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Rev. DEPARTMENT

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Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
1st October 1873.

Read the following papers :—

No. 1. From W. McQUHAE, Esq., President of the Municipal Commission Madura, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Madura, 23rd August 1873, No. 27.

I have the honour to submit, herewith, the report of the Dindigul Municipal Commissioners for the year 1872-73, with the statements noted in the margin. A report from the Rev. E. Chester on the dispensary at Dindigul and the Auditor's report are also submitted.

Statement I., Revenues and Receipts.
,, II., Expenditure.
,, II.-A, Detail of Expenditure on Public Works.
,, II.-B, Detail of Establishment.
,, III., Abstract of Deposits.
,, IV., Demand, Collection and Balance.
,, showing the incidence of the various rates and taxes.

2. The delay in the submission of this report is explained by the Commis-, sioners in their concluding paragraph.

Report on the working of the Towns' Improvement Act (III. of 1871) in the town of Dindigul for the year 1872-73, with statements prepared according to the forms prescribed by Government in their Orders, Nos. 1646, dated 28th October 1871, Public Department, and 822, dated the 12th June 1873, Financial Department, Auditor's statement, and the Rev. E. Chester's Dispensary Report and Financial Statement.

The opening balance at the commencement of the year was Rupees 5,031-1-6. The actual receipts of the year were Rupees 8,990-3-0, and the total sum at the disposal of the Commissioners Rupees 14,021-4-6. The total expenditure was Rupees 9,377-5-10, and the balance in hand at the end of the year Rupees 4,643-14-8.

Receipts, Statement No. I.

2. *House-tax.*—The collection under this head, including arrears, amounted to Rupees 1,275-7-8. There was an outstanding balance at the end of the year of Rupees 295-3-0, or twenty-one per cent. on the demand. This was owing to the collection not having been commenced till December 1872 on account of the re-assessment of the houses, which, as before reported, was undertaken during the year, and only then finally completed, with the result of raising the demand from Rupees 818-5-8 to Rupees 1,389-5-6 per annum, at the usual rate of five per cent. on the annual valuation. This is a great increase, but as it was made on a fixed plan adopted after full consideration and fair to all alike, which the old assessment was not, only twenty-two appeals were preferred, though the number of houses assessed was 1083. Most of the appeals were based on accidental errors of assessment and were admitted.

3. The outstanding balance under this head has since been reduced by subsequent collections to Rupees 124-0-6, or nine per cent. on the demand, which is also in course of collection.

4. *Tax on Vehicles, &c.*—The current revenue under this head was Rupees 742-3-4 as against an estimate of Rupees 450 and actual receipts of Rupees 427-10-0 in the preceding year. The increase may be attributed to more careful registration, and to the fact that the construction of the railway has brought several Europeans into the town who keep carriages and horses.

5. *Registration of Carts.*—Increased care in enforcing registration added to an increase in the number of carts has raised the receipts from this source to Rupees 405 as compared with an estimate of Rupees 350 and an actual receipt during the preceding year of Rupees 301-13-6.

6. *Tolls.*—Collections amounted to Rupees 4,970 against an estimate of Rupees 3,750. This increase may be attributed to increase of traffic.

7. *Miscellaneous.*—The receipts under this head have reached Rupees 1,218 as against an estimate of Rupees 620. The increase is due to the market stalls having been let at higher rates than were anticipated, and to increased receipts from fees at the municipal slaughter-house ; to the

transfer to the Commissioners of the balance at credit of the Dawk Bungalow, and to fees received therein ; and to sale of materials of certain houses purchased by the Commissioners and pulled down in order to the formation of a new street.

DISBURSEMENTS, STATEMENT No. II.

8. GRANT I., PUBLIC WORKS, *New Works.*—A sum of Rupees 2,000 was provided in the budget for new works, of which Rupees 686-2-1 have been spent upon drains, tunnels, and revetment of roads.

9. A sum of Rupees 610-9-1 was spent on the market during the year under report, and the building has been completed and let out. It has produced an income of Rupees 756-13-11 during the year. The total of the estimate for its erection appears at Rupees 3,249 in Statement II.-A, instead of at Rupees 2,970, as shown in last year's report, in consequence of the addition thereto of certain improvements, such as the provision of wooden shutters to the stalls, &c.

10. The vegetable shed, alluded to in paragraph 9 of the last year's report, has been completed for Rupees 360. The building is being used by petty bazaarmen who are charged a daily fee of 3 Pies.

11. The slaughter-house, referred to in paragraph 10 of the last report, has also been completed, with the exception of a gate, &c., at a cost of Rupees 500, and is in constant use. Fees of 2 or 4 Pies are charged according to the size of the animal slaughtered. The difference between the estimated cost (Rupees 750) of the building and the actual expenditure on it (Rupees 500) is due to certain subsidiary works not completed until the current year owing to the failure of the Contractor.

12. *Repairs.*—During the year Rupees 695-4-0 were spent on the maintenance of roads and in repairing tunnels, &c.

13. *Grant II., Education.*—Out of Rupees 500 provided in the budget for results' grants, Rupees 458 were spent in the year under report. No payments were made to the Dindigul Circle for share of cost of Educational Inspectorate owing to an oversight, which will be rectified at once.

14. The educational operations of the year may be summarized as follows :—

1	2		3	4		5		6		7		8
Number of Schools examined.	Number of Pupils.		Standard	Number of pupils examined.		Number passed in reading.		Number passed in writing.		Number passed in Arithmetic.		Number passed in needle work.
	Male.	Female.		Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Female.
7	263	52	1st	107	12	99	11	101	10	96	11	4
			2nd	10	4	10	4	10	4	15	4	12

15. *Grant III., Sanitation, &c.*—The estimate and expenditure under this head amounted to Rupees 3,300 and Rupees 2,819, respectively.

16. *Dispensary.*—The grant to the Rev. E. Chester's Dispensary made by the Local Fund Board and Municipality conjointly is Rupees 1,400 per annum for establishment, and Rupees 500 per annum for medicines. Rupees 350 were paid from Municipal Funds during the year under report towards the former, as well as Rupees 43 for the municipal share of the cost of medicines supplied from the Medical Stores in 1871-72, and Rupees 167 municipal share of the Government allowance of Rupees 50 per mensem paid during a portion of the same year before the arrangements for the present grant were made.

Proceedings of the Madras Government, Financial Department,
1st October 1873.

17. *Vaccination.*—The vaccinator's pay used to be Rupees 9 only, but was raised to Rupees 10 from the 1st January, in addition to a fee of 1 Anna for each successful operation performed on residents within municipal limits. The total expenditure was Rupees 113-7-0, and the total number of successful cases 1532, so that the average cost was Annas 1-2 per head. Of the 1532 persons successfully vaccinated, 270 were under one year of age, which cannot be considered very satisfactory considering the number of births during the same period shown below.

18. *Registration of Births and Deaths.*—Four hundred and forty-seven births and 206 deaths were registered during the year under report. This makes the birth and death rates per mille thirty-five and sixteen, respectively, which may be accepted as satisfactory, though the latter rate is so very low as to give rise to doubts as to the efficiency of the registration. The town has, however, undoubtedly been healthy during the year under report.

19. The causes of death were as under :—

Small-pox	17
Fevers	49
Bowel complaint	1
Wound	1
Snake bite	1
Other diseases	137
Total	206

20. *Conservancy.*—The establishment maintained is detailed in Statement No. II.-B. Four carts were employed during the year for the removal of rubbish, which number has since been increased to six by the addition of two new ones of improved pattern, in part payment for which Rupees 100 was expended during the year. One of these is a night soil cart, which now goes round at night and effects the removal of excreta from all houses where privies are maintained.

21. *Grant IV., Miscellaneous.*—Out of the total expenditure of Rupees 1,824-10-1 incurred under this head, Rupees 1,565-15-6 have been spent in the purchase of lamps, iron lamp-posts and kerosine oil, and the pay of the necessary establishment for lighting the town since January 1st. No municipal expenditure seems to be more thoroughly appreciated by the people than this.

22. *Market.*—The establishment maintained for the market and slaughter-house is one Overseer and two sweepers at a monthly cost of Rupees 15. The total expenditure during the year was Rupees 172, deducting which from the receipts (Rupees 904) a balance of Rupees 732 remains to profit, or over sixteen per cent. on the cost of the market and slaughter-house, not including cost of the site, which will be recovered by the sale of the unused portions thereof.

23. *Grant V., Supervision and Management.*—Out of the total expenditure of Rupees 1,463-13-10, Rupees 175 were paid to the Assessors employed for re-assessing the houses ; Rupees 32-9-10 to the establishment of the Dawk Bungalow made over to the Municipality during the year under report ; Rupees 298 for compensation for lands and houses taken for the formation and improvement of streets ; and Rupees 322-10-9 in payment of a surveyor and lascars employed in surveying the town and taking levels preliminary to the preparation of a scheme for supplying the town with water.

24. *Statement II.-A.*—This is a detailed statement of expenditure on works, and requires no further remarks than have been given above (paragraphs 9 to 12).

25. *Statement II.-B.*—No entries are made under Grants I. and II., no separate Public Works Establishment being maintained, and no schools being under the direct management of the Commissioners (*vide* paragraph 18 of last year's report). The remaining entries in this statement and those in *Statement III.* require no remark.

26. *Statement No. IV.*—Of the arrears of Rupees 295-3-0 in the current demand of house-tax, Rupees 171-2-6 have already been collected, and steps are being taken for the early realization of the remainder. For the collection of the arrear of Rupees 907-2-1 in the old demand of tolls

application has been made for the attachment and sale of the property of the defaulting contractor which are in the jurisdiction of the Caroor District Munsif's Court.

27. As directed in the Government Order noted in the margin, the Commissioners proceed to notice the working of the dispensary of the Rev. E. Chester, supported by Municipal and Local Funds.

Fincl. Dept., dated 2nd March 1872, No. 209.

28. From the report received from that gentleman for the calendar year 1872, it appears that, during the preceding twelve months, 7086 cases came under treatment, of which 3144 were medical, 3551 surgical, 187 both medical and surgical, and 201 cases of vaccination.

29. Of the total number of patients, seventy-four were Europeans, forty-nine East Indians, 1429 Native Christians, 599 Mahomedans, and 4935 Hindoos. Of these, 100 were in and the rest out patients.

30. Seventy-eight midwifery cases were brought under treatment. The number is more than double that of the last year, when there were only thirty-three cases. The number will doubtless increase from year to year as the existence of, and the advantages offered by, the Lying-in Hospital become better known.

31. From the financial account rendered by Mr. Chester it appears that the receipts of the year were Rupees 4,263-9-11, of which Rupees 3,779-2-8 were contributions from public and Rupees 484-7-3 only from private sources. The total expenditure was Rupees 3,491-5-0, not including an opening deficit of Rupees 224, and the balance in hand at the end of 1872 Rupees 548-4-4.

32. Of the expenditure, Rupees 1,737 was on buildings and permanent improvements, Rupees 1,003 on establishment, Rupees 519 on purchase of medicines and instruments, Rupees 58-14-7 on diet of pauper patients, and Rupees 173 on sundries including furniture.

33. There are several points in the accounts submitted by Mr. Chester which appear to the Commissioners to require explanation, which will be called for as soon as that gentleman returns from America, where he now is.

34. The Commissioners regret the delay which has occurred in the submission of this report, which has been solely due to the difficulty of finding a proper person to audit the accounts in such a place as Dindigul. Arrangements have, however, been now made which it is to be hoped will prevent a recurrence of this difficulty.

16*th August* 1873. (Signed) H. W. BLISS,
Vice-President.

Report of the Dindigul Dispensary for the year 1872.

Total of newly registered cases is	No.	7086	
Aggregate attendance of old and new cases	,,	14,357	
Number of villages from which patients have come	,,	418	
Subscriptions and donations of native friends	Rs.	160	8 0
Amount received in Dispensary Charity Box	,,	50	5 0
Medicine sold at dispensary	,,	3	2 3
Subscriptions and donations from friends among civilians ...	,,	270	8 0

Of the newly registered cases, 3144 were medical, 3551 surgical, 187 both medical and surgical, and 201 cases of vaccination.

Of these, seventy-four were Europeans, forty-nine East Indians, 1429 Native Christians, 599 Mahomedans, and 4935 Hindoos. There have been 100 in-patients.

Of the newly registered cases there were, under six years, 629 males and 644 females. Under six to twenty-one years 1152 males and 646 females. Above twenty-one years 2564 males and 1491 females. The town and district of Dindigul had been quite free from cholera or any

severe form of epidemic fever until the appearance of Dengue fever near the close of August. Out of a population, in the municipal limits of Dindigul, of about 12,000, more than 8000 are estimated to have been attacked by this fever up to the close of the year, when there were still cases in the town. Cases were also being reported to us from members of the adjacent villages.

So possessed were the natives, from the first appearance of Dengue fever in Dindigul, with the idea that medical treatment would only aggravate the attack, that but about fifty cases applied to us for treatment; and, as far as we can learn, the Native Doctors also were not consulted.

No case of death, resulting primarily from Dengue fever, was brought to our notice.

The Dindigul Dispensary, after occupying for nearly ten years quarters in the Mission Bungalow, moved in May to the hospital compound. We have been occupying temporarily three rooms in the Lying-in Hospital, as two detached houses have been erected immediately adjoining the hospital, and intended exclusively for the use of the hospital. This, however, is but a temporary measure, forced upon us by the growth of the work and the want of room in the Mission Bungalow. Before the close of the year the foundation of the new dispensary building was finished. This building we hope to complete during 1873.

In addition to the two detached houses, connected with the Lying-in Hospital, we have had built during the year two cook-rooms, a bath-room, and latrine for the hospital; put up a mud wall with a tiled coping around the hospital compound; and deepened and completed the well commenced last year.

We have again to acknowledge, with sincere gratitude, the great assistance received from the Dindigul Municipality and the Local Funds Board, Dindigul Circle, not only for the pay of Assistants, for European and bazaar medicines, and contingencies, but for the erection of permanent dispensary buildings.

By the kind sanction of the Madras Government we have now, permanently connected with the dispensary, a first-class Hospital Assistant. We have suffered in the past from frequent changes of the Head Assistant.

I am happy to be able to bear testimony to the faithful and diligent service of first-class Hospital Assistant R. P. Vathakunnu Pillai since he has been posted to the dispensary, as also during the months previous, when he was allowed to attend the dispensary by the kindness of the Acting Sub-Collector of Madura. The two diploma native midwives connected with the dispensary have had seventy-eight cases through the year. One has been employed principally in the villages adjacent Dindigul. The number of cases will, without doubt, increase from year to year as our institution becomes better known among the women. Frequently cases are brought where the native untrained midwives have been quite unable to effect delivery and have given up the case. In one very difficult case where there was malformation in the mother, and she had lost four children in previous confinements, a living child was safely delivered, and the mother was out of hospital on the eighth day quite delighted that she had been persuaded to come. We continue to be much pleased with the small detached houses for in-patients. But as fast as we have money to spare we will improve them by having the walls of brick and chunam instead of mud. During the past rainy season, which, however, was unusually severe and prolonged, we found the houses a little damp. We are making plans to do more in the district another year in the way of vaccination. The completion of the new dispensary building will also enable us to do our work much more conveniently, and we can then provide comfortable accommodation for a larger number of female patients.

I am expecting to visit America early in 1873 for a stay of six months, and an important part of my work while there will be to procure some special surgical instruments which I have found myself constantly requiring, and to collect funds to improve my hospital buildings and give them better furniture.

DINDIGUL,
1*st January* 1873.

(Signed) EDWARD CHESTER, M.D.,
In charge of Dindigul Dispensary.

From G. S. HICKEY, Esq., Auditor of the Municipal Accounts, Dindigul, to H. W. BLISS, Esq., Vice-President of the Municipal Commission, Dindigul, dated Dindigul, 14th August 1873.

I have examined the entries in the account books kept in the Dindigul Municipal Office for the official year 1872-73 comparing them with the vouchers, &c., and have found them correct.

No. 2. *From* W. McQUHAE, Esq., *President* of the Municipal Commission, Dindigul, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Madura, 1st September 1873, No. 28.

In continuation of my letter, No. 27, dated 23rd instant, submitting the report of the Municipal Commissioners of Dindigul for 1872-73, I have the honour to report that the instructions contained in G.O., dated the 13th December 1872, No. 1678, Financial Department, approving of the Board's suggestion that the Dindigul Municipality should continue to levy tolls at the existing rates and pay over half the proceeds to the Local Fund Board, have not been carried out.

2. It appears that the Commissioners now object to be treated in an exceptional manner, and that their original proposal was merely based on the idea that Government would not continue to allow Municipalities to retain the whole of the tolls. This is exactly what I anticipated when I wrote paragraph 3 of my letter, dated the 6th November 1872, No. 31, embodied in the above Proceedings of Government.

No. 3. ORDER THEREON, 1st October 1873, No. 1493.

In the first of his letters above recorded, the President of the Dindigul Municipality submits the annual report for the year 1872-73. The annexed abstract shows the actuals compared with the estimates :—

RECEIPTS.	Estimate.	Actuals.
	RS.	RS.
Balance brought forward ...	4,000	5,031
Assignment by Government...	80	103
House-tax	1,600	1,275
Tax on vehicles	...	...
Registration of carts	450	859
Tolls	350	405
Fees	3,750	4,970
Fines	150	114
Miscellaneous	150	44
	620	1,220
Total ...	11,150	14,021

CHARGES.	Estimate.	Actuals.
	RS.	RS.
Grant I.—		
New Works	2,000	1,968
Repairs	1,200	695
Other items	50	149
Grant II.—		
Results' Grants	500	458
Inspection...	200	...
Grant III.—		
Hospitals	480	560
Vaccination	120	113
Registration of births, &c.	120	120
Conservancy	2,580	2,026
Grant IV.—		
Lighting	...	1,566
Market	120	172
Miscellaneous	200	87
Grant V.—		
Office establishment and contingencies	380	362
Miscellaneous	200	1,101
Balance	3,000	4,644
Total ...	11,150	14,021

Proceedings of the Madras Government, Financial Department,
1st October 1873.

The short collection under "House-tax" is owing, to a large extent, to a revision of the assessment having caused delay and prevented the realization of the full demand within the year. The increased amount realized from the tax on vehicles is ascribed in great measure to more careful registration, while the increase under "Tolls" of nearly thirty-three per cent. is attributed to increase of traffic. The Government observe that the increase is only nine per cent. when compared with the receipts from tolls during the previous year of eleven months, but that fully one-third of the municipal income is derived from this source, and they desire that the Acting Collector will report how far the burden falls on through traffic which cannot avoid traversing the town, and how far it is a legitimate burden on the town trade proper.

3. In his letter, dated 1st November 1872, No. 31, the President of the Madura Local Fund Boards reported on a proposal of the Dindigul Commissioners to raise the tolls to the maximum rates and make over three-fourths of the proceeds to the Dindigul Local Fund Board. The Board of Revenue objected to raising the rates, but proposed that one-half of the amount levied at existing rates should be made over to Local Funds, pointing out at the same time that the loss to municipal funds would not be greater under this arrangement than under that proposed by the Commissioners themselves. The Government approved of the suggestion of the Board of Revenue, but the order does not appear to have been communicated to the Municipality; and in the second of his letters above recorded, the President reports that the arrangement has not been carried out the Commissioners objecting apparently to the Municipality being treated exceptionally in the matter of the revenue from tolls. The Government would observe, however, that Dindigul is not the only Municipality with respect to which it has been decided that the revenue from tolls should be shared with Local Funds; and, as the estimated income from tolls for 1873-74 is very much in excess of the allotment for Communication, the Government direct in continuation of G.O., dated 11th March 1873, No. 342, that the arrangement above specified shall take effect from the commencement of the current official year, the unallotted balance being sufficient to admit of its being carried out without disturbing the other sanctioned allotments.

	RS.
Estimated revenue from tolls, 1873-74...	4,970
Allotments for Communications	2,000
Total ...	2,970

4. The expenditure on Public Works, during the year under review, was considerably below the estimate, but the market and slaughter-house have been completed and are now in use with every apparent prospect of being successful, financially as well as from other points of view.

5. The reported educational and sanitary operations appear satisfactory, and the Government are glad to learn the progress made in lighting and the manner in which it is appreciated by the people. The Rev. Mr. Chester's Dispensary maintains its high reputation, and appears well deserving of the support given it by the Municipality. The Government would suggest to the Municipality and Local Fund Board the plan of providing stipends for pupils to be trained for eventual practice

in the district, if Mr. Chester is able and willing to adopt the system. His valuable assistance affords a rare opportunity.

(True Extract.)

Chief Secretary

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

Exd. J. Wright.

Sent to Secretary's Office

Revenue 1873 Sept
No 3324.

Govt. of {1873} Madras.

FINANCIAL.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Madura,

&c., &c., &c.

Dated October, 1st.

Recd. — — 20 8 1873 Encl.

G.O., 1st October 1873, No. 1403.

OCTOBER.
Nos. 1—3.

Dindigul Municipality.—The annual report of this Municipality for 1872-73, reviewed.

No 124
RECORDED.
22 Oct. 73