M.R.O. 1—77,006—8-6-37.

(1) Number of pages_____

(2) Date of repair_____

(3) Initials of the Referencer_____

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 191 Press ~~Mis~~

44-45

Dated 5-2- 1874.

43/44

Not to be folded or roughly handled

No. . Read the following letter from J. B. PENNINGTON, Esq., President of the Municipal Commission, Srirungum, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Srirungum, 11th December 1873, No. 63 :—

I have the honour to forward, herewith, the report on the working of the Srirungum Municipality, as submitted by the Vice-President, for the year 1872-73, and beg to state that, in my opinion, the Act has worked as well as could have been expected in a population so exclusively conservative and so opposed to innovation.

2. The very considerable measure of success which has attended the working of the Act is due, no doubt, to the energy and perseverance of the working members of the Commission, especially in establishing such an extremely popular institution as a dispensary; and as it has now been provided with a building, and seems to have become satisfactorily established, it seems only right to put on record the names of its most energetic promoters. They are—

M. R. Ry. H. Venkat Row, English Head Clerk, Collector's Office, and Vice-President of the Commission.
M. R. Ry. C. Balu Mudeliar, Native Surgeon.
" Ramanjulaiyah, Draughtsman, Department of Public Works.
" Ramachendra Row, late Head Vernacular Clerk in the Collec-tor's Office.
" Samaiyangar, Vakeel.

From J. B. PENNINGTON, Esq., President of the Municipal Commission, Srirungum, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Srirungum, 11th December 1873.

The Commissioners for the town of Srirungum have the honour to report on the working of the Towns Improvement Act during the year 1872-73.

2. As the Government are aware, the Act was for the first time introduced into this town on the first day of November 1871, and a report for the five months it had been in operation in 1871-72 was submitted to Government and reviewed in their Order, No. 1197, dated the 18th of November 1872.

3. The period now under report constitutes, therefore, the second year of the formation of this Municipality.

4. Mr. W. E. Wright, the Deputy Collector in charge of the Treasury, Trichinopoly, has carefully examined and audited the accounts, not only of the year under report, but also of the five months of the preceding year, as originally determined (G.O., No. 972, dated the 25th of July 1872). The report and the statements furnished by that officer showing the result of his scrutiny are herewith forwarded.

5. The receipts of the year amounted to Rupees 8,351, which added to Rupees 1,932 collected in the preceding year comes to Rupees 10,283, as shown in the Auditor's report. The annexed abstract statement exhibits the particulars of receipts, &c. :—

151 Jan-Sel 1874

Items.	1871-72.		1872-73.		TOTAL.	
	Budget Estimate.	Actuals.	Budget Estimate.	Actuals.	Budget Estimate.	Actuals.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rate on Houses, &c.	1,759	1,389	6,400	5,998	8,159	7,387
Tax on Arts, &c.	748	411	1,800	779	2,548	1,190
Fees	...	57	470	421	470	478
Fines	...	75	150	180	150	255
Contributions to Dispensary and Hospital	...	...	450	950	450	950
Miscellaneous receipts	...	...	25	23	25	23
Total ...	2,507	1,932	9,295	8,351	11,802	10,283

6. The collections were as in the preceding year tardy, the inhabitants not having completely overcome their aversion to the new municipal system, the advantages of which did not begin to develop themselves until after the commencement of the last quarter of the official year under report, during which the lighting, the dispensary, conservancy of water-supply, and other salutary measures were, as hereinafter detailed, introduced.

7. The abstract statement below gives the demand, collection, and balance :—

Items.	1871-72.					1872-73.							
	Demand.	Collection.	Remitted on appeal.	Total of Columns 3 & 4.	Balance.	Demand.			Collection.	Remitted on appeal.	Written off as irrecoverable.	Total of Columns 10 to 12.	Balance.
						Arrears.	Current.	Total.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Rate on Houses, &c.	*2,685 4 0	1,388 12 0	... ...	1,338 12 0	1,296 8 0	1,296 8 0	6,425 6 0	7,721 14 0	5,997 15 0	... ...	... ...	5,997 15 0	1,723 15 0
Tax on Arts ...	*783 12 0	410 9 0	5 13 0	416 6 0	367 6 0	367 6 0	4,069 0 0	3,436 6 0	778 15 0	128 7 0	5 2 0	912 8 0	2,523 14 0
Fees	59 13 0	56 13 0	... .	56 13 0	3 0 0	3 0 0	418 5 6	421 5 6	421 5 6	... ...	... ...	421 5 6	... ...
Fines	75 6 0	75 6 0	... ...	75 6 0	... ...	... ...	179 13 0	179 13 0	179 13 0	... ...	... ...	179 13 0	... ...
Contribution to Dispensary and Hospital ...	... ...	... ...	... ...	... ...	... ...	... ...	950 0 0	950 0 0	950 0 0	... ...	... ...	950 0 0	... ...
Miscellaneous receipts	... ...	... ...	... ...	... ...	... ...	... ...	23 6 10	23 6 10	23 6 10	... ...	... ...	23 6 10	... ...
Total ...	3,604 3 0	1,931 8 0	5 13 0	1,937 5 0	1,666 14 0	1,666 14 0	11,065 15 4	12,732 13 4	8,351 7 4	128 7 0	5 2 0	8,485 0 4	4,247 13 0

* These are higher than the demand given in the last year's report owing to certain assessments having been through an oversight omitted from the latter.

8. Of the amount of Rupees 4,248 outstanding on the 31st of March 1873, Rupees 2,653 have up to the date of the report been realized, and Rupees 331 remitted on appeal, leaving still a balance of Rupees 1,264, and this sum has been reported to be partly irrecoverable and partly doubtful; inquiries are being held into the subject, and the Commissioners hope to be able to dispose of it in about a month's time.

9. The barbers and washermen in the town were exempted from the professional tax under G.O., No. 413, dated the 26th March 1873. The bazaarmen and other itinerant dealers, in attempting to secure to themselves a similar exemption, struck work for about a day, and on their having been clearly given to understand that their circumstances were quite dissimilar, and not such as to entitle them to any indulgence of the kind, they resumed work.

10. The expenditure of the year under report was Rupees 5,428, and adding thereto the sum of Rupees 1,318 spent in the preceding year the total amounted to Rupees 6,746, as stated in paragraph 7 of the Auditor's report.

11. The details of the expenditure of the preceding year were fully given in the letter embodied in G.O., No. 1197, above quoted. The Commissioners will, therefore, now confine themselves to explaining how the expenditure of the year under report was utilized. The following are the principal items under which it was incurred :—

	Rs.	A.	P.	Rs.	A.	P.
Grant I.—						
New Works	444	14	6			
Repairs	391	8	11			
Establishment, &c.	530	13	6			
				1,367	4	11
Grant II.—						
Education—Salary Grant	141	12	0			
Result Grant	122	4	0			
				264	0	0
Grant III.—						
Dispensary and Hospital	193	7	7			
Vaccination	36	6	0			
Registration of Births and Deaths	56	0	0			
Conservancy Establishment	658	9	8			
Sanitary Service	1,190	3	6			
				2,134	10	9
Grant IV.—						
Lighting, &c.	291	12	0			
Watering and Planting	107	4	7			
				399	0	7
Grant V.—						
Office Establishment	458	12	4			
Contingencies	343	7	1			
Commission to Bill-Collectors	266	11	11			
Temporary Survey Establishment	194	2	0			
				1,263	1	4
Total ...				5,428	1	7

12. *Grant* I., *New Works.*—The under-mentioned new works were executed under this head :—

(*a.*) Forty-seven Dust-bins, brick-in-chunam, No. 12, of 9′ × 4½′ × 2¼′ and No. 35, of 5′ × 3′ × 2¼′. Estimate, Rupees 470.

(*b.*) One Surplus Masonry Drain covered with stone slabs, 226′ × 2′ × 2′. Estimate, Rupees 300.

(*c.*) Two Road dams, 9′ × 6′ × 1′. Estimate, Rupees 32.

(*d.*) One Slab Drain Tunnel, 30′ × 2′ × 2′. Estimate, Rupees 63.

(*e.*) One Tunnel over an open surplus drain, 12′ × 2′ × 2′.

(*f.*) Collection of materials for the dispensary.

13. The then Trustees of the Srirungum Pagoda were kind enough to permit the Commissioners to utilize, in the construction of public works, the granite stone lying about the foundations of certain dismantled out-houses (mantapums) of the pagoda; hence the comparatively small cost at which the works (*b*) to (*e*) have been constructed.

14. Compared with the Budget allotment,* the expenditure was very disproportionate. This has arisen from the fact that it was considered absolutely necessary, in consideration of the establishment of a Dispensary and Hospital, and the total absence of a suitable building available in the town, to curtail the allotments as far as possible without inconvenience, and to devote the savings thus effected towards the provision of the requisite accommodation.

* Rupees 4,200.

15. *Grant* I., *Repairs.*—The streets and other thoroughfares, &c., were repaired and the surface drainage improved at a cost of Rupees 391-8-11. The expenditure has fallen short of the allotment† by Rupees 158, owing chiefly to the rates at which labour was obtained being much cheaper than was originally anticipated.

† Rupees 550.

16. Of other roads in the town some were repaired and maintained by the Local Fund Board and others by the Department of Public Works.

17. *Grant* II., *Education.*—The expenditure, viz., Rupees 264, exceeded the allotment‡ by Rupees 52-4-0. One of the Result System Schools in the town preferred its claim for a grant towards the close of the year; and, although the Budget allotment had then been almost exhausted, the Commissioners, after fully satisfying themselves of the correctness of the demand, ordered it, as an encouragement to education, to be at once paid from general savings instead of putting off the payment until after the commencement of the following year 1873-74.

‡ Rupees 211-12-0.

18. *Grant* III., *Dispensary.*—The dispensary was for the first time established in the town towards the close of the year, viz., 1st January 1873. Out-patients alone were treated, no in-patients being admitted for want of accommodation. In the absence of a suitable building available in the town, the Dispensary itself is now located in a part of the house occupied by the Municipal Office. Measures are, however, being adopted to supply the defect.

19. Under the able supervision of M. R. Ry. the Native Surgeon, Balu Mudeliar, the dispensary has, during the three months it has been in existence in the year under report, fairly promised to fulfil the expectations of the Commissioners in supplying the great desideratum long and seriously felt in this town for good medical and surgical services. The natives of both sexes and of all classes and ranks, *high-caste Bramins* in particular, have very freely resorted to the institution and readily availed themselves of the services of the surgeon in whose skill and treatment the public have great confidence. The number of out-patients rose from three on the 1st of January to seventy-eight on the 30th of that month, eighty-five on the 1st of February, and seventy on the 5th of March 1873. The annexed statements exhibit the particulars of attendance :—

Date.	JANUARY.			FEBRUARY.			MARCH.		
	Admitted.	Old cases seen.	Total.	Admitted.	Old cases seen.	Total.	Admitted.	Old cases seen.	Total.
1st	3	...	3	26	59	85	21	35	56
2nd	14	3	17	22	29	51	21	33	54
3rd	15	5	20	12	25	37	18	24	42
4th	12	11	23	23	34	57	30	26	56
5th	10	10	20	22	37	59	41	29	70
6th	11	6	17	20	36	56	17	32	49
7th	19	12	31	22	34	56	12	30	42
8th	13	13	26	18	33	51	20	23	43
9th	10	10	20	6	17	23	31	18	49
10th	15	6	21	14	19	43	24	20	44
11th	16	16	32	12	27	39	34	22	56
12th	12	15	27	18	22	40	25	27	52
13th	9	19	28	26	30	56	18	31	49
14th	13	20	33	17	33	50	21	23	44
15th	40	22	62	32	33	65	38	29	67
16th	26	24	50	32	41	73	22	29	51
17th	32	30	62	35	36	71	26	29	55
18th	15	29	44	27	44	71	20	26	46
19th	14	24	38	32	44	76	35	21	56
20th	29	22	51	14	36	50	26	24	50
21st	19	19	38	18	40	58	33	33	66
22nd	22	30	52	25	33	58	22	29	51
23rd	11	28	39	22	30	52	30	38	68
24th	17	25	42	25	32	57	34	30	64
25th	26	35	61	11	33	44	21	34	55
26th	22	28	50	27	31	58	17	34	51
27th	15	44	59	35	36	71	24	37	61
28th	18	24	42	18	32	50	23	23	46
29th	30	41	71	...	...	...	12	21	33
30th	31	47	78	...	...	...	22	19	41
31st	16	37	53	...	...	...	16	25	41
Total ...	555	655	1,210	611	946	1,557	754	854	1,608
Average daily sick ...	...	39·03	...	55·60			...	51·87	

Caste of the Out-patients of both Sexes.

Caste.	Males.	Females.	Total.
Brahmins	753	379	1132
Hindoos...	518	254	772
Mahomedans...	8	6	14
Native Christians...	2	0	2
Total ...	1281	639	1920

20. The institution has really been appreciated by the public as a great boon conferred on them. One great impediment, however, exists to bring it to perfection, *i.e.*, the want of accommodation. Such of the pilgrims to this famous shrine of Srirungum, as had left their homes with funds barely sufficient to pay for their journey and a few days' sojourn in this town having fallen sick, came to the dispensary homeless and helpless for treatment. The Commissioners after much difficulty provided lodgings for them in the dwelling-houses in the neighbourhood of the dispensary, as well as dietary, and after their recovery helped them on the way home.

21. As the Government are aware, the limited assets of the Municipality would hardly admit of the construction of the requisite buildings ; to overcome, however, the difficulty, no pains were spared in prevailing upon the wealthier members of the community (both residents of the district and pilgrims) to contribute something towards the provision of proper accommodation. The Zemindar of Senivarampettah, of the Godavery District, who was on a pilgrimage here, gave Rupees 500, and several other liberal contributions were promised. Moreover, the Local Fund Board have agreed to grant from local funds one-fourth of the aggregate cost, and the Commissioners propose appealing to Government for a special grant from the Provincial Funds.

22. A considerable portion of the people resorting to the dispensary consists of pilgrims from different parts of India, as well as inhabitants of the villages lying to the north of the Coleroon River and beyond the municipal limits. The institution is, in the Commissioners' opinion, quite as much a *general* as a local institution.

23. The expenditure* incurred in January and February (that for March being debited in the accounts for April 1873) fell short of the allotment† by Rupees 556-8-5, and this is attributable chiefly to the Government having been pleased to furnish a six months' supply of medicines free of cost, and to the non-admission of in-patients for want of accommodation.

* Rupees 193-7-7.

† Rupees 750.

24. Medicines are as a rule prescribed and supplied gratis to all out-patients, poor or rich, who personally attend the dispensary, and a little above the cost price is charged to those who send in prescriptions and obtain medicine. The sale proceeds thus effected amounted to Rupees 7-12-0.

25. The Commissioners avail themselves of this opportunity of expressing their high sense of gratitude to Government for the valuable assistance rendered by them to this helpless institution, by furnishing free of cost all the necessary surgical instruments, and a six months' supply of medicine, and in granting as a further concession the payment from Provincial Funds of one-fourth of the charges incurred in securing to the institution the services of a Native Surgeon.

26. *Vaccination.*—The operations have not been as satisfactory as the Commissioners anticipated. Brahmins alone readily avail themselves of the prophylactic powers of vaccination, but the other classes, especially the more ignorant of them, manifest great antipathy, and the Commissioners' exhortations have as yet failed to produce any marked improvement.

27. Every encouragement is held out for the development of the benefits of vaccination. The vaccinator is paid 2 Annas as his remuneration for each successful case, and the parents or guardians of each child vaccinated are paid an equal sum as shown below :—

One Anna on the child being vaccinated ;

Half an Anna on the fifth day after the operation ; and

Half an Anna on the eighth day on condition that parents allow lymph to be taken.

28. The Commissioners are prepared to enhance the rates when such a measure should commend itself to them as likely to subdue the existing prejudices. There were in all 340 successful cases, and the registered number of births during the year amounted to 356.

29. The expenditure is considerably below the allotment, the bills for February and March being paid after scrutiny in April 1873.

30. *Registration of Births and Deaths.*—The number of births and deaths registered during the year was 356 and 372, respectively, in a population of 18,655.

31. All possible attention is being devoted in order to render the registration as accurate as possible. In thirty-eight cases the parties concerned were prosecuted and fined under Section 94 of the Act, and in two cases the prosecutions were waived, the individuals interested showing sufficient cause for their failure to register the occurrences within the prescribed time.

32. The registration was at first conducted by the Municipal Office Establishment, but as this was found defective in a legal point of view, a separate office was constituted from the 1st of July 1872.

33. The health of the town was remarkably good, and the year was free from any outbreak of cholera. Dengue made very little progress in this town. The number of pilgrims during the annual feast was about 50,000, and under the usual sanitary arrangements made on the occasion the inhabitants enjoyed perfect immunity from disease.

34. *Conservancy Establishment.*—The actual expenditure* has slightly exceeded the Budget allotment† notwithstanding that the provision made in the budget for the appointment of a Sub-Inspector was not utilized. This excess is chiefly owing to the additional agency which it was found necessary to employ in summer, during which the supply in the rivers fell considerably short; channels were cut in the river-beds, and the water-course was directed to as near the river-bank as might be within the easy reach of the residents, and arrangements were made for marking off andstrictly maintaining places, first, where drinking water should be taken; secondly, where people may be allowed to bathe; and, thirdly, where cloths and cattle, &c., should be washed. It was highly gratifying to find that these arrangements worked admirably well and to the entire satisfaction and comfort of the rate-payers.

*	6,589	8 0.
†	637	8 0.
	21	1 8.

35. *Sanitary Service.*—The bills of expenses incurred in carrying out the sanitary, &c., arrangements on the occasion of the annual feast at Srirungum, which were pending examination towards the close of the year, were debited in the accounts of 1873-74, and this circumstance has caused the decrease in the actual expenditure of the year under report compared with the Budget allotment.

36. *Grant* IV., *Lighting.*—The lighting was commenced from January 1873, instead of November 1872 as originally anticipated, and the purchase of lamp-posts was not completed before the close of the year; hence the decrease in expenditure.

37. *Planting.*—The sum expended was Rupees 107 against the Budget allotment of Rupees 250. Nearly one thousand cocoanut plants were put down in two rows in the streets in the outermost enclosure of Srirungum proper. Further progress of this work was stopped owing to the hot season. These plantations will not only prove an ornament to the town and a source of revenue to the Municipality, but will also afford a grateful shade to the great comfort of the public and stability of the roadway.

38. *Grant* V., *Supervision and Management.*—The establishment worked well. The aggregate expenditure under this head has almost wholly absorbed the Budget allotment. There was an increase under "Contingencies" in the purchase of office furniture, &c., and it was met from the savings under "Office Establishment," and "Commission to bill-collectors."

39. The Commissioners regret the delay that has occurred in the submission of this report. Mr. W. E. Wright, the Treasury Deputy Collector of Trichinopoly, who was selected as the most competent officer on the spot for the audit of accounts, audited the accounts of the Trichinopoly Municipality in the first instance and then availed himself of privilege leave; it was after his return that the audit of the accounts of this Municipality was undertaken and recently completed. Measures will, however, be taken to ensure the punctual submission of future reports.

From W. E. WRIGHT, Esq., Auditor, Municipal Accounts, Srirungum, to J. B. PENNINGTON, Esq., President of the Municipal Commission, Srirungum, dated Trichinopoly, 15th November 1873.

I have the honour to report on the audit of the accounts of the Srirungum Municipality for the seventeen months commencing with the 1st November 1871 and ending with the 31st of March 1873.

2. This Municipality was first instituted on the 1st November 1871, but there were neitho receipts nor disbursements during that month; the payment of the establishment for that month and December was made in January, and with this month the disbursements actually commenced; the first receipts, however, were realized in December 1871.

3. The whole of the entries in the Cash-book have been carefully examined and found to be properly supported by vouchers.

4. Separate registers and collection-books for the different sources of income have been kept. The entries made in them have been compared with the Cash-book, and the collections found to have been duly brought to accouut.

5. There was only one fault to find with the books, and that was with the Cash-book, which was deficient in particulars in regard to the receipts. The omission of the registers and folios to which the entries related rendered it impossible for me to trace them till it had been supplied by the Manager after the audit had been commenced, thereby causing a little delay, which has been compensated by the greater completeness of the examination. The aggregate receipts and disbursements though small comprised an almost incredible number of trifling entries.

6. The total income was Rupees 10,282-15-4, which fell short of the Budget Estimate by Rupees 1,519. The chief source of income was the House-tax, which contributed Rupees 7,386. The Tax on Arts realized Rupees 1,189-8-0. There were no collections on vehicles and animals during the period under report.

7. The total expenditure was Rupees 6,746-4-1, the largest item being on conservancy under Grant III., viz., Rupees 2,504-1-3.

8. The arrears amounted to Rupees 4,247-13-0, as below :—

	Rs.	A.	P.
Tax on Houses	1,723	15	0
Do. on Arts	2,523	14	0
Total ...	4,247	13	0

The subsequent collections amount to Rupees 2,173, and the amount remitted to Rupees 330-13-0, thus leaving an outstanding balance of Rupees 1,744. If the full demand had been realized the income would have exceeded the estimate by Rupees 2,868-5-8.

9. The closing balance to the credit of the Municipality is Rupees 3,536-11-3; this has been compared with the treasury balance and found correct.

10. The office establishment is good, but to the care bestowed by the Vice-President, H. Venkat Row, in the opening of books with his own hand, adopting, as far as possible, the system of accounts in the Collector's Treasury, and to his general supervision of the office, in addition to his executive duties, may be attributed the immediate success of the Srirungum Municipality.

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

Spiraugam Municipal office
11th December 1873

From The Commissioners
Municipal Commission
Spiraugam

To The Chief Secretary to Government
Financial Department
Fort Saint George

Sir

The Commissioners for the Town of Spiraugam have the honor to report on the working of the Towns Improvement Act during the year 1872-73.

2 As the Government are aware, the Act was for the first time introduced into this Town on the 1st day of November 1871 and a report for the five months it had been in operation in 1871-72 was submitted to Government and perused in

in their order No. 1197 dated the 18th of November 1872.

3 The period now under report Constitutes therefore the 2nd Year of the formation of this Municipality.

4 Mr W. E. Wright, the Deputy Collector in charge of the Treasury, Trichinopoly, has carefully examined and audited the Accounts not only of the Year under report but also of the five months of the preceding Year as originally determined (G.O. No. 972 dated the 25th of July 1872) The report and the statements furnished by that officer shewing the result of his scrutiny are herewith forwarded

5 The receipts of the Year amounted to Rs 8,351 which added to Rs 1,932 — — collected in the preceding Year, Comes to Rs 10,283 — — as shewn in the Auditor's report. The annexed Abstract Statement exhibits the particulars

particulars of receipts &c. 13

Items	1871-72 Budget Estimate	1871-72 actuals	1872-73 Budget Estimate	1872-73 actuals	Total Budget Estimate	Total actuals
		Rs	Rs	Rs	Rs	Rs
Rates on houses &c	1,759	1,389	6,400	5998	8,159	7,387
Taxes on Arts &c...	748	411	1,800	779	2,548	1190
Fees	"	57	470	421	470	478
Fines	"	75	150	180	150	255
Contributions for Dispensary & Hospitals	"	"	450	950	450	950
Miscellaneous Receipts	"	"	25	23	25	23
	2,507	1,932	9,295	8,351	11,802	10,283

6 The Collections were, as in the preceding Year, tardy, the inhabitants not having completely overcome their aversion to the new Municipal System, the advantages of which did not begin to develop themselves until after the Commencement of the last quarter of the official Year under report, during which the lighting the Dispensary, Conservancy of water supply and other salutary measures were, as hereinafter detailed introduced

Of the amount of Rs 2,248 8 as
Rates & Taxes on the 31st of March 1873
Rs 2,053 Rates, up to the date of the return
been realized and Rs 331 remitted
on appeal, leaving still a balance
of Rs 1,264 and their Serrs Kardeen re-
sted to be partly irrecoverable and
hardly Rs 600 to be collected in the
held out to the contrary and the Com-
-missioner hopes to be able to disp
of it in about a month's time.

The Karkeen and Sarkeemb
in the Gorra were excepted from the
Perminent Settlement & Rs 213 Rates
the 26 Villages & Hamlets under the
Chemical Analyst Dadabhoy are attached
to Chemboliem a Serindia
enacted, struck work for about a
day and on their having been clearly
given to understand that their
Cessation of Cultivation would
Cause immediate Serious diminution
Assistant Collector to institute the

1872-73

Items	Demand	Col. Cesses	Remitted on appeal	Total of Columns 3 & 4	Balance	Demand arrears	Demand Current	Demand Total	Collection	Remitted on appeal	Written off as irrecoverable	Total of Columns 10 & 12	Balance
	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p
Rates on Houses &c	x 2,685 4 -	1,388 12 -	- - -	1,388 12 -	1,296 8 -	1,296 8 -	6,423 6 -	7,721 14 -	5,997 15 -	"	"	5,997 15 -	1,723 14 -
Taxes on Arts	x 783 12 -	410 9 -	5 13	416 6 -	367 6 -	367 6 -	3069 - -	3436 6 -	779 15 -	128 7 -	5 2 -	912 8 -	2523 14 -
Fees	59 13 -	56 13 -	- - -	56 13 -	3 - -	3 - -	418 5 6	421 5 6	421 5 6	" " "	" "	421 5 6	" "
Fines	75 6 -	75 6 -	- - -	75 6 -	" " "	" " "	179 13 -	179 13 -	179 13 -	" " "	" "	179 13 -	" "
Contributions to Dispensary and Hospital	" " "	" " "	" " "	" " "	" " "	" " "	950 - -	950 - -	950 - -	" " "	" "	950 - -	" "
Miscellaneous Receipts	" " "	" " "	" " "	" " "	" " "	" " "	23 6 10	23 6 10	23 6 10	" " "	" "	23 6 10	" "
	3642 - -	1931 5 -	5 13 -	1937 5 -	1666 14 -	1666 14 -	11068 15 4	12782 13 4	8351 7 4	128 7 -	5 2 -	8485 - 4	4247 13 -

x These are higher than the demand given in the last years report owing to certa
assessments having been, thro' an oversight, omitted from the latter

7

The Abstract statement
below gives the Demand, Collection
and Balances.

to any indulgence of the kind they presumed work

10 The expenditure of the year under report was Rs 5428 and adding thereto the sum of Rs 1318 spent in the preceding year, the total amounted to Rs 6746 as stated in para 7 of the Auditor's report.

11 The details of the expenditure of the preceding year were fully given in the letter embodied in G.O. No. 1197 above quoted. The Commissioners will therefore now confine themselves to explaining how the expenditure of the year under report was utilized; the following are the principal items under which it was incurred.

		Rs-as-P.	
Grant I	New works	444-14-6	
	Repairs	391-8-11	
	Establishment &c	530-13-6	
			1,367-4-11

Grant II	Education	Rs-as-P	Rs-as-P
	Salary grant	141-12-"	
	Result grant	122-4-"	
			264-"-"
Grant III	Dispensary & Hospital	193-7-7	
	Vaccination	36-6-"	
	Registration of Births and Deaths	56-"-"	
	Conservancy Establishment	658-9-8	
	Sanitary Service	1190-3-6	
			2134-10-9
Grant IV	Lighting &c	291-12-"	
	Watering and planting	107-4-7	
			399-"-7
Grant V	Office Establishment	458-12-4	
	Contingencies	343-7-1	
	Commission to Bill Collectors	266-11-11	
	Temporary Survey Establishment	194-2-"	
			1263-1-4
			5428-1-7

Grant I

New works

12 The undermentioned new works were executed under this head.

(a) 47 Dust Bins brick-in-chunam
Nos 12 of 9'x4½'x2½'
& Nos 35 of 8'x3'x2½'
Estimate Rs 470.

(b) 1 Surplus Masonry Drain covered with stone slabs.
226'×2'×2'
Estimate Rs 300.

(c) 2 Road dams 9'×6'×1'
Estimate Rs 32

(d) 1 Slab drain Tunnel
30×2'×2' Estimate Rs 63.

(e) 1 Tunnel over an open surplus drain - 12'×2'×2'

(f) Collection of materials for the Dispensary.

The then Trustees of the

13 Spiraugam pagoda were kind enough to permit the Commissioners to utilize, in the construction of Public Works, the granite stone lying about the foundations of certain dismantled out-houses (Mantapams) of the Pagoda; hence the comparatively small cost at which the works (b) to (e) have been constructed.

14 Compared with the Budget allotment, the expenditure was very disproportionate. This

Rs 4,200

13/

This has arisen from the fact that it was considered absolutely necessary in consideration of the establishment of a Dispensary and Hospital and the total absence of a suitable building available in the Town, to curtail the allotments as far as possible without inconvenience & to devote the savings thus effected towards the provision of the requisite accommodation.

Grant I Repairs. 15 The Streets and other thorough fares have been repaired and the surface drainage improved at a cost of Rs 391-8-11; the expenditure has fallen short of the allotment by Rs 158 owing chiefly to the rates at which labor was obtained being much cheaper than was originally anticipated.

Rs 550

16 Of other roads in the Town, some were repaired and maintained by the Local Fund Board and others by.

by the D. P. W.

Grant II Education 17. The expenditure
viz Rs 204 exceeded the allotment
by Rs 524-11. One of the Result System Rs 211-12--
Schools in the Town preferred its claim
for a grant towards the close of the
year; and although the Budget allot-
-ment had then been almost exhausted,
the Commissioners after fully satisfying
themselves of the correctness of the
demand, ordered it, as an encourage-
-ment to education, to be at once
paid from General Savings instead
of putting off the payment until after
the Commencement of the Year 1873-74.

Grant III Dispensary 18. The Dispen-
sary was for the first time established
in the Town towards the close of the
year, viz 1st January 1873. Out-patients
alone were treated, no In-patients
being admitted for want of ac-
commodation. In the absence of
a

a suitable building available in
the Town, the Dispensary itself is
now located in a part of the house
occupied by the Municipal Office.
Measures are however being adopted
to supply the defect.

19 Under the Supervision
of M R. K. the Native Surgeon Balu
Mudaliyar the Dispensary has,
during the 3 months it has been
in existance in the year under report,
fairly promised to fulfil the ex-
pectations of the Commissioners in
supplying the great desideratum
long and seriously felt in this Town
for good medical and surgical services
The natives of both sexes and of all
classes and ranks, high Caste Brahmins
in particular, have very freely resorted
to the institution and readily availed
themselves of the services of the
Surgeon in whose skill and treatment

the

the public have great confidence.
The number of out-patients rose
from 3 on the 1st of January to 78
on the 30th of that month, 85 on the
1st of February and 70 on the 5th of March
1873. The annexed statements exhibit
the particulars of attendance.

Date	January			February			March		
	admitted	old cases seen	Total	admitted	old cases seen	Total	admitted	old cases seen	Total
1	3	"	3	26	59	85	21	35	56
2	14	3	17	22	29	51	21	33	54
3	15	5	20	12	25	37	18	24	42
4	12	11	23	23	34	57	30	26	56
5	10	10	20	22	37	59	41	29	70
6	11	6	17	20	36	56	17	32	49
7	19	12	31	22	34	56	12	30	42
8	13	13	26	18	33	51	20	23	43
9	10	10	20	6	17	23	31	18	49
10	15	6	21	14	19	43	24	20	44
11	16	16	32	12	27	39	34	22	56
12	12	15	27	18	22	40	25	27	52
13	9	19	28	26	30	56	18	31	49
14	13	20	33	17	33	50	21	23	44
15	40	22	62	32	33	65	38	29	67
16	26	24	50	32	41	73	22	29	151
17	32	30	62	35	36	71	26	29	55
18	15	29	44	27	44	71	20	26	46
19	14	24	38	32	44	76	35	21	56
20	29	22	51	14	36	50	26	24	50
21	19	19	38	18	40	58	33	33	66
22	22	30	52	25	33	58	22	29	57
23	11	28	39	22	30	52	30	38	68
24	17	25	42	25	32	57	34	30	64
25	26	35	61	11	33	44	21	34	55
26	22	28	50	27	31	58	17	34	57
27	15	44	59	35	36	71	24	37	61
28	18	24	42	18	32	50	23	23	46
29	30	41	71	"	"	"	12	21	33
30	31	47	78	"	"	"	22	19	41
31	16	37	53	"	"	"	16	25	41
Total	555	655	1210	611	946	1557	754	854	1608
average daily sicks		3903			55·60			57·87	

Caste of the out Patients of Both sexes.

Caste	Males	Females	Total
Brahmins	753	379	1132
Hindoos	518	254	772
Mahomedans	8	6	14
Native Christians	2	"	2
Total	1281	639	1920

20 The institution has really
been appreciated by the public as a
great boon conferred on them. One
great impediment however exists
to bring it to perfection ie the want
of accommodation. Such of the pilgrim
to this famous shrine of Siranjeem,
as had left their homes with funds
barely sufficient to pay for their journey
and a few days sojourn in this town
having fallen sick, came to the Dis-
pensary homeless and helpless for
treatment. The Commissioners
after much difficulty, provided

lodgings for them in the dwelling
houses in the neighbourhood of
the Dispensary, as well as dietary,
and after their recovery helped them
on the way home.

21 As the Government
are aware, the limited assets of
the Municipality would hardly
admit of the construction of the
requisite buildings. To overcome however
the difficulty, no pains were spared
in prevailing upon the wealthier
members of the Community (both
residents of the District and pilgrims)
to contribute something towards
the provision of proper accommodation.
The Ramindar of Srinivarampettah
of the Godavary District, who was
on a pilgrimage here, gave Rs 500,
and several other liberal contri-
-butions were promised. Moreover
the Local Fund Board have
agreed

agreed to grant from Local Funds
one-fourth of the aggregate cost, and
the Commissioners propose appealing
to Government for a special grant
from the Provincial Funds.

22 A considerable portion
of the people resorting to the Dis-
-pensary Consists of pilgrims from
different parts of India, as well as
inhabitants of the villages lying
to the North of the Coleroon river
and beyond the Municipal limits.
The institution is, in the Commissioners
opinion, quite as much a General
as a local institution.

23 The expenditure incurred
+ Rs 193-7-7 in January and February (that
for March being debited in the
Accounts for April 1875) fell short
Rs 750-0-0 of the allotment by Rs 556-8-5 and
this is attributable chiefly to the
Government

Government having been pleased
to furnish a six months supply
of Medicines free of Cost, and to
the non-admission of In-patients
for want of accommodation.

24 Medicines are as a
rule, prescribed and supplied
gratis to all out-patients, poor
or rich, who personally attend the
Dispensary, and a little above the
Cost price is charged to those who
send in prescriptions and obtain
medicine. The sale proceeds thus
effected amounted to Rs 7-12-"

25 The Commissioners
avail themselves of this opportunity
of expressing their high sense of
gratitude to Government for the
valuable assistance rendered
by them to this helpless institution
by furnishing free of Cost all
the necessary surgical instruments
and

and a six months supply of
Medicine, and in granting as a
further Concession the payment,
from Provincial Funds, of 1/4th of
the charges incurred in securing
to the institution the services of a
Native Surgeon.

Vaccination

26 The operations have not
been as satisfactory as the Commissioners
anticipated. Brahmins alone readily
avail themselves of the prophylactic
powers of Vaccination but the other
classes - especially the more ignorant
of them, manifest great antipathy,
and the Commissioners exhortations
have as yet failed to produce any
marked improvement.

27 Every encouragement is
held out for the development of the
benefits of Vaccination. The Vaccinator
is paid 2 Annas, as his remuneration
for each successful case and the
parents

parents or guardians of each
child Vaccinated are paid an equal
sum as shewn below.

One anna on the child being Vaccin-
-nated
half an anna on the fifth day after
the operation, and
half an anna on the 8th day on condition
that parents allow lymph to be taken.

28 The Commissioners are
prepared to enhance the rates when
such a measure should commend
itself to them as likely to subdue
the existing prejudices. There were
in all 340 successful cases and the
registered number of Births during
the year amounted to 356.

29 The expenditure is consider-
-ably below the allotment, the Bills
for February and March being
paid after Scrutiny in April 1873.

30 Registration of Births and Deaths.

The number of Births and Deaths registered
during the year was 356 and 372 respectively

in

in a population of 18655. 31 ff

31 All possible attention
is being devoted in order to render
the registration as accurate as possible.
In 38 cases, the parties concerned
were prosecuted and fined under
Section 94 of the Act and in 2 cases
the prosecutions were waived, the
individuals interested shewing
sufficient cause for their failure
to register the occurrences within
the prescribed time.

32 The Registration was
at first Conducted by the Municipal
office Establishment, but as this was
found defective in a legal point of
view a separate office was constituted
from the 1st of July 1872.

33 The health of the Town
was remarkably good and the
year was free from any out-break
of Cholera. Dengue made very little
progress in this Town. The number

of

of pilgrims during the annual feast was about 50,000, and under the usual sanitary arrangements made on the occasion the inhabitants enjoyed perfect immunity from disease.

Conservancy Establishment. 34. The actual expenditure has slightly exceeded the Budget allotment, notwithstanding that the provision made in the Budget for the appointment of a sub-Inspector was not utilized. This excess is chiefly owing to the additional agency which was found necessary to employ in the summer during which the supply in the pipes fell considerably short; channels were cut in the River-bed and the water course was directed to as near the pier heads as might be within the easy reach of the residents, and arrangements were made for marking off and strictly maintaining places first where drinking water should

should be taken, secondly where people may be allowed to bathe, and thirdly where cloths and cattle &c should be washed. It was highly gratifying to find that these arrangements worked admirably well and to the entire satisfaction and comfort of the rate-payers.

Sanitary Service 35 The Bills of expenses incurred in carrying out the Sanitary &c arrangements on the occasion of the Annual Feast at Sivaganga which were pending examination towards the close of the year, were debited in the accounts of 1873-74 and this circumstance has caused the decrease in the actual expenditure of the year under report, compared with the Budget allotment.

Grant IV Lighting. 36. The lighting was commenced from January 1875 instead

instead of November 1872 as originally anticipated, and the purchase of lamp-posts was not completed before the close of the year, hence the decrease in expenditure

Planting. 37 The sum expended was Rs 107 against the Budget allotment of Rs 250. Nearly one thousand cocoanut plants were put down — in two rows in the streets in the outermost enclosure of Srirangam proper. Further progress of this work was stopped owing to the hot season. These plantations will not only prove an ornament to the Town and — a source of revenue to the Municipality but will also afford a grateful shade to the great comfort of the public and stability of the roadway

Grant V Supervision & Management. 38 The Establishment worked well. The aggregate

aggregate expenditure under this head has almost wholly absorbed the Budget allotment. There was an increase under "Contingencies" in the purchase of office furniture &c, and it was met from the Savings under "Office Establishment" and "Commission to Bill Collectors"

39 The Commissioner — regret the delay that has occurred in the submission of this report. Mr W. E. Wright the Treasury Deputy Collector of Trichinopoly ~~and~~ who was selected as the most competent officer on the spot — for the audit of accounts, audited the accounts of the Trichinopoly Municipality in the first instance and then availed himself of Privilege leave; it was after his return that the audit of the accounts of this Municipality

was

undertaken and recently completed.
Measures will however be taken
to ensure the punctual submission
of future reports.

I have the honor to be
Sir
Your Most obed.t Servt

J.B. Cunningham
President

Trichinopoly 37/74
15th November 1873.

To,
The President of the
Municipal Commission
for the Town of Srirangam
Trichinopoly.

Sir,

I have the honor to re-
port on the Audit of the Accounts
of the Srirangam Municipality
for the 17 months commencing
with the 1st November 1871 and
ending with the 31st of March 1873.

2. This Municipality was
first instituted on the 1st November
1871 but there were neither receipts
nor disbursements during that
month the payment of the Esta-
blishment for that month and
December was made in January
and with this month the dis-
bursements actually commenced,
the first receipts however were
realized in December 1871.

3. The whole of the entries
in the Cash Book have been
carefully examined and found
to be properly supported by
Vouchers.

Separate

Compy
Off.
R.

In File 2345/73

4 Separate Registers and Collection books for the different sources of income have been kept. The entries made in them have been compared with the Cash Book and the Collections found to have been duly brought to account.

5. There was only one fault to find with the Books and that was with Cash Book which was deficient in particulars in regard to the Receipts. The omission of the Registers and folios to which the entries related rendered it impossible for me to trace them till it had been supplied by the Manager after the Audit had been commenced, thereby causing a little delay, which has been compensated by the more completeness of the Examination. The aggregate receipts and disbursements, though small, comprised an almost incredible number of trifling entries.

The

6. The total income was Rs. 10282-15-4 which fell short of the Budget Estimate by Rs. 1519. The chief source of income was the house tax which contributed Rs. 7386. The tax on Arts realized Rs. 1189-8-0. There were no Collections on Vehicles and Animals during the period under Report.

7. The total Expenditure was Rs. 6746-4-1. the largest item being on Conservancy under Grand III namely Rs. 2504-1-3.

8. The Arrears amounted to Rs. 4247-13-0. As below.

	As.	As.	P.
Tax on Houses	1723	15	0
Do. on Arts	2523	14	0
	4247	13	0

The subsequent Collections amount to Rs. 2173 and the Amount remitted to Rs. 330-13-0 thus leaving an outstanding balance of Rs. 1744. If the full demand had been realized the income would have exceeded the Estimate by Rs. 2868-5-8.

9. The closing balance to the credit of the Municipality is Rs. 3536-11-3 this has been compared with the Treasury

balance

balance and found correct.

10. The office establishment is good but to the care bestowed by the Vice President, A Venkat Row in the opening of Books with his own hand, adapting as far as possible the system of Accounts in the Collector's Treasury, and to his general supervision of the office, in addition to his Executive duties, may be attributed the immediate success of the Srirangam Municipality.

11. The Statements 1 to 4 prepared in accordance with Government Order No 1646 dated 28th October 1871 with the necessary enclosures are herewith sent.

I have the honor to be,
Sir,
Your most obedient Servant

H R Lowe
Auditor.

C.O. Rs 191 8 6 1/2

Statement I

Revenue and Receipts of the Municipal Fund (Continued)

	1871-72 Detail of Minor heads	1871-72 Totals of major heads	1872-73 Budget Estimate
Brought over		9069 86	11248 12
5. Endowment and Voluntary Contributions and donations		90	
(a) Hospitals	15		75
(b) Choultries			
(c) Educational			
(d) Miscellaneous			
6. Contribution from Local Funds		375	375
(a) For Public Works			
Communications			
School Buildings			
(b) Educational			
For training Schools			
(c) Miscellaneous			
Hospitals	375		
7. Miscellaneous		2216	2500
(a) Rents of Municipal Markets			
(b) Rents and Fees in Municipal slaughter-houses			
(c) Sale of sweepings (Section 98)	22 12		25
(d) Private Scavengering			
(e) Sale of materials and Tools and plants			
(f) Revenue			
(g) Grazing rents			50
(h) The value of 9 printed blank cheque forms refunded by the Agent of the Madras Bank Bank owing to the abolition of the Institution	9		
8. Advances recovered			
(a)			
(b)			
(c)			
		Total	11248 12

Statement I

Revenue and Receipts of the Municipal Fund of the Town of Spiraingam for 16 months from December 1871

	1871-72 & 1872-73 Detail of minor heads		1871-72 & 1872-73 Total major heads		Budget Estimate
1. Balances brought forward					
(a) Municipal Fund					
(b) Endowments					
2. Assignments and Allotments by Government					
(a) Surplus Pound Fund					
(b) Ferry Rents					
(c) Fishery Rents					
(d) Roads					
Rates and Taxes	Arrears	Current			
(a) Rates on Houses &c (Section 40)		7206 4 -	9309 8 6		
(b) Taxes on Arts &c (Section 57)		1189 8 -			
(c) Taxes on Vehicles &c (Section 63)					
(d) Registration of Carts (Section 73)					
(e) Tolls (Section 77)					
(f) Fees (Section 106)					
Do (Section 123)		99 2 6			
Do (Section 125)					
Do (Section 130)					
Do (Section 131)		141 12 -			
Do (Section 136)					
Do (Bylaws)		161 12 -			
Do (Schedule A)		75 8 -			
Registration Fines (Section 9)		255 3 -			
4. Fees in Schools and Training Institution					
		Over	9309 8 6	11326 12 -	

43

Notes to Statement I

1. House and Land rates are levied at 5 per cent on the Annual rent.
2. Taxes on Arts &c are at the following rates Maximum rates Schedule B
3. Taxes on Vehicles are levied at the following rates. None
4. Carts are registered at the following rates. None
5. Tolls are levied at the following rates. None
6. License fees are at the rates sanctioned in Government Order No 66 dated 16th January 1867 - Vide G. O. No 667 dated the 22nd May 1872

Trichinopoly
15th November 73

Auditor

Statement I A Endowments entrusted to the Municipal Commissioners Under Sect 15/16 For
For 16 months. From December

Name of Institution	Amount of Fund or Capital	Balance	Interest or proceeds of Land	Appropriations from Capital for Expenditure	Contributions and donations of Kind	Sale of Buildings or Scholarships	Total (Columns 3-7)	Current Charges Statement II & III	Allotted for Public Works, Statement III A	Total charges	Balance	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13
1 Hospital and Dispensaries	"	"	"	"	950	"	950	193-7-7	125	318-7-7	631-8-5	
2 Poultries	"	"	"	"	"	"	"	"	"	"	"	
3 Educational	"	"	"	"	"	"	"	"	"	"	"	
4 Miscellaneous	"	"	"	"	"	"	"	"	"	"	"	

Trichinopoly
15th November 1873

W Thomas
Auditor

17

Statement No. III. Expenditure from the Municipal Fund of the Town of Srirangam for 15 months from January 1872

	1871-72 & 1872-73 Detail minor heads	Total major heads	Budget Estimate
Grant I. Public Works			
1. New works			
(a) Communications			
(b) Educational			
(c) Sanitary & Miscellaneous	580 15 -		4600 - -
2. Repairs		391 8 11	
(a) Communications	391 8 11		900 - -
(b) Educational			
(c) Sanitary & Miscellaneous	662 1 8	662 1 8	5161 14 5
3. Establishment	21 - -	21 - -	100 - -
4. Tools & plants and Contingencies			
5. Contributions to Local Funds			
(a)			
(b)			
Total Grant I		1660 9 7	6161 14 5
Grant II. Education			
Training Schools			
(a) Establishment			
(b) Contingencies			
2. Municipal Schools			
(a) Establishment			
(b) Contingencies	141 12 -	141 12 -	147 12 -
3. Salary Grant			
4. Result Grant			
5. Contribution to Local Funds for Educational Inspectors			
Total Grant II		204 - -	211 12 -

Statement II. Expenditure from the Municipal Fund (Continued)

	1871-72 Detail Minor heads	1872-73 Total Major heads	Budget Estimate
Grant III. Sanitation and Medical Services			
1. Hospitals and Dispensaries		193 7 7	
(a) Establishment	246 [illegible]		300 - -
(b) Medicines and Supplies	[illegible]		35 - -
(c) Diet of Patients	[illegible]		150 - -
(d) Sundries and Contingencies	146 11 2		385 - -
2. Vaccination		36 6 -	
(a) Establishment	27 10 -		156 - -
(b) Contingencies	8 12 -		100 - -
3. Registration of Births & Deaths		56 - 2	
(a) Establishment	36 - -		136 - -
(b) Contingencies	[illegible]		14 - -
4. Conservancy		2564 1 0	
(a) Establishment	[illegible]		[illegible]
(b) Cutting, Leasing & Sale of Bamboos and Reeds	825 - -		2319 8 -
(c) Cleansing of Tanks, Wells and Drains	1677 - 2		1200 11 8
(d) Contingencies	- - -		150 - -
[illegible]	[illegible]		[illegible]
Total Grant III	[illegible]	2789 4 10	4866 6 5
Grant IV. Miscellaneous Municipal purposes			
1. Lighting		2912 - -	
(a) Establishment	[illegible]		[illegible]
(b) Contingencies	[illegible]		440 - -
2. Market		281 12 -	
(a) Establishment	[illegible]		[illegible]
(b) Contingencies	[illegible]		[illegible]
3. Slaughter houses		[illegible]	
(a) Establishment	[illegible]		[illegible]
(b) Contingencies	- - -		- - -
4. Choultries		[illegible]	
(a) Establishment	[illegible]		[illegible]
(b) Contingencies	- - -		- - -
(c) Feeding Travellers	- - -		- - -

Statement II. Expenditure from the Municipal Fund (Continued)

51

	1871-72 Detail Minor heads	1872-73 Total Major heads	Budget Estimate
Grant IV. Miscellaneous Municipal purposes (Continued)			
5. Watering streets & planting Avenues		107 4 7	
(a) Establishment	- - -		
(b) Fencing Materials	- - -		
(c) Contingencies	107 4 7		250 - -
Total Grant IV		399 - 7	730 - -
Grant V. Supervision & Management		782 5 4	
1. Office			
(a) Establishment	629 8 1		844 10 9
(b) Contingencies	152 13 3		348 15 3
2. Miscellaneous		355 13 9	
(a) Printing Numbers on Doors or walls of houses, Printing forms & binding books &c.	355 13 9		
3. Bill Collectors Commission	305 6 -	305 6 -	400 - -
4. Temporary Survey Establishment	194 2 -	194 2 -	195 8 -
Total Grant V		1637 11 1	1789 2 -
Advances recoverable	- - -		
Refund other than of Current taxes	- - -		
Grand Total Expenditure		6746 4 1	13704 2 10
		3536 11 3	
Balances			
(a) Municipal Fund	3536 11 3		
(b) Endowment			
Total		10282 15 4	13704 2 10

Trichinopoly
15th November 1873

Auditor

Statement II A

53

Detail of Allotment for expenditure on Public Work estimated to cost Rupees 100 or upward

Part I New works.

No.	Project	Amount of Estimate	Past Expenditure	Expenditure in 18 months	Remarks
a	Communication	"	"	"	
1					
2					
3					
4					
	Petty works & Reserve	"	"	"	
	Total				
b	Educational	"	"	"	
1					
2					
3					
	Petty Works and Reserve	"	"	"	
	Total	"	"	"	
C	Sanitary & Miscellaneous				
1	Surplus of Drains & Dust Bins	748-8-"	"	455-15-"	
2	Dispensary building	8[illegible]-[illegible]		125-"-"	
3					
	Petty works and Reserve	"	"	"	
	Total	9[illegible]48-8-"	"	580-15-"	
	Grand Total	-	-	580.15-"	

Trichinopoly
15th November 1870

W Ellerton
Auditor

Statement II A

Detail of Allotment for Expenditure on Public Works
Estimated to Cost Rupees 100 or upward
Part II Repairs

No.	Projects	Grant	Remarks
(a)	Communication		
1	Vattern Vidi	146-9-10	
2	Chittri Vidi	205-1-3	
3			
	Petty repairs and Reserve	39-13-10	
	Total	391-8-11	
		Total	
B			
1			
2			
3			
	Petty Repairs and Reserve	"	
	Total	"	
6	Sanitary & Miscellaneous	"	
1			
2			
3			
	Petty repairs and Reserve	"	
	Total	"	
	Grand Total	391-8-11	

Trichinopoly
15th November 1876

W. Murphy
Auditor

Statement B III Dr.

Detail of Municipal Establishment

	No	Salary per Annum	Salary per Annum	Totals Major Heads
Grant I Public Works				
Overseer				
Maistry for 8 Months	1			
Do for 9 Mon				
Road Coolies				
Boys	6	2	8 -	16 - -
			Total	326 - -
Deduction on account of fines & Stoppages				10 4
Amount paid				315 12
Grant II Education				
Learning Schools				
Masters				
Total				
Municipal Schools				
Masters				
Clerks				
Servants				
Total				
Grant III Sanitation & Medical Service				
Hospital & Dispensaries				
Superintendent for 2 Hospitals	1	25	- -	
Clerks				
Servants			28 - -	
			Total	53 - -
Deduction on account of fines & Stoppages				
Amount paid				
Vaccination				
Vaccinators	2		27 10	Paid by each Individual
Peons				
Total				

Statement # B

Detail of Municipal Establishment (Continued)

	№	Salary per Mensem	Salaries per Annum	Totals Major heads
Grant V. Supervision and management				
1. Office				
Manager for 8 months	1	15 - -	120 - -	
Do for 9 Do	1	20 - -	180 - -	
Clerk for 8 Do	1	5 - -	40 - -	
Do for 9 Do	1	8 - -	72 - -	
Jemadar for 2 Do	1	10 - -	20 - -	
Do for 2 Do	2	14 - -	28 - -	
Accountant for 9 Do	1	7 - -	63 - -	
Do for 8 Do	1	6 - -	48 - -	
Peon for 2 Do	1	5 - -	10 - -	
Do for 2 Do	1	4 - -	8 - -	
Do for 16 Do	1	5 - -	80 - -	
Sweeper for 16 Do	1	3 8 -	56 - -	
		Total	725 - -	
		Deduction on account of fines & stoppages	95 7 11	
		Amount paid		629 8 1
Tax Collectors, Salaries & Commission			305 6 -	
				305 6 -
Surveyor for 9 months	1	7 - -	63 - -	
Lascars for 9 Do	36	4 - -	144 - -	
		Total	207 - -	
		Deduction on account of fines & stoppages	12 14 -	
			194 2 -	
		Amount paid		194 2 -
		Total		1129 - 1

Trichinopoly
15 November 1872

W Elliot

Statement III Municipality of Spiranganes

Abstract of Deposits Account for the Years 1871-72
& 1872-73

Balance brought forward			Credited to Municipal Funds		230 --
Deposits by appellants	1064 11	--	Returned to appellants		134 4 0
Do by Renters			Do to Renters		-- -- 6
Do by Contractors			Do to Contractors		-- -- --
Do as Security by Municipal Servants	100	--	Do to Municipal Servants	100	-- --
			Work done		-- --
Deposited for the execution of work for which private parties are liable			Returned to parties		-- --
			Paid to claimants		-- --
			Balance		700 --
Deposits under Sections 55. 76. 79. 122. 143. 149 or Byelaws		-- --			
Total	1164 11	--	Total	1164 11	--

Tuticorin the
15th November 1873

W Elsworthy
Secretary

Statement of Municipality of Srirangam

Demand Collection and Balance Statement for 16 Months from December 1871

	Demand Arrears	Collected	Remitted or otherwise	Written off as irrecoverable	Total (Columns 2 to 5)	Balance
Rates on houses &c	9,110 10 -	7386 11 -	- - -	- - -	7386 11 -	1723 15 -
Taxes on Arts &c	5,352 12 -	1189 9 -	134 4 -	5 2 -	1328 14 -	2523 14 -
Tolls	- - -	- - -	- - -	- - -	- - -	- - -
Total	12,963 6 -	8576 3 -	134 4 -	5 2 -	8715 9 -	4247 13 -

Trichinopoly
15th November 1873

A Ellerton
Auditor

Trichinopoly, Munpl. Comm.rs Office,
Srirangam 11th December 1873.

No. 63

From

The President of ~~Trichinopoly.~~ the Municipal Commission for the Town of Srirangam Trichinopoly.

To

The Chief Secretary to Government,
Financial Department,
Fort Saint George.

Sir,

I have the honor to forward herewith the Report on the working of the Srirangam Municipality as submitted by the Vice President for the year 1872/73 and beg to state that in my opinion the Act has worked as well as could have been expected in a population so exclusively Conservative and so opposed to innovation.

2 The very considerable measure of success which has attended the working of the Act is due no doubt to the energy and perseverance of the working members of the

the

the Commission, Especially in
Establishing such an Extremely
popular Institution as a Dispensary,
and as it has now been provided
with a building and seems to have
become satisfactorily established
it seems only right to put on
record the names of its most
energetic promoters.

They are - M.R.Ry. A. Venkata Rau
English Head Clerk
Collector's Office and
Vice President of the Commission.
M.R.Ry. C. Balu Modeliar.
Native Surgeon
" —— Ramanujulayah
Draughtsman D.P. Works.
" —— Rajachandra Rau late
Head Vernacular Clerk in the
Collector's Office.
" —— Samaiyangar - Vakil -

I have the honor to be,
Sir
Your most Obedt Servant.

J. W. Cunningham
President.

company
D.O. 44

Finl 1873. Dept.

Spirangam Municipal office

From

The President
Municipal Commission
Spirangam

To

The Chief Secretary to Govt
Financial Department
Fort Saint George

Dated 11th
Dep^d 13th
Rec^d 15
} December 1873

No. 19/1

Enclosures (2)

No. 2345.

Forwarding the report on the working of the Spirangam Municipality for the year 1872-73.

A. Sturrock

C 13-1-74
C 16—
C 17—

Proceedings of the Madras Government, Financial Department, 5th February 1874.

No. 44. Read the following letter from J. B. PENNINGTON, Esq., President of the Municipal Commission, Srirungum, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Srirungum, 11th December 1873, No. 63 :—

I have the honour to forward, herewith, the report on the working of the Srirungum Municipality, as submitted by the Vice-President, for the year 1872-73, and beg to state that, in my opinion, the Act has worked as well as could have been expected in a population so exclusively conservative and so opposed to innovation.

2. The very considerable measure of success which has attended the working of the Act is due, no doubt, to the energy and perseverance of the working members of the Commission, especially in establishing such an extremely popular institution as a dispensary; and as it has now been provided with a building, and seems to have become satisfactorily established, it seems only right to put on record the names of its most energetic promoters. They are—

M. R. Ry. H. Venkat Row, English Head Clerk, Collector's Office, and Vice-President of the Commission.
M. R. Ry. C. Balu Mudeliar, Native Surgeon.
" Ramanjulaiyah, Draughtsman, Department of Public Works.
" Ramachendra Row, late Head Vernacular Clerk in the Collec-tor's Office.
" Samaiyangar, Vakeel.

From J. B. PENNINGTON, Esq., President of the Municipal Commission, Srirungum, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Srirungum, 11th December 1873.

The Commissioners for the town of Srirungum have the honour to report on the working of the Towns Improvement Act during the year 1872-73.

2. As the Government are aware, the Act was for the first time introduced into this town on the first day of November 1871, and a report for the five months it had been in operation in 1871-72 was submitted to Government and reviewed in their Order, No. 1197, dated the 18th of November 1872.

3. The period now under report constitutes, therefore, the second year of the formation of this Municipality.

4. Mr. W. E. Wright, the Deputy Collector in charge of the Treasury, Trichinopoly, has carefully examined and audited the accounts, not only of the year under report, but also of the five months of the preceding year, as originally determined (G.O., No. 972, dated the 25th of July 1872). The report and the statements furnished by that officer showing the result of his scrutiny are herewith forwarded.

5. The receipts of the year amounted to Rupees 8,351, which added to Rupees 1,932 collected in the preceding year comes to Rupees 10,283, as shown in the Auditor's report. The annexed abstract statement exhibits the particulars of receipts, &c. :—

Items.	1871-72.		1872-73.		Total.	
	Budget Estimate.	Actuals.	Budget Estimate.	Actuals.	Budget Estimate.	Actuals.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rate on Houses, &c.	1,759	1,389	6,400	5,998	8,159	7,387
Tax on Arts, &c.	748	411	1,800	779	2,548	1,190
Fees...	...	57	470	421	470	478
Fines	...	75	150	180	150	255
Contributions to Dispensary and Hospital	...	...	450	950	450	950
Miscellaneous receipts	...	...	25	23	25	23
Total ...	2,507	1,932	9,295	8,351	11,802	10,283

6. The collections were as in the preceding year tardy, the inhabitants not having completely overcome their aversion to the new municipal system, the advantages of which did not begin to develop themselves until after the commencement of the last quarter of the official year under report, during which the lighting, the dispensary, conservancy of water-supply, and other salutary measures were, as hereinafter detailed, introduced.

7. The abstract statement below gives the demand, collection, and balance :—

Items.	1871-72.					1872-73.							
	Demand.	Collection.	Remitted on appeal.	Total of Columns 3 & 4.	Balance.	Demand.			Collection.	Remitted on appeal.	Written off as irrecoverable.	Total of Columns 10 to 12.	Balance.
						Arrears.	Current.	Total.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Rate on Houses, &c.	Rs. A. P. *2,685 4 0	Rs. A. P. 1,388 12 0	Rs. A. P.	Rs. A. P. 1,338 12 0	Rs. A. P. 1,296 8 0	Rs. A. P. 1,296 8 0	Rs. A. P. 6,425 6 0	Rs. A. P. 7,721 14 0	Rs. A. P. 5,997 15 0	Rs. A. P.	Rs. A. P.	Rs. A. P. 5,997 15 0	Rs. A. P. 1,723 15 0
Tax on Arts ...	*783 12 0	410 9 0	5 13 0	416 6 0	367 6 0	367 6 0	3,069 0 0	3,436 6 0	778 15 0	128 7 0	5 2 0	912 8 0	2,523 14 0
Fees	59 13 0	56 13 0	... ...	56 13 0	3 0 0	3 0 0	418 5 6	421 5 6	421 5 6	... ...	... ...	421 5 6	... ...
Fines	75 6 0	75 6 0	... ...	75 6 0	... ...	... ...	179 13 0	179 13 0	179 13 0	... ...	... ...	179 13 0	... ...
Contribution to Dispensary and Hospital ...	... ...	... ...	... ...	... ...	... ...	... ...	950 0 0	950 0 0	950 0 0	... ...	... ...	950 0 0	... ...
Miscellaneous receipts	... ...	... ...	... ...	... ...	... ...	... ...	23 6 10	23 6 10	23 6 10	... ...	... ...	23 6 10	... ...
Total ...	3,604 3 0	1,931 8 0	5 13 0	1,937 5 0	1,666 14 0	1,666 14 0	11,065 15 4	12,732 13 4	8,351 7 4	128 7 0	5 2 0	8,485 0 4	4,247 13 0

* These are higher than the demand given in the last year's report owing to certain assessments having been through an oversight omitted from the latter.

Proceedings of the Madras Government, Financial Department, 5th February 1874.

8. Of the amount of Rupees 4,248 outstanding on the 31st of March 1873, Rupees 2,653 have up to the date of the report been realized, and Rupees 331 remitted on appeal, leaving still a balance of Rupees 1,264, and this sum has been reported to be partly irrecoverable and partly doubtful; inquiries are being held into the subject, and the Commissioners hope to be able to dispose of it in about a month's time.

9. The barbers and washermen in the town were exempted from the professional tax under G.O., No. 413, dated the 26th March 1873. The bazaarmen and other itinerant dealers, in attempting to secure to themselves a similar exemption, struck work for about a day, and on their having been clearly given to understand that their circumstances were quite dissimilar, and not such as to entitle them to any indulgence of the kind, they resumed work.

10. The expenditure of the year under report was Rupees 5,428, and adding thereto the sum of Rupees 1,318 spent in the preceding year the total amounted to Rupees 6,746, as stated in paragraph 7 of the Auditor's report.

11. The details of the expenditure of the preceding year were fully given in the letter embodied in G.O., No. 1197, above quoted. The Commissioners will, therefore, now confine themselves to explaining how the expenditure of the year under report was utilized. The following are the principal items under which it was incurred :—

	Rs.	A.	P.	Rs.	A.	P.
Grant I.—						
New Works	444	14	6			
Repairs	391	8	11			
Establishment, &c.	530	13	6			
				1,367	4	11
Grant II.—						
Education—Salary Grant	141	12	0			
Result Grant	122	4	0			
				264	0	0
Grant III.—						
Dispensary and Hospital	193	7	7			
Vaccination	36	6	0			
Registration of Births and Deaths	56	0	0			
Conservancy Establishment	658	9	8			
Sanitary Service	1,190	3	6			
				2,134	10	9
Grant IV.—						
Lighting, &c.	291	12	0			
Watering and Planting	107	4	7			
				399	0	7
Grant V.—						
Office Establishment	458	12	4			
Contingencies	343	7	1			
Commission to Bill-Collectors	266	11	11			
Temporary Survey Establishment	194	2	0			
				1,263	1	4
Total				5,428	1	7

12. *Grant* I., *New Works.*—The under-mentioned new works were executed under this head :—

(*a.*) Forty-seven Dust-bins, brick-in-chunam, No. 12, of 9′ × 4½′ × 2½′ and No. 35, of 5′ × 3′ × 2½′. Estimate, Rupees 470.

(*b.*) One Surplus Masonry Drain covered with stone slabs, 226′ × 2′ × 2′. Estimate, Rupees 300.

(*c.*) Two Road dams, 9′ × 6′ × 1′. Estimate, Rupees 32.

(*d.*) One Slab Drain Tunnel, 30′ × 2′ × 2′. Estimate, Rupees 63.

(*e.*) One Tunnel over an open surplus drain, 12′ × 2′ × 2′.

(*f.*) Collection of materials for the dispensary.

13. The then Trustees of the Srirungum Pagoda were kind enough to permit the Commissioners to utilize, in the construction of public works, the granite stone lying about the foundations of certain dismantled out-houses (mantapums) of the pagoda; hence the comparatively small cost at which the works (*b*) to (*e*) have been constructed.

14. Compared with the Budget allotment,* the expenditure was very disproportionate. This has arisen from the fact that it was considered absolutely necessary, in consideration of the establishment of a Dispensary and Hospital, and the total absence of a suitable building available in the town, to curtail the allotments as far as possible without inconvenience, and to devote the savings thus effected towards the provision of the requisite accommodation.

* Rupees 4,200.

15. *Grant* I., *Repairs.*—The streets and other thoroughfares, &c., were repaired and the surface drainage improved at a cost of Rupees 391-8-11. The expenditure has fallen short of the allotment† by Rupees 158, owing chiefly to the rates at which labour was obtained being much cheaper than was originally anticipated.

† Rupees 550.

16. Of other roads in the town some were repaired and maintained by the Local Fund Board and others by the Department of Public Works.

17. *Grant* II., *Education.*—The expenditure, viz., Rupees 264, exceeded the allotment‡ by Rupees 52-4-0. One of the Result System Schools in the town preferred its claim for a grant towards the close of the year; and, although the Budget allotment had then been almost exhausted, the Commissioners, after fully satisfying themselves of the correctness of the demand, ordered it, as an encouragement to education, to be at once paid from general savings instead of putting off the payment until after the commencement of the following year 1873-74.

‡ Rupees 211-12-0.

18. *Grant* III., *Dispensary.*—The dispensary was for the first time established in the town towards the close of the year, viz., 1st January 1873. Out-patients alone were treated, no in-patients being admitted for want of accommodation. In the absence of a suitable building available in the town, the Dispensary itself is now located in a part of the house occupied by the Municipal Office. Measures are, however, being adopted to supply the defect.

19. Under the able supervision of M. R. Ry. the Native Surgeon, Balu Mudeliar, the dispensary has, during the three months it has been in existence in the year under report, fairly promised to fulfil the expectations of the Commissioners in supplying the great desideratum long and seriously felt in this town for good medical and surgical services. The natives of both sexes and of all classes and ranks, *high-caste Bramins* in particular, have very freely resorted to the institution and readily availed themselves of the services of the surgeon in whose skill and treatment the public have great confidence. The number of out-patients rose from three on the 1st of January to seventy-eight on the 30th of that month, eighty-five on the 1st of February, and seventy on the 5th of March 1873. The annexed statements exhibit the particulars of attendance :—

Date.	January.			February.			March.		
	Admitted.	Old cases seen.	Total.	Admitted.	Old cases seen.	Total.	Admitted.	Old cases seen.	Total.
1st	3	...	3	26	59	85	21	35	56
2nd	14	3	17	22	29	51	21	33	54
3rd	15	5	20	12	25	37	18	24	42
4th	12	11	23	23	34	57	30	26	56
5th	1	10	20	22	37	59	41	29	70
6th	1	6	17	20	36	56	17	32	49
7th	19	12	31	22	34	56	12	30	42
8th	13	13	26	18	33	51	20	23	43
9th	10	10	20	6	17	23	31	18	49
10th	15	6	21	14	19	43	24	20	44
11th	16	16	32	12	27	39	34	22	56
12th	12	15	27	18	22	40	25	27	52
13th	9	19	28	26	30	56	18	31	49
14th	13	20	33	17	33	50	21	23	44
15th	40	22	62	32	33	65	38	29	67
16th	26	24	50	32	41	73	22	29	51
17th	32	30	62	35	36	71	26	29	55
18th	15	29	44	27	44	71	20	26	46
19th	14	24	38	32	44	76	35	21	56
20th	29	22	51	14	36	50	26	24	50
21st	19	19	38	18	40	58	33	33	66
22nd	22	30	52	25	33	58	22	29	51
23rd	11	28	39	22	30	52	30	38	68
24th	17	25	42	25	32	57	34	30	64
25th	26	35	61	11	33	44	21	34	55
26th	22	28	50	27	31	58	17	34	51
27th	15	44	59	35	36	71	24	37	61
28th	18	24	42	18	32	50	23	23	46
29th	30	41	71	...	...	...	12	21	33
30th	31	47	78	...	...	...	22	19	41
31st	16	37	53	...	...	...	16	25	41
Total ...	555	655	1,210	611	946	1,557	754	854	1,608
Average daily sick ...	...	39·03	...		55·60		...	51·87	

Caste of the Out-patients of both Sexes.

Caste.	Males.	Females.	Total.
Brahmins	753	379	1132
Hindoos...	518	254	772
Mahomedans...	8	6	14
Native Christians...	2	0	2
Total ...	1281	639	1920

20. The institution has really been appreciated by the public as a great boon conferred on them. One great impediment, however, exists to bring it to perfection, *i.e.*, the want of accommodation. Such of the pilgrims to this famous shrine of Srirungum, as had left their homes with funds barely sufficient to pay for their journey and a few days' sojourn in this town having fallen sick, came to the dispensary homeless and helpless for treatment. The Commissioners after much difficulty provided lodgings for them in the dwelling-houses in the neighbourhood of the dispensary, as well as dietary, and after their recovery helped them on the way home.

21. As the Government are aware, the limited assets of the Municipality would hardly admit of the construction of the requisite buildings ; to overcome, however, the difficulty, no pains were spared in prevailing upon the wealthier members of the community (both residents of the district and pilgrims) to contribute something towards the provision of proper accommodation. The Zemindar of Senivarampettah, of the Godavery District, who was on a pilgrimage here, gave Rupees 500, and several other liberal contributions were promised. Moreover, the Local Fund Board have agreed to grant from local funds one-fourth of the aggregate cost, and the Commissioners propose appealing to Government for a special grant from the Provincial Funds.

22. A considerable portion of the people resorting to the dispensary consists of pilgrims from different parts of India, as well as inhabitants of the villages lying to the north of the Coleroon River and beyond the municipal limits. The institution is, in the Commissioners' opinion, quite as much a *general* as a local institution.

23. The expenditure* incurred in January and February (that for March being debited in the accounts for April 1873) fell short of the allotment† by Rupees 556-8-5, and this is attributable chiefly to the Government having been pleased to furnish a six months' supply of medicines free of cost, and to the non-admission of in-patients for want of accommodation.

* Rupees 193-7-7.

† Rupees 750.

24. Medicines are as a rule prescribed and supplied gratis to all out-patients, poor or rich, who personally attend the dispensary, and a little above the cost price is charged to those who send in prescriptions and obtain medicine. The sale proceeds thus effected amounted to Rupees 7-12-0.

25. The Commissioners avail themselves of this opportunity of expressing their high sense of gratitude to Government for the valuable assistance rendered by them to this helpless institution, by furnishing free of cost all the necessary surgical instruments, and a six months' supply of medicine, and in granting as a further concession the payment from Provincial Funds of one-fourth of the charges incurred in securing to the institution the services of a Native Surgeon.

26. *Vaccination.*—The operations have not been as satisfactory as the Commissioners anticipated. Brahmins alone readily avail themselves of the prophylactic powers of vaccination, but the other classes, especially the more ignorant of them, manifest great antipathy, and the Commissioners' exhortations have as yet failed to produce any marked improvement.

27. Every encouragement is held out for the development of the benefits of vaccination. The vaccinator is paid 2 Annas as his remuneration for each successful case, and the parents or guardians of each child vaccinated are paid an equal sum as shown below :—

One Anna on the child being vaccinated ;

Half an Anna on the fifth day after the operation ; and

Half an Anna on the eighth day on condition that parents allow lymph to be taken.

28. The Commissioners are prepared to enhance the rates when such a measure should commend itself to them as likely to subdue the existing prejudices. There were in all 340 successful cases, and the registered number of births during the year amounted to 356.

29. The expenditure is considerably below the allotment, the bills for February and March being paid after scrutiny in April 1873.

30. *Registration of Births and Deaths.*—The number of births and deaths registered during the year was 356 and 372, respectively, in a population of 18,655.

31. All possible attention is being devoted in order to render the registration as accurate as possible. In thirty-eight cases the parties concerned were prosecuted and fined under Section 94 of the Act, and in two cases the prosecutions were waived, the individuals interested showing sufficient cause for their failure to register the occurrences within the prescribed time.

32. The registration was at first conducted by the Municipal Office Establishment, but as this was found defective in a legal point of view, a separate office was constituted from the 1st of July 1872.

33. The health of the town was remarkably good, and the year was free from any outbreak of cholera. Dengue made very little progress in this town. The number of pilgrims during the annual feast was about 50,000, and under the usual sanitary arrangements made on the occasion the inhabitants enjoyed perfect immunity from disease.

Proceedings of the Madras Government, Financial Department,
5th February 1874.

34. *Conservancy Establishment.*—The actual expenditure* has slightly exceeded the Budget allotment† notwithstanding that the provision made in the budget for the appointment of a Sub-Inspector was not utilized. This excess is chiefly owing to the additional agency which it was found necessary to employ in summer, during which the supply in the rivers fell considerably short; channels were cut in the river-beds, and the water-course was directed to as near the river-bank as might be within the easy reach of the residents, and arrangements were made for marking off and strictly maintaining places, first, where drinking water should be taken; secondly, where people may be allowed to bathe; and, thirdly, where cloths and cattle, &c., should be washed. It was highly gratifying to find that these arrangements worked admirably well and to the entire satisfaction and comfort of the rate-payers.

*6,589	8	0.
†637	8	0.
21	1	8.

35. *Sanitary Service.*—The bills of expenses incurred in carrying out the sanitary, &c., arrangements on the occasion of the annual feast at Srirungum, which were pending examination towards the close of the year, were debited in the accounts of 1873-74, and this circumstance has caused the decrease in the actual expenditure of the year under report compared with the Budget allotment.

36. *Grant* IV., *Lighting.*—The lighting was commenced from January 1873, instead of November 1872 as originally anticipated, and the purchase of lamp-posts was not completed before the close of the year; hence the decrease in expenditure.

37. *Planting.*—The sum expended was Rupees 107 against the Budget allotment of Rupees 250. Nearly one thousand cocoanut plants were put down in two rows in the streets in the outermost enclosure of Srirungum proper. Further progress of this work was stopped owing to the hot season. These plantations will not only prove an ornament to the town and a source of revenue to the Municipality, but will also afford a grateful shade to the great comfort of the public and stability of the roadway.

38. *Grant* V., *Supervision and Management.*—The establishment worked well. The aggregate expenditure under this head has almost wholly absorbed the Budget allotment. There was an increase under "Contingencies" in the purchase of office furniture, &c., and it was met from the savings under "Office Establishment," and "Commission to bill-collectors."

39. The Commissioners regret the delay that has occurred in the submission of this report. Mr. W. E. Wright, the Treasury Deputy Collector of Trichinopoly, who was selected as the most competent officer on the spot for the audit of accounts, audited the accounts of the Trichinopoly Municipality in the first instance and then availed himself of privilege leave; it was after his return that the audit of the accounts of this Municipality was undertaken and recently completed. Measures will, however, be taken to ensure the punctual submission of future reports.

From W. E. WRIGHT, Esq., Auditor, Municipal Accounts, Srirungum, to J. B. PENNINGTON, Esq., President of the Municipal Commission, Srirungum, dated Trichinopoly, 15th November 1873.

I have the honour to report on the audit of the accounts of the Srirungum Municipality for the seventeen months commencing with the 1st November 1871 and ending with the 31st of March 1873.

2. This Municipality was first instituted on the 1st November 1871, but there were neithe receipts nor disbursements during that month; the payment of the establishment for that month and December was made in January, and with this month the disbursements actually commenced; the first receipts, however, were realized in December 1871.

3. The whole of the entries in the Cash-book have been carefully examined and found to be properly supported by vouchers.

4. Separate registers and collection-books for the different sources of income have been kept. The entries made in them have been compared with the Cash-book, and the collections found to have been duly brought to account.

5. There was only one fault to find with the books, and that was with the Cash-book, which was deficient in particulars in regard to the receipts. The omission of the registers and folios to which the entries related rendered it impossible for me to trace them till it had been supplied by the Manager after the audit had been commenced, thereby causing a little delay, which has been compensated by the greater completeness of the examination. The aggregate receipts and disbursements though small comprised an almost incredible number of trifling entries.

6. The total income was Rupees 10,282-15-4, which fell short of the Budget Estimate by Rupees 1,519. The chief source of income was the House-tax, which contributed Rupees 7,386. The Tax on Arts realized Rupees 1,189-8-0. There were no collections on vehicles and animals during the period under report.

7. The total expenditure was Rupees 6,746-4-1, the largest item being on conservancy under Grant III., viz., Rupees 2,504-1-3.

8. The arrears amounted to Rupees 4,247-13-0, as below:—

	Rs.	A.	P.
Tax on Houses	1,723	15	0
Do. on Arts	2,523	14	0
Total ...	4,247	13	0

The subsequent collections amount to Rupees 2,173, and the amount remitted to Rupees 330-13-0, thus leaving an outstanding balance of Rupees 1,744. If the full demand had been realized the income would have exceeded the estimate by Rupees 2,868-5-8.

9. The closing balance to the credit of the Municipality is Rupees 3,536-11-3; this has been compared with the treasury balance and found correct.

10. The office establishment is good, but to the care bestowed by the Vice-President, H. Venkat Row, in the opening of books with his own hand, adopting, as far as possible, the system of accounts in the Collector's Treasury, and to his general supervision of the office, in addition to his executive duties, may be attributed the immediate success of the Srirungum Municipality.

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

No. 45. ORDER THEREON, 5th February 1874, No. 191.

With his letter above recorded, the President of the Srirungum Municipality submits the annual report for the year 1872-73. The actuals and estimates are compared below:—

Receipts.	Estimates.	Actuals.
	Rs.	Rs.
Balance brought forward ...	613	...
Assignment by Government	...	...
Rate on Houses, &c.	7,616	5,998
Tax on Arts, &c.	2,167	779
Tax on Vehicles	...	...
Fees	473	421
Fines	150	180
Contribution from Local Funds	375	950
Miscellaneous	100	23
Total ...	11,494	8,351

Charges.	Estimates.	Actuals.
	Rs.	Rs.
Grant I.—		
New Works	4,200	445
Repairs	550	392
Establishment	517	531
Tools and Plant	100	...
Grant II.—		
Salary Grants	142	142
Results Grants...	70	122
Grant III.—		
Hospitals	750	193
Vaccination	200	36
Registration of Births, &c.	70	56
Conservancy	2,588	1,849
Grant IV.—		
Lighting	700	292
Miscellaneous	250	107
Grant V.—		
Office...	1,357	1,263
Balance	...	2,923
Total ...	11,494	8,351

2. The statements submitted embrace the transactions of the seventeen months during which the Municipality has been in existence; but this review, like the report, will not deal with more than the operations of the year 1872-73, and the figures relating to that period only are shown in the above abstract. These, however, do not quite correspond with those given in paragraph 5 of the report, as the Commissioners appear to have there excluded the arrear collections from the estimate, but included them in the actuals.

3. The income from "Rates on Houses" and "Tax on Arts" fell very far short of the estimates, but nearly the full amount had been made good by arrear collections up to the date of the report, and the tardy realization of the taxes is explained to have been owing to the very recent introduction of the Act into the town, and the consequent inability of the ratepayers to understand the benefits expected to be derived therefrom.

4. The expenditure on Public Works was only Rupees 445, against an estimate of Rupees 4,200; but the public spirit shown by the Trustees of the Pagoda in permitting the use of a large number of granite slabs not now required for the Pagoda, enabled the Commissioners to do a great deal for the money. The failure to expend the remainder of the allotment is explained to have been owing to the desire to accumulate funds for the construction of a Dispensary building which is urgently required, and the course adopted by the Commissioners is approved, as is also their resolution to exceed the budget allotment for result grants rather than disappoint the managers of an institution which had fairly earned the sum applied for.

5. The dispensary established by the Commissioners, in the beginning of the calendar year 1873, has every appearance of being thoroughly successful and fully appreciated by the people, the attendance in the course of the first three months of its existence having amounted to 1920, but the Government regret to hear that only the more educated portions of the community are willing to avail themselves of the services of the municipal vaccinators.

6. The decrease in the expenditure under the head of "Conservancy" is owing to the charges on account of the sanitary arrangements for the annual festival having been debited to the accounts for 1873-74.

7. The commencement made under lighting is satisfactory, and the Auditor's report shows that the care bestowed by the Vice-President has resulted in the adoption of a satisfactory system of accounts.

(True Extract.)

W. HUDLESTON,
Chief Secretary.

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

Ed. J. Wright.

Financial Department.

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PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the President of Municipal Commissioner, Srirungum, dated 18th January 1874, No. 63.

Copied, Mr. Secretary Chadwick, 5th February 1874, No. 191.

With the Collector's letter dated 2nd instant, recorded the Proceedings of the Board of Revenue, dated 4th instant, No. 1 Municipality, Trichinopoly, the annual report for the year 1872-73 of the Municipality and statements of receipt and disbursement for the same year.

Read the following letter from the Collector of Trichinopoly, dated 2nd instant, No. 1 Municipality, Trichinopoly, forwarding the annual report for the year 1872-73 of the Municipality and statements of receipt and disbursement for the same year.

Resolved to

1872-73

Govt. of {1874} Madras.

FINANCIAL.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Srirungum,
&c., &c., &c.

Dated February, 5th.

Recd. *Encl.*

G.O., 5th February 1874, No. 191.

FEBRUARY.
Nos. 44-45.

Srirungum Municipality.—The annual report of this Municipality for the year 1872-73, reviewed.

Receipts	Estimates	Actuals	Charges	Estimates	Actuals
Balance brought forward	613	"	Grant I		
Assignment by Govt	"	"	New Works	4210	445
Rate on houses &c	7616	5998	Repairs	550	392
Tax on Arts &c	2167	779	Establishment	517	531
Tax on Vehicles	"	"	Tools & Plant	100	"
Fees	473	421	Grant II		
Fines	150	180	Salary grants	142	142
Contributions from Local Funds	375	950	Results grants	70	122
Miscellaneous	100	23	Grant III		
			Hospitals	750	193
			Vaccination	200	36
			Reg.r of births &c	70	56
			Conservancy	2588	1849
			Grant IV		
			Lighting	700	292
			Miscellaneous	250	107
			Grant V		
			Office	1357	1263
			Balance	"	2923
Total	11,494	8351	Total	11,494	8351

The Statements submitted embrace the transactions of the seven years during which the Municipality has been in existence, but

but this review & also the report, will not deal with more than the operations of the year 1872-73, and the figures relating to that period only are shown in the above abstract. These however, do not quite correspond with those given in para 5 of the report, as the Commissioners appear to have there excluded the arrear collections from the estimate, but included them in the actuals.

The income from "Rates on Houses" and "Tax on Arts" fell very far short of the estimates, but nearly the full amount had been made good by arrear collections up to the date of the report, and the hardy realization of the taxes is explained to have

to have been owing to the very recent introduction of the act into the town and the consequent inability of the rate-payers to understand the benefits expected to be derived therefrom.

The expenditure on Public Works was only Rs 1615 against an estimate of Rs 4200 but the public spirit shown by the Trustees of the Pagoda in permitting the ~~obligation~~ use of a large number of granite slabs not now required for the Pagoda, enabled the Commissioners to do a great deal for the money. The failure to expend the remainder of the allotment is explained to have arisen owing to the desire to accumulate funds for the construction of a Dispensary building which is urgently required, and the course adopted by the Commissioners is approved, as is also their resolution to exceed the budget allotment for Result grants rather than disappoint the managers of an institution which had fairly earned them and applied for.

The Dispensary established by the Commissioners in the beginning of the Calendar year 1873 has every appearance of being thoroughly successful, and fully appreciated by the people, the attendance in the course of the first three months of its existence having amounted to 1920, but the Govt regret to hear that

that only the more educated portions of the Community are willing to avail themselves of the services of the Municipal vaccinators

The decrease in the expenditure under the head of "Conservancy" is owing to the charges on account of the sanitary arrangements for the annual festival having been debited to the accounts for 1873-74.

The commencement made under Lieblung is satisfactory, and the auditors report shows that the care bestowed by the Vice-President has resulted in the adoption of a satisfactory system of accounts.

E. H.

To
The President Mun.l Comm.rs
" Surveyor
" Public Works Department
" Revenue Department
" Board of Revenue
" Accountant General
" Sanitary Commissioner
" Surgeon General
" Indian Med.l Department
" Director of Pub. Instr.n
" President Vaccinators Board
" Vaccinators

16
21
6
14
6
1/16 each

9-3-32 Bill ✓

Govt. of {1874} Madras.

Fin^{l}

To

The Presd^{t} Fin^{l} Comm^{r}
Trichinopoly.
&c^{a}

Dated 3rd Feby 74
Recd.

1874, No. 191.

Nos. 44-45.

Trichinopoly Municipality

The annual Report of this Municipality for the year 1872-73, reviewed.

1872-73.

✓

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