching to In. 45.97 whilst the mean of the preceding 4 years only amounts to In. 38.27; occasioned partly by the very heavy rains which took place in the early part of May of this year; and partly by the unusual extent to which the Second or N. E. Monsoon was prolonged, it not having finally cleared away until Xmas. The seasons on the whole have been cool, the highest temperature recorded being 103.6° on the 28th April and the mean temperature for the year 92.3°.

× × + × × × ×

Dengue as already stated first made its appearance in the District in August, but did not reach the town of Salem until the 8th September when it was introduced by Rail from Madras, by the employees of the

the Railway Company, compared however with the Disease as seen in Madras, Trichinopoly and some other places, the Malady here assumed a very mild character indeed.

× × × × × × × × × × × × × × ×

The Epidemic of Cholera reported as existing in and around Tripatore and Tanjambady at the date of the last Annual Report continued for some little time longer, but with gradually decreasing violence and finally disappeared in the beginning of February, since which time the District has been entirely free from the Disease in an Epidemic form.

Having now remarked on the principal facts having reference to the District at large, I next in conformity with the instructions conveyed in circular

Encl. 1639/

circular N° 6479 of the 4th October from the Inspector General Indian Medical Department, proceed to report generally upon the Sanitary condition of the town of Salem itself

Salem, it is needless to remark, was but a very few years since regarded not only as one of the Endemic seats of Cholera but as a hot-bed of Fever and small Pox as well; it is therefore not a little satisfactory to be able to report that improved sanitation under Municipal direction, has worked such a complete revolution in these respects that such a discription would be no longer appropriate, as cholera has now been entirely absent since January of last year or just two years in all; whilst the fever and Small Pox are both much reduced alike in frequency and severity. It would occupy

occupy far too much space to attempt any detailed account of the work of the past half dozen years, but some idea of its extent may be gathered from the fact that the Conservancy establishment at the present moment consists of no less than 202 individuals, (Allaistics, Drain cleaners Sweepers, Scavengers &c) and swallows up nearly one fourth of the entire Municipal & revenue, nor has the Sanitary improvements been limited to mere scavenging, large sums having been spent on improving the Drainage, cleansing the River and River banks, removing huts from overcrowded or low-lying land, erecting Latrines, opening Markets and Slaughter houses &c &c, so that Cooking on things as they are, and as they were a few years since, the improvement is most marked and satisfactory and the good effects upon

upon the Public health undoubted.

Of course Salem lying low and with a small stream running through it, can never be considered complete in a Sanitary point of view without an extensive system of drainage, lest the expense of this would be so great that I fear there is no probability of its being carried out for some years to come, but the improvements already effected or in course of being effected, are so great, that the necessity for a comprehensive sewage and drainage scheme is not so paramount as it might at first sight appear to be

During the past year considerable progress has been made with the additions and improvements to the buildings enumerated in my last Annual Report, but owing

to the failure of the Contractor to whom the work was originally entrusted, much delay has occured but every effort will be made to push the work on during the present dry season and another 3 or 4 Months will probably see the greater part of the new structures completed, when the alterations in the old building, which does not depend so much on the weather, will be taken in hand also. The Expenditure up to the end of the year as will be seen by the Financial statement is Rs 2447-2-3 and the estimated amount required to Complete the proposed improvements about Rs 2000 or a little more, which it is hoped, the balance in hand will suffice to meet, though several additions and improve-

-ments

W29

improvements have been made in the original plan.

(Signed) R. E. Pearce
Surgeon.
Zilah Surgeon Salem

Salem
1st January 1873. 3

True Extracts

(Signed) Robert Pearce
Surgeon.
Zilah Surgeon Salem

(True Copy)

Frederick Price
Ag President

Compd by

S. O. Dis. 1520 d. 17/10/73

L. @ 17 Oct/73 p. 157-158

Incidence of the various
Rates and Taxes in
the Municipality
of Salem for 1872-73

Fil. 1639/73

Incidence of the various Rates and Taxes in the Municipality of Salem Town for 1872-73.

District or place in which levied.	Population of place	Description and object of Tax	Classes from and property upon which levied.	Number of Tax-payers	Amount of Tax.	Incidence of Tax: Per head of Population	Incidence of Tax: Per head of Tax-payers	Act or Order under which and date from which levied.
1	2	3	4	5	6	7	8	9
					Rs	Rs A P	Rs A P	
Salem Municipal Town.	50,038	1 Rates on Houses &c. at 5 per cent.	all houses over Rs 50 in value or Robbin Rent.	6500	8816	" 2 7	1 5 8	G.O. N° 989 of 3d October 1866 levied from 1st Nov. 1866.
		2. Rates on lands at - per ct.	None	"	"	" " "	" " "	"
		3 Tax on Arts &c.	Professional & Trading classes	3500	8331	" 2 8	2 6 1	G.O. N° 989 of 3d Oct. 1866 levied from 1st Nov. 1866.
		4 Tax on Vehicles and Animals.	Owners.	750	1599	" " 6	2 2 1	Do
		5. Fees on Registration of carts.	owners	350	619	" " 2	1 2 "	G.O. N° 824 of 12th July 1867 levied from 1st May 1867
		6. Toll at $\frac{1}{2}$ Schedule Rates.	Owners from all parts.	"	11,100	" " "	" " "	G.O. N° 989 of 3d Oct 1866 levied from 1st Nov. 1866

Mun[l] Com[r] office
Salem 10th Sept. 1873

Rediness Ice
Ag. President

No 77. Municipal Commissioner's Office
Salem 10th September 1873.

From

The Acting President
Municipal Commissioner
Salem

To

The Chief Secretary
to Government
Fort St George.

Sir

I have the honor to submit herewith the annual Report of the Salem Municipality for the year 1872-73 being the sixth year of its existence

2. The difference between the gross estimated amounts and the actuals stands as follows.

	Estimate	Actuals
i Balance brought forward	7000	4393
ii Receipts for 1872-73	42,440,	51789.
iii Expenditure Do	49,100,	52735,
iv Closing Balance	340	3446;

In other words the balance at the

the commencement of the year was Rs 2,600 less than the anticipated amount and the Receipts, Expenditure and Closing Balance exceeded it by Rs 9350, 3600, and Rs 3000 respectively.

3. The difference in the Balance at the commencement of the year was owing to the far greater amount of arrears left uncollected at the end of 1871-72 than could have been anticipated, viz. Rs 6842, the delay in collection being due to the revision of the taxes on Houses and Arts, which could not be completed in time to allow of the same being wholly collected before the expiry of the official year (vide. Statement IV. Arrears).

4. The following are the several items under which large variations have occurred, and which together account

account for the difference under Receipts and Expenditure, with their explanations.

5. A. Receipts.

Head 2. (d) Government grant for Town Schools. The increase in the amount of the Government grant on account of middle class Schools has been already explained to Government in my letter No 27 of the 20th May 1873, and need not therefore be further alluded to here.

G.O. No 884

6. Head 3. (a) and (b) The increase under these heads is simply the normal development of the taxes commensurate with increase of wealth in the town and improvement in the mode of collection from experience gained, supplemented by the late recoveries adverted to in para 3.

(c) Tolls. These sold at a higher rate than the preceding year, hence the larger entry.

7. Head.

7. Head 4. School Fees. Here the amount collected was less than estimated, as the transfer of the schools from Private to Municipal Control caused a temporary abatement of numbers or at least prevented the increase which was expected but did not set in until a later date.

8. Head 5. (a) Hospital. This difference is explained by Statement I A

9. Head 6. (b) Contribution towards office Accommodation. A corresponding entry for this sum (Rs 1,000) having by an oversight been omitted from the Local Fund Budget, the amount was disallowed by Government in their Proceedings No 576 dated 29th April 1872

10. Head 7. (a) Markets. The receipts fell short under this head, because the building of stalls

Stalls in the New Market occupied a longer time than was expected and the date of commencement of collection of Revenue was consequently retarded.

11. Head 7. (b) The sum realized at Public Auction for the Annual Contract for these buildings was less than was anticipated, owing to it having been found necessary to merge two Slaughter Houses (which previously existed separately) into one, thereby slightly decreasing the contractors profits

12. Head 7. (g) Cart-Stand. A Private Bandy pett existed next door to the Municipal Cart-stand at Shevapett but this led to so much quarrelling and disorder that it was resolved to cancel the contract, which had been entered into, in the 3rd month of its currency at a loss to the Municipality of Rs 630. Advantage however

however, was taken of the interval to enlarge the Municipal Cartstand and place it in thorough repair, and it is now working satisfactorily, the private licence having been withdrawn at the commencement of this year (1873-74).

13. Head 7. Miscellaneous. (h) Of the sum of Rs 2454 shewn under this item Rs 1,432, was the amount realized by the sale of the frontage of a piece of land originally purchased by the Commissioners in the preceding year for the sum of Rs 3,500 in order to erect a Market at Chevapett; Rs 422, was the sale proceeds of a piece of ground from which the Mudder huts had been removed, and balance Rs 600, was the value of a plot of ground sold by order of the President (Mr Longley) and, as the Auditor remarks, "of

which no notice is taken in the "proceedings". The first plot was found to be larger than was required for the Market and it was considered therefor advisable to sell the frontage for bazaars by which the cost of erecting a back wall for a portion of the stalls was saved to the Municipality. The second piece of ground being valuable for building sites when sold in moderate sized lots and not being required for any Public or Municipal purpose, was sold by Auction and realized Rs 422 as above. The other piece of ground was intended for a latrine, but being surrounded by Paddy fields and lying very low the Commissioners determined that it was not a desirable site and the President therefore ordered it to be disposed of for Rs 600 as above, or an increase of Rs 140 on the original purchase money.

14 B. Expenditure. Grant I. 1. c.

The Vellakkuttai project (budgetted for under this head) refered to in the correspondence and orders as per margin has not yet been commenced, nor is it likely to be; the reasons which have induced its temporary or total suspension as the case may hereafter prove to be, being first, the difficulty of arranging the compensation to be paid for the land affected by the scheme, next, doubt as to the necessity for the Expenditure of so large a sum as the present estimate embraces, and lastly the conviction amongst the Commissioners generally that there were many other smaller works of a pressing character falling under this same head which could be carried out with the sum allotted for the Vellakkuttai Project and the aggregate result of

G.O. No 576 dated 29th April 1870
G.O. No 222. dated 27th Feb. 1873

of which would be more likely to be beneficial to the town at large.

15. Grant I 1.a. River Embankment.

The working estimates and levels not having been completed the work could not be commenced during the year under Report.

16. Grant I. 2. Repairs (a) Communications

Here the amount expended was considerably below the estimate as the roads having been thoroughly repaired in the previous year and the Rains not having been very heavy, the full amount was not required. Under heading 6, a, Contribution to Local Funds on account of Soorarmungalum Road on the other hand, a considerably larger amount than that estimated appears, as explained in para 16 of last years' Annual Report.

17. Grant II 4 Results Grants. The smallness of the payment on this

this account is simply due to the Bills not having been presented in time; many of them therefore will appear in next years' accounts (1873-74).

5. Contribution to Local Funds was similarly not drawn in time.

18. Grant III 1. The expenditure on the Hospital was slightly below the estimate but calls for no special remarks.

19. 4. Conservancy. A slight saving was effected under heads, a, and c, by reductions which call for no special comment.

20. Compensation. Under this head the large sum of Rs 2691 was spent as against an estimate of Rs. 500; but the following analysis of its objects will show that it has been well spent.

i. Land purchased for Latrines. Rs 600
ii Land purchased at the ow entrance to shevapett to improve the approaches to the town in a spot where cart accidents had before been frequent Rs 1000
iii Compensation for removal of Mudder and Pariah huts from crowded and populous sites Rs 650
iv. An old house purchased and pulled down to enlarge and improve Municipal Workshop Rs 150
v. Compensation for land taken up to construct an important new road at Gogai Rs 150
vi And lastly compensation for removal of several Encroachments and obstructions of old standing &c. &c. Rs. 141

21. Grant II 3. Poor House. When the surplus of the Famine Relief Fund amounting to Rs 4381,-14- was made over to the Collector by the Famine Committee, it was determined to apply the greater portion of it to Hospital purposes and it was then pointed out by the Zillah Surgeon that the Civil Dispensary at this station, like

like many others throughout India, was greatly retarded in its working, by the number of infirm and incurable cases sent in by their own friends, or the Magistracy; and who, though not proper subjects for a General Hospital still could not be turned out into the Roads to starve. Accordingly on the balance of Famine Funds being transferred to the Municipality, the Hospital allotment was allowed to stand good viz Rs 1022-9-6. and the balance of Rs 655-15-6. was assigned for erecting a Poor House and supplemented by a further small grant from Municipal Funds. This building is now far advanced and will be opened in the course of the year whilst the average treated in the temporary structure, opened in October 1871, has been 12 per diem and will

will doubtless rise as soon as larger quarters are available. Of the benefits which it has conferred and will confer on the really poorer class of all, there can be no doubt.

22. Grant IV. 4. Planting. This excess is accounted for by three new Cocoanut topes having been planted during the year on the land from which Mudder and Pariah Huts had been removed, and the consequent expense of tending the young trees. The three remaining items under this Grant for which no budget provision was made are self-explanatory.

23. The Auditor's report is enclosed and calls for the following explanations:-. His first suggestion in para 3. would entail very heavy labour and require an extra clerk whilst the list of unpaid bills which he suggests should be drawn out

out at the end of the year, already exists but was not laid before him, being used merely as an office check on the Accounts. A fair copy can be given to the Auditor in future if desired.

The item of Rs 600 in para 4 is already explained in para 13 of this Report.

As regards Memo of Old materials sold this is already in force, but is kept by the maistry who sells the things, as his voucher, and not in the Municipal office; the change proposed can therefore easily be made.

The errors referred to in Para 5. should have been spoken of in the singular number as only one such exists. The totalling of the Columns is now in force as an assistance to the Auditor; as a matter of book keeping it is superfluous. The Auditors' suggestion in Para 6, regarding the Sub Division of Vouchers would I fear,

fear, lead to confusion. They are already consecutively numbered to correspond with the Cash book and if numbered a second time to correspond with minor heads, mistakes would probably be more numerous rather than fewer. The three first Errors pointed out in para 7. have since been rectified, but as regards the last three the Auditor is in error himself, as the payments to the Contractor were by adjustment against Toll list and therefore required no stamp; while the supposed discrepancy between the sums of Rs 142-2-4 & 141-15-4 is a misapprehension on the part of the Auditor as will be seen on referring to the marginal extract from the Cash Book.

Cr.			Dr.		
Amount adjusted as per bill No 523.	Rs. A. P. 60--	(a) Amount paid in cash as per bill No 523.	Rs. A. P. 82-2-4		
Amount over drawn as per bill No 523.	59-13-	(b) Amount over drawn and recredited	59-13-		
		(c) Amount paid by adjustment	60--		
		Total of (a) and (b) is	141-15-4		
		of (a) and (c) is	142-2-4		

As regards the mode of payment of the Conservancy Establishment not

not a single Complaint has ever yet been made, and the numbers present are too large to permit of the possibility of extortion. The Auditors suggestion has however been adopted.

The delay spoken of in connection with Madras Tradesmen's Bills is the interval between drawing and acknowledgment and not between drawing and transmitting as supposed.

The suggestion in Para 8. has not been adopted as the present system of having the counterfoil initialled by the issuing clerk seems preferable.

The House tax bills being Bills for Collection, they and the Counterfoils are signed by the Vice President but the Professional Tax being paid in Cash at the office, such receipts are signed by the Clerk who receives the amount.

24. During the year under report the weekly Market heretofore held at Salem (adjacent to the mission Compound) has been removed to Shevapett where there is more open ground available for the purpose and the facilities of access for people arriving from various directions are greater.

25. The work of supplying Latrines to the different divisions of the town is steadily advancing; three new ones on the Coimbatore plan having been opened and two others commenced during the year, whilst ground for erecting three more was acquired by purchase. There is, it is true, still much to be done in this direction, but the heavy expenses and the difficulty of obtaining land in suitable positions, necessitates the work being spread over several years.

26. As in previous years Sanitation, (and its various adjuncts as detailed

detailed under Grants III and IV)
has swallowed up about one half
the available revenue, or in round
numbers Rs 24,000, but as some
return for this large expenditure,
it is satisfactory to be able
to report that the general clean-
-liness of the town is steadily
progressing, whilst the annual
visitation of cholera of former
days, has now been kept at
bay for three successive years.
The matter in which least
progress has been made is
perhaps Vaccination, much
opposition being offered to it
by some classes of the Towns-
-people especially the weaver
class, a very numerous one
in Salem.

27. The Reports and Returns
as

as below are enclosed.

i. Statements I, I A, II, II A, II B,
III. and IV. A and B

ii. Auditor's Report for the year.

iii. Extracts from Medical officer's
Report for 1872 on Civil Dispensary

ii Statement called for in G. O.
No 822 of 12th June 1873.

I have the honor to be
Sir
Your most obed.t Servant
Fredrick Rice
Acting President

Compd. Stat.

Fin[l] Proc. d 7 Feb/73 No. 49-51.
—"— 29th April/72 Nos 302-304.
—"— 20th March/73 —"— 130-131.
—"— 24 June/73 —"— 167-168.

1873

Financial Depart[t]

No. 1839

From

The Ag. President

Mun[l] Com[rs]

Salem

To

The Chief Secretary

to Govt. Madras

Memo 15 Oct

G[t] 17th Oct/73 No 157.

Dated 10th September 1873

Rec[d] 12th

Enc. 12.

Submitting the annual Report of the Working of the Salem Municipality for the year 1872-73.

W Stewart

Statement I. Revenues and Receipts of the Municipal Fund of the Town of Salem during the Official year 1872-73

55

	1872-73 Detail of minor heads			1872-73 Totals of major heads			Budget Sanction for 1872-73		
Balance brought forward									
(a) Municipal Fund	3370	14	1				6800	"	"
(b) Endowments	1022	9	6	4393	7	7	200	"	"
2. Assignments and allotments by Government									
(a) Surplus Pound Fund	233	4	9				200	"	"
(b) Fishery Rents									
(c) Road cess	192	"	"				170	"	"
(d) Government Grant for Town Schools.	1174	2	1	1599	6	10	300	"	"
	arrear			current					
3. Rates and Taxes									
(a) Rate on Houses &c.	3930	7	9	8313	13	4	12244	5	1	10500	"	"
(b) Tax on Arts &c.	1525	9	4	6968	8	"	8494	1	4	7500	"	"
(c) Taxes on Vehicles &c.	.	.	.	1599	"	"	1599	"	"	1500	"	"
(d) Registration of carts	.	.	.	619	"	"	619	"	"	500	"	"
(e) Tolls	858	5	4	10175	"	"	11033	5	4	9850	"	"
(f) Fees &c.	98	12	"	417	6	7	516	2	7	500	"	"
(g) Magesterial Fines	7	8	"	461	9	4	469	1	4	650	"	"
	6420	10	5	28557	5	3	"	"	"	34974	15	8	.	.	.
4. Fees in Schools and Training Institutions							774	5	3	774	5	3	900	"	"
										41742	3	4	39570	"	"

Statement I. Receipts for the Official year 1872-73

	1872-73 Detail of minor heads	1872-73 Totals of major heads	Budget Sanction for 1872-73
Brought forward		41742 3 4	39570 " "
5 Endowments and Sundry Contri-butions &c.			
(a) Hospital	1455 8 5		2000 " "
(b) Chaultries	. .		
(c) Educational			
(d) Poor House	655 15 6		500 " "
(e) Miscellaneous	. .	2111 7 11	
6 Contributions from Local Funds			
(a) For Public Works			
(1) Communications	397 " "		370 " "
(2) School Buildings	. .		
(b) Educational			
(c) Miscellaneous			
(1) Hospital	2000 " "		2000 " "
(2) Grant for Office accommodation		2397 " "	1000 " "
7 Miscellaneous			
(a) Rents of Municipal Markets	696 2 "		1000 " "
(b) do in Slaughter Houses	1570 10 8		2000 " "
(c) Sale of Sweepings	63 " "		50 " "
(d) Private Scavenging	64 1 1		
(e) Avenues.	63 14 1		80 " "
(f) Sale of materials and Tools &c.	24 6 8		70 " "
(g) Rents of Municipal Cart-Stand	220 7 3		800 " "
(h) Value of Land sold	2454 " "		
(i) Petty Items	156 6 7	5313 " 4	
Carried over		51563 11 7	49440 " "

Statement I. Receipts for the Official year 1872-73

5

	1872-73 Detail of minor heads	1872-73 Totals of major heads	Budget Sanction for 1872-73
Brought forward		51563 11 7	49440 " "
8. Advances Recovered	4618 14 7	4618 14 7	. . .
Total Receipts		56182 10 2	49440 " "

Fredk Nicholson

Ag. President

(2) (type)

Statement I A. Endowments entrusted to Municipal Commissioners under Sec 15 & 16 for the Official year 1872-73

Name of Institutions	Amount of Fund at Capital C.	Balance	Interest or produce of Land	Appropriation from capital for expenditure	Contributions and Donations of all kinds	Sale of medicines or Sundry profits	Total Column 3 to 7.	Current charges (Estab. -ment II & III).	Allotted for Public works.	Total charges	Balance.	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Hospitals and Dispensaries	2498	1022	"	1456	5021 X	"	7499	5271	2224	7495	4	
2. Choultries	"	"	"	"	"	"	"	"	"	"	"	
3 Educational	"	"	"	"	1740	"	1740	2117	"	2117	"	-377. X
4. Miscellaneous Poor House.	"	"	"	"	656	"	656	397	407	804	"	-148 X

Municipal Commissioners office
Salem 10th Sept. 1873

Fredk Nicholson
Ag. President

Statement II. Expenditure from the Municipal Fund of Town of Salem for the official year 1872-73

	1872-73 Detail of minor heads			1872-73 Totals of major heads			Budget Sanction for 1872-73		
Grant I. Public Works.									
1. New Works									
(a) Communications	1234	5	1				900	"	"
(b) Educational	.	.	.						
(c) Sanitary and Miscellaneous	12649	3	"	13883	8	1	14800	"	"
2. Repairs.									
(a) Communications	1507	12	"				2770	"	"
(b) Educational	101	15	2				100	"	"
(c) Sanitary and Miscellaneous	246	11	8	1856	6	10	200	"	"
3 Establishment	568	2	9	568	2	9	480	"	"
4. Tools and Plant and Contingencies	126	9	10	126	9	10	150	"	"
5. Contributions to Local Funds									
(a) For Suramungalum Road	1607	7	"	1607	7	"	880	"	"
Total Grant I				18042	2	6	20280	"	"
Grant II. Education.									
1 Training Schools.									
2. Municipal Schools									
(a) Establishment	2117	5	10				1956	"	"
(b) Contingencies.	32	12	"	2150	1	10	44	"	"
3 Salary Grants									
4. Results Grants	255	2	8	255	2	8	1000	"	"
5. Contribution to Local Funds for Educational Inspectorate							100	"	"
6. Miscellaneous	2	8	"	2	8	"	50	"	"
Total Grant II.				2407	12	6	3150	"	"

	1872-73. Detail of minor heads			1872-73. Totals of major heads			Budget Sanction for 1872-73		
Grant III. Sanitation and Medical Services									
1. Hospitals and Dispensaries									
(a) Establishment	3032	8	"				3920	"	"
(b) Medicines & Supplies	635	12	"				380	"	"
(c) Diet of Patients	788	"	"				700	"	"
(d) Sundries and contingencies	564	12	1	5021	"	1	500	"	"
2. Vaccination									
(a) Establishment	360	"	"				360	"	"
(b) Contingencies				360	"	"	10	"	"
3 Registration of Births & Deaths									
(a) Establishment	360	"	"				360	"	"
(b) Contingencies	4	"	"	364	"	"	10	"	"
4 Conservancy									
(a) Establishment	10104	"	4				10525	"	"
(b) Sanitary Service (Cost of Conservancy carts)	373	11	5				200	"	"
(c) Hire of Bullock-carts	2407	11	6				3025	"	"
(d) Cleansing of Tanks and Wells	77	"	4				50	"	"
(e) Removal of Prickly-pear	362	6	2				350	"	"
(f) Contingencies	51	6	6				100	"	"
(g) Compensation for removal of huts (inclusive of land purchased).									
	2691	2	11	16067	7	2	500	"	"
Total Grant III.				21812	7	3	20990	"	"

	1872-73 Detail of minor heads			1872-73 Totals of major heads			Budget Sanction for 1872-73		
Grant IV Miscellaneous									
1. Lighting									
(a) Establishment	119	2	"				120	"	"
(b) Contingencies	82	"	9				50	"	"
(c) Lamp-posts and Lanterns	363	12	11				300	"	"
(d) Oil.	313	9	"	878	8	8	250	"	"
2 Markets.									
(a) Establishment	8	"	"						
(b) Rent	120	"	"	128	"	"			
3. Poor House									
(a) Establishment	108	"	"				120	"	"
(b) Contingencies	31	4	4				80	"	"
(c) Feeding Paupers	257	8	"	396	12	4	500	"	"
4 Watering Streets & Planting &c	691	1	5	691	1	5	300	"	"
5 Office Girls' School Rent	293	5	5	293	5	5	"	"	"
6 Stamp-paper & Vakils fees	153	6	"	153	6	"	"	"	"
7 Petty Items	498	8	7	498	8	7	"	"	"
Total Grant IV.				3039	10	5	1720	"	"
Grant V Supervision & Management									
1 Office									
(a) Establishment	1818	10	4				1800	"	"
(b) Contingencies	99	6	2				100	"	"
(c) Printing Charges & Stationery	345	13	2	2263	13	8	300	"	"
2. Miscellaneous	234	10	8	234	10	8	500	"	"
Total Grant V.				2498	8	4	2700	"	"

Statement II. Expenditure for the Official year 1872-73.

	1872-73 Detail of minor heads			1872-73 Totals of major heads			Budget Sanction for 1872-73		
Advance Recoverable	4762			4762	"	"			
Refunds	173	3	9	173	3	9	260	"	"
Grand Total Expenditure				52735	12	9	49100	"	"
Balances									
(a) Municipal Fund	3443	4	"						
(b) Endowment	3	9	5	3446	13	5	340	"	"
Total				56182	10	2	49440	"	"

Mun[l] Com[r] Office
Salem 10th Sep 1873

Fredrick Price
Ag. President.

...cipal Fund of Town of Salem for the Year 1872-'73

	1872-'73 Details of minor Heads			Totals of major Heads			Budget Sanction for 1872-1873		
Advances Recoverable :	4762	"	"	4762	"	"			
Refunds : :	173	3	9	173	3	9	260	"	"
Grand Total Expenditure:				52735	12	9	49100	"	"
Balances:									
(a) Municipal Fund:	3443	4	"						
(b) Endowment :	3	9	5	3446	13	5	340	"	"
Total:				56182	10	9	49440	"	"

Municipal Commi Office
Salem 10th Sep. 1873

(Sd) xxxxxx
Ag. President.

Statement II Expenditure from the MUNICIPAL FUND of TOWN of Salem for the Year 1872-73

Official

	1872-73 Details of Minor Head			1872-73 Totals of Major Heads			For 1872-73 Budget sanction		
Grant I. Public Works									
1. New Works									
(a) Communications	1234	5	1				900	–	–
(b) Educational									
(c) Sanitary and Miscellaneous	12649	3	–	13883	8	1	14800	–	–
2. Repairs									
(a) Communications	1507	12	–				2770	–	–
(b) Educational	101	15	2				100	–	–
(c) Sanitary & Miscellaneous	246	11	8	1856	6	10	200	–	–
3. Establishment	568	2	9	568	2	9	480	–	–
4. Tools, plants and contingencies	126	9	10	126	9	10	150	–	–
5. Contributions to Local Funds (a) For Saraswan-galam Road	1607	7	–	1607	7	–	880	–	–
Total Grant I.				18042	2	6	20280	–	–
Grant II Education.									
1. Training schools									
2. MUNICIPAL "									
(a) Establishment	217	5	10				1956	–	–
(b) Contingencies	32	12	–	2150	1	10	44	–	–
3. Salary Grants									
4. Results Grants	255	2	8	255	2	8	1000	–	–
5. Contribution from Local Funds for Educational Inspection							100		
6 Miscellaneous	2	8	–	2	8	–	50	–	–
Total Grant II				2407	12	6	3150	–	–

	1872-73 Details of Minor Head			1872-73 Totals of Major Head			Budget sanction for 1872-73		
Grant III Sanitation and Medical Services:									
1. Hospital and Dispensaries:-									
(a) Establishments	3028	8	"				3920	"	"
(b) Medicines & Supplies	635	12	"				380	"	"
(c) Diet of patients	788	"	"				700	"	"
(d) Sundries and Contingencies	564	12	1	5021	"	1	500	"	"
2. Vaccination:									
(a) Establishment	360	"	"				360	"	"
(b) contingencies				360	"	"	10	"	"
3. Registration of Births & deaths:-									
(a) Establishment	360	"	"				360	"	"
(b) contingencies	4	"	"	364	"	"	10	"	"
4. Conservancy:-									
(a) Establishment	10104	"	4				10525	"	"
(b) Sanitary Service (cost of Conservancy carts)	373	11	5				200	"	"
(c) Hire of Bullock carts	2407	11	6				3025	"	"
(d) cleansing of tanks and wells:	77	"	4				50	"	"
(e) Removal of prickly-pear:	362	6	2				350	"	"
(f) contingencies	51	6	6				100	"	"
(g) Compensation for removal of huts (exclusive of land purchased)	2691	2	11	16067	7	2	500	"	"
Total grant III				2181	7	3	20990	"	"

Statement – II. Expenditure from the muni-

	1872-73 Details of minor heads	Totals of major heads	Budget sanction for 1872-73
Grant IV miscellaneous			
1. Lighting :-			
(a) Establishment :	119 2 "		120 " "
(b) Contingencies :	82 " 9		50 " "
(c) Lamp-posts and Lanterns :	363 12 11		300 " "
(d) Oil	313 9 "	878 8 8	250 " "
2. Markets			
(a) Establishment : :	8 " "		
(b) Rent : :	120 " "	128 " "	
3. Poor House :-			
(a) Establishment : :	108 " "		120 " "
(b) Contingencies : :	31 4 4		80 " "
(c) Feeding paupers : :	257 8 "	396 12 4	300 " "
4. Watering Streets & planting &c.	691 1 5	691 1 5	300 " "
5. Office girl's School rent :	293 5 5	293 5 5	" " "
6. Stamp paper & Vakils fees :	153 6 "	153 6 "	" " "
7. Petty Items : : :	498 8 7	498 8 7	" " "
Total Grant IV		3039 10 5	1720 " "
Grant V Superviions & management :-			
1. Office :- : :			
(a) Establishment : :	1818 10 4		1800 " "
(b) Contingencies : :	99 6 2		100 " "
(c) Printing charges & Stationery	345 13 2	2263 13 8	300 " "
2. Miscellaneous :- : :	234 10 8	234 10 8	500 " "
Total Grant V		2498 8 4	2700 " "

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X) Statement II A. Detail of allotment for expenditure on Public Works estimated to cost Rs 100 or upwards

Part I New Works.

No.	Project	Amount of Estimate	Past Expenditure	Expenditure in 1872-73	Remarks
(a)	Communications				
1	River Embankment	500			
2	Kitchipolium Road			209 10 11	
3	Peoples Park Road			103 13 3	
4	Cogai Road.			207 15 4	
5	Palisading			138 " "	
6	Tunnels	200 " "		508 10 7	
7	Drains.			19 " "	
8	Petty Works	200		46 8 "	
	Total			1234 5 1	
(b)	Educational	Nil			

(D) Statement II A. Detail of allotment for Expenditure on Public Works estimated to cost Rs 100 or upwards.

Part I. New Works

No.	Project	Amount of Estimate	Past Expenditure	Expenditure 1872-73	Remarks
C	Sanitary and Miscellaneous				
1	Vellakkuttai	5000			
2	Survey	300 " "	1648 7 6	1379 7 "	
3	Town Hall	4200 " "	678 9 5	3090 11 1	
4	Market Bazaars		2000 " "	186 5 4	
5	Latrines	2000 " "	2219 12 10	1677 11 6	
6	Digging New Wells			240 2 9	
7	Civil Dispensary	4000 " "		2224 8 6	Endowment
8	Wall round Singara Tope			125 15 "	
9	Poor House			407 2 4	Endowment
10	Shandy			1537 15 8	
11	Vegetable Market	600 " "		117 " 9	
12	Drainage			171 7 11	
13	Toll House	200 " "			
14	Extension of Bandy-pettah.			604 3 9	
15	Petty Works	500 " "		886 7 5	
	Total			12649 3 "	

Mun[l] Com[rs] office
Salem 10th Sept 1873

Fredrick Price
Ag. President

(D) Statement II A. Detail of allotment for Expenditure on Public Works estimated to cost Rs 100 or upwards. 67

Part II Repairs

No.	Project	Expenditure	Remarks
(A)	Communications		
1	Shevapett Road	19 12 "	
2	Annadanaputti Road	265 12 1	
3	Chithara Chavudi Road	448 10 7	
4	Cogai Road	23 1 "	
5	Trichinopoly Road	104 " 3	
6	Husthumputti Road	179 10 3	
7	Kitelipolium Road	48 4 6	
8	Vellakkuttai Channel	78 8 6	
9	Agraharam Road	106 9 10	
10	Cuddalore Road	226 8 8	
11	Petty Repairs	6 14 4	
	Total	1507 12 "	
B	Educational		
	Petty Repairs	101 15 2	
(C)	Sanitary and Miscellaneous		
	Petty Repairs	246 11 8	

Mun[l] Com[rs] office
Salem 10th Sept 73

Fredrick Price
Ag. President

Statement II B. Detail of Municipal Establishment for the Official year 1872-73

	No.	Salary per mensem			Salaries per annum			Totals. Major head		
Grant I Public Works										
Overseers	1	65	"	"	294	"	"			
Maistries	1	25	"	"	246	8	7			
Road Coolies	.	.	.	.	.	.	.			
Lascars	1	5	"	"	27	10	2	568	2	9
Total	3	95	"	"	568	2	9	568	2	9
Grant II Education										
2. Municipal schools										
Masters	8	145	"	"	1740	"	"			
Mistresses	2	36	"	"	207	7	9			
Peons	4	17	"	"	164	13	7			
Servants	1	2	"	"	5	"	6	2117	5	10
Total	15	200	"	"	2117	5	10	2117	5	10
Grant III Sanitation and Medical Services.										
Hospital										
Native Surgeon	1	150	"	"	1800	"	"			
Hospital assistants	1	60	"	"	720	"	"			
Clerks	1	8	"	"	96	"	"			
Servants	7	36	"	"	416	8	"	3032	8	"
Total	10	254	"	"	3032	8	"	3032	8	"

Statement II B. Detail of Municipal Establishment for the official year 1872-73

	No.	Salary per mensem	Salaries per annum	Total major heads
Grant III Sanitation and Medical Services				
2. Vaccination.				
(a) Vaccinators	2	30 " "	360 " "	
(b) Peon				360 " "
Total	2	30 " "	360 " "	360 " "
3 Registration of Births & Deaths				
(a) Registrars	2	30 " "	360 " "	
(b) Peon				360 " "
Total	2	30 " "	360 " "	360 " "
4 Conservancy				
Nuisance Inspectors	1	20 " "	184 10 10	
Maistries	11	90 " "	1070 11 2	
Scavengers	85	319 " "	3692 12 8	
Police	55	202 " "	2014 15 7	
Drain cleaners	41	205 " "	2478 1 6	
Cisternmen	4	16 " "	189 7 "	
Riverwatchmen	4	20 " "	244 4 1	
Temporary Scavengers			229 1 6	10104 " 4
Total	201	872 " "	10104 " 4	10104 " 4

Statement II B. Detail of Municipal Establishment for the official year 1872-73

	No.	Salary per mensem	Salaries per annum	Total major heads
Grant IV Miscellaneous				
Lighting				
1 Masaljies	2	10 " "	119 2 "	119 2 "
Total	2	10 " "	119 2 "	119 2 "
Grant V Supervision and Managements				
1 office				
Head clerk	1	35 " "	420 " "	
Accountants	2	45 " "	540 " "	
Bill collectors	5	40 " "	462 10 6	
Warrant Servers	1	8 " "	96 " "	
Peons	2	13 " "	154 " 8	
Masaljies	1	3 8 "	41 8 "	
Tower crier	1	3 8 "	42 " "	
Temporary hands			62 7 2	1818 10 4
Total	13	148 " "	1818 10 4	1818 10 4

Sd/- [illegible]

Ag. President

(4) Typed

Statement III Municipality of Salem. Abstract of Deposits Account for the year 1872-73

	Rs	A	P		Rs	A	P
Balance brought forward	1837	"	"	Credited to Municipal Funds	1649	13	11
Deposits by appellants	124	2	8	Returned to Appellants	211	4	4
do by Renters	2333	"	"	do to Renters	"	"	"
do by Contractors	"	"	"	do to Contractors	100	"	"
do as security by Mun[c] Servants	"	"	"	do to Municipal Servants	"	"	"
Deposited for the execution of work for which private parties are liable	"	"	"	Work done	"	"	"
				Returned to parties	"	"	"
Deposits under Sec. 55, 76, 79, 122, 143, 149 or Bye-laws	"	"	"	Paid to claimants	"	"	"
				Balance	2333	"	"
Total	4294	2	8	Total	4294	2	8

Mun[c] Com[r] office
Salem 10th Sep. 1873

Fredericshee
Ag. President

Statement IV-A. Municipality of Salem. Demand, Collection and Balance Statement for current. 1872-73

	1 Demand Assessed			2 Collected			3 Remitted on appeal or otherwise			4 Written off as irrecoverable			5 Total Columns 2, 3, 4			Balance			Remarks
Rate on Houses &c	8816	3	7	8313	13	4	"	"	"	"	"	"	8313	13	4	502	6	3	* This includes Rupees 99-8-0 at first credited to this account and then refunded on appeal.
Tax on Arts &c	8331	8	"	6968	8	"	483	"	"	"	"	"	7451	8	"	979	8	"	
Tolls	11100	"	"	10175	"	"	"	"	"	"	"	"	10175	"	"	925	"	"	
Total	28247	11	7	25457	5	4	483	"	"	"	"	"	25940	5	4	2406	14	3	"

Mun.l Com.rs Office
Salem 10th Sep. 1873

25940-5-4
2406-14-3
28347-5-7

8331-8
7451-8
8800
996
9796

7451-8-1
979-8-0
8431-0-1

Fred Duckshield
Ag. President

Statement IV.B. Municipality of Salem. Demand, collection and Balance Statement for Arrears. 1872-73.

	1 Balance of old Demand	2 Arrears of previous year	3 Total Demand	4 Collected	5 Remitted	6 Written off.	Totals Columns 4,5,6	Balance	Remarks
Rate on Houses &c.	" " "	3979 4 4	3979 4 4	3930 7 9	24 4 9	" " "	3954 12 6	24 7 10	
Tax on Arts &c.	" " "	2004 10 "	2004 10 "	1515 9 4	286 2 "	" " "	1801 11 4	202 14 8	
Tolls &c	690 " "	858 5 4	1548 5 4	858 5 4	" " "	" " "	858 5 4	690 " "	
Total	690 " "	6842 3 8	7532 3 8	6304 6 5 ✓	310 6 9	" " "	6614 13 2	917 6 6	

Mun.l Com.rs office
Salem 10th Sep. 1873

6302-6-5
310-6-5
6614-13-2
917-6-6
7532-3-8

Fredk Mitchell
Ag. President

(5)

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Salem Civil Dispensary
Financial Statement for 1872.

Receipts			Amount			Disbursements					
Balance in hand 31st December 1871	Savings Bank	2429-5-11				Salary of Native Surgeon			1800	"	"
	Treasury	1022-9-6				do of Hospital assistant			720	"	"
	Cash	38-15-4	3490	14	9	do of Medical Pupils			42	"	"
						do of Servants			431	"	"
						do of Peon.			72	"	"
European Subscription			"	"	"						
Native do			"	"	"						
Received from Municipality			5017	12	3	Medicines from stores	632-10-5				
do from Government			42	"	"	Medicines from druggist	67-5-8				
Sale of medicines			"	"	"	Medicines Local bazar	89-15-9		789	15	10
Interest up to 31st March 1872			68	5	1	Dieting			822	15	8
						Wines and spirits			43	12	"
						Miscellaneous including clothing and stationery &c			377	"	1
						Hospital Building			1286	2	3
						Balance in Savings bank	1747-11-"				
						in Treasury	475-3-11				
			8619	"	1	in Municipal office	11-3-4		2234	2	3
						Total Rs.			8619	"	1

Salem
1st January 1873

I certify that the above is a correct return of the income and expenditure of the Civil Dispensary at Salem for the year 1872.

(True Copy)
(Signed) R. C. Peare
Surgeon
Zilah Surgeon Salem

(Signed) R. C. Peare
Surgeon
Zilah Surgeon Salem

(True Copy) Fredk. Price
Ag President

2/81

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the President, Municipal Commissioner, Salem dated 10th September 1873 No 77.

Order thereon - Cotacamund 17 Octr 1873. No 1526.

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

Receipts

Receipts	Estimate	Actuals	Charges	Estimate	Actuals
Balance brought forward	7000	11393	Grant I		
Assignment by Govt	640	1598	New Works	15700	13884
Rate on houses &c	10,500	12,244	Repairs	3070	1856
Tax on Carts	7500	8494	other items	1510	2302
Tax on Vehicles	1500	1599	Grant II		
Registration of Carts	500	619	Mun.l Schools	2000	2150
Tolls	9850	11033	Salary grants	"	"
Fees	500	516	Results grants	1000	258
Fines	650	469	Miscellaneous	150	"
Endowments &c	2500	2112	Grant III		
Contributions from Local Funds	3370	2397	Hospitals & Disps.s	5500	5021
Miscellaneous	4900	6087	Vaccination	370	360
Advances recovered	"	4619	Registr.s of births	870	364
			Conservancy	14750	16067
			Grant IV		
			Lighting	720	878
			other Miscl purposes	1000	2160
			Grant V.		2262
			Office Establt &c	2200	
			Miscellaneous	500	235
			Advances recoverable	260	4762
			Refunds		173
			Balance	340	3446
Total	49440	56180	Total	49440	56180

The increase under "Assignments by Govt" is owing to larger grants than were anticipated by Govt when sanctioning the budget, having risen

Note
The increased grants were ordinarily disallowed in the G.O. reviewing the budget estimates.
L

Salem is on an important line of Prov.l traffic and work on this transit-duty work disappear and apprehension a Profession tax is a proper Town tax if is paid by the inhabitants from earnings within the municipality. The income from tolls in a great measure of the trade of the country. Not much less in the order
WR

The Govt. have ordered the abolition of this tax after this year

22

83

been disbursed for the schools in the Town. The Director of Public Instruction was asked to report on the matter in G.O. dated 24th June 1873 No 884 and it is desired that the report may be submitted without further delay. The increases under "Rates on Houses" and "Tax on Carts" result chiefly from arrear collections. In the case of tolls, however, the contract for the year sold at a higher rate than usual. The entry of Rs 5021 in Column 6 Statement II should be explained as the sum of the entries in Column 4-7 should correspond with the total

of

of the Hospital receipts as shown in Statement I, the Municipal contribution, if any, being represented by a minus balance in Column 11. The inclusion of the Schools and the Poor House in Statement IA is unnecessary unless they are endowed institutions which does not seem to be the case. The entries against "Pay on Acts" in Statement VA current, are not correct, as the balance should correspond with the difference between Column 1 and the sum of Columns 2-5.

Notwithstanding the failure to spend anything on the Vellalavittai scheme

Scheme or the river embankment, the expenditure on New Works amounted to Rs 13884 against an estimate of Rs 15700, Rs 1235 being expended on Communications and Rs 12649 on Sanitary and Miscellaneous works, inclusive of Rs 2224 from Dispensary funds. Although the Vella-Vittai scheme has been abandoned on the ground that the same funds would permit of the execution of other smaller works under the same head the aggregate result of which would be more beneficial to the town at large, the Govt regret to observe that beyond ~~one~~ expenditure of

Rupees

Rs 240 on wells nothing whatever has been done during the year towards the improvement of the water supply of the town. This w[d] sum 2 Rs was purpd to repair the public tanks & Rs 40 only was allotted during the year. The apparent decrease in the payments for result grants is explained to be owing to the bills not being presented till after the close of the year.

The Dispensary appears to have worked well and the reported decided improvement in the health of the town is very gratifying indeed. The Poor House will doubtless be a useful institution but it will require to be worked with great discrimination to avoid

[illegible] to add to [illegible] would get while [illegible] should be [illegible] professed [illegible] Public Works [illegible] was [illegible]

Saddling 8. 24.

avoid the Municipality being saddled with the burden of supporting persons whose relatives can afford to maintain them and whose duty it is to do so under the existing customs of the country.

The other Municipal operations appear to have been satisfactory and call for no remark in detail

JL

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" Director of Public Instr[n]	7	
" President Local Fund Board Salem	6	

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