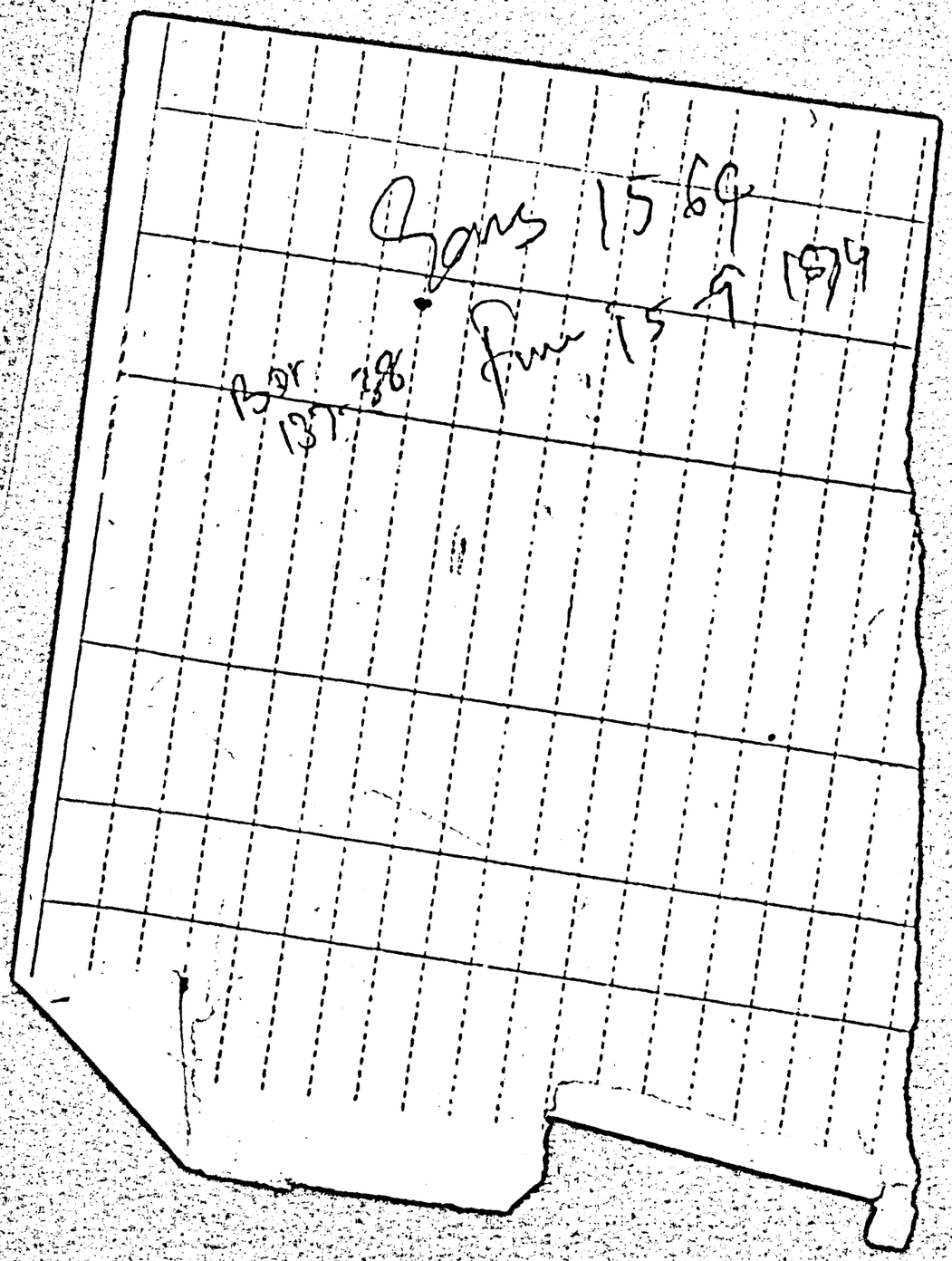

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(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 1564	Press / Mis.
136-138	136-138
Dated 15-9-	1894.

47/48

Not to be folded or roughly handled

SOUTH

Proceedings of the Madras Government, Financial Department,
15th September 1874.

Read the following papers :—

No. 136. From W. McQUHAE, Esq., President of the Municipal Commissions, Madura, to the Hon. D. F. CARMICHAEL, Acting Chief Secretary to Government, Fort St. George, dated Butlagundu, 6th July 1874, No. 36.

I have the honor to submit the report of the Municipal Commissioners of Madura on the working of the Towns Improvement Act for 1873-74 together with the prescribed statements and the reports of the Auditor and the officers in charge of the two dispensaries maintained in the town.

2. In Statement I.-A., under Column 3, Rupees 1,282-13-7 is entered as a balance, whereas it is the sum appropriated from funded capital for expenditure and should have been shown under Column 5. A sum of Rupees 7,374-4-11 spent during the year from Municipal funds on account of dispensaries is entered under Column 12, which, I think, should have been exhibited under Column 6, leaving Column 12 blank.

From F. A. NICHOLSON, Esq., Vice-President, to W. McQUHAE, Esq., President of the Municipal Commission, Madura, dated Madura, 10th June 1874, No. 245.

I have the honor to submit, on behalf of the Municipal Commissioners, the annual report on the working of the Towns Improvement Act in Madura from 1st April 1873 to 31st March 1874 with enclosures, *viz.*, (1), the Auditor's report with three enclosures; (2), the report, with statements, from the Civil and American Mission Dispensaries; (3), all the statements prepared in accordance with the forms prescribed in G.O., No. 1646, under date 28th October 1871.

2. RECEIPTS.—The opening balance of Rupees 33,873-8-6 includes Rupees 17,900 invested in the Bank of Madras.

3. *III.-A., House-tax, Rupees* 12,055-0-6.—Under this head all but eleven per cent. of the current demand has been collected by the four bill collectors of the Municipality.

4. *III.-E., Tolls, Rupees* 27,028-2-10.—This item includes a sum of Rupees 2,154-2-8 paid in advance for 1874-75 and Rupees 765 arrears of 1872-73. The diminution expected by the Commissioners and provided for in the Budget under this head did not occur.

5. The total arrears on all sources of income are slightly over 6·7 per cent. on the demand.

6. The excess amount shown in the Budget of 1873-74 against "Hospital" is owing to an intended appropriation of Rupees 5,000 as a receipt from the funded capital to meet the charges of the year under report. This, however, was not made.

7. The total collection under "VII., Miscellaneous," has exceeded the Budget Estimate on account of items such as drain-rent, a large increase in the grain pettah contract, &c.

8. DISBURSEMENT—*Grant I.—Public Works, Rupees* 15,880-5-11.—This is the amount actually spent under Grant I, and is less than the Budget Estimate by Rupees 5,085 in consequence of many of the budgeted works not having been carried out during the year owing to several changes in the Public Works estab-

lishment of this Municipality. The Commissioners are glad to be able to report that the Lying-in Hospital extension, consisting of eight cottages for expectant patients, has been finished and handed over to the Zillah Surgeon. The new dispensary buildings are also being pushed on with vigor, though work was stopped for some time in the year under report by reason of the incapacity of the Overseer then in charge. It is hoped that the end of the current year will see the new dispensary finished.

9. A slight excess has been incurred in the item of "Road repairs" (Rupees 448) and "Establishment" (Rupees 299-9-6), the latter item being due to extra establishment rendered necessary by the works in progress.

10. *Grant II.—Education, Rupees* 1,309-9-8.—This is the total amount spent under Grant II. and is much less than the Budget Estimate as Rupees 1,000 provided for the establishment of Municipal schools was not spent. The reasons for the non-expenditure will be separately stated in answer to the G. O. in the Financial Department, No. 608, dated 17th April 1874. The chief reason was that the then Acting Inspector of Schools (Mr. Kershaw) was strongly opposed to a departure from the present results system. The contribution to Local Funds, Rupees 670, has not been paid on account of certain reference which is still pending from the Local Fund Board. There are in the town twenty-eight aided and eleven unaided elementary schools giving instruction to 1524 pupils, *viz.*, 1309 boys and 215 girls, on a population numbering about 53,000. Of this number 1279 are Hindoos, ninety Mahomedans, and 155 Native Christians. Twenty-four received instruction in English, eighty-seven in Telugu, and 1524 in Tamil. The total aided schools in the town presented 501 children for examination under four standards and have obtained grants to the amount of Rupees 1,242-15-0. On the whole, the results of the examination were said to be satisfactory. The size and importance of the town demand more time than the Madura Range Inspecting Schoolmaster can possibly spare, and it would seem advisable to separate the Municipal schools from his range and form an independent division.

11. *Grant III.—Sanitation and Medical Services, Rupees* 7,277-3-2.—The dispensaries, as usual, have done thoroughly good work, and the expenditure under this head is probably the most satisfactory of all. The reports of Drs. Gamack and Palmer (the latter of the American Mission), speak for themselves in plain terms. The numbers treated were 31,416, which is said to be 8286 in excess of last year. This is, however, attributable, it is believed, to a more complete registry of cases in the American Mission Dispensary. The town appears to have been very free from serious disease. Dr. Palmer notices a curious fact that in July four-fifths of the cases treated were for ophthalmic complaints. The Commissioners trust with Dr. Gamack that a suitable building for the Civil Dispensary will be available by the close of the current year. The dispensary is largely attended by district patients and by travellers so that the number of patients cannot be taken as any guide to the health of the town population.

12. The Commissioners greatly regret that, owing to ill-health, Dr. Palmer, of the American Mission Dispensary, has been compelled to leave for America and that no physician is to be appointed in his stead.

13. *Grant III.—2, Vaccination, Rupees* 412.—The vaccinators are said to have performed 2832 operations, being five per cent. of the total population. The vaccinators work for a fortnight in each of the nine divisions of the town, and, entering each operation in a book, are easily checked by the Division Commissioners, to whom they are required to submit their registers. The returns may, therefore, be considered fairly correct.

14. 3, *Registration of Births and Deaths, Rupees* 217-10-0.—Attention has been paid to this service and a notable improvement has been the result. Three clerks paid by a commission of 1 Anna per entry are employed on the work with the result that 2324 births and 1693 deaths or (four and three per cent., respectively, on the population) were recorded. The Division Commissioners examine the same, check over these registers as over the vaccinators.

15. 4, *Conservancy, Rupees* 24,008-13-4.—The conservancy establishment needs no remark. Under the head of "Contingencies" Rupees 530-4-5 were spent on purchase of houses, fire-extinguishers, latrine-carts, and on the cleaning of a foul tank.

16. *Grant IV.*—3, *Choultries, Rupees* 2,393-1-6.—The excess expenditure, Rupees 223, over the Budget Estimate under "Contingency" is due to the purchase of brass, &c., vessels urgently required for the use of the Kunnatore Chuttrum.

17. 6, *Sundries, Rupees* 248-5-10.—This item includes the purchase of a piece of ground for a Mahomedan burial-ground and other small items.

18. *Advances Recoverable, Rupees* 395-4-7.—This includes Rupees 317-11-2 Vakeel's fees in Municipal suits, of which a sum of Rupees 111-6-0 has been recovered and credited to 8, Statement I.; of the remainder part has since been collected.

19. *Balance, Rupees* 36,532-2-3.—The balance includes most of the savings on hand at the opening of the year together with Rupees 620-8-5 belonging to the Lying-in Hospital; Rupees 1,897-11-9 belonging to the Kunnatore Chuttrum; Rupees 704-5-6 of the Famine Relief Fund and the excess of the income over the expenditure of the year under report. The first of these sums was in the Savings' Bank, and was placed at the credit of Municipal funds to meet any excess charge of the year.

20. It may be noted that the total expenditure incurred during the year on "Sanitation and Medical Services" and other sanitary works is Rs. 41,612-15-4, or about seventy-three per cent. on the actual Municipal collection, Rupees 55,274-12-5.

21. With reference to the working of the Act the Commissioners see no cause to alter their opinion, expressed in previous reports, and the statement of incidence called for in G.O., No. 822, of 12th June 1873, is also submitted.

From M. SAMAVIER, Auditor, to F. A. NICHOLSON, Esq., Vice-President of the Municipal Commission, Madura, dated Madura, 24th April 1874.

With reference to the extract from the Proceedings of the Commissioners, dated the 4th ultimo, forwarded with your foot-note, I beg to submit my report on auditing the accounts of the Madura Municipality for the official year 1873-74, and enclose the following three statements made out for information, *viz.*:—

I. Statement of Receipts and Charges.
II. Abstract of the Municipal transactions with the Collector's Treasury.
III. Statement of Assets.

2. The entries in the cash-book both on the credit and debit sides have been examined with reference to the vouchers as also the resolutions passed by the Commissioners. For the expenditure of Rupees 8-13-0 on account of contingencies in the 1st and 3rd Divisions on the 5th March 1874 no resolution appears to have been passed. A sum of Rupees 10 was debited on the 22nd April 1873 for being remitted to the Caroor Tahsildar for the carriage-hire of Silber's lanterns, and this charge has not been supported by a resolution, but out of that amount Rupees 8-11-0 has been recovered and credited in the account for May following.

3. A few of the chellans on account of rent of bandy-pettahs and tolls bear the signature of the clerk receiving money in the office instead of the remitters. As the date and number of the resolution have not been quoted either in the cheque or voucher in support of certain charges there was some difficulty and delay in tracing them out, which may well be avoided by invariably quoting the authority in the cheque or voucher.

4. From 4th October 1873 to 14th February 1874 the supply of lamp-oil for Municipal lanterns was not on contract but kept under the management of Office-Clerk Saminada Pillay, who drew from the Treasury in four instalments in the month of November 1873 Rupees 250 for the purpose. Deducting from this Rupees 16-15-6, due to him for lamp-oil expended in October, Rupees 233-0-6 ought to have been shown in the oil account for November as receipts from the Treasury, but only Rupees 183-0-6 has been exhibited, the total cost of the oil in that month entered, and a minus balance of Rupees 10-10-8 struck accordingly. This incorrect balance has been continued in the subsequent months. Thus the clerk is accountable for the difference of Rupees 50 as well as for Rupees 27-9-5, being the unexpended portion out of the advances up to 14th February; I have, therefore, shown the two sums, amounting to Rupees 77-9-5, under the head "Advances recoverable" in my Statement No. I.

5. Rupees 317-11-2, being the charges incurred on account of law-suits, is shown under the head "Sundries" in the Municipal accounts, and of this Rupees 111-6-0, recovered on the same account, has been exhibited under the head "Miscellaneous income." In many suits the Municipality is likely to succeed, and I think it, therefore, desirable that charges in connexion with law-suits should be debited to "Advance recoverable" and the recoveries credited to the same head instead of showing them as actual expenditure and receipts, respectively. By the former method there will be a check for sums outstanding. In case any suit be decided against the Municipality—which, I think, would be very rare,—the charges may be adjusted by debit to the proper head and credit to "Advance recoverable."

6. At present there is no particular account to show what works remain to be accounted for by bills unless the information be gathered from various vouchers. I would, therefore, recommend that the Municipal Overseer be required to submit monthly a progress report showing for each work the estimated amount, amount drawn, amount accounted for by bills, and balance. This statement will facilitate ready reference and serve as a check for not spending upon a work any sum drawn for another and for not exceeding the estimnte, instances of which the Commissioners have lately discovered in the case of Mr. Warner, the late Overseer.

7. The balance as per Municipal accounts on the 31st March 1874 was Rupees 83,708-6-0. The interest of Rupees 28-8-5 on the amount in the Savings' Bank in connexion with the Lying-in Hospital, which had been adjusted by the Bank of Madras in the early part of 1873-74, has not been shown in the accounts. The correct balance, therefore, ought to be Rupees 83,736-14-5. Besides this a sum of Rupees 5-9-8 out of the amount drawn as advances on account of office contingencies and discount on sale of copper coins remained as balance on the 31st ultimo.

8. The system of permanent advances ordered by Government* to be adopted in last year has not been brought into force. The monthly advances for contingencies still continue to be made.

* Paragraph 2 of the Government Proceedings, No. 942, dated 8th July 1873.

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15th September 1874.

From Surgeon-Major A. GAMACK, A.M., M.D., Zillah Surgeon, Madura, to F. A. NICHOLSON, Esq., Vice-President of the Municipal Commission, Madura, dated Madura, 11th April 1874, No. 83.

I have the honor to forward an abstract return showing the number of patients treated at the Municipal dispensaries during the official year ending 31st March 1874.

2. The popularity of the different institutions continues, and from the following tabular statement will be seen the progressive increase in the numbers applying for aid :—

—	1870-71.		1871-72.		1872-73.		1873-74.	
	In.	Out.	In.	Out.	In.	Out.	In.	Out.
Natives	280	10,294	257	12,756	248	17,238	284	17,831
Europeans and East Indians	7	35	4	38	...	93	3	84
Lying-in Hospital	93	...	87	...	89	...	106	...
Total ...	380	10,329	348	12,794	337	17,331	393	17,915

3. During the past year the town has been happily free from any disease in an epidemic form and no unusual sickness has prevailed, still the number of patients has been somewhat greater than in any previous year.

4. The diseases coming under observation have been of the usual promiscuous nature, and 117 operations in all of various kinds have been performed.

5. The indifferent accommodation for in-door patients continues as before; but, now that the foundations of the new dispensary have been laid, it is to be hoped that the works will be carried on as expeditiously as possible and that Madura may soon have a dispensary suited to the wants of the town.

1873-74.

Civil and Branch Dispensaries and Lying-in Hospital.

ABSTRACT RETURN showing Sickness and Mortality during the Official Year ending 31st March 1874.

		Remained on the 31st March 1873.	Admitted. 1873. April.	May.	June.	July.	August.	September.	October.	November.	December.	1874. January.	February.	March.	Total.	Total treated.	Died.	Average daily attendance.	Remarks.
Civil Dispensary.																			
Natives ...	In-patients...	22	16	25	21	22	21	17	25	17	26	22	26	24	262	284	34	14¼	
	Out-patients .	59	924	1,085	1,191	1,012	986	953	821	907	828	763	718	853	11,041	11,100	...	76¾	
Europeans and East Indians	In-patients...	...	...	...	2	1	1	...	...	...	...	...	...	...	4	4	...	...	
	Out-patients.	4	5	5	10	6	7	10	3	7	7	2	6	10	78	82	...	1	
Branch Dispensary.																			
Natives ...	In-patients...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Out-patients .	60	555	646	653	583	604	522	500	510	448	459	545	646	6,671	6,731	...	44½	
Europeans and East Indians	In-patients...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Out-patients.	...	1	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	
Lying-in Hospital.																			
Natives ...	In-patients...	8	15	6	11	5	6	8	10	6	10	11	10	7	105	*113	1	9½	
Europeans and East Indians	Do. ...	...	1	...	...	...	...	...	...	...	...	...	...	...	1	1	...	¾	
	Total ...	153	1,517	1,767	1,888	1,630	1,625	1,510	1,359	1,447	1,319	1,257	1,305	1,540	18,164	18,317	35	146¾	

* There were 101 confinements in the Lying-in Hospital and 103 children born.

MADURA,
11th April 1874.

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

Proceedings of the Madras Government, Financial Department,
15th September 1874.

From Dr. H. R. PALMER, M.D., to F. A. NICHOLSON, Esq., Vice-President of the Municipal Commission, Madura, dated Madura, 6th April 1874.

Herewith I enclose the regular yearly report of the American Mission Dispensary. There has been nothing remarkable in the diseases of the past year. In the months of April and May intermittent fever, dysentery, and diarrhœa are the most common diseases; in June there is apt to be more dysentery. In the latter part of June and throughout the month of July ophthalmic cases are four-fifths of the whole number. Diarrhœa is then more common than fever or dysentery, and colds and resulting troubles increase. During the rainy seasons intermittent and other forms of fever, bronchitis, pneumonia, &c., are the most common diseases. It is a very curious fact that in the most sickly season the dispensary average attendance is less than that in the very hot months, which I account for in the fact that it is a common superstition that it is not good to take even a simple dose of oil in rainy and dewy weather. Skin diseases of every phase prevail throughout the year, and boils and neglected sores, diseases of eye and ear, are very common. Neglected cancers and ulcers, maltreated eyes, and injuries are painfully common. I have had but very few operations this year; three amputations, removal of tumors and of cataract, have been the most important.

American Mission Dispensary.

ABSTRACT RETURN showing the Number of Cases and Deaths during the Official Year ending 31st March 1874.

	Remaining on the 31st March 1873.	1873.											1874.						Total.	DISCHARGED.					Remaining on the last day of the year.
		April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	Total.						Cured.	Unknown.	No Better.	Total.	
Natives.																									
In-patients	...	...	...	...	...	...	...	...	...	3	1	2	...	6					64	64	...	...	64	...	52
Out-patients	450	440	1,109	1,176	1,156	539	1,130	1,148	1,093	992	1,030	832	1,342	12,437					12,501	6,975	5,024	386	12,385	...	...
East Indians.																									
In-patients	...	...	...	...	...	...	...	...	...	...	...	...	...	...											
Out-patients	...	1	20	13	7	1	2	6	6	3	1	2	2	64											
	...	...	...	...	...	...	...	...	...	...	...	...	...	...											

(Signed) H. R. PALMER, M.D.

MADURA,
6th April 1874.

No. 137. MINUTE by the Hon. W. ROBINSON, C.S.I., dated 9th September 1874.

I pass the Draft because I agree with Mr. Sim that no change is called for. The moderate opening balance (which is the accumulation of more years than one) is caused by failure of the Department of Public Works to execute the works budgeted for and by a wise resolution to form a reserve for a large and important work which the town requires.

2. I deprecate generally a system of encouraging loans for ordinary town works where it can possibly be avoided, and where, by husbanding current income, works of moderate cost may be executed without incurring debt. I therefore think that the policy approved of in 1873, *viz.*, that savings may be properly set aside for such purposes as drainage works, should be maintained—and, if possible, extended as a means of inculcating thrift. A loan should only be sought for works which cannot be accomplished without their aid, and this is not the case in Madura at present.

3. The taxation of Madura properly so-called is exceptionally light—under 7 Annas a-head—and the wealthy merchants and professional classes have been relieved from taxation altogether by placing the trades-tax in abeyance. On the other hand, nearly twenty-eight per cent. of the whole income is derived from Tolls, which are levied, in a large measure, upon the through traffic of the country—in other words, by a rough transit duty. When this blot on our system of town taxation is removed there will be a deficit instead of an opening balance. It may be observed that of the large income from Tolls, only Rupees 3,700 are spent on Communications (new works and repairs).

	Rs.
House property	12,000
Carts, &c.	3,000
Miscellaneous	8,000
	23,000
Tolls	27,000

4. The expenditure on Education is lamentably inadequate, *viz.*, Rupees 1,300, on the children of a school-going age of a population of 52,000—only 1500 children, out of between 7000 and 8000, are under instruction.

(Signed) W. ROBINSON.

No. 138. ORDER THEREON, 15th September 1874, No. 1564.

The annexed abstract shows the receipts and expenditure of the Madura Municipality for 1873-74 compared with the estimates :—

RECEIPTS.

	Estimate. 1873-74.	Actuals. 1873-74.
	RS.	RS.
Opening Balance	22,400	33,874
Assignment by Government ...	100	182
Rates on Houses	12,130	12,053
Tax on Vehicles	2,300	2,117
Registration of Carts	900	950
Tolls	22,000	27,028
Fees	500	517
Fines	200	132
Dispensary	9,400	5,523
Choultries	2,450	2,451
Travellers' Bungalows ...	300	302
Local Fund Contribution for Dispensary, &c.	1,900	200
Market	3,900	3,668
Miscellaneous	5,355	8,123
Total ...	83,835	97,120

EXPENDITURE.

	Estimate. 1873-74.	Actuals. 1873-74.
	RS.	RS.
Public Works—		
New Works—		
Communications	3,600	230
Sanitary and Miscellaneous	8,450	8,681
Repairs—		
Communications	3,015	3,464
Sanitary and Miscellaneous	3,500	1,016
Other items	2,200	2,489
Education—		
Municipal Schools	1,000	...
Result Grants	1,200	...
Salary do.	...	67
Inspection	620	1,243
Sanitation—		
Dispensaries	7,680	7,277
Vaccination	440	412
Registration of Births, &c.	300	218
Conservancy	23,816	24,009
Miscellaneous—		
Lighting	4,420	4,306
Markets	144	179
Choultries	2,180	2,393
Other items	350	495
Supervision	2,410	2,409
Advance recoverable ...	...	395
Balances—		
Municipal	17,918	35,939
Endowment	592	1,898
Total ...	83,835	97,120

2. In the statement submitted by the Vice-President the closing balance of the Municipal fund is less by Rupees 1,305 than in the statement submitted by the Auditor, owing apparently to the sum of Rupees 1,305 appropriated from the dispensary funded capital not having been credited as a receipt. A discrepancy of this kind should not have escaped notice in the Municipal Office, but the error appears to have arisen from the fact that in the Auditor's statement the funded capital appears as a part of the opening balance, and hence it was unnecessary for him to show the appropriation as a separate credit. The President is correct in his remark as to the proper column for an appropriation entry in Statement I.-A., but the full amount should have been shown without any deduction on account of the previous deficit which was met from Municipal funds. The deficit balance in Column 12, met from Municipal funds for the year under review, will then be Rupees 7,357. As it stands it shows the deficit met from Municipal funds during the last two years. The contribution of Rupees 100 to Local Funds shown by the

Proceedings of the Madras Government, Financial Department,
15th September 1874.

Auditor is omitted in Statement II. though the total under Grant I. seems to have been arrived at on the supposition that the entry had been made.

3. The increase in the Receipts of Rupees 13,285 over the estimates is due to there being a much larger opening balance than was anticipated, while the expected falling off in tolls allowed for in the esti[illegible] did not take place. The decrease in the dispensary income is explained to [illegible] to the [illegible]osed appropriation of Rupees 5,000 not having taken place, ou[illegible]e pointed ou[illegible] an appropriation was made of Rupees 1,305. No explanation is given of the non-payment of the expected contribution of Rupees 1,900 from the Local Fund Board. It is satisfactory to observe that the arrears on all sources of income have fallen to little more than 6·2 per cent. of the demand.

4. Owing apparently to the unsatisfactory state of the Municipal Public Works Establishment the expenditure under that head fell short of the sanctioned Budget Estimate by Rupees 4,885, the amount actually expended being Rupees 15,880, of which Rupees 6,797 were spent on the new dispensary building, which it is hoped to complete within the current year. The short expenditure of Rupees 1,510 under Education is explained to be owing in great part to the Inspector of Schools having deprecated such a departure from the result grant system as the establishment of the proposed new Municipal schools. The Government await the special report referred to before expressing any opinion on the suggestion that a separate Inspecting Schoolmaster is required for the Municipality.

5. The dispensaries appear to have worked as satisfactorily as usual, the total number of persons treated in the course of the year having been 31,818. The attention of the Sanitary Commissioner is called to the fact that four-fifths of the 1163 cases treated in the American Dispensary in the month of July were of ophthalmic complaints. The Vaccination Returns show that 2832 operations were performed at an average cost of Annas 2-4. The practice of remunerating the Birth and Death Registrars by a commission of 1 Anna per entry appears to have worked satisfactorily, the proportion of births and deaths registered to population having been respectively forty-four and thirty-two per mille. A system of the kind, however, requires very careful supervision to prevent fraudulent entries. It is observed that the Municipal portion of the closing balance exceeds the opening balance by Rupees 2,065; but, as an establishment has lately been sanctioned for the preparation of the drainage scheme, it seems probable that it will not remain idle much longer.

(Signed) D. F. CARMICHAEL,
Acting Chief Secretary.

Exd. A. S. Rodgers.

GOVT. OF MADRAS.
FINANCIAL.
No
To THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Madura,
&c., &c., &c.
Dated September. 15th.
Read.
Rect.
G.O., 15th September 1874, No. 1564.
SEPTEMBER.
Nos. 136—139.
Madura Municipality.—Orders passed on the annual report of the working of this Municipality for the year 1873-74.

9/11/VII Dec 27

13

To

The Vice-President,

Municipality, Madura.

Sir

Herewith I enclose the regular Yearly Report of the American Mission Dispensary. There has been nothing remarkable in the diseases of the past Year. In the months of April and May Intermittent fever, Dysentery and Diarrhea are the most common diseases. In June, there is apt to be more Dysentery. In the latter part of June, and throughout the month of July Ophthalmic cases are from fifths of the whole number. Diarrhea

of late has been somewhat greater than usu-

is thus more common. Diarrhoea
or Dysentery, and Colds and
resulting troubles increased. During
the Rainy Seasons, Intermittent
and Thus Forms of Fever, Bron-
chitis, Pneumonia, &c are the most
common diseases. It is a very
Curious fact, that in the most
Sickly Season, the Dispensary
Attendance is less than
that in the very hot months
which I account for in the fact
that it is a common superstition
that it is not good to take even
a simple dose of Medicine
and Rainy weather. Skin diseases
of every phase prevail throughout
the year, and Boils and neglected

sores, diseases of eye and ear are
very common. Neglected Cancers
and ulcers, maltreated eyes and
injuries are painfully common.
I have had but very few Operations
this year, 3 Amputations, Removal
of Tumors and of Cataract have been
the most important.

I Remain,
Yours very respectfully
A. Paterson M.D

American Mission Dispensary
Madura.
April 6th
1874

11 Left Hs Qrs No 83

Madura 11th April 1874

7

From

Surgeon Major A. Gamack Atkinson M.D.

Zillah Surgeon Madura

To

The Vice President

Municipality

Madura

Sir,

I have the honor to forward an Abstract Return showing the number of Patients treated at the Municipal Dispensaries during the Official year ending 31st March 1874

2. The popularity of the different Institutions continues, and from the following Tabular Statement will be seen the progressive increase in the number applying for aid:

	1870-71		1871-72		1872-73		1873-74	
	In	Out	In	Out	In	Out	In	Out
Natives	280	10294	257	12756	248	17238	284	17831
Europeans & Eurasians	7	35	4	38	"	93	3	84
Lying-in-Hospital	93	"	87	"	89	"	106	"
Total	380	10329	348	12794	337	17331	393	17915

3 During the past year the Town has been happily free from any disease in an epidemic form and no unusual sickness has prevailed, Still the number of Patients has been somewhat greater than in

From Surgeon Major A. Gamack Atkinson M.D. Zillah Surgeon Madura To The Vice President Municipality Madura

Dated 11th April 1874
Recd 13th do.

Copies of the returns of the Native Dispensary for the month of March 1874

Recd 13/4/74

any previous year.

4. The Diseases Coming under observation have been of the usual promiscuous nature and 117 operations, in all, of various kinds have been performed.

5 The indifferent accommodation for In-door patients continues as before but now that the foundations of the new Dispensary have been laid it is to be hoped that the works will be carried on as expeditiously as possible and that Madura may soon have a Dispensary suited the wants of the Town.

I have the honor to be

Sir

Your most obedient Servant

W. Samack

Md Surgeon Major

Zillah Surgeon

19

12

Abstract Return showing sickness and mortality during the official year ending 31st March 1874.

Civil and Branch Dispensaries and Lying in Hospital 1873-74

	Remained 31st March 1873	Admitted 1873 April	May	June	July	August	September	October	November	December	1874 January	February	March	Total	Total treated	Died	Average daily attendance	Remarks
Civil Dispensary																		
Natives { In Patients	22	16	25	21	22	21	17	25	17	26	22	26	24	262	284	34	14½	* There were 101 Confinements in Lying-in Hospital and 103 children born
Natives { Out do	59	924	1085	1191	1012	986	953	821	909	828	763	718	853	11041	11100	"	76¼	
Europeans & Indians { In Patients	"	"	"	2	1	1	"	"	"	"	"	"	"	4	4	"	¾	
Europeans & Indians { Out do	4	5	5	10	6	7	10	3	7	7	2	6	10	78	82	"	1	
Branch Dispensary																		
Natives { In Patients	None																	
Natives { Out do	60	535	546	653	583	604	522	500	510	448	459	545	646	6671	6731	"	44½	
Europeans & Indians { In Patients	None																	
Europeans & Indians { Out do	"	1	"	"	1	"	"	"	"	"	"	"	"	2	2	"	1/16	
Lying in Hospital																		
Natives { In Patients	8	15	6	11	5	6	5	10	6	10	11	10	7	105*	113*	1	9½	
Europeans & Indians { In do	"	1	"	"	"	"	"	"	"	"	"	"	"	1	1	"	¼	
Total	153	1577	1767	1888	1630	1625	1510	1359	1449	1319	1257	1305	1540	18164	18317	35	146¾	

Madura
1st April 1874

W. Samack
Md Surgeon Major
Zillah Surgeon

Abstract of the Municipal Income collected at the Collectorate Treasury Kadma

Receipts

1874	Collection on the Assessment on the 31st March	69463	11	2	
Jany	Miscellaneous Items 1st April 73 to 31st March 74	6937	9	0	
31	Amount credited to Savings Bank	1296	5	6	
Feby	Interest on the amount of Savings Bank deposits has been added by the Bank of Madras in 1873-74 but remitted to the Collector on the Municipal account	28	8	5	
	Total	125726	3	1	

Payments

	By Miscellaneous by Treasury Items 1st April 1873 to 31st March 1874	6627	9	9	
	By Balance at Credit of account on the 31st March 1874	63798	11	4	
	Total	125726	3	1	

Madras
24th April 1874

21

1874

From
The Zillah Surgeon
Madura

To
The Vice President
Municipal Council
Madura

No. 83

Dated 11th April 1874

Subject

Reporting on working of Cu
Dispensaries during Offici
Year 1873-74.

From 15th Sept 1874 to 1

Jan 1 1874

No. III

Statement of Assets on 31st March 1874

Government Paper	Bank of Madras	17900 " "
	Huzur Treasury	45900 " "
Balance at Credit of Account with the Madura Treasury		16669 1 3
Amount of Savings Bank Book in the Treasury		2629 10 1
Cash in the Municipal Office		638 3 1
		19936 14 5
Total Rupees		83736 14 5.

Madura
24th April
1874

M Lamsden
Asst Collr

No. III

Statement of Assets of the Madura Municipality on the 31st March 1874.

Statement of Receipts and Disbursements of the Madura Municipality during the Official year 1873-74.

Receipts

Cash Balance 31st March 1873			
Government Paper Huzoor Treasury	4590 - -		
Bank of Madras	1790 - -	6380 - -	
Savings Bank in the Treasury		1304 12 2	
Cash in the Municipal Office	714 6 6		
Do in the Huzur Treasury	15259 2 -	15973 8 6	
			81078 4 8
Assignment by Government			
Surplus Pound Fund		182 5 3	
Receipts			
3 Rates and Taxes			
1871-72	95 12 10		
72-73	1061 13 4		
73-74	10918 1 6		
	12075 11 8		
Deduct Refunds	20 11 2	12055 - 6	
Taxes on Vehicles		216 14 -	
Registration of Carts		949 11 -	
Tolls	27097 14 11		
Deduct Refunds	69 12 1	27028 2 10	
Fees on Bonds Pattas &c	517 - 2 -		
Deduct Refunds	- 8 -	516 10 -	
Magisterial fines	132 - -		42798 6 4
Endowments			
Hospitals			
Interest on Promissory Notes of the Lying in Hospital		2359 8 -	
Rent of Bungalow belonging the Hospital		1412 1 3	

Disbursements

Grant I Public Works			
1 New work			
a Communication	230 - -		
b Sanitary & Miscellaneous	8680 11 3		
		8910 11 3	
2 Repairs			
a Communication	3463 14 2		
b Sanitary & Miscellaneous	1016 7 7		
		4480 5 9	
3 Establishment	2320 9 8		
Deduct recovery on account of over payment	21 - -	2299 9 8	
4 Tools plant & Contingencies		89 11 3	
Contribution to Local funds		100 - -	
			15880 5 11
Grant II Education			
Salary grant		66 10 8	
Result grant		1242 15 -	
			1309 9 8
Grant III Sanitary and Medical Services.			
1 Hospitals & Dispensaries			
a Establishment		3010 - -	
b Medicines & Supplies		1719 1 5	
c Diet of Patients		1315 4 3	
d Sundries & Contingencies		1232 13 6	
		7277 3 2	
2 Vaccination			
a Establishment		240 - -	
b Contingencies		172 - -	412 - -
3 Registration of births & deaths			
a Establishment		217 10 -	217 10 - -

Interest on the amount of Savings Bank	28 8 5		
Amount remitted by the Collector being Subscription to the Lying in Hospital	192 - -		
Sale proceeds of Medicines	225 6 8	4217 8 4	
Fixed allowance of Government for Choultries for 1873-74	2450 8 6	2450 8 6	
Contribution from Local funds on account of Sanitary arrangement	200 - -		
Do from the Madura Devastanam Do	100 - -	300 - -	
Miscellaneous			
Rent of Municipal Markets	388 4 6		
Sale proceeds of Sweepings	176 8 -		
Do of Avenues	111 6 4		
Do of Old Materials	39 10 -		
Rent of Bandy Pettas	508 12 11		
Do of grounds	558 9 4		
Drain Rent	986 8 -		
Fees of Travellers Bungalow	302 8 -		
Unexpended portion of Famine Relief fund transferred by the Collector	704 5 6		
Toll Deposits forfeited	200 - -		
Interest on arrears of rent of Bandy Pettas	5 12 2		
Do on Do of Tolls	29 5 1		
		11887 9 10	

4.	*Conservancy*			
a.	Establishment	9923 8 6		
b.	Conservancy Carts &c	12849 8 7		
d.	Contingencies	1254 . 14 . 9		
	Recovery in Cash	19 . 1 . 6	1235 13 3	
			24 085 14 4	
				31915 11 6
	Grant IV Miscellaneous			
	Municipal purposes			
1	*Lighting*			
a.	Establishment	575 14 -		
b.	Contingencies	3816 . 2 . 2		
	Recovery	8 . 11 . -		
	To be recovered	77 . 9 . 5	3729 13 9	
				4305 11 9
2.	*Markets*			
a.	Establishment	161 8 -		
b.	Contingencies	17 8 -	179 - -	
3.	*Choultries*			
a.	Establishment	815 5 4		
b.	Contingencies	236 11 4		
c.	Feeding Travellers	1341 - 10	2393 1 6	
4	*Avenues*			
a.	Establishment	119 4 1		
b.	Contingencies	5 - 6	124 4 7	
5.	*Travellers Bungalows*			
a.	Establishment	123	123 - -	
6	Sundries	248 . 10 . 10		
	Recovery	- . 5 . -	248 5 10	248 5 10
				7273 7 8

Madura Municipality during the Official year 1873-74.

Disbursements

Grant & Supervision & Management.					
a Office Establishment		1874	45 1		
b Contingencies		533	13 1	2408 12 2	
				395 4 7	2804 - 9
Advances Recoverable					59283 3 6
Total Disbursements					
Cash balance on the 31st March 1874					
Government Paper in the Bazar Treasury				45900 - -	
Bank of Madras				17900 - -	
					63800 - -
Savings Bank in the Treasury				2629 10 1	
Cash in the Municipal office				538 3 1	
Cash in the Bazar Treasury				16669 1 3	
					83736 14 5
Total including the balance					143020 1 11

M Lakshmanan
Auditor

83736.14.5
36532.2.3
47204.12.2
45900
1304.12.2

Unexpended portion of the amount drawn in 1872-73 for killing dogs - 1 -
Advances recovered 111 6 - 111 7 -
Total Receipts 61941 13 3
Grand Total including the balance 143020 1 11

Madura
24 April 1874

Annual Statements for 1873-74.

Fil 1564

No I

Statements of Receipts and charges of the Alameda Municipality for the year 1873-74.

Statement I. Revenues and Receipts of the Municipal Fund of the Town of Madura during the official year 1873-74.

	1873-74 Detail of minor head	1873-74 Totals of major head	Budget Estimate of 1873-74
1 Balance brought forward			
(a) Municipal Fund	3201 1 8		
(b) Endowment	1862 - 10	3387 3 8 6	22400 - -
2. Assignment and allotments by Government			
(a) Surplus Pound Fund	182 5 3		
(b) Ferry rents			
(c) Fishery rents		182 5 3	100 - -

	Arrears R.	Arrears As.	Current R.	Current As.			
3 Rates & taxes &c.							
(a) Rates on houses &c. (Sec. 40)	1136	15	10918	1 6	12053	- 6	
(b) Taxes on arts &c. (Sec. 67)							
(c) Taxes on Vehicles (Sec. 63)			2116	14	2116	14	
(d) Registration of Carts (Sec. 73)			949	11	949	11	
(e) Tolls (Sec. 77)	765		26263	2 10	27028	2 10	
(f) Fees (Sec 106, 123, 125, 130, 131, 136 bye laws & Schedule A			576	10	576	10	
(g) Magistrial fines sec. 17			132	- -	132	- -	42798 6 2 38030

4. Fees in schools and training Institutions

Statement I. Revenues and Receipts of the Municipal Fund of the Town of Madura during the official year 1873-74

	1873-74 Detail of minor head	1873-74 Totals of major head	Budget Estimates for 1873-74
5 Endowments & Sundry Contributions & Donations			
(a) Hospitals	421 8 4		
(b) Churches	245 8 6		
(c) Educational			
(d) Miscellaneous		666 8 10	1423 0 -
6 Contributions from Local Funds			
(a) For Public Works			
Communication			
School buildings			
(b) Educational			
For training Schools			
(c) Miscellaneous			
Hospitals			
For Sanitary arrangements during Chittrai feast	200 - -	200 - -	
7. Miscellaneous			
(a) Rent of Municipal markets	366 4 6 ✓		
(b) Rents & fees on Municipal Slaughter houses			
(c) Sale of sweepings (Sec. 98)	176 8 - ✓		
(d) Private Scavenging			
(e) Sale of materials tools & plants	39 10 -		
(f) Avenues	141 6 4 ✓		

Statement I - Revenues and Receipts of the Municipal Fund of the Town of Madura during the official year. 1873-74

	1873-74						Budget Estimates for 1873-74
	Details of minor heads			Totals of major heads			
7 Miscellaneous (Continued)							
(g) Rent of Bandy pettah	5068	12	11	✓			
(h) Rent of ground	1545	1	4	✓			
(i) Interest on Promissory notes							
(k) Rent of Travellers' Bungalow	302	8	.	✓			
(l) other incomes	1039	7	9				
8. Advances recovered	111	6	.	12093	.	10	9555
Total				95815	5	9	84315

18766 D 5
1305
20665
111
19954

Note to Statement I

1. House & land rates are levied at 4 per cent on the Annual Rent value
2. Taxes on arts are not levied
3. Taxes on vehicles are levied at the full schedule rates
4. Carts are registered at 1 Rupee per Cart per half year
5. Tolls are levied at half the schedule rates
6. License fees are at the rates sanctioned in G.O. No. 1525 dated 10 October 1871

Municipal Commrs.' Office
Madura 10th June 1874

E. Wilson
Vice President

4217
1305
5522

Statement I & Endowments entrusted to the Municipal Commissioners under Section 158 for the official year 1873-74

1 Names of Institutions	2 Amount of Invested Capital	3 Balance	4 Interest & Dividend of loans	5 Appropriation from Capital for expenditure	6 Contributions and Donations of all kinds	7 Sale of medicines or property	8 Total Columns 3-7	9 Current charges Statement II & III	10 Allotted for Public Works (Statement II-A)	11 Total charges	12 Balance	13 Remarks
1. Hospitals & Dispensaries	(1) 45900	(2) ~~1884 15~~	3800 1 8	1304 12 2	192	226 6 8	[illegible] 5 4/7	(4) 6082 10 10	6797	12879 10 10	(3) [illegible] 6 4	
2. Choultries		1862	1826 8 6				4312 9 4	2393 1 6	21 12 1	2414 13 7	1897 11 9	
3. Educational												
4. Miscellaneous												

(2) [illegible]
(3) This excess expenditure [illegible]
(4) [illegible] 516-0-0 [illegible] 282-5-0 [illegible] 300-0-0 [illegible] 126-3-4 [illegible] (1194-8-4) are included under [illegible] in Statement II.

Municipal Commrs.' Office
Madura 10th June 1874

E. Wilson
Vice President

Statement II. Expenditure from the Municipal Fund of the Town of Madura for the official year 1873-74.

	1873-74 Detail of minor head	1873-74 Totals of major heads	Budget Estimate for 1873-74
Grant I. Public Works.			
1. New Works.			
(a) Communication	230		
(b) Educational			
(c) Sanitary & Miscellaneous	8680 11 3	8910 11 3	
2. Repairs.			
(a) Communication	3463 14 2		
(b) Educational			
(c) Sanitary & Miscellaneous	1016 7 7	4480 5 9	
3. Establishment	2299 9 8	2299 9 8	
4. Tools & plant & Contingencies	89 11 3	89 11 3	
5. Contribution to Local Fund	100		
(a) Communication			
(b)			
Total Grant I.		15800 8 11	20965
Grant II. Education			
1. Training Schools			
(a) Establishment			
(b) Contingencies			
2. Municipal Schools			
(a) Establishment			
(b) Contingencies			
3. Salary Grants	66 10 8	66 10 8	
4. Results Grants	1242 15 -	1247 15 -	
5. Contribution to Local Fund for Educational Inspection			
Total Grant II.		1309 9 8	2870

Statement II. Expenditure from the Municipal Fund of the Town of Madura for the official year 1873-74.

	1873-74 Detail of minor head	1873-74 Totals of major heads	Budget Estimate for 1873-74
Grant III. Sanitation and Medical Services			
1. Hospitals and Dispensaries			
(a) Establishment	3010		
(b) Medicines and Supplies	1719 1 5		
(c) Diet of patients	1315 4 3		
(d) Sundries & Contingencies	1232 13 6	7277 3 2	
2. Vaccination			
(a) Establishment	240		
(b) Contingencies	172	412	
3. Registration of Births and Deaths			
(a) Establishment	217 10		
(b) Contingencies		217 10	
4. Conservancy			
(a) Establishment	9938 8 6		
(b) Sanitary Service (Cost of Conservancy Carts)	12849 8 7		
(c) Cleaning of tanks wells & drains			
(d) Contingencies	1235 13 3	24008 14 4	
Total Grant III		31913 11 6	32236
Grant IV. Miscellaneous Municipal purposes			
1. Lighting			
(a) Establishment	575 14 -		
(b) Contingencies	3729 13 9	4305 11 9	

Statement II. Expenditure from the Municipal Funds of the Town of Madura for the Official year 1873-74

	1873-74 Detail of minor heads.	1873-74 Total of major heads.	Budget Estimate for 1873-74.
Grant IV Miscellaneous Purposes (Contd)			
2. Markets			
(a) Establishment	161 8		
(b) Contingencies	17 8	179	
3. Choultries			
(a) Establishment	815 5 4		
(b) Contingencies	236 11 4		
(c) Feeding Travellers	1341 40	2393 1 6	
4. Avenues			
(a) Establishment	119 4 1		
(b) Contingencies	5 - 6	124 4 7	
5. Travellers Bungalow			
(a) Establishment	123		
(b) Contingencies		123	
6. Sundries	248 5 10	248 5 10	
Total Grant IV		7373 7 3	7094
Grant V Supervision and Management			
1. Office			
(a) Establishment	1874 15 1		
(b) Contingencies	533 13 1	2408 12 2	
2. Miscellaneous			
Total Grant V		2408 12 2	2410
Advances recoverable	395 4 7	395 4 7	
Refunds other than Assessed Taxes			
Grand Total Expenditure		59283 2 6	65575

Statement II. — Expenditure from the Municipal Funds (Continued).

	1873-74 Detail of minor heads.	1873-74 Total of major heads.	Budget Estimate for 1873-74.
Balances —			
(a) Municipal Funds		34634 2 6	
(b) Endowments		1897 11 9	
Total		36532 2 3	18740

Municipal Commissioner's Office, Madura
10th June 1874.

A Watson
Vice President.

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			Paid up to expenditure			Expenditure in 1873-74			Remarks
	(a) Communication										
1	East Masi Street a portion of	130						130			
2	Ramiah Sundry Petty works & Reserve	100						100			
	Total	230						230			
	(b) Educational										
	c. Sanitary & Miscellaneous										
1	8 additional huts for Lice assistant warders in the Lying in Hospital	350						270	14	1	
2	New Civil Dispensary	4750						3755	11	1	
3	Egg shaped drain in East Masi Road	785						785			
4	M. Cattle stand in the west of the Market	300			100			200			
5	Drain work in the Bazaar	145						145			
6	Stable wall in Sandapettah	400						400			
7	Drain work in Gedipat Road	200						200			
8	Parapet wall to a well in Sandapettah	8						8			
9	Flooring of Drain in Sandapettah	66						66			
10	Dust bins	72	12					72	12		
11	Constructing 2 wells one in Sandapettah & the other near the M. Office	15	1					15	1		
12	Constructing a wall to the Cutcha Bazaar in Little Mutha	64						64			
13	Constructing a room in Pammal	21	12	1				21	12	1	Endorsed
	Total	8880	11	3	100			8880	11	3	
	Grand Total	8810	11	3	100			8910	11	3	

M. Commr's Office
Madras 10th June 1874

J. D. Wilson
Vice President

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

Part II. Repairs.

No	Project	Grant			Remarks
	(a) Communication				
1	Repairs of Road in Pudupettah Varam	210			
2	Do in Chinnakadai Street	433			
3	Do in the Eastern portion of Linghy Mudali Street	332			
4	Do in front of Police Station	132	10	1	
5	Do on the Principal Road	227			
6	Do in Pukkadai Street	190			
7	Do in Ammu Sannadi Street	226			
8	Do in Khan Sahib Mettu Street	183			
9	Do in Causeway	165			
	1st Division Road Maintenance 2/3 Mile	47	10		
	2d Do Do 1/2 do	76	8	5	
	3d Do Do 2/4 do	36	15	7	
	4th Do Do 2 3/4 do	123	9	—	
	5th Do Do 2 3/4 do	177	1	11	
	6th Do Do 4 — do	237	4	2	
	7th Do Do 2 — do	12	8	—	
	8th Do Do 6 — do	232	5	6	
	Jail Road — 1 1/8 do	77			
	Tank Road — 1/8 do	54	4	8	
	Petty works & Reserve				
	Total	3163	14	2	
	b. Educational				
	c. Sanitary & Miscellaneous				
1	Krishna Rao Teppacolam Repairs	200			
2	Repairs of Bazaars in East Masi	303	8	9	
3	Do Mahomedan Fence in the Lying in Hospital	90	6	10	Recommended
4	Do of a Cabut on the Principal Road Petty works & Reserve	72	8	—	
	Total	666	6	10	
	Grand Total	4829	15	12	

M. Commr's Office
Madras 10th June 1874

J. D. Wilson
Vice President

Statement No. II. B. (Detail of Municipal Establishment)

	No.	Salary per Mensem	Salaries per annum	Total of major head
Grant I. Public Works				
Overseer (with 15 Rs. Horse allowance)	1	65	780	
Mukadams (from September)	1	15	180	
Peons at 5 Rs. each	2	10	120	
Road Coolies (13 for the first month & 18 for the rest at 5 Rs.)	180	126	1442	13 1
Total		216	2297	9 8 15880 5 11
Grant II. Education				
1. Training Schools.				
Masters				
Clerks				
Servants				
Total				
2. Municipal Schools				
Masters				
Clerks				
Servants				
Total				
Grant III. Sanitation and Medical Service				
1. Hospitals and Dispensaries				
Medical Subordinates				
Dresser one at 8 Rs. the other at 36 Rs. paid for 8 Months ending 31st October	2	85	680	
Branch Dispensary Dresser	1	35	420	
Lying in Hospital Matron	1	65	780	

Statement No. II. B. (Detail of Municipal Establishment)

	No.	Salary per Mensem	Salaries per annum	Total of major head
Grant II. 1. Hospitals & Dispensaries (contd.)				
Ward Boy	1	7	84	
Apprentices at 5 Rs. each	2	10	120	
Peons at Rs. 6 each	2	12	144	
Compounder	1	6	72	
Female pupils undergoing in Hospital 2 on 6 Rs. for 9 months & 3 on 6 Rs. for 2 Ayahs and 1 on 6 Rs. and the other on 7 Rs. for Ayahs and Nurses	12	13	156	
Bill Collector	1	2	24	
Cook	1	5	60	
Waterman at 5 Rs. each	2	10	120	
Sholies (one on 8 Rs. & the other on 2½ Rs.)	2	4 8	54	
Ayah	1	6	72	
Nurse	1	5	60	
Totties (on 7 Rs. & the other on 3 Rs.)	2	12	144	
Sweeper	1	2	24	
Total		279 8	3018	7277 3 2
2 Vaccination				
Vaccinators (1 on 10 Rs. & the other 2 on 5 Rs. each)	3	20	240	
Total		20	240	4104 - -
3 Registration of Births & Deaths				
Registrars (one animal per each Taluk)	3		217 10	
Total	-	- -	217 10	217 10 -

Statement II B. Detail of Municipal Establishment

	No.	Salary per mensem	Salaries per annum	Total of major head
Grant III. 4. Conservancy				
Nuisance Inspector (with 15 Rs horse allowance)	1	65	780	
Gumastahs at 10 Rs each	9	90	1078 2	
Peons or Kavyans at 6 Rs each	8	48	573 12	
Scavengers at 7 1/2 Rs each	62	1085	12849 8 7	
Drain cleaners at 6 Rs each	72	432	5088 11 8	
Sweepers at 6 Rs each 30 for the 1st 3 months and 32 for the Total 1st & 3d months at 6 Rs & for the 2d. month 9 at 6 Rs and for the rest 6 on 6 Rs each	32	180	1857 11 7	
	8	44	543 3 3	
Total		1924	22773 1 1	24083 14 4
Grant IV Miscellaneous old Purposes				
1 Lighting				
Massalgies at 5 Rs each	10	50	575 14 -	
Total		50	575 14 -	4383 12 2
2. Markets				
Peons or Rent Collectors (2 for the 1st 9 months and 3 for the rest on 6 Rs each	3	18	161 8 2	
Total		18	161 8 2	1774
3 Choultry				
Hukdars (one on 21 Rs & the other on 16 Rs)	2	37	441	
Clerk or Karnapathan	1	10	119 -	
Watchman	1	8	94 15 8	
Cooks at 4 Rs each	2	8	93 - -	
Puja Maker in the Choultry	1	3	31 14 8	

Statement II B. Detail of Municipal Establishment

	No.	Salary per mensem	Salaries per annum	Total of major head
Grant IV 3 Choultry (Contd)				
Puja Maker & in the pagoda	1	2 1 11	25 7 -	
Kavalgar	1	2	24 - -	
Sweeper	1	1	12 - -	
Toby	1	1	12 - -	
Total	22	69 1 11	817 13 4	2393 7 6
4 Avenue Pr. 81	1			
Servants at 5 Rs each	2	10	119 4 1	124 4 7
5. Travellers Bungalow				
Mistry	1	7	84	
1 Sweeper	1	3	36	
Dhoby	1	1 4	31	
Total	5	10 4	1 2 8	123
Grant V. Superintending & management				
1. Office				
Head Clerk	1	50	600	
Assistant Clerks on 20 Rs each	2	40	480	
Attender	1	10	120	
Peons at 7 Rs each	2	14	166 13 2	
Massalgi	1	6	72	
Tax Collectors for managing at 10 Rs each & before that Commission at 5 per cent	4	40	436 1 11	
Total		160	1874 15 1	2408 12 2

Municipal Comrs Office, Madura
10th June 1874

J. Wilson
Vice President.

Statement III. Municipality of Madura.

Abstract of Deposit Account for the Year 1873-74.

	Amount Rs. a. p.		Amount Rs. a. p.
Balance brought forward		Credited to Fund	
Deposit by appellants		Returned to appellants	
Do by Renters		Do to Renters	
Do by Contractors		Do to Contractors	
Do as Security by Mul Servants		Do to Mul Servants	
Deposited for the execution of work for which private parties are liable		Work done	
Deposits under Sections 55, 76, 79, 122, 143, 149 of Bye Laws		Returned to parties	
		Paid to Claimants	
		Balance	
Total		Total	

Municipal Comrs' Office
Madura 10th June 1874

V. V. Subbarao
Vice President

Statement IV. Municipality of Madura: Demand Collection & Balance Statement for the Year 1873-74.

	Current Demand assessed 1	Collected 2	Remitted on Appeal or otherwise 3	Written off as irrecoverable 4	Total (Columns 2.3.4) 5	Balance 6
Rate on Houses &c.	12250 12 5	10918 1 6			10918 1 6	1332 10 11
Taxes on Carts &c.						
Tolls	27156 10	* 26459 - 2			26459 - 2	697 9 10
Total	39407 6 5	37377 1 8			37377 1 8	2030 4 9

* 1. Demand for 1873-74 in Rupees ... 27156-10-0
2. Deduct amount Collected in last year ... 2350-0-0 = 24806-10-0
3. Add Amount of previous year Collected during 73-74 765-0-0
4. do do Collected in 73-4 as an advance for 74-5 1654-2-8 = 2419-2-8
5. Deduct balance remains to be Collected 27225-12-8
6. Net Receipt as per Statement I. 8 697-9-10
7. Deduct Totals of Items 3 & 4 27028-2-10
8. Add Amount of Item 2 2419-2-8
9. Amount as per Statement II. Column 2 26459-0-2 = 2359-0-0

Mr Comrs' Office
Madura
10th June 1874

V. V. Subbarao
Vice President

Arrears

	Balance of old demand	Arrears of previous year	Total demand	Collected	Remitted	Written off	Total Colums 4-5-6	Balance
Rates on Houses &c.	830 10 9	1250 12 7	2081 7 4	113 6 15 6	20 11 2	463 4 8	1633 6 7	448 . 9
Taxes on Arts &c.								
Tolls.		940	940	765			765	175
Total	830 10 9	2190 12 7	3021 7 4	1901 15 6	20 11 2	463 4 8	2398 6 7	623 . 9

Municipal Comrs' Office
Madura, 10th June 1874.

E. Vailoo
Vice President.

24th April 1874
Madura

To

The Vice President of the
Municipal Commission
Madura

Sir,

With reference to the Extract from the Proceedings of the Commission dated the 4th Instant forwarded with your footnote, I beg to submit my report on auditing the accounts of the Madura Municipality for the Official year 1873-74 and I enclose the following three Statements made out for information viz,

I. Statement of Receipts & charges.

II. Abstract of the Municipal transactions with the Collectors Treasury.

III. Statement of Assets.

2. The entries in the Cash book both on the Credit and debit sides have been examined with reference to the vouchers

S.O. No. 1564 dated 15th April 1874

From
The Vice President
Municipal Commission
Madura

To
The Collector of Madura
Fort St George

Madura 24th April 1874
No 36.

Statement I - IV

Vouchers as also the resolutions passed by the Commissioners. For the expenditure of Rs 8-13-- on account of contingencies in the 1st & 3d Divisions on the 5th March 1874, no resolution appears to have been passed. A sum of Rs 10 was debited on the 22d April 1873 for being remitted to the Cazoor Tasildar for the Carriage hire of Silber's Lanterns, and this charge has not been supported by a resolution, but out of that amount Rs 8—11— has been recovered and credited in the account for May following.

3. A few of the Chelans on account of rent of Bandy Pettahs and Tolls bear the signature of the Clerk receiving money in the Office instead of the remitters. As the date and number of the resolution have not been quoted either in the Cheque or Voucher in support of certain charges there was some difficulty & delay in tracing them out, which may well be avoided by invariably quoting the Authority in the Cheque or Voucher.

4. From 4th October 1873 to 11th February 1874 the supply of lamp oil for Municipal Lanterns was not on Contract but kept under the Management of Office Clerk Saminada Pillai who drew from the Treasury in 4 instalments in the month of November 1873 Rs 250 for the purpose. Deducting from this Rs 16-15-6 due to him for lamp oil expended in October, Rs 233-4-6 ought to have been shewn in the oil account for November as receipts from the Treasury, but only Rs 183—4—6 has been exhibited, the total cost of the oil issued to the Lanterns entered, and a minus balance of Rs 10-10-8 struck accordingly. This incorrect balance has been continued in the subsequent months. Thus the Clerk is accountable for the difference of Rs 50 as well as for Rs 27-9-5 being the unexpended portion out of the advance up to 11th February. I have therefore shewn the two sums amounting to Rs 77-9-5 under the head "Advances Recoverable" in my statement No I.

5. Rs 317-11-2 being the charges incurred on account of advances

incurred on account of Law Suits is shewn under the head "Sundries" in the Municipal Accounts and of this Rs 111-6-- recovered on the same account has been Exhibited under the head "Miscellaneous income". Too many Suits the Municipality is likely to succeed and I think it therefore desirable that charges in connection with Law Suits should be debited to Advance recoverable and the recoveries credited to the same head instead of shewing them as actual Expenditure & receipts respectively. By the former method there will be a check for sums outstanding

In case any Suit be decided against the Municipality, which I think would be very rare, the charges may be adjusted by debit to the proper head & credit to advance recoverable.

6. At present there is no particular account to shew what works remain to be accounted for by bills unless the information be gathered from various vouchers. I would therefore recommend that the Municipal Overseer be required to submit monthly a Progress Report shewing

shewing for each work the Estimated amount, amount drawn, amount accounted for by bills, and balance. This statement will facilitate ready reference & serve as a check for not spending upon a work any Sum drawn for another & for not Exceeding the Estimate; instances of which the Commissioners have lately discovered in the case of Mr. Warner, the late overseer.

7. The balance as per Municipal accounts on 31st March 1874 was Rs 83708-6-- . The interest of Rs 28. 8. 5 on the amount in the Savings Bank in connection with the Dying in Hospital which had been adjusted by the Bank of Madras in the earlier part of 1873-74 has not been shewn in the accounts. The Correct balance therefore ought to be Rs 83736-14-5. Besides this a Sum of Rs 5-9-8 out of the amount drawn as advances on account of Office Contingencies & discount on Sale of Copper Coins remained as balance on 31st Ultimo.

8. The System of permanent advances

advances ordered by Government to be adopted in last year has not been brought into force. The monthly advances for Contingencies still continue to be made.

I beg to remain
Sir,
Your most obedient Servt.

[illegible]

[illegible]

x Para 2 of Govt Pro. 942 dated 8th Jul. 18

[illegible]
From
Public Works Secretary
Bombay.

Dated 24th April 1874
Recd 25th April 1874
Encls. 3.

Forwards his report on the Municipal accounts for 1873-74

Enclosure 11

In a letter

From

The President
Municipal Commissioners
Madura

To

The Chief Secretary
to Government
Fort St George

Dated 6th July 1874
No 36

Auditor's Report
on the Municipal
Account for 1873-74
(with 3 Enclosures).

Read 14.4.74

Encl: [redacted]

In a letter

From

The President
Municipal Commissioners
Madras

To

The Chief Secretary
to Government
Fort St George

Dated 6th July 1841

No. 36

Report on the working
of the Civil Dispensary

Sanctioned

5/9

Encl 1444/74

American Mission Dispensary, Madura.

Abstract Return shewing the number of cases and deaths during the Official year ending 31st March, 1874.

	Remaining on the 31st March, 1873.	Admissions in the following months.												Discharged					Remaining on the last day of the year	Remarks.
		April 1873	May "	June "	July "	August "	September "	October "	November "	December "	January, 1874	February "	March "	Total.	Cured	Unknown	Died	Total.		
Natives.																				
In-patients.																				
Out-patients.	450	440	1109	1176	1156	539	1130	1148	1093	992	1030	832	1342	12,437	6975	5024	386	12385	52	
East Indians.																				
In-patients.																				
Out-patients.		1	20	13	7	1	2	6	6.	3	1	2	2	64	64	-	-	64	-	
														12501						

1163
232
931

American Mission Dispensary
Madura.
April 6th
1874

H. A. Palmer M.D.

No 36

From the President Municipal
Camp Battagundu
Dindigul Taluq
6th July 1874

No 136

From W. McLuhae Esquire
President, Municipal
commission
Madura

To
The Honorable D. F. Carmichael
Ag Chief Secretary to
Government
Fort St George

Sir,

I have the honor to
submit the report of the Munici-
-pal commissioners of Madura
on the working of the Towns
Improvement Act for 1873-74 to-
-gether with the prescribed state-
-ments and the reports of the
Auditor & the officers in charge
of the two dispensaries main-
-tained in the Town.

2. In statement 1A under
Column 3, Rupees 1,282-13-7 is en-
-tered as a balance, whereas
it is the sum appropriated from
funded capital for expenditure

and should have been shewn
under column 5. A Sum of
Rupees 7,374-4-11 Spent during
the year from Municipal funds
on account of Dispensaries is
entered under column 12 which
I think should have been ex=
=hibited under Column 6, leaving column 12 blank.

I have the honor to be
Sir
Your most obedt Servant

J. McInnes
President

89/16

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the President of the Municipal Commission, Madura, dated 6th July 1874. — No. 36.

Minute by the Hon'ble W. Robertson — 9 Sept. 74.

Order thereon of 15th Sept. 1874 No. 1564.

The annexed abstract shows the receipts and expenditure of the Madura Municipality for 1873-74 compared with the estimates.

L. D.S

Receipts	Estm. 1873-74 Rs.	Actuals 1873-74 Rs.
Opening balance	22,400	33,874
Assignment by Govt.	100	182
Rates on houses	12,130	12,053
Tax on Vehicles	2,300	2,117
Registration of Carts	900	950
Tolls	22,000	27,028
Fees	500	517
Fines	200	132
Dispensary	9,400	5,523
Choultries	2,450	2,451
Travellers' Bungalows	300	302
L. F. Contribution for Dispensary &c.	1,900	200
Market	3,900	3,668
Miscellaneous	5,355	8,123
Total	83,835	97,120

Expenditure

No. 1564.

Read the following letter from the President of the Municipal Commission, Madura, dated 6th July 1874. — No. 36.

Ordered that the Madura Municipality be informed that the Receipts and Disbursements for the Financial year 1873-74 have been examined by the Accountant General and found correct.

Ordered also that the Municipality be informed that the Estimates for the year 1874-75 are approved.

No. 1564. —

Expenditure	Estm: 1873-74 Rs.	Actuals 1873-74 Rs.
Public Works.		
New Works { Communications	3,600	230
New Works { Sanys: & Miscellaneous	8,450	8,681
Repairs { Communications	3,015	3,464
Repairs { Sanys: & Miscellaneous	3,500	1,016
Other items	2,200	2,489
	20,765	15,880
Education		
Munl. Schools.	1,000	
Result Grant	1,200	
Salary grants	"	67
Inspection	620	1,243
Sanitation		
Dispensaries	7,680	7,277
Vaccination	440	412
Regn of births, &c.	300	218
Conservancy	23,816	24,009
Miscellaneous		
Lighting	4,420	4,306
Markets	144	179
Shoutries	2,180	2,393
Other items	350	495
Superviision	2,410	2,409
Advance recovrable	"	395
Balances		
Municipal	17,918	35,939
Endowments	592	1,898
Total	83,835	97,120

In the Statement submitted by the Vice President, the closing balance of the Municipal fund is less by Rs 1,305- than in the statement submitted by the Auditor, owing apparently to the sum of Rs 1,305- appropriated from the Dispensary funded capital not having been credited as a receipt. A discrepancy of this kind should not have escaped notice in the Municipal Office, but the error appears to have arisen from the fact that in the Auditor's statement the funded capital appears as a part of the opening balance, and hence it was unnecessary for him to show the appropriation as a separate credit. The President is correct in his remark as to the proper column for an appropriation entry in Statement I A, but the full amount should

should have been shown without any deduction on account of the previous deficit which was met from Municipal funds.

The deficit balance in Column 12, met from Municipal funds for the year under review, will then be Rs 7,357. As it stands it shows the deficit met from Municipal funds during the last two years.

The contribution of Rs 100 to Local funds shown by the Auditor is omitted in Statement II though the total under Grant I seems to have been arrived at on the supposition that the entry had been made.

The increase in the Receipts, of Rs 13,285 over the estimates is due to there being a much larger opening balance than was anticipated, while the expected falling off in tolls allowed for in the estimate did not take place. The decrease in the Dispensary income is explained to be owing to the proposed appropriation of Rs 5,000 not having taken place, but, as above pointed out, an appropriation was made of Rs 1305. No explanation is given of the non-payment of the expected contribution of Rs 1,900 from the Local Fund Board. It is satisfactory to observe that the arrears on all sources of income have fallen to little more than 6.7 per cent of the demand. Owing apparently to the unsatisfactory state of the Municipal Public Works Establishment

Under the head of receipts the small charge on House property indicates unsuspicious valuation while the levy of quarter of a Cent on Bricks is a serious blot on the character of our municipal taxation. The abolition or transfer of this item to the Local Fund will adjust the Agency balances which are large.

It is clear that there is room for a little advance here. The D.P.W. has failed to meet the demands on it. And the deduction of Sum Rs 3700 on account of (new Sepai) out of an income from tolls of Rs. 25,000 is not satisfactory.

Under the head of Education we have an expenditure of Rs. 1,305 amongst a Population of 53,000 - giving a Population of School-going age of 7000 or 8000 (1500 children on the School-

78 1762.

It is in connection with this that the discussion on the question of Municipal Tolls has arisen. Hence it was considered unnecessary to deal with the matter in the present draft.

This is omitted though as stated below from the special reports due on Education may be awaited.

Establishment the expendi-
-ture under that head fell
short of the sanctioned bud-
-get estimate by Rs 4,885,
the amount actually ex-
-pended being Rs 15,880
of which Rs 6,797 were
spent on the New Dis-
-pensary building which
it is hoped to complete
within the current year.
The short expenditure of
Rs 1,510 under Education is
explained to be owing in
great part to the Inspector
of Schools having deprecia-
-ted such a departure
from the Result System as the establishment
of the proposed new Muni-
-cipal Schools. The Govt
await the special report
referred to before expressing
any opinion on the sug-
-gestion that a separate
Inspecting

Inspecting Schoolmaster is required
for the Municipality.

The Dispensaries appear to
have worked as satisfactorily as
usual, the total number of persons
treated in the course of the year
having been 31,416. The attention
of the Sanitary Commissioner is
called to the fact that four-fifths
of the 1163 cases treated in the Ameri-
-can Dispensary in the months
of July were of opthalmic com-
-plaints. The Vaccination returns
show that 2832 operations were
performed at an average cost of
R. 0-2-4. The practice of re-
-munerating the Birth and Death
Registrars by a commission of one
Anna per entry, appears to have
worked satisfactorily, the propor-
-tion of births and deaths regis-
-tered to population, having been
respectively 44 and 32 per mille.
A system of the kind however re-
-quires very careful supervision
to prevent fraudulent entries.
It is observed that the Mun.
portion of the closing balance
exceeds the opening balance by Rs
2065, but as an establishment has
lately been sanctioned for the prepa-
-ration of the drainage scheme, it
seems probable that it will not re-
-main idle much longer.

29/7

The balance between us is the result of actual results in 1873/4. It shows that the year closed with a Municipal balance of Rs 35939. When the Budget estimate for the current year was submitted, the opening balance was estimated at Rs 34.031 - and the sanctioned

Govt. of [illegible] Madras.

Financial

To

The Regt. Revenue Board

Dated 5-[illegible]

Recd. 1874, No. 1514

Nos. 130-D

Sir,

I have the honor to request that you will move the Council of the Municipality of this Municipality for the year 1873-74.

To,

The President of the Municipal Commission Madura
" Public Works Department
" Revenue Department
" Board of Revenue
" Accountant General
" Sanitary Commissioner
" Surgeon-General Inspd Medical Dept
" Director of Public Instruction
" President of the Local Fund Board Madura

Resubmitted to H. E. the Governor with minutes of the Hon'ble Messrs Sim and Robinson.

Instructions are requested as to whether the draft order may be issued as it stands

H.
11/9

C30/7 R 11/9

Budget provides for the
Expenditure of all but
Rs 21.671- This balance - unless
the receipts exceed or the charges
fall short of the Budget estimate
will now be Rs 23.579. which is
the sum with which we have
to deal.

The large balance of 1873/4
owes its existence partly to the
failure of the DMW to complete sanctioned works
during the year - chiefly but chiefly
to savings ~~in~~ of income. but about

+ Note. I believe Enclosure this is in excess of the
Municipal Balance.

C.O.
405-365

with the full approval of Govt -
as the Explained in my note
on the Budget - to meet the
Expenses of a scheme for the drain
age of the Town - a work of
acknowledged utility. When
our Municipal Institutions were
first instituted the Question of
loans from the Govt. Treasury to
Public bodies was not in force,
and the Govt encouraged them.
-Municipalities gradually to accu-
mulate funds for large
works of utility - which could

last Municipalities undertaken at all. The Govt in their order of the 8th August 1873 the first allowance of the sum of Rs 17500 being reserved from the Drainage & Water Supply of Madura - and in their order of 8 July 1873 they extended their approval "of the retention of a large balance in hand, pending the elaboration of the schemes for providing the town with Drains & a fresh water Supply". The Municipality in accumulating a

2/ large reserve have only been carrying out the suggestions of the first. Now that loans can be procured, there is no reason for adhering to this policy - though we must be careful not to bring about a general condition of Municipal indebtedness to the State - but a limit to taxation to ordinary requirements - and the provision of interest on such loans as

G.O. 405-365

as may be wanted for large
works, contributed by
the means of the resident rate
payers - and fairly charged
against the income of future
years. But the despatch of
the Secretary of State of 26 Augt. 74.
precludes any dealing with the
existing accumulations in
the manner desired by this
Govt & this Govt. viz treating them
as Income & reducing taxation

in consequence of their existence
until they are absorbed. Inde-
pendent of this consideration I
should deprecate any present
reduction of taxation in Kandesh.
It is a healthy town with a
population of 52.000 - and the in-
cidence of taxation is under
14 annas per head annually -
more than half of which is
realised from Tolls. The House
Tax yields only 12 000 Rs - the tax
on Vehicles only 3000 - while Tolls
yield Rs 27 000. The Portable animal
Tax

Tax was abolished 3 years ago.
A Corporation Municipal Tax a
tax pulls lightly in Aberdeen
than in most Towns - and the
pain to the inhabitants in
improved health &c is undoubted
The only taxes which could be
reduced now would be the rates
of the Tolls - a subject under
consideration at the Council -
but
Chamber the abrogation of the Malt
which would soon be dealt and the ne
cessity of providing in lieu a

3/ proposed loan would necessitate
re-imposition or enhancement
of taxes abolished or reduced.
A measure peculiarly un-
popular in this country. The
Endowed Schools in Aberdeen for
education is princely small -
under £2000 - and an increase
in this respect must be anti-
cipated at least considerable for the
wants, even those included in
the years Budget must also be Endowed

Madras Municipals (Repeal for 73-4)

I see that I passed the Municipal Budget for 1874-5, on the understanding that if no material alteration were perceptible next year (i.e. with the Budget for 1875-6) for diminishing the annual taxation of the inhabitants, ~~that~~ which the annual receipts of between ₹2000 and ₹3000 - a year, 40 per ct. of the Municipal income ~~should~~ be paid to the Improvement Trust generally

in a large a scale. I am therefore averse to any change at present - and would let the sanctioned Budget of 1874/5 stand as it is - The determination of the plans & for the drainage scheme should be settled as much as possible, so that a definite return for a loan for it may be made to the Secretary of State.

L. of S.

8/9-

indefinitely delayed, — the Municipal Council requested to adjourn their transaction of the greater part of that amount, — according to the drawings (which will however be varied by circumstances) scheme of access & a loan. ~~Indeed~~ requested.

His Excellency intends that this municipal taxation shall go on year by year. It amounts to a fixed loan, imposed upon the inhabitants of Madras, for an immature and indefinite scheme.

H 12/9

I must first come with the letter & circular, with the Budget for next year, all the rules of November 7

Jul.

H

Ihr Dfl oder mag nun so gewesen

H 12/9

C30/5 R1/9

B.No 137.

B.No 137.

93-20

I pass the
Draft because
I agree with Mr. Lin
that no change is
called for. The
moderate opening
balance (which is
the accumulation of
more years than one)
is caused by failure
of the D.P.W and the
wise formation of
a reserve for important
works which the Town
requires.

I deprecate
generally

generally a system
of loans for ordinary
Town works, where
such measures are
uncalled for and
where they are applied
for they should be
given merely as
grants-in-aid of
laudable projects
I therefore think that
the policy of 1873. viz that
Savings may be properly
set aside for such
purposes as Drainage
works should be
maintained and, if
possible, extended
as a means of ameliorating
tariff. A loan should
only be sought for works
which cannot be
accomplished

accomplished without
their aid and this is
not the case in Madras
at present.

The taxation of
Madras properly so
called is Exceptionally
light - under 7 annas a
head - & the wealthy
merchants and pro-
-fessional classes have
been relieved from
taxation altogether. On
the other hand nearly
28 per cent of the whole
income is derived from
Tolls, which are levied
in a large measure
upon the through traffic
of the Country. When
this blot on our system
of Town taxation is
removed

House property — 12,000
Cattle ——— 3,000
Miscellaneous — 8,000
Rs. 23,000
Tolls ——— 27,000

Removed there will
be a deficit instead
of an opening balance.
It may be observed
that of the large income
from Tolls of only Rs 3,00
are spent on Communications
(Road & Repairs)

The Expenditure on
Education is lamentably
inadequate viz Rs 1300
on the children of
a School going age of
a population of 52,000
- only 1500 children, out
of between 7000 & 8000
are under instruction

9/9 D Robinson

7564

Encl 1564