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MADRAS RECORD OFFICE.

Government of Madras.

Finance DEPARTMENT.

G.O. No. 184 Press ~~Mis.~~

49-51.

Dated 7-2- 1873.

49/50

Not to be folded or roughly handled

Read the following papers:—

No. 49. From the President of the Municipal Commission, Salem, to the Officiating Chief Secretary to Government, Fort St. George, dated Salem, 4th November 1872, No. 128.

I have the honour to submit the usual annual report on the working of the Salem Municipality for the year 1871-72, being the fifth year of its existence.

2. No change has been made, during the year under report, in the general mode of working the Act, either as regards the executive power vested in and exercised by the President, or the consultative action and functions of the Divisional Commissioners, each within his own District, excepting, of course, such minor details (warrants, appeals, &c.,) as were necessarily altered in the introduction of the new Act on the 1st May 1871.

3. At the close of the last official year the general balance remaining to the credit of the Municipality was Rupees 19,980-2-9, while that at the close of the year under review amounts to only Rupees 4,393-7-7 (exclusive of deposits, or, in other words, the expenditure has exceeded the receipts by Rupees 15,586-11-2); but the subjoined statement of accounts and work done will, I trust, prove satisfactorily that, though a great deal has been spent, nothing has been wasted. On the contrary, the requirements, especially under the head of "sanitation," such as latrines and drains, are so enormous that, had the surplus been three times as great, it might have been usefully and profitably spent within the same period.

4. The general statement of receipts and expenditure is as follows:—

RECEIPTS.

		RS.	A.	P.
1.	Opening balance borrowed	19,980	2	9
2.	Assignments and allotments by Government	270	2	0
3.	Rates and Taxes	26,252	5	7
4.	Fees in Schools and Training Institution	152	6	2
5.	Endowments and sundry contributions and donations	1,022	9	6
6.	Contributions from Local Funds	3,368	9	9
7.	Miscellaneous	3,441	1	0
8.	Advances recovered, &c.	5,334	7	11
	Total	59,821	12	8

EXPENDITURE.

Grant	I.	18,328	14	2
,,	II.	1,279	12	1
,,	III.	19,061	14	5
,,	IV.	7,585	9	1
,,	V.	3,266	13	0
Advances recoverable		5,377	1	0
Refunds		528	5	4
Closing balance		4,393	7	7
	Total	59,821	12	8

5. On comparing the two statements it will be seen that the actual receipts for this year (exclusive of the State contribution which has now ceased) exceed those

of the preceding year by Rupees 2,645-13-8, or, in other words, the revenue is increasing, and may reasonably be expected to show a still further augmentation next year.

6. As regards the various items under the head of receipts, it will be noticed that—

(*a.*) *Rate on Houses, &c.*, produced only Rupees 3,950-15-6, against an estimated amount of Rupees 7,190, and an actual in the preceding year of Rupees 6,411-4-5. The cause of this falling off was the *revision* of the taxation, which, occupying nearly the whole of the year, prevented the tax being levied in full; a large balance is, therefore, still outstanding which will be collected and credited in 1872-73.

(*b.*) *Profession* tax also fell slightly below the mark, owing to the revision above alluded to. It may be observed that the proportion collected in the one is much greater than in the other of the two cases cited above; but this is easily explicable from the fact that, in the one case, the defaulter can be prosecuted before a Magistrate and the amount summarily recovered, while in the other, he can only be got at by the tedious process of distraint.

The other items of receipts under Head 3 all show, more or less, a marked increase, notwithstanding that only half the maximum rate allowed by the Act is levied in the form of tolls.

7. A small sum of Rupees 152-6-2 has accrued from school fees which have been only levied during the last quarter of the year, the schools having only come within municipal jurisdiction at that date.

8. *Head No.* 5 (*Endowments, &c.*) gave a revenue of Rupees 1,022-9-6, being the amount transferred to the Municipality from the surplus of the *Poor Relief Funds*, which has been funded for the purpose of completing the additions to the Civil Dispensary.

9. *Head* 6.—The Rupees 368-9-9 credited under "Communications" is the amount received from the Department of Public Works on account of Imperial roads within municipal limits, the deficiency as compared with the budget being due to diminution of distance. The other two items under this head explain themselves.

10. *Head* 7.—Calls for no remark.

11. The item "*Advances recovered*," amounting to Rupees 5,334-7-11, is simply a floating balance which will remain probably at much the same figure so long as any works on a large scale are being carried out.

12. Expenditure.—*Grant I.* naturally divides itself into two heads, viz., New Works carried out and Repairs, including several minor heads.

Of New Works, the principal executed during 1871-72 have been—

13. (*a.*) *Communications.*—Three new roads, viz., one connecting the village of Comarasamipatty with the Sooramungalum (Railway) Road, and costing Rupees 303-5-5; a second connecting the main road leading to the Jail, Shevaroy Hills, Civil Court, &c., with the Agraharam (which was much needed, as previously the detour was very extensive), costing Rupees 1,116-11-9; and the third connecting

Gogai with Shevapett and affording a direct communication with the Railway. The remaining Rupees 675-4-7 were spent on petty works of various kinds giving a general total for New Works of Rupees 2,095-5-9.

14. (*b.*) *Educational, nil.*—The existing buildings suffice, though hereafter, when funds are available, the improvement of the Pial Schools will have to be taken up.

15. (*c.*) *Sanitary and Miscellaneous.*—The total under this head reaches Rupees 8,793-6-10, the principal items being—

1*st.*—Rupees 1,643-7-6 for the expenses incurred during the year towards the survey and levels of the town as the primary step in the great drainage scheme to be hereafter carried out.

2*nd.*—Rupees 2,219-12-10 for the construction of latrines.—These, I may remark, are much frequented by the people, who have taken to them much more readily than in most parts of the country, but the additional number of latrines required is very large, and will show as a heavy item for years to come.

3*rdly.*—*The Town Hall* on which Rupees 678-9-5 have been expended, and which is destined hereafter to serve, not only as a Town Hall, but also as the Office of the Municipal and Local Fund Boards. This work will probably be completed by the end of the next official year 1872-73.

4*thly.*—*The Shevapett Market* on which Rupees 2,000 have been spent in the erection of seventeen bazaars, which, it is calculated, will yield by their rental a fair return upon the capital expended.

5*thly.*—Rupees 790-5-8 have been paid to two large villages (*Pariahs' and Wudders'*) as compensation wherewith to erect new huts on their removal outside the municipal limits, as their location in the middle of the town was found to be highly undesirable on sanitary grounds. The full amount under this head has not yet been reached. The remaining items under this head are self-explanatory.

16. (2) *Repairs.*—(*a.*) *Communications.*—Under this division are embraced seven large roads which have been repaired at an outlay of Rupees 5,907-0-1. The contribution due to Local Funds by the Municipality on account of the Sooramungalum Road not having been claimed during the year will appear in the accounts of 1872-73.

17. *Grant II.*—Under this head it should be explained that the item of Rupees 303-12-1, "*Municipal Schools*," refers only to a period of two months antecedent to the date of transfer of the middle-class schools to the Municipality, the succeeding item, Rupees 437-4-0, "*Salary Grants*," referring to the preceding nine months. Under "Results Grants" Rupees 438-12-0 were paid on account of Pial Schools, and a further sum is due on account of others whose examination was not completed within the official year.

18. *Grant III., Hospitals.—Civil Dispensary.*—In conformity with G. O., No. 704, dated 28th November 1871, the charge and responsibility of the Civil Dispensary was only formally assumed by the Municipality on the 22nd January 1872, though the entire charges have been borne by them since the 1st May. The total disbursements under this head have been Rupees 3,627-5-0, but how expended

the Municipality cannot say, as, previous to the date of transfer, they have no information as to the various items of expenditure incurred.

19. *Vaccination.*—Two vaccinators have been employed throughout the year with the following results:—

Total No.	Successful.	Unsuccessful.	Unknown.
642	565	60	17

20. *Registration of Births and Deaths* is still very defective, but from the habits and character of the people such a return must be carried on for many years before it can be regarded as more than an approximation.

21. *Conservancy*, Rupees 14,803-1-5.—Salem having, in years gone by, been notorious for its dirt and unhealthiness, both the money and the attention of the Commissioners have been more freely expended on this head than on any other, and with on the whole very satisfactory results, the general system in existence at the commencement of the year still continuing in force. The *compensation* referred to as costing Rupees 1,367-11-2 is for the removal of portions of houses and lands abutting too closely on the public roads.

22. Under *Grant IV.* two items only call for remark, viz., Rupees 2,605-3-2, a refund to Government on account of moneys overdrawn in previous years as per G. O., No. 1601, of the 23rd October 1871; and Rupees 1,702 for land purchased whereon to construct bazaars at present and hereafter either another market or regular streets.

23. *Grant V.*—The office establishment has been maintained at the very moderate outlay of Rupees 1,485-6-4, being a reduction of Rupees 471-6-4 on the previous year.

24. *Refunds*, Rupees 528-5-4.—Under this head is included a refund of Rupees 220-8-0 on account of profession tax collected and credited, and subsequently remitted on appeal as will be seen from Statement IV.

25. Appended to this are—

1. Statements I., I.-A, II., II.-A, II.-B, III., and IV.
2. A *resume* of the opinions of the individual Commissioners, and statement called for in G. O., dated 4th May 1872, No. 627.
3. List of Commissioners called for in Official Memorandum, dated 31st July 1872, No. 207.
4. Extract from Annual Report of Medical Officer on the Civil Dispensary.

26. *The delay in the submission of this Report has been entirely due to the Auditor*;* firstly, owing to the difficulty experienced in procuring a competent person; next, by his requiring a radical alteration to be made in the mode of keeping the accounts before he would *commence* the audit; and, lastly and principally, to the inordinate length of time which the audit itself has occupied, viz., from the 23rd July to the 14th October, and the report has not yet been received.

* Mr. Bazely, of the Madras Municipal Commission.

Proceedings of the Madras Government, Financial Department,
7th February 1873.

Under these circumstances, the orders of Government on the subject will be awaited before the usual fee of Rupees 150 is disbursed to the Auditor.

—

Annual Medical Report of the Civil Dispensary at Salem for the year 1871.

The health of the town and district generally during the past year has been good; but, as observations under this head fall more directly within the province of the Zillah or Jail report, I need not enter into details here beyond referring to the epidemics which have occurred.

2. Cholera prevailed in the town of Salem to a certain very limited extent during the early part of the year; thus between January 4th and February 7th it was epidemic, but the total of cases only reached thirty-nine (viz., fourteen males and fifteen females), with a mortality of ten (five of each sex), and again it was present from the 11th to the 24th April, but on this second occasion the invasion was milder than on the first, only fifteen cases having occurred (twelve males and three females) of which but two (2) proved fatal (viz., one male and one female). It will thus be seen that this dreaded disease is losing much of its virulence in Salem, which has heretofore always been regarded as one of its most favourite localities, if not actually an endemic seat of the malady, a result attributable no doubt partly to the general amelioration in the type of the disease which has been noticed by so many observers during the past few years, but also, in some measure, I have no doubt, to the greatly improved sanitary condition of the town since the introduction of the Municipal Act, causing in its turn increased faith, on the part of the people generally, alike in the efficacy of preventive measures and European remedies. A somewhat severe outbreak of cholera also occurred in the month of February in and around the village of Vellackulputtee in the Namcul Division, whither Apothecary R. Stewart was at once sent, and succeeded after a short time in arresting the progress of the epidemic, full particulars of which have been already supplied in report, dated the 24th of April 1871. Again, cholera prevailed at Yeddappaddy, in the Trichengode Taluq, during the month of June and July, to which place a subordinate was detached for a time. Particulars of this outbreak were also duly reported by me under date of 1st August. Lastly, at the close of the year cholera made its appearance at Vaniembady and Tripatore and committed considerable ravages as detailed in my letter, No. 161, of the 13th ultimo, and I regret to add that, though checked in great measure in these two large towns, it still continues to crop up from day to day in the villages adjacent. I may add that all possible quarantine and other precautions have been taken to prevent, if possible, the disease reaching this town which at present there appears some probability of its doing, though still distant some sixty or seventy miles. The only other epidemic sickness has been fever which was very severe for a time during the spring of the year in the Denkenicottah portion of the Oossoor Division.

3. I now turn to the question of the patients actually treated in the hospital during the year under report, and am glad to be able to report that the increase in attendance has been very marked, not so much in the in-patients, in which from the habits and prejudices of the people any extension must necessarily be slow and gradual, but rather in the number of the town people, and those dwelling around the town, who have a better opportunity of hearing and knowing what is going on. The returns for the two last years stand thus:—

	In-Patients.		Out-Patients.
Admissions in 1870	152		4,519
Do. 1871	167		5,840
Increase ...	15	Increase.	1,321

I may remark, further, that the number of in-patients would have been somewhat larger, but that at my earnest representation the Municipality has opened a small poor-house adjacent to the hospital, and has thereby relieved the Dispensary of those pitiable cases of pauperism and starvation which but too frequently encumber the wards of one's civil hospital in this country—cases,

which, while one felt them to be no proper inmates of a charity intended for the treatment of acute and curable diseases, still common humanity forbad one to turn away.

4. No change has occurred in the financial condition of the institution during the past year, there is no permanent invested capital, the sum of Rupees 3,451-15-5 appearing under the heads of "Savings' Banks" and treasury being merely deposited as a temporary measure, until such time as it is required for building purposes; the revenue has been derived, therefore, from the municipal grant of Rupees 100 per mensem, the subscription of residents, and the proceeds of the sale of medicines and the establishment and expenditure much the same as in former years, except that the increase of patients has necessitated increased outlay under the head of "Medicine purchased." The usual financial statement is appended.

5. There is no lying-in ward.

6. Though no actual change has as yet taken place considerable alterations and enlargements are in progress which may be briefly summarized as follows :—A considerable piece of ground has been secured on the eastern side, on which two new blocks of building are in course of construction—one the out-patient block, consisting of office and examining room in the centre, with the store-room on one side and the surgery on the other; the second block intended for infectious diseases, &c., such as syphilitic females of whom there are always several under treatment, whilst a smaller piece of land has been secured in rear of the present compound, which will allow of the existing old and inconvenient cook and store-rooms being swept away and a smaller and more suitable cook-room being erected, at the same time that the space and ventilation of the main block and out-offices generally will be materially improved. In the in-patients' block minor alterations will also be carried out tending to improve the ventilation and sanitary state of the building as well as to add materially to the comfort of the inmates. The foundation of the new buildings are already laid, and a few months more will, I trust, see them completed, and, though I know it is rash to count upon too much success in those matters, still I cannot but be sanguine that, when the taint of pauperism is removed (as it has been by the opening of a poor-house) and the association with vice ceases (as it will do when the prostitutes are removed to a separate building), a better class of patients, or at worst more of the same class as at present may be induced to enter the hospital, and its sphere of usefulness be thereby largely extended.

SALEM,
1*st January* 1872.

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

No. 50. From the President of the Municipal Commission, Salem, to the Chief Secretary to Government, Fort St. George, dated Salem, 17th December 1872, No. 150.

In forwarding copy of the report of the Auditor on the accounts of the Salem Municipality, I have the honour to submit the following observations thereon.

2. In paragraph 3 of his report, the Auditor states (1) "The items of receipts were checked by the registers." It would seem preferable for an Auditor to compare each counterfoil of house and profession's tax and the licenses of carriages and animals with their corresponding entries in the several registers and certify to their correctness.

3. With reference to the defects alluded to in paragraph 4, I beg to state that there were no headings to furnish the informations required at the beginning of last year; they have been entered, but not in special columns. Separate columns have been opened in the current year's accounts.

4. With regard to the neatness in writing up the cash-book, I do not see any ground for complaint.

5. The cash-books, &c., are checked from time to time by the Vice-President, but it is impossible for him to go through each entry in the books daily with the

several vouchers, nor is it necessary, as it is checked by the Head Clerk by whom the Cashier's chitta, cash-book, and ledgers are tested with the various vouchers daily, while all alterations, corrections, remissions, &c., are examined, checked, and initialled by the Vice-President. The proposal to appoint a special Commissioner to check the books is entirely out of the question, as must be evident to any one who has any knowledge or experience of municipal matters.

6. The vouchers are kept in a file which is locked up every night and the key kept by the Cashier.

7. The Rupees 2,497-11-0 alluded to is an endowment belonging to the Salem Dispensary which was transferred with the building to the Municipality who allowed it to remain in the Government Savings' Bank, as otherwise they would lose the interest thereon; hence it was not brought into the General Fund, as the balance in their cash-book and that in the Treasury would then differ. But this sum is shown every day at the end of the day's transactions, and added to the fund balance, making the total of the entire fund at the disposal of the Commissioners.

From Mr. N. BAZELY, Junior, Auditor of the Salem Municipal Accounts, to the President of the Municipal Commission, Salem, dated Madras, 29th November 1872.

Having audited the accounts of the Salem Municipality for the officieal year 1871-72, I have the pleasure to report that all receipts and disbursements have been correctly recorded.

2. The accounts were for only eleven months ending 31st March 1872, in accordance with paragraph 2 of G. O., 27th June 1871, No. 928, and the statements of receipts and expenditure submitted for audit were framed as required by the Proceedings of Government, dated 28th October 1871, No. 1646.

3. The audit was conducted as follows :—

1*st.*—The items of receipts of taxes in the cash-books were checked by the registers; and

2*nd.*—The payments were checked by the vouchers.

3*rd.*—The postings of both receipts and payments in the ledgers were checked.

4*th.*—The totals of the cash-books and ledgers were cast up and their correctness tested.

5*th.*—The annual statements of receipts and expenditure were then finally compared with the ledgers and passed as correct.

Excepting a few defects which I shall presently point out, I have every reason to be satisfied with the correctness of account keeping in your office. I have also ascertained that the suggestions thrown out by the Auditor of the accounts for the official year ending 30th April 1871, and noticed in paragraph 7 of G. O., 23rd October 1871, No. 1601, have been attended to.

4. The defects I allude to are—

1*st.*—The cash-book has no column for the heads of accounts to which the several items are to be posted in the ledger, nor has it columns for the ledger folios and voucher numbers. The want of these must necessarily retard the ledger poster in his work and rendered my audit tedious and irksome.

2*nd.*—There is a want of care and neatness in the writing up of the books; these are, I may say, essential to account keeping, and an Auditor always approaches the examination of books carelessly written with much suspicion.

3*rd.*—There is a total absence of any check of the entries in the books. An Auditor is not expected to go through the whole work of a whole year, examining each and every item to see to its correctness. But so it was when I took up the audit. I found, from the absence of ticks, that the whole work, save the checking of the daily balance in the cash-book by the Vice-President, was entrusted to two writers receiving Rupees 35 and 25 a month. It, therefore, became incumbent on

me to check the whole work. There are none in your small establishment of sufficiently accepted responsibility to be entrusted with this work. An examination of the daily entries of all the books will not occupy much time, so that one of the Commissioners can, with no inconvenience to himself, have the charge of it. A Commissioner's attendance daily at a certain hour to examine the books will have the desirable effect of enforcing punctuality and care on the part of the subordinates in having the books posted up in time for his inspection, while correctness will be ensured and tampering provided against as effectually as possible.

5. The vouchers are kept in a file which is allowed to float about in the office and is accessible to every one. They should be kept in bundles in a pigeon-holed shelf, the key of which should be in the custody of the Head Accountant who should be held responsible for their safety.

6. In the cash-book under date the 25th March 1872 appears a foot-note to the effect that Rupees 2,497-11-0 intended for building a hospital was lodged in the Savings' Bank in the name of the President. I think a more regular course would be to bring this and similar sums in the books of the Municipality.

7. Your statements of receipts and expenditure exhibit in abstract as follows :—

Receipts.	RS.	A.	P.	*Expenditure.*	RS.	A.	P.
Balance brought forward	19,980	2	9	Public Works	18,328	14	2
Assignments and allotments by Government	270	2	0	Education	1,279	12	1
Rates and taxes, &c.	26,252	5	7	Medical Services	19,061	14	5
Fees in schools and training institution	152	6	2	Miscellaneous Municipal purposes	7,585	9	1
Endowments and sundry contributions and donations	1,022	9	6	Supervision and Management	3,266	13	0
Contribution from Local Funds...	3,368	9	9	Advances recoverable ...	5,377	1	0
Miscellaneous	3,441	1	0	Refunds of Taxes	528	5	4
Advances recovered, &c.	5,334	7	11	Balances ...	4,393	7	7
Total ...	59,821	12	8	Total ...	59,821	12	8

8. The actual receipts exceed the Budget Estimate by Rupees 4,771 ; but having in view paragraphs 1 and 2 of G. O., 27th June 1871, No. 928, the excess rises to Rupees 7,636 ; for, if the error pointed out in paragraph 1 of the Government Order had not been made, and the remission of one-twelfth of the taxes alluded to in paragraph 2 had not been apparently overlooked, the estimate of income would have aggregated Rupees 32,206 instead of Rupees 35,071. It is needless to show here, in detail, how this excess is created as it may be seen in the statement. I thought it well to invite your attention to it in order that measures may be taken to effect a nearer approach to accuracy in your future budgets, for the expenditure cannot well be regulated when the estimate falls short by nineteen per cent. of the sum it should exhibit.

	RS.
Actual receipts (minus balance)	39,842
Budget do. do.	35,071
Total ...	4,771

	RS.	RS.
Actual receipts (minus balance)		39,842
Budget estimate do.	35,071	
Paragraph 1. Difference between the estimated grant Rs. 1,500 and the sanctioned grant Rs. 850 for roads	650	
Paragraph 2. One-twelfth of Rs. 26,580 to be remitted	2,215	
	2,865	
Amount to which the Budget was in effect reduced		32,206
Excess of actuals over estimate		7,636

9. The cost of supervision and management is at an average of nearly 5½ per cent. of the total income, while your office establishment is only 2½, which I think is very moderate.

10. My thanks are due to Mr. J. W. Johnston for the assistance he voluntarily afforded me during audit, and I am glad to be able to state that the Head Clerk and Accountant are deserving of encouragement.

No. 51. ORDER THEREON, 7th February 1873, No. 184.

The marginal statement is an abstract of the receipts and expenditure of the Salem Municipality for the year 1871-72. The Auditor's report shows that the accounts have been correctly kept during the year, and the Government are glad to learn that the much required improvements pointed out last year by the Auditor have been adopted with such a satisfactory result. The entries of collections on account of taxes on arts, &c., in Statement IV. do not correspond with those in Statement I., owing apparently to the Commissioners having lost sight of the instructions conveyed in G. O., dated 28th October 1871, No. 1646, to the effect that the net proceeds of the taxes after deduction of refunds should alone appear in the annual statements submitted to Government.

RECEIPTS.	RS.
Current Taxes—	
Rates on houses	3,951
Tax on arts	6,087
Tax on vehicles	1,539
Registration of carts	510
Tolls	9,441
Fees	254
Fines	617
	22,399
Arrears—	
Rate on houses	1,578
Tax on arts	1,263
Tolls	901
Fees	111
	26,252
School fees, &c.	153
Hospitals	1,022
Contributions—	
From Local Funds	3,369
Assignments by Government ...	270
Miscellaneous	3,442
Advances recovered	5,334
	39,842
Balance brought forward	19,980
Total ...	59,822

2. The Auditor objects to the non-inclusion in the municipal accounts of a sum of Rupees 2,498 belonging to the dispensary and invested in the Government Savings' Bank. The course adopted appears, however, to be correct, with the exception that the sum in the Savings' Bank should be transferred to the name of the Municipality. It is not intended that any other than the floating balance should be incorporated with municipal funds, the invested capital being shown separately in Column 2, Statement I.-A. The Government gather from the report that the floating balance of Rupees 1,022 is included in Column 2 as part of the funded capital. If so, it is incorrect. The current demand for rates on houses and tax on arts amounted to Rupees 16,434, and the uncollected balance at the end of the year to Rupees 5,983, or rather over thirty-six per cent., which is, however, satisfactorily accounted for by the levy of the taxes having been delayed by a revision of the assessment.

EXPENDITURE.	RS.
Public Works—	
New Works	10,889
Repairs	6,192
Other items	1,248
	18,329
Education	1,280
Hospitals, &c.	3,627
Vaccination	316
Registration of births and deaths ...	315
Conservancy	14,803
Lighting	943
Miscellaneous	6,642
Supervision and management ...	3,267
Advances...	5,377
Refunds	529
	55,428
Balances—	
Municipal	3,371
Endowments	1,022
Total ...	59,821

3. The expenditure during the year was extraordinary owing to the Commissioners having utilised the greater part of the large balance of Rupees 19,980 which

was brought forward at the beginning of the year under review. A sum of Rupees 8,793 is shown as expended on New Works under "Sanitary and Miscellaneous," of which Rupees 3,010 went towards the erection of latrines and other purposes connected with sanitation. Of the sum of Rupees 6,192 expended on repairs, Rupees 5,907 were spent on communications.

4. From the report on the working of the Civil Dispensary, the Government are gratified to learn that the health of the town was good throughout the year, and that, in the opinion of the Medical Officer, cholera is losing much of its virulence in Salem, owing in some measure to the improved sanitary condition of the town since the introduction of the Municipal Act.

5. The President's report shows that the general working of the Act has been satisfactory, and from the reports called for in G.O., dated 4th May 1872, No. 627, it would appear that though the taxation is far from popular, yet no active discontent exists, while the improvements effected are in some measure appreciated by the people.

6. The Government agree with the President in considering that the delay which occurred in the submission of the Auditor's report was excessive, and consider that there is fair ground for a reconsideration of the amount of the fee to be paid.

(True Extract.)

W. HUDLESTON,
Chief Secretary.

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

Exd. J. Wright.

Govt. of {1873} Madras.

FINANCIAL.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Salem,

&c., *&c.,* *&c.*

Dated February, 7th.

Recd. *Encl.*

G. O., 7th February 1873, *No.* 184.

FEBRUARY.
Nos. 49—51.

Passing orders on the annual report on the working of the Salem Municipality for 1871-72.

Typed

No 129. Municipal Commissioner's Office
Salem 4th November 1872

From

C. J. Longley Esquire
President Mun.l Comr
Salem

To

The Honorable W. Huddleston
Offg Chief Secretary
to the Government of
Fort St George

Sir

I have the honor to inform you that under the instructions contained in G. O. No. 627 of the 4th May 1872, the report on the Municipal Administration in the Northwest Provinces has been circulated to the various Commissioners of the town of Salem and the gentlemen whose names are marginally noted have furnished reports embodying their views which may be summarised as follows.

Rev. M. Phillips
Messrs. J. Fischer
Govind a Row
Boalta
Runga Row
Cuppusami Iyer
Narasayyar
Abib Sahib

are marginally noted have furnished reports embodying their views which may be summarised as follows

1. The Rev. M. Phillips reports very briefly

briefly, merely stating that he has not been sufficiently long connected with the Municipality to enable him to judge "criticially" of its working, but that the good done is undoubted, whilst on the other hand he has met with no complaints either as to the amount or mode of collection of the taxes. As the Native Christians would naturally make their missionary Pastor, the recipient of their grievances, it may not unfairly be concluded that this class of people, at all events, are not unfairly weighted with Municipal burdens.

2. Mr Fischer commences the report by eulogising the introduction of the Act, as "the first instance in which the people have been called upon to take a direct interest in their own Municipal affairs" or, in other words, the first step towards

self-government, a policy of which he strongly advocates the extension, and predicts the ultimate success and acceptability of the measure, but to remove its present unpopularity, he submits, 1st that the Commissioners should be chosen by the ratepayers, 2nd the abolition of official members, 3rd the gradual diminution of government interference in Municipal matters. To carry out these changes, he advocates the general election by vote of the ratepayers, on a given date, of all Commissioners, the number to be elected having been previously decided, (the only exception being the Collector who should be Ex-officio President) that the Commissioners thus elected should then choose their own Vice President and should have the appointment of all Municipal officers and servants, and

that then, so soon as a sufficient number, say 20 to 30 Commissioners of position and intelligence have thus been obtained, Government interference should entirely cease; the official element will by this means, he considers, be gradually eliminated; and when once "the people are to all intents and purposes left unfettered in their judgment and action", he believes, "the unpopularity of the Act will be a thing of the past". Mr Fischer next points out that though it is admitted by the people themselves that the working of the Act has both materially improved the health of the town and added to the value of house and land property therein, still the fact remains that the Act is very unpopular and this he attributes to three principal

causes, - 1st "the stern, rigorous, uncompromising and unsympathetic manner" in which the taxes are levied; 2nd the fact that there is no appeal from the decision of the Commissioners which "a people proverbially litigious" naturally dislike; & 3rd the number and variety of the taxes imposed and the dread that their number will be yet further increased; finally Mr Fischer gives it as his opinion that the tolls have not reduced the general traffic, as until the Railway rates are largely reduced, he holds, that the road must always beat the Rail.

3. Mr Govind a Row who has been a Commissioner since the first introduction of the Act, speaks generally of the vast improvement effected both in the appearance and health of the town, but considers that the taxes press

heavily on the people more es-
-pecially those who live on
Muttah land and is of
opinion that the number of the
taxes is too great, viz 13 to the
Municipality and 4 to Govt
and also that the present
rate of house tax is some-
what too high. The other
points suggested in the order
of Government as above are
not touched upon by him.

4. Mr Boulton in his report
merely summarises the
various modes in which the
revenue is raised and the
distribution of duty amongst
the Commissioners, - matters
which it is superfluous to
recapitulate here and concludes
with the general statement
based on personal inquiry
that he has "always found
the people evince a bad
feeling towards the Muni
-cipality" and proceeds to

attribute this to ignorance alone
which he can only hope time
to time to remedy, a brief and
not very flattering judgment
but one which it is to be feared
is but too well founded

5. Mr Runga Rw reports that, in
his opinion, the taxes raised
under the Act were viewed with
disfavor from the very first
especially the house tax, whilst
the enforcement of sanitary
regulations was almost equally
unpopular, but considers
that the resultant benefits
are gradually, though slowly,
winning over the more intelli-
-gent portion of the community to
regard the system with ap-
-proval. As regards the various
heads of taxation, he considers
the house tax most unpopu-
-lar and that it presses too
heavily on the middle class.

the

the very rich and very poor
escaping comparatively lightly,
and advocates its retention
so soon as the finances will
permit; the profession tax, he
holds to be willingly paid
and easily collected and
therefore unobjectionable.
As regards the tax on vehicles
Cattle &c. he considers, that
no great dissatisfaction is
felt regarding it, but advises
the lowering of the rates, the
present scale being excessive.
Tolls, he regards as a tax to which
the people have no objection
as it falls principally upon
those who live outside Munici-
-cipal limits and who, entering
the town for purposes of traffic,
are both able and willing
to pay this small deduction
from their profits. Mr Runga Rao
next proceeds to enumerate all
the uses to which the Municipal
money

This is the tax especially objected to in many municipalities

money is applied, believing that the great results attained under almost every head, must be patent to the meanest intelli-gence and cites the fact of only Civil suits having been entered upon by the Municipality. In one case, as plaintiff, and in the other, defendant, as a proof of the moderate & conciliatory spirit in which the Act is worked, and concludes by expressing his hope and belief that this first step in self-government will eventually do good, though he is forced to admit that as yet the Act is very unpopular and that the gratitude of the people, generally, bears no proportion to the good which has been effected

6. Mr C Appovier Mudaliar considers the Act to be less unpopular than it was at its first introduction

introduction as the people have become convinced that the money is spent for local, and not for imperial, purposes; but as regards the particular taxes, holds a directly opposite opinion to the last commissioner, as he considers the rate of house tax very low and readily paid, whilst the burden of the Profession Tax is heavily felt: on the other two sources of revenue, he offers no remarks and concludes his report by a brief enumeration of the improvements which have been effected in the town and the benefits which have resulted to the people, to which, he, however, is forced to admit, they are wilfully blind.

7. Messrs Abib Saleb and Nassar Nassar concur in regarding the taxes as not in the whole unpopular and the Act as doing much good. They further agree

in believing that no undue pressure or extortion is practised, in connection with the levying of the Tolls.

8. My own opinion is that the Act is working very fairly and there can be no doubt that Salem is a notable instance of the benefits which can be conferred in a sanitary point of view by the act, carefully and judiciously worked. No tax can possibly be popular with the taxpayer. So it is perfectly unreasonable to expect the people to come forward and declare Municipal Taxation to be popular. It is looked on as a necessary evil to be submitted to under the belief that a certain amount of immunity from disease has been gained since the

the introduction of the Act. As to the improvements Capable in the working of the Act, I agree generally in the remarks made by Mr Fischer and should be glad to see commissioners increased in numbers elected by the rate payers and less Government interference generally.

I have the honor to be
Sir
Your most obedt. Servt

C. T. Loughlin
President

Compd kl.
2nd C.

Commissioners
Petition on the
working of Mun.
Act.

Read 3 Feb. 49

Mun. Fort 2231/72

List of Commissioners for the town of Salem.

Mr R. E Pearse	Official.
" J. W. Johnston	Do.
Captain C. Gordon.	Do
Mr. A. C. Lawford	Do.
" R. N. Manickum Mudaliar.	Do.
" J. Small	Do.
" S. Boaler.	Do.
Rev. M. Phillips.	Non-Official
Mr. Gomez. A. L.	Do.
" J. Fischer.	Do
" A Cooppoosami Naidu	Do.
" J. Cooppoosami Naida	Do
" A Dawasagayam Pillai	Do.
" N. Narasayyar	Do.
" C. Runga Row.	Do
" I Govinda Row	Do
" Dalul Abib Sahib.	Do
" Gopalasami Mudaliar.	Do.

Mun. Com.rs Office
Salem 4 November 1872

C. T. Loughlin
President

Compd Pl.
H

Statement I. Revenues and receipts of the Municipal Fund of the Town of Salem during the official year 1871-72.

	1871-72. Detail of minor heads			1871-72. Totals of major heads			Budget allotment for 1871-72.		
1. Balance brought forward									
(a) Municipal	19980	2	9						
(b) Endowments				19980	2	9	20000	"	"
2. Assignments and allotments by Government.									
(a) Surplus Pound Fund	83	3	6						
(b) Ferry rents	"	"	"						
(c) Fishery Rents	"	"	"						
(d) Road cess	186	14	6						
(e) Grants for Mun.l schools.	"	"	"	270	2	"	1000	"	"

	arrears			current								
3. Rates & Taxes &c.												
(a) Rate on Houses &c.	1577	12	6	3950	15	6	5528	12	"			8090	"	"
(b) Tax on Arts &c.	1263	11	2	6086	11	"	7350	6	2			7620	"	"
(c) Tax on Vehicles &c.	"	"	"	1538	10	8	1538	10	8			1300	"	"
(d) Registration of carts &c.	"	"	"	510	4	8	510	4	8			410	"	"
(e) Tolls	901	"	"	9441	10	8	10342	10	8			10298	"	"
(f) Fees	110	13	3	254	5	2	365	2	5			1993	"	"
(g) Magisterial Fines	"	"	"	616	7	"	616	7	"					
	3853	4	11	22399	"	8	"	"	"	26252	5	7		
4. Fees in Schools and training Institutions							152	6	2	152	6	2		
Carried over										46655	"	6	50721	"	"

Asst. Coll. 223/72

Copy of Commis-
sioners
Minute

Statement I. Revenues and Receipts &c. (continued)

	1871-72. Detail of minor heads			1871-72. Totals of major heads			Budget allotment for 1871-72.		
Brought forward.				46638	"	6	50721	0	"
5. Endowments and sundry contributions and Donations									
(a) Hospitals	1022	9	6						
(b) Charities	"	"	"						
(c) Educational	"	"	"						
(d) Poor House	"	"	"						
(e) Miscellaneous	"	"	"	1022	9	6			
6. Contributions from Local Funds									
(a) For Public Works Communications	368	9	9						
School buildings	"	"	"						
Grant to Municipality for office accommodations	1000	"	"						
(b) Educational									
For Training schools	"	"	"						
(c) Miscellaneous.									
Hospitals	2000	"	"	3368	9	9	850	"	"
7. Miscellaneous									
(a) Rents of Municipal Markets	421	15	"						
(b) Rents & fees of Pr. Slaughter houses	1516	"	"						
(c) Sale of sweepings.	58	8	"						
(d) Privale Scavenging	"	"	"						
(e) Sale of materials, Tools & plant	51	9	9						
(f) Avenues	16	10	8						
(g) Rents of Munc. cart-stand	525	"	"						
(h) Petty items	851	5	7	3441	1	"	8500	"	"
carried over				54487	4	9	55071	"	"

Statement I. Revenues & Receipts (continued)

	1871-72. Detail of minor heads			1871-72. Totals major heads			Budget allotment for 1871-72.		
Brought forward.				54487	4	9	55071	"	"
Advances recovered	5334	7	11	5334	7	11			
Total Receipts				59821	12	8	55071	"	"

* Rs 2-4-. Transferred from Carts to vehicles.

Salem Munc. Office
4th Nov. 1872

C. J. Kearsley.
President

Exd. J.S.

Statement I. A. Endowment to entrusted to the Salem Mun.ᵉ Commissioners under Section 15 and 16 for the year 1871-72.

Name of Institution	Amount of Endowed capital	Balance	Increase or reduction of Capital.	Appropriation from Capital for expenditure	Contributions and Donations of all kinds	Sale of medicines &c. Sundry receipts &c.	Total (Columns 3-7)	Current charges (Statement III & IV)	All. Allowed for Public works. Statement II A.	Total charges	Balance	Remark
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Hospitals and Dispensaries	3520	1022	"	"	3627	"	4649	3627	"	3627	1022	Out of the amount of Capital Fund entered in column 2, Rupees 2497-11-" is in the Savings bank and has therefore not been included in the receipts of Mun.ᵉ Fund as the balance in Treasury and Cash book will disagree
2. Charities	"	"	"	"	"	"	"	"	"	"	"	
3. Educational	"	"	"	"	"	"	"	"	"	"	"	
4. Miscellaneous.	"	"	"	"	"	"	"	"	"	"	"	

C. J. Lucy Esqr
President

Compd [illegible]

Statement. II. Expenditure from the Municipal Fund of the Town of Salem for the Official year 1871-72.

	1871-72. Detail minor heads			1871-72. Totals major heads			Budget sanction for 1871-72.		
Grant. I. Public Works.									
1. New Works.									
(a) Communications	2095	5	9						
(b) Educational	"	"	"						
(c) Sanitary and Miscellaneous	8793	6	10	10888	12	7	31500	"	"
2. Repairs.									
(a) Communications	5907	"	1						
(b) Educational	"	"	"						
(c) Sanitary & Miscellaneous	285	6	11	6192	7	"	6500	"	"
3. Establishment.	253	9	2	253	9	2			
4. Tools & plant & contingencies	994	1	5	994	1	5	200	"	"
5. Contribution to Local Funds	"	"	"						
Total Grant I.				18328	14	2	38200	"	"
Grant. II. Education									
1. Training schools	"	"	"						
2. Municipal schools	"	"	"						
(a) Establishment	303	12	1						
(b) contingencies	"	"	"	303	12	1	550	"	"
3. Salary grants	437	4	"	437	4	"			
4 Results grants	438	12	"	438	12	"			
5. Contribution to Local Funds for educa[l]: Inspectorate	100	"	"	100	"	"			
6. Miscellaneous	"	"	"	"	"	"			
Total Grant II.				1279	12	1	550	"	"

Statement I to H.

In Vol 2231/72

Statement II. Expenditure (continued)

	1871-72. Detail minor heads			1871-72. Total major heads			Budget Sanction for 1871-72		
Grant III. Sanitation and Medical Services									
1. Hospitals and Dispensaries									
(a) Establishment									
(b) Medicines & Supplies				3627	5	"	2016	"	"
(c) Diet of Patients									
(d) Sundries & contingencies.									
2. Vaccination									
(a) Establishment	316	2	"						
(b) contingencies	"	"	"	316	2	"	275	"	"
3. Registration of Births & Deaths.									
(a) Establishment	300	"	4						
(b) contingencies	15	6	"	315	6	"	330	"	"
4. Conservancy.									
(a) Establishment	8524	5	3				7348	"	"
(b) Sanitary service (cost of c. carts).	546	6	9				300	"	"
(c) Hire of Bullocks & carts	2794	3	"				2772	"	"
(d) Cleansing of tanks, wells &c	231	13	7						
(e) Removal of Prickly-pear	1248	4	8						
(f) contingencies	90	5	"						
(g) Compensation for removal of huts &c.	1367	11	2	14803	1	6			
Total Grant III.				19061	14	5	13041	"	"

Statement II. Expenditure (continued).

	1871-72. Detail minor heads			1871-72. Total major heads			Budget Sanction for 1871-72.		
Grant IV. Miscellaneous Mun.l Purposes.									
1. Lighting									
(a) Establishment	105	5	4						
(b) contingencies	23	13	"						
(c) Lamp-posts & Lanterns	413	9	1						
(d) Oil	399	15	5	942	10	10			
2. Markets									
(a) Establishment	72	"	"						
(b) contingencies	"	"	"	72	"	"			
3. Poor House.	119	"	11	119	"	11			
4 Watering streets and Planting avenues.	507	4	8	507	4	8			
5. Petty Items.	1141	4	8	1141	4	8	82	4	"
6. Police charges	496	"	10	496	"	10			
7. Repayments to Govt as per G. O. dated 23. Oct. 1871. No 1601	2605	3	2	2605	3	2			
8. Purchase of land	1702	"	"	1702	"	"			
Total Grant IV.				7585	9	1	82	4	"
Grant V. Supervision and Management.									
1. Office.									
(a) Establishment	1485	6	4				1683	-	"
(b) contingencies	602	2	11						
(c) Printing charges & Stationery	449	12	8	2537	5	11			
2. Miscellaneous.	729	7	1	729	7	1	2000		
Total Grant V				3266	13	4	3683	"	"

Statement II. Expenditure (continued).

	1871-72. Detail minor heads			1871-72. Totals major heads			Budget sanction for 1871-72.
Advances recoverable.	5377	1	"				
Refunds of Taxes	528	5	4	5905	6	4	
Grand Total Expenditure				55428	5	1	
Balances							
(a) Municipal Fund				3870	14	1	
(b) Endowments				1022	9	6	
Total Balances				4893	7	7	
Grand Total				59821	12	8.	

Salem Municipal Office
4th Novr 1872

C. D. Douglas
President

Encl. No. 1 to
Ltr 2231/72

Statement II

Statement II. B. Detail of Municipal Establishments. Salem Municipality for 1871-72

	No.	Salary per mensem			Salaries per annum			Totals major heads.		
Grant I. Public Works.										
Overseers										
Maistries	1	25	"	"	223	9	2			
Road coolies.	"	"	"	"	"	"	"			
Lascars	1	5	"	"	30	"	"	253	9	2
Grant II. Education.										
Municipal schools.										
(1) Masters	9	151	"	"	279	12	1			
(2) Clerks.	"	"	"	"	"	"	"			
(3) Servants	3	12	"	"	24	"	"	303	12	1
Grant III. Sanitation and Medical services.										
Hospital										
1 Native Surgeon	1	150	"	"	1500	"	"			
2. Hospital assistant	1	60	"	"	626	13	"			
3. Peon	1	6	"	"	60	"	"	2186	13	"

Statement II B. Detail of Mun.l Establish-ments for 1871-72.

	No.	Salary per mensem	Salaries per annum	Total major heads
Grant III. Sanitation &c. (Continued)				
Vaccination				
Vaccinators	2	30 " "	316 2 "	
Peons	"	" " "	" " "	316 2 "
Registration				
Registrars	2	30 " "	300 " "	
Peons	"	" " "	" " "	300 " "
Conservancy				
Nuisance Inspectors	1	85 " "	659 8 "	
Maistries	11	77 " "	783 2 10	
Scavengers	67	245 " "	4173 3 8	
Jotties	36	130 " "		
Drain cleaners	48	236 " "	2556 1 8	
Cisternmen	4	16 " "	96 1 4	
River watchmen	4	20 " "	220 13 5	
Temporary Coolies			35 6 4	8524 5 3

Statement II B. Detail of Mun.l Establish-ments 1871-72

	No.	Salary per mensem	Salaries per annum	Total major heads.
Grant IV. Miscellaneous.				
Lighting				
Masaljies	2	10 " "	105 5 4	105 5 4
Grant V. Supervision and Management.				
Office				
1 Manager	1	70 " "	72 4 1	
2. Head Clerk	1	30 " "	318 6 2	
3. Accountants	2	40 " "	447 8 "	
4. Gunner and Peons	2	9 " "	108 10 "	
5. Tax. collectors	4	32 " "	351 12 "	
6. Masaljies	1	3 8 "	30 8 8	
7. Town crier	1	3 8 "	35 8 "	
8. Warrant servers	1	7 " "	54 15 "	
9. Census clerk and Peon (Temporary)	2	" " "	65 14 5	1485 6 4

C. P. Lucas
President

Comptroller

No. Fin/2231/72

1871 - 72.

Municipality of Salem.

Population as per Census of 1871 . . 50,038

Area Comprised within Municipal Limits. About 5.8 square miles.

House and Land Rates for 1872-73.

Dwelling and other Houses { No 6501. Amt Rs. 8,707- - -

Shops { No / Amt None

Lands { Will be assessed

Percentage rate adopted: Houses. 5 per cent. Lands. 1 Rs. per 80 Sq yds.

Tax on Arts &c.

Class.

I	No / Amt	None	Rs.
II	No 2 / Amt	100	- - -
III	No 32 / Amt	800	- - -
IV	No 89 / Amt	1068	- - -
V	No 232 / Amt	1392	- - -
VI	No 877 / Amount	2631	- - -
VII	No 15 / Amt	30	- - -
VIII	No 2259 / Amt	2259	- - -

Licenses on Carriages and Animals.

½ R	116	
1 R	1063	
3 Rs	22	
6 Rs	22	
9 Rs	41	
18 Rs	1	

Carts Registered . . . { No 520 / Amount 510- - -

Statement II B

In Encl 2231/72

License fee under Act and By. Laws. { No of Licenses. 28 / Amount. 147. 10 - -

Collection of taxes.

House Tax
- No of Demand notices served. About 700.
- Do of Distress warrants. 156
- " of Distraints made. 7
- Amount recovered. Rs 139. 7. 5
- Notice fee & warantee Rs 78. 4 - -
- No of Prosecutions. 27

Other Taxes.
- Amount involved Rs 61. 6. 8
- Do recovered on account of taxes } 61 - 6 - 8
- Do. by way of penalty 40. 8 . .

C. J. Lawton
President

Compd Kl. 2nd

Statement Calls
From 1st Oct 27.
Date 1st May 1872.

In Tamil 2031/72

Statement II. A. Detail of allotments for expenditure on Public Works estimated to cost Rs 100 and upwards. New Works. (Part I) 43

Projects	Amount of estimate	Past expenditure	Expenditure 1871-72	Remarks
A. Communications				
1. Maretts Road		" " "	303 5 5	
2. Fischers Road		" " "	1116 11 9	
3. Drains and Petty Works.		" " "	675 4 7	
			2095 5 9	
B. Educational		Nil.		

Statement I-A. Detail of allotment for Expenditure on Public Works estimated to cost Rs 10 and upwards. New works.

Project	Amount of Estimate	Past Expenditure	Expenditure in 1871-72	Remarks
C. Sanitary and Miscellaneous				
1. Drainage Scheme Establishment		" "	1648 7 6	
2. Latrines.		" "	2219 12 10	
3. Brett Town Hall	4200	" "	678 9 5	
4. Shevapett Market	2000	" "	2000 " "	
5 New huts for Pariers & Wuddero		" "	790 5 8	
6. Parapet wall Salem Bridge		" "	470 10 9	
7. Toll Gates		" "	184 15 8	
8. Removal of Magazine		" "	125 5 "	
9. Removal of Fort walls.		" "	110 7 10	
10. Cattle Pound.		" "	105 4 10	
11. Petty Works.		" "	459 7 4	
			8793 6 10	

Statement II A. Detail of allotment for expenditure new.

Part II Repairs

Project	Amount of Estimate	Past expenditure	Expenditure in 1871-72	Remarks
A. Communications				
1. Shevapett Road		" "	2201 9 3	
2. Huothumputti Road.		" "	754 8 "	
3. Kitchipolium		" "	641 4 9	
4. Bretts Road		" "	894 1 "	
5. Cundakara Street		" "	685 15 5	
6. Annathanaputti Road.		" "	501 10 7	
7. Cuddalore Road		" "	144 11 6	
Petty Repairs		" "	83 3 7	
			5907 " 1	
B. Educational.				
Petty Repairs.		" "	" " "	
C. Sanitary & Miscellaneous.				
1. Shevapett Bandy -pettah			131 6 9	
2. Petty Repairs			154 " 2	
			285 6 11	

Compd W.C.

C. J. Lawrence
President

Statement III. Municipality of Salem.

Abstract of Deposits Account for the year 1871-72.

Balance brought forward.	327	"	"	Credited to Mun.l Funds	1128	18	1
Deposits by appellants.	2038	13	3	Returned to appellants	330	1	6
do by renters	1157	1	4	do to renters	227	"	"
do by contractors	"	"	"	do to contractors	"	"	"
do as security by Mun.l Servants	"	"	"	do to Mun.l servants	"	"	"
Deposited for the execution of work for which private parties are liable	"	"	"	Work done	"	"	"
				Returned to parties.	"	"	"
				Paid to claimants.	"	"	"
Deposits under sections. 56, 76, 79 122, 148, 149 or bye-laws.	"	"	"	Balance	1837	"	"
Total	3522	14	7	Total	3522	14	7

Compd by H

C. P. Lacoursière
President

Statement IV. Municipality of Salem

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

Current.

	1 Demand assessed			2 Collected			3 Remitted on appeal or otherwise			4 Written off as irrecoverable			Total columns 2, 3, 4			Balance		
Rate on Houses Tax.	7981	4	11	3950	15	6	51	12	10	"	"	"	4002	12	4	3978	8	7
Tax on Arts Tax.	8452	5	"	5866	3	"	581	10	"	"	"	"	6447	13	"	2004	8	"
Tolls.	10990	"	"	9441	10	8	"	"	"	"	"	"	9441	10	8	1548	5	4
Total	27423	9	11	19258	13	2	633	6	10	"	"	"	19892	4	"	7531	5	11

Statement IV. Arrear

	1 Balance of old demand			2 Arrears of previous year			3 Total Demand			4 Collected			5 Remitted			6 Written off.			Total columns 4, 5, 6			Balance		
Rate on Houses Tax.	67	12	9	1471	3	3	1539	"	"	1510	10	9	4	12	10	23	8	5	1539	"	"	"	"	"
Tax on Arts Tax.	247	8	"	1875	8	"	2123	"	"	1272	"	"	45	12	"	805	4	"	2123	"	"	"	"	"
Tolls	"	"	"	901	"	"	901	"	"	901	"	"	"	"	"	"	"	"	901	"	"	"	"	"
Total	315	4	9	4247	11	3	4563	"	"	3683	10	9	50	8	10	828	12	5	4562	"	"	"	"	"

Compd. & C.P.K.

C. P. Kaneplay
President

Annual Medical Report of the Civil Dispensary at Salem for the year

I The health of the Town and District generally during the past year has been good, but as observations under this head fall more directly within the province of the Zillah or Sail report, I need not enter into details here beyond referring to the Epidemics which have occured.

II Cholera prevailed in the Town of Salem to a certain very limited extent during the early part of the year thus between January 6th and February 7th it was Epidemic but the total of cases only reached 39 (Viz 14 male and 15 females) with a mortality of 10 (5 of each sex) and again it was present from the 11th to the 24th April but on this second occasion the invasion was milder than on the first, only 15 cases having occured (12 Males and 3 Females) of which but two (2) proved fatal (Viz one male and one female). It will thus be seen that this dreaded disease is loosing much of its virulence in Salem which has heretofore always been regarded

regarded as one of its most favorite localities
if not actually an Endemic seat of the
malady, a result attributable no doubt
partly to the general amelioration in the
type of the disease which has been noticed
by so many observers during the past few
years, but also, in some measure, I have
no doubt to the greatly improved Sanitary
condition of the Town since the introduction
of the Municipal Act, causing in its
turn increased faith, on the part of the
people generally, alike in the efficacy
of preventive measures and European
remedies - a somewhat severe outbreak of
Cholera also occured in the month of
February in and around the village of
Vellachulpattee in the Namacul Division
whither Apothecary R. Stewart was at
once sent, and succeeded after a
short time in arresting the progress of
the Epidemic, full particulars of which
have been already supplied in report
dated the 24th of April 1871. Again
cholera

Cholera prevailed at Yeddapaddy in
the Trichingode Taluq during the month
of June and July to which place a subord-
inate was detached for a time particulars
of this outbreak were also duly reported
by me under date of 1st August. Lastly
at the close of the year Cholera made
its appearance at Vaniembady and
Tripatoor and Committed Considerable
ravages as detailed in my letter No 161 of
the 13th Ultimo and I regret to add that
though checked in great measure in these
two large towns, it still Continues to crop
up from day to day in the villages adjacent
I may add that all possible Quarantine
and other precautions have been taken
to prevent if possible the disease reaching
this Town which at present there appears
some probability of its doing, though still
distant some 60 or 70 Miles. The only other
epidemic sickness has been fever which
was very severe for a time during the
spring of the year in the Denkanicotta
portion of the Ossore Division.

III I now turn to the question of the

patients

patients actually healed in the Hospital during the year under report, and am glad to be able to report that the increase in attendance has been very marked, not so much in the In Patients, in which now the habits and prejudices of the people any extension must necessarily be slow & gradual, but rather in the number of the Town people, and those dwelling around the Town, who have a better opportunity of hearing and knowing what is going on, the returns for the two last years stand thus

	In Patients	Out Patients
Admissions in 1870	152	4519
" 1871	167	5840
Increase	15	Increase 1321

I may remark further that the number of In Patients would have been somewhat larger, but that at my earnest representation the Municipality has opened a small poor House adjacent to the Hospital, and has thereby relieved the Dispensary of those pitiable cases of pauperism and starvation which but too frequently encumber the wards of one's Civil Hospitals in this Country, cases, which, while, one felt them to be no proper inmates of a Charity intended for the treatment of acute & curable diseases, still Common humanity forbad one to turn away.

VI No change has occured in the financial condition of the Institution during the past year there is no permanent invested Capital the sum of Rs 3451-15-3 appearing under the Heads of "Savings Banks" and Treasury being merely deposited as a temporary measure pending such time as it is required for building purposes; the revenue has been derived therefore from the Municipal grant of Rs 100 per mensem, the subscription of Residents, and the proceeds of the sale of Medicines & the Establishment and Expenditure much the same as in former years, except that the increase of Patients has necessitated increased outlay under the Head of "Medicine purchased". The usual Financial Statement is appended

VII There is no Lying In Ward

VIII Though no actual change has as yet taken place, Considerable alterations and enlargements are in progress which may be briefly summarised as follows; a Considerable piece of ground has been secured on the Eastern side, on which two new blocks of building are in course of Construction, one the Out-Patient block, Consisting of office and Examining Room in the centre, with the store room on one side and the Surgery on the other, the second block intended for Infectious Diseases &c, such as Syphilitic females of whom there are always several under treatment, whilst a smaller piece of land has been secured in rear of the present Compound, which will allow of the existing old and inconvenient Cook and store rooms being swept away and a smaller and more suitable Cook room being erected, at the same time that the space and ventilation of the main block & Out-offices generally will be materially improved In the In-Patients block minor alterations will also be carried out tending to improve the

the ventilation and sanitary state of the building, as well as to add materially to the Comfort of the inmates. The foundation of the new buildings are already laid, and a few months more will I trust see them Completed and though I know it is rash to Count upon too much success in those matters, still I cannot but be sanguine that when the Curse of pauperism is removed (as it has been by the opening of a Poor House) and the association with vice ceases (as it will do when the prostitutes are removed to a seperate building) that a better Class of patients, or at least more of the same class as at present may be induced to enter the Hospital, and its sphere of usefulness be thereby largely extended.

Salem
1st January 1872

(Signed) R. E. Pearse
Zillah Surgeon Salem

(True Extract)

Robt E Pearse.

Zillah Surgeon Salem

1871

Annual Returns of Revenue & Expenditure

Salem Civil Dispensary
Financial Statement

Receipts	Amount Rs	As	D
Balance on 1st January In Treasury	4824	8	5
Floating	67	12	10
European Subscription	313	"	"
Native do	22	"	"
Received from Municipality	1200	"	"
" " Government	3164	10	5
Sale of Medicines	64	9	8
Interest to 31st March 1871	31	5	"
	9687	14	4

Disbursements	Amount Rs	As	D
Salary of Native Surgeon	1800	"	"
Hospital Assistant	660	"	"
Peon	72	"	"
Servants wages	333	"	"
Cost of European Medicines from Stores	632	10	5
Annual Supplies	84	3	"
Half yearly Supplies	80	7	9
Dieting	822	4	9
Wine & Spirits	71	5	2
Medicines purchased	287	9	2
Miscellaneous	192	7	4
Repairs & Buildings	1161	"	"
	6196	15	7
Balance { A. Savings Bank 2429-5-11			
B. Treasury 1022-9-6			
C cash 38-15-4	3490	14	9

I certify that the above to be correct Return of the Income and Expenditure of the Civil Dispensary at Salem for the year 1871

(True Copy)
Robt Pearse
Zillah Surgeon Salem

Salem
1st January 1872

(Signed) R. E. Pearse
Zillah Surgeon Salem

√typd

Madras 29th November 1872.

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To

The President of the
Municipal Commissioners
Salem.

Sir

Having audited the Accounts of the Salem Municipality for the Official year 1871/72. I have the pleasure to report that all receipts and disbursements have been correctly recorded.

2. The accounts were for only eleven months ending 31st March 1872. in accordance with para 2 of G.O. 27th June 1871 No. 925, and the Statements of Receipts and Expenditure submitted for Audit were framed as required by the Proceedings of Government dated 28th October 1871 No. 1646.

3. The Audit was conducted as follows:-

1st The items of Receipts of Taxes in the Cash Books were checked by the Registers. and.

2nd The payments were checked by the Vouchers.

3rd The postings of both receipts and payments in the Ledgers were checked

4th The totals of the Cash Books and Ledgers were cast up and their correctness tested.

5th The Annual Statements of Receipts and Expenditure were then finally compared with the Ledgers and passed as Correct.

Excepting a few defects which I shall presently point out, I have every reason to be satisfied with the Correctness of account keeping in your Office I have also ascertained that the suggestions thrown out by the Auditor of the Accounts for the Official year ending 30th April 1907 and noticed in para 7 of G.O 23rd October 1907, No 1601, have been attended to.

4. The defects I allude to are-

1st The Cash Book has no Column for the Heads of Accounts to which the several items are to be posted in the Ledger, nor has it Columns for the Ledger folios and Voucher numbers. The want of these must necessarily retard the Ledger-poster in his work and renders my audit tedious and irksome.

2nd There is a want of care and neatness in the writing up of the Books; these are, I may say, essential to Account keeping and an Auditor always approaches the examination of Books carelessly written with much suspicion.

3rd There is a total absence of any check of the entries in the Books. An Auditor is not expected to go through the whole work of a whole year, examining each and every item to see to its correctness. But so it was when I took up the audit. I found, from the absence of ticks, that the whole work - save the checking of the daily Balance in the Cash

Book by the Vice President-
was entrusted to two writers
receiving Rs 35 and 25 a month.
It therefore became incumbent-
on me to check the whole work.
There are none in your small
establishment of sufficiently
accepted responsibility to be
Entrusted with this work.
An Examination of the daily
Entries of all the Books will
not occupy much time, so
that one of the Commissioners
Can, with no inconvenience to
himself, have the charge of it.
A Commissioner's attendance
daily at a certain hour to
examine the Books will have
the desirable effect of enforcing
punctuality and care on
the part of the subordinates
in having the Books posted
up in time for his inspection
while correctness will be
ensured and tampering
provided against as
effectually as possible

4. The Vouchers are kept in a file which is allowed to float about in the office and is accessible to everyone. They should be kept in bundles in a pigeon-holed shelf, the key of which should be in the custody of the Head Account- ant who should be held responsible for their safety.

5. In the Cash Book under date the 25th March 1872, appears a foot note to the effect that Rs 2497-11-0 in- tended for building a hos- pital was lodged in the Savings Bank in the name of the President. I think a more regular course would be to bring this and simi- lar sums in the Books of the Municipality.

5. Your Statements of Receipts and Expenditure exhibit in

abstract as follows:—

Receipts				Expenditure			
Balance brought forward	19980	2	9	Public Works	8328	14	2
Assignments and allotments by Govt	270	2	.	Education	1279	12	1
Rates and Taxes &c	26252	5	7	Medical Services	19061	14	5
Fees in Schools and Training institution	152	6	2	Miscellaneous Municipal Purposes	7585	9	1
Endowments & Sundry Contributions & Donations	1022	9	6	Supervision and Management	3266	13	.
Contributions from Local Funds —	3368	9	9	Advances recoverable	5377	1	.
Miscellaneous	3441	1	.	Refunds of Taxes	528	5	4
Advances recovered &c	5334	7	11	Balances	4393	7	7
	59821	12	8		59821	12	8

6. The actual Receipts exceed the Budget estimate by Rs 4771; but having in view paras 1 and 2 of G.O. 27 June 1871. No 928 the excess rises to Rs 7636. for if the error pointed out in para 1. of the G.O. had not been made and the remission of one twelfth of the taxes alluded to in para 2. had not been apparently overlooked, the estimate of income would have aggregated Rs 32206 instead of Rs 35071. It is needless to show here in detail how this excess is created as it may be seen in the Statement. I thought it well to invite your attention to it in order that measures may be taken to effect a nearer approach to accuracy in your future Budgets, for the expenditure cannot well be regulated when the estimate falls short by nineteen per cent of the sum it should exhibit

Actual Receipts (minus Balance)	39842	
Budget do —. do —	35071	
	4,771.	

Actual Receipts (minus Balance) 39842....
Budget estimate do. 35071.

Para 1. Difference between the estimated grant Rs 1500 & the sanctioned grant Rs 850 for mad. 650....		
Para 2. one twelfth of Rs 26580 to be remitted — 2215....	2865.	
Amount to which the Budget was in effect reduced ...	32206....	
Excess of Actuals over estimate.	7636....	

7. The cost of Supervision and management is at an average of nearly 5½ per cent of the total income, while your office establishment is only 2½ which I think is very moderate.

8. My thanks are due to Mr J. W. Johnston for the

assistance he voluntarily afforded me during audit and I am glad to be able to state that the Head Clerk and Accountant are deserving of encouragement

I am, Sir,

Your most obedient servant

(Signed) N. Bazely Jr.

Auditor

(True Copy)

C. T. Longley

President

Compd.

In Prl. 2624

No. 120

Municipal Commissioner's Office

Salem 4th November 1872

From

C. T. Longley Esquire

President Munl. Commission

Salem.

To

The Honorable W. Hudleston

Officiating Chief Secretary to Government

Fort St George.

Sir,

I have the honor to submit the usual annual report on the working of the Salem Municipality for the year 1871-72 being the fifth year of its existence

2. No change has been made, during the year under report, in the general mode of working the Act, either as regards the executive power vested in and excercised by the President, or the consultative action and functions of the Divisional Commissioners, each within his own district, excepting, of course, such minor details (Warrants, Appeals &ca) as were necessarily altered in the introduction of the New Act on the 1st May 1871.

3 At the close of the last official year, the general balance remaining to the credit of the Municipality was Rupees 19,980 - 2 - 9, while that at the close of the year under review amounts to only Rupees 4393- 7. 7. (exclusive of deposits, or, in other words, the expenditure has exceeded the receipts by Rs 15,586 - 11 - 2, but the subjoined statement of Accounts and work done, will, I trust, prove satisfactorily that, though a great deal has been spent, nothing has been wasted. On the contrary, the requirements, especially under the head of Sanitation, such as Latrines and Drains, are so enormous that, had the surplus been three times as great, it might have been usefully and profitably spent within the same period.

4. The general Statement of receipts and expenditure is as follows.

Receipts.

Receipts.	Rs	A.	P.
1. Opening balance borrowed.	19,980	2	9
2. Assignments and allotments by Government.	270	2	-
3. Rates and Taxes	26252	5	7
4. Fees in schools and training Institution	152	6	2
5. Endowments and sundry Contributions and Donations	1022	9	6
6. Contributions from Local Funds.	3368	9	9
7. Miscellaneous	3441	1	-
8. Advances Recovered &c.	5334	7	11
Total Rs.	59,821	12	8

Expenditure.			
Grant I.	18,328	14	2
II.	1,279	12	1
III	19,061	14	5
IV	7,585	9	1
V.	3,266	13	-
Advances Recoverable	5377	1	-
Refunds.	528	-	5
Closing Balance.	4393	7	7
Total Rs.	59,821	12	8

5. On comparing the two Statements, it will be seen that the actual Receipts for this year (exclusive of the State Contribution which has now ceased) exceed those of the preceding year by Rs 2625. 13. 8 or in other words, the revenue is increasing, and may reasonably be expected to show a still further Augmentation next year.

6. As regards the various items under the head of Receipts it will be noticed that—

(a) Rate on Houses &c. produced only Rs 3950. 15. 6 against, an estimated amount of Rs 7190, and, an actual in the preceding year of Rs 6411-4. 5. The cause of this falling off, was the Revision of the taxation, which, occupying nearly the whole of the year, prevented the tax being levied in full; a large balance is therefore still outstanding which will be collected and credited in 1872. 73.

(b) Profession tax also fell slightly below the mark, owing to the revision above alluded to. It may be observed that the proportion collected in the one is much greater than in the other of the two cases cited above, but this is easily explicable from the fact that, in the one case the defaulter can be prosecuted before a Magistrate and the amount summarily recovered, while, in the other, he can only be got at by the tedious process of distraint.

The other items of receipts under head 3, all show, more or less, a marked increase, notwithstanding that only one half the maximum rate allowed by the Act is levied in the form of Tolls.

7. A small sum of Rs 152-6-2 has accrued from school fees which have been only levied during the last quarter of the year, the schools having only come within Municipal Jurisdiction at that date.

8. Head No 5 (Endowments &c) gave a revenue of Rs 1022-9. 6 being

the amount transfered to the Municipality from the surplus of the Poor Relief Funds, which has been funded for the purpose of completing the additions to the Civil Dispensary.

9. (Head 6.) The Rs 368. 9. 9. credited under "Communications" is the amount received from the Department of Public Works on account of imperial Roads within Municipal Limits, the deficiency as compared with the Budget being due to diminution of distance. The other two items under this head explain themselves.

10. Head 7. Calls for no remark

11. The item "advances recovered" amounting to Rs 5334. 7. 11 is simply a floating balance which will remain probably at much the same figure so long as any works on a large scale are being carried out.

Expenditure.

12. Grant I naturally divides itself into two heads viz. New Works carried out, and Repairs, including several minor heads.

13. Of New Works, the principal executed during 1871. 72 have been

(a) Communications; Three new Roads viz. one connecting the village of Comaracoanipatty with the Sooramungalum (Railway) Road and costing Rs 303. 5. 5; a second connecting the main road leading to the jail, Sheravoy Hills Civil Court &c with the Agraharam (which was much needed as, previously, the detour was very extensive) (costing Rs 1116-11-9); and the third connecting Gogai with Sherapett and affording a direct communication with the Railway. The remaining Rs 675-4-7 was spent on petty works of various kinds giving a general total for new Works of Rs 2095-5-9.

14. (b). Educational Nil. The existing buildings suffice though hereafter when funds are available the improvement of the Vial Schools will have to be taken up.

15. (c). Sanitary and Miscellaneous.

The total under this head reaches Rs 8793. 6. 10; the principal items being, first,

Rs 1640 - 7. 6. for the expenses incurred during the year towards the Survey and levels of the town, as the primary step in the great drainage scheme to be hereafter carried out.

2nd. Rs 2219-12. 10. for the construction of latrines. These I may remark are much frequented by the people who have taken to them much more readily than in most parts of the country but the additional number of Latrines required is very large and will show as a heavy item for years to come.

3rdly. The Town Hall on which Rs 6790. 9. has been expended and which is destined hereafter to serve not only as a Town Hall but also as the office of the Municipal and Local Fund Boards. This work will probably be completed by the end of the next official year 1872. 73.

4thly. The Sherapett Market on which Rs 2000 has been spent in the erection of 17 Bazaars which, it is calculated, will yield by their rental a fair return upon the Capital expended

5thly Rs 790. 5. 8. has been paid to two large villages (Pariahs' and Wudders') as compensation wherewith to erect new huts on their removal outside the Municipal limits, as their location in the middle of the town was found to be highly undesirable on Sanitary grounds. The full amount

amount under this head has not yet been reached. The remaining items under this head are self-explanatory.

16. (2) Repairs. (a) Communications under this division are embraced seven large roads which have been repaired at an outlay of Rs 5907.-.1. The Contribution due to Local Funds by the Municipality on account of the Sooramangalam Road not having been claimed during the year will appear in the accounts of 1872-73.

17. Grant II. Under this head, it should be explained that the item of Rs 303.12.1. "Municipal Schools" refers only to a period of two months antecedent to the date of transfer of the middle class Schools to the Municipality, the succeeding item Rs 437.4.- "Salary Grants" referring to the preceding 9 months. Under "Results Grants" Rs 438.12.- were paid on account of Rial Schools and a further sum is due on account of others whose examination was not completed within the official year.

18. Grant III. Hospitals. Civil Dispensary. In conformity with G.O. No 704. dated 28th September 1871. the charge and responsibility of the Civil Dispensary was only formally assumed by the Municipality on the 22nd January 1872, though the entire charges have been borne by them since the 1st May. The total disbursements under this head have been Rs 3627.5.- but how expended, the Municipality cannot say, as, previous to the date of transfer, they have

no information as to the various items of expenditure incurred.

19. Vaccination. Two vaccinators have been employed throughout the year with the following results:-

Total No.	Successful	Unsuccessful	Unknown
642.	565.	60.	17.

20. Registration of Births and Deaths is still very defective, but from the habits and character of the people such a return must be carried on for many years before it can be regarded as more than an approximation.

21. Conservancy. Rs 14803-1-5. Salem having, in years gone by, been notorious for its dirt and unhealthiness, both the money and the attention of the Commissioners have been more freely expended on this head than on any other, and with, on the whole, very satisfactory results. The general system in existence at the commencement of the year still continuing in force. The Compensation referred to as

as costing Rs 1367-11-2. is for the removal of portions of houses, and lands, abutting too closely on the public roads.

22. Under Grant IV. two items only call for remark viz. Rs 2605. 3. 2, a refund to Government on account of monies overdrawn in previous years as per G. O. No 1601 of the 23rd October 87, and Rs 170. 2 for land purchased whereon to construct Bazaars at present and hereafter either another Market or regular streets.

23. Grant V. The office establishment has been maintained at the very moderate outlay of Rs 1485. 6. 4. being a reduction of Rs 471-6. 4 on the previous year.

24 Refunds. Rs 528. 5. 4. Under this head is included a refund of Rs 220. 8. 4 on account of Profession Tax collected and credited and subsequently remitted in appeal as will be seen from statement IV

25. Appended to this are.

1. Statements I. IA. II. II A
II B. III. and IV.
2. A Resume of the opinions of the individual Commissioners. and Statement called for in G.O. dated 4th May 1872, No 627.
3. List of Commissioners called for in Official Memorandum dated 31st July 1872 No 207.
4. Extract from Annual Report of medical officer on the Civil Dispensary.

26. The delay in the submission of this Report have been entirely due to the auditor; Firstly owing to the difficulty experienced in procuring a Competent person; next by his requiring a radical alteration to be made in the mode of keeping the Accounts, before he would Commence the audit and lastly and principally to the inordinate length of time which the Audit

x Mr Bazely of the Madras Adm.e Comn.

itself has occupied viz from the 23rd July to the 14th October. and the report has not yet been received.

Under these circumstances the orders of Government in the subject will be awaited before the usual fee of Rs 150 is disbursed. to the auditor

I have the honour to be
Sir
Your most obed.t Servt

C.T. Loveday
President

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Municipal Commissioners' Office.

No. 150

Salem 17th December 1872

From

The President
Municipal Commission
Salem

To

The Chief Secretary
to Government
Fort St. George

Sir.

In forwarding copy of the report of the Auditor on the Accounts of the Salem Municipality, I have the honor to submit the following observations thereon.

2. In para 3 of his report, the Auditor states (1) "The items of Receipts were checked by the Registers"; it would seem preferable for an Auditor to compare each counterfoil of house and

Fort: St. George, Oct. 230-232 Rd
"—16 Octr — — 63-64 — —
"—23 Octr — — 121-122 — —
"—4 Novr 72 — — 62 Ditt
"—28 Novr — — 204 — —
Recd 2/3/73 Copies 72 Nos. 201

Fort St. George, December 1872 Received
From
The Chairman
Municipal Commission
Salem

S.D. 184

To
The Chief Secretary
to Govt
Fort St. George

I have the honor to acknowledge the receipt of your letter dated 4th Inst. No. 5 forwarding Report of Municipality of Salem for the year 1872

Rec'd 6-1-5

Ex. 10

No. 2231

Reporting upon the working of the Salem Municipality for 1872

Examined
Assistant
of Auditor's office

professions tax and the
licenses of Carriages and
animals with their corres-
ponding entries in the several
Registers and certify to their
correctness.

3. With reference to the defects
alluded to in para 4, I
beg to state that there were
no headings to furnish the
informations required, at the
beginning of last year;
they have been entered but
not in special Columns.
Separate columns have been
opened in the current year's
Accounts.

4. With regard to the matters
in writing up the Cash book
I do not see any ground
for complaint.

5. The Cash Books are
checked from time to time
by the Vice President but it
is impossible for him to go
through each entry in the Books
daily with the several Vouchers
nor is it necessary, as it is
checked by the Head Clerk by
whom the Cashier's Chitta,
Cash Book and Ledgers are
tested with the various Vouchers
daily while all alterations,
Corrections, remissions &c are
examined, checked and
initialled by the Vice Presi-
dent. The proposal to ap-
point a special Commission
er to checks the Books is
Entirely out of the question,
as must be evident to any
one who has any knowledge
or experience of Municipal
matters.

6. The Vouchers are kept in
a file which is locked up
every night and the key
kept by the Cashier.

7. The Rupees 2497-11- "
alluded to is an endow-
ment belonging to the
Salem Dispensary which

was transferred with the build-
-ing to the Municipality who
allowed it to remain in the
Government Savings Bank, as
otherwise they would lose
the interest thereon; hence
it was not brought into
the general Fund, as the
balance in their Cash
Book and that in the
Treasury would then dif-
-fer. But this sum is
shewn every day at the
End of the days transactions,
and added to the fund
Balance, making the total
of the entire fund at the
disposal of the Commis-
sioners

I have the honor to be
Sir
Your most obedient Servt

C. J. Loughlen
President

Comptd. J. M. H.

Pros: 27th June/71 Nos. 230-232 Pub
" 28 Oct 1870A
" 23 " 121-122

Financial 1872 DEPARTMENT.

Pros 7 Feby 73

From

The President
Municipal Commrs
Salem

No. 187

Dated 17 Dec
Received 20th Dec } 1872.

Pros 7 Feby 73 No 50

No. 2624

Enc. /

~~S. O.~~

Forwards copy of the report of the Auditor on the accounts of the Salem Municipality & submits some observations thereon

C24/Rep

Financial Department.

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PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the President Municipal Commissioners Salem dated 4th & 17 December 1872 Nos 128-150

Order thereon 7 Febry 1873 No 180.

Receipts		
Current Taxes		
Rates on Houses	Rs 3951	
Tax on Carts	" 6087	
Tax on Vehicles	" 1559	
Registration of Sales	" 680	
Sales	" 4461	
Fees	" 551	
Fines	" 607	
	22399	
Arrears:—		
Rate on Houses	Rs 1578	
Tax on Carts	" 1963	
Sales	" 901	
Fees	" 117	
	26258	
School Fees	75	
Hospitals	1022	
Contributions from Local Funds	3369	
Assignments by Govt	270	
Miscellaneous	3442	
Advances recovered	5334	
	39842	
Balance brought forward	19980	
	59822	

The marginal statement is an abstract of the receipts and expenditure of the Salem Municipality for the year 1871-72. The enclosed report shows that the accounts have been correctly kept during the year and the Government are glad to learn that the much required improvements pointed out last year by the Auditor have been effected with such a satisfactory result. The returns of Collections and account of Taxes on Carts &c

in Statement IX do not correspond with those in Statement I owing apparently to the Commissioners having lost sight of the instructions conveyed in G.O dated 28th October 1871 No 1846 to the effect that the net proceeds of the taxes after deduction of refunds should alone appear in the annual Statements submitted to Government

The auditor objects to the non-inclusion in the Municipal Accounts of a sum of Rupees 2498 belonging to the Dispensary and invested in the Govt Savings Bank. The course adopted appears however to be correct with the exception that the sum in the Savings Bank should be transferred to the name of

Expenditure.	
Public Works	
New works	Rs 10889
Repairs	" 6192
Other Items	" 1248
	18329
Education	1280
Hospitals &c	3627
Vaccination	316
Registration Births & deaths	315
Conservancy	14803
Lighting	963
Miscellaneous	6662
Superintendence & management	3267
Advances	5377
Refunds	529
	55428
Balances	
Municipal	3371
Endowments	1022
	59821

of the Municipality. It is not intended that any other than the floating balance should be incorporated with Municipal funds, the invested capital being shown separately in Column 5 Statement IX. The Govt gather from the report that the floating balance of Rs 1022 is included in Col Column 2 as part of the funded capital. If so it is incorrect. The current demand for Rates on Houses and Tax on Arts amounted to Rs 16434 and the uncollected balance at the end of the year to Rs 5963 or rather over 36 per cent, which is, however, satisfactorily accounted for by the levy of the taxes having been delayed by a revision of the assessment

The expenditure during the year Extraordinary Charges owing to the Commissioners having utilised

utilised the greater part of
the ~~xxx~~ large balance of
Rs 19980 which was brought
forward at the beginning
of the year under review.
A sum of Rs 8793 is shown
as expended on New Works
under "Sanitary and Mixed
Charges" of which Rs 3010
went towards the erection of
latrines and other purposes
connected with Sanitation.
Of the sum of Rupees 6192
expended on repairs Rs 5907
were spent on Communica-
tions.

From the report on
the working of the Civil
Dispensary the Government
are gratified to learn that
the health of the town was
good throughout the year
and that in the opinion
of the Medical Officer
cholera is losing much
of

of its virulence in Salem
owing in some measure to
the improved sanitary con-
dition of the town since
the introduction of the
Municipal Act.

The President's
report shows that the general
working of the Act has
been satisfactory and from
the reports called for on
G.O dated 6th May 1879 No 627
it would appear that though
the taxation is far from
popular yet no active
discontent exists while the
improvements effected are
in some measure appre-
ciated by the people.

The Government agree
with the President in con-
sidering that the delay in
which occurred in the
submission of the auditors
report was ~~of~~ censure and
consider that there is
fair ~~xx~~ ground for a
reconsideration of the amount of the fee to be
paid.

W.K. J.S.

To
The President of the Municipal Commissioners Salem 6
" Public Works Department
" Board of Revenue 10
" Accountant General
" Insp.r Genl Sanitation Mad. Dist
" Sanitary Commissioner
" Director of Public Instruction
" ~~Collector of the town of Salem~~
" President Local Fund Boards Salem Div 6

14 12 90

Govt. of {1873} Madras.

Financial

To

The Secy. Board of Revenue

Salem.

Dated Feby 7

Recd. } 1873, No. 184

Nos. 4 & 57.

Submitting herein the Annual Report relative to working of the Salem Municipality for 1871-72