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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.	25	~~Press~~
B.P. No.		Mis.
Dated	3. 10. 1874	196 .

Not to be folded or roughly handled

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*Proceedings of the Madras Government, Financial Department,
15th September 1874.*

Read the following papers:—

No. 136. From W. McQUHAE, Esq., President of the Municipal Commissions, Madura, to the Hon. D. F. CARMICHAEL, Acting Chief Secretary to Government, Fort St. George, dated Butlagundu, 6th July 1874, No. 36.

I have the honor to submit the report of the Municipal Commissioners of Madura on the working of the Towns Improvement Act for 1873-74 together with the prescribed statements and the reports of the Auditor and the officers in charge of the two dispensaries maintained in the town.

2. In Statement I.-A., under Column 3, Rupees 1,282-13-7 is entered as a balance, whereas it is the sum appropriated from funded capital for expenditure and should have been shown under Column 5. A sum of Rupees 7,374-4-11 spent during the year from Municipal funds on account of dispensaries is entered under Column 12, which, I think, should have been exhibited under Column 6, leaving Column 12 blank.

From F. A. NICHOLSON, Esq., Vice-President, to W. McQUHAE, Esq., President of the Municipal Commission, Madura, dated Madura, 10th June 1874, No. 245.

I have the honor to submit, on behalf of the Municipal Commissioners, the annual report on the working of the Towns Improvement Act in Madura from 1st April 1873 to 31st March 1874 with enclosures, viz., (1) the Auditor's report with three enclosures; (2), the report, with statements, from the Civil and American Mission Dispensaries; (3), all the statements prepared in accordance with the forms prescribed in G.O., No. 1646, under date 28th October 1871.

2. RECEIPTS.—The opening balance of Rupees 33,873-8-6 includes Rupees 17,900 invested in the Bank of Madras.

3. III.-A., House-tax, Rupees 12,055-0-6.—Under this head all but eleven per cent. of the current demand has been collected by the four bill collectors of the Municipality.

4. III.-E., Tolls, Rupees 27,028-2-10.—This item includes a sum of Rupees 2,154-2-8 paid in advance for 1874-75 and Rupees 765 arrears of 1872-73. The diminution expected by the Commissioners and provided for in the Budget under this head did not occur.

5. The total arrears on all sources of income are slightly over 6·7 per cent. on the demand.

6. The excess amount shown in the Budget of 1873-74 against "Hospital" is owing to an intended appropriation of Rupees 5,000 as a receipt from the funded capital to meet the charges of the year under report. This, however, was not made.

7. The total collection under "VII., Miscellaneous," has exceeded the Budget Estimate on account of items such as drain-rent, a large increase in the grain pettah contract, &c.

8. DISBURSEMENT—Grant I.—Public Works, Rupees 15,880-5-11.—This is the amount actually spent under Grant I, and is less than the Budget Estimate by Rupees 5,085 in consequence of many of the budgeted works not having been carried out during the year owing to several changes in the Public Works estab-

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lishment of this Municipality. The Commissioners are glad to be able to report that the Lying-in Hospital extension, consisting of eight cottages for expectant patients, has been finished and handed over to the Zillah Surgeon. The new dispensary buildings are also being pushed on with vigor, though work was stopped for some time in the year under report by reason of the incapacity of the Overseer then in charge. It is hoped that the end of the current year will see the new dispensary finished.

9. A slight excess has been incurred in the item of "Road repairs" (Rupees 448) and "Establishment" (Rupees 299-9-6), the latter item being due to extra establishment rendered necessary by the works in progress.

10. *Grant II.—Education, Rupees 1,309-9-8.*—This is the total amount spent under Grant II. and is much less than the Budget Estimate as Rupees 1,000 provided for the establishment of Municipal schools was not spent. The reasons for the non-expenditure will be separately stated in answer to the G.O. in the Financial Department, No. 608, dated 17th April 1874. The chief reason was that the then Acting Inspector of Schools (Mr. Kershaw) was strongly opposed to a departure from the present results system. The contribution to Local Funds, Rupees 670, has not been paid on account of certain reference which is still pending from the Local Fund Board. There are in the town twenty-eight aided and eleven unaided elementary schools giving instruction to 1524 pupils, viz., 1309 boys and 215 girls, on a population numbering about 53,000. Of this number 1279 are Hindoos, ninety Mahomedans, and 12 Native Christians. Twenty-four received instruction in English, eighty-seven in Telugu, and 1524 in Tamil. The total aided schools in the town presented 501 children for examination under four standards and have obtained grants to the amount of Rupees 1,242-15-0. On the whole, the results of the examination were said to be satisfactory. The size and importance of the town demand more time than the Madura Range Inspecting Schoolmaster can possibly spare, and it would seem advisable to separate the Municipal schools from his range and form an independent division.

11. *Grant III.—Sanitation and Medical Services, Rupees 7,277-3-2.*—The dispensaries, as usual, have done thoroughly good work, and the expenditure under this head is probably the most satisfactory of all. The reports of Drs. Gamack and Palmer (the latter of the American Mission), speak for themselves in plain terms. The numbers treated were 31,416, which is said to be 8286 in excess of last year. This is, however, attributable, it is believed, to a more complete registry of cases in the American Mission Dispensary. The town appears to have been very free from serious disease. Dr. Palmer notices a curious fact that in July four-fifths of the cases treated were for ophthalmic complaints. The Commissioners trust with Dr. Gamack that a suitable building for the Civil Dispensary will be available by the close of the current year. The dispensary is largely attended by district patients and by travellers so that the number of patients cannot be taken as any guide to the health of the town population.

12. The Commissioners greatly regret that, owing to ill-health, Dr. Palmer, of the American Mission Dispensary, has been compelled to leave for America and that no physician is to be appointed in his stead.

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13. *Grant III.—2, Vaccination, Rupees 412.*—The vaccinators are said to have performed 2832 operations, being five per cent. of the total population. The vaccinators work for a fortnight in each of the nine divisions of the town, and, entering each operation in a book, are easily checked by the Division Commissioners, to whom they are required to submit their registers. The returns may, therefore, be considered fairly correct.

14. *3, Registration of Births and Deaths, Rupees 217-10-0.*—Attention has been paid to this service and a notable improvement has been the result. Three clerks paid by a commission of 1 Anna per entry are employed on the work with the result that 2324 births and 1693 deaths or (four and three per cent., respectively, on the population) were recorded. The Division Commissioners examine the same, check over these registers as over the vaccinators.

15. *4, Conservancy, Rupees 24,008-13-4.*—The conservancy establishment needs no remark. Under the head of "Contingencies" Rupees 530-4-5 were spent on purchase of houses, fire-extinguishers, latrine-carts, and on the cleaning of a foul tank.

16. *Grant IV.—3, Choultries, Rupees 2,393-1-6.*—The excess expenditure, Rupees 223, over the Budget Estimate under "Contingency" is due to the purchase of brass, &c., vessels urgently required for the use of the Kunnatore Chuttrum.

17. *6, Sundries, Rupees 248-5-10.*—This item includes the purchase of a piece of ground for a Mahomedan burial-ground and other small items.

18. *Advances Recoverable, Rupees 395-4-7.*—This includes Rupees 317-11-2 Vakeel's fees in Municipal suits, of which a sum of Rupees 111-6-0 has been recovered and credited to 8, Statement I.; of the remainder part has since been collected.

19. *Balance, Rupees 36,532-2-3.*—The balance includes most of the savings on hand at the opening of the year together with Rupees 620-8-5 belonging to the Lying-in Hospital; Rupees 1,897-11-9 belonging to the Kunnatore Chuttrum; Rupees 704-5-6 of the Famine Relief Fund and the excess of the income over the expenditure of the year under report. The first of these sums was in the Savings' Bank, and was placed at the credit of Municipal funds to meet any excess charge of the year.

20. It may be noted that the total expenditure incurred during the year on "Sanitation and Medical Services" and other sanitary works is Rs. 41,612-15-4, or about seventy-three per cent. on the actual Municipal collection, Rupees 55,274-12-5.

21. With reference to the working of the Act the Commissioners see no cause to alter their opinion, expressed in previous reports, and the statement of incidence called for in G.O., No. 822, of 12th June 1873, is also submitted.

From M. SAMAVIER, Auditor, to F. A. NICHOLSON, Esq., Vice-President of the municipal Commission, Madura, dated Madura, 24th April 1874.

With reference to the extract from the Proceedings of the Commissioners, dated the 4th ultimo, forwarded with your foot-note, I beg to submit my report on auditing the accounts of the Madura Municipality for the official year 1873-74, and enclose the following three statements made out for information, viz.:—

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

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2. The entries in the cash-book both on the credit and debit sides have been examined with reference to the vouchers as also the resolutions passed by the Commissioners. For the expenditure of Rupees 8-13-0 on account of contingencies in the 1st and 3rd Divisions on the 5th March 1874 no resolution appears to have been passed. A sum of Rupees 10 was debited on the 22nd April 1873 for being remitted to the Caroor Tahsildar for the carriage-hire of Silber's lanterns, and this charge has not been supported by a resolution, but out of that amount Rupees 8-11-0 has been recovered and credited in the account for May following.

3. A few of the chellans on account of rent of bandy-pettahs and tolls bear the signature of the clerk receiving money in the office instead of the remitters. As the date and number of the resolution have not been quoted either in the cheque or voucher in support of certain charges there was some difficulty and delay in tracing them out, which may well be avoided by invariably quoting the authority in the cheque or voucher.

4. From 4th October 1873 to 14th February 1874 the supply of lamp-oil for Municipal lanterns was not on contract but kept under the management of Office-Clerk Saminada Pillay, who drew from the Treasury in four instalments in the month of November 1873 Rupees 250 for the purpose. Deducting from this Rupees 16-15-6, due to him for lamp-oil expended in October, Rupees 233-0-6 ought to have been shown in the oil account for November as receipts from the Treasury, but only Rupees 183-0-6 has been exhibited, the total cost of the oil in that month entered, and a minus balance of Rupees 10-10-8 struck accordingly. This incorrect balance has been continued in the subsequent months. Thus the clerk is accountable for the difference of Rupees 50 as well as for Rupees 27-9-5, being the unexpended portion out of the advances up to 14th February; I have, therefore, shown the two sums, amounting to Rupees 77-9-5, under the head "Advances recoverable" in my Statement No. I.

5. Rupees 317-11-2 being incurred on account of law-suits, is shown under the head "Sundries" in the Municipal accounts, and of this Rupees 111-6-0, recovered on the same account, has been exhibited under the head "Miscellaneous income." In many suits the Municipality is likely to succeed, and I think it, therefore, desirable that charges in connexion with law-suits should be debited to "Advance recoverable" and the recoveries credited to the same head instead of showing them as actual expenditure and receipts, respectively. By the former method there will be a check for sums outstanding. In case any suit be decided against the Municipality—which, I think, would be very rare,—the charges may be adjusted by debit to the proper head and credit to "Advance recoverable."

6. At present there is no particular account to show what works remain to be accounted for by bills unless the information be gathered from various vouchers. I would, therefore, recommend that the Municipal Overseer be required to submit monthly a progress report showing for each work the estimated amount, amount drawn, amount accounted for by bills, and balance. This statement will facilitate ready reference and serve as a check for not spending upon a work any sum drawn for another and for not exceeding the estimate, instances of which the Commissioners have lately discovered in the case of Mr. Warner, the late Overseer.

7. The balance as per Municipal accounts on the 31st March 1874 was Rupees 83,708-8-0. The interest of Rupees 28-8-5 on the amount in the Savings' Bank in connexion with the Lying-in Hospital, which had been adjusted by the Bank of Madras in the early part of 1873-74, has not been shown in the accounts. The correct balance, therefore, ought to be Rupees 83,736-14-5. Besides this a sum of Rupees 5-9-8 out of the amount drawn as advances on account of office contingencies and discount on sale of copper coins remained as balance on the 31st ultimo.

8. The system of permanent advances ordered by Government* to be adopted in last year has not been brought into force. The monthly advances for contingencies still continue to be made.

Paragraph 2 of the Government Proceedings, No. 942, dated 5th July 1873.

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From Surgeon-Major A. GAMACK, A.M., M.D., Zillah Surgeon, Madura, to F. A. NICHOLSON, Esq., Vice-President of the Municipal Commission, Madura, dated Madura, 11th April 1874, No. 83.

I have the honor to forward an abstract return showing the number of patients treated at the Municipal dispensaries during the official year ending 31st March 1874.

2. The popularity of the different institutions continues, and from the following tabular statement will be seen the progressive increase in the numbers applying for aid—

	1870-71.		1871-72.		1872-73.		1873-74.	
	In.	Out.	In.	Out.	In.	Out.	In.	Out.
Natives	280	10,294	257	12,756	248	17,238	284	17,831
Europeans and East Indians	7	35	4	38	...	93	3	84
Lying-in Hospital	93	...	87	...	89	...	106	...
Total	380	10,329	348	12,794	337	17,331	393	17,915

3. During the past year the town has been happily free from any disease in an epidemic form and no unusual sickness has prevailed, still the number of patients has been somewhat greater than in any previous year.

4. The diseases coming under observation have been of the usual promiscuous nature, and 117 operations in all of various kinds have been performed.

5. The indifferent accommodation for in-door patients continues as before, but, now that the foundations of the new dispensary have been laid, it is to be hoped that the works will be carried on as expeditiously as possible and that Madura may soon have a dispensary suited to the wants of the town.

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From Dr. H. R. PALMER, M.D., to F. A. NICHOLSON, Esq., Vice-President of the Municipal Commission, Madura, dated Madura, 6th April 1874.

Herewith I enclose the regular yearly report of the American Mission Dispensary. There has been nothing remarkable in the diseases of the past year. In the months of April and May intermittent fever, dysentery, and diarrhoea are the most common diseases; in June there is apt to be more dysentery. In the latter part of June and throughout the month of July ophthalmic cases are four-fifths of the whole number. Diarrhoea is then more common than fever or dysentery, and colds and resulting troubles increase. During the rainy seasons intermittent and other forms of fever, bronchitis, pneumonia, &c., are the most common diseases. It is a very curious fact that in the most sickly season the dispensary average attendance is less than that in the very hot months, which I account for in the fact that it is a common superstition that it is not good to take even a simple dose of oil in rainy and dewy weather. Skin diseases of every phase prevail throughout the year, and boils and neglected sores, diseases of eye and ear, are very common. Neglected cancers and ulcers, maltreated eyes, and injuries are painfully common. I have had but very few operations this year; three amputations, removal of tumors and of cataract, have been the most important.

1873-74
Civil and Branch Dispensaries
Lying-in Hospital.
Abstract Return showing Sickness and Mortality during the Official Year ending 31st March 1874.

	ADM. ED.												Average daily attendance.	Remarks.		
	1873.						1874.									
	April.	May.	June.	July.	August.	September.	November.	December.	January.	February.	March.	Total.				
Remained on the 31st March 1873.	163	1,517	1,767	1,888	1,630	1,625	1,510	1,3								
<i>Civil Dispensary.</i>																
Natives ... { In-patients...	22	16	25	21	22	21	17									
Out-patients ...	59	924	1,085	1,191	1,012	986	953									
Europeans and East Indians { In-patients...	...	...	...	2	1	1	...									
Out-patients ...	4	5	5	10	6	7	10									
<i>Branch Dispensary.</i>																
Natives ... { In-patients...	...	...	...	...	...	...	...									
Out-patients ...	50	555	646	653	583	604	522									
Europeans and East Indians { In-patients...	...	...	...	...	...	...	...									
Out-patients ...	...	1	...	...	1	...	...									
<i>Lying-in Hospital.</i>																
Natives ... { In-patients...	8	15	6	11	5	6	8									
Out-patients ...	...	...	...	...	...	...	...									
Europeans and East Indians { Do ...	...	...	...	...	...	...	...									
Out-patients ...	...	...	...	...	...	...	...									
Total ...	146 1/4	146 1/4	146 1/4	146 1/4	146 1/4	146 1/4	146 1/4	146 1/4	146 1/4	146 1/4	146 1/4	146 1/4	146 1/4	146 1/4	146 1/4	146 1/4

MADURA,

Hospital and 103 children born.

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

Hospital and 103 children born.

* There were 101 confinements in the Lying-in Hospital.

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

MADURA,
11th April 1874.

AMERICAN MISSION HOSPITALITY.

(Signed) H. R. PALMER, M.D.

MADURA,
6th April 1874.

No. 137.

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of this kind should not have escaped notice in the Municipal Office, but the error appears to have arisen from the fact that in the Auditor's statement the funded capital appears as a part of the opening balance, and hence it was unnecessary for him to show the appropriation as a separate credit. The President is correct in his remark as to the proper column for an appropriation entry in Statement I-A., but the full amount should have been shown without any deduction on account of the previous deficit which was met from Municipal funds. The deficit balance in Column 12, met from Municipal funds for the year under review, will then be Rupees 7,357. As it stands it shows the deficit met from Municipal funds during the last two years. The contribution of Rupees 100 to Local Funds shown by the Auditor is omitted in Statement II. though the total under Grant I. seems to have been arrived at on the supposition that the entry had been made.

3. The increase in the Receipts of Rupees 13,285 over the estimates is due to there being a much larger opening balance than was anticipated, while the expected falling off in tolls allowed for in the estimate did not take place. The decrease in the dispensary income is explained to be owing to the proposed appropriation of Rupees 5,000 not having taken place, but, as above pointed out, an appropriation was made of Rupees 1,305. No explanation is given of the non-payment of the expected contribution of Rupees 1,900 from the Local Fund Board. It is satisfactory to observe that the arrears on all sources of income have fallen to little more than 6.2 per cent. of the demand.

4. Owing apparently to the unsatisfactory state of the Municipal Public Works Establishment the expenditure under that head fell short of the sanctioned Budget Estimate by Rupees 4,885, the amount actually expended being Rupees 15,880, of which Rupees 6,797 were spent on the new dispensary building, which it is hoped to complete within the current year. The short expenditure of Rupees 1,510 under Education is explained to be owing in great part to the Inspector of Schools having deprecated such a departure from the result grant system as the establishment of the proposed new Municipal schools. The Government await the special report referred to before expressing any opinion on the suggestion that a separate Inspecting Schoolmaster is required for the Municipality.

5. The dispensaries appear to have worked as satisfactorily as usual, the total number of persons treated in the course of the year having been 31,818. The attention of the Sanitary Commissioner is called to the fact that four-fifths of the 1163 cases treated in the American Dispensary in the month of July were of ophthalmic complaints. The Vaccination Returns show that 2832 operations were performed at an average cost of Annas 2-4. The practice of remunerating the Birth and Death Registrars by a commission of 1 Anna per entry appears to have worked satisfactorily, the proportion of births and deaths registered to population having been respectively forty-four and thirty-two per mille. A system of the kind, however, requires very careful supervision to prevent fraudulent entries. It is observed that the Municipal portion of the closing balance exceeds the opening balance by Rupees 2,065; but, as an establishment has lately been sanc-

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tioned for the preparation of the drainage scheme, it seems probable that it will not remain idle much longer.

(True Extract.)

D. F. CARMICHAEL,
Acting Chief Secretary.

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

Exd. A. S. Rodgers.

No 3452
 Revenue Dept
 Btbt. of 1874

FINANCIAL

To THE PRESIDENT of the
 MUNICIPAL COMMISSION

By
 Secy.

Total September, 1874

Recd. " 30

Due

G.O., 15th September 1874, No. 1624

SEPTEMBER
 Nos. 136-138

Ans. No.

Where necessary.—Orders passed on the
 annual report of the working of this Municipality
 for the year 1873-74.

No 25
 Lodged
 3rd 74