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# ADRAS RECORD OFFICE.

## Government of Madras.

Financial DEPARTMENT.

G.O. No. 1691 Press Mis.

46-47

Dated 7-12- 1874.

3889

**Not to be folded or roughly handled**

No. 46. Read the following letter from C. T. LONGLEY, Esq., President of the Municipal Commission, Salem, to the Hon. D. F. CARMICHAEL, Acting Chief Secretary to Government, Fort St. George, dated Salem, 10th September 1874, No. 97 :—

I have the honor to report on the working of the Salem Municipality for the official year ending 31st March 1874.

2. The receipts and expenditure of the Municipality for the year under review, as compared with the estimates, have been as follow :—

| Receipts. | Estimate. | Actuals. | Expenditure. | Estimate. | Actuals. |
|---|---|---|---|---|---|
| | Rs. | Rs. | | Rs. | Rs. |
| 1. Balances ... ... ... ... | 2,000 | 3,447 | 1. Public Works ... ... ... | 11,476 | 12,897 |
| 2. Assignments, &c. ... ... | 1,856 | 1,783 | 2. Education ... ... ... | 4,350 | 4,501 |
| 3. Rates and Taxes ... ... | 31,300 | 29,352 | 3. Sanitation ... ... ... | 21,040 | 19,897 |
| 4. Fees from Schools ... ... | 960 | 1,064 | 4. Miscellaneous ... ... ... | 3,350 | 3,606 |
| 5. Endowments, &c. ... ... | ... | 1,285 | 5. Office ... ... ... ... | 3,200 | 2,782 |
| 6. Contributions from Local Funds ... ... ... ... | 3,400 | 3,400 | 6. Advances made ... ... | ... | 4,349 |
| 7. Miscellaneous ... ... ... | 3,900 | 4,626 | Refunds ... ... ... ... | ... | 13 |
| 8. Advances recovered ... | ... | 4,724 | Balance ... ... ... ... | ... | 1,636 |
| Total ... | 43,416 | 49,681 | Total ... | 43,416 | 49,681 |

3. The balance at the commencement of the year was Rupees 3,447, being more than was anticipated ; and so were the receipts, expenditure, and closing balance which exceeded the estimate by Rupees 6,265, 4,629, and 1,636, respectively.

4. The following are the items under which large variations have occurred :—

5. *Head* 3, *a* and *b*., *Rates and Taxes, House and Trades-tax*.—The falling off in the collections during the year, under these two heads, is owing to the revision of the taxes which occupied over two-thirds of the year and the consequent late commencement of collections. Although these taxes were only so recently revised as 1871, the Commissioners considered a further revision necessary owing to a marked increase in the erection of new houses and a corresponding increase in the number of persons exercising professions as well as a decrease in the number of those registered in the books of the office and who had either died or left the town. In consequence of the revision having occupied so much time a large amount of arrears under these heads was left uncollected at the end of the year (as will be seen from the accompanying Statement IV., Current), almost the whole of which has been since realized.

6. *Head* 4.—The increase under fees from schools shows that education in Salem is beginning to be appreciated by the inhabitants.

7. *Head* 5, *c*, *e* and *f* and *a*.—The sum of Rupees 43-9-5 is the surplus collections of the late East-Indian School made over to the Municipality when the new school for European and East-Indian children was established by the Commissioners in 1872.

Rupees 92 is the collections of fees derived from the travellers bungalow, and Rupees 50 shown under "Miscellaneous" is a grant to the Municipality by the people of Husthumpatty towards the restoration of a large well for their use, and the Rupees 1,099-7-7 is the unexpended balance of Famine Funds transferred to the Municipality for hospital purposes, and which was made use of for the completion of the improvements and additions to the hospital building.

8. *Head* 6.—The Budget Estimate under this head, as originally sanctioned by Government, *viz.*, Rupees 2,400, was supplemented by a further grant from Local Funds of Rupees 1,000 on account of office accommodation and hospital buildings in accordance with G.O., No. 1308, of the 15th September 1873.

9. *Head* 7, *a.*—The decrease under market collections is due to the proposed new market at Shevapett not having been built during the year under review for want of funds.

10. *Head* 7, *g.*—The difference between the actuals and the estimate under this head is due to the cart-stand being under repair during the first month of the contract and the Commissioners being obliged to remit the first kist, as the Bandypett was not handed over to the Contractor until the 1st of May.

11. *Head* 7, *h.*—The sum of Rupees 1,040 entered under "Petty items, Miscellaneous," is composed of the following items :—

Rupees 600 received as compensation from one Venkatachellum Pillay, who had encroached upon, enclosed, and constructed a building on ground originally reserved for the purposes of a road ;

Rupees 272, the amount of costs incurred in a civil suit instituted for the recovery of Rupees 690, being the difference between the first sale of tolls for 1871 and a subsequent sale, the former being cancelled owing to the purchaser failing to pay the deposit amount within the prescribed time ; and

Rupees 168 receipts on account of petty items calling for no special remark.

12. The item of advances recoverable is the amount drawn, from time to time, for the execution of Public Works, and afterwards recovered by adjustment on the completion of the works.

13. Expenditure.—*Grant* I., *Public Works*, *New Works.*—Owing to certain sums in the receipt side being disallowed by Government while passing the Budget for the year under report, the grant for New Works was reduced and the amounts allotted for the following works had in consequence to be modified (in Statement II.-A, New Works) to make up the difference in the receipts :—

(1.) Mission Road, under Communications, Rupees 300 struck out.

(2.) Shevapett Market, under Sanitary and Miscellaneous, reduced from Rupees 3,000 to Rupees 1,500.

14. *Grant* I., *New Works*, *c. Survey.*—A sum of Rupees 323-10-6 shown under this head was expended in lithographing the survey map of the town of Salem.

15. *Improvements and Additions to the Hospital.*—This work, which was not finished at the end of 1872-73, was continued, and the building is now, with the exception of the Infectious Diseases Wards, completed. The total amount spent on this structure since the Commissioners took over charge amounts to Rupees 4,840-2-6.

16. *Town Hall.*—The extension of Town Hall to afford accommodation to the offices of the Local Fund Board and the Municipality has been completed and the offices of the Boards, which hitherto were held in a rented building, removed to the Town Hall in February 1874.

17. *Poor-house.*—The main building and some of the out-houses were completed during the year under report. The kitchen is now under construction.

18. *Latrines.*—The work of supplying latrines, according to the Coimbatore plan, is slowly but steadily advancing. Two new latrines were opened during the year.



19. The old *Bandypett* was not large enough for the accommodation of carts. In order, therefore, to prevent overcrowding, the Commissioners enlarged and considerably improved it by raising the level and constructing drains to carry away the surplus rain water.

20. *River Embankment.*—This work has been commenced and 120 yards of the embankment has been completed.

21. The amounts allotted for the Vellakkuttai scheme, the Shevapett Market, and the Travellers Bungalow were not appropriated for those purposes, as the Commissioners were obliged to provide for the above enumerated works, three of which had been left unfinished at the end of the preceding year.

22. *Grant* I.; 2, *Repairs*, *Communications.*—The allotment for the repair of roads was not fully availed of, as the roads were in a pretty fair order up to the latter part of the year, when it was too late in the season to take them in hand.

23. *Grant* II., *Education*, *Results Grants and Contribution to Local Funds.*—The increase under these heads is due to the bills for the year 1872-73 having been presented for payment at the commencement of the year under report, as stated in paragraphs 17 and 18 of last annual report.

24. *Grant* III., *Hospital Establishment.*—The excess of expenditure over estimate under Establishment is due to the salary of the Native Surgeon attached to this Dispensary having been raised from Rupees 150 to 200 during the course of the year.

25. *Conservancy.*—Every attention was paid to this department of sanitation, and the town has enjoyed a tolerable freedom from any epidemic disease. The latrines have received much attention and have been kept well-cleaned. The system of house-to-house scavenging is still in progress in certain parts of the town, while efforts to introduce the system are being made in other parts of the town. The number of existing latrines is as yet far below the requirements of the population, but in the course of a few years the Commissioners hope to see the town furnished with a sufficient number.

26. The *water supply* of the town has also been cared for. The river has been guarded against pollution, on the part of the people, as it supplies the greater portion of fresh water used in the town. Many wells were cleaned out, and in the fort the construction of a large well commenced. An old well in Husthumpatty, which was in a dilapidated state, was restored.

27. The sum of Rupees 657-1-4, entered as compensation for the removal of huts, was the amount spent on the removal of a crowded and filthy pariah village at Comarasamypatty, which was a nuisance to that part of the town.

28. *Poor-house.*—This institution has been working satisfactorily, the average number of inmates ranging from fifteen to twenty per diem. The new building was occupied on the 1st of December last.

29. *Lands Purchased.*—The sum of Rupees 600 entered under this head is composed of two items, *viz.* :—

Rupees 350 spent on the purchase of land at Comarasamypatty for the erection of new huts for the pariah village alluded to in paragraph 27 *supra* ; and Rupees 250 on the purchase of land in the fort which was required for the extension of the Municipal workshop.

30. *The Travellers Bungalow* has been a great convenience to the travellers who pass through this town, and has afforded accommodation to about forty travellers. The sum of Rupees 357-4-0 shown under this head has, therefore, been well spent.

31. There was a slight saving effected under Grant V., which calls for no special remarks.

32. The Auditor's report accompanies, and the suggestions contained there in paragraphs 3, 5, and 8 will be attended to.

33. The following reports and returns are enclosed :—

i. Extracts from the Medical Officer's Report for 1873.
ii. Statement showing the incidence of Taxation.
iii. Statement 1, 1-A, 2, 2-A, 2-B, 3 and 4-A and B.
iv. Statement of Advances made and recovered.

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From Mr. F. J. DAWES, Auditor of the Municipal Accounts, Salem, to J. F. PRICE, Esq., Acting President of the Municipal Commission, Salem, dated Salem, 13th June 1874.

ABSTRACT.—Submitting report of the accounts of the Salem Municipality for the official year ending the 31st March 1874.

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From Surgeon-Major R. E. PEARSE, Zillah Surgeon, Salem, to J. F. PRICE Esq., Acting President of the Municipal Commission, Salem, dated —— 1874.

ABSTRACT.—Forwarding extracts from the annual medical report of the Civil Dispensary, Salem, for the year 1873.

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No. 47. ORDER THEREON, 7th October 1874, No. 1691.

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

RECEIPTS.

| | 1873-74. Estimates. | Actuals. |
|---|---|---|
| | RS. | RS. |
| Balance brought forward ... | 2,000 | 3,447 |
| Assignment by Government... | 1,340 | 1,783 |
| Rate on Houses ... ... ... | 8,700 | 6,792 |
| Tax on Arts, &c. ... ... ... | 8,400 | 7,543 |
| Tax on Vehicles ... ... ... | 1,500 | 1,651 |
| Registration of Carts ... ... | 500 | 653 |
| Tolls ... ... ... ... ... ... | 11,000 | 11,640 |
| Fees ... ... ... ... ... | 500 | 403 |
| Fines ... ... ... ... ... | 700 | 670 |
| School Fees ... ... ... ... | 960 | 1,064 |
| Endowments, &c. ... ... ... | ... | 1,285 |
| Contribution from Local Funds ... ... ... ... | 2,400 | 3,400 |
| Miscellaneous ... ... ... | 3,900 | 4,626 |
| Advances recovered ... ... | ... | 4,724 |
| Total ... | 41,900 | 49,681 |

CHARGES.

| | 1873-74. Estimates. | Actuals. |
|---|---|---|
| | RS. | RS. |
| Grant I. | | |
| New Works— | | |
| Communications ... ... | 4,180 | 751 |
| Sanitary and Miscellaneous ... ... ... | | 9,087 |
| Repairs— | | |
| Communications ... ... | 4,100 | 1,690 |
| Educational ... ... ... | | 51 |
| Sanitary and Miscellaneous ... ... ... | | 102 |
| Other items ... ... ... | 1,680 | 1,218 |
| Grant II.— | | |
| Municipal Schools ... ... | 2,800 | 2,683 |
| Results Grants ... ... ... | 1,000 | 1,242 |
| Contribution for Inspection. | 100 | 200 |
| Other items ... .... ... | 450 | 376 |
| Grant III.— | | |
| Hospitals ... ... ... ... | 5,700 | 5,522 |
| Vaccination ... ... ... | 400 | 379 |
| Registration of Births and Deaths ... ... ... ... | 400 | 370 |
| Conservancy ... ... ... | 14,540 | 13,626 |
| Grant IV.— | | |
| Lighting ... ... ... ... | 900 | 767 |
| Other Miscellaneous purposes ... ... ... ... | 2,450 | 2,839 |
| Grant V.— | | |
| Office... ... ... ... ... | 3,200 | 2,391 |
| Miscellaneous ... ... ... | | 390 |
| Advances recoverable ... ... | ... | 4,349 |
| Refunds ... ... ... ... | ... | 12 |
| Balances ... ... ... ... | ... | 1,636 |
| Total ... | 41,900 | 49,681 |



2. The receipts, exclusive of the opening balance, amounted to Rupees 46,234 against an estimate of Rupees 39,900. Of the excess of Rupees 6,334, however, it appears that a sum of Rupees 4,349 was composed of advances made and recovered within the year. The Government observe that the uncollected balance of over thirty per cent. of the demand under "Rates on Houses" is explained to be due to a revision of the assessment, which occupied over two-thirds of the year, and that nearly the whole had been collected before the submission of the report. The receipts from school-fees show a satisfactory increase of Rupees 104 over the estimate, and Rupees 290 over the receipts of the previous year.

3. The expenditure on New Works amounted to Rupees 9,838, against an estimate of Rupees 4,180. Of the excess Rupees 2,615 came from Endowment Funds and were expended on improvements to the hospital, and with regard to the remainder it is to be observed that the original allotment amounted to Rupees 6,500, but was reduced by Government to Rupees 4,180 merely with the view of balancing the budget, it being open to the Municipality to effect any saving that might be necessary in any other way. The expenditure on repairs was considerably less than the Budget allotment, but the short outlay is satisfactorily explained.

4. The educational operations of the Municipality are under consideration separately, and need not be alluded to here.

5. The report on the working of the Dispensary is satisfactory, the number of persons treated compared with those treated in the previous year being as shown in the margin. The Government observe also that there was a considerable increase in the number of self-supporting patients.

| | In-patients. | Out-patients. |
|---|---|---|
| 1872... ... ... ... ... | 207 | 7,737 |
| 1873... ... ... ... ... | 254 | 8,042 |
| Increase ... | 47 | 305 |

6. No allusion is made in the report either to vaccination or to the registration of births and deaths. The omission is unsatisfactory.

7. The Government observe that the Deputy Inspector of Schools did not attend a single meeting of the Commissioners during the year under review although these officers were appointed ex-officio members of Municipal Commissions on the special recommendation of the Director of Public Instruction. The Director will call for explanation.

**(True Extract.)**

D. F. CARMICHAEL,
*Acting Chief Secretary.*

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

Exd. J. Wright.

Govt. of 1874 Madras.

# FINANCIAL.

To

The PRESIDENT OF THE
MUNICIPAL COMMISSION,
*Salem,*

&c., &c., &c.

*Dated October, 7th.*

*Recd.* *Encl.*

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*G.O., 7th October* 1874, *No.* 1691.

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OCTOBER.
Nos. 46-47.

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*Salem Municipality*—Orders passed on the annual report of the working of this Municipality during the year 1873-74.

Statement shewing the attendance of Commissioners during General and Special Meetings for the Official year 1873-74.

| Names of Commissioners | Meeting of 8th April 1873 | 29th April 1873 | 20th May 1873 | 1st July 1873 | 25th July 1873 | 5th August 1873 | 26th August 1873 | 6th Sept. 73 | 16th Sept. 73 | 24th Sept. 1873 | 7th Oct. 1873 | 11th Nov. 1873 | 2nd Dec. 1873 | 16th Dec. 1873 | 27th Jan. 1874 | 11th Feb. 1874 | 24th Feb. 1874 | 20th Feb. 74 | 9th March 1874 | Number of times attended during 19 Meetings. | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Hy. President. | a | a | a | a | " | a | " | " | a | " | a | " | a | " | a | a | a | " | a | 7. | |
| Mr Johnston. | " | " | a | a | a | a | a | a | a | a | a | a | a | " | " | " | a | " | " | 7. | absent for 3 months in Madras |
| " Lwall. | " | a | a | " | a | " | " | " | " | a | " | " | " | " | " | " | " | " | " | 15. | |
| " Boalth. | " | " | " | " | " | " | " | " | " | " | " | a | a | a | " | " | " | a | " | 15. | |
| " Gomes | a | a | a | a | a | a | a | a | a | a | a | " | a | " | a | a | a | " | a | 3. | |
| " Manicka Mudeliar | a | " | a | " | " | " | " | a | a | a | a | " | a | " | " | " | " | " | a | 11. | |
| " Devasagayam Pillay | a | a | a | a | a | a | a | a | a | a | a | a | a | a | a | a | a | a | a | 0. | |
| " Gopalasamy Mudr. | a | a | a | " | a | a | " | a | " | a | a | a | a | a | a | " | a | " | a | 5. | |
| " Runga Row. | a | a | a | " | a | " | " | " | a | a | a | " | a | a | a | a | a | a | a | 5. | |
| " Govinda Row | " | a | a | a | " | a | a | a | a | a | a | a | a | a | a | a | a | " | a | 3. | |
| " Narasayyar | " | a | a | a | " | a | " | " | a | a | a | a | a | a | a | a | a | " | a | 5. | |
| " Seetharamier | | | | | | | | a | a | " | " | a | a | " | a | a | a | " | " | 5. | appointed on 22d August 73 |
| " Runjacharier | | | | | | | | a | a | " | " | a | a | a | a | a | a | a | a | 3. | — do — |
| " Abib Sahib | a | " | a | a | a | a | a | a | a | " | a | a | " | " | a | a | a | " | " | 6. | |
| " A Coppoosamy Naidu | a | " | " | a | a | a | a | a | a | " | a | a | a | a | a | a | " | a | a | 4x | |
| The Superintendent of Police | | | | | | | | a | a | a | a | a | a | a | a | a | a | a | a | 0. | — do — |
| " Zillah Surgeon. | " | " | " | " | " | " | " | " | " | " | a | " | " | " | " | " | " | a | a | 17 | |
| " Range Officer | | | | | | | | a | a | a | a | a | a | a | a | a | a | a | a | 0 | — do — |
| " Inspector of Schools | | | | | | | | a | a | a | a | a | a | a | a | a | a | a | a | 0 | on 29 August 73 |
| " Hy — do — do — | | | | | | | | a | a | a | a | a | a | a | a | a | a | a | a | 0 | — do — |

Municipal Comrs Office
Salem 10th September 1874

C. J. Langley.
President

Statement I. Revenue and Receipts of the Municipal Fund of the Town of Salem for the official year 1873–74.

| Items. | 1873–74. Detail of minor heads. | Totals of major heads. | Budget sanction for 1873–74. |
|---|---|---|---|
| 1. Balance Brought forward— | | | |
| (a) Municipal Fund — | 3,443 4 « | | 2,000 « « |
| (b) Endowments — | 3 9 5. | 3,446 13 5 | « « « |
| 2. Assignments and allotments by Govt:— | | | |
| (a) Surplus Pound Fund — | 178 14 « | | 250 « « |
| (b) Fishery Rents — | « « « | | « « « |
| (c) Road Cess. | 170 7 2 | | 190 « « |
| (d) Govt grant-in-aid for Town Schools. | 863 « « | | 966 « « |
| (e) Do towards the Salary of Native Surgeon — | 570 9 « | 1,782 14 2 | 450 « « |
| Arrear Current | | | |
| 3. Rates and Taxes:— | | | |
| (a) Tax on Houses. | 462 10 1. 6,329 1 1 | 6,791 11 2 | 8,700 « « |
| (b) Do on Arts. | 710 1 4 6,833 8 « | 7,543 9 4 | 8,400 « « |
| (c) Do on Vehicles | « « « 1,650 12 « | 1,650 12 « | 1,500 « « |
| (d) Registration of Carts. | « « « 653 4 « | 653 4 « | 500 « « |
| (e) Tolls. | 690 « « 10,950 « « | 11,640 « « | 11,000 « « |
| (f) Fees &c | 56 12 « 346 6 6 | 403 2 6 | 500 « « |
| (g). Magisterial Fines | « « « 669 12 « | 669 12 « | 700 « « |
| | 1,919 7 5. 27,432 11 7 | 29,352 3 « | |
| 4 Fees in Schools and Training Institutions | 1,063 10 5. 1,063 | 10 5 | 960 « « |
| Carried forward — | | 35,645 9 « | 36,116 « « |

14

Statement showing the Revenue and Receipts of the Municipal Fund of the Town of Salem for the official year 1873–74.

2nd Copy 1873/74

Statement I. Revenue and Receipts for the Official Year 1873-74.

| Items. | 1873-74. Detail of minor heads. | 1873-74. Totals of Major heads. | Budget Sanction for 1873-74. |
|---|---|---|---|
| Brought forward— | | 35.645 9 " | 36,116 " " |
| 5. Endowments and Sundry Contributions:— | | | |
| (a) Hospital. | 1,099 7 7. | | |
| (b) Choultries — | " " " | | |
| (c) Educational. | 43 9 5 | | |
| (d) Poor House | " " " | | |
| (e) Travellers Bungalow. | 92 " " | | |
| (f) Miscellaneous — | 50 " " | 1,285 1 " | |
| 6. Contribution from Local Funds. | | | |
| (a) For Public Works. | | | |
| 1 Communications — | 400 " " | | 400 " " |
| 2. Office accommodation | 500 " " | | 500 " " |
| (b) Educational | " " " | | " " " |
| (c) Miscellaneous Hospital— | 2,500 " " | 3,400 " " | 2,500 " " |
| 7. Miscellaneous: — | | | |
| (a) Rents from Municipal Markets | 869 9 3 | | 1,000 " " |
| (b) do Slaughter Houses | 1,689 6 " | | 1,600 " " |
| (c) Sale of Sweepings — | 22 3 " | | 100 " " |
| (d) Private Scavenging — | 4 " 3 | | " " " |
| (e) Sale of Materials — | 30 11 " | | 100 " " |
| (f) Avenues — | 86 11 " | | 100 " " |
| (g) Cart-Stand Rents — | 883 5 6 | | 1,000 " " |
| (h) Petty Items. | 1,040 3 7 | 4,626 1 7 | |
| Carried forward— | | 44,956 11 7 | 43,416 " " |

Statement I. Revenue and Receipts for the Official year 1873-74.

13

| Items. | 1873-74. Detail of minor heads. | 1873-74. Totals of major head. | Budget Sanction for 1873-74. |
|---|---|---|---|
| Brought forward— | | 44,956 11 7 | 43,416 " " |
| 8. Advance Recovered — | | 4,724 7 1 | " " " |
| Total Receipts— | | 49,681 2 8. | 43,416 " " |

Municipal Commrs Office
Salem 10th September 1874.

C. J. Langley.
President.
Comptee

Statement I

Fail 1531/24

Typed

15

Extract from the annual Medical Report of the Civil Dispensary Salem for the year 1873.

| | In Patients | Out Patients |
|---|---|---|
| Remained | 17 | 46 |
| Admitted | 237 | 7996 |
| Total | 254 | 8042 |
| Discharged | 211 | 7991 |
| Died | 29 | 7 |
| Remaining | 14 | 44 |
| Average daily sicks | 15. | 45.64 |

The past year has been one unmarked by any striking event, the variations in climate, rate of sickness, epidemic ten from the normal standard having been comparatively slight, and a lengthened report will not therefore be necessary on the present occasion.

2. The dry grain crops which form the staple produce of the District have been decidedly below the average this year, owing to deficient supply of rain, indeed at one time scarcity amounting almost to famine seemed imminent but fortunately the rain though late at last fell in time and sufficient quantity to save the bulk of the crops. So that though prices have on the whole ratedrather

high, the scarcity has not been such as to interfere with the health of the population at large, or materially to increase the disease and mortality rates for the District. The town of Salem itself has on the whole been fairly healthy and in sanitary point of view is steadily though slowly improving. Each year shows something done in the way of widening roads, building new latrines, improving drainage and watersupply, and so on, but in truth the task of cleansing a large Native town and imbuing its inhabitants with some faint glimmering of European ideas on these points is so Herculean that many a long year must elapse before it can reach a satisfactory stage or one which will allow the commissioners for moment to relax their efforts in the direction of sanitation. A slight Epidemic of Smallpox (to be hereafter noted) occurred during the year. The rainfall for 1873 has been somewhat below the annual average reaching only to In. 35.57, the average for the preceding 6 years being 39.12; indeed both monsoons were scanty the S.W. yielding In 15.69 and N.E. 13.13, the balance 6 3/4 inches fell during the early months of the year. No meteorological



Events of any importance occurred during 1873 except the Lunar Eclipse of November

III. Epidemic:—. The small pox recorded as prevailing, at the end of 1872 (in my report for that year) gradually assumed a severely epidemic form, the mortality however being confined almost entirely to children and young persons

* * *

VIII. Considerable progress has been made with the new buildings during the past year and the Out Patient Department consisting of reception, writing and store rooms with the Dispensatory is now occupied whilst a great deal has been done in the heavy work of filling in and levelling the newly acquired land. The Contagious Diseases Ward may be expected to be ready in a few months more. The old Cookroom, which was in a dilapidated state has been pulled down and a very neat new one erected in its place, whilst the male latrine which was too near the main building has been rerected somewhat further back. The progress of the work on the whole has been much slower than was anticipated, partly owing to the difficulty of procuring labor and of keeping contractors up to time

and partly from the original sum which it was hoped would have sufficed for the work, having become exhausted whilst the Municipality on whom the burden then falls, not having anticipated such heavy calls, were obliged to limit their payments so as to spread the expenditure over two or three instead of a single year. The work however is progressing and its completion but a question of time. The number of self supporting patients has been considerably above the previous average viz (26) as compared with (10) in 1872

(Signed) R. E. Pearse Surgeon Major
Gillah Surgeon Salem

True Copy
(Signed) A. A. Rog^rs Harrison Surgeon
Ag Gillah Surgeon Salem

True Copy

C. J. Longley
President

1691 of 0.S

Court Dep^r

Extract from Medical Officers Report

Filed 5/11/74

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Typed

Salem 13th June 1874.

19

From

Mr F. J. Dawes

Auditor, Municipal accounts

Salem.

To,

J. F. Price Esquire

Ag: President Muni^l Comm^rs

Salem.

Sir,

Having in pursuance of my appointment as Auditor of the Accounts of the Salem Municipality, for the official year ending 31st March 1874, brought the task to a conclusion, I beg to submit my report on the same.

2. The books and accounts that concerned the Audit and came under my inspection and examination, were as follows; and, as far as circumstances

would

would allow, every means were taken to see that they were accurately kept.

I. Register of Animals.
II — do — Vehicles.
III — do — Carts — } Corresponding Licence Counterfoils.
IV Travellers' Bungalow Book
V Shandy Collection (Bazaar rent).
VI Register of Warrant Fees (Current and Arrears).
VII Notice fee remittance Register — do —
VIII Miscellaneous Receipts book ———
IX Rent (monthly) from Market Bazaars.
X. Contract Hist Book.
XI. Tannery, Wood depôt and brick kiln Licence Counterfoils.
XII. House Tax Notice Register (Current & Arrears).
XIII Bill Collectors House Tax Remittance Books (24 in all) Current & Arrears.
XIV Professional Tax Tamil Chittas (7 in all).
XV. Cash Book 3 Vols.
XVI. Ledgers Receipts and Disbursements.
XVII Treasury Remittance Book.
XVIII. List of unpaid Bills

3. In reference to the Receipts, the book and loose vouchers (the latter principally consisting of School fee Remittances) were examined with the Cash book and Ledger and found to correspond with the entries. The total demand of the House and Profession Taxes for the year under Audit, were respectively Rupees 9,322. 4. 6 and Rs 8,897 — a — a, of which the actual Receipts have been — Rupees 6,329 — 1 — 1. and Rupees 6,833. 8. a, — leaving balances standing at the end of the year at the figures shewn in column VII of Statement B. In reference to the balances of the two previous years in the matter of these Taxes, I observe that there is a slight disagreement between the list of unpaid bills and the balance exhibited in the Demand — Collection and Balance Statement (1872-73). This is explained to arise from the circumstance that the demands of previous years had been inaccurately totalled. The Statement B will show to what extent this difference exists, and perhaps it would be well if the amounts were written off, if irrecoverable and the Bills Cancelled.

4. In examining the receipt Vouchers, I observed that the explanatory Memorandum suggested in the last audit report to be kept and approved of by the Commissioners, had been observed and the Establishment appear to have been careful to have attended to such other suggestions made as met with the Sanction of the Board.

5. Register of Vehicles and Animals. In the matter of native names perhaps, too great an agreement cannot be required between the Registers and the Counterfoils; and as I had observed that, in places, to this point, — Sufficient importance was not attached, I pointed it out to the Establishment.

6. I enclose a Statement showing the Abstract of Receipts and Expenditure for the year under Report. The balance of Deposits by Renters and Appellants Amounts to Rupees 2,989. 6. 5.

7. In examining the Disbursement Vouchers with the Cash Cehitta and the Ledger, I noticed that as an improvement on the State of things commented on by the last Auditor, with reference to



reference to the Sanitary Abstracts not being receipted, the word "paid" though written against the name of each Sweeper &c, does not bear the attestation of any responsible person. These payments are made in the Office; and if it is too much to require that the Office Establishment should be held responsible for them, the Sanitary Inspector, in charge of all divisions might, by one Certificate at the foot of the Abstracts, certify to the payments having been made.

8. In reference to the House and Profession Tax Registers, an Index of the Street names is very properly maintained at the end of each book; but the transliteration of the native names has not been correctly done. The books that came under my observation appear to have been closed with the year under audit; and as new books have been opened for the current year, I think it would be a good plan if a Commissioner were deputed to revise the transliteration. The transliteration table given at the end of the Registrar General's Rule

Rules of June 1871, might, with advantage, be consulted. The Street names as a rule, undergo little or no change for a considerable number of years; and the Index once prepared under competent direction would serve as a guide for future changes.

9. In conclusion, I would beg to remark that I was particularly struck with the general neatness and accuracy of the accounts and books that passed under my examination and the acquaintance shown by the Head Clerk with the history of every transaction.

I beg to remain
Sir
Your most obedient Servant
(Signed) F. J. Dawes.
Auditor Municipal Accounts.

(True Copy)

C. J. Loughlen
President

Compd. 21/1/94.

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Feb 1891

Auditors Report
&
Statement.
1891-2.

Print in addition

(A)

# Abstract of Receipts and Disbursements of the Salem Municipality for the official year 1873—74.

27

| Receipts. | Amount |
|---|---|
| Balance brought forward — | 3,446 13 5. |
| Assignments and allotments made by Government — | 1,782 14 2 |
| Rates and Taxes | 29,352 3 " |
| Fees from Schools and Training Institutes | 1,063 10 5 |
| Endowments, Sundry Contributions and Donations — | 1,285 1 " |
| Contribution from Local Funds — | 3,400 " " |
| Miscellaneous — | 4,626 1 7 |
| Advances recovered during the year — | 4,724 7 1 |
| Total Rupees. | 49,681 2 8. |

| Disbursements. | Amount. |
|---|---|
| Public Works — | 12,896 15 7 |
| Education | 4,501 5 " |
| Hospital | 5,521 8 4 |
| Vaccination | 379 " " |
| Registration of Births and deaths | 370 4 " |
| Conservancy | 13,626 6 10. |
| Lighting | 767 6 1 |
| Market Rents | 292 1 5. |
| Poor House — | 492 13 2. |
| Watering and Planting | 419 7 1. |
| Value of land purchased | 600 " " |
| Petty Items | 676 13 6. |
| Travellers' Bungalow | 357 4 " |
| Office Establishment and Contingencies &c | 2,391 7 " |
| Miscellaneous Office Rent & Petty Items. | 390 4 " |
| Refunds of other than Current Taxes — | 12 12 6. |
| Advances made during the year — | 4,349 " " |
| Balance in Treasury — | 1,636 6 2 |
| Total Rupees — | 49,681 2 8. |

Salem
13th June 1874.

(True copy)
C. J. Loughey.
Comptroller.

(Signed) J. J. Dawes
Auditor, Municl Accounts.

C. J. Loughey.
President.

(5) Typed

Arrears of Taxes and Tolls remaining on the 1st April 1874.

| | | 1871—72 | | 1872—73 | | 1873 - 74. | | |
|---|---|---|---|---|---|---|---|---|
| | | Unpaid Bills | Demand balance. | Unpaid Bills. | Demand balance. | Unpaid Bills | Demand balance. | Remarks. |
| I. | House Tax. | 17 | 6 7 | 13 | 14 8 | 50 2 8 | 50 5 4 | 2,930 13 2 2,930 13 2 |
| II. | Tax on Arts | " | " " | 189 | 5 4 inclusive of remissions. | " " 282 | 8 " | " " 1,684 8. * Rs 2. 8. " accounted for as remission. |
| III | Tolls | " | " " | " | " " | " " 925 | " " | " " Remained uncollected pending the decision of a Civil Suit. |

(True Copy) (Signed) F. J. Dawes.
Auditor, Municipal Accounts.

C. J. Lawley.
President.

Comp'd by.

(6) Typed

Statement I A. Endowments entrusted to the Municipal Commissioners of Salem during 1873-74.

| Name of Institutions | Amount of Invested Capital. | Balance. | Interest on Bonds of Land. | Appropriation from Capital for expenditure. | Contributions & Donations. | Sale of old kinds. | Sale of unserviceable Stores. | Total columns 3 to 7. | Current Charges Statement II & III. | Allotted for P. Works. | Total Charges. | Balance. | Remarks. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | | | | | | 9 | 10 | 11 | 12 | 13. |
| 1. Hospitals & Dispensary. | 1,042 | 4 | 61. | 1,038 | 3,070 | " | | 4,173 | 5,521. | 2,616 | 8,137 | -3,964. | |
| 2. Choultries | " | " | " | " | " | " | | " | " | " | " | " | |
| 3 Educational | " | " | " | " | " | " | | " | " | " | " | " | |
| 4 Miscellaneous | " | " | " | " | " | " | | " | " | " | " | " | |

Per Statement I.
Balance 4
Govt Grant 570
Institu 1099
J. J. 2500
4173

Municipal Commrs Office
Salem. 10th September 1874. Comp'd
L.B.

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C. J. Lawley
President

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Statement II. Expenditure from the Municipal Fund of Salem Town for the official year 1873—74. 31

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| Items. | 1873—74. Details | Totals minor head | Totals Major head | Budget Sanction for 1873-74. |
|---|---|---|---|---|
| Grant I Public Works. | | | | |
| 1 New Works. | | | | |
| (a) Communications. | 750 11 11 | | | |
| (b) Educational | " " " | | | 5,696 " " |
| (c) Sanitary and Miscellaneous. | 9,086 9 " | | 9,837 4 11 | |
| 2. Repairs:— | | | | |
| (a) Communications | 1,689 9 1 | | | 3,500 " " |
| (b) Educational | 50 10 3 | | | 100 " " |
| (c) Sanitary and Miscellaneous. | 101 10 " | | 1,841 13 4 | 500 " " |
| 3 Establishment — | 368 8 8 | | 368 8 8 | 450 " " |
| 4. Tools and Plant and Contingencies | 225 1 " | | 225 1 " | 400 " " |
| 5. Contribution to Local Funds. | | | | |
| For Sooramungalam Road— | 624 3 8 | | 624 3 8 | 630 " " |
| Reserve — | " " " | | " " " | 200 " " |
| Total Grant I — | | | 12,896 15 7 | 11,476 " " |
| Grant II Education:— | | | | |
| 2. Municipal Schools | | | | |
| (a) Establishment — | 2,611 1 6 | | | 2700 " " |
| (b) Contingencies — | 72 " " | | 2,683 1 6 | 100 " " |
| 3 Results Grants — | 1,241 12 " | | 1,241 12 " | 1,000 " " |
| 4. Contribution to Local Funds for Educational Inspection | 200 " " | | 200 " " | 100 " " |
| Carried forward— | | | 4124 13 6 | 3900 " " |

Statement I A

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Statement II Expenditure for the official year 1873—74.

(80)

| Items. | 73—74. Detail of minor heads | Totals Major heads | Budget sanction for 73—74. |
|---|---|---|---|
| Brought forward— | | 4124 13 6 | 3,900 — — |
| 5. Miscellaneous. School Rent | 169 — — | | |
| Furniture &c | 207 7 6 | 376 7 6 | 450 — — |
| Total Grant II. | | 4,501 5 — | 4,350 — — |
| Grant III Sanitation and Medical Services. | | | |
| 1 Hospitals and Dispensaries:— | | | |
| (a) Establishment — | 3441 4 1 | | 3,050 — — |
| (b) Medicines and Surgical Supplies | 749 8 3 | | 800 — — |
| (c) Diet of Patients — | 763 — 3 | | 1,000 — — |
| (d) Sundries and Contingencies — | 567 11 9 | 5,521 8 4 | 850 — — |
| 2. Vaccination (a) Establishment | 374 — — | | 366 — — |
| (b) Contingencies — | 5 — — | 379 — — | 40 — — |
| 3. Registration of Births and Deaths:— | | | |
| (a) Establishment — | 355 — — | | 360 — — |
| (b) Contingencies — | 15 4 — | 370 4 — | 40 — — |
| 4. Conservancy:— (a) Establishment — | 10,214 14 10 | | 10,440 — — |
| (b) Sanitary Service (Cost of C. Carts) | 305 13 2 | | 800 — — |
| (c) Hire of Bullock Carts — | 1,902 — 10 | | 1,750 — — |
| (d) Cleansing of Tanks and Wells | 440 8 7 | | 200 — — |
| (e) Removal of Prickly Pear — | 34 5 4 | | 300 — — |
| (f) Contingencies — | 71 10 9 | | 50 — — |
| (g) Compensation for removal of huts | 657 1 4 | 13,626 6 10 | 1,000 — — |
| Total Grant III. | | 19,897 3 2 | 21,040 — — |

Statement II. Expenditure for the official year 1873—74.

33/

| Items. | 1873—74. Detail of minor heads | Totals Major heads | Budget sanction for 73—74. |
|---|---|---|---|
| Grant IV Miscellaneous:— | | | |
| 1. Lighting. | | | |
| (a) Establishment — | 119 12 — | | 120 — — |
| (b) Contingencies — | 63 11 1 | | 100 — — |
| (c) Lamp posts and Lanterns. | 56 13 6 | | 350 — — |
| (d) Oil — | 527 1 6 | 767 6 1 | 330 — — |
| 2 Market Rents — | 292 1 5 | 292 1 5 | — — — |
| 3 Poor House. | | | |
| (a) Establishment — | 105 — — | | 108 — — |
| (b). Contingencies — | 73 2 2 | | 82 — — |
| (c) Feeding Paupers. | 314 11 — | 492 13 2 | 360 — — |
| 4. Watering Streets and Planting avenues. | 419 7 1 | 419 7 1 | 500 — — |
| 5. Value of Land purchased — | 600 — — | 600 — — | 1,000 — — |
| 6. Petty Items — | 676 13 6 | 676 13 6 | 200 — — |
| 7. Travellers' Bungalow — | 357 4 — | 357 4 — | 200 — — |
| Total Grant IV — | | 3,605 13 3 | 3350 — — |
| Grant V Superintendence and Management:— | | | |
| Office. (a) Establishment | 2,024 1 — | | 2,112 — — |
| (b) Contingencies — | 99 — 5 | | 248 — — |
| (c) Printing Charges and Stationery — | 268 5 7 | 2391 7 — | 300 — — |
| 2. Miscellaneous:— (a) Office Rent | 165 — — | | |
| (b) Petty Items — | 225 4 — | 390 4 — | 540 — — |
| Total Grant V — | | 2,781 11 — | 3,200 — — |

Statement II. Expenditure for the Official year 1873—74.

| Items. | 1873—74. Detail Minor Head | Total Major head | Budget Sanction for 73—74. |
|---|---|---|---|
| Advance Recoverable | 4349 " " | 4349 " " | " " " |
| Refunds other than of Current Taxes. | 12 12 6 | 12 12 6 | " " " |
| Total Expenditure | | 48,044 12 6 | 43,416 " " |
| Balances. | | | |
| (a) Municipal Fund | 1636 6 2 | | |
| (b) Endowments | " " | 1636 6 2 | |
| Grand Total | | 49681 2 8 | |

Municipal Commrs Office
Salem 10th September 1874.

C. T. Loughlin
President

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L.B.

Statement II

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Statement II A. Detail of allotment for Expenditure on Public Works Estimated to cost Rs 100 and upwards. Part I. New Works. 35

| Project. | Amount of Estimate. | Past Expenditure Expenditure. | in 1873—74. | Remarks. |
|---|---|---|---|---|
| A.) Communications: — | | | | |
| River Embankment | 500 " " | | 498 14 4. | |
| Tunnels | 100 " " | | 126 8 5. | |
| Petty Works | 100 " " | | 125 5 2 | |
| Total | 700 " " | | 750 11 11 | |
| (B) Educational | " " " | | " " " | |
| Total | " " " | | " " " | |

Statement II A. New Works Estimated to cost over 100 Rs.

Part I New Works.

| Project | Amount of Estimate. | Past Expenditure | Expenditure in 1873-74. | Remarks. |
|---|---|---|---|---|
| (C) Sanitary and Miscellaneous: — | | | | |
| 1. Survey — | | 3027 14 6 | 323 10 6 | |
| 2. Hospital | | 2,224 8 6 | 2615 10 - | Endowment |
| 3 Town Hall — | | 3769 4 6 | 2033 14 6 | |
| 4 Poor House — | | 407 2 4 | 618 10 4 | |
| 5. Shandy Bazaars — | | 1,537 15 8 | 135 13 4 | |
| 6. B Dr 2 Latrines | | 808 13 10 | 591 3 1 | |
| A Dr Latrine — | 2100 - - | 231 - 9 | 907 12 6 | |
| A Dr Latrine — | | - - - | 663 12 9. | |
| 7. Vellakuttai — | 500 - - | | | |
| 8 Shevapett Market — | 1500 - - | | | |
| 9. Travellers Bungalow | 500 - - | | | |
| 10. Bandyperiah — | | 604 3 9 | 780 5 - | |
| Petty Works — | 400 - - | | 415 13 - | |
| Total | 5000 - - | | 9086 9 - | |

Statement II A. Concluded. 37

Part II Repairs.

| Project. | Amount of Estimate. | Past Expenditure | Expenditure in 1873-74. | Remarks. |
|---|---|---|---|---|
| (A.) Communications. — | | | | |
| 1 Ammapett Road — | | | 451 11 7. | |
| 2. Salem Bridge Road. | 3000 - - | | 171 4 1. | |
| 3. Shevapetta Road — | | | 740 - 1 | |
| 4. Kasthumpatty Road — | | | 245 2 3. | |
| Petty Repairs — | 500 - - | | 81 7 1. | |
| Total | 3,500 - - | | 1689 9 1 | |
| (B.) Educational | | | | |
| Petty Repairs — | 100 - - | - - - | 50 10 3. | |
| Total | 100 - - | - - - | 50 10 3. | |
| (C) Sanitary and Miscellaneous: — | | | | |
| Petty Repairs | 500 - - | - - - | 101 10 - | |
| Total | 500 - - | - - - | 101 10 - | |

Municipal Commrs Office
Salem. 10 Dr September 74
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C. J. Langley
President

Statement II B. Detail of Municipal Establishment

for the Official year 1873—74.

39

| | No | Salary per mensem. | Salaries per annum. | Total. |
|---|---|---|---|---|
| Grant I Public Works. | | | | |
| Sub Overseers — | 1 | 30 | " " 277 8 8 | |
| Maistries — | 1 | 20 | " " 31 " " | |
| Road coolies — | " | " | " " " " " " | |
| Lascars — | 1 | 5 | " " 60 " " | |
| | | | | 368 8 8 |
| Grant II Education. | | | | |
| Municipal Schools. | | | | |
| Masters — | 11 | 173 | " " 1977 1 6 | |
| Mistresses — | 2 | 36 | " " 432 " " | |
| Servants — | 4 | 17 | " " 202 " " | |
| | | | | 2611 1 6. |
| Grant III. Sanitation and Medical Services. | | | | |
| 1. Hospital. | | | | |
| Native Surgeon | 1 | 200 | " " 2282 4 1. | |
| Hospital Assistant — | 1 | 60 | " " 720 " " | |
| Clerks — | 1 | 8 | " " 8 " " | |
| Servants — | 7 | 36 | " " 431 " " | |
| | | | | 3441 4 1 |

Statement II B

8

Statement II B. Detail of Municipal Establish-
ment for 1873–74.

| | No | Salaries per mensem | Salaries per annum | Total. |
|---|---|---|---|---|
| Grant III. Sanitation &c | | | | |
| 2. Vaccination:– | | | | |
| (a) Vaccinators | 3 | 37 " | 374 " | |
| (b) Peons | | " | " | |
| | | | | 374 " " |
| 3. Registration of Births and Deaths:– | | | | |
| (a) Registrars | 2 | 30 " | 355 " | |
| (b) Peons | | " | " | |
| | | | | 355 " " |
| 4. Conservancy:– | | | | |
| Nuisance Inspectors | 1 | 50 " | 284 12 11. | |
| Maistries | 11 | 90 " | 1075 2 " | |
| Scavengers | 80 | 304 " | 3659 " 2 | |
| Jolies | 53 | 194 " | 2315 14 9. | |
| Drain Cleaners | 41 | 205 " | 2453 7 " | |
| Cisternmen | 4 | 16 " | 191 10 " | |
| River Watchmen | 3 | 15 " | 195 " " | |
| | | | | 10,214 14 10. |

Statement II B. Detail of Municipal Establishment for 1873—74.

41

| | No. | Salaries per mensem | Salaries per annum | Total. |
|---|---|---|---|---|
| Grant IV. Miscellaneous:— | | | | |
| Lighting. | | | | |
| Mashalchies — | 2 | 10 " | 119 12 " | |
| | | | | 119 12 " |
| Grant I Supervision and Management:— | | | | |
| Head Clerk — | 1 | 50 " | 585 " | |
| Accountants — | 2 | 45 " | 540 " | |
| Bill Collectors — | 5 | 44 " | 531 5 " | |
| Warrant Server — | 1 | 10 " | 123 12 " | |
| Peons — | 2 | 13 " | 156 " | |
| Mashalchy — | 1 | 4 " | 46 " | |
| Town Crier — | 1 | 3 8 " | 42 " | |
| | | | | 2,024 1 " |

Municipal Commrs Office
Salem. 10th September 74

C. J. Longley
President

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Statement III

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Statement III. Municipality of Salem. Abstract of Deposit Account for 1873—74.

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Balance Brought forward | | 2,333 | " | " | Credited to Municipal Funds | 1,332 | 5 5. |
| deposits by appellants | | 1,715 | 13 | 2 | Remitted to Appellants | 333 | 1 4. |
| do | Renters | 3,199 | " | " | do to Renters | 2,593 | " " |
| do | Contractors | 100 | " | " | do to Contractors | 100 | " " |
| do | as security by Municipal Servant | " | " | " | do to Municipal Servant | " | " " |
| Deposited for execution of Work for which private parties are liable | | " | " | " | Work done | " | " " |
| | | | | | Returned to parties | " | " " |
| Deposits under Sec: 55, 76, 79, 122, 143 149 or Bye-laws | | " | " | " | Paid to Claimants | " | " " |
| | | | | | Balance | 2989 | 6 5. |
| Total | | 7,347 | 13 | 2 | Total | 7,347 | 13 2 |

Municipal Comm'r Office
Salem 10th Sept 1874

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C. J. Lougher
President

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Statement IV. Municipality of Salem. Demand, Collection, and Balance Statement for 1873-74.

A- Current :-

| | 1 Demand assessed. | 2 Collected. | 3 Remitted on appeal or otherwise. | 4 Written off as irrecoverable. | 5 Total columns 2. 3 & 4. | 6 Balance. | 7 Remarks. |
|---|---|---|---|---|---|---|---|
| Rate on Houses &c | 9,322 4 6 | 6,329 1 1 | 62 6 3 | " " | 6,391 7 4 | 2,930 13 2 | |
| Tax on Arts &c | 8,897 " " | 6,833 8 . 379 " " | " " | " " | 7,212 8 " | 1,684 8 " | |
| Tolls. | 10,950 " " | 10,950 " " | " " | " " | 10,950 " " | " " | |
| Total. | 29,169 4 6 | 24,112 9 1 | 441 6 3 | " " | 24,553 15 4 | 4,615 5 2 | |

Municipal Commrs Office
Salem. 10th September 74

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2993
2796
1340

C. Longley.
President

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Statement IV. Demand, Collection and Balance for 1873—74.

B. Arrears:—

| 1 Balance of old demand. | 2 arrears of previous year. | 3 Total Demand. | 4 Collected. | 5 Remitted | 6 Written off | 7 Total columns 4, 5, & 6. | 8 Balance | 9. Remarks. |
|---|---|---|---|---|---|---|---|---|
| Rates on Houses. | 29 13 1 | 502 37 | 532 . 8 | 462 10 1 | / 134 | " " . | 464 7 5 | 67 9 3 | Part will be struck off in 74—75. |
| Fase on Arts | 204 14 8 | 979 8 . | 1184 6 8 | 710 / | 476 54 | " " . | 786 6 8 | 398 " | ——— do ——— |
| Tolls. | 690 " . | 925 " . | 1615 " . | 690 " . | " " " | " " " | 690 " . | 925 " . | Civil Suit pending. |
| Total | 924 11 | 92406 11 | 73331 | 74 1862 11 | 5 78 2 8 | " " . | 1940 14 1 | 1390 9 3. | |

Municipal Commrs Office
Salem. 10th September 1874

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C. T. Loughley
President

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Enclosure II R

12

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(typed)

Statement of advances for the Official year 1873–74.

| | | |
|---|---|---|
| Balance of advances outstanding on 31st March 1873 — | 659 | 6 |
| Advances made during the Official year 73–74 — | 4,349 | " |
| Total Rupees — | 5,008 | 6 |
| Advances recovered during the Official year 1873–74 — | 4,724 | 7 |
| Balance of advances outstanding on the 31st March 1874 | 283 | 15 |

Municipal Commrs Office
Salem 10th September 1874

3 Comps
CB

C. J. Lascelles
President

No 97. Municipal Commissioners office
Salem 10th September 1874.

From.

The President
Municipal Commission
Salem

To

The Chief Secretary
to Government
Ft St George.

Sir.

I have the honor to report on the working of the Salem Municipality for the official year ending 31st March 1874.

2. The receipts and expenditure of the Municipality for the year under review, as compared with the estimates, have been as follow:-

| Receipts. | Estimate | Actuals |
|---|---|---|
| 1. Balances | 2,000 | 3,447 |
| 2. Assignments &c. | 1,856 | 1,783 |
| 3. Rates and Taxes. | 31,300 | 29,352 |
| 4 Fees from Schools | 960 | 1,064 |
| 5 Endowments &c. | " | 1 285 |
| 6. Contributions from Local Funds. | 3,400 | 3,400 |
| 7 Miscellaneous. | 3,900 | 4,626 |
| 8. Advances recovered. | " | 4,724 |
| Total. | 43,416 | 49,681 |

Rs 3/- Rs Stamps fee Exempted Act 16/01 Fort St George 31/3/74

Advance Rs 43 Rs

| Expenditure. | Estimate | Actuals |
|---|---|---|
| 1. Public Works. | 11,476 | 12,897 |
| 2. Education | 4,350 | 4,501 |
| 3. Sanitation | 21,040 | 19,897 |
| 4 Miscellaneous | 3,350 | 3 606 |
| 5. Office. | 3,200 | 2,782 |
| 6 Advances made | " | 4,349 |
| Refunds. | " | 13. |
| Balance | . | 1,636 |
| Total. | 43 416 | 49,681 |

3. The balance at the commencement of the year was Rs 3,447 being more than was anticipated, and so were the receipts Expenditure and closing Balance which exceeded the estimate by Rupees 6,265, 4,629, and 1,636 respectively

4. The following are the items under which large variations have occurred.

5. Head 3. a and b. Rates and Taxes. House and Trades Tax. The falling off in the collections during the year, under these two heads, is owing to the revision of the taxes which occupied over two thirds of the year and the consequent late commencement.



commencement of collections. Although these taxes were only so recently revived as 1871, the Commissioners considered a further revision necessary owing to a marked increase in the erection of new houses and a corresponding increase in the number of persons exercising professions as well as a decrease in the number of those registered in the books of the office and who had either died or left the town. In consequence of the revision having occupied so much time a large amount of arrears under these heads was left uncollected at the end of the year (as will be seen from the accompanying Statement IV current), almost the whole of which has been since realized.

6. Head 4. The increase under fees from Schools shews that education in Salem is beginning to be appreciated by the inhabitants.

7. Head 5. c. e. & f. The sum of Rupees 43-9-5 is the surplus collections of

of the late East Indian School made over to the Municipality when the new School for European and East Indian children was established by the Commissioners in 1872.

Rs 92. - - is the collections of fees derived from the Travellers' Bungalow and Rs 50 - - - shewn under "miscellaneous" is a grant to the Municipality by the people of Musthumpatty towards the restoration of a large well for their use and the

Rs 1,099. 7. 7. is the unexpended balance of Famine Funds transferred to the Municipality for Hospital purposes, and which was made use of for the completion of the improvements and additions to the Hospital building.

8. Head 6. The Budget estimate under this head as originally sanctioned by Government viz Rupees 2,400 was supplemented by a further grant from Local Funds of Rs 1,000 on account of

of Office accommodation and Hospital buildings in accordance with G. O. No 1308 of 15th September 1873.

9. Head 7.a. The decrease under Market collections is due to the proposed new Market at Shevapett not having been built during the year under review for want of funds

10. Head 7.c. The difference between the actuals and the estimate under this head is due to the Cart stand being under repair during the first month of the Contract and the Commissioners being obliged to remit the first kist as the Bandypett was not handed over to the Contractor until the 1st of May

11. Head 7.h. The sum of Rupees 1040. entered under "petty items Miscellaneous" is composed of the following items:-

Rs 600 received as compensation from one Venkatachellum Pillay who had encroached upon, enclosed and constructed a building on ground originally reserved

reserved for the purposes of a road.

Rs 272. the amount of costs incurred in a Civil suit instituted for the recovery of Rupees 690 — — being the difference between the first sale of tolls for 1871 and a subsequent sale, the former being cancelled owing to the purchaser failing to pay the deposit amount within the prescribed time; and

Rs 168 receipts on account of petty items calling for no special remark.

12. The item of advances recoverable to the amount drawn from time to time for the execution of Public Works and afterwards recovered by adjustment on the completion of the works.

Expenditure

13. Grant I. Public Works. New Works.

Owing to certain sums in the receipt side being disallowed by Government while passing the Budget for the year under



under report, the grant for New Works was reduced and the amounts allotted for the following works had in consequence to be modified, (in statement II A. New Works) to make up the difference in the receipts:—

1. Mission Road — under communications — Rs 300 Struck out

2. Shevapett Market — under sanitary and Miscellaneous. } Reduced from Rs 3000, to Rs 1,500

14. Grant I. New Works. C. Survey. A sum of Rs 323-10-6 shewn under this head was expended in lithographing the Survey Map of the town of Salem.

15. Improvements and Additions to the Hospital. This work which was not finished at the end of 1872-73. was continued and the Building is now, with the exception of the Infectious Diseases' Ward, completed. The total amount spent on this structure since the Commissioners took over charge amounts to Rs 4840-2-6.

16.

16. Town Hall. The extension of Town Hall to afford accoumno-dation to the offices of the Local Fund Board and the Municipality has been completed and the offices of the Boards which hitherto were held in a rented building, removed to the Town Hall in February 1874.

17. Poor House. The main building and some of the out houses were completed during the year under report. The kitchen is now under construction

18. Latrines. The work of supplying latrines according to the Coimbatore plan is slowly but steadily advancing. Two new latrines were opened during the year.

19. The old Bandypett was not large enough for the accommodation of carts. In order therefore to prevent overcrowding, the commissioners enlarged and considerably improved it by raising the level and constructing drains to carry away the surplus Rain water.





20. River Embankment. This work has been commenced and 120 yards of the Embankment has been completed.

21. The amounts allotted for the Vellakkuttai scheme, the Shevapett Market and the Travellers Bungalow were not appropriated for those purposes as the commissioners were obliged to provide for the above enumerated works, three of which had been left unfinished at the end of the preceding year.

22. Grant I. 2. Repairs. Communications. The allotment for the repair of Roads was not fully availed of, as the roads were in a pretty fair order up to the latter part of the year, when it was too late in the season to take them in hand.

23. Grant II. Education. Results Grants and Contribution to Local Funds. The increase under these heads is due to the bills for the year 1872-73 having been presented for payment at the commencement of the year under report.

as

as stated in paras 17 and 18 of last annual report.

24. Grant III. Hospital Establishment. The excess of expenditure over estimate under establishment is due to the salary of the native Surgeon attached to this Dispensary having been raised from Rupees 150 to 200 during the course of the year.

25. Conservancy. Every attention was paid to this Department of Sanitation and the town has enjoyed a tolerable freedom from any epidemic disease. The latrines have received much attention and have been kept well cleaned. The system of house to house scavenging is still in progress in certain parts of the town, while efforts to introduce the system, are being made, in other parts of the town. The number of existing latrines is as yet far below the requirements of the population, but in the course of a few years the Commissioners hope to see the town furnished with a sufficient number

26. The water supply of the town has also been cared for. The river



river has been guarded against pollution on the part of the people as it supplies the greater portion of fresh water used in the town. Many wells were cleaned out and in the Fort the construction of a large well commenced. An old well in Hustumpatty which was in a dilapidated state was restored.

27. The sum of Rupees 657-1-4 entered as compensation for the removal of huts was the amount spent on the removal of a crowded and filthy pariah village at Coonarasamypatty which was a nuisance to that part of the town

28. Poor House. This institution has been working satisfactorily the average number of inmates ranging from 15 to 20 per diem. The new building was occupied on the first December last.

29. Lands purchased. The sum of Rupees 600 entered under this head is composed of two items viz:—

Rs 350 spent on the purchase of

of land at Comarasamypatty for the erection of new huts for the Pariah Villaige alluded to in para 27 Supra, and Rupees 250 on the purchase of land in the Fort which was required for the extension of the Municipal Workshop.

30. The Travellers' Bungalow has been a great convenience to the travellers who pass through this town and has afforded accommodation to about 40 travellers. The sum of Rupees 357:-4-. shewn under this head has therefore been well spent.

31. There was a slight saving effected under Grant V which calls for no special remarks.

32. The Auditors' Report accompanies and the suggestions contained there in paras 3, 5 and



8 will be attended to

33. The following reports and returns are enclosed.

i Extracts from the Medical Officers report for 1873.

ii Statement shewing the incidence of taxation

iii Statement 1, 1A, 2, 2A, 2B, 3 and 4 A and B.

iv Statement of advances made and recovered.

I have the honor to be
Sir
Your most obedient Servt

C. J. Langley
President

65/10

*Financial Department.*

*PROCEEDINGS of the MADRAS GOVERNMENT.*

Read the following letter from the President of the Municipal Commission, Salem, dated 10th September 1874, No. 97.

Order thereon, dated 7th Oct 1874, No. 1591

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

| Receipts | Estimates | Actuals |
|---|---|---|
| Balance brought forward | 2,000 | 3,447 |
| Assignment by Govt. | 1,340 | 1,783 |
| Rate on houses | 8,700 | 6,792 |
| Tax on Arts, &c. | 8,400 | 7,543 |
| Tax on Vehicles | 1,500 | 1,651 |
| Regn of carts. | 500 | 653 |
| Tolls. | 11,000 | 11,640 |
| Fees | 500 | 403 |
| Fines | 700 | 670 |
| School Fees. | 960 | 1,064 |
| Endowments, &c., | " | 1,285 |
| Contribution from Local Fds | 2,400 | 3,400 |
| Miscellaneous | 3,900 | 4,626 |
| Advances recovered | " | 4,724 |
| Rs. | 41,900 | 49,681 |

Abstract 20 Accounts S. Regs 130-131.
" — 44 Sheets 33 — 132-164.
" — 12 Schedules — 95-96.
" — 15 " — 81-82.
" — 170 Bills — 157-158.
" — 22 " — 198-200.
" — 4 Nos. — 8-9.
" — 4 Duplicates — 42-43.
" — 6 Accounts — 63-64.
" — 11 Statements — 64-69.
" — 6 Abstracts — 52-53.

From The Secretary Municipal Commissioners Salem

To The Chief Secretary to Government Fort St George

Dated 1st Sept 1874
Rec'd 7th Sept 1874

No. 97

Encl. Bill

Reports on the working of the Salem Municipality during 1873-74

No. 1691

| Charges | Estimates | Actuals |
|---|---|---|
| Grant I | | |
| New Works | | |
| Communications | 4,180 | 751 |
| Sanitary & Miscellaneous | | 9,087 |
| Repairs | | |
| Communications | 4,100 | 1,690 |
| Educational | | 51 |
| Sany: & Miscellaneous | | 102 |
| Other items | 1,680 | 1,218 |
| | 9,960 | 12,899 |
| Grant II | | |
| Munl Schools. | 2,800 | 2,685 |
| Results grants. | 1,000 | 1,242 |
| Contribution for Susps. | 100 | 200 |
| Other items | 450 | 376 |
| Grant III | | |
| Hospitals | 5,700 | 5,522 |
| Vaccination | 400 | 379 |
| Regr of births & deaths | 400 | 370 |
| Conservancy | 14,540 | 13,626 |
| Grant IV | | |
| Lighting | 900 | 767 |
| Other miscellaneous purposes | 2,450 | 2,839 |
| Grant V. | | |
| Offices | 3,200 | 2,391 |
| Miscellaneous. | | 390 |
| Advances recoverable | " | 4,349 |
| Refunds | " | 12 |
| Balances | " | 1,636 |
| | 41900 | 49,681 |

The receipts, exclusive of the opening balance, amounted to Rs 46,234 against an estimate of Rs 39,900. Of the excess of Rs 6,334, however, it appears that a sum of Rs 4,349 was composed of advances made and recovered within the year.

The Govt observe that the uncollected balance of over 30 per cent of the demand under "Rates on houses" is explained to be due to a revision of the assessment, which occupied over two thirds of the year, and that nearly the whole had been collected before the submission of the report. The receipts from school fees show a

a satisfactory increase of Rs 104 over the estimate, and Rs 290 over the receipts of the previous year.

The expenditure on New Works amounted to Rs 9,838, against an estimate of Rs 4180. Of the excess Rs 2,615 came from endowment funds and were expended on improvements to the Hospital, and with regard to the remainder it is to be observed that the original allotment amounted to Rs 6,500, but was reduced by Govt to Rs 4180 merely with the view of balancing the budget - it being open to the Municipality to effect any saving that might be necessary in any other way. The expenditure on repairs was considerably less than the budget allotment but the short outlay is satisfactorily explained.

The educational operations of the Municipality are under consideration separately and need not be alluded to here.

The report on the working of the Dispensary is satisfactory - the number of persons treated compared with those treated in the previous year, being as shown in the margin. The Govt observe also that there was a considerable increase in the number of self supporting

| | 1872 | 1873 |
|---|---|---|
| In-patients | 207 | 7,737 |
| Out-patients | 254 | 8,042 |
| Increase | 47 | 305 |

supporting patients.

No allusion is made in the report either to vaccination or to the registration of births and deaths. The omission is unsatisfactory.

The Govt observe that the Deputy Director of Schools did not attend a single meeting of the Commissioners during the year under review although these officers were appointed ex-officio members of Municipal Commissions on the special recommendation of the Director of Public Instruction. The Director will call for explanation.

To

The

29/9

To

The President of the Municipal Comm^rs Salem
" Revenue Department
" Public Works Dept^t
" Board of Revenue
" Accountant General
" Sanitary Commissioner
" Surgeon General Indian Medical Dep^t
" Director of Public Instruction
" President of the Local Fund Board, Salem

1260-30- Auditor General's Memorandum Book to be returned

Govt. of [illegible] Madras.

Financial.

To

The Presdt. Munl. Commrs.

Salem.

Dated Oct. 7

Recd. } 1874, No. 1691.

**Nos.** 46. 47.

Salem Municipality. Orders passed on the Annual report of the working of this Municipality during the year 1873-74.

26-8-07