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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.
B.P. No.

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Dated

17-2-1873

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*Proceedings of the Madras Government, Financial Department,
7th February 1873.*

Read the following papers:—

No. 49. From the President of the Municipal Commission, Salem, to the Officiating Chief Secretary to Government, Fort St. George, dated Salem, 4th November 1872, No. 128.

I have the honour to submit the usual annual report on the working of the Salem Municipality for the year 1871-72, being the fifth year of its existence.

2. No change has been made, during the year under report, in the general mode of working the Act, either as regards the executive power vested in and exercised by the President, or the consultative action and functions of the Divisional Commissioners, each within his own District, excepting, of course, such minor details (warrants, appeals, &c.,) as were necessarily altered in the introduction of the new Act on the 1st May 1871.

3. At the close of the last official year the general balance remaining to the credit of the Municipality was Rupees 19,980-2-9, while that at the close of the year under review amounts to only Rupees 4,393-7-7 (exclusive of deposits, or, in other words, the expenditure has exceeded the receipts by Rupees 15,586-11-2); but the subjoined statement of accounts and work done will, I trust, prove satisfactorily that, though a great deal has been spent, nothing has been wasted. On the contrary, the requirements, especially under the head of "sanitation," such as latrines and drains, are so enormous that, had the surplus been three times as great, it might have been usefully and profitably spent within the same period.

4. The general statement of receipts and expenditure is as follows:—

RECEIPTS.

	RS.	A.	P.
1. Opening balance borrowed	19,980	2	9
2. Assignments and allotments by Government	270	2	0
3. Rates and Taxes	26,252	5	7
4. Fees in Schools and Training Institution	152	6	2
5. Endowments and sundry contributions and donations ...	1,022	9	6
6. Contributions from Local Funds	3,368	9	9
7. Miscellaneous	3,441	1	0
8. Advances recovered, &c.	5,334	7	11
Total ...	59,821	12	8

EXPENDITURE.

Grant I.	18,328	14	2
" II.	1,279	12	1
" III.	19,061	14	5
" IV.	7,585	9	1
" V.	3,266	13	0
Advances recoverable	5,377	1	0
Refunds	528	5	4
Closing balance	4,393	7	7
Total ...	59,821	12	8

5. On comparing the two statements it will be seen that the actual receipts for this year (exclusive of the State contribution which has now ceased) exceed those

*Proceedings of the Madras Government, Financial Department,
7th February 1873.*

of the preceding year by Rupees 2,645-13-8, or, in other words, the revenue is increasing, and may reasonably be expected to show a still further augmentation next year.

6. As regards the various items under the head of receipts, it will be noticed that—

(a.) *Rate on Houses, &c.*, produced only Rupees 3,950-15-6, against an estimated amount of Rupees 7,190, and an actual in the preceding year of Rupees 6,411-4-5. The cause of this falling off was the revision of the taxation, which, occupying nearly the whole of the year, prevented the tax being levied in full; a large balance is, therefore, still outstanding which will be collected and credited in 1872-73.

(b.) *Profession tax* also fell slightly below the mark, owing to the revision above alluded to. It may be observed that the proportion collected in the one is much greater than in the other of the two cases cited above; but this is easily explicable from the fact that, in the one case, the defaulter can be prosecuted before a Magistrate and the amount summarily recovered, while in the other, he can only be got at by the tedious process of distraint.

The other items of receipts under Head 3 all show, more or less, a marked increase, notwithstanding that only half the maximum rate allowed by the Act is levied in the form of tolls.

7. A small sum of Rupees 152-6-—earned from school fees which have been only levied during the last quarter, the schools having only come within municipal jurisdiction at that date.

8. *Head No. 5 (Endowments, &c.)* gave a revenue of Rupees 1,022-9-6, being the amount transferred to the Municipality from the surplus of the *Poor Relief Funds*, which has been funded for the purpose of completing the additions to the Civil Dispensary.

9. *Head 6.*—The Rupees 368-9-9 credited under “Communications” is the amount received from the Department of Public Works on account of Imperial roads within municipal limits, the deficiency as compared with the budget being due to diminution of distance. The other two items under this head explain themselves.

10. *Head 7.*—Calls for no remark.

11. The item “*Advances recovered*,” amounting to Rupees 5,334-7-11, is simply a floating balance which will remain probably at much the same figure so long as any works on a large scale are being carried out.

12. *EXPENDITURE.*—*Grant I.* naturally divides itself into two heads, viz., New Works carried out and Repairs, including several minor heads.

Of New Works, the principal executed during 1871-72 have been—

13. (a.) *Communications.*—Three new roads, viz., one connecting the village of Comarasamipatty with the Sooramungalum (Railway) Road, and costing Rupees 303-5-5; a second connecting the main road leading to the Jail, Shevaroy Hills, Civil Court, &c., with the Agraharam (which was much needed, as previously the detour was very extensive), costing Rupees 1,116-11-9; and the third connecting

*Proceedings of the Madras Government, Financial Department,
7th February 1873.*

Gogai with Shevapett and affording a direct communication with the Railway. The remaining Rupees 675-4-7 were spent on petty works of various kinds giving a general total for New Works of Rupees 2,095-5-9.

14. (b.) *Educational, nil.*—The existing buildings suffice, though hereafter, when funds are available, the improvement of the Pial Schools will have to be taken up.

15. (c.) *Sanitary and Miscellaneous.*—The total under this head reaches Rupees 8,793-6-10, the principal items being—

1st.—Rupees 1,648-7-6 for the expenses incurred during the year towards the survey and levels of the town as the primary step in the great drainage scheme to be hereafter carried out.

2nd.—Rupees 2,219-12-10 for the construction of latrines.—These, I may remark, are much frequented by the people, who have taken to them much more readily than in most parts of the country, but the additional number of latrines required is very large, and will show as a heavy item for years to come.

3rdly.—*The Town Hall* on which Rupees 678-9-5 have been expended, and which is destined hereafter to serve, not only as a Town Hall, but also as the Office of the Municipal and Local Fund Boards. This work will probably be completed by the end of the next official year 1872-73.

4thly.—*The Shevapett Market* on which Rupees 2,000 have been spent in the erection of seventeen bazaars, calculated, will yield by their rental a fair return upon the capital expended.

5thly.—Rupees 790-5-8 have been paid to two large villages (*Pariahs' and Wudders'*) as compensation wherewith to erect new huts on their removal outside the municipal limits, as their location in the middle of the town was found to be highly undesirable on sanitary grounds. The full amount under this head has not yet been reached. The remaining items under this head are self-explanatory.

16. (2) *Repairs.*—(a.) *Communications.*—Under this division are embraced seven large roads which have been repaired at an outlay of Rupees 5,907-0-1. The contribution due to Local Funds by the Municipality on account of the Sooramungalum Road not having been claimed during the year will appear in the accounts of 1872-73.

17. *Grant II.*—Under this head it should be explained that the item of Rupees 303-12-1, “*Municipal Schools*,” refers only to a period of two months antecedent to the date of transfer of the middle-class schools to the Municipality, the succeeding item, Rupees 437-4-0, “*Salary Grants*,” referring to the preceding nine months. Under “*Results Grants*” Rupees 438-12-0 were paid on account of Pial Schools, and a further sum is due on account of others whose examination was not completed within the official year.

18. *Grant III., Hospitals.—Civil Dispensary.*—In conformity with G. O., No. 704, dated 28th November 1871, the charge and responsibility of the Civil Dispensary was only formally assumed by the Municipality on the 22nd January 1872, though the entire charges have been borne by them since the 1st May. The total disbursements under this head have been Rupees 3,627-5-0, but how expended

84/3 6

*Proceedings of the Madras Government, Financial Department,
7th February 1873.*

the Municipality cannot say, as, previous to the date of transfer, they have no information as to the various items of expenditure incurred.

19. *Vaccination*.—Two vaccinators have been employed throughout the year with the following results:—

Total No.	Successful.	Unsuccessful.	Unknown.
642	565	60	17

20. *Registration of Births and Deaths* is still very defective, but from the habits and character of the people such a return must be carried on for many years before it can be regarded as more than an approximation.

21. *Conservancy*, Rupees 14,803-1-5.—Salem having, in years gone by, been notorious for its dirt and unhealthiness, both the money and the attention of the Commissioners have been more freely expended on this head than on any other, and with on the whole very satisfactory results, the general system in existence at the commencement of the year still continuing in force. The compensation referred to as costing Rupees 1,367-11-2 is for the removal of portions of houses and lands abutting too closely on the public roads.

22. Under *Grant IV*, two items only call for remark, viz., Rupees 2,605-3-2, a refund to Government on account of moneys overdrawn in previous years as per G. O., No. 1601, of the 23rd October 1871; and Rupees 1,702 for land purchased whereon to construct bazars at present and hereafter either another market or regular streets.

23. *Grant V*.—The office establishment has been maintained at the very moderate outlay of Rupees 1,485-6-4, being a reduction of Rupees 471-6-4 on the previous year.

24. *Refunds*, Rupees 528-5-4.—Under this head is included a refund of Rupees 220-8-0 on account of profession tax collected and credited, and subsequently remitted on appeal as will be seen from Statement IV.

25. Appended to this are—

1. Statements I., I-A, II., II-A, II-B, III., and IV.
2. A resume of the opinions of the individual Commissioners, and statement called for in G. O., dated 4th May 1872, No. 627.
3. List of Commissioners called for in Official Memorandum, dated 31st July 1872, No. 207.
4. Extract from Annual Report of Medical Officer on the Civil Dispensary.

26. *The delay in the submission of this Report has been entirely due to the*

* Mr. Bazely, of the Madras Municipal Commission.

Auditor; * firstly, owing to the difficulty experienced in procuring a competent person; next, by his requiring a radical

alteration to be made in the mode of keeping the accounts before he would commence the audit; and, lastly and principally, to the inordinate length of time which the audit itself has occupied, viz., from the 23rd July to the 14th October, and the report has not yet been received.

*Proceedings of the Madras Government, Financial Department,
7th February 1873.*

Under these circumstances, the orders of Government on the subject will be awaited before the usual fee of Rupees 150 is disbursed to the Auditor.

Annual Medical Report of the Civil Dispensary at Salem for the year 1871.

The health of the town and district generally during the past year has been good; but, as observations under this head fall more directly within the province of the Zillah or Jail report, I need not enter into details here beyond referring to the epidemics which have occurred.

2. Cholera prevailed in the town of Salem to a certain very limited extent during the early part of the year; thus between January 4th and February 7th it was epidemic, but the total of cases only reached thirty-nine (viz., fourteen males and fifteen females), with a mortality of ten (five of each sex), and again it was present from the 11th to the 24th April, but on this second occasion the invasion was milder than on the first, only fifteen cases having occurred (twelve males and three females) of which but two (2) proved fatal (viz., one male and one female). It will thus be seen that this dreaded disease is losing much of its virulence in Salem, which has heretofore always been regarded as one of its most favourite localities, if not actually an endemic seat of the malady, a result attributable no doubt partly to the general amelioration in the type of the disease which has been noticed by so many observers during the past few years, but also, in some measure, I have no doubt, to the greatly improved sanitary condition of the town since the introduction of the Municipal Act, causing in its turn increased faith, on the part of the people generally, alike in the efficacy of preventive measures and European remedies. A somewhat severe outbreak of cholera also occurred in the month of February in and around the village of Vellackulputtee in the Namcul Division, whither Apothecary R. Stewart was at once sent, and succeeded after a short time in arresting the progress of the disease, of which have been already supplied in report, dated the 24th of April 1871. Again, cholera prevailed at Yeddappaddy, in the Trichengode Taluq, during the month of June and July, to which place a subordinate was detached for a time. Particulars of this outbreak were also duly reported by me under date of 1st August. Lastly, at the close of the year cholera made its appearance at Vaniembady and Tripatore and committed considerable ravages as detailed in my letter, No. 161, of the 13th ultimo, and I regret to add that, though checked in great measure in these two large towns, it still continues to crop up from day to day in the villages adjacent. I may add that all possible quarantine and other precautions have been taken to prevent, if possible, the disease reaching this town which at present there appears some probability of its doing, though still distant some sixty or seventy miles. The only other epidemic sickness has been fever which was very severe for a time during the spring of the year in the Denkenicottah portion of the Oosoor Division.

3. I now turn to the question of the patients actually treated in the hospital during the year under report, and am glad to be able to report that the increase in attendance has been very marked, not so much in the in-patients, in which from the habits and prejudices of the people any extension must necessarily be slow and gradual, but rather in the number of the town people, and those dwelling around the town, who have a better opportunity of hearing and knowing what is going on. The returns for the two last years stand thus:

	In-Patients.	Out-Patients.
Admissions in 1870	152	4,519
Do. 1871	167	5,840
Increase	15	1,321

I may remark, further, that the number of in-patients would have been somewhat larger, but that at my earnest representation the Municipality has opened a small poor-house adjacent to the hospital, and has thereby relieved the Dispensary of those pitiable cases of pauperism and starvation which but too frequently encumber the wards of one's civil hospital in this country—cases,

*Proceedings of the Madras Government, Financial Department,
7th February 1873.*

which, while one felt them to be no proper inmates of a charity intended for the treatment of acute and curable diseases, still common humanity forbade one to turn away.

4. No change has occurred in the financial condition of the institution during the past year, there is no permanent invested capital, the sum of Rupees 3,451-15-5 appearing under the heads of "Savings' Banks" and treasury being merely deposited as a temporary measure, until such time as it is required for building purposes; the revenue has been derived, therefore, from the municipal grant of Rupees 100 per mensem, the subscription of residents, and the proceeds of the sale of medicines and the establishment and expenditure much the same as in former years, except that the increase of patients has necessitated increased outlay under the head of "Medicine purchased." The usual financial statement is appended.

5. There is no lying-in ward.

6. Though no actual change has as yet taken place considerable alterations and enlargements are in progress which may be briefly summarized as follows:—A considerable piece of ground has been secured on the eastern side, on which two new blocks of building are in course of construction—one the out-patient block, consisting of office and examining room in the centre, with the store-room on one side and the surgery on the other; the second block intended for infectious diseases, &c., such as syphilitic females of whom there are always several under treatment, whilst a smaller piece of land has been secured in rear of the present compound, which will allow of the existing old and inconvenient cook and store-rooms being swept away and a smaller and more suitable cook-room being erected, at the same time that the space and ventilation of the main block and out-offices generally will be materially improved. In the in-patients' block minor alterations will also be carried out tending to improve the ventilation and sanitary state of the building as well as to add materially to the comfort of the inmates. The foundation of the new buildings are already laid, and a few months more will, I trust, see them completed, and, though I know it is not but be sanguine that, when the taint of pauperism is removed (as it has been by the opening of a poor-house) and the association with vice ceases (as it will do when the prostitutes are removed to a separate building), a better class of patients, or at worst more of the same class as at present may be induced to enter the hospital, and its sphere of usefulness be thereby largely extended.

SALEM,

(Signed) R. E. PEARSE,
Zillah Surgeon.

1st January 1872.

No. 50. From the President of the Municipal Commission, Salem, to the Chief Secretary to Government, Fort St. George, dated Salem, 17th December 1872, No. 150.

In forwarding copy of the report of the Auditor on the accounts of the Salem Municipality, I have the honour to submit the following observations thereon.

2. In paragraph 3 of his report, the Auditor states (1) "The items of receipts were checked by the registers." It would seem preferable for an Auditor to compare each counterfoil of house and profession's tax and the licenses of carriages and animals with their corresponding entries in the several registers and certify to their correctness.

3. With reference to the defects alluded to in paragraph 4, I beg to state that there were no headings to furnish the informations required at the beginning of last year; they have been entered, but not in special columns. Separate columns have been opened in the current year's accounts.

4. With regard to the neatness in writing up the cash-book, I do not see any ground for complaint.

5. The cash-books, &c., are checked from time to time by the Vice-President, but it is impossible for him to go through each entry in the books daily with the

*Proceedings of the Madras Government, Financial Department,
7th February 1873.*

several vouchers, nor is it necessary, as it is checked by the Head Clerk by whom the Cashier's chitta, cash-book, and ledgers are tested with the various vouchers daily, while all alterations, corrections, remissions, &c., are examined, checked, and initialled by the Vice-President. The proposal to appoint a special Commissioner to check the books is entirely out of the question, as must be evident to any one who has any knowledge or experience of municipal matters.

6. The vouchers are kept in a file which is locked up every night and the key kept by the Cashier.

7. The Rupees 2,497-11-0 alluded to is an endowment belonging to the Salem Dispensary which was transferred with the building to the Municipality who allowed it to remain in the Government Savings' Bank, as otherwise they would lose the interest thereon; hence it was not brought into the General Fund, as the balance in their cash-book and that in the Treasury would then differ. But this sum is shown every day at the end of the day's transactions, and added to the fund balance, making the total of the entire fund at the disposal of the Commissioners.

From Mr. N. BAZELY, Junior, Auditor of the Salem Municipal Accounts, to the President of the Municipal Commission, Salem, dated Madras, 29th November 1872.

Having audited the accounts of the Salem Municipality for the official year 1871-72, I have the pleasure to report that all receipts and disbursements have been correctly recorded.

2. The accounts were for only ~~March 1872~~ March 1872, in accordance with paragraph 2 of G. O., 27th June 1872, and in accordance with the instructions of receipts and expenditure submitted for audit were framed as required by the Proceedings of Government, dated 28th October 1871, No. 1646.

3. The audit was conducted as follows:—

- 1st.—The items of receipts of taxes in the cash-books were checked by the registers; and
- 2nd.—The payments were checked by the vouchers.
- 3rd.—The postings of both receipts and payments in the ledgers were checked.
- 4th.—The totals of the cash-books and ledgers were cast up and their correctness tested.
- 5th.—The annual statements of receipts and expenditure were then finally compared with the ledgers and passed as correct.

Excepting a few defects which I shall presently point out, I have every reason to be satisfied with the correctness of account keeping in your office. I have also ascertained that the suggestions thrown out by the Auditor of the accounts for the official year ending 30th April 1871, and noticed in paragraph 7 of G. O., 23rd October 1871, No. 1601, have been attended to.

4. The defects I allude to are—

1st.—The cash-book has no column for the heads of accounts to which the several items are to be posted in the ledger, nor has it columns for the ledger folios and voucher numbers. The want of these must necessarily retard the ledger poster in his work and rendered my audit tedious and irksome.

2nd.—There is a want of care and neatness in the writing up of the books; these are, I may say, essential to account keeping, and an Auditor always approaches the examination of books carefully written with much suspicion.

3rd.—There is a total absence of any check of the entries in the books. An Auditor is not expected to go through the whole work of a whole year, examining each and every item to see to its correctness. But so it was when I took up the audit. I found, from the absence of ticks, that the whole work, save the checking of the daily balance in the cash-book by the Vice-President, was entrusted to two writers receiving Rupees 35 and 25 a month. It, therefore, became incumbent on

Proceedings of the Madras Government, Financial Department,
7th February 1873.

me to check the whole work. There are none in your small establishment of sufficiently accepted responsibility to be entrusted with this work. An examination of the daily entries of all the books will not occupy much time, so that one of the Commissioners can, with no inconvenience to himself, have the charge of it. A Commissioner's attendance daily at a certain hour to examine the books will have the desirable effect of enforcing punctuality and care on the part of the subordinates in having the books posted up in time for his inspection, while correctness will be ensured and tampering provided against as effectually as possible.

5. The vouchers are kept in a file which is allowed to float about in the office and is accessible to every one. They should be kept in bundles in a pigeon-holed shelf, the key of which should be in the custody of the Head Accountant who should be held responsible for their safety.

6. In the cash-book under date the 25th March 1872 appears a foot-note to the effect that Rupees 2,497-11-0 intended for building a hospital was lodged in the Savings' Bank in the name of the President. I think a more regular course would be to bring this and similar sums in the books of the Municipality.

7. Your statements of receipts and expenditure exhibit in abstract as follows:—

Receipts.	RS.	A.	P.	Expenditure.	RS.	A.	P.
Balance brought forward ...	19,980	2	9	Public Works ...	18,328	14	2
Assignments and allotments by Government ...	270	2	0	Education ...	1,279	12	1
Rates and taxes, &c. ...	26,252	5	7	Medical Services ...	19,061	14	5
Fees in schools and training institution ...	152	6	2	Miscellaneous Municipal purposes ...	7,585	9	1
Endowments and sundry contributions and donations ...	1,022			Supervision and Management ...	3,266	13	0
Contribution from Local Funds ...	3,368	9	9	Recoverable ...	5,377	1	0
Miscellaneous ...	3,441	1	0	Refunds of Taxes ...	528	5	4
Advances recovered, &c. ...	5,334	7	11	Balances ...	4,393	7	7
Total ...	59,821	12	8	Total ...	59,821	12	8

8. The actual receipts exceed the Budget Estimate by Rupees 4,771; but having in view paragraphs 1 and 2 of G. O., 27th June 1871, No. 928, the excess rises to Rupees 7,636; for, if the error pointed out in paragraph 1 of the Government Order had not been made, and the remission of one-twelfth of the taxes alluded to in paragraph 2 had not been apparently overlooked, the estimate of income would have aggregated Rupees 32,206 instead of Rupees 35,071. It is needless to show here, in detail, how this excess is created as it may be seen in the statement. I thought it well to invite your attention to it in order that measures may be taken to effect a nearer approach to accuracy in your future budgets, for the expenditure cannot well be regulated when the estimate falls short by nineteen per cent. of the sum it should exhibit.

9. The cost of supervision and management is at an average of nearly 5½ per cent. of the total income, while your office establishment is only 2½, which I think is very moderate.

10. My thanks are due to Mr. J. W. Johnston for the assistance he voluntarily afforded me during audit, and I am glad to be able to state that the Head Clerk and Accountant are deserving of encouragement.

Proceedings of the Madras Government, Financial Department,
7th February 1873.

No. 51. ORDER THEREON, 7th February 1873, No. 184.

The marginal statement is an abstract of the receipts and expenditure of the Salem Municipality for the year 1871-72.

RECEIPTS.	
Current Taxes—	RS.
Rates on houses ...	3,951
Tax on arts ...	6,087
Tax on vehicles ...	1,539
Registration of carts ...	510
Tolls ...	9,441
Fees ...	254
Fines ...	617
	22,399
Arrears—	
Rate on houses ...	1,578
Tax on arts ...	1,263
Tolls ...	901
Fees ...	111
	26,252
School fees, &c. ...	153
Hospitals ...	1,022
Contributions—	
From Local Funds ...	3,369
Assignments by Government ...	270
Miscellaneous ...	3,442
Advances recovered ...	5,334
	10,380
Total ...	59,822

EXPENDITURE.	
Public Works—	RS.
New Works ...	10,889
Repairs ...	6,192
Other items ...	1,248
	18,329
Education ...	1,280
Hospitals, &c. ...	3,627
Vaccination ...	316
Registration of births and deaths ...	315
Conservancy ...	14,803
Lighting ...	943
Miscellaneous ...	6,642
Supervision and management ...	3,267
Advances ...	5,377
Refunds ...	529
	55,428
Balances—	
Municipal ...	3,371
Endowments ...	1,022
Total ...	59,821

however, satisfactorily accounted for by the levy of the taxes having been delayed by a revision of the assessment.

3. The expenditure during the year was extraordinary owing to the Commissioners having utilised the greater part of the large balance of Rupees 19,980 which

The Auditor's report shows that the accounts have been correctly kept during the year, and the Government are glad to learn that the much required improvements pointed out last year by the Auditor have been adopted with such a satisfactory result. The entries of collections on account of taxes on arts, &c., in Statement IV. do not correspond with those in Statement I., owing apparently to the Commissioners having lost sight of the instructions conveyed in G. O., dated 28th October 1871, No. 1646, to the effect that the net proceeds of the taxes after deduction of refunds should alone appear in the annual statements submitted to Government.

2. The Auditor objects to the non-inclusion in the municipal accounts of a sum of Rupees 2,498 belonging to the dispensary and invested in the Government Savings' Bank. The course adopted appears, however, to be correct, with the exception that the sum in the Savings' Bank should be transferred to the name of the Municipality. It is not intended that any other than the floating balance should be incorporated with municipal funds the invested capital being shown separately in Column 2, Statement I.-A. The Government gather from the report that the floating balance of Rupees 1,022 is included in Column 2 as part of the funded capital. If so, it is incorrect. The current demand for rates on houses and tax on arts amounted to Rupees 16,434, and the uncollected balance at the end of the year to Rupees 5,983, or rather over thirty-six per cent., which is,

7th February 1873.

was brought forward at the beginning of the year under review. A sum of Rupees 8,793 is shown as expended on New Works under "Sanitary and Miscellaneous," of which Rupees 3,010 went towards the erection of latrines and other purposes connected with sanitation. Of the sum of Rupees 6,192 expended on repairs, Rupees 5,907 were spent on communications.

4. From the report on the working of the Civil Dispensary, the Government are gratified to learn that the health of the town was good throughout the year, and that, in the opinion of the Medical Officer, cholera is losing much of its virulence in Salem, owing in some measure to the improved sanitary condition of the town since the introduction of the Municipal Act.

5. The President's report shows that the general working of the Act has been satisfactory, and from the reports called for in G.O., dated 4th May 1872, No. 627, it would appear that though the taxation is far from popular, yet no active discontent exists, while the improvements effected are in some measure appreciated by the people.

6. The Government agree with the President in considering that the delay which occurred in the submission of the Auditor's report was excessive, and consider that there is fair ground for a reconsideration of the amount of the fee to be paid.

(True Extract.)

Chief Secretary.

To the President of the Municipal Commission, Salem.

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

5 April 1873

Revenue Dept
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FINANCIAL.

To
THE PRESIDENT OF THE
MUNICIPAL COMMISSION.

Salem,
&c., &c., &c.

Dated February, 7th,
Recd. " 15 Encl.

G. O., 7th February 1873, No. 184.

He
FEBRUARY.
Nos. 49-51.

Passing orders on the annual report on the
working of the Salem Municipality for 1871-72.

7-841
LODGED

17 July 1873