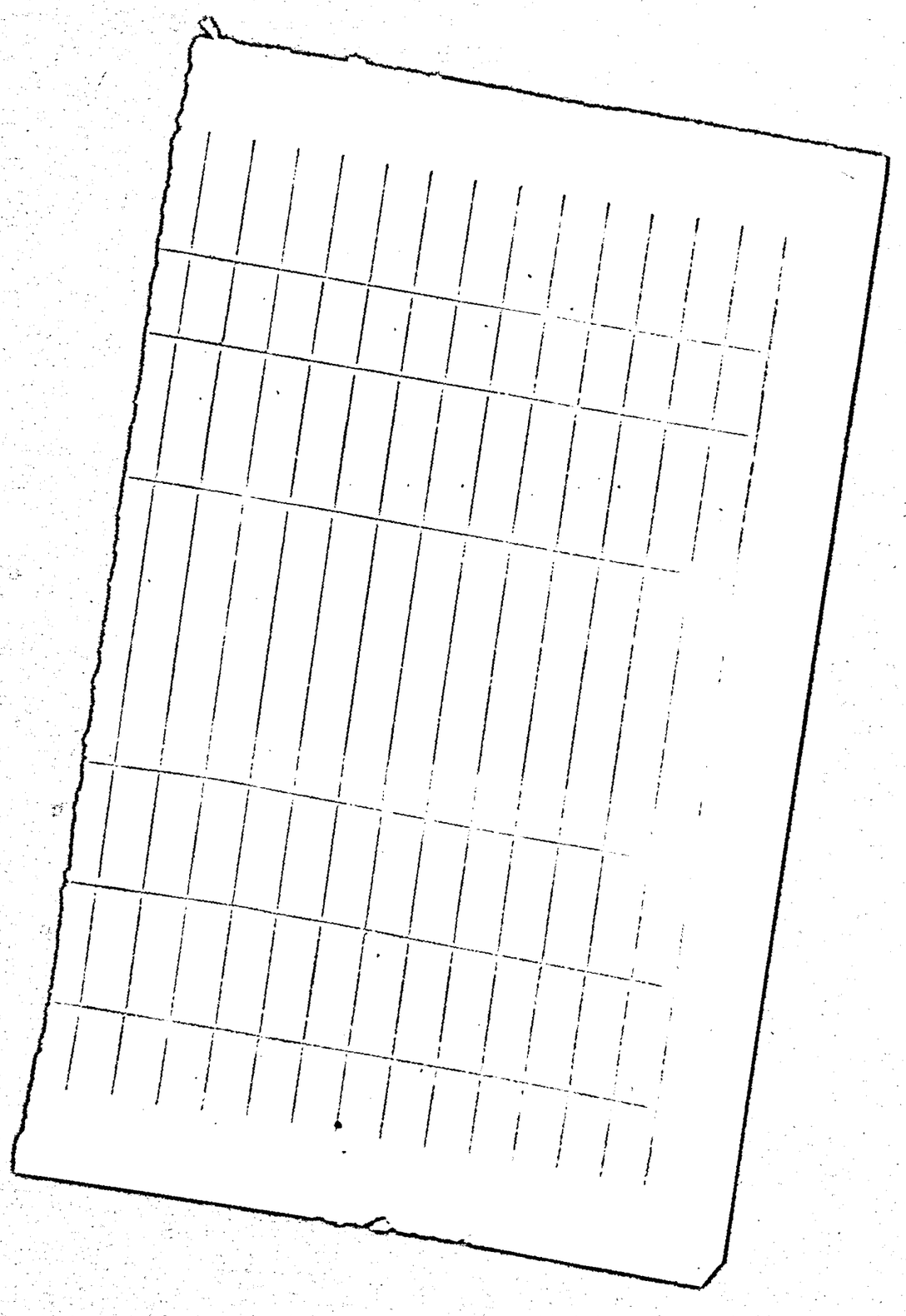


M.R.O. 1—77,003—3-6-37.

(1) Number of pages 86

(2) Date of repair 25-10-20

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 2365	Press / Mis.
19-21	19-21
Dated 3-12-	1879.

43/44

Not to be folded or roughly handled

Municipal—Reports.

No. 19. Read the following letter from W. McQUHAE, Esq., President of the Municipal Commissions, Madura, to the Hon. D. F. CARMICHAEL, Officiating Chief Secretary to Government, Fort Saint George, dated Butlagundu, 3rd July 1875, No. 46:—

I have the honor to submit the report of the Municipal Commissioners of Madura on the working of the Towns Improvement Act for 1874-75, together with the prescribed statements and the reports of the Auditor and the officers in charge of the two dispensaries maintained in the town.

From R. FISCHER, Esq., Vice-President of Municipal Commission, Madura, to W. McQUHAE, Esq., President of the Municipal Commissions, Madura, dated 16th June 1875, No. 223.

(1.) The Auditor's Report with three enclosures.
(2.) The Reports from the Civil and American Mission Dispensaries.
(3.) All the Statements prepared in accordance with the forms prescribed in G.O., No. 1646, under date the 28th October 1871.

I have the honor to submit, on behalf of the Municipal Commissioners, the annual report on the working of the Towns Improvement Act in Madura, from 1st April 1874 to 31st March 1875, with the enclosures noted in the margin.

RECEIPTS.

2. The opening balance of Rupees 37,836-14-5 is made up of the following:—

MUNICIPAL FUND.

		Rs.	A.	P.
(1.)	The amount invested in the Madras Bank	17,900	0	0
(2.)	Do. remaining in the Madura Treasury	15,475	11	0
(3.)	Do. do. in the Municipal Office	638	3	1
(4.)	Do. do. in the Savings Bank in Collector's Treasury	1,925	4	7
	Total ...	35,939	2	8

ENDOWMENT FUND.

(5.)	Cash balance in the Collector's Treasury in favor of Kimmattoor Chuttrum	1,897	11	9
	Total Opening Balance ...	37,836	14	5

3. 3*a*. *House-tax*, *Rupees* 11,067-2-7.—This includes arrear collection of Rupees 1,032-2-1. Nearly 80 per cent. of the demand has been collected.

4. *e*. *Tolls*, *Rupees* 24,608-6-2.—Regarding this item the foot-note given in Statement IV., *Current*, will explain the nature of the collection. The diminution expected did not take place this year either, as the Railway from Trichinopoly to Madura is not yet opened for traffic, and now the majority of the Commissioners hope that the opening of the Railway will not affect the toll income, but that on the other hand it will increase the local traffic of the district.

5. 5*a*. *Hospitals*, *Rupees* 4,390-12-2.—This amount is less than the Budget Estimate as the sale proceeds of medicines realized only a half of what was anticipated, and as nothing was received by way of contribution as in former years, and inasmuch as Rupees 1,896 invested in the Savings Bank on account of Hospitals and intended to be appropriated for the Dispensary expenditure (*vide* Statement I.-A that accompanied the Budget Estimates of the year under report) was not so appropriated, as the same was credited to the Municipal Fund at the close of the year 1873-74 to meet excess charges incurred from Municipal Funds on account of the dispensary.

6. vii., *Miscellaneous, Rupees* 12,176-0-2.—This is less than the Budget Estimate as the Commissioners have subsequent to the submission of the budget for the year under report abandoned the collection of drain bazaar rents which was a large source of income.

7. viii., *Advances Recovered, Rupees* 1,617-9-5.—Of this, Rupees 1,500 was advanced to the District Engineer for the repair of the clock turret (*vide* G.O., No. 3033, dated 24th October 1874) and was returned by him under instructions from the Controller of Public Works Accounts. The rest are recoveries of miscellaneous advances.

DISBURSEMENTS.

8. Grant I., Public Works—i., *New Works; c., Sanitary and Miscellaneous, Rupees* 14,799-6-2.—This is in excess of the Budget Estimate as the Commissioners have spent more than the sum provided for the expenditure on the Civil Dispensary works during the year on account of the insufficient rates allowed in the estimate and of the excess work done at the dispensary to the amount of Rupees 2,684-10-2. In order to secure funds for the completion of this important work some of the budgeted minor works have not been undertaken.

9. ii., Repairs—*a. Communication, Rupees* 1,937-8-1.—This is far below the Budget provision. The maintenance of roads was entrusted to the Division Commissioners, and it was upon their requisition that road materials were ordered and paid for. There is no doubt that most of the roads in many divisions have been very much neglected though there was money at command.

10. *c. Sanitary and Miscellaneous, Rupees* 1,451-11-0.—This is less than the Budget Estimate as the repair of the Kunnattoor Chuttrum was not undertaken as the estimates, &c., were not prepared and submitted to the Commissioners until very late in the year under report. The amount of this estimate and a portion of that provided for other works were spent on other emergent repairs shown in Statement II.-A, Repairs.

11. Other items, *viz., Establishment, &c., Rupees* 4,473-13-7.—This is less than the Budget Estimate as only a small portion, *viz.*, Rupees 1,058, of the Rupees 5,000 provided for establishment on account of water-supply and drainage scheme was spent in getting the town surveyed and the levels taken and a large map prepared on a scale of fifty feet to an inch, the circumference of the town being about ten miles.

12. Grant II., *Education, Rupees* 1,857-12-6.—The amount spent under this head is less than that provided in the budget and is on account of the results grants to girls' schools which had hitherto been paid from Municipal Funds having been paid from Provincial Funds (*vide* G.O., No. 42, dated the 14th January 1874, Financial). As pointed out in the latter part of paragraph 10 of last year's report, the appointment of a separate Inspecting Schoolmaster for the town will greatly increase the number of elementary schools in the town and produce successful results in primary education.

13. Grant III., *Sanitation and Medical Services*—i., *Hospitals and Dispensaries, Rupees* 8,508-6-1.—This amount is in excess of the Budget Estimate as the salaries of the Hospital Assistants for four months of the preceding year were adjusted during the year under report. There is also an increase of Rupees 250 under i., c., diet of patients as a large number of in-patients were admitted and dieted during the year. Regarding the working of the dispensaries in this Municipality the accompanying reports from Surgeon Robinson and Dr. Chester will speak for themselves. The town is said to have been free from epidemic and other unusual diseases. The increased attendance at the Civil and Municipal Central Dispensaries shows that the natives are beginning to appreciate the European mode of treatment. The building of the new Civil Dispensary is nearly finished. It will be ready for delivery to the Zillah Surgeon very shortly. The number of patients treated at the American Mission Dispensary is less than that treated in the previous year by 2,418.

14. ii., *Vaccination, Rupees* 491-2-0.—The vaccinators have performed 4,053 operations during the year, being 7·3 per cent. of the total population. There are three vaccinators in this Municipality—one on Rupees 10, the other two on Rupees 5 each. This salary is aided by a commission of 1 Anna per each case vaccinated, and their returns are checked by the Division Commissioners before the commission is paid them.

Proceedings of the Madras Government, Financial Department, 3rd December 1875.

15. iii., *Registration of Births and Deaths, Rupees* 442.—There are three Registrars employed to register births and deaths in the town and are paid by a commission of 1 Anna per each entry, and their returns are also checked by the Division Commissioners before remuneration is given them : 4,185 births and 2,907 deaths were recorded during the year.

16. iv., *Conservancy, Rupees* 27,156-14-0.—The excess expenditure under this head is attributable to the construction of fifty sweeper carts at 90 Rupees each. An advance of Rupees 2,000 was made for the purpose during the year, and the carts have been nearly completed. Two pieces of land were purchased outside the town for depositing town sweepings for Rupees 835-10-8. The total expenditure under Sanitation and Medical Services is Rupees 36,598-6-1, or little less than half the total expenditure of the year under report.

17. Grant IV.—i., *Lighting, Rupees* 5,043-8-5.—The excess expenditure over the Budget Estimate is due to the purchase of a large quantity of kerosene oil and lighting furniture. About 100 kerosene lamps are being lighted daily and fifty wall-bracket lamps are now being fixed. Another set of 100 standard posts with lanterns, &c., complete, has been ordered, and is on its way to this place.

18. ii., *Markets, Rupees* 161-12-0.—The less expenditure under this head is due to one of the three peons on Rupees 6 each having been dispensed with in the early part of the year when the collection of drain bazaar rents was abandoned.

19. v., *Travellers' Bungalow—b. Contingency, Rupees* 736-14-6.—Of this, Rupees 500 was paid to the Collector for the expenses incurred in planting cocoanut trees in the bungalow compound out of Jungle Conservancy Funds, and the rest was spent in purchasing furniture for the use of the bungalow at Madura.

20. vi., *Sundries, Rupees* 234-12-1.—The less expenditure here is owing to a greater portion of the amount provided in the budget under this head having been spent in the purchase of lands for a rubbish depôt and consequently debited to "Conservancy Contingency," and the amount actually spent under "Sundries" is therefore due to miscellaneous expenditure, such as discount paid on copper coins sold in the office, purchase of Vermin Asphyxiator, and tin labels for the springless carts, &c., registered in the office.

21. Grant V.—*Supervision and Management, Rupees* 2,798-10-10.—This is slightly in excess of the Budget Estimate and is thus accounted for, *i.e.*, three large almirahs were made for the use of the office, and a large number of forms printed for the use of the Municipal Overseer.

22. *Advances Recoverable, Rupees* 1,718-8-0.—Of this, Rupees 1,547-8-0 have been recovered and adjusted during the year, the rest, being on account of law suits, will be adjusted during the course of this year.

23. *Balance, Rupees* 22,770-15-5.—This consists of the following items, *viz.* :—

		Rs.	A.	P.
(1.)	The amount of Government paper in the Madras Bank ...	17,900	0	0
(2.)	Cash in Collector's Treasury in favor of the Municipality, including balance as per Statement III., Deposits ...	2,481	1	4
(3.)	Cash in Municipal Office	204	8	10
		20,585	10	2
(4.)	Do. in Collector's Treasury in favor of Kunnatoor Chuttrum	2,160	5	3
	Total Closing Balance ...	22,745	15	5

24. It may be noted that the total expenditure incurred during the year on Sanitation and Medical Services and other sanitary works is Rupees 52,849-7-3, or about 98 per cent. on the actual municipal collection, *viz.*, Rupees 53,878-6-8. The statement of incidence called for in G.O., No. 822, dated 12th June 1873, is also submitted.

From the Rev. E. CHESTER, M.D., Medical Officer, Madura Mission Dispensary, to R. FISCHER, Esq., Vice-President of the Municipal Commission, Madura, dated Dindigul, 4th May 1875, No. 1.

I have the honor to enclose with this the returns, for the official year 1874-75, of the Madura Mission Dispensary, to which the Madura Municipality has very kindly made an annual grant of 300 Rupees.

2. Of a total of 10,083 patients treated, during the twelve months above noted, 5,889 were new cases, or those coming for the first time.

3. The dispensary has felt the loss during the year of Dr. Palmer, who was compelled, in the month of May 1874, to take a furlough to America on account of his health.

4. Mr. R. B. Crane, who was for some years under Dr. Palmer's direction, has been in medical charge, with the help of two Native Assistants.

5. My own share in the dispensary has been only that of supervision, coming into Madura once a week for a day, seeing special cases, and keeping up the supply of medicines.

6. The Madura Mission Dispensary serves the purpose, for the town of Madura, of a Branch Dispensary, as very many in the immediate neighborhood come to it rather than attend those at a greater distance from their houses.

7. That there is room for a dispensary in this part of the town cannot be doubted, and it is our hope that it will not be much longer before there is again in Madura a resident Medical Missionary to give his daily attention to the dispensary.

8. I return my sincere thanks to the Madura Municipality for the kind grant it has made to this dispensary this year.

From the Auditor of the Municipal Accounts, Madura, to the Vice-President of the Municipal Commission, Madura, dated Madura, 25th May 1875.

With reference to the extract from the Proceedings of the Commissioners, dated 8th March last, forwarded to me with foot note, No. 122, of the 18th idem, I beg to enclose the following three statements prepared on the audit of the accounts of the Madura Municipality for the official year 1874-75 :—

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

2. The entries in the cash-book, both on the credit and debit sides, were examined with reference to the chellons and vouchers, as also the resolutions passed by the Commissioners. A sum of Rupees 20 has been debited, on the 26th February last, for remitting to the Caroor Tahsildar as an advance to meet the transit charges to be incurred by him on account of this Municipality, but neither his receipt nor acknowledgment* has been obtained for the money. On the 17th April 1874, Rupees 42-0-6 were drawn by the Office Head Clerk on account of sundry charges of the Civil Dispensary work, while the amount of the three bills (enclosed) in support thereof comes to only Rupees 40-8-6. The overpayment of Rupees 1-8-0† is to be recovered.

* This has been obtained and the advance adjusted.—R. F.

† This sum has been recovered.—R. F.

3. For the repair of a tunnel to the east of Mr. Pole's house at Sundapettah, Mr. Rowe, late Municipal Overseer, presented a bill (herein enclosed) on the 28th September 1874 for Rs. 112, excluding therefrom Rs. 50 drawn and separately accounted for by him in connection with the work. Rs. 20-14-0 being the cost of ground chunam, and Rupees 8-8-1 on account of superintendence, shown in the bill, were not paid, in consequence of the former having been supplied from the Civil Dispensary work, and the latter being undertaken by the maistries thereof. Deducting these two sums, and Annas 2 separately drawn by the Overseer, the amount of the bill, according to the entries of payment therein, comes to Rupees 82-7-11, but the Office Head Clerk has drawn on two occasions

3 M

Rupees 87-10-0. The balance of Rupees 5-2-1* should therefore be accounted for by him. A detailed bill for the work duly countersigned has been sent by the District Engineer with his letter, No. 3288, dated 5th November 1874, but it is not forthcoming. Out of Rupees 87-10-0 drawn by the Head Clerk Rupees 50 have been erroneously debited under Civil Dispensary work.

* This sum has also been recovered from the Head Clerk.—R. F.

The necessary transfers have already been made in the Office Account Books.—R. F.

4. The accompanying memorandum shows that Mr. Rowe received Rupees 150 for the repair of the travellers' bungalow, Rupees 200 for Civil Dispensary work, and Rupees 100 for dust boxes. The amounts have been accordingly debited in the chitta, &c.; but he has spent Rupees 241-15-7 for the travellers' bungalow, Rupees 116-6-2 for the dispensary, and Rupees 19-1-4 on account of seven different items, and remitted the balance in hand. The necessary transfers and adjustments† were not effected in the accounts, and I have made them in my statements.

†This has now been done.—R. F.

5. The balance in the Collector's Treasury on the 31st March 1875 was Rupees 50,541-6-7, including the promissory-notes according to the Statement No. 3, whereas Rupees 50,610-0-11 stood on that date at credit of the Municipality as per accounts in the Collector's office. The difference of Rupees 68-10-4 is attributable to the Cheque, No. 118, dated 13th August 1874, drawn in favor of the Collector on account of twenty times of the annual kist due upon the land purchased for the new Civil Dispensary not having been cashed for want of certain information.

6. Besides the balance of Rupees 68,645-15-5, as shown in the Statement No 3, the aggregate balance of the three chittas, noted in the margin, amounted to Rupees 18-2-5 on the 31st March 1875. I propose that only one chitta on account of permanent advance may be kept and all petty charges defrayed therefrom.

1. Discount on account of sale of copper coins.
2. Office Contingencies.
3. Lighting Contingencies.

7. I beg to forward, herewith, a list of works still under progress, as well as of those for which bills or completion certificates are required.

1874-75.

Annual Medical Report on the Civil Dispensary Madura.

	In-patients.	Out-patients.
Remained	12	127
Admitted	322	18,030
Total treated	334	18,157
Discharged	287	18,079
Died	29	1
Remaining 31st March 1875	18	77
Average Daily Sick	$19\frac{67}{144}$	123

I. Name of town.—Madura. Population.—52,103. Population of town and district.—2,266,615.

II. Date of establishment.—9th May 1842.

III. By whom originated.—It appears from the first annual report of this Institution that, previous to the opening of the dispensary, the Collector used to provide medicines at his own expense to those applying for medical relief, and it was therefore thought that such an Institution would be appreciated.

The building appropriated for it was originally a guard-room over the west gate of the Fort, but had never been used as a public bungalow. It first consisted only of one ward with a room adjoining for dispensary and surgery. The establishment consisted of the Surgeon, one second dresser, one cook, and one toty. In the following year two wards were built on the north side of the platform, at the rear of the original building. It consists of a ward for males and contains twelve beds and a female ward for ten beds. It was thought at the time that should the wards not be

required for civil population that the military patients might have been accommodated there, but this never seems to have been done. I notice in one or two of the earlier reports that the natives at first very much objected to the treatment of bleeding.

In 1862 the Collector set on foot a subscription and altogether about Rupees 70,000 were collected for this Institution and for the Lying-in Hospital. Many of the natives subscribed liberally. Some of this money was spent in erecting the Lying-in Hospital, the rest being invested in house property and otherwise. There are two caste wards to hold two beds each built on the south side of the compound, but I cannot ascertain when they were added to the establishment; although in the course of the thirty-three years that this Institution has been opened the treatment of diseases has undergone great change, it has continued to increase in favor with a population. In some years they have had much a larger number of in-patients; those we have for instance in 1858 this was due to cholera, but out-patient attendance has steadily increased; two years ago it was determined to build a new dispensary and the foundation stone was laid in 1873, but it is not completed yet.

IV. How supported.—By money invested in funds, Rupees 45,900; by rent of bungalow, Rupees 120 per mensem; and by Municipal grant.

V. What Medical officers have been in charge.—Assistant-Surgeons Gill, M. F. Anderson, J. Colebrook, Hilbur, J. MacDonald, M.D., N. Wilson, and S. Rule, M.D.; Native-Surgeon Y. Antony; Surgeons J. M. Joseph, M.D., J. Murray, M.D., F. Fletcher, and J. F. Fitzpatrick, M.D.; Surgeon-Major A. Gamack, A.M. and M.D.; and Surgeons G. F. Bevan and M. Robinson.

VI. In each year since opening as far back as possible give the following data :—

Years.	Total Admission.		Average Daily Sick.		Total Death.	
1842	46	228	No record.		No record.	
1843	116	465	$7\frac{1}{3}\frac{1}{6}\frac{5}{5}$	$17\frac{1}{3}\frac{1}{6}\frac{1}{5}$	7	18
1844	134	434	$10\frac{1}{4}\frac{32\frac{1}{2}}{366}$	$19\frac{1}{2}\frac{1}{3}\frac{5}{6}\frac{5}{6}$	4	1
1845	201	531	$13\frac{1}{3}\frac{9}{6}\frac{1}{5}$	$23\frac{1}{3}\frac{7}{6}\frac{7}{5}$	9	13
1846	248	805	$10\frac{1}{3}\frac{2}{6}\frac{4}{5}$	$31\frac{1}{3}\frac{1}{6}\frac{3}{5}$	6	5
1847	240	902	$14\frac{1}{3}\frac{1}{6}\frac{1}{5}$	$31\frac{1}{3}\frac{72\frac{1}{2}}{365}$	7	15
1848	323	1,093	$27\frac{11}{1}\frac{}{}$	$38\frac{7}{1}\frac{1}{2}$	20	5
1849	375	1,823	$16\frac{1}{3}\frac{2}{6}\frac{1}{5}$	$50\frac{1}{3}\frac{7}{6}\frac{7}{5}$	16	5
1850	375	2,060	$15\frac{4}{3}\frac{2}{6}\frac{9}{5}$	$67\frac{1}{3}\frac{6}{6}\frac{3}{5}$	11	1
1851	443	2,100	$18\frac{1}{3}\frac{5}{6}\frac{5}{5}$	$56\frac{3}{3}\frac{}{6}\frac{}{5}$	8	2
1852	562	3,367	$21\frac{5}{3}\frac{2}{6}\frac{}{5}$	$58\frac{9}{3}\frac{2}{6}\frac{}{5}$	22	11
1853	513	4,937	$19\frac{3}{3}\frac{7}{6}\frac{4}{5}$	$60\frac{1}{3}\frac{2}{6}\frac{9}{5}$	24	19
1854	609	4,862	$24\frac{7}{3}\frac{4}{6}\frac{8}{5}$	$67\frac{2}{3}\frac{4}{6}\frac{0}{5}$	20	25
1855	569	4,905	$26\frac{4}{3}\frac{4}{6}\frac{7}{5}$	$72\frac{1}{3}\frac{1}{6}\frac{1}{5}$	25	6
1856	461	4,919	$22\frac{1}{3}\frac{0}{6}\frac{1}{5}$	$175\frac{1}{3}\frac{4}{6}\frac{3}{5}$	40	9
1857	472	6,040	$20\frac{1}{3}\frac{1}{6}\frac{4}{5}$	$215\frac{3}{3}\frac{0}{6}\frac{1}{5}$	26	2
1858	840	7,095	$38\frac{1}{4}$	$276\frac{1}{4}$	31	12
1859	638	8,309	30	$296\frac{3}{4}$	18	5
1860	461	9,390	25	$328\frac{1}{2}$	29	8
1861	299	7,797	16	$209\frac{1}{4}$	27	3
1862	290	7,568	$13\frac{1}{4}$	$80\frac{3}{4}$	14	7
1863	300	6,756	$14\frac{1}{2}$	$54\frac{3}{4}$	11	6
1864	354	7,408	$22\frac{3}{4}$	$51\frac{1}{4}$	27	4
1865	384	6,902	29	$45\frac{3}{4}$	19	11
1866	384	8,418	$22\frac{9}{1}\frac{}{4}$	$57\frac{1}{1}\frac{}{4}$	46	13
1867	284	9,338	$21\frac{1}{2}$	$67\frac{1}{4}$	37	2
1868	351	10,407	$20\frac{1}{2}$	$77\frac{1}{4}$	22	6
1869	320	10,803	20	91	13	4
1870	274	9,762	$17\frac{1}{4}$	71	22	3

Years.	Total Admission.		Average Daily Sick.		Total Death.	
1871	221	11,791	$14\frac{1}{4}$	$82\frac{3}{4}$	28	3
1872	233	16,722	$14\frac{3}{1}\frac{}{6}$	$103\frac{6}{4}\frac{}{8}$	20	4
1873	265	17,559	$14\frac{1}{2}$	$123\frac{3}{4}$	37	0

VII.—Dimension of Hospital.—

	Length.		Breadth.		Height.	
Male Ward	49	9	16	0	11	10
Female Ward	41	$10\frac{1}{2}$	16	11	11	6
Caste.						
Male Ward	29	5	8	3	9	0
Female Ward	18	9	10	6	8	9

VIII. Police Hospital.—Up to the 1st March 1863 the Police were treated at the Civil Dispensary, but from that date a Police Hospital has been established in front of the old detachment barracks. For six months after this was opened the patients were still looked after by the Civil Dispensary subordinates or by the Jail Dresser, but in October of the same year a third-class Hospital Assistant was appointed to do duty there. The removal of the Police to a separate hospital was ordered in Proceedings of Madras Government, No. 238, dated 14th February 1863. It is now under consideration to again combine the Police Hospital with the Civil Dispensary.

The hospital consists of one ward capable of containing twelve beds; the roof is rather low and there is a want I think of ventilation. There is also a small room used as a dispensary and office. The hospital is conveniently situated being close to the Police lines. The Municipal Commissioners are now considering the advisability of combining the Police Hospital with the Civil Dispensary as proposed by Government.

Lying-in Hospital, opened in September 1863, Government paying, part of Matron's salary, Rupees 25 per month.—The hospital was built by Municipality and consisted at first of Matron's house and one building divided into three wards capable of containing eight beds, or ten if necessary. In the same year were built eight mud huts—four on one side of the compound and four on the other—for caste patients and pupils. These mud huts have now become greatly dilapidated, and last year a new set of huts have been built; they are substantial buildings; there are six built in pairs and one flanking the line at either end. The rooms are light, cool and well-ventilated, and supply a great want. The cots at this Institution consist of three boards laid on trussels, the cracks of which harbour bugs, and it is to be hoped that the Municipal Commissioners will shortly obtain iron cots to replace them. At present the Matron is wholly paid by the Municipality. There are also three paid pupil-midwives on the establishment.

IX. State of Medicines among the Natives.—By the help of the Hospital Assistant Appavoo Moodelly, in charge of the Branch Dispensary, I have been able to discover that the following medicines are used :—

1. Mercurial preparations.
2. Sulphuret of antimony.
3. Decoction of roots, pulps, and leaves, such as chine root, marking nut, Indian hemp, croton seed, cheretta, saffron, musk, sarga, buster, and all carminatives, &c., particularly magathenvay, cuppamany, smoke of mercury or roots for venereal complaints, and ointment for bathing occasionally, confections, and syrups.

X. What European Medicines are available in the bazaars and to what extent do native practitioners or the people use them.—Quinine, jalap, cream of tartar, soda, tartaric acid, caustic, santonine, sulphuric, nitric, and muriatic acids, iodide of potassium, chlorate and carbonate of potass, peppermint, &c., are available in common bazaars, and the rest of all European medicines in two druggists' shops kept in Madura. Native practitioners and the public use all the drugs named in general.

XI. State of vaccination and view of the people as to its virtue. Are there inoculators present?—Vaccination well appreciated by the people here; a few classes of people only object

to it, say that their family god would be angry. This superstition is fast dying out. There are three vaccinators for the town paid by the Municipality.

XII. Are there any Occulist or Letholomist in the District.—There are a few native occulists in the district who visit here once in six or seven months and operate upon eyes with needle-shaped instruments and make use of eyesalves, and it appears with success.

Climate.—Last year was rather a dry season, and during the summer months food was scarce in the district, the price of grain became nearly doubled, and had it not been that a large number of people emigrated to Ceylon there would have been a famine in the land. As it was in some districts people were obliged to subsist on roots, water was scarce, and many people died of a low form of fever which was supposed to be a new disease called the "water disease." The temperature last year ranged from 105°4 maximum in March to 61°7 minimum in January. The barometer varied from 296.92 to 2·92. Slightly more rain fell last year than in the previous years, but it was under the average in January and February; there was no rain and but little fell last June, July, and September; the total amount was 34·711 inches extended over fifty-six days.

The prevailing winds have been westerly in the summer and easterly in the winter months.

Public Health.—The births and deaths in the town and district have been as follow :—

Number of births in the town	... ...	4,206
Do. do. district	... ...	22,413
Do. of deaths in the town	... ...	54·96 per thousand.
Do. do. district	... ...	7·71 ,,

Lately a few cases of small-pox have occurred, but it cannot be said to be prevalent.

There are three vaccinators employed in the town by the Municipality. They have a regular salary, but are also paid by the result system. They vaccinate between three and four hundred a month. The parents are not paid, and the vaccinators state that the people are glad to get their children vaccinated. The open drains of the town are much used as latrines; men are employed to clean them out, but the water in them is often to be seen stagnant. It is now proposed by this Municipality to put up a special pump to flush the drains.

The Dispensary.—The large and increasing attendance at the Civil Dispensary is the best evidence of its usefulness. The natives evidently appreciate the European mode of treatment; so much are they impressed by it that the native practitioners in the place have added many European medicines to their list of medicines :—

	1872.	1873.	1874-75.
In-patients	244	284	334
Out-patients	16,888	17,760	18,157

The total attendance during the last year has been 18,157. There was no epidemic during the year. Diseases and injuries occurred in the following order of frequency :—Cutaneous diseases of the digestive organs. Injuries, fevers, diseases of the ear, diseases of the eye, abscesses, diseases of the respiratory organs, primary diseases, syphilis, anæmia, &c. During the year fifty-three cases of leprosy have come under observation; they have all been treated with gurjon oil externally applied, some also taking it internally, all have improved, some have much improved, the ulcers have healed and sensation has returned. It is very difficult to induce these patients to stay long in hospital and remain under treatment. As I have been in charge of the Civil Dispensary only since the 5th March, it will be better here to insert the reports left by Surgeon Bevan and Surgeon-Major A. Gamack.

Concise Medical Report on Civil and Branch Dispensaries and Lying-in Hospital, Madura, from 16th April to 15th of July 1874.

During the time I have officiated as Civil Surgeon of Madura, I have found the Civil Dispensary and Hospital and Branch Dispensary much appreciated by natives.

There were 1,773 external patients treated in May and 1,633 in June.

The admission into hospital during the same months were twenty-nine for May and thirty-nine for June, and doubtless when the new hospital is finished there will be a considerable increase

in the number of those admitted. I may here add that the present hospital accommodation is totally inadequate for the requirements of such a large and populous town.

Patients have to be constantly discharged before they are well for graver case.

The wards are low, small, and not well-ventilated.

During the month of May three deaths occurred, one from general dropsy, one from tetanus, and one diarrhœa, and in June, under the head of Diarrhœa, there were two deaths. I performed six capital operations, five of these were for fungus diseases, and one for gangrene. The latter case was idiopathic on an old woman, and was hopeless from the beginning. At her own urgent request I removed the limb, but gangrene attacked the stump and she absconded.

The other five cases are all going on favorably.

One of these I operated on for fungus disease of the hand of twenty years' duration. I believe there is only one other case on record where the disease attacked the hand.

The Lying-in Hospital must be a great boon to the native community. Everything connected with it is satisfactory, and the Matron seems to take much interest in the Institution.

I may here mention that all the medical subordinates have given me much satisfaction.

I found them very intelligent and anxious to improve themselves in their profession.

(Signed) G. F. BEVAN, Surgeon,
Acting Zillah Surgeon.

MADURA, *July* 1874.

Concise Report on the Madura Civil Dispensaries from 15th July to 6th March 1875.

The dispensaries continue to be highly appreciated, and the numbers resorting to them increase. While I have been in charge the average number applying for and daily as out-door patients has been 124, and the number of in-door patients twenty-six. The actual number treated has averaged 1,658 per month. For the period there has been no unusual sickness in the town, and the district has been free from disease in an epidemic form. The cases coming under observation have been of the usual miscellaneous character principally ague, skin diseases, venereal affections, and diseases of the stomach and bowels. Seventy-three surgical operations were performed, but the greater part of them even of minor importance. Two cases of Madura foot occurred for which the leg was amputated, six cancers were removed, and eight tumours of various sizes, the largest weighing over 3 lbs. was dissected from the arm of a powerful man. It extended from about two inches above the wrist to about two inches below the shoulder joint and had to be dragged out from between the bones of the forearm. The operation took more than half an hour to complete, and a considerable quantity of blood was lost, but the man ultimately did well and has still a useful limb.

The Lying-in Hospital has also been well attended, only one case requiring instrumental interference occurred, craneotomy terminating fatally from convulsions a day after the operation.

One of the two pupils attending at the close of last year has obtained a certificate and sent out to practice. She has been allowed Rupees 10 per month by the Local Fund Board to induce her to go to Pulney and practice there. Formerly pupils could not be got, but now that they find them as a chance of making a good livelihood there are more applicants than can be received. The Municipality had sanctioned the entertainment of three paid pupils so that at present there are two Native and one East Indian pupil being instructed, besides one volunteer (a native) attending without pay. The Tamil translation of Dr. Conquest's Midwifery has recently been received, so that the pupils will now be able to read and study for themselves, whereas formerly the whole of the instructions had to be verbal.

The new dispensary buildings are progressing, and it is hoped that within a few months more suitable accommodation will be provided for in-patients; all requirements for the dispensaries are at once sanctioned by the Municipality, and the transfer of the Institution to the local management of the Commissioners is a great boon to the inhabitants.

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

Twenty-seven casualties occurred among the in-patients and one of the out-patients during the year. The following is a complete list of surgical operations performed during the year :—

List of Operations.

No.	Disease.	Operations.	Date of Admission.	Date of Discharge.	Cause.	Remarks.
1	Fracture of left ulna	Adjusted	5th April 1874	27th April 1874	Accident	Cured.
2	Necrosis of ring finger of left hand	Removed	20th ,, ,,	28th ,, ,,	Disease	Do.
3	Gangrene of left leg	Amputated above knee joint.	22nd ,, ,,	28th ,, ,,	Do.	Relieved.
4	Fracture of forefinger of the left hand	Removed	25th May ,,	27th May ,,	Accident	Do.
5	Fungus disease of right hand	Removed below the elbow joint.	2nd June ,,	30th July ,,	Disease	Cured.
6	Madura foot	Right leg amputated below the knee joint.	4th ,, ,,	30th ,, ,,	Do.	Do.
7	Do. in female	Do.	10th ,, ,,	31st ,, ,,	Do.	Do.
8	Do.	Left leg, &c., &c.	18th ,, ,,	27th ,, ,,	Do.	Do.
9	Do.	Do.	20th ,, ,,	29th ,, ,,	Do.	Do.
10	Ascitis	Tapped, 47 lbs. fluid taken.	5th July ,,	15th ,, ,,	Do.	Relieved.
11	Hydrocele	Do. 10 lbs. do.	6th ,, ,,	14th ,, ,,	Do.	Cured.
12	Ascitis	Do. 15 lbs. taken	17th ,, ,,	14th Aug. ,,	Do	Do.
13	Fracture of both bones of right forearm and radius in left.	Adjusted	22nd ,, ,,	9th Sept. ,,	Accident	Do.
14	Occlusion of os uteri	Perforated and dilated by tangled tent.	18th Aug. ,,	25th Aug. ,,	Disease	Do.
15	Madura foot diseased portion of right foot	Removed	26th ,, ,,	25th Sept. ,,	Do.	Do.
16	Fracture of right clavicle	Adjusted	15th Sept. ,,	19th ,, ,,	Accident	Do.
17	Do. of right humurus	Do.	26th ,, ,,	11th Oct. ,,	Do.	Do.
18	Do. of left ,,	Do.	27th ,, ,,	13th ,, ,,	Do.	Do.
19	Ascitis	Tapped, 65 lbs. fluid taken.	5th Oct. ,,	9th ,, ,,	Disease	Relieved.
20	Gangrene in the ring finger of right hand	Removed	6th ,, ,,	5th Nov. ,,	Do.	Cured.
21	Fracture both bones of left forearm	Adjusted	9th ,, ,,	10th ,, ,,	Accident	Do.
22	Hypertrophid chloris	Removed	23rd ,, ,,	15th ,, ,,	Disease	Do.
23	Primary syphilis c. phymosis	Circumcised	5th Nov. ,,	27th ,, ,,	Do.	Do.
24	Fracture of left radius	Adjusted	11th ,, ,,	30th ,, ,,	Accident	Do.
25	Madura foot, right leg	Amputated	13th ,, ,,	22nd Dec. ,,	Disease	Do.
26	Gangrene in right leg	Do.	14th ,, ,,	.....	Do.	Died 16th Nov. 1874.
27	Cancer of left breast	Removed	19th ,, ,,	7th ,, ,,	Do.	Cured.
28	Primary syphilis c. phymosis	Circumcised	22nd ,, ,,	4th ,, ,,	Do.	Do.
29	Cancer of lip	A portion removed	3rd Dec. ,,	10th ,, ,,	Do.	Do.
30	Do.	Removed	14th ,, ,,	31st ,, ,,	Do.	Do.
31	Do.	Do.	22nd ,, ,,	31st ,, ,,	Do.	Do.
32	Do. of breast	Do.	25th ,, ,,	31st Jan. 1875	Do.	Do.
33	Madura foot, right leg	Amputated	31st ,, ,,	23rd Feb. ,,	Do.	Do.
34	Fracture of left femur	Adjusted	26th ,, ,,	17th Jan. ,,	Accident	Do.
35	Primary syphilis c. phymosis	Circumcised	26th ,, ,,	21st Feb. ,,	Disease	Do.
36	Fracture of left tibia	Adjusted	29th ,, ,,	30th Jan. ,,	Accident	Do.
37	A large multilacular and encysted tumour	Removed from middle of left arm	30th ,, ,,	5th Feb. ,,	Disease	Do.
38	Phymosis	Circumcised	26th Jan. 1875	23rd ,, ,,	Do.	Do.
39	Fracture of left femur and lower jaw	Adjusted	1st Feb. ,,	...	Accident	Remaining.
40	Tumour adenoid	Removed	22nd Mar. ,,	...	Disease	Do.
41	Staphylomia	Amputation of external portion eyeball	23rd ,, ,,	2nd Apr. ,,	Do.	Cured.
42	Tumour on the head	Removed	20th Apr. 1874	20th ,, ,,	Do.	Do.
43	Polypus nasi	Removed	21st ,, ,,	30th ,, ,,	Do.	Do.
44	Foreign body in the ear	Do.	29th ,, ,,	30th ,, ,,	Accident	Do.
45	Dislocation of left shoulder	Reduced	1st May ,,	8th May ,,	Do.	Do.
46	Foreign body in the nose	Removed	3rd ,, ,,	5th ,, ,,	Do.	Do.
47	Do. ear	Do.	4th ,, ,,	8th ,, ,,	Do.	Do.
48	Do. left arm	Do.	4th ,, ,,	10th ,, ,,	Do.	Do.
49	Do. ear	Do.	5th ,, ,,	6th June ,,	Do.	Do.
50	Fracture of hand of right humarus	Adjusted	7th ,, ,,	6th ,, ,,	Do.	Do.
51	Foreign body in the nose	Removed	14th ,, ,,	20th May ,,	Do.	Do.
52	Do. do.	Do.	23rd ,, ,,	25th ,, ,,	Do.	Do.
53	Fracture of left ulna	Adjusted	9th ,, ,,	8th July ,,	Do.	Do.
54	Foreign body in the nose	Removed	11th ,, ,,	13th June ,,	Do.	Do.
55	Fracture of left radius	Adjusted	17th June ,,	16th July ,,	Do.	Do.
56	Do. clavicle	Do.	22nd ,, ,,	20th ,, ,,	Do.	Do.
57	Foreign body in the nose	Removed	23rd ,, ,,	25th June ,,	Do.	Do.
58	Tumour on the lower lip	Do.	25th ,, ,,	30th July ,,	Disease	Do.
59	Foreign body in the ear	Do.	27th ,, ,,	30th ,, ,,	Accident	Do.
60	Large fatty tumour on the arm side of right arm	Do.	4th July ,,	31st ,, ,,	Disease	Do.
61	Elongation of uvula	Clipped off	30th June ,,	1st ,, ,,	Do.	Do.
62	Foreign body in the ear	Removed	30th ,, ,,	1st ,, ,,	Accident	Do.
63	Do. do.	Removed	6th July ,,	9th July ,,	Do.	Do.
64	Fracture of right clavicle	Adjusted	7th ,, ,,	31st ,, ,,	Do.	Do.

No.	Disease.	Operations.	Date of Admission.	Date of Discharge.	Cause.	Remarks.
65	Foreign body in the ear	Removed	13th July 1874 ...	15th July 1874 ...	Accident ...	Cured.
66	Fracture of right radius	Adjusted	27th ,, ,, ...	30th Aug. ,, ...	Do. ...	Do.
67	Foreign body in the ear	Removed	4th Aug. ,, ...	6th ,, ,, ...	Do. ...	Do.
68	Fracture of right clavicle	Adjusted	5th ,, ,, ...	1st Sept. ,, ...	Do. ...	Do.
69	Foreign body in the throat	Removed	7th ,, ,, ...	10th Aug. ,, ...	Do. ...	Do.
70	Phymosis	Circumcised	12th ,, ,, ...	22nd ,, ,, ...	Disease ...	Do.
71	Foreign body in the throat	Removed	13th ,, ,, ...	16th ,, ,, ...	Accident ...	Do.
72	Do. ear	Do.	15th ,, ,, ...	17th ,, ,, ...	Do. ...	Do.
73	Fracture of left clavicle	Adjusted	16th ,, ,, ...	18th Sept. ,, ...	Do. ...	Do.
74	Nevus on the head	Removed by ligature ...	26th ,, ,, ...	9th ,, ,, ...	Disease ...	Do.
75	Polypus nasi	Removed	27th ,, ,, ...	10th ,, ,, ...	Do. ...	Do.
76	Tumour on the head	Do.	31st ,, ,, ...	9th ,, ,, ...	Do. ...	Do.
77	Fracture of right ulna	Adjusted	3rd Sept. ,, ...	5th Oct. ,, ...	Accident ...	Do.
78	Tumour on the lower eyelid	Removed	8th ,, ,, ...	15th Sept. ,, ...	Disease ...	Do.
79	Fracture of both bones of left forearm	Adjusted	8th ,, ,, ...	10th Oct. ,, ...	Accident ...	Do.
80	Cancer of penis	Amputated	19th ,, ,, ...	5th ,, ,, ...	Disease ...	Do.
81	Syphilis primaries and phymosis	Circumcised	20th ,, ,, ...	30th Sept. ,, ...	Do. ...	Do.
82	Polypus nasi	Removed	25th ,, ,, ...	5th Oct. ,, ...	Do. ...	Do.
83	A large cystic tumour on right breast	Do.	29th ,, ,, ...	8th ,, ,, ...	Do. ...	Do.
84	Primary syphilis c. phymosis	Circumcised	29th Oct. ,, ...	10th Dec. ,, ...	Do. ...	Do.
85	Do.	Do.	30th ,, ,, ...	14th ,, ,, ...	Do. ...	Do.
86	Tumour	Removal	4th Nov. ,, ...	27th Nov. ,, ...	Accident ..	Do.
87	Foreign body in the throat	Pushed down	24th ,, ,, ...	26th ,, ,, ...	Disease ...	Do.
88	Polypus nasi	Removed	25th ,, ,, ...	30th ,, ,, ...	Do. ...	Do.
89	Hydrocele	Tapped	28th ,, ,, ...	9th ,, ,, ...	Do. ...	Do.
90	Tumour	Removed	2nd Dec. ,, ...	15th ,, ,, ...	Do. ...	Do.
91	Tumour from the throat	Do.	3rd ,, ,, ...	20th Jan. 1875 ...	Do. ...	Do.
92	Fracture of right femur	Adjusted	3rd ,, ,, ...	4th Feb. ,, ...	Accident ...	Do.
93	Do. of left forearm	Do.	16th ,, ,, ...	15th Jan. ,, ...	Do. ...	Do.
94	Hydrocele	Tapped	9th ,, ,, ...	3rd ,, ,, ...	Disease ...	Do.
95	Foreign body in the throat	Removed	17th ,, ,, ...	19th Dec. ,, ...	Accident ...	Do.
96	Fracture of left ulna	Adjusted	20th ,, ,, ...	15th Jan. ,, ...	Do. ...	Do.
97	Foreign body in the nose	Removed	21st ,, ,, ...	23rd ,, 1874 ...	Accident ...	Cured.
98	Fracture of left finger	Adjusted	30th ,, ,, ...	22nd Jan. 1875 ...	Do. ...	Do.
99	Dislocation of right shoulder	Reduced	5th Jan. 1875 ...	23rd ,, ,, ...	Do. ...	Do.
100	Foreign body in the left forearm	Removed	10th ,, ,, ...	13th ,, ,, ...	Do. ...	Do.
101	Tumour	Do.	14th ,, ,, ...	4th Feb. ,, ...	Disease ...	Do.
102	Dislocation of right shoulder	Reduced	23rd ,, ,, ...	9th ,, ,, ...	Accident ...	Do.
103	Phymosis	Circumcised	28th ,, ,, ...	7th ,, ,, ...	Disease ...	Do.
104	Do.	Do.	28th ,, ,, ...	9th ,, ,, ...	Do. ...	Do.
105	Calculi weighing about 20 grains	Removed	30th ,, ,, ...	5th ,, ,, ...	Do. ...	Do.
106	Fracture of right forearm	Adjusted	6th Feb. ,, ...	15th Mar. ,, ...	Accident ...	Do.
107	Do. of right tibia	Do.	18th ,, ,, ...	3rd Apr. ,, ...	Do. ...	Do.
108	Phymosis	Circumcised	20th ,, ,, ...	5th Mar. ,, ...	Disease ...	Do.
109	Wound two joints of finger	Removed	23rd ,, ,, ...	20th ,, ,, ...	Do. ...	Do.
110	Foreign body in the leg	Do.	1st Mar. ,, ...	4th ,, ,, ...	Accident ...	Do.
111	Fracture of left ulna	Adjusted	6th ,, ,, ...	7th Apr. ,, ...	Do. ...	Do.
112	Foreign body in the nose	Removal	14th ,, ,, ...	16th Mar. ,, ...	Do. ...	Do.
113	Tumour left eye	Do.	15th ,, ,, ...	4th Apr. ,, ...	Disease ...	Do.
114	Tumour in forehead	Do.	15th ,, ,, ...	7th ,, ,, ...	Do. ...	Do.
115	Foreign body in the ear	Do.	20th ,, ,, ...	22nd Mar. ,, ...	Accident ...	Do.
116	Do.	Do.	31st ,, ,, ...	3rd Apr. ,, ...	Do. ...	Do.

During the last month one case of Madura foot came under my observation, but he refused to have his leg amputated at once, and although promising to return he has not done so. The pearly granules were very distinctly to be seen in this case.

The only operations I have had an opportunity of performing have been for nica lip, removal of tumour from the axilla, piles, removal of interior portion eyeball, for staphylomia, &c.

The Branch Dispensary increases yearly in usefulness, the number have attended last year was 7,460. It is most conveniently placed for a large number of people.

During the Chittra feast last year held in April about 80,000 people visited Madura. There was an immense encampment formed on the other side of the river where a cattle fair was held. A Hospital Assistant with a supply of medicine was established in close proximity to it and was able to give relief in many cases of diarrhœa, &c. The Municipality took means to supply them with water, which was scarce at the time, and a large number of toties were employed to attend to conservancy. The feast passed off without any outbreak of disease.

Some of the buildings of the new dispensary are now finished, and it is believed that it will be ready for occupation in two or three months' time.

Lying-in Hospital continues to be appreciated by the natives. During the year 102 women were confined in this institution, and 103 children born.

Three casualties occurred among the mothers, the last came under my own observation. The woman was brought in, after having been two days in labour, in a great state of prostration, pulse small and fluttering, and clammy skin and vomiting. On examination it was found that both arms of the child had been cut off and removed, and the hand, some of the bones of which were fractured, was hitched over the pulse. It seems to be the practice among native midwives that when the arms present to remove them. The fœtus was so jammed down in the pelvis that it was found impossible to turn, but the fungus found a good hold of the head in an opening already made in it by the native midwife, and when the head was brought into the pelvis the cratchet was hooked into it and the child extracted. The head had almost been divided from the body, and the arms had been cut off with some sharp instrument.

The woman at first rallied, vomiting ceased, and her skin got warm; she was given plenty of nourishment, but in a few hours she began to go down again, and died six hours after delivery.

There are three paid pupil-midwives; one is to be given a certificate and to be sent to the dispensary at Pereacolum in a few days.

During the year a new set of huts have been built, eight in number, for expectant women, caste women, and pupils; they were occupied about three months ago.

Mrs. Moss, the Matron, is zealous and a prudent woman, and keeps the Institution in good order.

I have much pleasure in stating that the medical subordinates and medical pupils at the Civil Dispensary have given me every satisfaction; they all take a good interest in the profession in which they are engaged, and are kindly towards the patients.

I certify that the order respecting the custody of poisonous drugs issued by the Principal Inspector-General, Indian Medical Department, dated 23rd January 1863, are fully carried out.

MADURA,
14*th April* 1875.

(Signed) M. ROBINSON, Surgeon,
Acting Zillah Surgeon.

No. 20. . . . .

No. 21. ORDER THEREON, 3rd December 1875, No. 2365.

The actual receipts and charges of the Madura Municipality for 1873-74 and 1874-75 are compared in the subjoined abstract:—

RECEIPTS.

	1873-74.	1874-75.
	RS.	RS.
Opening Balance	33,874	37,837
Assignment by Government.	182	74
Rates on Houses	12,053	11,067
Taxes on Vehicles	2,117	2,202
Registration of Carts	950	951
Tolls	27,028	24,609
Fees	517	622
Fines	132	147
Hospital Receipts	5,523	4,391
Choultries	2,451	2,451
Travellers' Bungalows ...	302	359
Local Fund Contribution ...	200	200
Market	3,668	4,134
Miscellaneous	8,123	9,300
Total ...	97,120	98,344

CHARGES.

	1873-74.	1874-75.
	RS.	RS.
Public Works—		
New Works—		
Communications	230	1,383
Sanitary and Miscellaneous	8,681	14,799
Repairs—		
Communications	3,464	1,938
Sanitary and Miscellaneous	1,016	1,452
Other Items	2,489	4,474
Education—		
Result Grants		949
Salary Grants	67	17
Inspection	1,243	892
Sanitation—		
Dispensaries	7,277	8,508
Vaccination	412	491
Registration of Births, &c.	218	442
Conservancy	24,009	27,157
Miscellaneous—		
Lighting	4,306	5,044
Markets	179	162
Choultries	2,393	2,188
Other Items	495	1,210
Supervision	2,409	2,799
Advances recoverable ...	395	1,718
Refunds	...	1
Balances—		
Municipal	35,939	20,560
Endowment	1,898	2,160
Total ...	97,120	98,344

2. The opening balance shows an increase of Rupees 3,963 between the two years. In the item "Assignment by Government" or Surplus Pound Fund Collections, there is a decrease of Rupees 108. The receipts from House-tax show a falling off of Rupees 986, which is not explained. The taxes on Vehicles realized only Rupees 85 more than in the preceding year. Under Tolls appears a decrease of

Rupees 2,419, which needs explanation. The collections from Fees and Fines show a small increase of Rupees 10 and 15, respectively. The decrease of Rupees 1,132 in the Hospital receipts is attributed to diminished contributions from private charity, and to diminished sale of medicines during the year. The receipts from fees in Travellers' Bungalows exhibit a small increase, Rupees 57. The Market rents brought in this year Rupees 466 more than in the previous year. The Miscellaneous receipts are Rupees 9,300 against Rupees 8,123. The rent of Bandy Pettah gave only Rupees 4,015 against Rupees 5,069, and the rent of ground gave only Rupees 601 against Rupees 1,545; the interest on Promissory-notes however belonging to the Municipality has been brought to account this year, and this probably accounts for the increase under the head Miscellaneous.

3. The expenditure on New Works was in excess of that undertaken in the previous year by Rupees 7,271. Under this head come the construction of two or three small roads and the work done on the Civil Dispensary buildings; the latter, it is noted, are nearly completed. The Commissioners in charge of Divisions have not fully utilized their allotments for the repair of roads. Out of Rupees 28,000 realized for Tolls and Vehicles, &c., little more than Rupees 3,000 were spent on roads, and consequently there is a decrease of Rupees 1,090 under the head of Repairs. Under "Other items" (Repairs) an increase appears of Rupees 1,985; this is accounted for by the expenditure on preliminaries for the water-supply and drainage schemes; the town having been surveyed, levels taken, and an enlarged map of the locality prepared.

The Educational Charges exceeded those of the previous year by Rupees 548. A greater increase might have been expected, inasmuch as the arrears of result grants, which were noted as unpaid in last year's review, had to be paid from this year's revenue.

There were arrears of pay due to Establishment on account of Hospitals also; this in part, and partly an increase in the number of patients, accounts for the excess this year of Rupees 1,231 in the Hospitals expenditure. The charges on account of registration of births and deaths are in excess of those of last year by Rupees 224; this sum is made up chiefly by the commission of 1 Anna per entry given to each Registrar, and indicates therefore increased business. Conservancy charges show Rupees 27,157 against Rupees 24,009, the increase being explained to be due to the construction of fifty sweeper carts, and to the purchase of two pieces of land outside the town for depositing refuse.

The increase of Rupees 738 in the charges for Lighting is accounted for by the purchase of a large quantity of kerosene oil and lighting apparatus. The reduction of one peon gives a decrease of Rupees 17 under Markets. Under "Other items" (Miscellaneous) appears an increase of Rupees 715, the outlay being for furniture for the travellers' bungalow and for planting cocoanut trees in the bungalow compound. The purchase of almirahs for the office and the printing of a large number of forms causes an increased charge for Supervision.

4. The following table shows the variations between the actuals of the year and the amounts budgeted:—

Receipts.	Estimate, 1874-75.	Actuals, 1874-75.
	Rs.	Rs.
Balance brought forward ...	34,031	37,837
Assignment by Government—		
Surplus Pound Receipts ...	70	74
Rate on Houses, &c.	12,250	11,067
Tax on Vehicles, &c.	2,300	2,202
Registration of Carts ...	1,000	951
Tolls	22,000	24,609
Fees	620	622
Fines	200	147
Endowments, &c.	6,496	6,841
Contributions from Local Funds	1,011	200
Miscellaneous	15,966	12,176
Advances recoverable	...	1,618
Total ...	95,944	98,344

Charges.	Estimate, 1874-75.	Actuals, 1874-75.
	Rs.	Rs.
Grant I.—		
New Works—		
Communications	1,500	1,383
Sanitary and Miscellaneous	11,950	14,799
Repairs—		
Communications	3,911	1,938
Sanitary and Miscellaneous	2,500	1,452
Establishment	7,792	4,023
Tools and Plant		451
Grant II.—		
Salary Grants	198	17
Results Grants	2,000	949
Contribution for Inspection.	430	892
Grant III.—		
Hospitals	7,712	8,508
Vaccination	420	491
Registration of Births and Deaths	360	442
Conservancy	24,508	27,157
Grant IV.—		
Lighting	4,676	5,044
Markets	236	162
Choultries	2,180	2,188
Avenues	1,280	115
Travellers' Bungalows ...		860
Sundries		235
Grant V.—		
Office	2,620	2,211
Miscellaneous		588
Advances recoverable ...	...	1,718
Refund	...	1
Balance	21,671	22,720
Total ...	95,944	98,344

5. The receipts aggregated Rupees 98,344 against Rupees 95,944 estimated. The variations in the several items are not very considerable. The only noteworthy increases as compared with the budget are under "Balance brought forward"

and "Tolls," the latter having proved elastic, and the anticipations of the Commissioners with regard to the competition of the Railway not having been realized. There is a decrease in the miscellaneous receipts owing to the abandonment of the drain bazaar rents heretofore levied, but to which objection was taken. The current collections have been satisfactory, only 9 per cent. of the demand being left uncollected at the close of the year, as shown in Statement IV. More than half the arrears demand of the year remained unrealized at its close, of which explanation should be furnished.

	Rs.
Arrears demand	2,653
Collection	1,090
Remission	40
Balance	1,523

6. The expenditure amounted to Rupees 75,624 against Rupees 74,273 estimated, leaving a balance at the close of the year of Rupees 22,720 which is less than the opening balance by Rupees 15,117. This decrease was contemplated in the budget; when it was proposed to devote Rupees 5,000 out of the accumulated balance to the water-supply and drainage schemes, and to appropriate about twice that sum to defraying current expenditure. Now that the actuals have been received however, it appears that of the former sum only one-fifth (Rupees 1,058) was spent on the special projects, the remaining four-fifths going to assist further the current expenditure. It is to be remarked that the difference between the Auditor's account and that submitted by the Vice-President, as to the closing balance, is due this year again to the inclusion in the former of the Funded Capital and the amount of deposit, and their omission from the latter. With regard to the small outlay incurred during the year for the maintenance of roads, *viz.*, Rupees 1,938, it is observed that this is a matter of even greater importance than the construction of new roads, and it is probable that the arrangements are defective. The Municipal Executive should be held primarily responsible for the due carrying out of the works in all cases, and the aid which the Division Commissioners may undertake to give, either by superintending the works or in other ways, should not be allowed to diminish their responsibility.

	Rs.	Rs.
Balance as per Auditor's account ...		68,645
Deduct—		
Funded Capital	45,900	
Balance of Deposit	25	
		45,925
Balance as per Vice-President's Account		22,720

The expenditure on Education was as follows:—

	Rs.
Salary Grants	17
Results Grants	949
Contribution for Inspection	892
Total ...	1,858

while the estimated charge on account of Results Grants alone was Rupees 2,000, and on account of contributions to Local Funds for Inspection, only Rupees 430.

7. The Auditor points out several slight inaccuracies in the accounts, arising in some cases from the money advanced to the Head Clerk for sundry payments not having been fully accounted for. The Vice-President reports that the differences in the accounts pointed out by the Auditor have been adjusted. In column 6 of Statement I.-A, the contribution from Municipal Funds for the hospital, which is stated to be Rupees 16,855, is entered erroneously. It should be shown in column 12 as a *minus* balance. The remark in column 13 shows that paragraph 2 of G.O., dated 15th September 1874, No. 1564, has not been attended to. The contribution of Rupees 200 from Local Funds should have been shown in that column.

8. The information furnished by the Vice-President in regard to the educational branch of the municipal administration is meagre. It is hoped that, under the instructions recently issued to Municipalities, greater attention will be paid to the question by the Municipal Commissioners of Madura. As regards the separate appointment of an Inspecting Schoolmaster as proposed, it is observed that no reference to the subject was made in the special report of the President recorded in G.O., 13th November 1874, No. 1946, Financial, nor in the report of the Director of Public Instruction thereon, dated 5th December 1874, No. 2255. The necessity for the services of a separate Inspecting Schoolmaster should be brought to notice in a separate communication with the views of the Educational Officers on the subject.

9. There appear to be four Medical Institutions in the Municipality—

(1). The Dispensary and Hospital, (2) the Branch ditto, (3) the Lying-in Hospital, (4) the American Mission Dispensary; the first three being under the management of the Commissioners, and the latter under the charge of the Rev. Mr. Chester, who receives an annual Municipal grant of Rupees 300 towards expenses. The number of patients treated during the present and previous years is compared in the table given in the margin. Three pupils are said to have been entertained in the Lying-in Hospital. The Zillah Surgeon says, "Formerly pupils could not be got, but now that they find there is a chance of making a good livelihood, there are more applicants than can be received." It is observed that fifty-three lepers were treated at the dispensary during the year.

	1873-74.	1874-75.
Municipal Dispensaries—		
In-patients	284	322
Out-patients	17,760	8,030
	18,044	18,352
Mission Dispensary	6,673	5889
Total of all Instructions ...	24,717	24,241

10. In submitting reports similar to the present one in future, Presidents of Municipalities are requested to afford such information as may enable the Government to compare the progress from year to year of the receipts and expenditure under each separate major head; at present the information given is only sufficient to enable a comparison to be made between the actual figures of the year and the amounts projected at the beginning of the year.

11. The Governor in Council thinks it necessary also to point out to the Presidents of Municipalities that it is their duty, in forwarding these reports, to add

and "Tolls," the latter having proved elastic, and the anticipations of the Commissioners with regard to the competition of the Railway not having been realized. There is a decrease in the miscellaneous receipts owing to the abandonment of the drain bazaar rents heretofore levied, but to which objection was taken. The current collections have been satisfactory, only 9 per cent. of the demand being left uncollected at the close of the year, as shown in Statement IV. More than half the arrears demand of the year remained unrealized at its close, of which explanation should be furnished.

	Rs.
Arrears demand	2,653
Collection	1,090
Remission	40
Balance	1,523

6. The expenditure amounted to Rupees 75,624 against Rupees 74,273 estimated, leaving a balance at the close of the year of Rupees 22,720 which is less than the opening balance by Rupees 15,117. This decrease was contemplated in the budget; when it was proposed to devote Rupees 5,000 out of the accumulated balance to the water-supply and drainage schemes, and to appropriate about twice that sum to defraying current expenditure. Now that the actuals have been received however, it appears that of the former sum only one-fifth (Rupees 1,058) was spent on the special projects, the remaining four-fifths going to assist further the current expenditure. It is to be remarked that the difference between the Auditor's account and that submitted by the Vice-President, as to the closing balance, is due this year again to the inclusion in the former of the Funded Capital and the amount of deposit, and their omission from the latter. With regard to the small outlay incurred during the year for the maintenance of roads, *viz.*, Rupees 1,938, it is observed that this is a matter of even greater importance than the construction of new roads, and it is probable that the arrangements are defective. The Municipal Executive should be held primarily responsible for the due carrying out of the works in all cases, and the aid which the Division Commissioners may undertake to give, either by superintending the works or in other ways, should not be allowed to diminish their responsibility.

	Rs.	Rs.
Balance as per Auditor's account ...		68,645
Deduct—		
Funded Capital	45,900	
Balance of Deposit	25	
		45,925
Balance as per Vice-President's Account		22,720

The expenditure on Education was as follows:—

	Rs.
Salary Grants	17
Results Grants	949
Contribution for Inspection	892
Total ...	1,858

while the estimated charge on account of Results Grants alone was Rupees 2,000, and on account of contributions to Local Funds for Inspection, only Rupees 430.

7. The Auditor points out several slight inaccuracies in the accounts, arising in some cases from the money advanced to the Head Clerk for sundry

payments not having been fully accounted for. The Vice-President reports that the differences in the accounts pointed out by the Auditor have been adjusted. In column 6 of Statement I.-A, the contribution from Municipal Funds for the hospital, which is stated to be Rupees 16,855, is entered erroneously. It should be shown in column 12 as a *minus* balance. The remark in column 13 shows that paragraph 2 of G.O., dated 15th September 1874, No. 1564, has not been attended to. The contribution of Rupees 200 from Local Funds should have been shown in that column.

8. The information furnished by the Vice-President in regard to the educational branch of the municipal administration is meagre. It is hoped that, under the instructions recently issued to Municipalities, greater attention will be paid to the question by the Municipal Commissioners of Madura. As regards the separate appointment of an Inspecting Schoolmaster as proposed, it is observed that no reference to the subject was made in the special report of the President recorded in G.O., 13th November 1874, No. 1946, Financial, nor in the report of the Director of Public Instruction thereon, dated 5th December 1874, No. 2255. The necessity for the services of a separate Inspecting Schoolmaster should be brought to notice in a separate communication with the views of the Educational Officers on the subject.

9. There appear to be four Medical Institutions in the Municipality—

(1). The Dispensary and Hospital, (2) the Branch ditto, (3) the Lying-in Hospital, (4) the American Mission Dispensary; the first three being under the management of the Commissioners, and the latter under the charge of the Rev. Mr. Chester, who receives an annual Municipal grant of Rupees 300 towards expenses. The number of patients treated during the present and previous years is compared in the table given in the margin. Three pupils are said to have been entertained in the Lying-in Hospital. The Zillah Surgeon says, "Formerly pupils could not be got, but now that they find there is a chance of making a good livelihood, there are more applicants than can be received." It is observed that fifty-three lepers were treated at the dispensary during the year.

	1873-74.	1874-75.
Municipal Dispensaries—		
In-patients	284	322
Out-patients	17,760	8,030
	18,044	18,352
Mission Dispensary	6,673	5889
Total of all Instructions ...	24,717	24,241

10. In submitting reports similar to the present one in future, Presidents of Municipalities are requested to afford such information as may enable the Government to compare the progress from year to year of the receipts and expenditure under each separate major head; at present the information given is only sufficient to enable a comparison to be made between the actual figures of the year and the amounts projected at the beginning of the year.

11. The Gov[illegible]or in Council thinks it necessary also to point out to the Presidents of Municipalities that it is their duty, in forwarding these reports, to add

such remarks of their own as may show that they have personally taken an interest in the details of the local administration.

(True Extract.)

W. HUDLESTON,
Chief Secretary.

To the *President of the Municipal Commission, Madura.*
„ the Public Works Department.
„ the Revenue Department.
„ the Board of Revenue.
„ the Accountant-General.
„ the Sanitary Commissioner for Madras.
„ the Surgeon-General, Indian Medical Department.
„ the Director of Public Instruction.
„ the [illegible] Local Fund Boards, Madura.
„ the President of the [illegible]

Lt. J. Wight.

Govt. of {1875} Madras.

FINANCIAL.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSIONS,
Madura.

&c., &c., &c.

Dated December, 3rd.

Issued

Recd. Encl.

G.O., 3rd December 1875, No. 2365.

DECEMBER.
Nos. 19—21.

Municipal Reports.—The Report of the Madura Municipality for 1874-75, reviewed.

Abstract of the Municipal transactions with the Citizens during Madras 1874-75

Heads.	Amount	Payments	Amount
Balance in the Treasury on the 31st March 1874	65198 11 6	By disbursements by treasury from 1st April 1874 to 31st March 1875	76928 6 9
Receipts from 1st April 1874 to 31st March 1875	63900 12 1	Amounts withdrawn from the Savings Bank	2698 13 2
Interest on the amount of Savings Bank deposits invested by the Municipal Council	69 3 1	By balance at credit of Account on the 31st March 1875	57521 6 7
	129168 10 6		129168 10 6

Madras
25th May 1875

Municipal Commissioner
Madras

1875 Municipal Department
(Municipal Report)
From
The 3rd Dec 1875
The President
Municipal Commission
Madras
To
The Chief Secretary
to Government
Fort St George

Dated 3rd July 1875
Recd 13
Entd R No 46
Encs: 10

No 1832

Submitting the Annual Report of the Madras Municipality for 1874-75 with the prescribed Statements &c

No 19.

April 74 Page 120-122.
July 74 - " - 92-93.
Sept 74 - " - 136-138.
Oct 74 - " - 58-59.
Nov 74 - " - 122-123.
" - " - " - 184-186.
Jany 75 - " - 127-128.
31 March 75 - " - 267-268.
14 Jany 74 - " - 63 - 67.
P. W. 24 Oct 74 - 537-538

No 19.

encl 27/11

No III

Statement of Assets on the 31st March 1875 Madura Municipality

Government Paper Bank of Madras	17900	-	-
Kazoor Treasury	45900	-	-
Balance at credit of Accounts in the Madura Treasury	4641	6	7
Cash Balance in the Municipal office	204	8	10
	68645	15	5
	45900		
	22745	15	5

M Lamesmore
Auditor

Madura
25th May 1875

No II

Abstract of the Municipal transactions with the Collectors Treasury Madura 1874-75.

No III.

Statement of Assets
on the 31st March 1875
Madura Municipality

Statement of Receipts and Disbursements of

Receipts

Cash Balance on the 31st March		
Government Papers in the Bank		
Savings Bank Balance		
Cash		
Rent of Bandy Pattahs	65	32
Do of Grounds	163	- -
Drain Rent	293	1 6
Fees &c. of Travellers Bungalow	65	- -
Rent of Cocoanut topes in Do		
Interest on Promissory Notes remaining in the Madras Bank	1606	13 8
Do on arrears of rent of Bandy Pattahs	32	6 1
Ag on Do of Tolls	151	3 9
Amount remitted by the Madura Range officer on account of the advance made in January 1873 for the repair of the Clock turret	500	- -
Sundry Receipts	65	4 3
		12076 - 9
Advances Recovered	1617	9 5
Deposits	212	8 -
		1830 - 5
Total Receipts		60794

Disbursements

4	Conservancy			
a	Establishment	10277 - 11 6		
	Deduct Recovery on account of overpayments	4 - 10 - 9		
			10273 - 9	
b	Conservancy Carts &c		13055 13 4	
C	Contingencies	3842 - 1 - 11		
	Deduct Recovery	14 - 2 - -		
			3827 15 11	
				27156 4 -
	Grant IV Miscellaneous			
	Municipal purposes			
1	Lighting			
a	Establishment		704 4 4	
b	Contingencies		4339 4 1	
				5043 8 5
	Markets			
	Establishment			161 12 -
	Chowltries			
a	Establishment		818 11 7	
b	Contingencies		31 11 7	
C	Feeding travellers	1350 - 8 6		
	Deduct Recovery	13 - 4 8		
			1337 3 10	
				2187 15 -
4	Avenues Establishment			115 - -
5	Travellers Bungalow			
a	Establishment		123 - -	
b	Purchase of furnitures		225 - -	
C	Amount remitted to the Collector on account of Cost of planting Cocoanut trees in the Bungalow		500 - -	
d	Contingencies		11 11 6	
				859 14 6
	Sundries			199 12 1
	Law Suits			35 - -
				8602 14 -

Madura
25th May 1875

No 1988 1288

The Vice President
Municipal Commission
Madura

Sir

With reference to the extract from the Proceedings of the Commissioners dated 8th March last, forwarded to me with footnote No 122 of the 18th idem I beg to enclose the following 3 Statements prepared on the audit of the Accounts of the Madura Municipality for the official year 1874-75.

1 Statement of Receipts and Charges
2 Abstract of the municipal transactions with the Collectors Treasury
3. Statement of Assets.

2 The entries in the Cash book both on the Credit and Debit sides were examined with reference to the chellons and vouchers as also the resolutions passed by the Commissioners. A sum of Rupees

20

No 122.

Statement of Receipts and Charges of the Madura Municipality during the year 1874-75

In Fort St. 1632/75

has been debited on the 26th February last
for permitting to the Canoor Tahsildar as
an advance to meet the transit charges
to be incurred by him on account of
this Municipality; but neither his receipt
nor acknowledgment has been obtained
for the money. On the 17th April 1874
Rupees 42-0-6 were drawn by the Office
Head Clerk on account of sundry charges
of the Civil Dispensary work, while the
amount of the 3 bills in support thereof
Enclosed
comes to only Rupees 40-8-6. The over-
-payment of Rupees 1-8-- is to be
recovered.

This has been Abs and the advance acquitted RF

This sum has been recovered RF

3 For the repair of a Tunnel
to the east of Mr Poles house at Sunda
-pettah Mr Rowe late Municipal Over-
-seer presented a bill on the 28th Septem-
-ber 1874 for Rupees 112 excluding therefrom
Rupees 50 drawn and separately account
-ed for by him in connection with the works Rupees 20-11-
being the cost of ground Chunam and

X Enclosed

Rupees 8-8-1 on account of Superintendence
shown in the bill were not paid in Conse-
-quence of the former having been supplied
from the Civil dispensary work and the latter
being undertaken by the Municipality thereof.
Deducting these two sums and As 2 separately
drawn by the overseer, the amount of the bill
according to the entries of payment therein
comes to Rupees 82-7-11; but the Office
Head Clerk has drawn on two occasions -
Rupees 87-10--. The balance of Rupees 5-2-1
should therefore be accounted for by him.
A detailed bill for the work duly Counter-
-signed has been sent by the District
Engineer with his letter No 3288 dated 5th
November 1874 but it is not forthcoming

× This sum has also been received from the Head Clerk RF

Part of Rupees 87-10-- drawn by the Head Clerk Rupees 50 have been erroneously debited under Civil Dispensary work.

The necessary transfers have already been made in the Office Accounts Books RF

4 The accompanying memo
shows that Mr Rowe received Rupees 150
for the repair of the Travellers Bungalow,
Rupees 200 for Civil Dispensary work, and
Rupees 100 for dust bones. The amounts have
been accordingly debited in the Chitta Vc;
but he has spent Rupees 241-15-7 for the
travellers Bungalow; Rupees 116-6-2 for the

Dispensary and Rupees 19-1-4 on account
of 7 different items and permitted the
balance in hand. The necessary transfers
and adjustments were not effected in the
Accounts and I have made them in
my statements.

This has now been done.
RF

5 The balance in the Collectors
Treasury on the 31st March 1875 was Rupees
50,541-6-7 including the Promissory
Notes according to the statement No 3, whereas
Rupees 50,610-2-11 stood on that date
at Credit of the Municipality as per ac-
-counts in the Collectors office. The difference
of Rupees 68-10-4 is attributable to the
Cheque No 118 dated 13th August 1874
drawn in favour of the Collector on account
of 20 times of the annual Rent due upon
the land purchased for the new Civil
Dispensary, not having been cashed
for want of certain information.

6 Besides the balance of Rupees
68,646-15-5 as shown in the Statements
No 3, the aggregate balance of the 3 Chittas
noted in the margin amounted to
Rupees 18-2-5 on the 31st March 1875.
I propose that only one Chitta on account of

1 Discount on account of Sale of Cotton Coins
2 Office Contingencies
3 Lighting Contingencies

of Permanent advances may be kept
and all petty charges defrayed therefrom

7 I beg to forward herewith
a list of works still under progress
as well as of those for which bills or
Completion Certificates are required

I beg to remain,
Sir,
Your Most Obedient Servant
M Lamouier
Auditor

Rec'd No. 3 (Nov. 8)
Inward Letter

From
The Auditor of the
Municipal Accounts
Madura

To
The Vice President
Municipal Commissioners
Madura

Dated 25th May 1875
Read 3

Enc: ten

Submitting Report
on the audit of the
Municipal accounts
1874-75

From the Vice President
Madura Municipality

To Rec'd Nov 3rd 1875
The Government
Fort St George

Dated 3rd July 1875
No 46

Rec'd Nov 8th 1875
No 1

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the President Municipal Commission, Madura, dated 3rd July 1875 No. 46.

Order thereon.

The Receipts and Charges of the Madura Municipality for 1874-75 are compared in the subjoined abstract with the Estimates for that year,

Receipts	Estimate for 1874-75	Actuals for 1874-75
Balance brought forward	34031	37834
Assignment by Govt. (Surplus Road Cess)	70	74
Rate on Houses &c.a	12250	11067
Tax on vehicles &c.a	2300	2202
Registration of boats	1000	951
Tolls	22000	24609
Fees	620	622
Fines	200	147
Endowments &c.a	6496	6841
Contributions from Local Funds	1011	200
Miscellaneous	15966	12176
Advances recoverable	"	1618
Total	95944	98344

Charges

1874/75

Annual Report on the Local and Municipal Dispensaries and Out Stations at Madura

for the official year

Surgeon

Civil Surgeon

Charges	Estimate	Actual
Grant II		
New Works { Communicatns	1500	1383
New Works { Sanitary & Imis	11.950	14.799
Repairs { Communicatns	3911	1.938
Repairs { Sanitary & Imis	2.500	1.452
Establishment	7.792	4.023
Tools and Plant	.	451
Grant III		
Salary Grants	198	17
Remits Grants	2.000	949
Contributn for Inspection	430	892
Grant III		
Hospitals	7.712	8.508
Vaccination	420	491
Registration of Births & Deaths	360	442
Conservancy	24 508	27.157
Grant IV.		
Lighting	4676	5044
Markets	236	162
Chowltries	2.180	2.188
Avenues	1.280	115
Travellers Bungalow		860
Sundries		235
Grant V		
Office	2.620	2.211
Miscellaneous		588
Advances recoverable	"	1.718
Refund	"	1
Balance	21.671	22.720
Total	95.944	98344

The

Balance as per Auditor's Account — Rs 68,645

Deduct

Funded capital 45,900
Balance of deposit — 25

45,925

Balance as per Vice President's Account — 22.720

This kind of criticism on voluntary unpaid service is quite out of place — & he can't refer to a V.P. in W. Fickers position & understate personal responsibility of funds.

24 M

2. The difference between the Auditor's account and that submitted by the Vice President in the closing balance as printed at the last Review, is due to the inclusion in the former of the Funded capital and the amount of deposit, and the omission from the latter.

3. The Auditor points out several slight inaccuracies in the accounts, arising in some cases from the money advanced to the Head Clerk for sundry payments not having been fully accounted for. This evidences lax supervision on the part of the Vice President who should make the necessary disbursements himself and obtain proper vouchers in support

7

of each payment. The system of advancing funds to the Head Clerk to disburse at his pleasure to different persons having claims on the Municipality is irregular and should not be continued. The Vice President reports that the differences in the accounts pointed out by the Auditor have been adjusted.

X. In column 6 of Statement I A, the contribution from Municipal Funds for the Hospital, which is stated to be Rs 16,855, is entered erroneously. It should be shown in column 12 as a minus balance.

X. The remark in column 13 shows that para 2 of G.O. 15th Sept 1874, Rs 1864, has not been attended to. The contribution of Rs 200 from Local Funds should have been shown in that column.

6. The receipts aggregated Rs 98,344 against Rs 95,944 estimated. The variations in the several items are not very considerable. The only noteworthy increases are under "Balance brought forward" and "Tolls," the latter having proved elastic, and the anticipations of the Commissioners with regard to the completion of the Railway not having been realized. There is a decrease in the Miscellaneous receipts, owing to the abandonment of the drain bazaar rents heretofore

heretofore levied, but to which objection was taken.

7. The current collections have been satisfactory, only 9 per cent of the demand being left uncollected at the close of the year, as shown in statement II. More than half the arrears demand of the year remained unrealized at its close. ~~It is suggested that an explanation of this may be furnished.~~ Which should

	Rs
Arrears demand —	2653
Collection —	1090
Remission —	40
Balance —	1523

8. The expenditure amounted to Rs 75,624 against Rs 74,273 estimated, leaving a balance at the close of the year of Rs 22,720 which is less than the opening balance by Rs 15,117. After leaving out

out of account the endowment fund balances, the accumulated balance of the former year appears to have been drawn upon to the extent of Rs 15,379 during the year under report. This amount, it is observed, seems to be considerably in excess of the outlay during the year on the drainage and water supply schemes; in which no appreciable progress appears to have been made, the Vice President in para. 11 of his report stating that out of the 5,000 Rs provided for establishment in the Budget, no more than Rs 658 were spent during the year

year. A detailed review of the work done by the special establishment sanctioned in G.O. dated 8th July 1874, No 1133, should have been furnished.

The outlay on Public Works amounted to Rs 27,653 against Rs 24,046 estimated. The bulk of the expenditure was on the dispensary building which seems to be all but complete. Only a small amount was expended in the construction of new roads, and the Vice President reports that the roads of the Town are in many places much neglected, notwithstanding that arrangements were made to

27 to entrust the repair of the roads in the different divisions to Separate Commissioners.

With regard to the small outlay incurred during the year for the maintenance of roads viz Rs 1938, it is observed that this is a matter of even greater importance than the construction of new roads, and it is probable that the arrangements are deficient. The Municipal executive should be held primarily responsible for the due carrying out of the works in all cases, and the aid which the Division Commissioners may undertake to

to give either by su-
-perintending the
works or in other ways,
should not be allowed
to diminish their re-
-sponsibility

9. The expenditure on
education was as follows.—

	Rs
Salary grants —	17
Results grants —	949
Contribution for Inspection —	892
	1,858

while the estimated
charge on account of
results grants alone
was Rs 2,000, and on
account of contributions
to Local Funds for
inspection, only Rs
430. The information
furnished by the
Vice President in re-
-gard to this important
branch of the Municipal
administration

administration, is mea-
-gre. It is hoped that
under the instructions
recently issued to Muni-
-cipalities, greater atten-
-tion will be paid to
the question by the
Municipal Commission-
-ers of Madura.

As regards the se-
-parate appointment
of an Inspecting School-
-master as proposed, it
is observed that re-
-ference to the subject
was made in the special
report of the President
recorded in P.O. 13th
November 1874, No 1946.
Financial, nor in the
report of the Director
of Public Instruction
thereon dated 5th
December 1874, No 2255.

The

The necessity for the services of a separate inspecting school masters should be brought to notice in a separate communication with the views of the Educational Officers on the subject.

10. The other objects of the Act, viz, conservancy, lighting, vaccination, and registration of births and deaths appear to have been fairly attended to. The dispensaries are reported to have worked well, and the number of in-patients admitted and treated in the Municipal hospital is reported to

1. The Umrit Dispensary
2. The American Mission Dispensary for which a contribution of Rs 500 is annually made by the Municipality.

29 M
to have considerably increased during the year.

114

J.

5-9-75

Annual Report
of the Director
Survey for 1874-75

Govt. of Madras.

To

Dated
Recd. } 187 . No.

Nos.

Dual-Pl
attach with cover
Order

2365

L. 18/3/75

510

Financial Department.

32 M

ADRAS GOVERNMENT.

30 M

Dual-apm

I am sure that the
same reflection has
been passed before
by the Astronomer
& that Mr. Hodgson
has given Notice
in just going. As
I propose to return this
report to him for
proper notice as
Secy. This I
think intolerable
that the annual Report
of the working of the

Canons 8,123 9,300

97,120 98,344

Charges

Municipality of the
Mt. Dist. of the Dt. - involving
the administration of
a current income of
about Rs. 60,000 - and
Expenditure of about Rs. 75000
Shd. be submitted by
the President & Comrs. of
the D. with Calpadyan
lines of a covering letter
forwarding the Report
him of a Govt. official
Vice Presidt.

The Draft Works does
not call for it -
Decrease in the
comparative statt.

L. 18/3/75

510

Financial Department.

31 M

ADRAS GOVERNMENT.

For retain but -
add = the Abstract shd
Govt desires -
the Estimate & Actual
have appears in all figures
change will make Compa
rison less -

Mt Estimate & Actual
Govt substitute for -
it a comparison
of actuals in the Govt:
= ceding year &
under Report.
Then Govt desire each
Major head - Noticing
increase or decrease
& the reasons assigned
& information wanted -
The cause of the large
decrease in the Balce
shd be stated at &
shd appear in this com:
: parison.
The Dispensary Report
shd be noticed -

97,120 90,344

Charges

The subject of the Tolls
Std. be noticed -
Is this one Stand
Fee L. Fs. of not
Shy not ?

The incidence of
the taxes on payers -Std. be
Expressly noticed

Standing Orders
Std. be revised - but
the Draft of amendments
on the C. S. Orders un
printed - non-official
Number - Will not do
at all - W. Fisher
Std. perhaps assign
for Work - Meanwhile
proceeding in Draft
marked Copy - I suppose

R.D. No. 2365
2-12-75

Supplies to be noticed
Engineering - Stand
it will be well if such
papers sent first
for criticism

L.

L. 18/2/75

310

Financial Department.

3-M

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from
the President, municipal Commission,
Madura, dated 3rd July 1875 - No 46 -

Order thereon, 3 Dec 75 - No 2365

The actual Receipts & Charges of the
Madura municipality
for 1873-74 and 1874-75
are compared in the
subjoined abstract -

Receipts	1873-74	1874-75
Opening balance	33,874	37,837
Assignment by Government	182	44
Rates on houses	12,053	11,067
Taxes on vehicles	2,117	2,202
Registration of carts	950	951
Tolls	27,028	24,609
Fees	517	622
Fines	132	147
Hospital receipts	5,523	4,391
Conservancy	2,451	2,451
Travellers' Bungalows	302	359
Local Fund contribution	200	200
Market	3,668	4,134
Miscellaneous	8,123	9,300
	97,120	98,344

Charges

Charges.

Public Works.		
(New works)		
Communications	230	1,383
Sanitary & Miscellaneous	8681	14,799
(Repairs)		
Communications	3,464	1,938
Sanitary & Miscellaneous	1,016	1,452
Other Items	2,489	4,474
Education		
Results grants	"	949
Salary grants	67	17
Inspection	1,243	892
Sanitation		
Dispensaries	7,277	8,508
Vaccination	412	491
Registration of births &c	218	442
Conservancy	24,009	27,157
Miscellaneous		
Lighting	4,306	5,044
Markets	179	162
Charities	2,393	2,188
Other items	495	1,210
Supervision	2,409	2,799
Advances recoverable	395	1,718
Refunds	"	1
Balances.		
Municipal	35,939	20,560
Endowment	1,898	2,160
	97,120 —	98,344

2. The opening balance shews an increase of Rupees 3,963 between the two years

Note- Information as to the incidence of the taxes on payers is not at present available- It is collected from the municipalities for the purposes of the administration report-

Note- It was decided in G.O. of 10th June 1875-#1259, that the municipality should pay one-third of their receipts from tolls to the Local-fund Board, beginning with 1876-77-

In the item "Appointment by Government" or Superintendence, there is a decrease of Rupees 108- The receipts from House tax shew a falling off of Rupees 986, which is not explained- The taxes on vehicles realized only Rupees 85- more than in the preceding year- Under Tolls appears a decrease of Rupees 2,419, which needs explanation- The collections from fees and fines shew a small increase of Rs 10 and Rs 15 respectively- The decrease of Rs 1132 in the Hospital receipts is attributed to

to diminished contributions from private charity, and to diminished sale of medicines during the year. The receipts from fees in Travellers' Bungalows exhibit a small increase, Rs 57. The market rents brought in this year Rupees 466 more than in the previous year. The miscellaneous receipts are Rupees 9,300 against Rupees 8,123. The rent of Bandy Pettah goes only Rupees 4015 against Rupees 5069, and the rent of ground goes only Rupees 601 against 1545; the interest on promissory notes however belonging to the

the Municipality has been brought to account this year, and this probably accounts for the increase under the head Miscellaneous.

3. The expenditure on new works was in excess of that undertaken in the previous year by Rs 7271: under this head come the construction of two or three small roads and the work done on the Civil Dispensary building; the latter, it is noted, are nearly completed. The Commissioners in charge of Divisions have not fully utilized their allotments for the repair of roads; consequently there

there is a decrease of Rs 1090 under the head of Repairs - Under "Other Items" (Repairs) an increase appears of Rs 1985; this is accounted for by the expenditure on preliminaries for the water-supply and drainage schemes; the town having been surveyed, levels taken, and an enlarged map of the locality prepared -

The educational charges exceeded those of the previous year by Rs 548 - A greater increase might have been expected, inasmuch as the arrears of Result grants, which were noted as unpaid in last year's Review had to be paid from this year's revenue -

There

35 Mr There were arrears of pay due to establishment on account of Hospitals also; this in part, and partly an increase in the number of patients, accounts for the excess this year of Rs 1231 in the Hospitals expenditure - The charges on account of registration of births and deaths are in excess of those of last year by Rs 224; this sum is made up chiefly by the commission of one anna per entry given to each Registrar, and indicates therefore increased business. Conservancy charges show Rs 27157 against Rs 24,004, the increase being explained to be due to the construction

of

of 50 sweeper carts, & to the purchase of two pieces of land outside the town for depositing refuse-

The increase of Rs 738 in the charges for lighting is accounted for by the purchase of a large quantity of Kerosene oil and lighting apparatus- The withdrawal of an item for one peon gives a decrease of Rs 17 under markets. Under "other items" (miscellaneous) appears an increase of Rs 715, the outlay being for furniture for the Travellers' Bungalow and for planting cocoa-nut trees in the Bungalow compound- The purchase of almirahs for the office and the printing of

43

Minute by the Hon'ble W Robinson C.S.I. 27th Oct 1875

I consider this increase unobjectionable - both fees and charges of Rs 350 or even an amount of Rs 850 and both outlay on furniture as shown - the cost of repairs & odd shown separately - the Govt. allowance

W Robinson

22/10

30M

of a large number of forms causes an increased charge for supervision-

4. The following table shows the variations between the actuals of the year and the amounts budgeted-

Receipts.	Estimate for 1874-75	Actuals for 1874-75.
Balance brought forward	34,031.	37,837.
Assignment by Government Surplus Fund receipts	70	74.
Rate on Houses &c	12,250	11,067.
Tax on vehicles &c	2,300	2,202
Registration of Carts	1,000	951.
Tolls	22,000	24,609.
Fees	620	622
Fines	200	147
Endowments &c	6,496	6,841
Contributions from Local Funds	1,011	200
Miscellaneous	15,966.	12,176.
Advances recoverable	"	1618.
Total	95,944.	98,344.

Charges.

Charges		Estimate	Actuals
Grant I			
New works	Communications	1,500	1383.
	Sanitary & Miscellaneous	11,950	14,799
Repairs	Communications	3,911	1,938.
	Sanitary & Miscellaneous	2,500	1,452
Establishment		7,792	4,023.
Tools and Plant		"	457.
Grant II			
Salary grants		198	17.
Results grants		2,000	949
Contribution for Inspection		430	892
Grant III			
Hospitals		7,712	8,508
Vaccination		420	491
Registration of Births & Deaths		360	442
Conservancy		24,508	27,157.
Grant IV			
Lighting		4,676	5,044
Markets		236	162
Chattries		2,180	2,188
Avenues			115.
Travellers' Bungalows		1,280	860
Sundries			235
Grant V			
Office			2,211.
Miscellaneous		2,620	588.
Advances recoverable		"	1,718.
Repaid		"	1
Balance		21,671	22,720.
Total		95,944	98,344.

5. The receipts aggregated Rs 98,344 against

37 M 36 8

against Rs 95,944 estimated. The variations in the several items are not very considerable. The only noteworthy increases are under "Balance brought forward" and "Tolls," the latter having proved elastic, and the anticipations of the Commissioners with regard to the competition of the Railway not having been realized. There is a decrease in the miscellaneous receipts, owing to the abolishment of the drain bazaar rents heretofore levied, but to which objection was taken

This was a surplus of Rs. 2419. as compared with the figures in actuals overleaf

taken. The current collections have been satisfactory, only 9 per cent of the demand being left uncollected at the close of the year, as shown in statement II. More than half the arrears demand of the year remained unrealized at its close, of which explanation should be furnished.

	Rs.
Arrears demand	2,653
Collection	1,090
Remission	40
Balance	1,523

6. The expenditure amounted to Rs 75,624 against Rs 74,273 estimated, leaving a balance at the close of the year of Rs 22,720 which is less than the opening

balance

38M

balance by Rs 15-17-

This decrease was contemplated in the budget; when it was proposed to devote Rs 5,000 out of the accumulated balance to the water supply and drainage schemes, and to appropriate about twice that sum to defraying current expenditure. Now that the estimates have been received however, it appears that of the former sum only one-fifth (Rs 1058) was spent on the special projects, the remaining four-fifths going to defray the current

as follows:-

	Rs.
Salary grants—	17
Result grants—	949
Contributions for Inspection—	892
	1858

while the estimated charge on account of result grants alone was Rs 2,000, and on account of contributions to Local Funds for inspection, only Rs 430-

7. The Auditor points out several slight inaccuracies in the accounts, arising in some cases from the money advanced to the Head Clerk for sundry payments not having been fully accounted for. The Vice. President reports that

Note- The Auditor's report contains little in the present case but the enumeration of various petty inaccuracies-

that the differences in the accounts pointed out by the auditor have been adjusted- In column 6 of statement I A, the contribution from municipal funds for the Hospital, which is stated to be Rs 16,855, is entered erroneously- It should be shown in column 12 as a minus balance. The remark in column 13 shows that para 2 of G.O. 15th September 1874, No 1564, has not been attended to. The contribution of Rs 200 from Local Funds should have been shown in that column

columns.

8. The information furnished by the Vice President in regard to the educational branch of the Municipal administration, is meagre. It is hoped that under the instructions recently issued to municipalities, greater attention will be paid to the question by the Municipal Commissioners of Madura. As regards the separate appointment of an inspecting school master as proposed it is observed that no reference to the subject was made in the special report of the President recorded in G.O, 13th November

21/M 49 P

November 1874, No 1946.

financial, nor in the report of the Director of Public Instruction thereon dated 5th December 1874, No 2255. The necessity for the services of a separate inspecting school master should be brought to notice in a separate communication with the views of the Educational officers on the subject.

9. There appear to be 4 medical institutions in the Municipality:

(1) The Dispensary & Hospital, (2) the Branch-ditto, (3) the Lying

Lying-in-Hospital,
(4) the American
Mission Dispensary,
the first three being
under the manage-
ment of the Com-
missioners, and the
latter under the
charge of the Rev:
Mr: Chester, who re-
ceives an annual
municipal grant
of Rs 300 towards
expenses. The num-
ber of patients treated
during the present
and previous years
is compared in the
table given in the
margin. Three pu-
pils are said to
have been entertained
in the Lying-in-Hos-
pital. The Zillah
Surgeon

Note. Mr Chester's figures seem doubtful, judging by internal evidence in his report.

Municipal Dispensaries	1873-74	1874-75
In patients	284	322
Out do.	17,760	8030
	18,044	18,352
Mission Dispensary		
	1873-74	1874-75
	6,673	5889
Total of all institutions		
	1873-74	1874-75
	24,717	24,241

Note. In the absence of this information little can be done with the reviews for the present year beyond the mere enumeration of increases & decreases charted in paras 2 & 3 above. The preparation of the further reviews awaiting disposal (about 40 out 46) will be suspended pending receipt of instructions on this one.

d/2 M 46 8

Surgeon says, "Formerly pupils could at be got, but now that they find there is a chance of making a good livelihood, there are more applicants than can be received." It is observed that 5-3. lepers were treated at the dispensary during the year.

10 In submitting reports similar to the present one in future, Municipalities are requested to afford such information as may enable the Govt to compare the progress from year to year of the receipts and

and expenditure under each separate major head; at present the information given is only sufficient to enable a comparison to be made between the actual figures of the year and the amounts projected at the beginning of the year.

The Governor in Council thinks it necessary also to point out to the Presidents of Municipalities that it is their duty, in forwarding these reports, to add such remarks of their own

113 M 42 P

own as may show that they have personally taken an interest in the details of the local administration.

L 4 to 9 0 – 100 L
L. Bs. Mundy 0 – 15 L
Paras 10 & 11 & 0 – 120 L

To the Presdt of the Mt. Conr. Madura 6
Public Works Deptt 11
Revenue " 6
Board of Revenue 14
Accountant General 16
Sanitary Commr. Madras 6
Surgeon Genl. I. M. S. 6
Director of Pub Instrn
Secy to the Local Fund Boards Madras
Presdts of Municipalities 126
All Presdts of Municipalities (Paras 10 & 11)

Circular 20/12

Forward for the order for the Boards for the Municipalities

Govt. of {1875} Madras.

To

Jud

Dated 3rd } Dec 1875, No. 2365
Recd.

Nos. 19- 21

Prompt Report. ~~Letters~~
~~Report on~~ The
Report of the Ma-
durai Municipality
for 1874-75- review
ed-