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G.O. No.

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Dated

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Proceedings of the Madras Government, Financial Department,
19th July 1872.

No. 81. Read the following letter from the Acting President of the Municipal Commission, Madura, to the Chief Secretary to Government, Fort St. George, dated Madura, 17th June 1872, No. 18:—

I have the honour to submit the report* of the Municipal Commissioners on the working of the Towns' Improvement Act in Madura between the 1st May 1871 and the 31st March 1872.

* Dated 17th June 1872, with 11 enclosures.

From the Vice-President of the Municipal Commission, Madura, to the President of the Municipal Commission, Madura, dated Madura, 17th June 1872, No. 40.

I have the honour to submit, on behalf of the Municipal Commissioners, the annual report on the working of the Towns' Improvement Act in Madura from May 1st 1871 to March 31st, 1872, with enclosures, viz., Auditor's report (1), Reports from the Dispensaries (2 and 3), the Statement called for by Government in their Proceedings, No. 627, of the 4th May 1872 (4), and the Statements I., II., II-A., II-B., III., and IV. of receipts, disbursements, &c..

2. Enclosures 1, 2, and 3 are noticed under the heads to which they belong. No. 4 needs no comment. Of the other enclosures, I beg to offer the following explanations with comments.

3. STATEMENT I., RECEIPTS.—This item was the Municipal Fund balance on the 1st May 1871.

1a, Municipal Fund balance, Rupees 33,934-2-8. Of this, Rupees 23,400 were in Government paper, having been accumulated for carrying out a future system of drainage; Rupees 5,500 were withdrawn for current expenses in December last, leaving Rupees 17,900 still in hand. The remainder, viz., Rupees 10,534-2-8, was a treasury cash balance of Rupees 9,256-4-7, interest in the Madras Bank to the amount of Rupees 783-11-8, and Rupees 219-2-5 cash in the office.

21, Government contribution, Rupees 703-1-5. 4. This item was the balance of the Government contribution for 1870-71.

5. This is the current house-tax collection, and is only about half the demand; the delay in collection is owing to a new house measurement and a fresh assessment. The system adopted in this town is a rate of 4 per cent. on the rent value, which is estimated by actual measurements; terraced houses paying Annas 6, tiled houses Annas 4, and thatched houses Annas 3 per anganam, which is a square measure of 10 feet into 10, and is calculated on the extent of building only. About half the balance has since been collected.

3a, Rates on houses, Rs. 5,358-14-2. 6. This is the collection of house-tax arrears from preceding years; a balance of Rupees 475-12-5 has since been struck off as irrecoverable.

7. Taxes on arts were not levied for the year under report; the small amount shown is arrears collection, and the balance, viz., Rupees 15,318-13-3, has recently been written off. I may add in explanation that the manufacturing population is, with few exceptions, very poor, the weavers having during late years been reduced to great straits by English competition and high prices of food and raw material. The distress warrants were found to take even the last articles of property, and the tax was, therefore, dropped.

8. As against Rupees 1,722-4-0 of the previous year, there is a large increase under this head, which I attribute principally to a practice just discovered, viz., for villagers of the outlying hamlets to take licenses for carts and bullocks in the name of some town residents, and thus evade the tolls. The toll renters have been advised to make favourable arrangements with such persons by issuing tickets after the fashion of municipal licenses.

9. This amount is not the actual proceeds of the tolls of the 11 months under report, though it is the amount actually received during those 11 months. From the 1st March 1871 the tolls were let out on contract for

3a, Tolls, Rupees 23,359-10-3.

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Rupees 24,180, or Rupees 2,015 per mensem for 12 months. The first instalment was thus included in the previous year's income, and the demand for 11 months would thus be Rupees 22,165. Of this, Rupees 350 were unpaid until the present year, leaving Rupees 21,815 as the net proceeds, plus Rupees 60-7-7 as interest on arrear payments. In addition to these sums, Rupees 1,484-2-8 were paid as an advance for the new contract of the present year 1872-73. Total proceeds are thus Rupees 23,359-10-3. Tolls were levied at half the maximum rates.

8f, Fees, &c., Rupees 37.

10. This is the produce of the new bandypettah license-tax under Section 136 as per Government Order, No. 1525, of 10th October 1871.

11. This is the produce of the three Municipal markets, and is derived from the rent of bazaars and from petty collections from persons who spread their wares on the ground.

7a, Rents of Municipal Markets, Rupees 3,708-6-3.

7f, Avenues, Rupees 165-11-0.

12. Avenue loppings, &c., produced Rupees 165-11-0.

13. A large bandypettah is owned by the Municipality, where only grain bandies unload and grain is sold wholesale and retail; it is primarily a bandypettah, but is actually a corn market.

7g, Rent of bandypettah, &c., Rupees 3,834-14-5.

14. This includes Rupees 325-4-0 as the proceeds of pandals erected on public roads, and Rupees 229-8-6 as the rent of certain vacant strips of ground around the Minakshi Pagoda.

7h, Rent of municipal ground, Rupees 654-12-6.

15. This is the interest on Government paper (Rupees 23,400) in the five per cent. loan of 1857 from May to December, when Rupees 5,500 were sold out. The balance, Rupees 17,900, has since been transferred to the 4½ per cent. transfer loan of 1872.

7i, Interest on Government paper, Rupees 1,926-13-1.

16. Rupees 263-14-10 are the proceeds of surplus oil sold by the Commissioners. Of this sum Rupees 200 are transferred from deposit account (*vide* Statement III.). Rupees 123-1-4 are the proceeds of rent of cocoanut trees, &c., Rupees 51 is only a nominal item of income, being a refund of the unspent balance of Rupees 100 entrusted to Commissioner M. R. Ry. P. Subbier for municipal purposes. This sum was entered as disbursement and *per contra* the refund as income. Rupees 85 is a refund by the late Municipal Manager's pay granted in excess.

7k, Other incomes, Rupees 523-1-4.

17. STATEMENT II., DISBURSEMENTS.—*Grant I., Public Works.*—This sum was spent in making new roads, by which it is to be understood not that new lines of communication were actually opened, but merely that metal (broken gneiss, quartz, and gravel) has been laid on previously existing earth roads. Two thousand three hundred and eighty running yards of road were thus improved with an average breadth of five yards, 1,407½ cubic yards of metal being used at Rupees 1-2-8 for material and labour.

1a, New Works (Communications), Rupees 1,703-5-7.

18. New drains were laid to the length of 5,064 yards at a cost of Rupees 6,662-2-4, plus Rupees 501-9-4 for four tunnels or covered drains in connexion with them. The new drains are all open V drains of cut granite, and are fairly clean when a considerable fall is aided by daily manual labour.

1c, New Works (Sanitary and Miscellaneous), Rupees 7,163-11-8.

19. Under repairs of roads, either special or general, Rupees 10,243-3-9 were spent on 18½ miles of metalled road, including the stone causeway across the river. This latter absorbed Rupees 520; of the remainder, Rupees 5,271-15-10 were spent in re-metalling Arani Mulai Street (which forms the second circle round the pagoda) to the extent of 4,433 running yards, at an average breadth of 6 yards, the cost per cubic yard being Rupees 1-9-0; Rupees 1,594-8-0 were spent on Chittrai Street immediately encircling the pagoda, 847 running yards being re-laid. The balance, viz., Rupees 2,856-11-11, was spent on gravel repairs on the remaining 15 miles, at an average of Rupees 190 per mile.

2a, Repairs (Communications), Rupees 10,243-3-9.

20. This large item includes Rupees 3,000 as the cost of repairs to a portion of Tirumal Naik's Palace for the Municipal Office. This expenditure, plus Rupees 2,000 previously laid out and certain contingent items,

2c, Repairs (Sanitary and Miscellaneous), Rupees 4,099-7-5.

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has given a very handsome and commodious building for the use of the Commissioners. Market repairs cost Rupees 793-7-5, and Rupees 285 were spent on the branch dispensary opened in August 1871.

21. This item is large chiefly by reason of Rupees 125 per mensem having been given to an Overseer for a general survey of the town with levels. The survey, completed by the end of the year under report, was satisfactory, and, as far as is known, accurate; a very complete map having been executed on the scale of 200 feet to the inch. The levels, however, are of doubtful accuracy. The Overseer's pay has been since reduced to Rupees 50.

3, Establishment.

22. *Grant II., Education.*—This sum, about two per cent. of current income, is the total amount spent from Municipal Funds on education during the last six of the 11 months under report. 395 pupils in 18 schools were passed an examination, of whom 221 passed in reading, 321 in writing, and 312 in arithmetic. No regular system has yet been adopted by the Commissioners, whose funds and time have been taxed by other important measures.

Rupees 1,134-1-0.

23. *Grant III., Sanitation.*—These items are the charges for a Branch Dispensary opened on the 15th August 1871 near the sub-jail and pagoda, and a grant in the same month of Rupees 300 to the American Mission Dispensary. Only out-patients are treated in these two. With reference to the Civil Dispensary I beg to refer to the enclosed report of the Civil Surgeon; no charges were incurred by the Municipality on its account during the year under report, the dispensary, &c., having only been handed over this year. From the statement and report it will be seen that 257 in-patients were received, 12,756 (including 2,174 at the Branch Dispensary) out-patients were treated, and 91 females availed themselves of the Lying-in Hospital. Only four deaths occurred amongst the patients. In addition, 11,936 out-patients were treated at the American Mission Dispensary from 1st May 1871 to 31st March 1872; in gross, therefore, no less than 24,140 persons availed themselves of modern medical science, a fact which cannot but point to a considerable appreciation of its benefit. It will be useful to note the attendance year by year, especially as it is extended still further to increase the value of these hospitals by adding a Lock Hospital and by new dispensary buildings with increased accommodation and sanitary requirements, and increased attention to privacy for female patients. For this purpose a sum of Rupees 3,263 was spent in the purchase of a site as shown in 1d.

1d, Rupees 3,263.

24. With reference to the vaccination, it will be noticed that three vaccinators have been employed since October 1st, one on 10 Rupees and two on Rupees 5, their pay being aided by a commission of 1 Anna on each case; probably a commission on each successful case would lead to greater care and attention to the operation. Previous to October a single vaccinator was employed on Rupees 18 without commission. In the first five months there were 783 operations; under the new system there were in six months 1,301, the monthly rate being as 15 to 21, respectively. Altogether 2,084 operations are reported as the work of 11 months; each rupee on the former system paying for 8½ operations, under the new arrangement only for 6½.

2b.

25. *Mortuary Returns.*—This item is for the first four months in the year, and was the pay of two Gumastahs whose duty it was to go round and collect details. This system was then abandoned, and the nine Divisional Sanitary Gumastahs were ordered to do the work and submit fortnightly returns. On 11th March last this plan was in turn given up, and the people themselves were required to give information direct to the head office. This plan, however, has not worked well, and the Gumastahs have been ordered to re-commence their fortnightly returns to supplement the new system which will have to be thoroughly recast, as accurate knowledge on this point is so indispensable. By the registers kept since May 1st, 1871, it would seem that 802 persons, viz., 385 males and 417 females, died, while only 534 births, viz., 275 males and 259 females, occurred. Both results are clearly inaccurate. It is incredible that for every 100 males 108½ females should die, and again that the

3a, Rupees 56.

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percentage of death to population should be only 1·6 or 16 per mille, taking the population at 52,519, which is under the mark. Still more startling is the return showing deaths and births in the proportion of 3 to 2. If this is an error it is grave one, if a fact it is of still more serious import. It is possible that a lurking idea of poll taxation deters the lower classes from registering additions to their families while rendering them willing to intimate a decrease.

43, Rupees 2,316-6-10.

26. *Conservancy Establishment.*—The establishment for the first four and the last seven months of the year is shown in the Tables I. and II., respectively—

I.—1st May to 31st August.

II.—1st September to 31st March.

	RS.		RS.
1 Nuisance Inspector	50	1 Nuisance Inspector	65
1 " " " " " " " " " "	65	9 Division Gumastahs, at Rs.	90
16 Kanganies or Cart Superintend-		10 each	48
ents	160	8 Peons, at Rs. 6 each	48
Total	275	Total	203

27. A monthly saving of Rupees 72 was thus effected, while the work should be more efficiently performed as the nine Divisional Gumastahs are subordinates each to a Division Commissioner; besides these duties, however, they are required to give a general superintendence to the division works, such as lamps, mortuary returns, and petty reports.

28. This includes the cost of 62 scavenging carts, at Rupees 17½ each per mensem, until the 29th February; the total cost of 10 months, less deductions, Rupees 10,143-1-10; the payment for March is included in the present year. Eight latrine toties were employed at Rupees 6 each, and 30 road sweepers at Rupees 5.

29. There were in addition 70 drain cleaners at Rupees 6 per month, or Rupees 4,162-11-0 for 10 months. This large expenditure is at present necessary by reason of the greater part of the house drainage passing into open street drains chiefly rectangular, which from irregular levels, uneven surfaces, bad space and exposure to all the dust of the roads and house refuse, require continual manual labour to force their filthy contents onward, and are even then but partially cleaned.

30. *Grant IV.*—There are in this town about 300 lamps from the 1st May till June 20th, 1871; the lighting was under direct municipal management, an establishment at Rupees 75 per month being entertained, for which an item of Rs. 124-14-0 appears under 1a. The expense for oil and contingencies amounted to more than Rupees 200 per month, and the cost per lamp was thus about 1 Rupee. The amount for oil, &c., for 1 month 20 days is shown in 1b, which, however, includes surplus oil which was re-sold for Rupees 263-14-10 (*vide* Statement I., 7k). From June 20th the lighting was let out on contract for Rupees 252 per month, or about Annas 13 per lamp. The lighting, however, was not satisfactory, and when the contract ceased at the end of the year it was found that no less than 75 lamps were useless; it is now again under Municipal charge. The total amount paid during the year was Rupees 2,882-5-4.

1a, Lighting Establishment, Rupees 124-14-0.

31. An establishment is kept up for the purpose of the municipal markets, its pay being shown under 2a.

32. During the last fortnight of the year Rupees 55-14-3 were expended on behalf of the Kunnattur Chuttrum handed over to municipal care.

33. The tin tickets referred to under head 5 are compulsorily issued at 1 Anna each to all persons registering carts.

34. Census expenses were Rupees 110-10-0. This seems a fair amount, and it is believed that the work was well done; half of this will, it is believed, be refunded by Government.

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35. Rupees 1,187-10-10 is the cost, freight, &c., of a large single dial clock ordered in August 1871 for public use, as there is no other accurate time measurer in the town. It has since arrived from England, the makers being Messrs. Dent and Co. of the Strand. At present it is proposed to place it in a turret in the south-east corner of the Tirumalai Naik's Palace where the public offices are to be, but this arrangement is open to alteration.

36. *Grant V.*—On the 1st May, the office establishment was as follows:—

	RS.
1a, Office Establishment, Rupees 2,195-7-0.	
Manager	150
Head Clerk	30
Three Clerks, at Rupees 15 each	45
Shroff	12
Moochy	7
Head Peon	10
Six Peons, at Rupees 6 each	36
Mashalji	6
Tom-tom man	5
Eight Bill Collectors, at Rupees 10 each	80
Total	381

37. After four months, viz., from September 1st, the establishment was reduced to the following scale:—

	RS.
Head Clerk	50
Two Clerks, at Rupees 20 each	40
One Attender	10
Two Peons, at Rupees 7 each	14
One Mashalji	6
Total	120

38. The saving in this item alone is thus Rupees 261, or deducting the bill collectors' pay 181 per mensem; it is believed that the work is quite as well performed, and indeed now that the new accounts are fairly set going for better, as every thing is orderly and systematized.

39. It is to be observed that no bill collectors are included in the revised establishment; this is owing to their salary having been abolished at the end of May, and a commission of five per cent. on collections given instead. Collections beginning very late in the year the commission is not shown, not having been paid until the present year. The actuals under 1a are Rupees 2,125-4-0 against Rupees 2,244, the correct amount for 10 months; the decrease is owing to the abolition of the bill collectors on salary, with an increase due to deputation allowance for an Acting Manager.

40. As the Bank of Madras refuses copper coins in bulk, they are disposed of in the bazaar at a commission shown under 1b.

41. A few general remarks on the working of the Act may be advisable. It will have been seen that large amounts have been spent on roads, a new office, new drains, and general conservancy, but on the other hand no radical measures have been adopted either as regards drainage, water-supply or real sanitary conservancy. Education is a subject at present under consideration, and it is hoped that, during the current year, the system now *in posse* may become one *in esse*. The dispensaries have done very gratifying work, but until the present time none has been under municipal charge except the branch dispensary, the opening of which is generally appreciated.

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The general tendency of the Municipality during the year has been towards economy as shown in the reduction of officers and sanitary establishments and towards system and general utilization of the Commissioners as shown in the allotment of a division to each of nine Commissioners, who are directly charged with anything pertaining to their respective divisions. Much has to be done yet in the way of economy and system, notably in the expenditure on roads, conservancy carts, &c. It would be wrong to omit the changes which have occurred in the account system of the Municipal Office, for details I would refer to the report of the Auditor; and it may be added that the system proposed by him has been adopted in its entirety, and is working perfectly well. The year under report has been emphatically one of transition, not only by the adopting of new systems and by the control of the Commissioners being made real instead of nominal, but by the changes and additions necessitated by the introduction of the new Act. The Commissioners believe that, though the people as a mass do not as yet appreciate the Act, yet that they have a lively sense that the Commissioners can and will give them new drains, new lights, and good roads, and that such gifts are desired is shown by frequent applications. The Commissioners, however, do not despair of the Act becoming really popular eventually, although they are aware that instruction is a slow process, more especially in matters connected with public health, and that, until the principles and reasons of the Act are understood, co-operation cannot take the place of coercion.

From the Auditor of the Municipal Accounts, Madura, to the President of the Municipal Commission, Madura, dated Madura, 12th April 1872.

I now have the honour of handing you my report on the accounts of the Madura Municipality for the official year 1871-72.

I have compiled the following returns for your information:—

- I.—Statement of the receipts and disbursements *per mensem* for the year 1871-72.
- II.—Do. do. for the year 1871-1872.
- III.—Abstract of Treasury and Bank of Madras Accounts.
- IV.—Statement of Assets.

Vide Proceedings of 17th May 1872. Return No. II. shows that the sum of Rupees 110-10-0 has been disbursed by the Municipality on account of Census expenses.

With reference to Return No. III., I would remark that your cheque, No. 13, dated 19th August 1871, for Rupees 10,080-0-10 was never passed through the Day Book. It was this cheque that withdrew the balance at credit of the municipal funds in the treasury on 21st August last, and transferred them to the account then opened with the Bank of Madras. It should consequently have been entered as a credit to the Treasury Account and a debit to Bank of Madras Account.

I have seen that there is a voucher for every entry in the Day Book, and feel satisfied that the balance of cash on hand is correct as entered in Return No. IV. This return shows that there was a balance of Rupees 345 in cash in your office on the 31st of March. I counted the money in the office cash chest before the work of the current year commenced, and found that the actual balance of cash on hand was Rupees 345-0-1. I am unable to account for this additional pie. With reference to the Rupees 17,900 in Government paper, there is nothing in the books to show where it is placed in deposit, or what description of paper it consists of.

A great number of the credit vouchers are worthless, inasmuch as their genuineness and correctness is merely certified by the initials of the Head Clerk in your office. In the case of payments, I have seen that every entry is sanctioned either directly or indirectly by the Vice-President; directly by his having signed the cheque on which the payment was made, and indirectly by his having initialed the Cash Book for the day on which the payment took place. In as many instances as I could I have counter-checked payments of sums over Rupees 10 by comparing the entry as it appears in the Day Book, with the sanction for it as minuted in the register of the Committee's proceedings.

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My work has been very slow and arduous in consequence of the slovenly way in which the accounts have been kept during the past year. There is an absolute want of any system whatever in the accounts from May to August 1871 inclusive. From the beginning of September 1871 to the end of March 1872 the Day Book was never once balanced, and during that period the system on which it was kept is, in my opinion, worse than no system at all.

Before making any suggestions as to the best way of keeping the Municipal accounts in future, I beg to state that the most objectionable practice of making erasures in every and any book of accounts, which habit your clerks have to no small degree, should be put a stop to at once. If it is necessary to alter an entry in any of the books the original entry should be neatly ruled through with red-ink, and the correct amount entered above. Every such alteration should be initialed by the person who made it.

I would suggest that the accounts be kept in future as follow:—

1st.—Let every transaction be entered *as it occurs* in the Scroll Cash Book. This book should be checked daily by the Vice-President. On the left side the receipts during the day are entered, and on the right side the payments. The balance of cash on hand on the previous day is added to the receipts on the close of each day's transactions. The total thus arrived at should equal the payments during the day, *plus* the actual balance of cash on hand.

2nd.—After the Scroll Cash Book has been balanced and checked, the Vice-President will hand it over to the Head Clerk, along with the corresponding vouchers, when the Head Clerk will minutely compare the one with the other, and the Day Book will then be wholly compiled from the vouchers. In the Day Book the transactions of each day will be classed under their general heads detailed in the inner, and the sums total under each head extended to the outer column. The Day Book is balanced in the same way as the Scroll Cash Book. The additions of the former should be checked and should agree with those of the latter.

3rd.—All entries into the General Ledger must be posted from the Day Book after that book has been carefully checked. The total receipts and payments each day under each head should be credited or debited to their respective accounts in the General Ledger. The total of the receipts during each day is debited to general account of cash, and the total of the payments credited to the same account. The balance of general account of cash will thus represent the actual balance of cash on hand.

4th.—The Weekly Abstract Book is posted from the General Ledger. All the accounts having a creditor balance are entered on the right side, and those having a debtor balance on the left side. The total of the latter, *plus* the balance of cash on hand, should equal the former.

If my suggestions as to keeping the municipal accounts for the future are adopted, I will be happy to superintend the working of these accounts for the first few days. After that time your clerks will doubtless have got into the way of doing their work in a business-like manner.

Concise Report on Madura Civil Dispensary and Lying-in Hospital for the Official Year ending 31st March 1872.

During the past official year 257 in-patients and 12,860 out-patients have been treated at the Dispensary, showing a considerable increase over any previous year, and indicating the growing popularity of the institution and confidence placed in European treatment.

2. Diseases most prevalent have been cutaneous affections, diseases of the digestive system, fever, diseases of the eye and ear, venereal affections, and wound and injuries. Seven capital operations and 112 minor operations were performed during the year. Amongst the total treated, including both in and out patients, 34 deaths occurred.

3. On the 15th August 1871 a branch dispensary was opened for the convenience of the public in the centre of the town where medicines are dispensed, but no in-patients are received. Better accommodation for in-patients is much required, and this subject is at present receiving the consideration of the Municipal Commissioners. It is most desirable that the building of a new dispensary, affording more wards and a few detached buildings for caste patients, should

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be commenced at once, and for this purpose I would suggest that a certain amount be set apart annually till accommodation suitable to the requirements of the large and populous town of Madura can be provided.

4. In the Lying-in Hospital there were 86 admissions; 75 women were confined, and 77 children born. Only two cases occurred requiring instrumental interference and all the mothers did well, no death having taken place.

MADURA, (Signed) A. GAMACK, M.D.,
1st April 1872. Zillah Surgeon.

*Concise Report on the American Mission Dispensary, Madura, for the Official Year ending
31st March 1872.*

REMARKS.

The number of cases treated during the year is 12,023, showing an increase than the previous year. The natives seem to have more confidence in the European mode of treatment than in their own.

The most common diseases were fevers, diseases of the digestive organs and skin, and syphilitic affections. Two amputations of the leg, three cases of cataract, two cases of tumour of the vulva, and 50 minor operations were performed and operated upon, but with no deaths.

MADURA, (Signed) H. K. PALMER, M.D.,
21st May 1872. American Missionary Physician.

No. 82. ORDER THEREON, 19th July 1872, No. 908.

With the foregoing letter the President of the Madura Municipality submits the annual report for 1871-72 on the working of the Towns' Improvement Act.

2. The Government regret to observe that the statements accompanying this report have not been carefully prepared. One or two instances will suffice. In Statement I. the last column is left blank, and in Statement II. the same column is omitted altogether, although it is expressly laid down in G.O., 28th October 1871, No. 1646, that when these statements are used in connexion with the annual report, the last column should show the major heads of the Budget Estimates.

3. The balance is incorrect if compared with the annual report submitted for 1870-71. In the report for 1870-71 it is Rupees 33,984-2-8, while in the present statement of receipts it is taken as Rupees 33,934-2-8. There is a difference of Rupees 50 between the entries which should have been explained.

4. Under 3, Statement I., the net proceeds only of rates and taxes should have been entered, and not the total collections including the refunds.

5. The sum opposite rates on houses, 3a, Statement I., does not tally with the entry in Statement IV., Arrears. The total of the figures in the last column of Statement IIA., c., Sanitary and Miscellaneous, is incorrect. It should be Rupees 7,173-11-4.

6. In Statement IV. the transactions of the year would have been more intelligible if the toll demand had been entered at Rupees 22,165. The balance would then have been Rupees 350 as pointed out by the Vice-President in paragraph 9 of his letter.

7. The total receipts of the year came to Rupees 79,710, including a Government contribution of Rupees 703. The total expenditure was Rupees 58,024 which left a balance in hand of Rupees 21,686, of which Rupees 17,900 are invested in

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Government securities. The several items of receipt and expenditure differ greatly from the Budget Estimates, and it is observed that the proposed tax on trades had to be abandoned owing to the poverty of that particular class of people upon whom it chiefly falls. The large arrears under this head had to be remitted for the same cause. In Statement IV. these arrears are entered as Rupees 14,633, but the Vice-President in paragraph 7 states them at Rupees 15,318. The Government are unable to ascertain, from the accounts submitted, how this latter sum has been arrived at unless interest has been included.

8. The Auditor's report is very unfavourable to the system under which the municipal accounts have hitherto been kept. The Government observe, however, that the Commissioners have adopted the Auditor's suggestions, and that the office is now in better working order than it was.

9. Irrespective of the Lying-in Hospital there are now three dispensaries within the Municipality, one, a branch one, having been opened in a central position in the town during the year. The reports on these institutions are very satisfactory, and their flourishing state reflects great credit on those connected with them. No fewer than 25,140 patients were treated during the year. In the Lying-in Hospital there were 86 admissions; 75 women were confined, and 77 children born.

(True Extract.)

Acting Under Secy. to Govt.

To the President of the Municipal Commission, Madura.

- .. Public Works Department.
- .. Revenue Department.
- .. Board of Revenue.
- .. Accountant-General.
- .. Sanitary Commissioner.
- .. Inspector-General, Indian Medical Department.
- .. Director of Public Instruction.
- .. President of the Local Fund Boards, Madura.

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Dated July, 1876.

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G. O., 16th July 1872, No. 908.

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Passing orders on the report of the working of the Madras Municipality during 1871-72.

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