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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Rev DEPARTMENT

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Proceedings of the Madras Government, Financial Department, 8th July 1873.

No. 34. Read the following letter from W. McQUHAE, Esq., President of the Municipal Commissions in Madura, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Shembaganore, 30th May 1873, No. 19:—

I have the honour to submit the report of the Municipal Commissioners on the working of the Towns' Improvement Act in Madura for 1872-73 with the following remarks.

2. The sum of Rupees 50, referred to in paragraph 3 of G. O., Financial Department, No. 908, of the 19th July 1872, was set apart as an advance to meet contingent charges, but was omitted in the balance brought forward in the statement of receipts for 1871-72. The amount should, however, appear in the accounts until adjusted in the regular course, and I think, therefore, that the opening balance of the year under report should be entered at Rupees 21,736-4-3, and the closing balance at Rupees 32,061-7-8.

3. The balance of the Endowment Funds, Rupees 1,611-2-1, on the 31st March 1872, should have been brought forward instead of being included in current receipts in Statements I. and I.-A.

4. In Statement II. the last column was not duly filled up, and the omission has been supplied.

5. The difference remarked upon in paragraph 7 of the G. O., dated 19th July 1872, No. 908, has been explained in paragraph 4 of the Commissioners' report.

6. The report is not accompanied by Statement III., prescribed in G. O., No. 170-A, dated 28th October 1871, and the omission will be pointed out to the Commissioners.

—

From F. A. NICHOLSON, Esq., Vice-President of the Municipal Commission, Madura, to W. McQUHAE, Esq., President of the Municipal Commissions in Madura, dated Madura, 19th May 1873, No. 146.

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 April 1st, 1872, to March 31st, 1873, with enclosures, viz., (1) the Auditor's report with three enclosures; (2) the reports with statements from the Civil and American Mission Dispensaries; and (3) all the statements prepared in accordance with the forms prescribed in G. O., No. 1646, under date the 28th October 1871.

2. RECEIPTS.—The municipal balance of Rupees 21,686-4-3 includes Rupees 17,900 invested, and excludes Rupees 50* kept apart as Permanent Advance Fund to meet the contingent charges of the office. As this sum has, however, been expended, it will be adjusted during the current year.

* *Vide* paragraph 3 of G. O., No. 908, of the 19th July 1872.

3. 3 (*a*), *House-tax, Rupees* 17,352-1-5.—The amount collected under this head is large, owing to there having been a large amount of arrears outstanding at the beginning of the year. The annual income from this tax is Rupees 12,134. The

difference of Annas 5 and Pies 6, pointed out by the Auditor in paragraph 3 of his report, has been recovered and brought to account in this month.

4. 3 (*b*), *Arts, Rupees* 53-8-0.—This small item was merely an arrears collection, and the tax has, however, been abolished since May 1871, but the collection of arrears continued up to May 1872, when they were struck off. The discrepancy shown in paragraph 7 of the G. O., No. 908, of the 19th July 1872, is due to the sum of Rupees 15,318-13-3 having been entered, through a clerical error, in paragraph 7 of the last year's report instead of Rupees 14,668-13-3, as shown in Statement IV., arrears.

5. 3 (*c*), *Tolls, Rupees* 25,501-12-4.—The tolls were let out for Rupees 25,210 for the year (1st April 1872 to 31st March 1873). Of this, Rupees 1,484-2-8 was paid in advance in March 1872, as stated in paragraph 9 of the report for the previous year. A further sum of Rupees 940 was in arrears on the 31st March 1873, as will be seen from the Statement IV. current. Hence the total current income actually collected with interest on arrears, Rupees 15-15-0, was Rupees 22,801-12-4, to which must be added Rupees 350 arrears from 1871-72, and Rupees 2,350 advance collection in March 1873 of the rent for 1873-74, making altogether Rupees 25,501-12-4 as the gross collection between 1st April 1872 and 31st March 1873.

6. 5 (*a*), *Hospital Endowment, Rupees* 5,079-4-7.—This includes the interest, Rupees 3,539-4-0, on Rupees 45,900 in Government paper in the Madura Treasury from 1st June 1871 to 30th November 1872, and was realized only during the year under report

7. 5 (*b*), *Choultry Endowment, Rupees* 4,061-10-7.—This includes the maintenance, &c., allotment of Rupees 2,450 for 1872-73 for Kunnathur Chuttrum together with balance of the previous year.

8. 6 (*c*), *Local Fund contribution to Hospitals, Rupees* 1,900.—This sum was the contribution to the Civil Dispensary from the Local Funds for the year 1872-73.

9. DISBURSEMENTS.—*Grant* I., 1 (*c*), *Sanitary and Miscellaneous, Rupees* 4,527-1-2. —Of this sum, Rupees 2,963-9-2 were paid for works of past years. The balance, Rupees 1,563-8-0, is for works carried out during the year under report. The difference between the actuals and the Budget Estimate (Rupees 20,250) is due to the fact that Rupees 10,000 were entered then for drains, none of which has been attempted as the scheme is not yet matured, Rupees 5,000 for building hospital, Rupees 2,250 for latrines and slaughter-houses, and the rest for lamp-posts, vegetable markets, &c., miscellaneous works. Of this Rupees 500 has been placed at the disposal of the District Engineer on account of renewing a turret in the Tirumalai Naik's Palace for the purpose of placing the town clock, and the work is already set in hand.

10. 2 (*a*), *Repairs, Communications, Rupees* 2,959-8-6.—This sum is considerably less than the Budget Estimate, which appears to have contemplated extensive repairs to the stone causeway across the Vaigai River. On this, however, only Rupees 435 were actually spent, the present estimate for its repair being Rupees 600. The amount spent in repairs this year is small owing to the fact of 8¼ miles of

Proceedings of the Madras Government, Financial Department,
8th July 1873.

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metalled roads in the chief thoroughfares of the town having been completely remetalled at a very great expense in the previous year (*vide* paragraph 19 of report of 1871-72).

11. 2 (*c*), *Repairs, Sanitary and Miscellaneous, Rupees* 1,434-11-3.—Rupees 260 were paid for the repairs of the travellers' bungalow, which is now in good order and is continually occupied.

12. *Grant* II.—4, *Education Results' Grants, Rupees* 1,405-6-0.—The only sum paid for education has been on Results' grants to twenty-six schools; 509 children were examined in four standards. The results of the examination were said to be satisfactory. Of this number no less than ninety-five were girls, about three-eighths of whom appeared for the first standard, and one-fourth for the second and third, and one-sixteenth for the fourth. These are principally educated in the American Mission Schools. It is to be noticed that the bills included boys presented for examination in English. This, it is presumed, is a mistake, as the Commissioners are only bound to provide for elementary education. No municipal system has yet been adopted, nor have any schools been as yet placed directly under municipal management.

13. *Grant* III.—1 (*a*), *Hospital and Dispensaries—Establishment, Rupees* 4,494-2-8.—This includes salaries for two years for the Civil Dispensary, &c., establishment paid in the first instance from Provincial, but eventually from Municipal funds.

14. *Medicine and Supplies.*—Under 1 (*b*) is included a grant of Rupees 300 to the American Mission Dispensary. A reference to the reports submitted by Dr. Gamack and Dr. Palmer (of the American Mission) will show how very greatly the dispensaries are appreciated. There were, however, 2637 fewer patients treated than during the last year, and it is to be noticed that while the Civil Dispensary (including the Branch Dispensary and Lying-in Hospital) numbers have risen from 13,146 to 17,674, the numbers at the American Mission Dispensary have fallen from 12,023 to 4858. No doubt the opening of the Branch Dispensary, at which 5594 patients were treated as against 2174 in the previous year, has greatly contributed to this inequality. The Lying-in Hospital is now being extended at a cost of about Rupees 2,600 by the building of eight separate cottages for expectant patients. The buildings are now in progress, and will be finished within three months. The new Civil Dispensary buildings are not yet in hand, but they will most probably be completed within the current year.

15. 3, *Registration of Births and Deaths.*—No charges were incurred under this head. The Sanitary Commissioner, however, having drawn the Commissioners' attention to this, a regular office has been established in each of the nine divisions of the town where the Division Goomastahs will register births and deaths, and it is proposed to supplement this system by the employment of a small establishment, at a cost of about Rupees 15 or 20 per month, to collect information.

16. 4 (*d*), *Conservancy Contingencies, Rupees* 944-10-0.—This includes an unexpected item of Rupees 400 for the expenses incurred at the Chittrai festival. The balance is made up of sums paid for asphalte, destruction of dogs (Rupees 146, at 2 and 3 Annas each), an iron pump, &c.

17. *Grant IV.*—1, *Lighting, Rupees* 3,899-8-1.—The charge for lighting 300 oil lamps was Rupees 3,160-14-10, the balance is the cost of twelve iron standard lamp-posts, fifty iron lamp-brackets, burners, and 100 gallons of kerosine-oil. It is intended to light the town with kerosine which would already have been in use, but that the Commissioners desire, before adopting any particular burner, to ascertain whether the ordinary burner or the Silber patent is the more satisfactory.

18. 1—3, *Choultries, Rupees* 2,199-9-9.—This sum shows the expenses incurred at the Kunnattur Chuttrum now under municipal charge (*vide* Statement I.-A).

19. *Grant V.*—1 (*b*), *Supervision, Contingencies, Rupees* 611-3-5.—Rupees 250 were paid to Mr. Spence, of the Madras Bank, who audited the accounts of last year. The Bank system introduced by him works admirably. The other contingencies are commission paid to copper purchasers, cost of paper for printed forms, printing charges, &c.

20. Rupees 553-6-5 were paid to Government as a refund of an excess contribution for the year 1870-71.

21. The large balance of Rupees 32,011-7-8 on hand, on the 31st March, requires some explanation. Rupees 17,900 is a sum invested in Government funds. The balance is savings for the year under report. The Commissioners are desirous of improving the drains of the town and of reviving the old good water project, on which a separate letter has already been addressed to Government. The Commissioners, considering that the two matters deserve immediate and primary attention, have been unwilling to spend on matters of secondary importance the funds at their disposal. At the same time other matters have not been neglected. The roads have been kept in good repair, several drains which needed immediate attention have been repaired at considerable cost, a model dry-earth latrine has been built and opened, &c.

22. With reference to the working of the Act, the Commissioners see no cause to alter their opinion expressed in previous reports.

From the Auditor of the Municipal Accounts, Madura, to the President of the Municipal Commissions in Madura, dated Madura, 22nd April 1873.

With reference to the extract from the Proceedings of the Municipal Commission, dated 5th March last, forwarded to me with Memorandum, No. 62, of the 7th idem, I beg to report that I audited the municipal accounts for the year 1872-73, and to submit, herewith, the following statements:—

1. Statement of Receipts and Disbursements of the year.
2. Abstract of Bank and Treasury Accounts.
3. Statement of Assets.

2. *Statement No.* 1.—The opening balance of Rupees 21,686-4-3 on the 1st April 1872 excludes Rupees 50, referred to in paragraph 3 of the Government Proceedings,* dated 19th July 1872, and which had been kept separately, it seems, on account of Permanent Advance Fund to meet contingent expenses. This sum is stated to have been spent and never recouped.

* No. 908, Financial Department.

3. I have compared the entries in the cash-book with their corresponding vouchers, and found every item has a voucher. In Voucher No. 4, dated 31st January 1873, which is the remittance list of the bill collector of the 3rd Division, a sum of Rupees 44-8-2 has been shown as being paid into the office, while only Rupees 44-2-8 has been brought to account. I have also checked payments by comparing with the resolutions passed by the Commissioners, but there are no resolutions up to 2nd July 1872 for the chuttrum allowances and dispensary charges, and the same is the case with the contingent and some miscellaneous charges in the early part of the year.

4. The balance of cash on hand is correct as entered in the statement. Annas 2 and Pies 5 out of the amount drawn on account of discount on sale of copper coins and Rupees 1-10-1 out of contingencies remained as balance on the 31st March last. The present practice of drawing in advance Rupees 10 every month to meet the contingencies and a specified sum occasionally on account of discount for copper coins, and charging the amounts in the accounts as actual expenditure, may be avoided by placing at the disposal of the Head Clerk a fixed sum as Permanent Advance Fund, from which he may defray petty charges in the first instance, and replenish the same at the end of every month, or, if necessary, at any time in the course of the month, on preparing a detail bill for the amount actually expended.

5. *Statement No.* 2.—Voucher No. 1, dated 16th September 1872, shows that a sum of Rupees 27-15-10 was remitted into the Treasury on that date, but only Rupees 27-13-4 has been exhibited in the cash-book, and the balance struck accordingly. This discrepancy was, however, rectified on the 22nd March last. The balance in the Collector's Treasury on the 31st March 1873 was Rupees 62,463-14-2, including the promissory notes and the Savings' Bank Deposits, according to the Statement No. 3, whereas Rupees 62,898-14-2 stood on that date at credit of the Municipality as per accounts in the Collector's Office. The difference of Rupees 435 is owing to three cheques, noted in the margin, which were issued in March not having been presented for payment before the close of the official year. They have been cashed in April.

				Rs.	A.	P.
Cheque No.	5, dated	6th March 1873	... ...	283	0	0
,,	,, 14, ,,	26th ,,	,, ...	101	4	0
,,	,, 15, ,,	26th ,,	,, ...	50	12	0

6. In conclusion, I beg to bring to your notice that the accounts in the Municipal Office are kept in good order, and they reflect credit on the Head Clerk.

From the Rev. H. K. PALMER, M.D., American Mission Physician, to F. A. NICHOLSON, Esq., Vice-President of the Municipal Commissions in Madura, dated Madura, 31st March 1873.

I, herewith, enclose a report of cases treated in the Mission Dispensary for the year ending March 31st, 1873.

2. There have been no serious epidemics prevalent during the year. No cases of small-pox have been brought to us. The dengue fever has prevailed everywhere since September. No fatal cases have come to our knowledge, though it is claimed by its friends that some have died in all cases; the death has, I am sure, been owing to other causes. About a dozen persons have been vaccinated at the dispensary by the Government Vaccinator. The number of cases has been, as shown in the report, about the same as last year. We have performed but two capital operations, and operated but once for cataract. The prevailing diseases have been intermittent diarrhœa, skin diseases, and diseases of eyes. Being a foreigner, and having of course no selfish object in view, I cannot but think it would be much better if the amount of money to be expended in the care and treatment of the sick were divided between the *Civil* and *Mission* Dispensaries. We already do half or nearly so of the work, and only lack a little more means to enable us to do twice as much more. It would be a saving of, I should think, Rupees 100 per month to the Municipality. I hope to be allowed the Rupees 300 for the coming year, and should be thankful if it were increased to 500 Rupees.

AMERICAN MISSION DISPENSARY, MADURA.

Abstract Return showing the number of Cases and Deaths during the official Year ending 31st March 1873.

	Remained 31st March 1872.	Admitted. 1872. April.	May.	June.	July.	August.	September.	October.	November.	December.	1873. January.	February.	March.	Total.	Total treated.	Died.	Average daily sick.
Natives.																	
In-patients	...	2	...	3	...	1	...	1	2	1	2	3	...	15	15	...	13
Out-patients	570	371	478	472	515	456	435	268	177	157	228	308	496	4,901	4,806	1	
Europeans.																	
In-patients	...	...	...	2	5	1	2	4	3	2	14	...	3	37	37	...	...
Out-patients	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

MADURA,
—*April* 1873.

(Signed) HENRY K. PALMER, M.D.,
American Mission Physician.

No. 35. ORDER THEREON, 8th July 1873, No. 942.

With his letter above recorded, the President of the Madura Municipality submits the annual report for the year 1872-73. The Government desire that, in future, the subject of each paragraph be named in the margin, and not merely referred to by the number and letter distinguishing it in the statement of receipts and disbursements. The omission has on this occasion been supplied in the Government Office in order to make the report readily intelligible. The following statement is an abstract of the receipts and expenditure for the year :—

RECEIPTS.		Rs.
Balance		21,686
Rates and Taxes—		
House-tax	17,352	
Tax on arts	54	
Tax on vehicles	2,316	
Registration of carts ...	842	
Tolls	25,502	
Fees	570	
Fines	214	
		46,850
Hospitals		5,079
Choultries		4,062
Contribution from Local Funds... ...		1,900
Markets		3,924
Miscellaneous		6,680
Advances recovered		26
Total ...		90,207

EXPENDITURE.	Rs.	Rs.
Public Works—		
New Works	5,236	
Repairs	4,394	
Other items	1,934	11,564
Education—		
Results' grants	1,405	
Inspection	617	2,022
Sanitation, &c.—		
Hospitals	8,193	
Vaccination	427	
Conservancy	23,647	
Lighting	3,900	
Markets	144	
Choultries	2,189	
Avenues	129	
Travellers' Bungalow ...	92	
Other items	377	39,098
Supervision; &c....		3,093
Refunds		557
		56,334
Balance—		
Municipal	32,011	
Endowments	1,862	33,873
Total ...		90,207

The opening balance is said to exclude a sum of Rupees 50 assigned as an advance fund for contingencies, which the Vice-President states has been spent and will be adjusted in the current year. On this the President remarks that the amount should appear in the accounts until adjusted. The Government do not quite understand what the Vice-President means by saying it will be adjusted in the current year, but as the amount has disappeared from the accounts for two years, and as the cause of its disappearance has been satisfactorily explained, no particular object would be gained by bringing it on the accounts again in the current year for the sole purpose of striking it off in a formal manner.

2. The system of permanent advances recommended by the Auditor should be adopted in the current year. A much smaller sum than Rupees 50 will then

probably suffice. The very large amount realized by the House-tax is explained to be the result of arrears collections. The Government are glad to observe from Statement IV. that the total arrears of all kinds is now only slightly over eight per cent. on the current demand. The sum realized from the tax on professions, &c., is due to arrears only, that impost having now been abolished for two years in the Madura Municipality.

3. The expenditure on Public Works has fallen very far short of the estimate owing chiefly to the drainage scheme not being matured and to the estimate for repairs to the Vaigai Cauvery being much less than was originally anticipated. The building of the new dispensary has also been deferred for reasons not stated. The Government regret to learn that no municipal system of elementary education has yet been adopted, and trust that some definite measures will be taken in the current year. With reference to the Vice-President's remark on the issue of grants for marks in English, the Government observe that the third standard for grant for elementary schools includes English as an extra, and that the charge was consequently in accordance with rule. The returns bear testimony to the usefulness of the dispensaries, but the information afforded regarding the operations of the vaccinator is very meagre.

4. The general working of the Act appears to have been satisfactory, and the Auditor's report shows that there has been a great improvement in the accounts.

5. The Government approve of the retention of a large balance in hand, *pending the elaboration of the scheme* for providing the town with drains and a good water supply, but they trust that this may not be much longer deferred.

6. The President is requested to submit the statement called for in G. O., dated 12th June 1873, No. 822, which was despatched after the receipt of this report.

(True Extract.)

Chief Secretary.

To the President of the Municipal Commissions in 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.

Exd. J. Wright.

Revd 1873 Sept
No. 2170

Govt. of {1873} Madras.

FINANCIAL.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSIONS,
Madura,

&c., &c., &c.

Dated July, 8th.

Recd. July 21st 1873 Encl.

G. O., 8th July 1873, No. 942.

JULY.
Nos. 34-35.

Madura Municipality.—The annual report on the working of this Municipality for 1872-73, reviewed.

No. 158.
Recd
22 July 73