Local & Munl. (1897) Department.

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[Despatch Abstract.]

Administration Report

Receiving the —— of the Madura

Munl. Council for 1896-97.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

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Government {1897} of Madras.

LOCAL AND MUNICIPAL.

Recd. } 1897. *Enclosures*

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G.O., No. 2047 M., 20th September 1897.

SEPTEMBER.

Administration Report.

Reviewing the — of the Madura Municipal Council for 1896–97.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—again the following paper :—

G.O., Mis. No. 1083 M., dated 4th May 1897.

Abstract.—Recording, with remark, report regarding the collection of old arrears of taxes in the Madura Municipality called for in G.O., No. 40 M., dated 15th January 1897.

Read—also the following papers :—

From R. FISCHER, Esq., Chairman, Municipal Council, Madura, to the Secretary to Government, Local and Municipal Department (through the Collector and Divisional Officer, Madura), dated 15th June 1897, No. 23.

I have the honour to submit the report adopted by the council in resolution No. 219, dated 4th June 1897, on the administration of the Madura Municipality for the year 1896–97, together with the prescribed statements and the reports of the District Medical and Sanitary Officer and Dr. F. Van Allen on the working of the dispensaries under their charge.

I.—Constitution of the Council.

2. At the commencement of the year the council consisted of 21 councillors out of the sanctioned strength of 24. There were five vacancies amongst the nominated councillors. The one caused by the expiry of my term of office, and referred to in last year's report, was filled up by the appointment of the Revd. J. S. Chandler on the 5th May 1896; and owing to his resignation, after a period of three months, the Revd. C. S. Vaughan was appointed in his stead on the 4th August 1896. The vacancies caused by the transfer of Mr. N. Macmichael and Surgeon-Major F. C. Reeves were filled up by their successors in office on the 19th May and 17th November 1896 respectively. In the place of Mr. H. Hunter who resigned his office, M.R.Ry. M. S. Narayanasawmi Iyer Avargal was appointed on the 12th January 1897.

Amongst the elected councillors there were five vacancies during the year—two by resignation, two by expiry of their term of office, and one by removal by Government for failure to attend the meetings of the council for three consecutive months (*vide* notification Mis. No. 1355 M., dated 14th August 1896). Elections to fill up these vacancies were duly held and the names of the gentlemen elected were gazetted before the close of the year.

3. The Revenue officer of the division, M.R.Ry. R. Ramachandra Row Avargal, held the office of Chairman nearly during the whole of the first half of the year, *i.e.*, till 28th September 1896, when I assumed charge, having been elected as Chairman by the council to which this privilege was restored by Government (*vide* G.O., Mis. No. 1386 M., dated the 17th August 1896).

4. Twenty-nine meetings were held during the year and none were adjourned for want of a quorum. The average attendance of officials and of non-officials was nearly the same as in the preceding year, being 1·31 and 10·69 respectively.

5. The total number of registered voters is 3,392 or 3·8 per cent. of the population against 3,169 or 3·6 per cent. of the previous year.

II.—Receipts.

6. The year opened with a *minus* balance of Rs. 6,769–6–11 under Municipal funds and a *plus* balance of Rs. 1,143–12–3 under endowments. The total receipts amounted to Rs. 1,59,210–10–2 against Rs. 1,65,606–5–11 of the previous year. The increase in the latter was owing to the receipt of Rs. 31,500 from Government on account of the balance of the water-works loan; and if this extra item is taken away, the normal receipts would only amount to Rs. 1,34,106. The excess therefore this year under the several items is explained in the following paragraphs.

7. *Tax on Arts.*—The demand noted in the margin consists of an arrear demand of Rs. 5,095 and a current demand of Rs. 15,189. A sum of Rs. 536 of the former and of Rs. 19 of the latter were written off and Rs. 803 was remitted by the council on appeal. There was at the close of the year a balance of Rs. 4,904—Rs. 1,915 under arrear, and Rs. 2,989 under current, demand. Out of this balance, Rs. 880 has since been collected. Warrants were issued in 544 cases, of which property was distrained in 16, but sale took place only in 4 cases.

	Demand. Rs.	Collection. Rs.
1895–96	20,488	11,674
1896–97	20,284	14,022

8. *Tax on Buildings.*—The demand of Rs. 55,329 includes the arrear balance of Rs. 9,228. The collections amounted to Rs. 45,194—Rs. 39,375 under current, and Rs. 5,819 under arrear, demand. A sum of Rs. 752 including the arrears was remitted by the council. The balance at the end of the year was therefore Rs. 9,382, of which Rs. 6,689 relates to the current demand. The subsequent collections come up to Rs. 3,250 under both heads. There were 1,060 cases in which warrants were issued, in 62 of which distraints were made, but property was sold only in 22 cases. The balance under the head of arrears would have been still further reduced but for the difficulty experienced in the Kazimar street inhabited by the Mussalmans whose poverty is proverbial and whose social custom of their women being gosha presents insurmountable obstacles in the way of prompt distraint and affords facilities for easy removal of property, if any, available for distraint, as previous notice has to be given to enable their women to retire before effecting entry into their houses. Several attempts were made from time to time to get reliable information as to which of the defaulters could pay and which could not, but owing to strong sympathy and combination amongst them, all such attempts failed. It was only very recently that anything approaching correct information was obtained and such of the arrears as were found actually irrecoverable were written off by the council for three years from 1890–91 and the defaulters who have been wilfully evading payment were ordered to be prosecuted; but in view of the provisions of the Amendment Act III of 1897 all arrears exceeding three years have to be written off and the prosecutions already ordered have to be dropped.

	Demand. Rs.	Collection. Rs.
1895–96	52,252	41,882
1896–97	55,329	45,194

9. *Land-Tax.*—The demand of Rs. 5,398 includes, as stated in the last report, the demand on account of tax on lands unappropriated to buildings. In view of the decision of the High Court in Edward Clarke *versus* the Chairman, Municipal Council, Ootacamund, reported at page 311, Vol. 18, Madras Series, the municipal council in its resolution, No. 169, dated 13th April 1897 (copy enclosed), ordered the cancellation of this tax and the remission of arrears relating thereto. Deducting therefore Rs. 357 from the total demand of Rs. 5,398, there remained only Rs. 5,041 out of the land-tax proper. Of this sum, Rs. 1,118 of the arrear, and Rs. 932 of the current, demand have been collected. The current collections would have been still greater, had it not been for the delay on the part of the karnams concerned in furnishing the necessary information for the imposition of the tax, about which I have made special mention in my report, No. 54, dated 5th December 1896, to Government. As regards the arrears every recoverable pie has been collected and whatever remains, I am afraid, will have to be written off. In the year under report bills were issued in some cases so late as 5th February 1897 and

	Demand. Rs.	Collection. Rs.
1895–96	5,594	2,077
1896–97	5,398	2,166

in others still later on, and I trust that Government will, in consideration of these peculiar circumstances, view the current collection as satisfactory. I may add that Rs. 300 has since been collected.

10. *Water-tax.*—This tax was at first levied at the full rate as per G.O., Mis. No. 1915 M., dated 28th November 1895, but, on further consideration, the Government was pleased to order its being levied at half the rate on buildings beyond a distance of 150 yards from a fountain or water-stand (*vide* G.O., Mis. No. 1250 M., dated 27th July 1896). The sum of Rs. 29,745 is made up of Rs. 7,002 under arrear, and Rs. 22,743 under current, demand. Rs. 5,877 of the former and Rs. 18,985 of the latter have been collected, leaving a balance of Rs. 914 and Rs. 3,739 respectively. A sum of Rs. 229 has been remitted by the council and Rs. 1,650 has since been collected. In 1,449 cases warrants were issued, but distraint took place in seven cases.

	Demand. Rs.	Collection. Rs.
1895–96	26,029	18,777
1896–97	29,745	24,863

When I took charge at the end of September 1896 I found the collection of taxes in a most backward state. The arrears under all the heads amounted to Rs. 14,415, whilst under current demand more than three-fourths, *i.e.*, Rs. 82,017, was left uncollected. All possible endeavours were made to push on the collections, and the result was that Rs. 6,112 of the arrear, and Rs. 67,035 of the current, demand have been realized within the latter half of the year.

11. *Tax on Vehicles, Animals and Carts.*—There has been, as usual, a steady increase in these taxes, as respects items 2 and 3, and this is due to the care and vigilance exercised during the year. It is to be regretted that there is a falling off under the first item when compared with last year, but the decrease being slight calls for no remark.

	Vehicles. Rs.	Animals. Rs.	Carts. Rs.
1895–96	1,299	2,460	2,351
1896–97	1,185	2,619	2,496

12. *Tolls.*—This sum includes Rs. 17 being the interest on overdue kists. Tolls are levied at 75 per cent. of the maximum rates at the five main gates and at the subsidiary ones attached thereto. The apparent increase noticeable under this item is due to keen competition at the bids of sales of toll-gates. One-third of the receipts was, as usual, paid to the district board. The amount referred to in the last report has not, as yet, been collected, and necessary steps for attaching the judgment-debtors' immoveable properties, which are subject to several incumbrances, have been taken.

	Lease amount. Rs.	Net receipt. Rs.
1895–96	29,000	19,586
1896–97	35,467	23,711

13. *Fees under Act II of 1888.*—The increase in the last year was owing to the collection of arrears of fees. The sum of Rs. 90 was collected from the agents of two dramatic companies under G.O., No. 1460 M., dated 10th September 1891.

	Rs.
1895–96	134
1896–97	90

14. *Rent of Lands.*—This sum represents the lease amounts of certain vacant spaces in the town and of the Karupatti chattram lands. The lessee of the latter paid his last two years' instalments during the year; hence the increase.

	Rs.
1895–96	822
1896–97	1,703

15. *Rent of Buildings.*—The apparent increase under this item is due to the payment during the year of the arrears of the rent of club buildings for the fourth quarter of 1895–96.

	Rs.
1895–96	822
1896–97	1,364

16. *Avenue Receipts.*—This sum is made up of Rs. 133, being a portion of the lease amounts of the avenue trees collected from the contractors during the year and of Rs. 454, the sale-proceeds of the avenue clippings. Steps have been taken to recover the remaining dues from the defaulting contractors.

	Rs.
1895–96	843
1896–97	587

17. *Fees from the Travellers' Bungalow.*—The increase in the last year was due to the collection of arrears of the lease amount for 1894–95. In the year under report a portion of the travellers' bungalow compound with a number of trees thereon was taken up for the railway staff quarters, and the lessee of the cocoanut and other trees has not paid up his full due and is claiming a proportionate remission. There is, however, an increase in the rent of the bungalow over last year by Rs. 89.

	Rs.
1895–96	817
1896–97	541

18. *Sale-proceeds of lands.*—This figure represents in the main the price paid by Government for a portion of the race-course ground, *i.e.*, 52·88 acres, taken up for the construction of residences for the European officials.

	Rs.
1895–96	*Nil.*
1896–97	5,069

19. *Produce of Lands and Gardens.*—The decrease is due to the fact that the punjah cultivation in the race-course was not leased out, as it was handed over to Government.

	Rs.
1895–96	180
1896–97	139

20. *Sale-proceeds of old materials.*—The increase in the last year was owing to the recovery from the contractors of the value of the carts sold to them. The marginally-noted figure represents the sale-proceeds of cracked and old pipes and other minor items.

	Rs.
1895–96	1,813
1896–97	447

21. *Sale-proceeds of Night-soil, &c.*—The increase is due to the recovery within the year of sale-proceeds of the rubbish and night-soil and of the sweepings of the annual cattle fair of Chittrai festival.

	Rs.
1895–96	770
1896–97	865

22. *Hospital Receipts.*—The increase is slight and calls for no remark.

	Rs.
1895–96	140
1896–97	150

23. *Income from Markets.*—The increase is due to the keener competition in the year at sales and to the transfer of certain items to their proper head "Markets" as explained in paragraph 8 of the budget report for 1897–98.

	Rs.
1895–96	7,273
1896–97	8,466

24. *Income from Slaughter-houses.*—The contractor, to whom the right of collecting fees in all the slaughter-houses was leased out at an annual rental of Rs. 1,415, having failed to pay a few instalments, his contract was cancelled and collections are being made departmentally pending re-sale, hence the decrease. A suit will soon be instituted for recovering the amount due by him.

	Rs.
1895–96	1,041
1896–97	960

25. *Distraint Fees.*—The increase under this item is due to a larger number of warrants having been issued.

	Rs.
1895–96	35
1896–97	118

26. *License Fees.*—The increase in the previous year was due to the collection of arrears, while the sum of Rs. 2,225 represents the actual collections of the year. A number of prosecutions instituted this year for failure to take out licenses remains undisposed of owing to the heavy file on the Bench Court.

	Rs.
1895–96	2,657
1896–97	2,225

27. *Cart-stand Fees.*—The west market bandy petta was leased out for Rs. 760 as against Rs. 600 in the year previous. This together with collections from grain petta make up the sum noted in the margin.

	RS.
1895–96	783
1896–97	1,086

28. *Fines under Municipal Act.*—The amount noted in the margin denotes the fines collected under the Municipal Act alone, while the previous year's figure included those under other Acts also, hence the decrease.

	RS.
1895–96	3,679
1896–97	1,739

29. *Normal Stipends.*—The increase in the last year was due to the fact that five primary grade students were trained in the technical institute and that a portion of the scholarship grant for 1894–95 was included in the amount shown opposite to it. The sum of Rs. 157 represents the amount of grant due for one Lower Secondary and three Primary grade students trained in the year.

	RS.
1895–96	308
1896–97	157

30. *Municipal Schools.*—The increase is due to the receipt of contribution from Provincial funds on account of drawing-master, gymnastic instructor, &c., whilst the last year's figure represented only the grant on behalf of the Panchama school.

	RS.
1895–96	12
1896–97	167

31. *Grants and Contributions—Other purposes.*—This is paid every year from Provincial funds towards the tasdik allowance of the Kunnathour chattram.

	RS.
1895–96	2,450
1896–97	2,450

32. *Medical.*—This is the usual contribution paid from local funds on account of diet, &c., charges at the civil hospital.

	RS.
1895–96	1,300
1896–97	1,300

33. *Other Grants—Medical.*—There were no donations worth the name made by private persons this year in recognition of medical services rendered.

	RS.
1895–96	106
1896–97	2

34. *Private scavenging fees.*—Collection of arrear fees and enlistment of a larger number of houses account for the increase. The number of houses served by municipal agency was only 928 last year. It has, through unremitting exertions, more than doubled within nearly five months, commencing from the latter part of November last. It is no doubt to be regretted that there are still some old arrears under this head and a sum of Rs. 315 has since been collected. All possible endeavours have been made to collect the outstandings and I am afraid a portion thereof will have to be written off as irrecoverable.

	RS.
1895–96	852
1896–97	1,038

35. *Miscellaneous—Other purposes.*—This is the sum deposited by private individuals for laying house service pipes during the year. The bye-laws relating to house service were brought into force only in November last.

	RS.
1895–96	68
1896–97	3,575

36. *Fishery Rent.*—The lease of the fishery in the Krishna Row's teppakulam fetched Rs. 40 this year, whilst no such lease was given in the preceding year.

	RS.
1895–96	*Nil.*
1896–97	40

37. *Miscellaneous—(b) Other items.*—Rs. 40 is made up of miscellaneous receipts such as court batta, &c. The increase in the previous year was due to the receipt of hire for the pulsometer lent to the water-works, Dindigul, and to the adjustment of certain sums with the sanction of the council.

	RS.
1895–96	808
1896–97	40

37-A. *Refunds of expenditure of previous year.*—This is the sum recovered this year from some normal students trained at the cost of the municipality for having failed to fulfil their part of the engagement.

	RS.
1895–96	4
1896–97	176

38. *Sale-proceeds of Government Securities.*—The sale of promissory note for Rs. 2,000 referred to in paragraph 34 of the last report has fetched the marginally noted sum.

	RS.
1895–96	*Nil.*
1896–97	2,141

39. *Loans from Government.*—As the balance of the loan due by Government for the water-works was drawn last year, there was nothing to be recovered this year.

	RS.
1895–96	31,500
1896–97	*Nil.*

40. *Realization of Sinking Fund, &c.*—This is the interest which has accrued on two promissory notes—one for Rs. 3,700 and the other for Rs. 3,200—whilst the figure for the last year represented only the interest on the former.

	RS.
1895–96	129
1896–97	239

41. *Advances, Permanent.*—In the last year the Sanitary Engineer to Government refunded the permanent advance with him as he had no necessity for the same.

	RS.
1895–96	2,010
1896–97	1

42. *Advances—Others.*—The increase is mainly due to the recovery this year of Rs. 3,500 sent to the Bank of Madras in the shape of promissory notes for investments towards the sinking fund of loans.

	RS.
1895–96	2,127
1896–97	4,048

III.—CHARGES.

43. The total expenditure amounted to Rs. 1,40,261–1–3 as against Rupees 1,80,784–0–6 in the previous year. This large increase was mainly due to the increased expenditure in connection with the water-works in the shape of payment of the balance of contractors' bills and of the contribution due on account of the salary of the Assistant Sanitary Engineer in charge of the said works.

44. GRANT 1, *Communications.*—No land was purchased this year for opening up new communications and extending old ones, and Rs. 45 was the sum expended for erecting a screen wall over the Anupanadi channel and constructing a culvert in east Veli veedi.

	RS.
1895–96	1,601
1896–97	45

45. *Buildings.*—The gross expenditure under this head amounted to Rs. 8,873, but excluding the sum of Rs. 338 recovered from the late Chairman, the net expenditure is only Rs. 8,535. Some of the hospital wards were cemented at a cost of Rs. 181, and lands required for the extension of the hospital buildings and for the construction of five latrines were purchased at a cost of Rs. 6,311 and Rs. 1,565, respectively, making in all Rs. 8,057. Necessary improvements were made to the hospital assistant's quarters. Toll-gate No. I was newly constructed. These and the cost of other minor works make up the sum noted in the margin. The necessary sites for the latrines having been handed over by the Revenue department late in the year, their construction could not be proceeded with as promised in the budget report. The Surgeon-General with the Government of Madras condemned the existing hospital buildings as unfit for the purpose and recommended the construction of a new one. As this recommendation will involve the municipality in heavy expenditure, the

	RS.
1895–96	7,989
1896–97	8,535

N.B.—The first sentence of paragraph 45 was added at the request of Mr. Ramachandra Row, the late Chairman.

council, as an alternative measure, proposed to make necessary extensions and alterations to the present buildings and decided on the acquisition of the sites required for the purpose in preference to other works. Accordingly, the sites have been acquired and necessary improvements will be made ere long.

	RS.
1895–96	151
1896–97	*Nil.*

46. *Drainage.*—No drains were covered this year.

47. *Water-supply.*—The water-works having been completed in May 1894 and the balances due to the contractors, &c., having been adjusted in the last year, no large expenditure was incurred under this head. A feeding channel, however, to the filter bed to supplement the supply of water was constructed at a cost of Rs. 1,810 as ordered by Government in G.Os., Mis. No. 1314 M., dated 12th August 1895, and Mis. No. 2027, dated 3rd December 1895, and the balance of Rs. 1,009 was utilized in fixing three fountains at localities where they were urgently required and in executing other minor works. The extension of pipe-laying to Sandapet was not carried out as the pipes ordered from England have not, as yet, arrived and Rs. 132 represents the cost, &c., of pipes sent for, for connecting with the main the four fountains proposed to be put up there.

	RS.
1895–96	41,468
1896–97	2,819

48. *Repairs—Communications.*—Most of the roads in the town were repaired last year and materials necessary for repairing the rest have been collected. As there was no overseer during a portion of the year under report, much progress could not be made and the budget allotment fully utilized. A sum of Rs. 129 was expended in improving a tunnel near the public play-ground.

	RS.
1895–96	9,283
1896–97	7,050

49. *Buildings.*—Improvements to some of the stalls in the east market, to the lying-in-hospital, to the free quarters of the hospital assistants and to the Kunnathour choultry amounted to Rs. 248. As the other municipal buildings are in good order there was hardly any necessity for increased expenditure under this item.

	RS.
1895–96	585
1896–97	248

50. *Establishment for Flushing Drains.*—This is the usual expenditure towards the pay of drain cleaners.

	RS.
1895–96	1,821
1896–97	1,819

51. *Water-supply.*—The increase in the last year was owing to the inclusion of the cost of the collecting channel. Of the sum of Rs. 14,950, the pay of the establishment amounts to Rs. 6,061 and the cost of fuel to Rs. 5,352. Some new tools and plant were purchased and slight repairs done to the machinery. These, together with the contingent expenses, make up the figure noted in the margin. In the year under report an increase of salary was given to the head driver and to the overseer, water-works.

	RS.
1895–96	17,490
1896–97	14,950

52. *Establishment.*—The decrease is due to the fact that there was no overseer during a portion of the year.

	RS.
1895–96	1,072
1896–97	680

53. *Tools and Plant.*—As in the last year, no new tools were purchased and the sum of Rs. 10 represents the cost of survey poles purchased for the use of the overseer.

	RS.
1895–96	118
1896–97	10

54. GRANT 2, EDUCATION—*Training Schools — Contributions.*—This is the annual contribution paid from the municipal funds to the district board towards the upkeep of the technical institute.

	RS.
1895–96	1,000
1896–97	1,000

55. *Stipends to Normal Students.*—Four students were trained during the year as against five in the last year. Of the former, one a Panchama, was paid Rs. 8 and the rest Rs. 6 each per mensem, and the total stipends paid to them amounted to Rs. 286. This, together with the arrears due last year, but paid this year, make up the figure in the margin.

	RS.
1895–96	327
1896–97	303

56. *Fixed Payments.*—The difference is owing to the increase of Rs. 2 to the pay of the headmaster of the Muhammadan school allowed to him from April 1896.

	RS.
1895–96	477
1896–97	502

57. *Result Grants.*—The decrease is due to the low earnings of the Muhammadan and the Panchama schools.

	RS.
1895–96	162
1896–97	142

58. *Contingencies.*—The increase is due to the purchase of necessary furniture for the above schools.

	RS.
1895–96	188
1896–97	226

59. *Salary Grants.*—One division of the first form in the feeder school was abolished and the salary grant on behalf of a teacher in the Scott's school was not drawn. Further, some of the teachers in the American Mission school resigned their appointments. These and other causes led to the decrease noticeable under this head.

	RS.
1895–96	3,457
1896–97	3,246

60. *Result Grants.*—The decrease is very slight and calls for no remark. The earnings of the 37 aided schools amount to Rs. 4,438, but owing to the want of budget provision, only Rs. 3,193 was paid during the year under report and the balance of Rs. 288, which the managers were entitled to up to the limit of assignment fixed for the schools, was paid in 1897–98. The sum of Rs. 3,193 includes the arrears grant of Rs. 129 paid on account of the previous year. The result grants were as usual paid at the maximum rates. There were 40 schools at the beginning of the year, five were newly opened whilst eight were closed. Of 2,681 pupils on the roll, 2,640 are boys and 41 girls. One thousand five hundred and sixty-five boys and 23 girls were presented for examination, out of whom 1,362 boys and 23 girls were passed.

	RS.
1895–96	3,200
1896–97	3,193

61. *Inspection.*—This is the expenditure incurred during the year towards the pay of the inspecting schoolmaster and the contingent charges he had to pay for.

	RS.
1895–96	450
1896–97	450

62. *Miscellaneous—Furniture Grants.*—Twelve schools were granted Rs. 292 this year for purchase of necessary furniture.

	RS.
1895–96	119
1896–97	292

63. *Gymnasium Establishment.*—This sum represents the pay of the gymnastic instructor for the full twelve months and hence the increase.

	RS.
1895–96	167
1896–97	180

64. *Contingencies.*—Slight improvements were effected to the public play-ground and some of the apparatus therein was repaired. This, together with the cost of purchasing books supplied to the gymnastic instructor, makes up Rs. 37.

	RS.
1895–96	2
1896–97	37

65. *Common Drawing Master*—(i) *Establishment.*—The drawing master was paid for only one month in the last year, having been entertained about the beginning of February 1896, whereas the sum of Rs. 225 represents his pay for the full year. Hence the increase.

	Rs.
1895-96	18
1896-97	225

66. (2) *Contingencies.*— This sum represents the cost of books purchased and supplied to the drawing master.

	Rs.
1895-96	..
1896-97	61

67. *Other Items.*—This is the rent grant paid to the three schools as in the previous year.

	Rs.
1895-96	50
1896-97	49

68. Grant 3, Sanitation and Medical Services—*Establishment.*—The increase is chiefly due to the payment of increased rate of salary of Rs. 55 for eight months to the hospital assistant, branch dispensary, and Rs. 18 to a compounder for four months on their completing the 15 and 20 years' service, respectively, and to the entertainment of an operation attendant on Rs. 8 per mensem. The pay of dhobies attached to the civil and lying-in hospitals was also increased by Rs. 2 each.

	Rs.
1895-96	5,546
1896-97	5,867

69. *Medicines and Supplies.*— The large increase is due to the payment of the cost of medicines supplied by Messrs. Burgoyne, Burbidges & Co. in this and the previous year.

	Rs.
1895-96	3,925
1896-97	6,024

70. *Diet of Patients.*—In previous years, the contract system was in vogue for the supply of necessary diet; but, for the first time, it was discontinued on the recommendation of the District Medical and Sanitary Officer and the purveyor system introduced in its place which has resulted in the decreased expenditure. Further, a large number of patients dieted themselves.

	Rs.
1895-96	2,842
1896-97	2,029

71. *Sundries and Contingencies.*—The increase in the last year was owing to the supply of new bedding and clothing for the civil and lying-in hospitals with other necessary furniture, whilst the sum of Rs. 1,856 represents the normal expenditure under this head.

	Rs.
1895-96	2,977
1896-97	1,856

72. *Contribution to Local Boards.*—This is the usual contribution paid to the district board towards the pay of the clerk attached to the dispensary. 1,554 in-patients and 69,885 out-patients were treated in the municipal dispensaries as against 1,463 in-patients and 69,562 out-patients, respectively, in the previous year. There were 3,336 operations performed against 3,741 in the year before. 185 labour cases were treated in the lying-in hospital by the head nurse and 86 by the midwife against 180 and 94, respectively, in the preceding year. It is gratifying to note that these institutions are steadily increasing in popularity and usefulness. 421 in-patients and 47,054 out-patients were treated in the American Mission dispensaries against 1,258 and 51,223, respectively, in the previous year. The midwife attached to these dispensaries conducted 30 labour cases against 22 in the year previous.

	Rs.
1895-96	192
1896-97	192

73. *Contributions to Provincial Funds.*—These were calculated on the actual receipts of the previous year and fixed by the Accountant-General and paid into the treasury as per Treasury Deputy Collector's Reference on Current No. 1305, dated 10th February 1897.

	Medical College.	Sanitary Inspection.	Medical Reserve Staff.
	Rs.	Rs.	Rs.
1895-96	677	460	89
1896-97	537	429	121

74. *Other Contributions.*—The usual contribution of Rs. 600 paid to the American Mission hospitals was increased by Rs. 200 on account of the useful work done by them and this increase was approved by Government.

	Rs.
1895-96	600
1896-97	800

75. *Vaccination.*—The increase is due to the fees paid for supplying calves from which lymph was taken and used throughout the year in preference to glycerine paste which was in use for a portion of the previous year, but was abandoned as the results thereof were not good. Animal vaccination is much more successful, though it appears that the lymph deteriorated a little in the hot weather. The District Medical and Sanitary officer recommended 1523 cases for prosecution, out of which 93 persons were fined for failure to have their children vaccinated against 81 in the previous year.

	Rs.
1895-96	425
1896-97	641

76. *Registration—Establishment and Contingencies.*—The increase is due to the purchase of stationery for printing forms, &c., whilst no such expenditure was incurred last year. The following statement compares births and deaths:—

	Year.	Population.	Births.	Ratio per 1,000	Deaths.	Ratio per 1,000.
1895-96 ..		87,428	2,600	29·8	2,217	25·3
1896-97 ..		87,428	2,734	31·3	2,082	23·8

	Rs.
1895-96	475
1896-97	675

During the year under report, systematic prosecutions of those who failed to give necessary information required in section 247 were instituted and consequently the number of persons prosecuted has increased beyond all proportions (*i.e.*), 336 against 23 in the previous year. Cholera unfortunately broke out on 26th November last and, though it lingered for more than five months, the havoc committed by it was comparatively slight.

There were 442 cases of attacks, of which only 143 cases proved fatal. All possible precautions were adopted to arrest the spread of cholera by removing the excreta and vomit forthwith, by burning the clothing and bedding of the deceased persons and by thoroughly disinfecting the houses of those subject to the disease. The full complement of the observation and the preventive staff was entertained and their services were dispensed with only when there was no necessity for the same according to the rules. In short the rules contained in G.O., No. 1536 M., dated 9th September 1896, were literally given effect to. The expenditure incurred during the year in relation thereto amounts to Rs. 2,505 and it has exceeded the budget provision by Rs. 2,000, the formal sanction for which will be applied for in due course.

77. *Conservancy Establishment.*—The increase is due to the appointment of a chief sanitary inspector on Rs. 60 with a horse allowance of Rs. 15 per mensem, and to the fact that the prosecuting inspector on Rs. 35 and ten additional sweepers and five toties on Rs. 5 each were paid throughout the year, whilst the former was paid for nine months and the two latter for seven months, respectively, in the previous year. One sanitary inspector on Rs. 25 was sent to Madras for training in the Medical College and a substitute for him on Rs. 15 was appointed. The usual proposition statement and the application for allotment of funds are herewith submitted for sanction.

	Rs.
1895-96	9,398
1896-97	9,966

78. *Other Charges, &c.*—The increase is chiefly due to the purchase of twelve hand-carts for carrying the excreta, vomit, &c., of persons attacked with contagious or infectious disease and for use by the street toties on other occasions when necessary.

	Rs.
1895-96	16,620
1896-97	17,171

79. *Private Scavenging Establishment.*—The increase is due to the entertainment of fourteen additional toties—two from the beginning and twelve from the latter part of the year—consequent on the increase in the number of houses served by Municipal Agency. The system has already begun to work with profit and there is, no doubt, that it will continue to do so.

	Rs.
1895–96	633
1896–97	902

80. *Cholera Charges.*—The increased expenditure is due to the entertainment of an establishment costing Rs. 350 a month on an average and to the erection of cholera sheds and to the purchase of disinfectants, medicines, diets, &c.

	Rs.
1895–96	414
1896–97	2,505

81. *Contingencies.*—This increase is due to the sanitary arrangements made on a large scale during the late Chittrai festival and explained in paragraph 31 of the budget report for 1897–98 and to the payment of arrears of wages due to a rubbish cart contractor.

	Rs.
1895–96	1,495
1896–97	2,444

82. GRANT 4, LIGHTING AND MISCELLANEOUS PURPOSES.—The increase is due to the corresponding increase in the number of lamps which rose to 882 against 870 in the previous year and to the payment of the cost of burners and chimneys purchased from Messrs. Oakes & Co. and others. The figure in the margin includes also the cost of ordinary repairs executed to the lanterns.

	Rs.
1895–96	7,242
1896–97	7,380

83. *Choultry Establishment.*—The sanctioned scale of establishment for the Kunnathur chattram was maintained at a cost of Rs. 865. This, together with the payment of arrears of salary of the previous year, makes up the sum noted in the margin.

	Rs.
1895–96	781
1896–97	881

84. *Contingencies.*—The increase is due to the whitewashing of Kunnathur chattram which was rendered necessary in consequence of the death of a pilgrim from cholera and to that of the Karuppatti chattram as a precautionary measure where a large number of pilgrims was resorting at the time from Rameswaram and other places.

	Rs.
1895–96	30
1896–97	94

85. *Feeding Travellers.*—The increase is in consequence of the payment to the other hukdar of the Kunnathur chattram of the allowance due to him during the suspension of the charity on the strength of the Court decree referred to in paragraph 77 of the last report and the special charges incurred in connection with Mahothayam which occurred on the 1st February 1897.

	Rs.
1895-96	1,731
1896-97	1,897

Eleven thousand six hundred and thirty-six travellers and paupers received help at Kunnathur and Karuppatti chattrams against 11,622 in the preceding year.

86. *Travellers' Bungalow.*—The increase is due to the purchase of certain articles to be supplied in the place of those stolen, about which due report was made to the Police, with whom the matter is still pending.

	Rs.
1895–96	205
1896–97	243

One hundred and fifty-three travellers halted in the bungalow against 173 in the last year. Its financial condition on the 31st March 1896 was as follows :—

	Rs.
Opening balance	89
Receipts from fees, &c.	541
Total ..	630
Deduct charges for establishment, &c. ..	243
Net balance ..	387

87. *Avenues.*—The decrease, being slight, calls for no remarks.

	Rs.
1895–96	96
1896–97	88

88. *Work done for Private Individuals other than Private Scavenging.*—Numerous applications have been received from private persons for laying service pipes to their houses, but, as the bye-laws relating to the house service came in force only in November last, the figure in the margin represents only the actual cost of work executed ; hence the increase.

	Rs.
1895–96	2
1896–97	563

89. *Rewards for Destruction of wild Animals.*—The increase, being slight, needs no remark.

	Rs.
1895–96	63
1896–97	71

90. *Printing.*—As the necessary forms required for use other than those supplied from Madras have been printed last year, there is a decrease under this item.

	Rs.
1895–96	666
1896–97	365

91. *Compensation for Lands.*—The site opposite the travellers' bungalow was occupied by unsightly huts and the inmates thereof were a source of nuisance and annoyance to the occupants of the bungalow. It was therefore proposed to acquire the site and Rs. 970 was paid for the same.

	Rs.
1895–96	2,584
1896–97	970

92. *Other Items.*— The sum of Rs. 2,434 is made up of the following items :—

	Rs.
1895–96	1,687
1896–97	2,434

	Rs.
Miscellaneous (advertisement and tom-tom charges)	140
Law charges	1,968
Club gardener	72
Kist on municipal land	165
Clock-winder	60
Materials for numbering carts	29

93. GRANT 5, ESTABLISHMENT—*Office Establishment.*—There is a decrease of Rs. 504 under this item and this is mainly due to the fact that the pay of the manager and of the head accountant was reduced in the year under report by Rs. 10 each, and that the former having resigned his appointment by the end of December last, his successor was not appointed till the middle of March 1897.

	Rs.
1895–96	3,206
1896–97	2,702

94. *Collection Establishment.*—One of the accountants was given an increase of Rs. 5 in consequence of the heavy work devolving on him. Again seven bill-collectors on Rs. 10 each drew their pay last year for only eleven months, whereas they were now paid for full twelve months. There was thus some increase in the year, but it was counterbalanced by fines and stoppages from the pay of the collection establishment.

	Rs.
1895–96	2,224
1896–97	2,196

79. *Private Scavenging Establishment.*—The increase is due to the entertainment of fourteen additional toties—two from the beginning and twelve from the latter part of the year—consequent on the increase in the number of houses served by Municipal Agency. The system has already begun to work with profit and there is, no doubt, that it will continue to do so.

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1896–97	902

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(*g*) There were 59 deaths among in-patients, of these 54 were from exhaustion (many were Byragis suffering from chronic dysentery, diarrhœa in the last stage), two from coma, two from syncope and one from shock.

(*h*) The following table shows the number of operations performed :—

—	Major and minor operations.		
	1894–95.	1895–96.	1896–97.
Municipal hospital	2,732	3,006	2,694
Branch dispensary	613	362	376
Gosha dispensary	535	373	266

The apparent decrease in the number of operations is owing to the new classification as per paragraph 35, Standing Order No. 21 of 1896 by the Surgeon-General with the Government of Madras.

(*i*) The establishments are insufficient, two more female and two male ward attendants are required for the Municipal hospital and also an additional compounder for the branch dispensary. The hospital assistant in charge states that many patients leave because they are kept waiting too long and the one compounder employed is unable to attend to all.

(*j*) The following is the number of labour cases conducted by the matron of the lying-in hospital :—

1894–95	164
1895–96	180
1896–97	185

Number conducted in the town by the midwife attached to the hospital.

1894–95	105
1895–96	94
1896–97	86

A hospital for women has been opened by the American Mission and a woman Doctor appointed during the year. There is also a midwife attached; hence the falling off above.

(*k*) The Caste and Gosha dispensary has been opened and the attendance is fairly good. The patients that attend the dispensary are not strictly Gosha. Mrs. Small, the apothecary in charge, offered her services for plague duty and is in Tuticorin. The Police Hospital Assistant attends during her absence and prescribes for about 44 patients daily.

Number of patients treated in the women and children dispensary—

1894–95	10,699
1895–96	7,870
1896–97	7,939

(*l*) A permanent inspection hospital is badly wanted for this large town. This has been previously brought to notice.

MADURA,
7th May 1897.

(Signed) C. ADAMS, M.B., Surgn.-Major,
Dist. Medl. and Sanitary Officer.

Forwarded.

MADURA,
15th June 1897.

(Signed) R. FISCHER,
Chairman.

ENCLOSURE.

CONCISE Annual Report on the working of the Mission Hospital, Madura, for the year 1896–97.

Male Department.

The work in the Mission Hospital at Madura has gone on steadily as usual, and is largely appreciated by all classes of people as is shown by the attendance.

The general medical work is still conducted in the old dispensary building which was constructed about 44 years ago. At the beginning of next year we hope to have the new and spacious hospital building opened. The new building is about two-thirds finished, the second story being in process of erection. The foundations are entirely of stone, the superstructure is of brick and stone. There will be accommodation for about 25 in-patients besides room for the

	RS.
1895–96	576
1896–97	28

95. *Purchase of Account Books.*—The apparent decrease under this item is due to the fact that no such books were paid for in the year, and Rs. 28 represents the cost of binding some of them.

	RS.
1895–96	1,377
1896–97	2,143

96. *Contingencies.*—The increase is owing to the purchase in one lump of stationery and other articles required for office use.

97. *Contribution to Central Office Establishment.*—This is the sum advised by the Accountant-General, Madras, on account of the above contribution and paid into the local treasury in two instalments as per Treasury Deputy Collector's letters, No. 5837, dated 24th November 1896, and No. 946, dated 29th February 1897.

	RS.
1895–96	208
1896–97	211

98. *Bench Establishment.*—The difference being slight, calls for no remark.

99. *Instalments paid during the year.*—Of this sum Rs. 3,043 was the second instalment paid to Government towards the liquidation of the loan of Rs. 1,64,000 and Rs. 486 was the first instalment towards that of Rs. 31,500 in connection with the water works.

	RS.
1895–96	2,923
1896–97	3,529

	RS.
1895–96	..
1896–97	3,200

100. *Investment on account of Sinking Fund.*—This sum was invested during the year towards the sinking fund.

	RS.
1895–96	..
1896–97	317

101. *Charges of Investment.*—This is the natural charge incurred for investing Rs. 3,200 in Government promissory notes.

	RS.
1895–96	9,206
1896–97	10,466

102. *Interest.*—This sum represents the interest paid during the year on the following loans:—

(1) Government loan of Rs. 1,64,000 in connection with new water works.
(2) Do. of „ 31,500 do.
(3) Debenture loans of „ 37,000 in connection with experimental water works and Vaigai bridge.

	RS.
1895-96	355
1896–97	10

103. *Permanent Advances.*—Only an advance of Rs. 10 was sanctioned during the year to the head driver, water works, in order to enable him to meet unforeseen contingencies.

	RS.
1895–96	4,184
1896–97	703

104. *Other Advances.*—This sum consists of sundry advances made to vakils and others.

105. *Refunds.*—Rs. 187 under tax on arts, Rs. 20 under tax on buildings, and Rs. 41 under that on vehicles were refunded in the year. These, together with other miscellaneous refunds, make up the sum noted in the margin.

	RS.
1895–96	430
1896–97	300

	RS.
1895–96	60
1896–97	..

106. *Pensions, &c.*—No gratuity was granted this year.

107. CLOSING BALANCE.—The year closes with a balance of Rs. 13,323–14–3, as particularized below:—

	RS.	A.	P.
(1) Municipal funds	11,485	15	5
(2) Endowments	1,837	14	10

108. GENERAL REMARKS.—The construction of latrines on approved design is no doubt a long-felt desideratum. Suitable sites were at last selected with great difficulty, and applications made to the Revenue authorities for acquiring them. Five sites for the purpose have been handed over and speedy arrangements will be made for putting up latrines of dry earth or bucket system according to the requirements of each locality. One iron sheet latrine has already been fixed in the 4th ward near Krithamanathi.

The Hindu burning and burial ground near the Pillayarpaliem road, south of the town, has been closed, and the one selected in its place near Kiraithurai was fitted and formally opened to the public from the 1st June 1897.

Four sites are required for Muhammadan burial-grounds, of which one site, belonging to the municipality, has been selected and the other three the Deputy Collector has promised to select shortly.

As there is no permanent building for the removal and segregation of persons suffering from contagious or infectious diseases, it has been decided, subject to the approval of the Sanitary Commissioner, to acquire the distillery buildings, with a spacious compound, lying at a distance of 1½ miles to the south of the town, and the Sanitary Commissioner having signified his approval, early steps will be taken to acquire them.

Suitable sites for depôts, within a convenient distance from the town, for the prompt removal of rubbish and night-soil are not available, and it has therefore been proposed, as an alternative measure, to construct 2 or 3 cinerators by the side of the present rubbish and night-soil depôts, and this proposal will receive early attention.

The sanitation of the town is not all that could be desired. This is purely owing to the want of proper drainage works. The existing drains are not worth the name; they are radically defective both in design and construction. They have not been provided with suitable outlets for the discharge of sewage water, which stagnates and sinks in spite of repeated flushings and removal of silt. Save in this respect, the sanitation of the town is engaging the careful attention of the council.

The water works have been under the management of the municipality throughout the year under report. Three additional fountains have been constructed and a few more in places where they are necessary will be put up. Three cattle-troughs were constructed by private gentlemen.

The suggestion of the Sanitary Commissioner to increase the conservancy plant and staff was considered and discussed at a recent meeting of the council and the result will be reported to Government shortly.

The subject of preventing the committing of nuisance on public roads and thoroughfares by youngsters and adults alike was one of anxious consideration to the council, but, as the amending Act III of 1897 has paved the way for investing the municipal servants, recommended by the municipal council, with the powers of a police officer, application for the purpose will be shortly submitted to Government.

The registration of births and deaths and infantile vaccination are receiving due attention at the hands of the council.

The general health of the town, as far as I know, has not been bad, though fever, dysentery, diarrhœa and cholera made their appearance.

In conclusion, I feel it my duty to bring to the notice of Government the hearty co-operation and valuable assistance I have received at the hands of the majority of the councillors, especially those in charge of the wards, in the discharge of my duties.

ENCLOSURE.

CONCISE Annual Report on the working of the Municipal Hospital and Dispensaries in the Town of Madura for the year 1896–97.

Public Health.—The health of the public was not so good during the year as in the two previous years. Cholera appeared on the 26th November.

The first case occurred in a liquor shop, which was frequented by people from parts of the district where the disease was prevalent. Other cases followed, and the disease has been more or less prevalent ever since.

The following table gives the number of attacks and deaths from cholera and small-pox :—

	Cholera.		Small-pox.
	Attacks.	Deaths.	
1894–95	220	83	18
1895–96	28	17	14
1896–97	400	130	16

A cholera shed was erected; the town was divided into 3 circles, each in charge of a hospital assistant, and observation and preventive staffs were employed in accordance with the rules for combating the epidemic of cholera.

2. *Vital Statistics.*—

	Births.	Deaths.
1894–95		
1895–96	2,753	2,518
1896–97	2,600	2,217
	2,734	2,082

3. *Sanitation.*—The town is in a bad sanitary state. There is no proper drainage system, and sewage is allowed to remain for long periods in the side cuttings and hollow places. The number of latrines is insufficient and some of them are badly constructed. Nuisances are frequently committed on the street and in open spaces, and filth is often allowed to collect.

4. *Vaccination.*—The table shows the number of cases vaccinated :—

Year.	Number vaccinated.	Number successful.	Infantile vaccination.	Re-vaccination.	Percentage of successful vaccination.
1894–95	4,742	4,518	2,793	224	95·28
1895–96	5,691	5,554	3,182	445	97·41
1996–97	5,867	5,750	3,904	496	98·86

There is still a good deal to be done; calf-to-arm lymph was used throughout the year, and the results were very successful, except for a little while in the hot weather, when the lymph deteriorated a little. One thousand five hundred and twenty-three cases were recommended for prosecution, and 93 parents were fined.

5. *Hospital and Dispensaries.*—(*a*) *and* (*b*).—The hospital consists of a number of detached buildings inconveniently situated, as regards one another, and in bad repair. A portion of land adjoining the present hospital has been acquired and it is probable that a new building will be erected in a few years. There is accommodation for 59 in-patients, but it is for the most part very poor, some of the wards being without floors, and the air space being insufficient.

There is a branch dispensary in the town which is attended by about 100 patients daily on an average. The building is a very bad one. A new building has been recommended.

(*c*) The furniture is in good condition; some teapoys are required and also 8 iron cots and 5 cradles. These last for the lying-in hospital.

(*d*) The hospital was inspected by the Sanitary Commissioner, Madras, during the year. The municipal council have made some provision for the construction of new buildings, but nothing else has been done.

(*e*) Rs. 133-13-2 has been recovered from patients who have been able to pay for their medicines and diets, besides a good number have dieted themselves.

(*f*) The subjoined table shows the number of patients treated as compared with the previous years :—

—	1894–95.		1895–96.		1896–97.	
	In-door.	Out-door.	In-door.	Out-door.	In-door.	Out-door.
Municipal hospital	1,424	34,287	1,463	39,751	1,454	41,932
Branch dispensary	..	22,267	..	21,941	..	20,014
Gosha dispensary	..	10,699	..	7,870	..	7,939

(*g*) There were 59 deaths among in-patients, of these 54 were from exhaustion (many were Byragis suffering from chronic dysentery, diarrhœa in the last stage), two from coma, two from syncope and one from shock.

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The general medical work is still conducted in the old dispensary building which was constructed about 44 years ago. At the beginning of next year we hope to have the new and spacious hospital building opened. The new building is about two-thirds finished, the second story being in process of erection. The foundations are entirely of stone, the superstructure is of brick and stone. There will be accommodation for about 25 in-patients besides room for the

carrying on of the general out-patients work. It is constructed mainly with donations from the Zemindars of Madura and Tinnevelly districts, and from the rich and influential Chetties of this district. It will be a heavy substantial building.

The total number of patients treated during the year is 28,212, against 28,751 last year. The new cases numbered 12,531.

The patients represent different nationalities as follows: 65 Europeans, 94 Eurasians, 972 Muhammadans, 6,613 Hindus and 4,787 of other classes.

The number of in-patients treated during the year is 226, against 194 last year. Our accommodations have been limited all along and this has been the pressing need of a new hospital building.

During the year patients came to the hospital from 324 different villages, some of them from a distance of 70 miles.

We have had during the year a smaller number of cases of cholera than for some years. Cholera medicines have been freely supplied when asked for from our hospital to the people of Madura and of the out-lying villages.

The classes of diseases most prevalent in the order of frequency were as follows: ulcers syphilis, fevers, rheumatism, age, disease of dygestive system, respiratory affection, ophthalmia, inflamation of ear, abscess, skin diseases and local injuires. The working staff besides myself has consisted of one hospital assistant, four compounders and one ward cooly, besides sweeper and toty. My assistants deserve commendations for very good and faithful service.

In conclusion I have to thank the municipality for their kindness in having increased their yearly grant to Rs. 800.

Female Department.

The hospital work during the year has been carried on steadily. The total number of cases treated, new and old, was 19,263, against 22,686 last year; of these 10,150 were new and 9,113 old.

The number of in-patients treated during the year is 195, against 1,064 last year. The falling off is due to the fact that a large number of school girls studying in the Mission Girls' school treated last year as in-patients in the hospital were this year treated in their own sick-room in the school.

The patients according to their nationalities were 10 Europeans, 25 Eurasians, 1,385 Muhammadans, 9,290 Hindus and 7,563 of other classes. While most of the patients have been residents of the city of Madura, they have come in addition from 125 different villages.

The classes of diseases most prevalent in the order of frequency are as follows: ulcers, syphilis, ophthalmia, skin diseases, rheumatic affections, fever, respiratory affections and abscess. There were 30 cases of confinement this year, against 22 previous year.

The hospital staff consists of one Lady Doctor Miss H. E. Parker, M.D., one Hospital Assistant, three male compounders, one female compounder, one midwife, and two dressing women, besides toty and sweeper.

Miss H. E. Parker, M.D., took charge in October of the last year. This hospital for women has much needed the presence of a Lady Doctor, and we are glad to be able to announce that Miss Parker, who has been studying the vernacular a year, has now assumed charge and we may expect to see next year an improvement which had already begun to be apparent at the end of the year.

MADURA,
31*st May* 1897. (Signed) F. V. ALLEN, M.D.,
Medl. Officer, Mission Hospital, Madura.

Forwarded.

MADURA,
15*th June* 1897. (Signed) R. FISCHER,
Chairman.

Dis. No. 2474-Genl.

Submitted to the Collector of Madura.

2. *Paragraph* 9.—As soon as I heard from the Chairman, due notice was taken of the default on the part of the karnams. The difficulty pointed out will not recur as the collection of land tax is in future to be undertaken by the Revenue Department.

3. *Paragraph* 20.—I consider it a grave mistake that the carts were sold. Conservancy carts are of a particular build and the present rules require the contractors to repair them. As their term is nearly over, they do not repair and the consequence is a good number of so-called conservancy carts are the usual springless carts with and without tops and without sides in front and behind. The rubbish cannot be heaped up properly; it falls on the road and the quantity that could be contained in the cart

is much less than what a cart should contain. Further, when the next lease comes, the municipality will be in a great fix as the present carts are the private property of the contractors.

4. *Paragraph* 34.—The slight increase is satisfactory. It is to be regretted that the rule about collection in advance was not strictly observed.

5. *Paragraph* 44.—It has been usual every year, under the advice of the Sanitary Commissioner, to buy lands and widen streets. It is a pity that this was not done in the year under report.

6. *Paragraph* 45.—The question of a building for the hospital deserves to be considered at greater length than the Chairman has devoted to it. The hospital is very largely attended and deserves the cordial encouragement of the council. My view is that alternative estimates should be prepared—one for rebuilding in entirety the whole block of buildings and another for repairing it. The council should then proceed to chose either with due regard to the funds at their disposal.

7. *Paragraph* 48.—The roads have greatly deteriorated and I cannot pronounce them to be in good condition. However, in the last two months, some strenuous efforts have been made to put them in good order. Some provision for watering the roads in the windy season will be a boon to the inhabitants.

8. *Paragraph* 77.—The conservancy establishment is much undermanned; but considering the numerous other calls on the resources of the municipality, I am afraid it cannot all at once be strengthened to the required standard. I only trust that the council will not dispense with any part of the existing establishment as it once proposed to do.

9. *Paragraph* 92.—The amount incurred on law charges is very heavy with practically no return. The council is too fond of resorting to law, *e.g.*, on a recent occasion when it was dissatisfied with the decision of the Sanitary Engineer it resolved to file a notice of suit against Government without adopting the usual method of addressing Government.

10. *Paragraph* 96.—The explanation is not clear.

11. *Paragraph* 108.—The crying needs of the municipality are besides the hospital buildings referred to above, (1) a proper drainage system; (2) markets on the standard place with slaughter-houses. The first question was referred to a sub-committee and I am afraid the matter has dropped there. While recognising the heavy current expenditure, I think the council ought to see its way to finance a drainage scheme or get together sufficient information to enable it to pronounce conclusively that it is impossible to start a drainage scheme until the present debt is wiped off. The amending Act with its extended powers of taxation ought to help the council. The markets stand on a different footing as it is the opinion of some of those well acquainted with the subject that new buildings will pay more than the interest on the capital cost.

MADURA,
17*th June* 1897, (Signed) R. RAMACHANDRA ROW,
Deputy Collector.

Dis. No. 2440-Genl.

Submitted.

MADURA,
25*th June* 1897. (Signed) J. TWIGG,
Collector,

From the Chairman, Municipal Council, Madura, dated 31st July 1897, No. 39.

ABSTRACT.—Submitting further report promised in this office letter, No. 12, dated 4th April 1897, and awaited in G.O., Mis. No. 1083 M., dated 4th May 1897, regarding the collection of old arrears.

ORDER—No. 2047 M., dated 20th September 1897.

The receipts and charges of the Madura Municipality for 1896–97 are compared below with the budget and revised estimates for the year and the actuals of 1895–96.

—	Actuals, 1895-96.	Budget estimate, 1896-97.	Revised estimate, 1896-97.	Actuals, 1896-97.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	9,552	1,480	— 5,590	— 5,626
Tax on Arts	11,675	14,000	18,000	14,023
,, on Buildings and Lands	43,961	49,500	56,000	47,363
Water-tax on Buildings and Lands	18,778	28,000	30,000	24,863
Tax on Vehicles and Animals	3,759	4,000	4,000	3,805
,, on Carts	2,351	2,400	2,400	2,496
Tolls	19,586	22,400	23,640	23,712
Realizations under Special Acts	134	100	100	90
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	5,299	4,420	10,400	9,853
Conservancy Receipts	770	970	870	865
Fees and Revenue from Educational Institutions	63	70	70	64
,, ,, from Medical Institutions	140	350	350	151
Income from Markets and Slaughter-houses	8,315	10,010	11,010	9,427
License Fees	2,657	2,000	2,000	2,226
Other Fees	825	1,380	1,360	1,211
Fines under Municipal and other Acts	3,679	4,000	4,000	1,740
Interest on Investments and Premium on Loans	1,602	1,600	1,600	1,602
Grants and Contributions from Government	2,772	2,870	2,830	2,776
,, ,, from Local Boards	1,553	1,550	1,550	1,553
,, ,, from other Bodies	106	..	..	2
Recoveries for Services to Private Individuals	920	2,000	1,500	4,614
Miscellaneous	894	500	450	345
Loans	31,500	..	..	..
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	129	2,310	2,430	2,380
Advances Recovered	4,138	..	4,580	4,050
Total ..	1,75,158	1,55,910	1,73,550	1,53,585
Charges.				
Grant 1—				
New Works—				
Communications	1,602	2,000	2,000	45
Buildings	7,989	18,000	18,000	8,535
Drainage	151	..	..	..
Water-supply	41,469	6,060	6,060	2,819
Repairs—				
Communications	9,284	10,000	10,000	7,051
Buildings	585	2,000	2,000	249
Drainage	1,821	1,800	1,800	1,820
Water-supply	17,491	17,290	17,290	14,951
Establishment	1,072	1,080	700	680
Tools and Plant and other Stores	118	300	300	10
Total ..	81,582	58,530	58,150	36,160
Grant 2—				
Training Schools	1,328	1,360	1,360	1,303
Municipal Schools—				
On the Salary-result System	827	860	860	871
Grants-in-aid—				
Salary Grants	3,457	3,000	3,000	3,247
Result Grants	3,200	3,200	3,200	3,193
Building and Furniture Grants	120	300	300	292
Inspection	450	450	450	451
Miscellaneous	239	550	510	555
Total ..	9,621	9,720	9,680	9,912
Grant 3—				
Hospitals and Dispensaries	15,484	15,330	15,330	15,969
Contributions	1,852	4,400	2,030	1,887
Vaccination	630	620	620	642
Registration of Births and Deaths	476	530	530	676
Conservancy, Road-cleaning and Road-watering	28,564	30,340	31,790	32,995
Total ..	47,006	51,220	50,300	52,169
Grant 4—				
Lighting	7,243	6,530	6,530	7,381
Markets and Slaughter-houses	230	260	260	238
Choultries	2,544	2,460	2,460	2,873
Travellers' Bungalows	206	250	250	244
Avenues	96	100	100	88
Public Garden, Survey of Land, Fire and other Charges	5,005	3,400	3,370	4,404
Total ..	15,324	13,000	12,970	15,228
Grant 5—				
Supervision and Management	10,093	8,230	8,450	8,264
Repayment of Debt	2,923	4,550	8,070	7,047
Interest on Loan	9,206	10,690	11,370	10,466
Advances Recoverable	4,539	..	410	714
Refunds	430	..	280	301
Pensions and Gratuities	60	..	..	..
Balance	— 5,626	— 30	13,870	13,324
Total ..	1,75,158	1,55,910	1,73,550	1,53,585

2. During the year under review the privilege of electing its own Chairman was restored to the municipal council. The number of meetings held by the council was 29, the same as in the previous year. The average attendance of the non-official members continued to be fair, while the attendance of the officials, although it improved slightly, was still poor. The Collector will call the attention of the latter to G.O., No. 859 M., dated 10th April 1897. Five seats were filled by election during the year, and of these three were contested, 39·1 per cent. of the registered voters attending the poll.

3. *Receipts.*—(1) The net current demand under the taxes on arts and on buildings increased by Rs. 408 and Rs. 484, respectively. The municipal council having given effect to the decision of the High Court in the Ootacamund case regarding the interpretation put upon sections 47 and 63 of the District Municipalities Act, 1884, the tax on lands fell from Rs. 2,250 to Rs. 1,988. The Amending Act of 1897 removes, however, the difficulty which was raised in that case. The water-tax fell from Rs. 24,456 to Rs. 22,743 ; this was a consequence, as stated in paragraph 10 of the Chairman's report, of the reduction by Government to half rates of the tax in respect of buildings beyond 150 yards of a fountain or standpipe.

(2) Except in the case of the tax on lands, under which more than 53 per cent. of the demand remained uncollected at the close of the year, the current collections under the principal taxes showed considerable improvement, but were still far from satisfactory. The arrear realizations under these heads also improved, but in the case of the tax on lands they continued to be bad. Notwithstanding the repeated remarks of Government in the reviews of the reports for the previous years, the amount of arrears outstanding on the 31st March 1897 was large, being Rs. 7,457 against Rupees 6,002 in the previous year. All arrears of more than three years have now to be written off the accounts with reference to section 269-A of the District Municipalities Act IV of 1884 as amended by Act III of 1897 ; and under this provision, as appears from the Chairman's letter of 31st July, the sum of Rs. 3,020 was written off. The delays which entailed so large a loss to the town revenues do not reflect credit on the municipal executive. A special report on the progress made in the adjustment of the remaining arrears should be submitted to Government on the 1st of December next.

(3) There was an increase in the receipts from tolls, rent of lands and buildings, sale-proceeds of lands and buildings, market rents, cart-stand fees, recoveries for services to private individuals and sale-proceeds of Government securities ; but the income from avenues, travellers' bungalows, sale-proceeds of old materials, license fees, fines and other items declined, the decrease being explained in paragraphs 16, 17, 20, 26, 28 and 37, respectively, of the Chairman's report.

(4) It is noted that the number of houses served by the private scavenging agency more than doubled itself during the last five months of the year. This is creditable to the exertions of the executive. The fees levied for the service covered the expenditure. In view, however, of the fact that the total number of houses assessed to the tax on buildings was over 14,600, it is evident that there is much room for the extension of the service. From paragraph 34 of the Chairman's report, it appears that a portion of the fees will have to be written off as irrecoverable. This loss would not have occurred had the fees, in accordance with the repeated instructions of Government, been collected in advance. With reference to the last sentence of paragraph 79, it is observed that the private scavenging system is not meant to be a source of income to the municipal council. Any excess in the receipts over the expenditure should be devoted for the improvement and extension of the service.

4. *Expenditure.*—(1) *Public Works.*—Out of a budget allotment of Rs. 58,530 only Rs. 36,160 were spent. A feeding channel to the filter bed was constructed at a cost of Rs. 1,811 and a sum of Rs. 1,566 was paid as compensation for lands taken up for the construction of latrines. It is to be regretted that, owing to the late date on which the sites for the new latrines were handed over, the allotment for the construction of these buildings was not utilized in the year. The land for the extension of the civil dispensary was also acquired at a cost of Rs. 6,312. In this connection, the municipal council should consider, before the building is put in hand, the remarks of the Divisional Deputy Collector in paragraphs 6 and 11 of his endorsement. The total

outlay on communications amounted to Rs. 7,096 (Rs. 7,051 repairs+Rs. 45 new works) as against Rs. 12,000, the budget allotment (Rs. 10,000 repairs+Rs. 2,000 new works). The total outlay is only 30·2 per cent. of the net municipal revenue from tolls against the limit of 50 per cent. fixed by Government. The explanation of the short outlay on repairs tendered in paragraph 48 of the Chairman's report cannot be accepted as adequate. It is the duty of the municipal executive to maintain a sufficient establishment throughout the year. For the neglect to spend any but a trifling fraction of the allotment for new works—communications, no explanation at all has been offered. In this connection the attention of the council is drawn to the remarks of the Deputy Collector in paragraph 5 of his endorsement. The roads are reported by the Deputy Collector in charge of the division to have greatly deteriorated, and the Government desires that the municipal council will turn its earnest attention to their improvement. Nothing was spent on new drainage works. Having in view the large lapses in the allotments under other heads of public works, the municipal council would have been well advised to reappropriate some of the money thus made available to this head. The fact that only Rs. 249, out of a budget allotment of Rs. 2,000, were required for repairs to municipal buildings, indicates careless budgeting.

(2) *Education.*—The net expenditure under this head amounted to Rs. 9,523 or 8·2 per cent. of the receipts from taxation. Of this sum Rs. 2,469 were spent on secondary, and the remainder on primary, education. The municipal council continued to maintain two primary schools on the salary-result system—one for Muhammadans and the other for Panchamas—and aided with salary grants four secondary schools and with result grants 37 primary schools against five secondary and 39 primary schools, respectively, in 1895–96. The usual contribution of Rs. 1,000 was paid to the technical institute maintained by the district board at Madura. At the aided institutions the attendance improved, but at the municipal schools it declined slightly, the decrease being most marked in the case of the Muhammadan school. The Chairman has again failed to furnish information regarding the working of the salary-grant schools. This omission should be supplied in future reports. The other schools appear to have done well in the departmental and grant examinations. The number of boys under instruction in the municipal and aided schools rose from 3,571 to 3,716 or 56·5 per cent. of the male population of school-going age.

(3) *Medical Relief.*—The number of in-patients treated in the municipal hospital declined slightly, being 1,454 against 1,463 in the previous year, but the out-patients treated at this institution and the municipal dispensaries rose from 69,562 to 69,885. In the lying-in hospital, 185 women, or 5 more than in 1895–96, were admitted, but the number of labour cases attended by the midwife attached to the municipal hospital again fell, being only 86 against 94 in the previous year. The recommendations of the District Medical and Sanitary Officer contained in paragraph 5 of his report, regarding the supply of furniture and the entertainment of additional establishment, should be carried out. The hospitals maintained by the American Mission continued to do good work. The dispensary for women and children has been referred to in Dr. Adam's report as a *gosha* dispensary, as the institution is not restricted to the small class of *parda-na-shin* women, it is inaccurate so to designate it, and this should not be done for the future.

(4) *Vaccination and Vital Statistics.*—The reported number of vaccine operations performed during the year again rose, being 5,867 against 5,691 in the previous year. The quality of the work according to the returns also showed an improvement, 99 per cent. of the vaccinations being shown as successful. This is a very high percentage, and it would have been interesting to learn the result of any verifications conducted by the District Medical and Sanitary Officer. There was also a surprising advance in infantile vaccination, the number of children under one year of age successfully vaccinated being given as 3,858 or 44·1 per mille of the population against 35·7 per mille in the previous year. But as the registered births in the year were only 2,734 and in the previous year 2,600, or an average of 2,667 infants available for vaccination, without allowing for deaths during the first year of life, the great excess in the returns of infantile vaccination should have been explained. To some extent it is doubtless due to incomplete registration, the birth-rate for these years being shown as about 30 per mille as compared with a normal rate of between 40 and

50. But to some extent it may also be due to falsified returns on the part of the vaccinators, and to ascertain how far this may have been the case, some inquiry should have been made. It is satisfactory to note that the law was put in motion against parents who neglected to have their children vaccinated.

The number of deaths registered during the year declined, the rate being 23·8 against 25·3 per mille in 1895–96. It is observed that both cholera and small-pox prevailed during the year.

The registration of vital statistics is clearly incomplete and demands the closer supervision of the municipal council.

(5) *Sanitation.*—The expenditure under this head exceeded the sanctioned allotment by about 9 per cent. and amounted to Rs. 32,995 or 20·7 per cent. of the current receipts against 18·8 per cent. in the previous year. The Government is glad to learn from paragraph 108 of the Chairman's report that some attention has been paid to the sanitation of the town, but from paragraph 3 of the medical report, it appears to be still in a most unsatisfactory condition. Strenuous efforts should be made to remedy the defects pointed out in this report and in the inspection notes of the Sanitary Commissioner, recorded in G.O., No. 87 M., dated 25th January 1897. The attention of the municipal council is drawn to the remarks of the Divisional Deputy Collector in paragraphs 3 and 8 of his endorsement. The entertainment of a substitute on Rs. 15 for the sanitary inspector who was sent to Madras for training, for which the usual proposition statement should have been separately submitted, is sanctioned. As the year 1896–97 has expired, the allotment of funds referred to in paragraph 77 of the Chairman's report cannot now be sanctioned. The excess expenditure will, however, be admitted in the accounts of that year. The application referred to in paragraph 76 as regards excess expenditure, and the communications promised in paragraph 108 regarding the increase of the conservancy staff and plant, will be awaited. The attention of the municipal council is drawn to the remarks of the Divisional Deputy Collector in paragraphs 9 and 10 of his endorsement.

5. *General Remarks.*—The year closed with a balance of Rs. 13,324 or 8·4 per cent. of the current receipts. The statement of the changes in the personnel of the municipal council, as given in paragraph 2 of the Chairman's report, is unnecessary and should be omitted from future reports.

While the collection of the taxes and the expenditure of the public works grant were very unsatisfactory, there was nevertheless some improvement in the general administration of the municipality as compared with the previous year, but much yet remains to be done before it can be considered efficient. The Government notes with pleasure the testimony borne by the Chairman to the assistance rendered to him by the ward councillors in the discharge of his duties.

(True Extract.)

G. S. FORBES,
Secretary to Government.

To the Chairman, Municipal Council, Madura.
" Collector of Madura.
" President, District Board, Madura.
" Accountant-General.
" Director of Public Instruction.
" Surgeon-General.
" Sanitary Board.
" Sanitary Commissioner.
" Sanitary Engineer.
Editors' Table.

Exd. C. M. Thumbuswamy.

Government {1897} of Madras.

LOCAL AND MUNICIPAL.

Recd. } 1897. Enclosures

Regd. } Spare copies

G.O., No. 2047 M., 20th September 1897.

SEPTEMBER.

Administration Report.

Reviewing the — of the Madura Municipal Council for 1896–97.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—again the following paper:—

G.O., Mis. No. 1083 M., dated 4th May 1897.

ABSTRACT.—Recording, with remark, report regarding the collection of old arrears of taxes in the Madura Municipality called for in G.O., No. 40 M., dated 15th January 1897.

READ—also the following papers:—

From R. FISCHER, Esq., Chairman, Municipal Council, Madura, to the Secretary to Government, Local and Municipal Department (through the Collector and Divisional Officer, Madura), dated 15th June 1897, No. 23.

I have the honour to submit the report adopted by the council in resolution No. 219, dated 4th June 1897, on the administration of the Madura Municipality for the year 1896–97, together with the prescribed statements and the reports of the District Medical and Sanitary Officer and Dr. F. Van Allen on the working of the dispensaries under their charge.

I.—CONSTITUTION OF THE COUNCIL.

2. At the commencement of the year the council consisted of 21 councillors out of the sanctioned strength of 24. There were five vacancies amongst the nominated councillors. The one caused by the expiry of my term of office, and referred to in last year's report, was filled up by the appointment of the Revd. J. S. Chandler on the 5th May 1896; and owing to his resignation, after a period of three months, the Revd. C. S. Vaughan was appointed in his stead on the 4th August 1896. The vacancies caused by the transfer of Mr. N. Macmichael and Surgeon-Major F. C. Reeves were filled up by their successors in office on the 19th May and 17th November 1896 respectively. In the place of Mr. H. Hunter who resigned his office, M.R.Ry. M. S. Narayanasawmi Iyer Avargal was appointed on the 12th January 1897.

Amongst the elected councillors there were five vacancies during the year—two by resignation, two by expiry of their term of office, and one by removal by Government for failure to attend the meetings of the council for three consecutive months (*vide* notification Mis. No. 1355 M., dated 14th August 1896). Elections to fill up these vacancies were duly held and the names of the gentlemen elected were gazetted before the close of the year.

3. The Revenue officer of the division, M.R.Ry. R. Ramachandra Row Avargal, held the office of Chairman nearly during the whole of the first half of the year, *i.e.*, till 28th September 1896, when I assumed charge, having been elected as Chairman by the council to which this privilege was restored by Government (*vide* G.O., Mis. No. 1386 M., dated the 17th August 1896).

4. Twenty-nine meetings were held during the year and none were adjourned for want of a quorum. The average attendance of officials and of non-officials was nearly the same as in the preceding year, being 1·31 and 10·69 respectively.

5. The total number of registered voters is 3,392 or 3·8 per cent. of the population against 3,169 or 3·6 per cent. of the previous year.

II.—RECEIPTS.

6. The year opened with a *minus* balance of Rs. 6,769–6–11 under Municipal funds and a *plus* balance of Rs. 1,143–12–3 under endowments. The total receipts amounted to Rs. 1,59,210–10–2 against Rs. 1,65,606–5–11 of the previous year. The increase in the latter was owing to the receipt of Rs. 31,500 from Government on account of the balance of the water-works loan; and if this extra item is taken away, the normal receipts would only amount to Rs. 1,34,106. The excess therefore this year under the several items is explained in the following paragraphs.

7. *Tax on Arts.*—The demand noted in the margin consists of an arrear demand of Rs. 5,095 and a current demand of Rs. 15,189. A sum of Rs. 536 of the former and of Rs. 19 of the latter were written off and Rs. 803 was remitted by the council on appeal. There was at the close of the year a balance of Rs. 4,904—Rs. 1,915 under arrear, and Rs. 2,989 under current, demand. Out of this balance, Rs. 880 has since been collected. Warrants were issued in 544 cases, of which property was distrained in 16, but sale took place only in 4 cases.

	Demand. Rs.	Collection. Rs.
1895–96	20,488	11,674
1896–97	20,284	14,022

8. *Tax on Buildings.*—The demand of Rs. 55,329 includes the arrear balance of Rs. 9,228. The collections amounted to Rs. 45,194—Rs. 39,375 under current, and Rs. 5,819 under arrear, demand. A sum of Rs. 752 including the arrears was remitted by the council. The balance at the end of the year was therefore Rs. 9,382, of which Rs. 6,689 relates to the current demand. The subsequent collections come up to Rs. 3,250 under both heads. There were 1,060 cases in which warrants were issued, in 62 of which distraints were made, but property was sold only in 22 cases. The balance under the head of arrears would have been still further reduced but for the difficulty experienced in the Kazimar street inhabited by the Mussalmans whose poverty is proverbial and whose social custom of their women being gosha presents insurmountable obstacles in the way of prompt distraint and affords facilities for easy removal of property, if any, available for distraint, as previous notice has to be given to enable their women to retire before effecting entry into their houses. Several attempts were made from time to time to get reliable information as to which of the defaulters could pay and which could not, but owing to strong sympathy and combination amongst them, all such attempts failed. It was only very recently that anything approaching correct information was obtained and such of the arrears as were found actually irrecoverable were written off by the council for three years from 1890–91 and the defaulters who have been wilfully evading payment were ordered to be prosecuted; but in view of the provisions of the Amendment Act III of 1897 all arrears exceeding three years have to be written off and the prosecutions already ordered have to be dropped.

	Demand. Rs.	Collection. Rs.
1895–96	52,252	41,882
1896–97	55,329	45,194

9. *Land-Tax.*—The demand of Rs. 5,398 includes, as stated in the last report, the demand on account of tax on lands unappropriated to buildings. In view of the decision of the High Court in Edward Clarke *versus* the Chairman, Municipal Council, Ootacamund, reported at page 311, Vol. 18, Madras Series, the municipal council in its resolution, No. 169, dated 13th April 1897 (copy enclosed), ordered the cancellation of this tax and the remission of arrears relating thereto. Deducting therefore Rs. 357 from the total demand of Rs. 5,398, there remained only Rs. 5,041 out of the land-tax proper. Of this sum, Rs. 1,118 of the arrear, and Rs. 932 of the current, demand have been collected. The current collections would have been still greater, had it not been for the delay on the part of the karnams concerned in furnishing the necessary information for the imposition of the tax, about which I have made special mention in my report, No. 54, dated 5th December 1896, to Government. As regards the arrears every recoverable pie has been collected and whatever remains, I am afraid, will have to be written off. In the year under report bills were issued in some cases so late as 5th February 1897 and

	Demand. Rs.	Collection. Rs.
1895–96	5,594	2,077
1896–97	5,398	2,166

in others still later on, and I trust that Government will, in consideration of these peculiar circumstances, view the current collection as satisfactory. I may add that Rs. 300 has since been collected.

10. *Water-tax.*—This tax was at first levied at the full rate as per G.O., Mis. No. 1915 M, dated 28th November 1895, but, on further consideration, the Government was pleased to order its being levied at half the rate on buildings beyond a distance of 150 yards from a fountain or water-stand (*vide* G.O., Mis. No. 1250 M., dated 27th July 1896). The sum of Rs. 29,745 is made up of Rs. 7,002 under arrear, and Rs. 22,743 under current, demand. Rs. 5,877 of the former and Rs. 18,985 of the latter have been collected, leaving a balance of Rs. 914 and Rs. 3,739 respectively. A sum of Rs. 229 has been remitted by the council and Rs. 1,650 has since been collected. In 1,449 cases warrants were issued, but distraint took place in seven cases.

	Demand. Rs.	Collection. Rs.
1895–96	26,029	18,777
1896–97	29,745	24,863

When I took charge at the end of September 1896 I found the collection of taxes in a most backward state. The arrears under all the heads amounted to Rs. 14,415, whilst under current demand more than three-fourths, *i.e.*, Rs. 82,017, was left uncollected. All possible endeavours were made to push on the collections, and the result was that Rs. 6,112 of the arrear, and Rs. 67,035 of the current, demand have been realized within the latter half of the year.

11. *Tax on Vehicles, Animals and Carts.*—There has been, as usual, a steady increase in these taxes, as respects items 2 and 3, and this is due to the care and vigilance exercised during the year. It is to be regretted that there is a falling off under the first item when compared with last year, but the decrease being slight calls for no remark.

	Vehicles. Rs.	Animals. Rs.	Carts. Rs.
1895–96	1,299	2,460	2,351
1896–97	1,185	2,619	2,496

12. *Tolls.*—This sum includes Rs. 17 being the interest on overdue kists. Tolls are levied at 75 per cent. of the maximum rates at the five main gates and at the subsidiary ones attached thereto. The apparent increase noticeable under this item is due to keen competition at the bids of sales of toll-gates. One-third of the receipts was, as usual, paid to the district board. The amount referred to in the last report has not, as yet, been collected, and necessary steps for attaching the judgment-debtors' immoveable properties, which are subject to several incumbrances, have been taken.

	Lease amount. Rs.	Net receipt. Rs.
1895–96	29,000	19,586
1896–97	35,467	23,711

13. *Fees under Act II of 1888.*—The increase in the last year was owing to the collection of arrears of fees. The sum of Rs. 90 was collected from the agents of two dramatic companies under G.O., No. 1460 M., dated 10th September 1891.

	Rs.
1895–96	134
1896–97	90

14. *Rent of Lands.*—This sum represents the lease amounts of certain vacant spaces in the town and of the Karupatti chattram lands. The lessee of the latter paid his last two years' instalments during the year; hence the increase.

	Rs.
1895–96	822
1896–97	1,703

15. *Rent of Buildings.*—The apparent increase under this item is due to the payment during the year of the arrears of the rent of club buildings for the fourth quarter of 1895–96.

	Rs.
1895–96	822
1896–97	1,364

16. *Avenue Receipts.*—This sum is made up of Rs. 133, being a portion of the lease amounts of the avenue trees collected from the contractors during the year and of Rs. 454, the sale-proceeds of the avenue clippings. Steps have been taken to recover the remaining dues from the defaulting contractors.

	Rs.
1895–96	843
1896–97	587

17. *Fees from the Travellers' Bungalow.*—The increase in the last year was due to the collection of arrears of the lease amount for 1894–95. In the year under report a portion of the travellers' bungalow compound with a number of trees thereon was taken up for the railway staff quarters, and the lessee of the cocoanut and other trees has not paid up his full due and is claiming a proportionate remission. There is, however, an increase in the rent of the bungalow over last year by Rs. 89.

	Rs.
1895–96	817
1896–97	541

18. *Sale-proceeds of lands.*—This figure represents in the main the price paid by Government for a portion of the race-course ground, *i.e.*, 52·88 acres, taken up for the construction of residences for the European officials.

	Rs.
1895–96	*Nil.*
1896–97	5,069

19. *Produce of Lands and Gardens.*—The decrease is due to the fact that the punjah cultivation in the race-course was not leased out, as it was handed over to Government.

	Rs.
1895–96	180
1896–97	139

20. *Sale-proceeds of old materials.*—The increase in the last year was owing to the recovery from the contractors of the value of the carts sold to them. The marginally-noted figure represents the sale-proceeds of cracked and old pipes and other minor items.

	Rs.
1895–96	1,813
1896–97	447

21. *Sale-proceeds of Night-soil, &c.*—The increase is due to the recovery within the year of sale-proceeds of the rubbish and night-soil and of the sweepings of the annual cattle fair of Chittrai festival.

	Rs.
1895–96	770
1896–97	865

22. *Hospital Receipts.*—The increase is slight and calls for no remark.

	Rs.
1895–96	140
1896–97	150

23. *Income from Markets.*—The increase is due to the keener competition in the year at sales and to the transfer of certain items to their proper head "Markets" as explained in paragraph 8 of the budget report for 1897–98.

	Rs.
1895–96	7,273
1896–97	8,466

24. *Income from Slaughter-houses.*—The contractor, to whom the right of collecting fees in all the slaughter-houses was leased out at an annual rental of Rs. 1,415, having failed to pay a few instalments, his contract was cancelled and collections are being made departmentally pending re-sale, hence the decrease. A suit will soon be instituted for recovering the amount due by him.

	Rs.
1895–96	1,041
1896–97	960

25. *Distraint Fees.*—The increase under this item is due to a larger number of warrants having been issued.

	Rs.
1895–96	35
1896–97	118

26. *License Fees.*—The increase in the previous year was due to the collection of arrears, while the sum of Rs. 2,225 represents the actual collections of the year. A number of prosecutions instituted this year for failure to take out licenses remains undisposed of owing to the heavy file on the Bench Court.

	Rs.
1895–96	2,657
1896–97	2,225

27. *Cart-stand Fees.*—The west market bandy petta was leased out for Rs. 760 as against Rs. 600 in the year previous. This together with collections from grain petta make up the sum noted in the margin.

	Rs.
1895–96	783
1896–97	1,086

28. *Fines under Municipal Act.*—The amount noted in the margin denotes the fines collected under the Municipal Act alone, while the previous year's figure included those under other Acts also, hence the decrease.

	Rs.
1895–96	3,679
1896–97	1,739

29. *Normal Stipends.*—The increase in the last year was due to the fact that five primary grade students were trained in the technical institute and that a portion of the scholarship grant for 1894–95 was included in the amount shown opposite to it. The sum of Rs. 157 represents the amount of grant due for one Lower Secondary and three Primary grade students trained in the year.

	Rs.
1895–96	308
1896–97	157

30. *Municipal Schools.*—The increase is due to the receipt of contribution from Provincial funds on account of drawing-master, gymnastic instructor, &c., whilst the last year's figure represented only the grant on behalf of the Panchama school.

	Rs.
1895–96	12
1896–97	167

31. *Grants and Contributions—Other purposes.*—This is paid every year from Provincial funds towards the tasdik allowance of the Kunnathour chattram.

	Rs.
1895–96	2,450
1896–97	2,450

32. *Medical.*—This is the usual contribution paid from local funds on account of diet, &c., charges at the civil hospital.

	Rs.
1895–96	1,300
1896–97	1,300

33. *Other Grants—Medical.*—There were no donations worth the name made by private persons this year in recognition of medical services rendered.

	Rs.
1895–96	106
1896–97	2

34. *Private scavenging fees.*—Collection of arrear fees and enlistment of a larger number of houses account for the increase. The number of houses served by municipal agency was only 928 last year. It has, through unremitting exertions, more than doubled within nearly five months, commencing from the latter part of November last. It is no doubt to be regretted that there are still some old arrears under this head and a sum of Rs. 315 has since been collected. All possible endeavours have been made to collect the outstandings and I am afraid a portion thereof will have to be written off as irrecoverable.

	Rs.
1895–96	852
1896–97	1,038

35. *Miscellaneous—Other purposes.*—This is the sum deposited by private individuals for laying house service pipes during the year. The bye-laws relating to house service were brought into force only in November last.

	Rs.
1895–96	68
1896–97	3,575

36. *Fishery Rent.*—The lease of the fishery in the Krishna Row's teppakulam fetched Rs. 40 this year, whilst no such lease was given in the preceding year.

	Rs.
1895–96	*Nil.*
1896–97	40

37. *Miscellaneous—(b) Other items.*—Rs. 40 is made up of miscellaneous receipts such as court batta, &c. The increase in the previous year was due to the receipt of hire for the pulsometer lent to the water-works, Dindigul, and to the adjustment of certain sums with the sanction of the council.

	Rs.
1895–96	808
1896–97	40

37-A. *Refunds of expenditure of previous year.*—This is the sum recovered this year from some normal students trained at the cost of the municipality for having failed to fulfil their part of the engagement.

	Rs.
1895–96	4
1896–97	176

38. *Sale-proceeds of Government Securities.*—The sale of promissory note for Rs. 2,000 referred to in paragraph 34 of the last report has fetched the marginally noted sum.

	Rs.
1895–96	*Nil.*
1896–97	2,141

39. *Loans from Government.*—As the balance of the loan due by Government for the water-works was drawn last year, there was nothing to be recovered this year.

	Rs.
1895–96	31,500
1896–97	*Nil.*

40. *Realization of Sinking Fund, &c.*—This is the interest which has accrued on two promissory notes—one for Rs. 3,700 and the other for Rs. 3,200—whilst the figure for the last year represented only the interest on the former.

	Rs.
1895–96	129
1896–97	239

41. *Advances, Permanent.*—In the last year the Sanitary Engineer to Government refunded the permanent advance with him as he had no necessity for the same.

	Rs.
1895–96	2,010
1896–97	1

42. *Advances—Others.*—The increase is mainly due to the recovery this year of Rs. 3,500 sent to the Bank of Madras in the shape of promissory notes for investments towards the sinking fund of loans.

	Rs.
1895–96	2,127
1896–97	4,048

III.—CHARGES.

43. The total expenditure amounted to Rs. 1,40,261–1–3 as against Rupees 1,80,784–0–6 in the previous year. This large increase was mainly due to the increased expenditure in connection with the water-works in the shape of payment of the balance of contractors' bills and of the contribution due on account of the salary of the Assistant Sanitary Engineer in charge of the said works.

44. GRANT 1, *Communications.*—No land was purchased this year for opening up new communications and extending old ones, and Rs. 45 was the sum expended for erecting a screen wall over the Anupanadi channel and constructing a culvert in east Veli veedi.

	Rs.
1895–96	1,601
1896–97	45

45. *Buildings.*—The gross expenditure under this head amounted to Rs. 8,873, but excluding the sum of Rs. 338 recovered from the late Chairman, the net expenditure is only Rs. 8,535. Some of the hospital wards were cemented at a cost of Rs. 181, and lands required for the extension of the hospital buildings and for the construction of five latrines were purchased at a cost of Rs. 6,311 and Rs. 1,565, respectively, making in all Rs. 8,057. Necessary improvements were made to the hospital assistant's quarters. Toll-gate No. I was newly constructed. These and the cost of other minor works make up the sum noted in the margin. The necessary sites for the latrines having been handed over by the Revenue department late in the year, their construction could not be proceeded with as promised in the budget report. The Surgeon-General with the Government of Madras condemned the existing hospital buildings as unfit for the purpose and recommended the construction of a new one. As this recommendation will involve the municipality in heavy expenditure, the

	Rs.
1895–96	7,989
1896–97	8,535

N.B.—The first sentence of paragraph 45 was added at the request of Mr. Ramachandra Row, the late Chairman.

council, as an alternative measure, proposed to make necessary extensions and alterations to the present buildings and decided on the acquisition of the sites required for the purpose in preference to other works. Accordingly, the sites have been acquired and necessary improvements will be made ere long.

	Rs.
1895–96	151
1896–97	*Nil.*

46. *Drainage.*—No drains were covered this year.

47. *Water-supply.*—The water-works having been completed in May 1894 and the balances due to the contractors, &c., having been adjusted in the last year, no large expenditure was incurred under this head. A feeding channel, however, to the filter bed to supplement the supply of water was constructed at a cost of Rs. 1,810 as ordered by Government in G.Os., Mis. No. 1314 M., dated 12th August 1895, and Mis. No. 2027, dated 3rd December 1895, and the balance of Rs. 1,009 was utilized in fixing three fountains at localities where they were urgently required and in executing other minor works. The extension of pipe-laying to Sandapet was not carried out as the pipes ordered from England have not, as yet, arrived and Rs. 132 represents the cost, &c., of pipes sent for, for connecting with the main the four fountains proposed to be put up there.

	Rs
1895–96	41,468
1896–97	2,819

48. *Repairs—Communications.*—Most of the roads in the town were repaired last year and materials necessary for repairing the rest have been collected. As there was no overseer during a portion of the year under report, much progress could not be made and the budget allotment fully utilized. A sum of Rs. 129 was expended in improving a tunnel near the public play-ground.

	Rs.
1895–96	9,283
1896–97	7,050

49. *Buildings.*—Improvements to some of the stalls in the east market, to the lying-in-hospital, to the free quarters of the hospital assistants and to the Kunnathour choultry amounted to Rs. 248. As the other municipal buildings are in good order there was hardly any necessity for increased expenditure under this item.

	Rs.
1895–96	585
1896–97	248

50. *Establishment for Flushing Drains.*—This is the usual expenditure towards the pay of drain cleaners.

	Rs.
1895–96	1,821
1896–97	1,819

51. *Water-supply.*—The increase in the last year was owing to the inclusion of the cost of the collecting channel. Of the sum of Rs. 14,950, the pay of the establishment amounts to Rs. 6,061 and the cost of fuel to Rs. 5,352. Some new tools and plant were purchased and slight repairs done to the machinery. These, together with the contingent expenses, make up the figure noted in the margin. In the year under report an increase of salary was given to the head driver and to the overseer, water-works.

	Rs.
1895–96	17,490
1896–97	14,950

52. *Establishment.*—The decrease is due to the fact that there was no overseer during a portion of the year.

	Rs.
1895–96	1,072
1896–97	680

53. *Tools and Plant.*—As in the last year, no new tools were purchased and the sum of Rs. 10 represents the cost of survey poles purchased for the use of the overseer.

	Rs.
1895–96	118
1896–97	10

54. GRANT 2, EDUCATION—*Training Schools — Contributions.* — This is the annual contribution paid from the municipal funds to the district board towards the upkeep of the technical institute.

	Rs.
1895-96	1,000
1896–97	1,000

55. *Stipends to Normal Students.*—Four students were trained during the year as against five in the last year. Of the former, one a Panchama, was paid Rs. 8 and the rest Rs. 6 each per mensem, and the total stipends paid to them amounted to Rs. 286. This, together with the arrears due last year, but paid this year, make up the figure in the margin.

	Rs.
1895–96	327
1896–97	303

56. *Fixed Payments.*—The difference is owing to the increase of Rs. 2 to the pay of the headmaster of the Muhammadan school allowed to him from April 1896.

	Rs.
1895–96	477
1896–97	502

57. *Result Grants.*—The decrease is due to the low earnings of the Muhammadan and the Panchama schools.

	Rs.
1895–96	162
1896–97	142

58. *Contingencies.*— The increase is due to the purchase of necessary furniture for the above schools.

	Rs.
1895-96	188
1896-97	226

59. *Salary Grants.*—One division of the first form in the feeder school was abolished and the salary grant on behalf of a teacher in the Scott's school was not drawn. Further, some of the teachers in the American Mission school resigned their appointments. These and other causes led to the decrease noticeable under this head.

	Rs.
1895–96	3,457
1896–97	3,246

60. *Result Grants.*—The decrease is very slight and calls for no remark. The earnings of the 37 aided schools amount to Rs. 4,138, but owing to the want of budget provision, only Rs. 3,193 was paid during the year under report and the balance of Rs. 288, which the managers were entitled to up to the limit of assignment fixed for the schools, was paid in 1897–98. The sum of Rs. 3,193 includes the arrears grant of Rs. 129 paid on account of the previous year. The result grants were as usual paid at the maximum rates. There were 40 schools at the beginning of the year, five were newly opened whilst eight were closed. Of 2,681 pupils on the roll, 2,640 are boys and 41 girls. One thousand five hundred and sixty-five boys and 23 girls were presented for examination, out of whom 1,362 boys and 23 girls were passed.

	Rs.
1895–96	3,200
1896–97	3,193

61. *Inspection.*—This is the expenditure incurred during the year towards the pay of the inspecting schoolmaster and the contingent charges he had to pay for.

	Rs.
1895–96	450
1896–97	450

62. *Miscellaneous—Furniture Grants.*—Twelve schools were granted Rs. 292 this year for purchase of necessary furniture.

	Rs.
1895–96	119
1896–97	292

63. *Gymnasium Establishment.*—This sum represents the pay of the gymnastic instructor for the full twelve months and hence the increase.

	Rs.
1895–96	167
1896–97	180

64. *Contingencies.*—Slight improvements were effected to the public playground and some of the apparatus therein was repaired. This, together with the cost of purchasing books supplied to the gymnastic instructor, makes up Rs. 37.

	Rs.
1895–96	2
1896–97	37

65. *Common Drawing Master*—(i) *Establishment.*—The drawing master was paid for only one month in the last year, having been entertained about the beginning of February 1896, whereas the sum of Rs. 225 represents his pay for the full year. Hence the increase.

	Rs.
1895–96	18
1896–97	225

66. (2) *Contingencies.*— This sum represents the cost of books purchased and supplied to the drawing master.

	Rs.
1895–96	..
1896–97	61

67. *Other Items.*—This is the rent grant paid to the three schools as in the previous year.

	Rs.
1895–96	50
1896–97	49

68. GRANT 3, SANITATION AND MEDICAL SERVICES—*Establishment.*—The increase is chiefly due to the payment of increased rate of salary of Rs. 55 for eight months to the hospital assistant, branch dispensary, and Rs. 18 to a compounder for four months on their completing the 15 and 20 years' service, respectively, and to the entertainment of an operation attendant on Rs. 8 per mensem. The pay of dhobies attached to the civil and lying-in hospitals was also increased by Rs. 2 each.

	Rs.
1895–96	5,546
1896–97	5,867

69. *Medicines and Supplies.*— The large increase is due to the payment of the cost of medicines supplied by Messrs. Burgoyne, Burbidges & Co. in this and the previous year.

	Rs.
1895–96	3,925
1896–97	6,024

70. *Diet of Patients.*—In previous years, the contract system was in vogue for the supply of necessary diet; but, for the first time, it was discontinued on the recommendation of the District Medical and Sanitary Officer and the purveyor system introduced in its place which has resulted in the decreased expenditure. Further, a large number of patients dieted themselves.

	Rs.
1895–96	2,842
1896–97	2,029

71. *Sundries and Contingencies.*—The increase in the last year was owing to the supply of new bedding and clothing for the civil and lying-in hospitals with other necessary furniture, whilst the sum of Rs. 1,856 represents the normal expenditure under this head.

	Rs
1895–96	2,977
1896–97	1,856

72. *Contribution to Local Boards.*—This is the usual contribution paid to the district board towards the pay of the clerk attached to the dispensary. 1,554 in-patients and 69,885 out-patients were treated in the municipal dispensaries as against 1,463 in-patients and 69,562 out-patients, respectively, in the previous year. There were 3,336 operations performed against 3,741 in the year before. 185 labour cases were treated in the lying-in hospital by the head nurse and 86 by the midwife against 180 and 94, respectively, in the preceding year. It is gratifying to note that these institutions are steadily increasing in popularity and usefulness. 421 in-patients and 47,054 out-patients were treated in the American Mission dispensaries against 1,258 and 51,223, respectively, in the previous year. The midwife attached to these dispensaries conducted 30 labour cases against 22 in the year previous.

	Rs.
1895–96	192
1896–97	192

73. *Contributions to Provincial Funds.*—These were calculated on the actual receipts of the previous year and fixed by the Accountant-General and paid into the treasury as per Treasury Deputy Collector's Reference on Current No. 1305, dated 10th February 1897.

	Medical College.	Sanitary Inspection.	Medical Reserve Staff.
	Rs.	Rs.	Rs.
1895–96	677	460	89
1896–97	537	429	121

74. *Other Contributions.*—The usual contribution of Rs. 600 paid to the American Mission hospitals was increased by Rs. 200 on account of the useful work done by them and this increase was approved by Government.

	Rs.
1895–96	600
1896–97	800

75. *Vaccination.*—The increase is due to the fees paid for supplying calves from which lymph was taken and used throughout the year in preference to glycerine paste which was in use for a portion of the previous year, but was abandoned as the results thereof were not good. Animal vaccination is much more successful, though it appears that the lymph deteriorated a little in the hot weather. The District Medical and Sanitary officer recommended 1523 cases for prosecution, out of which 93 persons were fined for failure to have their children vaccinated against 81 in the previous year.

	Rs.
1895–96	425
1896–97	641

76. *Registration—Establishment and Contingencies.*—The increase is due to the purchase of stationery for printing forms, &c., whilst no such expenditure was incurred last year. The following statement compares births and deaths:—

Year.	Population.	Births.	Ratio per 1,000	Deaths.	Ratio per 1,000.
1895–96 ..	87,428	2,600	29·8	2,217	25·3
1896–97 ..	87,428	2,734	31·3	2,082	23·8

During the year under report, systematic prosecutions of those who failed to give necessary information required in section 247 were instituted and consequently the number of persons prosecuted has increased beyond all proportions (*i.e.*), 336 against 23 in the previous year. Cholera unfortunately broke out on 26th November last and, though it lingered for more than five months, the havoc committed by it was comparatively slight.

There were 442 cases of attacks, of which only 143 cases proved fatal. All possible precautions were adopted to arrest the spread of cholera by removing the excreta and vomit forthwith, by burning the clothing and bedding of the deceased persons and by thoroughly disinfecting the houses of those subject to the disease. The full complement of the observation and the preventive staff was entertained and their services were dispensed with only when there was no necessity for the same according to the rules. In short the rules contained in G.O., No. 1536 M., dated 9th September 1896, were literally given effect to. The expenditure incurred during the year in relation thereto amounts to Rs. 2,505 and it has exceeded the budget provision by Rs. 2,000, the formal sanction for which will be applied for in due course.

77. *Conservancy Establishment.*—The increase is due to the appointment of a chief sanitary inspector on Rs. 60 with a horse allowance of Rs. 15 per mensem, and to the fact that the prosecuting inspector on Rs. 35 and ten additional sweepers and five toties on Rs. 5 each were paid throughout the year, whilst the former was paid for nine months and the two latter for seven months, respectively, in the previous year. One sanitary inspector on Rs. 25 was sent to Madras for training in the Medical College and a substitute for him on Rs. 15 was appointed. The usual proposition statement and the application for allotment of funds are herewith submitted for sanction.

	Rs.
1895-96	9,398
1896–97	9,963

78. *Other Charges, &c.*—The increase is chiefly due to the purchase of twelve hand-carts for carrying the excreta, vomit, &c., of persons attacked with contagious or infectious disease and for use by the street toties on other occasions when necessary.

	Rs.
1895-96	16,620
1896–97	17,171

79. *Private Scavenging Establishment.*—The increase is due to the entertainment of fourteen additional toties—two from the beginning and twelve from the latter part of the year—consequent on the increase in the number of houses served by Municipal Agency. The system has already begun to work with profit and there is, no doubt, that it will continue to do so.

	Rs.
1895–96	633
1896–97	902

80. *Cholera Charges.*—The increased expenditure is due to the entertainment of an establishment costing Rs. 350 a month on an average and to the erection of cholera sheds and to the purchase of disinfectants, medicines, diets, &c.

	Rs.
1895–96	414
1896–97	2,505

81. *Contingencies.*—This increase is due to the sanitary arrangements made on a large scale during the late Chittrai festival and explained in paragraph 31 of the budget report for 1897–98 and to the payment of arrears of wages due to a rubbish cart contractor.

	Rs.
1895–96	1,495
1896–97	2,444

82. GRANT 4, LIGHTING AND MISCELLANEOUS PURPOSES.—The increase is due to the corresponding increase in the number of lamps which rose to 882 against 870 in the previous year and to the payment of the cost of burners and chimneys purchased from Messrs. Oakes & Co. and others. The figure in the margin includes also the cost of ordinary repairs executed to the lanterns.

	Rs.
1895–96	7,242
1896–97	7,380

83. *Choultry Establishment.*—The sanctioned scale of establishment for the Kunnathur chattram was maintained at a cost of Rs. 865. This, together with the payment of arrears of salary of the previous year, makes up the sum noted in the margin.

	Rs.
1895–96	781
1896–97	881

84. *Contingencies.*—The increase is due to the whitewashing of Kunnathur chattram which was rendered necessary in consequence of the death of a pilgrim from cholera and to that of the Karuppatti chattram as a precautionary measure where a large number of pilgrims was resorting at the time from Rameswaram and other places.

	Rs.
1895–96	30
1896–97	94

85. *Feeding Travellers.*—The increase is in consequence of the payment to the other hukdar of the Kunnathur chattram of the allowance due to him during the suspension of the charity on the strength of the Court decree referred to in paragraph 77 of the last report and the special charges incurred in connection with Mahothayam which occurred on the 1st February 1897.

	Rs.
1895–96	1,731
1896–97	1,897

Eleven thousand six hundred and thirty-six travellers and paupers received help at Kunnathur and Karuppatti chattrams against 11,622 in the preceding year.

86. *Travellers' Bungalow.*—The increase is due to the purchase of certain articles to be supplied in the place of those stolen, about which due report was made to the Police, with whom the matter is still pending.

	Rs.
1895–96	205
1896–97	243

One hundred and fifty-three travellers halted in the bungalow against 173 in the last year. Its financial condition on the 31st March 1896 was as follows:—

	Rs.
Opening balance	89
Receipts from fees, &c.	541
Total ..	630
Deduct charges for establishment, &c. ..	243
Net balance ..	387

87. *Avenues.*—The decrease, being slight, calls for no remarks.

	Rs.
1895–96	96
1896–97	88

88. *Work done for Private Individuals other than Private Scavenging.*—Numerous applications have been received from private persons for laying service pipes to their houses, but, as the bye-laws relating to the house service came in force only in November last, the figure in the margin represents only the actual cost of work executed; hence the increase.

	Rs.
1895–96	2
1896–97	563

89. *Rewards for Destruction of wild Animals.*—The increase, being slight, needs no remark.

	Rs.
1895–96	63
1896–97	71

90. *Printing.*—As the necessary forms required for use other than those supplied from Madras have been printed last year, there is a decrease under this item.

	Rs.
1895–96	666
1896–97	365

91. *Compensation for Lands.*—The site opposite the travellers' bungalow was occupied by unsightly huts and the inmates thereof were a source of nuisance and annoyance to the occupants of the bungalow. It was therefore proposed to acquire the site and Rs. 970 was paid for the same.

	Rs.
1895–96	2,584
1896–97	970

92. *Other Items.*— The sum of Rs. 2,434 is made up of the following items:—

	Rs.
1895–96	1,687
1896–97	2,434

	Rs.
Miscellaneous (advertisement and tom-tom charges)	140
Law charges	1,968
Club gardener	72
Kist on municipal land	165
Clock-winder	60
Materials for numbering carts	29

93. GRANT 5, ESTABLISHMENT—*Office Establishment.*—There is a decrease of Rs. 504 under this item and this is mainly due to the fact that the pay of the manager and of the head accountant was reduced in the year under report by Rs. 10 each, and that the former having resigned his appointment by the end of December last, his successor was not appointed till the middle of March 1897.

	Rs.
1895–96	3,206
1896–97	2,702

94. *Collection Establishment.*—One of the accountants was given an increase of Rs. 5 in consequence of the heavy work devolving on him. Again seven bill-collectors on Rs. 10 each drew their pay last year for only eleven months, whereas they were now paid for full twelve months. There was thus some increase in the year, but it was counterbalanced by fines and stoppages from the pay of the collection establishment.

	Rs.
1895–96	2,224
1896–97	2,196

95. *Purchase of Account Books.*—The apparent decrease under this item is due to the fact that no such books were paid for in the year, and Rs. 28 represents the cost of binding some of them.

	Rs.
1895-96	576
1896-97	28

96. *Contingencies.*—The increase is owing to the purchase in one lump of stationery and other articles required for office use.

	Rs.
1895-96	1,377
1896-97	2,143

97. *Contribution to Central Office Establishment.*—This is the sum advised by the Accountant-General, Madras, on account of the above contribution and paid into the local treasury in two instalments as per Treasury Deputy Collector's letters, No. 5837, dated 24th November 1896, and No. 946, dated 29th February 1897.

	Rs.
1895-96	2,500
1896-97	980

98. *Bench Establishment.*—The difference being slight, calls for no remark.

	Rs.
1895-96	208
1896-97	211

99. *Instalments paid during the year.*—Of this sum Rs. 3,043 was the second instalment paid to Government towards the liquidation of the loan of Rs. 1,64,000 and Rs. 486 was the first instalment towards that of Rs. 31,500 in connection with the water works.

	Rs.
1895-96	2,923
1896-97	3,529

100. *Investment on account of Sinking Fund.*—This sum was invested during the year towards the sinking fund.

	Rs.
1895-96	..
1896-97	3,200

101. *Charges of Investment.*—This is the natural charge incurred for investing Rs. 3,200 in Government promissory notes.

	Rs.
1895-96	..
1896-97	317

102. *Interest.*—This sum represents the interest paid during the year on the following loans :—

	Rs.
1895-96	9,206
1896-97	10,466

(1) Government loan of Rs. 1,64,000 in connection with new water works.
(2) Do. of „ 31,500 do.
(3) Debenture loans of „ 37,000 in connection with experimental water works and Vaigai bridge.

103. *Permanent Advances.*—Only an advance of Rs. 10 was sanctioned during the year to the head driver, water works, in order to enable him to meet unforeseen contingencies.

	Rs.
1895-96	355
1896-97	10

104. *Other Advances.*—This sum consists of sundry advances made to vakils and others.

	Rs.
1895-96	4,184
1896-97	703

105. *Refunds.*—Rs. 187 under tax on arts, Rs. 20 under tax on buildings, and Rs. 41 under that on vehicles were refunded in the year. These, together with other miscellaneous refunds, make up the sum noted in the margin.

	Rs.
1895-96	430
1896-97	300

106. *Pensions, &c.*—No gratuity was granted this year.

	Rs.
1895-96	60
1896-97	..

107. CLOSING BALANCE.—The year closes with a balance of Rs. 13,323-14-3, as particularized below :—

	Rs.	A.	P.
(1) Municipal funds	11,485	15	5
(2) Endowments	1,837	14	10

108. GENERAL REMARKS.—The construction of latrines on approved design is no doubt a long-felt desideratum. Suitable sites were at last selected with great difficulty, and applications made to the Revenue authorities for acquiring them. Five sites for the purpose have been handed over and speedy arrangements will be made for putting up latrines of dry earth or bucket system according to the requirements of each locality. One iron sheet latrine has already been fixed in the 4th ward near Krithamanathi.

The Hindu burning and burial ground near the Pillayarpaliem road, south of the town, has been closed, and the one selected in its place near Kiraithurai was fitted and formally opened to the public from the 1st June 1897.

Four sites are required for Muhammadan burial-grounds, of which one site, belonging to the municipality, has been selected and the other three the Deputy Collector has promised to select shortly.

As there is no permanent building for the removal and segregation of persons suffering from contagious or infectious diseases, it has been decided, subject to the approval of the Sanitary Commissioner, to acquire the distillery buildings, with a spacious compound, lying at a distance of $1\frac{1}{2}$ miles to the south of the town, and the Sanitary Commissioner having signified his approval, early steps will be taken to acquire them.

Suitable sites for depôts, within a convenient distance from the town, for the prompt removal of rubbish and night-soil are not available, and it has therefore been proposed, as an alternative measure, to construct 2 or 3 cinerators by the side of the present rubbish and night-soil depôts, and this proposal will receive early attention.

The sanitation of the town is not all that could be desired. This is purely owing to the want of proper drainage works. The existing drains are not worth the name ; they are radically defective both in design and construction. They have not been provided with suitable outlets for the discharge of sewage water, which stagnates and sinks in spite of repeated flushings and removal of silt. Save in this respect, the sanitation of the town is engaging the careful attention of the council.

The water works have been under the management of the municipality throughout the year under report. Three additional fountains have been constructed and a few more in places where they are necessary will be put up. Three cattle-troughs were constructed by private gentlemen.

The suggestion of the Sanitary Commissioner to increase the conservancy plant and staff was considered and discussed at a recent meeting of the council and the result will be reported to Government shortly.

The subject of preventing the committing of nuisance on public roads and thoroughfares by youngsters and adults alike was one of anxious consideration to the council, but, as the amending Act III of 1897 has paved the way for investing the municipal servants, recommended by the municipal council, with the powers of a police officer, application for the purpose will be shortly submitted to Government.

The registration of births and deaths and infantile vaccination are receiving due attention at the hands of the council.

The general health of the town, as far as I know, has not been bad, though fever, dysentery, diarrhœa and cholera made their appearance.

In conclusion, I feel it my duty to bring to the notice of Government the hearty co-operation and valuable assistance I have received at the hands of the majority of the councillors, especially those in charge of the wards, in the discharge of my duties.

ENCLOSURE.

CONCISE Annual Report on the working of the Municipal Hospital and Dispensaries in the Town of Madura for the year 1896–97.

Public Health.—The health of the public was not so good during the year as in the two previous years. Cholera appeared on the 26th November.

The first case occurred in a liquor shop, which was frequented by people from parts of the district where the disease was prevalent. Other cases followed, and the disease has been more or less prevalent ever since.

The following table gives the number of attacks and deaths from cholera and small-pox :—

	Cholera.		Small-pox.
	Attacks.	Deaths.	
1894–95	220	83	18
1895–96	28	17	14
1896–97	400	130	16

A cholera shed was erected; the town was divided into 3 circles, each in charge of a hospital assistant, and observation and preventive staffs were employed in accordance with the rules for combating the epidemic of cholera.

2. *Vital Statistics.*—

	Births.	Deaths.
1894–95	2,753	2,518
1895–96	2,600	2,217
1896–97	2,734	2,082

3. *Sanitation.*—The town is in a bad sanitary state. There is no proper drainage system, and sewage is allowed to remain for long periods in the side cuttings and hollow places. The number of latrines is insufficient and some of them are badly constructed. Nuisances are frequently committed on the street and in open spaces, and filth is often allowed to collect.

4. *Vaccination.*—The table shows the number of cases vaccinated :—

Year.	Number vaccinated.	Number successful.	Infantile vaccination.	Re-vaccination.	Percentage of successful vaccination.
1894–95	4,742	4,518	2,793	224	95·28
1895–96	5,691	5,554	3,182	445	97·41
1996–97	5,867	5,750	3,904	496	98·86

There is still a good deal to be done; calf-to-arm lymph was used throughout the year, and the results were very successful, except for a little while in the hot weather, when the lymph deteriorated a little. One thousand five hundred and twenty-three cases were recommended for prosecution, and 93 parents were fined.

5. *Hospital and Dispensaries.*—(*a*) *and* (*b*).—The hospital consists of a number of detached buildings inconveniently situated, as regards one another, and in bad repair. A portion of land adjoining the present hospital has been acquired and it is probable that a new building will be erected in a few years. There is accommodation for 59 in-patients, but it is for the most part very poor, some of the wards being without floors, and the air space being insufficient.

There is a branch dispensary in the town which is attended by about 100 patients daily on an average. The building is a very bad one. A new building has been recommended.

(*c*) The furniture is in good condition; some teapoys are required and also 8 iron cots and 5 cradles. These last for the lying-in hospital.

(*d*) The hospital was inspected by the Sanitary Commissioner, Madras, during the year. The municipal council have made some provision for the construction of new buildings, but nothing else has been done.

(*e*) Rs. 133-13-2 has been recovered from patients who have been able to pay for their medicines and diets, besides a good number have dieted themselves.

(*f*) The subjoined table shows the number of patients treated as compared with the previous years :—

—	1894–95.		1895–96.		1896–97.	
	In-door.	Out-door.	In-door.	Out-door.	In-door.	Out-door.
Municipal hospital	1,424	34,287	1,463	39,751	1,454	41,932
Branch dispensary	..	22,267	..	21,941	..	20,014
Gosha dispensary	..	10,699	..	7,870	..	7,939

(*g*) There were 59 deaths among in-patients, of these 54 were from exhaustion (many were Byragis suffering from chronic dysentery, diarrhœa in the last stage), two from coma, two from syncope and one from shock.

(*h*) The following table shows the number of operations performed :—

—	Major and minor operations.		
	1894–95.	1895–96.	1896–97.
Municipal hospital	2,732	3,006	2,694
Branch dispensary	613	362	376
Gosha dispensary	535	373	266

The apparent decrease in the number of operations is owing to the new classification as per paragraph 35, Standing Order No. 21 of 1896 by the Surgeon-General with the Government of Madras.

(*i*) The establishments are insufficient, two more female and two male ward attendants are required for the Municipal hospital and also an additional compounder for the branch dispensary. The hospital assistant in charge states that many patients leave because they are kept waiting too long and the one compounder employed is unable to attend to all.

(*j*) The following is the number of labour cases conducted by the matron of the lying-in hospital :—

1894–95	164
1895–96	180
1896–97	185

Number conducted in the town by the midwife attached to the hospital.

1894–95	105
1895–96	94
1896–97	86

A hospital for women has been opened by the American Mission and a woman Doctor appointed during the year. There is also a midwife attached; hence the falling off above.

(*k*) The Caste and Gosha dispensary has been opened and the attendance is fairly good. The patients that attend the dispensary are not strictly Gosha. Mrs. Small, the apothecary in charge, offered her services for plague duty and is in Tuticorin. The Police Hospital Assistant attends during her absence and prescribes for about 44 patients daily.

Number of patients treated in the women and children dispensary—

1894–95	10,699
1895–96	7,870
1896–97	7,939

(*l*) A permanent inspection hospital is badly wanted for this large town. This has been previously brought to notice.

MADURA,
7th May 1897.

(Signed) C. ADAMS, M.B., Surgn.-Major,
Dist. Medl. and Sanitary Officer.

Forwarded.

MADURA,
15*th June* 1897.

(Signed) R. FISCHER,
Chairman.

ENCLOSURE.

CONCISE Annual Report on the working of the Mission Hospital, Madura, for the year 1896–97.

Male Department.

The work in the Mission Hospital at Madura has gone on steadily as usual, and is largely appreciated by all classes of people as is shown by the attendance.

The general medical work is still conducted in the old dispensary building which was constructed about 44 years ago. At the beginning of next year we hope to have the new and spacious hospital building opened. The new building is about two-thirds finished, the second story being in process of erection. The foundations are entirely of stone, the superstructure is of brick and stone. There will be accommodation for about 25 in-patients besides room for the

carrying on of the general out-patients work. It is constructed mainly with donations from the Zemindars of Madura and Tinnevelly districts, and from the rich and influential Chetties of this district. It will be a heavy substantial building.

The total number of patients treated during the year is 28,212, against 28,751 last year. The new cases numbered 12,531.

The patients represent different nationalities as follows: 65 Europeans, 94 Eurasians, 972 Muhammadans, 6,613 Hindus and 4,787 of other classes.

The number of in-patients treated during the year is 226, against 194 last year. Our accommodations have been limited all along and this has been the pressing need of a new hospital building.

During the year patients came to the hospital from 324 different villages, some of them from a distance of 70 miles.

We have had during the year a smaller number of cases of cholera than for some years. Cholera medicines have been freely supplied when asked for from our hospital to the people of Madura and of the out-lying villages.

The classes of diseases most prevalent in the order of frequency were as follows: ulcers syphilis, fevers, rheumatism, age, disease of dygestive system, respiratory affection, ophthalmia, inflamation of ear, abscess, skin diseases and local injuires. The working staff besides myself has consisted of one hospital assistant, four compounders and one ward cooly, besides sweeper and toty. My assistants deserve commendations for very good and faithful service.

In conclusion I have to thank the municipality for their kindness in having increased their yearly grant to Rs. 800.

Female Department.

The hospital work during the year has been carried on steadily. The total number of cases treated, new and old, was 19,263, against 22,666 last year; of these 10,150 were new and 9,113 old.

The number of in-patients treated during the year is 195, against 1,064 last year. The falling off is due to the fact that a large number of school girls studying in the Mission Girls' school treated last year as in-patients in the hospital were this year treated in their own sick-room in the school.

The patients according to their nationalities were 10 Europeans, 25 Eurasians, 1,385 Muhammadans, 9,290 Hindus and 7,563 of other classes. While most of the patients have been residents of the city of Madura, they have come in addition from 125 different villages.

The classes of diseases most prevalent in the order of frequency are as follows: ulcers, syphilis, ophthalmia, skin diseases, rheumatic affections, fever, respiratory affections and abscess. There were 30 cases of confinement this year, against 22 previous year.

The hospital staff consists of one Lady Doctor Miss H. E. Parker, M.D., one Hospital Assistant, three male compounders, one female compounder, one midwife, and two dressing women, besides toty and sweeper.

Miss H. E. Parker, M.D., took charge in October of the last year. This hospital for women has much needed the presence of a Lady Doctor, and we are glad to be able to announce that Miss Parker, who has been studying the vernacular a year, has now assumed charge and we may expect to see next year an improvement which had already begun to be apparent at the end of the year.

MADURA,
31*st May* 1897.

(Signed) F. V. ALLEN, M.D.,
Medl. Officer, Mission Hospital, Madura.

MADURA,
15*th June* 1897.

Forwarded.

(Signed) R. FISCHER,
Chairman.

Dis. No. 2474-Genl.

Submitted to the Collector of Madura.

2. *Paragraph* 9.—As soon as I heard from the Chairman, due notice was taken of the default on the part of the karnams. The difficulty pointed out will not recur as the collection of land tax is in future to be undertaken by the Revenue Department.

3. *Paragraph* 20.—I consider it a grave mistake that the carts were sold. Conservancy carts are of a particular build and the present rules require the contractors to repair them. As their term is nearly over, they do not repair and the consequence is a good number of so-called conservancy carts are the usual springless carts with and without tops and without sides in front and behind. The rubbish cannot be heaped up properly; it falls on the road and the quantity that could be contained in the cart

is much less than what a cart should contain. Further, when the next lease comes, the municipality will be in a great fix as the present carts are the private property of the contractors.

4. *Paragraph* 34.—The slight increase is satisfactory. It is to be regretted that the rule about collection in advance was not strictly observed.

5. *Paragraph* 44.—It has been usual every year, under the advice of the Sanitary Commissioner, to buy lands and widen streets. It is a pity that this was not done in the year under report.

6. *Paragraph* 45.—The question of a building for the hospital deserves to be considered at greater length than the Chairman has devoted to it. The hospital is very largely attended and deserves the cordial encouragement of the council. My view is that alternative estimates should be prepared—one for rebuilding in entirety the whole block of buildings and another for repairing it. The council should then proceed to chose either with due regard to the funds at their disposal.

7. *Paragraph* 48.—The roads have greatly deteriorated and I cannot pronounce them to be in good condition. However, in the last two months, some strenuous efforts have been made to put them in good order. Some provision for watering the roads in the windy season will be a boon to the inhabitants.

8. *Paragraph* 77.—The conservancy establishment is much undermanned; but considering the numerous other calls on the resources of the municipality, I am afraid it cannot all at once be strengthened to the required standard. I only trust that the council will not dispense with any part of the existing establishment as it once proposed to do.

9. *Paragraph* 92.—The amount incurred on law charges is very heavy with practically no return. The council is too fond of resorting to law, *e.g.*, on a recent occasion when it was dissatisfied with the decision of the Sanitary Engineer it resolved to file a notice of suit against Government without adopting the usual method of addressing Government.

10. *Paragraph* 96.—The explanation is not clear.

11. *Paragraph* 108.—The crying needs of the municipality are besides the hospital buildings referred to above, (1) a proper drainage system; (2) markets on the standard place with slaughter-houses. The first question was referred to a sub-committee and I am afraid the matter has dropped there. While recognising the heavy current expenditure, I think the council ought to see its way to finance a drainage scheme or get together sufficient information to enable it to pronounce conclusively that it is impossible to start a drainage scheme until the present debt is wiped off. The amending Act with its extended powers of taxation ought to help the council. The markets stand on a different footing as it is the opinion of some of those well acquainted with the subject that new buildings will pay more than the interest on the capital cost.

MADURA,
17*th June* 1897,

(Signed) R. RAMACHANDRA ROW,
Deputy Collector.

Dis. No. 2440-Genl.

Submitted.

MADURA,
25*th June* 1897.

(Signed) J. TWIGG,
Collector,

From the Chairman, Municipal Council, Madura, dated 31st July 1897, No. 39.

ABSTRACT.—Submitting further report promised in this office letter, No. 12, dated 4th April 1897, and awaited in G.O., Mis. No. 1083 M., dated 4th May 1897, regarding the collection of old arrears.

ORDER—No. 2047 M., dated 20th September 1897.

The receipts and charges of the Madura Municipality for 1896–97 are compared below with the budget and revised estimates for the year and the actuals of 1895–96.

—	Actuals, 1895-96.	Budget estimate, 1896-97.	Revised estimate, 1896-97.	Actuals, 1896-97.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	9,552	1,480	— 5,590	— 5,626
Tax on Arts	11,675	14,000	18,000	14,023
,, on Buildings and Lands	43,961	49,500	56,000	47,363
Water-tax on Buildings and Lands	18,778	28,000	30,000	24,863
Tax on Vehicles and Animals	3,759	4,000	4,000	3,805
,, on Carts	2,351	2,400	2,400	2,496
Tolls	19,586	22,400	23,640	23,712
Realizations under Special Acts	134	100	100	90
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	5,299	4,420	10,400	9,853
Conservancy Receipts	770	970	870	865
Fees and Revenue from Educational Institutions	63	70	70	64
,, ,, from Medical Institutions	140	350	350	151
Income from Markets and Slaughter-houses	8,315	10,010	11,010	9,427
License Fees	2,657	2,000	2,000	2,226
Other Fees	825	1,380	1,360	1,211
Fines under Municipal and other Acts	3,679	4,000	4,000	1,740
Interest on Investments and Premium on Loans	1,602	1,600	1,600	1,602
Grants and Contributions from Government	2,772	2,870	2,830	2,776
,, ,, from Local Boards	1,553	1,550	1,550	1,553
,, ,, from other Bodies	106	..	..	2
Recoveries for Services to Private Individuals	920	2,000	1,500	4,614
Miscellaneous	894	500	450	345
Loans	31,500	..	..	..
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	129	2,310	2,430	2,380
Advances Recovered	4,138	..	4,580	4,050
Total	1,75,158	1,55,910	1,73,550	1,53,585
Charges.				
GRANT 1—				
New Works—				
Communications	1,602	2,000	2,000	45
Buildings	7,989	18,000	18,000	8,535
Drainage	151	..	..	..
Water-supply	41,469	6,060	6,060	2,819
Repairs—				
Communications	9,284	10,000	10,000	7,051
Buildings	585	2,000	2,000	249
Drainage	1,821	1,800	1,800	1,820
Water-supply	17,491	17,290	17,290	14,951
Establishment	1,072	1,080	700	680
Tools and Plant and other Stores	118	300	300	10
Total	81,582	58,530	58,150	36,160
GRANT 2—				
Training Schools	1,328	1,360	1,360	1,303
Municipal Schools—				
On the Salary-result System	827	860	860	871
Grants-in-aid—				
Salary Grants	3,457	3,000	3,000	3,247
Result Grants	3,200	3,200	3,200	3,193
Building and Furniture Grants	120	300	300	292
Inspection	450	450	450	451
Miscellaneous	239	550	510	555
Total	9,621	9,720	9,680	9,912
GRANT 3—				
Hospitals and Dispensaries	15,484	15,330	15,330	15,969
Contributions	1,852	4,400	2,030	1,871
Vaccination	630	620	620	642
Registration of Births and Deaths	476	530	530	676
Conservancy, Road-cleaning and Road-watering	28,564	30,340	31,790	32,995
Total	47,006	51,220	50,300	52,169
GRANT 4—				
Lighting	7,243	6,530	6,530	7,381
Markets and Slaughter-houses	230	260	260	238
Choultries	2,544	2,460	2,460	2,873
Travellers' Bungalows	206	250	250	244
Avenues	96	100	100	88
Public Garden, Survey of Land, Fire and other Charges	5,005	3,400	3,370	4,404
Total	15,324	13,000	12,970	15,228
GRANT 5—				
Supervision and Management	10,093	8,230	8,450	8,264
Repayment of Debt	2,923	4,550	8,070	7,947
Interest on Loan	9,206	10,690	11,370	10,466
Advances Recoverable	4,539	..	410	714
Refunds	430	..	280	301
Pensions and Gratuities	60	..	..	..
Balance	— 5,626	— 30	13,870	13,324
Total	1,75,158	1,55,910	1,73,550	1,53,585

2. During the year under review the privilege of electing its own Chairman was restored to the municipal council. The number of meetings held by the council was 29, the same as in the previous year. The average attendance of the non-official members continued to be fair, while the attendance of the officials, although it improved slightly, was still poor. The Collector will call the attention of the latter to G.O., No. 859 M., dated 10th April 1897. Five seats were filled by election during the year, and of these three were contested, 39·1 per cent. of the registered voters attending the poll.

3. *Receipts.*—(1) The net current demand under the taxes on arts and on buildings increased by Rs. 408 and Rs. 484, respectively. The municipal council having given effect to the decision of the High Court in the Ootacamund case regarding the interpretation put upon sections 47 and 63 of the District Municipalities Act, 1884, the tax on lands fell from Rs. 2,250 to Rs. 1,988. The Amending Act of 1897 removes, however, the difficulty which was raised in that case. The water-tax fell from Rs. 24,456 to Rs. 22,743; this was a consequence, as stated in paragraph 10 of the Chairman's report, of the reduction by Government to half rates of the tax in respect of buildings beyond 150 yards of a fountain or standpipe.

(2) Except in the case of the tax on lands, under which more than 53 per cent. of the demand remained uncollected at the close of the year, the current collections under the principal taxes showed considerable improvement, but were still far from satisfactory. The arrear realizations under these heads also improved, but in the case of the tax on lands they continued to be bad. Notwithstanding the repeated remarks of Government in the reviews of the reports for the previous years, the amount of arrears outstanding on the 31st March 1897 was large, being Rs. 7,457 against Rupees 6,002 in the previous year. All arrears of more than three years have now to be written off the accounts with reference to section 26*j*-A of the District Municipalities Act IV of 1884 as amended by Act III of 1897; and under this provision, as appears from the Chairman's letter of 31st July, the sum of Rs. 3,020 was written off. The delays which entailed so large a loss to the town revenues do not reflect credit on the municipal executive. A special report on the progress made in the adjustment of the remaining arrears should be submitted to Government on the 1st of December next.

(3) There was an increase in the receipts from tolls, rent of lands and buildings, sale-proceeds of lands and buildings, market rents, cart-stand fees, recoveries for services to private individuals and sale-proceeds of Government securities; but the income from avenues, travellers' bungalows, sale-proceeds of old materials, license fees, fines and other items declined, the decrease being explained in paragraphs 16, 17, 20, 26, 28 and 37, respectively, of the Chairman's report.

(4) It is noted that the number of houses served by the private scavenging agency more than doubled itself during the last five months of the year. This is creditable to the exertions of the executive. The fees levied for the service covered the expenditure. In view, however, of the fact that the total number of houses assessed to the tax on buildings was over 14,600, it is evident that there is much room for the extension of the service. From paragraph 34 of the Chairman's report, it appears that a portion of the fees will have to be written off as irrecoverable. This loss would not have occurred had the fees, in accordance with the repeated instructions of Government, been collected in advance. With reference to the last sentence of paragraph 79, it is observed that the private scavenging system is not meant to be a source of income to the municipal council. Any excess in the receipts over the expenditure should be devoted for the improvement and extension of the service.

4. *Expenditure.*—(1) *Public Works.*—Out of a budget allotment of Rs. 58,530 only Rs. 36,160 were spent. A feeding channel to the filter bed was constructed at a cost of Rs. 1,811 and a sum of Rs. 1,566 was paid as compensation for lands taken up for the construction of latrines. It is to be regretted that, owing to the late date on which the sites for the new latrines were handed over, the allotment for the construction of these buildings was not utilized in the year. The land for the extension of the civil dispensary was also acquired at a cost of Rs. 6,312. In this connection, the municipal council should consider, before the building is put on hand, the remarks of the Divisional Deputy Collector in paragraphs 6 and 11 of his endorsement. The total

outlay on communications amounted to Rs. 7,096 (Rs. 7,051 repairs+Rs. 45 new works) as against Rs. 12,000, the budget allotment (Rs. 10,000 repairs+Rs. 2,000 new works). The total outlay is only 30·2 per cent. of the net municipal revenue from tolls against the limit of 50 per cent. fixed by Government. The explanation of the short outlay on repairs tendered in paragraph 48 of the Chairman's report cannot be accepted as adequate. It is the duty of the municipal executive to maintain a sufficient establishment throughout the year. For the neglect to spend any but a trifling fraction of the allotment for new works—communications, no explanation at all has been offered. In this connection the attention of the council is drawn to the remarks of the Deputy Collector in paragraph 5 of his endorsement. The roads are reported by the Deputy Collector in charge of the division to have greatly deteriorated, and the Government desires that the municipal council will turn its earnest attention to their improvement. Nothing was spent on new drainage works. Having in view the large lapses in the allotments under other heads of public works, the municipal council would have been well advised to reappropriate some of the money thus made available to this head. The fact that only Rs. 249, out of a budget allotment of Rs. 2,000, were required for repairs to municipal buildings indicates careless budgeting.

(2) *Education.*—The net expenditure under this head amounted to Rs. 9,523 or 8·2 per cent. of the receipts from taxation. Of this sum Rs. 2,469 were spent on secondary, and the remainder on primary, education. The municipal council continued to maintain two primary schools on the salary-result system—one for Muhammadans and the other for Panchamas—and aided with salary grants 4 secondary schools and with result grants 37 primary schools against 3 secondary and 39 primary schools, respectively, in 1895–96. The usual contribution of Rs. 1,000 was paid to the technical institute maintained by the district board at Madura. At the aided institutions the attendance improved, but at the municipal schools it declined slightly, the decrease being most marked in the case of the Muhammadan school. The Chairman has again failed to furnish information regarding the working of the salary-grant schools. This omission should be supplied in future reports. The other schools appear to have done well in the departmental and grant examinations. The number of boys under instruction in the municipal and aided schools rose from 3,571 to 3,716 or 56·5 per cent. of the male population of school-going age.

(3) *Medical Relief.*—The number of in-patients treated in the municipal hospital declined slightly, being 1,454 against 1,463 in the previous year, but the out-patients treated at this institution and the municipal dispensaries rose from 69,562 to 69,885. In the lying-in hospital, 185 women, or 5 more than in 1895–96, were admitted, but the number of labour cases attended by the midwife attached to the municipal hospital again fell, being only 86 against 94 in the previous year. The recommendations of the District Medical and Sanitary Officer contained in paragraph 5 of his report, regarding the supply of furniture and the entertainment of additional establishment, should be carried out. The hospitals maintained by the American Mission continued to do good work. The dispensary for women and children has been referred to in Dr. Adam's report as a *gosha* dispensary, as the institution is not restricted to the small class of *parda-na-shin* women; it is inaccurate so to designate it, and this should not be done for the future.

(4) *Vaccination and Vital Statistics.*—The reported number of vaccine operations performed during the year again rose, being 5,867 against 5,691 in the previous year. The quality of the work according to the returns also showed an improvement, 99 per cent. of the vaccinations being shown as successful. This is a very high percentage, and it would have been interesting to learn the result of any verifications conducted by the District Medical and Sanitary Officer. There was also a surprising advance in infantile vaccination, the number of children under one year of age successfully vaccinated being given as 3,858 or 44·1 per mille of the population against 35·7 per mille in the previous year. But as the registered births in the year was only 2,734 and in the previous year 2,600, or an average of 2,667 infants available for vaccination, without allowing for deaths during the first year of life, the great excess in the returns of infantile vaccination should have been explained. To some extent it is doubtless due to incomplete registration, the birth-rate for these years being shown as about 30 per mille as compared with a normal rate of between 40 and

50. But to some extent it may also be due to falsified returns on the part of the vaccinators, and to ascertain how far this may have been the case, some inquiry should have been made. It is satisfactory to note that the law was put in motion against parents who neglected to have their children vaccinated.

The number of deaths registered during the year declined, the rate being 23·8 against 25·3 per mille in 1895–96. It is observed that both cholera and small-pox prevailed during the year.

The registration of vital statistics is clearly incomplete and demands the closer supervision of the municipal council.

(5) *Sanitation.*—The expenditure under this head exceeded the sanctioned allotment by about 9 per cent. and amounted to Rs. 32,995 or 20·7 per cent. of the current receipts against 18·8 per cent. in the previous year. The Government is glad to learn from paragraph 108 of the Chairman's report that some attention has been paid to the sanitation of the town, but from paragraph 3 of the medical report, it appears to be still in a most unsatisfactory condition. Strenuous efforts should be made to remedy the defects pointed out in this report and in the inspection notes of the Sanitary Commissioner, recorded in G.O., No. 87 M., dated 25th January 1897. The attention of the municipal council is drawn to the remarks of the Divisional Deputy Collector in paragraphs 3 and 8 of his endorsement. The entertainment of a substitute on Rs. 15 for the sanitary inspector who was sent to Madras for training, for which the usual proposition statement should have been separately submitted, is sanctioned. As the year 1896–97 has expired, the allotment of funds referred to in paragraph 77 of the Chairman's report cannot now be sanctioned. The excess expenditure will, however, be admitted in the accounts of that year. The application referred to in paragraph 76 as regards excess expenditure, and the communications promised in paragraph 108 regarding the increase of the conservancy staff and plant, will be awaited. The attention of the municipal council is drawn to the remarks of the Divisional Deputy Collector in paragraphs 9 and 10 of his endorsement.

5. *General Remarks.*—The year closed with a balance of Rs. 13,324 or 8·4 per cent. of the current receipts. The statement of the changes in the personnel of the municipal council, as given in paragraph 2 of the Chairman's report, is unnecessary and should be omitted from future reports, while the collection of the taxes and the expenditure of the public works grant were very unsatisfactory; there was nevertheless some improvement in the general administration of the municipality as compared with the previous year, but much yet remains to be done before it can be considered efficient. The Government notes with pleasure the testimony borne by the Chairman to the assistance rendered to him by the ward councillors in the discharge of his duties.

(True Extract.)

Secretary to Government.

To the Chairman, Municipal Council, Madura.
" Collector of Madura.
" President, District Board, Madura.
" Director of Public Instruction.
" Accountant-General.
" Surgeon-General.
" Sanitary Board.
" Sanitary Commissioner.
" Sanitary Engineer.
Editors' Table.

Exd. C. M. Thumbuswamy.

Refer
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Madura.

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Madura

Read - again Refering papers:-
G O No 1083 M 24-5-97
abstract. Recording with remarks report regarding the collection of old arrears of — in the Madura Municipality, called for in

GO Ms 409 M 3/5/97

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following paper :—

also

From R. FISCHER, Esq., Chairman, Municipal Council, Madura, to the Secretary to Government, Local and Municipal Department (through the Collector and Divisional Officer, Madura), dated 15th June 1897, No. 23.

I have the honour to submit the report adopted by the council in resolution, No. 219, dated 4th June 1897, on the administration of the Madura Municipality for the year 1896–97, together with the prescribed statements and the reports of the District Medical and Sanitary Officer and Dr. F. Van Allen on the working of the dispensaries under their charge.

I.—Constitution of the Council.

2. At the commencement of the year the council consisted of 21 councillors out of the sanctioned strength of 24. There were five vacancies amongst the nominated councillors. The one caused by the expiry of my term of office, and referred to in last year's report, was filled up by the appointment of the Revd. J. S. Chandler on the 5th May 1896; and owing to his resignation, after a period of three months, the Revd. C. S. Vaughan was appointed in his stead on the 4th August 1896. The vacancies caused by the transfer of Mr. N. Macmichael and Surgeon-Major F. C. Reeves were filled up by their successors in office on the 19th May and 17th November 1896 respectively. In the place of Mr. H. Hunter who resigned his office, M.R.Ry. M. S. Narayanasawmi Iyer Avargal was appointed on the 12th January 1897.

Amongst the elected councillors there were five vacancies during the year—two by resignation, two by expiry of their term of office, and one by removal by Government (*vide* notification Mis. No. 1355 M., dated 14th August 1896). Elections to fill up these vacancies were duly held and the names of the gentlemen elected were gazetted before the close of the year.

3. The Revenue officer of the division, M.R.Ry. R. Ramachandra Row Avargal, held the office of Chairman nearly during the whole of the first half of the year, *i.e.*, till 28th September 1896, when I assumed charge, having been elected as Chairman by the council to which this privilege was restored by Government (*vide* G.O., Mis. No. 1386 M., dated the 17th August 1896).

4. Twenty-nine meetings were held during the year and none were adjourned for want of a quorum. The average attendance of officials and of non-officials was nearly the same as in the preceding year, being 1·31 and 10·69 respectively.

5. The total number of registered voters is 3,392 or 3·8 per cent. of the population against 3,169 or 3·6 per cent. of the previous year.

II.—Receipts.

6. The year opened with a *minus* balance of Rs. 6,769–6–11 under Municipal funds and a *plus* balance of Rs. 1,143–12–3 under endowments. The total receipts amounted to Rs. 1,59,210–10–2 against Rs. 1,65,606–5–11 of the previous year. The increase in the latter was owing to the receipt of Rs. 31,500 from Government on account of the balance of the water-works loan; and if this extra item is taken away, the normal receipts would only amount to Rs. 1,34,106. The excess therefore this year under the several items is explained in the following paragraphs.

7. *Tax on Arts.*—The demand noted in the margin consists of an arrear demand of Rs. 5,095 and a current demand of Rs. 15,189. A sum of Rs. 536 of the former and of Rs. 19 of the latter were written off and Rs. 803 was remitted by the council on appeal. There was at the close of the year a balance of Rs. 4,904—Rs. 1,915 under arrear, and Rs. 2,989 under current, demand. Out of this balance, Rs. 880 has since been collected. Warrants were issued in 544 cases, of which property was distrained in 16, but sale took place only in 4 cases.

	Demand. Rs.	Collection. Rs.
1895–96	20,488	11,674
1896–97	20,284	14,022

8. *Tax on Buildings.*—The demand of Rs. 55,329 includes the arrear balance of Rs. 9,228. The collections amounted to Rs. 45,194—Rs. 39,375 under current, and Rs. 5,819 under arrear, demand. A sum of Rs. 752 including the arrears was remitted by the council. The balance at the end of the year was therefore Rs. 9,382, of which Rs. 6,689 relates to the current demand. The subsequent collections come up to Rs. 3,250 under both heads. There were 1,060 cases in which warrants were issued, in 62 of which distraints were made, but property was sold only in 22 cases. The balance under the head of arrears would have been still further reduced but for the difficulty experienced in the Kazimar street inhabited by the Mussalmans whose poverty is proverbial and whose social custom of their women being gosha presents insurmountable obstacles in the way of prompt distraint and affords facilities for easy removal of property, if any, available for distraint, as previous notice has to be given to enable their women to retire before effecting entry into their houses. Several attempts were made from time to time to get reliable information as to which of the defaulters could pay and which could not, but owing to strong sympathy and combination amongst them, all such attempts failed. It was only very recently that anything approaching correct information was obtained and such of the arrears as were found actually irrecoverable were written off by the council for three years from 1890–91 and the defaulters who have been wilfully evading payment were ordered to be prosecuted; but in view of the provisions of the Amendment Act III of 1897 all arrears exceeding three years have to be written off and the prosecutions already ordered have to be dropped.

	Demand. Rs.	Collection. Rs.
1895–96	52,252	41,882
1896–97	55,329	45,194

9. *Land-Tax.*—The demand of Rs. 5,398 includes, as stated in the last report, the demand on account of tax on lands unappropriated to buildings. In view of the decision of the High Court in Edward Clarke *versus* the Chairman, Municipal Council, Ootacamund, reported at page 311, Vol. 18, Madras Series, the municipal council in its resolution, No. 169, dated 13th April 1897 (copy enclosed), ordered the cancellation of this tax and the remission of arrears relating thereto. Deducting therefore Rs. 357 from the total demand of Rs. 5,398, there remained only Rs. 5,041 out of the land-tax proper. Of this sum, Rs. 1,118 of the arrear, and Rs. 932 of the current, demand have been collected. The current collections would have been still greater, had it not been for the delay on the part of the karnams concerned in furnishing the necessary information for the imposition of the tax, about which I have made special mention in my report, No. 54, dated 5th December 1896, to Government. As regards the arrears every recoverable pie has been collected and whatever remains, I am afraid, will have to be written off. In the year under report bills were issued in some cases so late as 5th February 1897 and in others still later on, and I trust that Government will, in consideration of this peculiar circumstances, view the current collection as satisfactory. I may add that Rs. 300 has since been collected.

	Demand. Rs.	Collection. Rs.
1895–96	5,594	2,077
1896–97	5,398	2,166

10 *Water-tax.*—This tax was at first levied at the full rate as per G.O., Mis. No. 1915 M, dated 28th November 1895, but, on further consideration, the Government was pleased to order its being levied at half the rate on buildings beyond a distance of 150 yards from a fountain

	Demand. Rs.	Collection. Rs.
1895–96	26,029	18,777
1896–97	29,745	24,863

or water-stand (*vide* G.O., Mis. No. 1250 M., dated 27th July 1896). The sum of Rs. 29,745 is made up of Rs. 7,002 under arrear, and Rs. 22,743 under current, demand. Rs. 5,877 of the former and Rs. 18,985 of the latter have been collected, leaving a balance of Rs. 914 and Rs. 3,739 respectively. A sum of Rs. 229 has been remitted by the council and Rs. 1,650 has since been collected. In 1,449 cases warrants were issued, but distraint took place in seven cases.

When I took charge at the end of September 1896 I found the collection of taxes in a most backward state. The arrears under all the heads amounted to Rs. 14,415, whilst under current demand more than three-fourths, *i.e.*, Rs. 82,017, was left uncollected. All possible endeavours were made to push on the collections, and the result was that Rs. 6,112 of the arrear, and Rs. 67,035 of the current, demand have been realized within the latter half of the year.

11. *Tax on Vehicles, Animals and Carts.*—There has been, as usual, a steady increase in these taxes, as respects items 2 and 3, and this is due to the care and vigilance exercised during the year. It is to be regretted that there is a falling off under the first item when compared with last year, but the decrease being slight calls for no remark.

	Vehicles.	Animals.	Carts.
	Rs	Rs.	Rs.
1895–96	1,299	2,460	2,351
1896–97	1,185	2,619	2,496

12. *Tolls.*—This sum includes Rs. 17 being the interest on overdue kists. Tolls are levied at 75 per cent. of the maximum rates at the five main gates and at the subsidiary ones attached thereto. The apparent increase noticeable under this item is due to keen competition at the bids of sales of toll-gates. One-third of the receipt was, as usual, paid to the district board. The amount referred to in the last report has not, as yet, been collected, and necessary steps for attaching the judgment-debtors' immoveable properties, which are subject to several incumbrances, have been taken.

	Lease amount.	Net receipt.
	Rs.	Rs.
1895–96	29,000	19,586
1896–97	35,467	23,711

13. *Fees under Act II of 1888.*—The increase in the last year was owing to the collection of arrears of fees. The sum of Rs. 90 was collected from the agents of two dramatic companies under G.O., No. 1460 M., dated 10th September 1891.

	Rs.
1895–96	134
1896–97	90

14. *Rent of Lands.*—This sum represents the lease amounts of certain vacant spaces in the town and of the Karupatti chattram lands. The lessee of the latter paid his last two years' instalments during the year; hence the increase.

	Rs.
1895–96	822
1896–97	1,703

15. *Rent of Buildings.*—The apparent increase under this item is due to the payment during the year of the arrears of the rent of club buildings for the fourth quarter of 1895–96.

	Rs.
1895–96	822
1896–97	1,364

16. *Avenue Receipts.*—This sum is made up of Rs. 133, being a portion of the lease amounts of the avenue trees collected from the contractors during the year and of Rs. 454, the sale-proceeds of the avenue clippings. Steps have been taken to recover the remaining dues from the defaulting contractors.

	Rs.
1895–96	843
1896–97	587

17. *Fees from the Travellers' Bungalow.*—The increase in the last year was due to the collection of arrears of the lease amount for 1894–95. In the year under report a portion of the travellers' bungalow compound with a number of trees thereon was taken up for the railway staff quarters, and the lessee of the cocoanut and other trees has not paid up his full due and is claiming a proportionate remission. There is, however, an increase in the rent of the bungalow over last year by Rs. 89.

	Rs.
1895–96	817
1896–97	541

18. *Sale-proceeds of lands.*—This figure represents in the main the price paid by Government for a portion of the race-course ground, *i.e.*, 52·88 acres, taken up for the construction of residences for the European officials.

	Rs.
1895–96	*Nil.*
1896–97	5,069

19. *Produce of Lands and Gardens.*—The decrease is due to the fact that the punjah cultivation in the race-course was not leased out, as it was handed over to Government.

	Rs.
1895–96	180
1896–97	139

20. *Sale-proceeds of old materials.*—The increase in the last year was owing to the recovery from the contractors of the value of the carts sold to them. The marginally-noted figure represents the sale-proceeds of cracked and old pipes and other minor items.

	Rs.
1895–96	1,813
1896–97	447

21. *Sale-proceeds of Night-soil, &c.*—The increase is due to the recovery within the year of sale-proceeds of the rubbish and night-soil and of the sweepings of the annual cattle fair of Chittrai festival.

	Rs.
1895–96	770
1896–97	865

	Rs.
1895–96	140
1896–97	150

22. *Hospital Receipts.*—The increase is slight and calls for no remark.

23. *Income from Markets.*—The increase is due to the keener competition in the year at sales and to the transfer of certain items to their proper head "Markets" as explained in paragraph 8 of the budget report for 1897–98.

	Rs.
1895–96	7,273
1896–97	8,466

24. *Income from Slaughter-houses.*—The contractor, to whom the right of collecting fees in all the slaughter-houses was leased out at an annual rental of Rs. 1,415, having failed to pay a few instalments, his contract was cancelled and collections are being made departmentally pending re-sale, hence the decrease. A suit will soon be instituted for recovering the amount due by him.

	Rs.
1895–96	1,041
1896–97	960

25. *Distraint Fees.*—The increase under this item is due to larger number of warrants having been issued.

	Rs.
1895–96	35
1896–97	118

26. *License Fees.*—The increase in the previous year was due to the collection of arrears, while the sum of Rs. 2,225 represents the actual collections of the year. A number of prosecutions instituted this year for failure to take out licenses remains undisposed of owing to the heavy file on the Bench Court.

	Rs.
1895–96	2,657
1896–97	2,225

27. *Cart-stand Fees.*—The west market bandy petta was leased out for Rs. 760 as against Rs. 600 in the year previous. This together with collections from grain petta make up the sum noted in the margin.

	Rs.
1895–96	783
1896–97	1,086

28. *Fines under Municipal Act.*—The amount noted in the margin denotes the fines collected under the Municipal Act alone, while the previous year's figure included those under other Acts also, hence the decrease.

	Rs.
1895–96	3,679
1896–97	1,739

29. *Normal Stipends.*—The increase in the last year was due to the fact that five primary grade students were trained in the technical institute and that a portion of the scholarship grant for 1894–95 was included in the amount shown opposite to it. The sum of Rs. 157 represents the amount of grant due for one Lower Secondary and three Primary grade students trained in the year.

	Rs.
1895–96	308
1896–97	157

30. *Municipal Schools.*—The increase is due to the receipt of contribution from Provincial funds on account of drawing-master, gymnastic instructor, &c., whilst the last year's figure represented only the grant on behalf of the Panchama school.

	Rs.
1895–96	12
1896–97	167

31. *Grants and Contributions—Other purposes.*—This is paid every year from Provincial funds towards the tasfik allowance of the Kunnathore chattram.

	Rs.
1895–96	2,450
1896–97	2,450

32. *Medical.*—This is the usual contribution paid from local funds on account of diet, &c., charges at the civil hospital.

	Rs.
1895–96	1,300
1896–97	1,300

33. *Other Grants—Medical.*—There were no donations worth the name made by private persons this year in recognition of medical services rendered.

	Rs.
1895–96	106
1896–97	2

34. *Private scavenging fees.*—Collection of arrear fees and enlistment of a larger number of houses account for the increase. The number of houses served by municipal agency was only 928 last year. It has, through unremitting exertions, more than doubled within nearly five months, commencing from the latter part of November last. It is no doubt to be regretted that there are still some old arrears under this head and a sum of Rs. 315 has since been collected. All possible endeavours have been made to collect the outstandings and I am afraid a portion thereof will have to be written off as irrecoverable.

	Rs.
1895–96	852
1896–97	1,038

35. *Miscellaneous—Other purposes.*—This is the sum deposited by private individuals for laying house service pipes during the year. The bye-laws relating to house service were brought into force only in November last.

	Rs.
1895–96	68
1896–97	3,575

36. *Fishery Rent.*—The lease of the fishery in the Krishna Row's teppakulam fetched Rs. 40 this year, whilst no such lease was given in the preceding year.

	Rs.
1895–96	*Nil.*
1896–97	40

37. *Miscellaneous—(b) Other items.*—Rs. 40 is made up of miscellaneous receipts such as court batta, &c. The increase in the previous year was due to the receipt of hire for the pulsometer lent to the water-works, Dindigul, and to the adjustment of certain sums with the sanction of the council.

	Rs.
1895–96	808
1896–97	40

37-A. *Refunds of expenditure of previous year.*—This is the sum recovered this year from some normal students trained at the cost of the municipality for having failed to fulfil their part of the engagement.

	Rs.
1895–96	4
1896–97	176

38. *Sale-proceeds of Government Securities.*—The sale of promissory note for Rs. 2,000 referred to in paragraph 34 of the last report has fetched the marginally noted sum.

	Rs.
1895–96	*Nil.*
1896–97	2,141

39. *Loans from Government.*—As the balance of the loan due by Government for the water-works was drawn last year, there was nothing to be recovered this year.

	Rs.
1895–96	31,500
1896–97	*Nil.*

40. *Realization of Sinking Fund, &c.*—This is the interest which has accrued on two promissory notes—one for Rs. 3,700 and the other for Rs. 3,200—whilst the figure for the last year represented only the interest on the former.

	Rs.
1895–96	129
1896–97	239

41. *Advances, Permanent.*—In the last year the Sanitary Engineer to Government refunded the permanent advance with him as he had no necessity for the same.

	Rs.
1895–96	2,010
1896–97	1

42. *Advances—Others.*—The increase is mainly due to the recovery this year of Rs. 3,500 sent to the Bank of Madras in the shape of promissory notes for investments towards the sinking fund of loans.

	Rs.
1895–96	2,127
1896–97	4,048

III.—Charges.

43. The total expenditure amounted to Rs. 1,40,261–1–3 as against Rupees 1,80,784–0–6 in the previous year. This large increase was mainly due to the increased expenditure in connection with the water-works in the shape of payment of the balance of contractors' bills and of the contribution due on account of the salary of the Assistant Sanitary Engineer in charge of the said works.

44. *Grant 1, (a) Communications.*—No land was purchased this year for opening up new communications and extending old ones, and Rs. 45 was the sum expended for erecting a screen wall over the Anupanadi channel and constructing a culvert in east Veli veedi.

	Rs.
1895–96	1,601
1896–97	45

45. *(b) Buildings.*—The gross expenditure under this head amounted to Rs. 8,873, but excluding the sum of Rs. 338 recovered from the late Chairman, the net expenditure is only Rs. 8,535. Some of the hospital wards were cemented at a cost of Rs. 181, and lands required for the extension of the hospital buildings and for the construction of five latrines were purchased at a cost of Rs. 6,311 and Rs. 1,565, respectively, making in all Rs. 8,057. Necessary improvements were made to the hospital assistant's quarters. Toll-gate No. I was newly constructed. These and the cost of other minor works make up the sum noted in the margin. The necessary sites for the latrines having been handed over by the Revenue department late in the year, their construction could not be proceeded with as promised in the budget report. The Surgeon-General with the Government of Madras condemned the existing hospital buildings as unfit for the purpose and recommended the construction of a new one. As this recommendation will involve the municipality in heavy expenditure, the council, as an alternative measure, proposed to make necessary extensions and alterations to the present buildings and decided on the acquisition of the sites required for the purpose in preference to other works. Accordingly, the sites have been acquired and necessary improvements will be made ere long.

	Rs.
1895–96	7,989
1896–97	8,535

N.B.—The first sentence of paragraph 45 was added at the request of Mr. Ramachandra Row, the late Chairman.

	Rs.
1895–96	151
1896–97	*Nil.*

46. (c) *Drainage.*—No drains were covered this year.

47. (d) *Water-supply.*—The water-works having been completed in May 1894 and the balances due to the contractors, &c., having been adjusted in the last year, no large expenditure was incurred under this head. A feeding channel, however, to the filter bed to supplement the supply of water was constructed at a cost of Rs. 1,810 as ordered by Government in G.Os., Mis. No. 1314 M., dated 12th October 1895, and Mis. No. 2027, dated 3rd December 1895, and the balance of Rs. 1,009 was utilized in fixing three fountains at localities where they were urgently required and in executing other minor works. The extension of pipe-laying to Sandapet was not carried out as the pipes ordered from England have not, as yet, arrived and Rs. 132 represents the cost, &c., of pipes sent for, for connecting with the main the four fountains proposed to be put up there.

	Rs.
1895–96	41,468
1896–97	2,819

48. (2) *Repairs*—(a) *Communications.*—Most of the roads in the town were repaired last year and materials necessary for repairing the rest have been collected. As there was no overseer during a portion of the year under report, much progress could not be made and the budget allotment fully utilized. A sum of Rs. 129 was expended in improving a tunnel near the public play-ground.

	Rs.
1895–96	9,283
1896–97	7,050

49. (b) *Buildings.*—Improvements to some of the stalls in the east market, to the lying-in- hospital, to the free quarters of the hospital assistants and to the Kunnathore choultry amounted to Rs. 248. As the other municipal buildings are in good order there was hardly any necessity for increased expenditure under this item.

	Rs.
1895–96	585
1896–97	248

50. (c) (ii) *Establishment for Flushing Drains.*—This is the usual expenditure towards the pay of drain cleaners.

	Rs.
1895–96	1,821
1896–97	1,819

51. (d) *Water-supply.*—The increase in the last year was owing to the inclusion of the cost of the collecting channel. Of the sum of Rs. 14,950, the pay of the establishment amounts to Rs. 6,061 and the cost of fuel to Rs. 5,352. Some new tools and plant were purchased and slight repairs done to the machinery. These, together with the contingent expenses, make up the figure noted in the margin. In the year under report an increase of salary was given to the head driver and to the overseer, water-works.

	Rs.
1895–96	17,490
1896–97	14,950

52. (iii) *Establishment.*—The decrease is due to the fact that there was no overseer during a portion of the year.

	Rs.
1895–96	1,072
1896–97	680

53. (iv) *Tools and Plant.*—As in the last year, no new tools were purchased and the sum of Rs. 10 represents the cost of survey poles purchased for the use of the overseer.

	Rs.
1895–96	118
1896–97	10

54. *Grant to Training Schools*—(a) *Contributions.*—This is the annual contribution paid from the municipal funds to the district board towards the upkeep of the technical institute.

	Rs.
1895–96	1,000
1896–97	1,000

55. (b) *Stipends to Normal Students.*—Four students were trained during the year as against five in the last year. Of the former, one a Panchama, was paid Rs. 8 whilst the rest Rs. 6 each per mensem, and the total stipends paid to them amount to Rs. 286. This, together with the arrears due last year, but paid this year, make up the figure in the margin.

	Rs.
1895–96	327
1896–97	303

56. *Fixed Payments.*—The difference is owing to the increase of Rs. 2 to the pay of the headmaster of the Muhammadan school allowed to him from April 1896.

	Rs.
1895–96	477
1896–97	502

57. *Results Grants.*—The decrease is due to the low earnings of the Muhammadan and the Panchama schools.

	Rs.
1895–96	162
1896–97	142

58. *Contingencies.*—The increase is due to the purchase of necessary furniture for the above schools.

	Rs.
1895–96	188
1896–97	226

59. *Salary Grants.*—One division of the first form in the feeder school was abolished and the salary grant on behalf of a teacher in the Scott's school was not drawn. Further, some of the teachers in the American Mission school resigned their appointments. These and other causes led to the decrease noticeable under this head.

	Rs.
1895–96	3,457
1896–97	3,246

60. *Results Grants.*—The decrease is very slight and calls for no remark. The earnings of the 37 aided schools amount to Rs. 4,138, but owing to the want of budget provision, only Rs. 3,193 was paid during the year under report and the balance of Rs. 288, which the managers were entitled to up to the limit of assignment fixed for the schools, was paid in 1897–98. The sum of Rs. 3,193 includes the arrears as grant of Rs. 129 paid on account of the previous year. The results grants were as usual paid at the maximum rates. There were 40 schools at the beginning of the year, five were newly opened whilst eight were closed. Of 2,681 pupils on the roll, 2,640 are boys and 41 girls. One thousand five hundred and sixty-five boys and 23 girls were presented for examination, out of whom 1,362 boys and 23 girls were passed.

	Rs.
1895–96	3,200
1896–97	3,193

61. *Inspection.*—This is the expenditure incurred during the year towards the pay of the inspecting schoolmaster and the contingent charges he had to pay for.

	Rs.
1895–96	450
1896–97	450

62. *Miscellaneous—Furniture Grants.*—Twelve schools were granted Rs. 292 this year for purchase of necessary furniture.

	Rs.
1895–96	119
1896–97	292

63. *Gymnasium Establishment.*—This sum represents the pay of the gymnastic instructor for the full twelve months and hence the increase.

	Rs.
1895–96	167
1896–97	180

64. *Contingencies.*—Slight improvements were effected to the public playground and some of the apparatus therein was repaired. This, together with the cost of purchasing books supplied to the gymnastic instructor, make up Rs. 37.

	Rs.
1895–96	2
1896–97	37

65. *Common Drawing Master*—(i) *Establishment.*—The drawing master was paid for only one month in the last year, having been entertained about the beginning of February 1896, whereas the sum of Rs. 225 represents his pay for the full year. Hence the increase.

	Rs.
1895-96	18
1896-97	225

66. (2) *Contingencies.*— This sum represents the cost of books purchased and supplied to the drawing master.

	Rs.
1895-96	..
1896-97	61

67. *Other Items.*—This is the rent grant paid to the three schools as in the previous year.

	Rs.
1895-96	50
1896-97	49

68. *Grant 3—I (a) Establishment.*—The increase is chiefly due to the payment of increased rate of salary of Rs. 55 for eight months to the hospital assistant, branch dispensary, and Rs. 18 to a compounder for four months on their completing the 15 and 20 years' service, respectively, and to the entertainment of an operation attendant on Rs. 8 per mensem. The pay of dhobies attached to the civil and lying-in hospitals was also increased by Rs. 2 each.

	Rs.
1895-96	5,546
1896-97	5,867

69. *Medicines and Supplies.*— The large increase is due to the payment of the cost of medicines supplied by Messrs. Burgoyne, Burbidges & Co. in this and the previous year.

	Rs.
1895-96	3,925
1896-97	6,024

70. *Diet of Patients.*—In previous years, the contract system was in vogue for the supply of necessary diet; but, for the first time, it was discontinued on the recommendation of the District Medical and Sanitary Officer and the purveyor system introduced in its place which has resulted in the decreased expenditure. Further, a large number of patients dieted themselves.

	Rs.
1895-96	2,842
1896-97	2,029

71. *Sundries and Contingencies.*—The increase in the last year was owing to the supply of new bedding and clothing for the civil and lying-in hospitals with other necessary furniture, whilst the sum of Rs. 1,856 represents the normal expenditure under this head.

	Rs
1895-96	2,977
1896-97	1,856

72. *Contribution to Local Boards.*—This is the usual contribution paid to the district board towards the pay of the clerk attached to the dispensary. 1,554 in-patients and 69,885 out-patients were treated in the municipal dispensaries as against 1,463 in-patients and 69,562 out-patients, respectively, in the previous year. There were 3,336 operations performed against 3,741 in the year before. 185 labour cases were treated in the lying-in hospital by the head nurse and 86 by the midwife against 180 and 94, respectively, in the preceding year. It is gratifying to note that these institutions are steadily increasing in popularity and usefulness. 421 in-patients and 47,054 out-patients were treated in the American Mission dispensaries against 1,258 and 51,223, respectively, in the previous year. The midwife attached to these dispensaries conducted 30 labour cases against 22 in the year previous.

	Rs.
1895-96	192
1896-97	192

73. *Contributions to Provincial Funds.*—These were calculated on the actual receipts of the previous year and fixed by the Accountant-General and paid into the treasury as per Treasury Deputy Collector's Reference on Current No. 1305, dated 10th February 1897.

	Medical College.	Sanitary Inspection.	Medical Reserve Staff.
	Rs.	Rs.	Rs.
1895-96	677	460	89
1896-97	537	429	121

74. *Other Contributions.*—The usual contribution of Rs. 600 paid to the American Mission hospitals was increased by Rs. 200 on account of the useful work done by them and this increase was approved by Government.

	Rs.
1895-96	600
1896-97	800

75. *(a) & (b) Vaccination.*—The increase is due to the fees paid for supplying calves from which lymph was taken and used throughout the year in preference to glycerine paste which was in use for a portion of the previous year, but was abandoned as the results thereof were not good. Animal vaccination is much more successful, though it appears that the lymph deteriorated a little in the hot weather. 1523 cases were recommended for prosecution by the District Medical and Sanitary officer, out of which 93 persons were fined for failure to have their children vaccinated against 81 in the previous year.

	Rs.
1895-96	425
1896-97	641

76. *Registration—(a) and (b) Establishment and Contingencies.*—The increase is due to the purchase of stationery for printing forms, &c., whilst no such expenditure was incurred last year. The following statement compares births and deaths:—

Year.	Population.	Births.	Ratio per 1,000	Deaths.	Ratio per 1,000.
1895-96 ..	87,428	2,600	29·8	2,217	25·3
1896-97 ..	87,428	2,734	31·3	2,082	23 8

	Rs.
1895-96	475
1896-97	675

During the year under report, systematic prosecutions of those who failed to give necessary information required in section 247 were instituted and consequently the number of persons prosecuted has increased beyond all proportions (*i.e.*), 236 against 23 in the previous year. Cholera unfortunately broke out on 26th November last and, though it lingered for more than five months, the havoc committed by it was comparatively slight.

There were 442 cases of attacks, of which only 143 cases proved fatal. All possible precautions were adopted to arrest the spread of cholera by removing the excreta and vomit forthwith, by burning the clothing and bedding of the deceased persons and by thoroughly disinfecting the houses of those subject to the disease. The full complement of the observation and the preventive staff was entertained and their services were dispensed with only, when there was no necessity for the same according to the rules. In short the rules contained in G.O., No. 1536 M., dated 9th September 1896, were literally given effect to. The expenditure incurred during the year in relation thereto amounts to Rs. 2,505 and it has exceeded the budget provision by Rs. 2,000, the formal sanction for which will be applied for in due course.

77. *Conservancy Establishment.*—The increase is due to the appointment of a chief sanitary inspector on Rs. 60 with a horse allowance of Rs. 15 per mensem, and to the fact that the prosecuting inspector on Rs. 35 and ten additional sweepers and five toties on Rs. 5 each were paid throughout the year, whilst the former was paid for nine months and the two latter for seven months, respectively, in the previous year. One sanitary inspector on Rs. 25 was sent to Madras for training in the Medical College and a substitute for him on Rs. 15 was appointed. The usual proposition statement and the application for allotment of funds are herewith submitted for sanction.

	Rs.
1895-96	9,398
1896-97	9,963

78. *Other Charges, &c.*—The increase is chiefly due to the purchase of twelve hand-carts for carrying the excreta, vomit, &c., of persons attacked with contagious or infectious disease and for use by the street toties on other occasions when necessary.

	Rs.
1895-96	16,620
1896-97	17,171

79. *Private Scavenging Establishment.*—The increase is due to the entertainment of fourteen additional toties—two from the beginning and twelve from the latter part of the year—consequent on the increase in the number of houses served by Municipal Agency. The system has already begun to work with profit and there is, no doubt, that it will continue to do so.

	Rs.
1895-96	633
1896-97	902

80. *Cholera Charges.*—The increased expenditure is due to the entertainment of an establishment costing Rs. 350 a month on an average and to the erection of cholera sheds and to the purchase of disinfectants, medicines, diets, &c.

	Rs.
1895-96	414
1896-97	2,505

81. *Contingencies.*—This increase is due to the sanitary arrangements made on a large scale during the late Chittrai festival and explained in paragraph 31 of the budget report for 1897-98 and to the payment of arrears of wages due to a rubbish cart contractor.

	Rs.
1895-96	1,495
1896-97	2,444

82. *Grant 4, Lighting.*—The increase is due to the corresponding increase in the number of lamps which rose to 882 against 870 in the previous year and to the payment of the cost of burners and chimneys purchased from Messrs. Oakes & Co. and others. The figure in the margin includes also the cost of ordinary repairs executed to the lanterns.

	Rs.
1895-96	7,242
1896-97	7,380

83. *Choultry Establishment.*—The sanctioned scale of establishment for the Kunnathur chattram was maintained at a cost of Rs. 865. This, together with the payment of arrears of salary of the previous year, make up the sum noted in the margin.

	Rs.
1895-96	781
1896-97	881

84. *Contingencies.*—The increase is due to the whitewashing of Kunnathur chattram which was rendered necessary in consequence of the death of a pilgrim from cholera and to that of the Karuppatti chattram as a precautionary measure where a large number of pilgrims was resorting at the time from Rameswaram and other places.

	Rs.
1895-96	30
1896-97	94

85. *Feeding Travellers.*—The increase is in consequence of the payment to the other hukdar of the Kunnathur chattram of the allowance due to him during the suspension of the charity on the strength of the Court decree referred to in paragraph 77 of the last report and the special charges incurred in connection with Mahothayam which occurred on the 1st February 1897.

	Rs.
1895-96	1,731
1896-97	1,897

Eleven thousand six hundred and thirty-six travellers and paupers received help at Kunnathur and Karuppatti chattrams against 11,622 in the preceding year.

86. *Travellers' Bungalow.*—The increase is due to the purchase of certain articles to be replaced in the place of those stolen, about which due report was made to the Police, with whom the matter is still pending.

	Rs.
1895-96	205
1896-97	243

One hundred and fifty-three travellers halted in the bungalow against 173 in the last year. Its financial condition on the 31st March 1896 was as follows :—

	Rs.
Opening balance	89
Receipts from fees, &c.	541
Total ..	630
Deduct charges for establishment, &c. ..	243
Net balance ..	387

87. *Avenues.*—The decrease, being slight, calls for no remarks.

	Rs.
1895-96	96
1896-97	88

88. *Work done for Private Individuals other than Private Scavenging.*—Numerous applications have been received from private persons for laying service pipes to their houses, but, as the bye-laws relating to the house service came in force only in November last, the figure in the margin represents only the actual cost of work executed ; hence the increase.

	Rs.
1895-96	2
1896-97	563

89. *Rewards for Destruction of wild Animals.*—The increase, being slight, needs no remark.

	Rs.
1895-96	63
1896-97	71

90. *Printing.*—As the necessary forms required for use other than those supplied from Madras have been printed last year, there is a decrease under this item.

	Rs.
1895-96	666
1896-97	365

91. *Compensation for Lands.*—The site opposite the travellers' bungalow was occupied by unsightly huts and the inmates thereof were a source of nuisance and annoyance to the occupants of the bungalow. It was therefore proposed to acquire the site and Rs. 970 was paid for the same.

	Rr.
1895-96	2,584
1896-97	970

92. *Other Items.*— The sum of Rs. 2,434 is made up of the following items :—

	Rs.
1895-96	1,687
1896-97	2,434

	Rs.
Miscellaneous (advertisement and tom-tom charges)	140
Law charges	1,968
Club gardener	72
Kist on municipal land	165
Clock-winder	60
Materials for numbering carts	29

93. *Grant 5, Office Establishment.*—There is a decrease of Rs. 504 under this item and this is mainly due to the fact that the pay of the manager and of the head accountant was reduced in the year under report by Rs. 10 each, and that the former having resigned his appointment by the end of December last, his successor was not appointed till the middle of March 1897.

	Rs.
1895-96	3,206
1896-97	2,702

94. *Collection Establishment.*—One of the accountants was given an increase of Rs. 5 in consequence of the heavy work devolving on him. Again seven bill-collectors on Rs. 10 each drew their pay last year for only eleven months, whereas they were now paid for full twelve months. There was thus some increase in the year, but it was counterbalanced by fines and stoppages from the pay of the collection establishment.

	Rs.
1895-96	2,224
1896-97	2,196

95. *Purchase of Account Books.*—The apparent decrease under this item is due to the fact that no such books were paid for in the year, and Rs. 28 represents the cost of binding some of them.

	Rs.
1895-96	576
1896-97	28

96. *Contingencies.*—The increase is owing to the purchase in one lump of stationery and other articles required for office use.

	Rs.
1895-96	1,377
1896-97	2,143

97. *Contribution to Central Office Establishment.*—This is the sum advised by the Accountant-General, Madras, on account of the above contribution and paid into the local treasury in two instalments as per Treasury Deputy Collector's letters, No. 5837, dated 24th November 1896, and No. 946, dated 29th February 1897.

	Rs.
1895-96	2,500
1896-97	980

98. *Bench Establishment.*—The difference being slight, calls for no remark.

	Rs.
1895-96	208
1896-97	211

99. *Instalments paid during the year.*—Of this sum Rs. 3,043 was the second instalment paid to Government towards the liquidation of the loan of Rs. 1,64,000 and Rs. 486 was the first instalment towards that of Rs. 31,500 in connection with the water works.

	Rs.
1895-96	2,923
1896-97	3,529

100. *Investment on account of Sinking Fund.*—This sum was invested during the year towards the Sinking fund.

	Rs.
1895-96	..
1896-97	3,200

101. *Charges of Investment.*—This is the natural charge incurred for investing Rs. 3,200 in Government promissory notes.

	Rs.
1895-96	..
1896-97	317

102. *Interest.*—This sum represents the interest paid during the year on the following loans:—

	Rs.
1895-96	9,206
1896-97	10,466

(1) Government loan of Rs. 1,64,000 in connection with new water works.
(2) Do. of „ 31,500 do.
(3) Debenture loans of „ 37,000 in connection with experimental water works and Vaigai bridge.

103. *Permanent Advances.*—Only an advance of Rs. 10 was sanctioned during the year to the head driver, water works, in order to enable him to meet unforeseen contingencies.

	Rs.
1895-96	355
1896-97	10

104. *Other Advances.*—This sum consists of sundry advances made to vakils and others.

	Rs.
1895-96	4,184
1896-97	703

105. *Refunds.*—Rs. 187 under tax on arts, Rs. 20 under tax on buildings, and Rs. 41 under that on vehicles were refunded in the year. This, together with other miscellaneous refunds, make up the sum noted in the margin.

	Rs.
1895-96	430
1896-97	300

106. *Pensions, &c.*—No gratuity was granted this year.

	Rs.
1895-96	60
1896-97	..

107. The year closes with a balance of Rs. 13,323-14-3, as particularized below:—

	Rs.	A.	P
(1) Municipal funds	11,485	15	5
(2) Endowments	1,837	14	10

108. *General Remarks.*—The construction of latrines on approved design is no doubt a long-felt desideratum. Suitable sites were at last selected with great difficulty, and applications made to the Revenue authorities for acquiring them. Five sites for the purpose have been handed over and speedy arrangements will be made for putting up latrines of dry earth or bucket system according to the requirements of each locality. One iron sheet latrine has already been fixed in the 4th ward near Krithamanathi.

The Hindu burning and burial ground near the Pillayarpaliem road, south of the town, has been closed, and the one selected in its place near Kiraithurai was fitted and formally opened to the public from the 1st June 1897.

Four sites are required for Muhammadan burial-grounds, of which one site, belonging to the municipality, has been selected and the other three the Deputy Collector has promised to select shortly.

As there is no permanent building for the removal and segregation of persons suffering from contagious or infectious diseases, it has been decided, subject to the approval of the Sanitary Commissioner, to acquire the distillery buildings, with a spacious compound, lying at a distance of $1\frac{1}{2}$ miles to the south of the town, and the Sanitary Commissioner having signified his approval, early steps will be taken to acquire them.

Suitable sites for depôts, within a convenient distance from the town, for the prompt removal of rubbish and night-soil are not available, and it has therefore been proposed, as an alternative measure, to construct 2 or 3 cinerators by the side of the present rubbish and night-soil depôts, and this proposal will receive early attention.

The sanitation of the town is not all that could be desired. This is purely owing to the want of proper drainage works. The existing drains are not worth the name; they are radically defective both in design and construction. They have not been provided with suitable outlets for the discharge of sewage water, which stagnates and sinks in spite of repeated flushings and removal of silt. Save in this respect, the sanitation of the town is engaging the careful attention of the council.

The water works have been under the management of the municipality throughout the year under report. Three additional fountains have been constructed and a few more in places where they are necessary will be put up. Three cattle-troughs were constructed by private gentlemen.

The suggestion of the Sanitary Commissioner to increase the conservancy plant and staff was considered and discussed at a recent meeting of the council and the result will be reported to Government shortly.

The subject of preventing the committing of nuisance on public roads and thoroughfares by youngsters and adults alike was one of anxious consideration to the council, but, as the amending Act III of 1897 has paved the way for investing the municipal servants, recommended by the municipal council, with the powers of a police officer, application for the purpose will be shortly submitted to Government.

The registration of births and deaths and infantile vaccination are receiving due attention at the hands of the council.

The general health of the town, as far as I know, has not been bad, though fever, dysentery, diarrhœa and cholera made their appearance.

In conclusion, I feel it my duty to bring to the notice of Government the hearty co-operation and valuable assistance I have received at the hands of the majority of the councillors, especially those in charge of the wards, in the discharge of my duties.

ENCLOSURE.

CONCISE Annual Report on the working of the Municipal Hospital and Dispensaries in the Town of Madura for the year 1896–97.

Public Health.—The health of the public was not so good during the year as in the two previous years. Cholera appeared on the 26th November.

The first case occurred in a liquor shop, which was frequented by people from parts of the district where the disease was prevalent. Other cases followed, and the disease has been more or less prevalent ever since.

The following table gives the number of attacks and deaths from cholera and small-pox :—

	Cholera.		Small-pox.
	Attacks.	Deaths.	
1894–95	220	83	18
1895–96	28	17	14
1896–97	400	130	16

A cholera shed was erected; the town was divided into 3 circles, each in charge of a hospital assistant, and observation and preventive staffs were employed in accordance with the rules for combating the epidemic of cholera.

2. *Vital Statistics.*—

	Births.	Deaths.
1894–95	2,753	2,518
1895–96	2,600	2,217
1896–97	2,734	2,082

3. *Sanitation.*—The town is in a bad sanitary state. There is no proper drainage system, and sewage is allowed to remain for long periods in the side cuttings and hollow places. The number of latrines is insufficient and some of them are badly constructed. Nuisances are frequently committed on the street and in open spaces, and filth is often allowed to collect.

4. *Vaccination.*—The table shows the number of cases vaccinated :—

Year.	Number vaccinated.	Number successful.	Infantile vaccination.	Re-vaccination.	Percentage of successful vaccination.
1894–95	4,742	4,518	2,793	224	95·28
1895–96	5,691	5,554	3,182	445	97·41
1896–97	5,867	5,750	3,904	496	98·86

There is still a good deal to be done; calf-to-arm lymph was used throughout the year, and the results were very successful, except for a little while in the hot weather, when the lymph deteriorated a little. One thousand five hundred and twenty-three cases were recommended for prosecution, and 93 parents were fined.

5. *Hospital and Dispensaries.*—(*a*) *and* (*b*).—The hospital consists of a number of detached buildings inconveniently situated, as regards one another, and in bad repair. A portion of land adjoining the present hospital has been acquired and it is probable that a new building will be erected in a few years. There is accommodation for 59 in-patients, but it is for the most part very poor, some of the wards being without floors, and the air space being insufficient.

There is a branch dispensary in the town which is attended by about 100 patients daily on an average. The building is a very bad one. A new building has been recommended.

(*c*) The furniture is in good condition; some teapoys are required and also 8 iron cots and 5 cradles. These last for the lying-in hospital.

(*d*) The hospital was inspected by the Sanitary Commissioner, Madras, during the year.

(1) and (2) The municipal council have made some provision for the construction of new buildings, but nothing else has been done.

(*e*) Rs. 133-13-2 has been recovered from patients who have been able to pay for their medicines and diets, besides a good number have dieted themselves.

(*f*) The subjoined table shows the number of patients treated as compared with the previous years :—

	1894–95.		1895–96.		1896–97.	
	In-door.	Out-door.	In-door.	Out-door.	In-door.	Out-door.
Municipal hospital	1,424	34,287	1,463	39,751	1,454	41,932
Branch dispensary	..	22,267	..	21,941	..	20,014
Gosha dispensary	..	10,699	..	7,870	..	7,939

(*g*) There were 59 deaths among in-patients, of these 54 were from exhaustion (many were Byragis suffering from chronic dysentery, diarrhœa in the last stage), two from coma, two from syncope and one from shock.

(*h*) The following table shows the number of operations performed :—

	Major and minor operations.		
	1894–95.	1895–96.	1896–97.
Municipal hospital	2,732	3,006	2,694
Branch dispensary	613	362	376
Gosha dispensary	535	373	266

The apparent decrease in the number of operations is owing to the new classification as per paragraph 35, Standing Order No. 21 of 1896 by the Surgeon-General with the Government of Madras.

(*i*) The establishments are insufficient, two more female and two male ward attendants are required for the Municipal hospital and also an additional compounder for the branch dispensary. The hospital assistant in charge states that many patients leave because they are kept waiting too long and the one compounder employed is unable to attend to all.

(*j*) The following is the number of labour cases conducted by the matron of the lying-in hospital :—

1894–95	164
1895–96	180
1896–97	185

Number conducted in the town by the midwife attached to the hospital.

1894–95	105
1895–96	94
1896–97	86

A hospital for women has been opened by the American Mission and a ~~Lady~~ Doctor appointed during the year. There is also a midwife attached; hence the falling off above.

(*k*) The Caste and Gosha dispensary has been opened and the attendance is fairly good. The patients that attend the dispensary are not strictly Gosha. Mrs. Small, the apothecary in charge, offered her services for plague duty and is in Tuticorin. The Police Hospital Assistant attends during her absence and prescribes for about 44 patients daily.

Number of patients treated in the women and children dispensary—

1894–95	10,699
1895–96	7,870
1896–97	7,939

(*l*) A permanent inspection hospital is badly wanted for this large town. This has been previously brought to notice.

MADURA,
7th May 1897.

(Signed) C. ADAMS, M.B., Surgn.-Major,
Dist. Medl. and Sanitary Officer.

Forwarded.

MADURA,
15th June 1897.

(Signed) R. FISCHER,
Chairman.

ENCLOSURE.

CONCISE Annual Report on the working of the Mission Hospital, Madura, for the year 1896-97.

Male Department.

The work in the Mission Hospital at Madura has gone on steadily as usual, and is largely appreciated by all classes of people as is shown by the attendance.

The general medical work is still conducted in the old dispensary building which was constructed about 44 years ago. At the beginning of next year we hope to have the new and spacious hospital building opened. The new building is about two-thirds finished, the second story being in process of erection. The foundations are entirely of stone, the superstructure is of brick and stone. There will be accommodation for about 25 in-patients besides room for the carrying on of the general out-patients work. It is constructed mainly with donations from the Zemindars of Madura and Tinnevelly districts, and from the rich and influential Chetties of this district. It will be a heavy substantial building.

The total number of patients treated during the year is 28,212, against 28,751 last year. The new cases numbered 12,531.

The patients represent different nationalities as follows: 65 Europeans, 94 Eurasians, 972 Muhammadans, 6,613 Hindus and 4,787 of other classes.

The number of in-patients treated during the year is 226, against 194 last year. Our accommodations have been limited all along and this has been the pressing need of a new hospital building.

During the year patients came to the hospital from 324 different villages, some of them from a distance of 70 miles.

We have had during the year a smaller number of cases of cholera than for some years. Cholera medicines have been freely supplied when asked for from our hospital to the people of Madura and of the out-lying villages.

The classes of diseases most prevalent in the order of frequency were as follows: ulcers syphilis, fevers, rheumatism, age, disease of dygestive system, respiratory affection, ophthalmia, inflamation of ear, abscess, skin diseases and local injuires. The working staff besides myself has consisted of one hospital assistant, four compounders and one ward cooly, besides sweeper and toty. My assistants deserve commendations for very good and faithful service.

In conclusion I have to thank the municipality for their kindness in having increased their yearly grant to Rs. 800.

Female Department.

The hospital work during the year has been carried on steadily. The total number of cases treated, new and old, was 19,263, against 22,666 last year; of these 10,150 were new and 9,113 old.

The number of in-patients treated during the year is 195, against 1,064 last year. The falling off is due to the fact that a large number of school girls studying in the Mission Girls' school treated last year as in-patients in the hospital were this year treated in their own sick-room in the school.

The patients according to their nationalities were 10 Europeans, 25 Eurasians, 1,385 Muhammadans, 9,290 Hindus and 7,563 of other classes. While most of the patients have been residents of the city of Madura, they have come in addition from 125 different villages.

The classes of diseases most prevalent in the order of frequency are as follows: ulcers, syphilis, ophthalmia, skin diseases, rheumatic affections, fever, respiratory affections and abscess. There were 30 cases of confinement this year, against 22 previous year.

The hospital staff consists of one Lady Doctor Miss H. E. Parker, M.D., one Hospital Assistant, three male compounders, one female compounder, one midwife, and two dressing women, besides toty and sweeper.

Miss H. E. Parker, M.D., took charge in October of the last year. This hospital for women has much needed the presence of a Lady Doctor, and we are glad to be able to announce that Miss Parker, who has been studying the vernacular a year, has now assumed charge and we may expect to see next year an improvement which had already begun to be apparent at the end of the year.

MADURA,
31*st May* 1897.

(Signed) F. V. ALLEN, M.D.,
Medl. Officer, Mission Hospital, Madura.

Forwarded.

MADURA,
15*th June* 1897.

(Signed) R. FISCHER,
Chairman.

Dis. No. 2474-Genl.

Submitted to the Collector of Madura.

2. *Paragraph* 9.—As soon as I heard from the Chairman, due notice was taken of the default on the part of the karnams. The difficulty pointed out will not recur as the collection of land tax is in future to be undertaken by the Revenue Department.

3. *Paragraph* 20.—I consider it a grave mistake that the carts were sold. Conservancy carts are of a particular build and the present rules require the contractors to repair them. As their term is nearly over, they do not repair and the consequence is a good number of so-called conservancy carts are the usual springless carts with and without tops and without sides in front and behind. The rubbish cannot be heaped up properly; it falls on the road and the quantity that could be contained in the cart is much less than what a cart should contain. Further, when the next lease comes, the municipality will be in a great fix as the present carts are the private property of the contractors.

4. *Paragraph* 34.—The slight increase is satisfactory. It is to be regretted that the rule about collection in advance was not strictly observed.

5. *Paragraph* 44.—It has been usual every year, under the advice of the Sanitary Commissioner, to buy lands and widen streets. It is a pity that this was not done in the year under report.

6. *Paragraph* 45.—The question of a building for the hospital deserves to be considered at greater length than the Chairman has devoted to it. The hospital is very largely attended and deserves the cordial encouragement of the council. My view is that alternative estimates should be prepared—one for rebuilding in entirely the whole block of buildings and another for repairing it. The council should then proceed to chose either with due regard to the funds at their disposal.

7. *Paragraph* 48.—The roads have greatly deteriorated and I cannot pronounce them to be in good condition. However, in the last two months, some strenuous efforts have been made to put them in good order. Some provision for watering the roads in the windy season will be a boon to the inhabitants.

8. *Paragraph* 77.—The conservancy establishment is much undermanned; but considering the numerous other calls on the resources of the municipality, I am afraid it cannot all at once be strengthened to the required standard. I only trust that the council will not dispense with any part of the existing establishment as it once proposed to do.

9. *Paragraph* 92.—The amount incurred on law charges is very heavy with practically no return. The council is too fond of resorting to law, *e.g.*, on a recent occasion when it was dissatisfied with the decision of the Sanitary Engineer it resolved to file a notice of suit against Government without adopting the usual method of addressing Government.

10. *Paragraph* 96.—The explanation is not clear.

11. *Paragraph* 108.—The crying needs of the municipality are besides the hospital buildings referred to above, (1) a proper drainage system; (2) markets on the standard place with slaughter-houses. The first question was referred to a sub-committee and I am afraid the matter has dropped there. While recognising the heavy current expenditure, I think the council ought to see its way to finance a drainage scheme or get together sufficient information to enable it to pronounce conclusively that it is impossible to start a drainage scheme until the present debt is wiped off. The amending Act with its extended powers of taxation ought to help the council. The markets stand on a different footing as it is the opinion of some of those well acquainted with the subject that new buildings will pay more than the interest on the capital cost.

MADURA,
17*th June* 1897,

(Signed) R. RAMACHANDRA ROW,
Deputy Collector.

Dis. No. 2440-Genl.

Submitted.

MADURA,
25*th June* 1897.

(Signed) J. TWIGG,
Collector.

V.R.

A/8

Local & Munl. (1897) Department.

CURRENT No. 2824 M

Read this &c with Mun. review

Mis. **Order**

Recorded.

V.R.
25/8/97

From The Chairman
Municipal Council
Madura.

No. 39.

Dated 31st July 1897.

Received 4 AUG. 1897

Registered 4-8-1897

Enclosures Nil.

Spare copies

Note:-

As the dilatoriness of the Municipal Council in this matter has already been noticed in the review of the Report for 1896-97, it is not necessary to say anything more here.

SUBJECT.

Submitting further report promised in this Office letter No. 12 dated 4th April 1897 and awaited in G.O. No. 1083 M Mis. dated 4th May 1897 regarding the Collection of old arrears.

2/21/8/97

BACK PAPERS.

G.O.	No.	Department.	Date.
Lr	1083	Mis	4-5-97
"	40	Mis	15-7-97
"	1591	L	18-9-96

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Municipal Office.

Madura 31st July 1897

No. 39

2824/M

From,

R. Fischer Esquire,

Chairman, Municipal Council,

Madura.

To

The Secretary to Government,

Local and Municipal Department,

Madras.

Sir,

I have the honour to submit the report promised in my letter No. 12 dated 14th April 1897 and awaited in G.O. No. 1083 M dated 4th May 1897.

2. The balance of the old arrears up to 1894-95 amounted to Rs. 4068/- as shown therein Rs. 719-- under tax on Arts, Rs. 1596 under that on buildings, and Rs. 42 and 1711 under Water tax and Land tax respectively. Of this sum the marginally noted amounts aggregating to Rs. 219 have been collected. Remissions to the extent of Rs. 3020 had to be made in view of the provisions of Section 269 A of the amended District Municipalities Act

719-
1596-
42-
1711-
4068 ✓

219
3020
829
4068 ✓

Tax on Arts	Rs. 118
Tax on Buildings	Rs. 74
Water tax	Rs. 7
Land tax	Rs. 29

Balance

Act and on account of poverty and other usual causes.

3 From the above it will be seen that there remains a sum of Rs 829 apt to be collected and this is distributed under various heads for purposes of easy reference as detailed below.

(1) Tax on buildings — Rs 429.
(2) Tax on Arts ——— Rs 164
(3) Water tax ——— Rs 15
(4) Land tax ——— Rs 221.

4 Of item No 1 a major portion viz Rs 394-10-0 is due by Mahomedans of the Kazimar Street and prosecutions are being instituted against such of them as have been wilfully withholding payment.

5. Every recoverable pie of item No 2 will be collected very shortly

6. In the case of item No 4, I am afraid a portion will have to be written off. Now that the Kurnams have been relieved of their Jamabandi duty, the earliest opportunity will be taken to utilize their services and write off the irrecoverable

irrecoverable amounts from the accounts.

7. As the arrears date so far back as 1887-88, I had arranged for collecting or remitting, as the case may be, the older arrears first, but the amended act having come into force unexpectedly has interfered with the arrangement and the prosecutions already ordered had also to be dropped. The same principle will however be steadily kept in view seeing that the collection of arrears of more than 3 years is barred by the Act.

I have the honour to be
Sir,
Your most obedient Servant,
Chairman

31.7.97.

31.7.97.

Madura Report for 1896-97

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings :—

Current No. 23562 of 1897, dated 26th June 1897 from the Chairman Mun. C. Madura.

~~Current~~ No. 10847 of 1897, dated 4/7/97 from the

Current No. 28824 of 1897, dated 31/7/97 from the

Current No. of 189 , dated from the

Order— No. 2047 M, d. 20.9.97.

The ~~estimated~~ receipts and charges of the Madura Municipality for 1896-97, ~~as passed by Government~~, are compared below with the budget and revised estimates for the year and the actuals of 1895-96.

	Actuals 1895-96.	Budget Estimate, 1896-97.	Revised Estimate, 1896-97.	actuals 1896-97.
	Rs.	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	9552	1480	5570	5626
Tax on Arts	11675	14000	18000	14023
Tax on Buildings and Lands	43964	49500	56000	47863
Water-Tax on Buildings and Lands	18778	28000	30000	24863
Tax on Vehicles and Animals	3759	4000	4000	3805
Tax on Carts	2351	2400	2400	2496
Tolls	19586	22400	23640	23712
Realizations under Special Acts	134	100	100	90
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	5299	4420	10400	9853
Conservancy Receipts	770	970	870	865
Fees and Revenue from Educational Institutions ..	63	70	70	64
Fees and Revenue from Medical Institutions	140	350	350	151
Income from Markets and Slaughter-houses	8315	10010	11010	9427
License fees	2657	2000	2000	2226
Other fees	825	1380	1360	1211
Fines under Municipal and other Acts	3679	4000	4000	1740
Interest on Investments and premium on Loans ..	1602	1600	1600	1602
Grants and Contributions from Government	2772	2870	2830	2776
Do. from Local Boards	1553	1550	1550	1553
Do. from other bodies	106	"	"	2
Recoveries for services to private individuals	920	2000	1500	4614
Miscellaneous	894	500	450	345
Loans	31500	"	"	"
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	129	2310	2430	2380
Advances Recovered	4138	"	4580	4050
Total ..	175158	155910	173550	153585

Charges	Actuals, 1895-96.	Budget Estimate, 1896-97.	Revised Estimate, 1896-97.	actuals 1896-97.
	Rs.	Rs.	Rs.	Rs.
Grant I.				
New Works—				
Communications	1602	2000	2000	45
Buildings	7989	18000	18000	8535
Drainage	151	..	..	..
Water-supply	41469	6060	6060	2819
Repairs—				
Communications	9284	10,000	10,000	7051
Buildings	585	2000	2000	249
Drainage	1821	1800	1800	1820
Water-supply	17491	17290	17290	14951
Establishment	1072	1080	700	680
Tools and Plant and other Stores	118	300	300	10
Contributions for Public Works				
Total	81582	58630	58150	36160
Grant II—				
Training Schools	1328	1360	1360	1303
Municipal Schools—				
(a) On the Salary System	~~827~~	~~860~~	~~860~~	~~871~~
(b) On the Salary Result System	827	860	860	871
Grants-in-aid—				
(a) Salary grants	3457	3000	3000	3247
(b) Result grants	3200	3200	3200	3193
(c) Combined grants				
(d) Building and Furniture grants	120	300	300	292
Inspection	450	450	450	451
Miscellaneous	239	550	510	555
Total	9621	9720	9680	9912
Grant III—				
Hospitals and Dispensaries	15484	15330	15330	15969
Contributions	1852	4400	2030	1887
Vaccination	630	620	620	642
Registration of Births and Deaths	476	530	530	676
Conservancy, Road-cleaning and Road-watering	28566	30340	31790	32945
Total	47006	51220	50300	52169
Grant IV—				
Lighting	7243	6530	6530	7381
Markets and Slaughter-houses	230	260	260	238
Choultries	2544	2460	2460	2873
Travellers' Bungalows	206	250	250	244
Avenues	96	100	100	88
Public Garden, Survey of Land, Fire and other charges	5005	3400	3370	4404
Total	15324	13,000	12970	15,228
Grant V—				
Supervision and management	10093	8230	8450	8264
Repayment of Debt	2928	4550	8070	7047
Interest on loan	9206	10690	11370	10466
Advances Recoverable	4539	..	410	714
Refunds	430	..	280	301
Discount				
Pensions and Gratuities	60	..	..	..
Investments				
Balance	-5626	-30	13870	13324
Total	175158	155910	173550	153585

Vide G.O. 1386 2M 27-8-96 Flag M

2. During the year under review the privilege of electing its own Chairman was restored to the Municipal Council. The number of meetings held by the Council was 29, the same as in the previous year, ~~viz 29~~. The average attendance of the non-official members continued to be fair, while the attendance ~~that~~ of the officials, although it ~~which~~ improved slightly was still poor. The Collector will ~~should~~ call the attention of the latter to G.O. No. 859 Mn dated 10th April 1897. Five seats were filled by election during the year, and of these three were contested, 39.1 percent of the registered voters ~~concerned~~ attending the poll.

3. Receipts (1). The net current demand under the taxes on arts and on buildings ~~showed an~~ increased by ~~of~~ Rs 408 and Rs 484 respectively

salar

respectively ~~But for the reasons~~

~~stated in paragraph 10 of the~~ Chairman's report, ~~that the~~ ~~the rate on lands fell from the water tax~~

The water tax fell from ~~Rs 2250 and~~ Rs 24,456 to ~~Rs 1988 and~~ Rs 22743 ~~this was~~ as a consequence, as stated in para. 10 of the Chairman's report, of the reduction by ~~one~~ half rates of the tax in respect of buildings beyond 150 ft. of a fountain or standpipe.

The Hon. C. has given effect to the decision of the High Court in the Ootacamund case regarding the interpretation put upon Act 4 of 93 of the Dist. Mun. Act of 1884 the tax on lands fell from R 2250 to R 1988. The amending Act of 1897 removes however the difficulty which was raised in that case.

(2) Except in the case of the tax on lands, under which more than 53 percent of the demand remained uncollected at the close of the year, the current collections under the principal taxes showed ~~a slight~~ considerable improvement, but were still far from satisfactory. The arrear realizations under these heads also improved, but in the case of the tax on lands they ~~were still~~ continued to be had ~~difficult~~. Notwithstanding the repeated remarks of Government in the reviews of the reports for the previous years, the amount of arrears outstanding on the 31st March 1897 was large being R 7457 against R 6002 in the previous year and a portion of these appertained to the year 1889-90. Little all arrears of more than three years have now to be written off the accounts with reference to section 269 A. of the District Municipalities Act IV of 1884 as amended by Act III of 1897. This is not satisfactory, reprehensible and reflects discredit on all concerned. A special report on the progress made in the adjustment of the remaining arrears should be submitted to Government on the 1st of December next.

and under this provision, as appears from the Chairman's letter of 31st July, the sum of R 3020 was written off. The delays which entailed so large a loss to the town revs. do not reflect credit on the municipal executive

(3) There was an increase in the receipts from tolls, rent of lands and buildings, sale proceeds of lands and buildings, markets

market rents, cart stand fees or recoveries for services to private individuals and sale proceeds of Government securities, but the income from avenues, travellers' bungalows, sale proceeds of old materials, license fees, fines and other items declined, the decrease being explained in paras: 16, 17, 20, 26, 28 and 37, respectively of the Chairman's report. From para: 28 it appears that nothing was realized from fines under the Towns nuisances and other acts. The cause of this should be explained.

(4) It is ~~satisfactory to~~ gratifying [?] noted that the number of houses served by the private scavenging agency more than doubled itself during the last five months of the year ~~and that~~ the fees levied for the service covered the expenditure. In view however of

Is this not in consequence of the order to credit to the town only the net fees after deducting cost of carts &c.

Strike out

In 1895-96 about Rs 2000 were realized from this source. It is very unlikely that such large amount was required for the carts. As the actual cost of the carts is not known it cannot be said whether it was wholly due to the orders of the Secy. The portion marked [illegible] has however been struck out.

Vide para 34 of the Chairman's report.

This is ~~very~~ creditable to the exertions of the executive

68

of the fact that the total number of houses assessed to the tax on buildings was over 14,600, it is evident that there is much ~~considerable~~ room ~~scope~~ for the extension of ~~improvement in~~ this service ~~direction~~. ~~The efforts made to expand the service should not be relaxed until all the latrines in the town have been brought under the control of the municipal Council.~~ From para: 34 of the Chairman's report, it appears that a portion of the fees ~~for this service~~ will have to be written off as irrecoverable. This loss ~~of money~~ would not have occurred had the fees been collected in advance in accordance with the repeated instructions of Govt. ~~as repeatedly ordered by Government.~~ With reference to the last sentence of para: 79, it is observed that the private scavenging system is not meant to be a source of

of income to the Municipal Council. Any excess in the receipts over the expenditure should be devoted for the improvement and extension of the service.

4. Expenditure. (1) Public Works. A feeding Channel to the filter bed was constructed at a cost of Rs 1811 and a sum of Rs 1566 ~~7078~~ was paid as compensation for lands taken up for the construction of latrines, ~~&~~ the extension of the Civil Dispensary was also effected at a cost of Rs 6312. ~~building~~ 16. In this connection, the attention of the Municipal Council is drawn to the remarks of the Deputy Collector in charge of the Division in paras 6 and 11 of his Endorsement. The total outlay on Communications amounted to Rs 7096 ~~us~~ only 30.2 per cent of the net of Municipal revenue from tolls against the limit of 50 per cent fixed by the Government. The explanation of the short outlay on repairs to roads ~~Speed~~ in para: 48 of the Chairman's report cannot be accepted as adequate. As the roads are reported by the Deputy Collector ~~Revenue Divisional~~ Officer in charge of the division to have greatly deteriorated, Govt desires that the Municipal Council will turn its earnest attention to the improvement of the same.

(2) Education. The net expenditure under this head amounted to Rs 9523 or 8.2 per cent of the receipts from taxation. Of this sum Rs 2469 were spent on secondary and the remainder on primary Education. The Municipal Council continued to maintain two primary schools on the

Out of a budget allotment of Rs 56,530 only Rs 36160 were spent.

It is to be noted that owing to the late date on which the sites for the new latrines were handed over the allotment for the construction of these buildings could was not utilized in the year. The land for

(Rs 7051 repairs + Rs 45 new works) as against Rs 12000 the budget allotment (Rs 10,000 repairs + Rs 2000 new works) The total outlay was is

It is the duty of the Mun. Executive to maintain a sufficient establishment throughout the year. For the neglect to spend any but a trifling fraction of the allotment for new communications - no explanation at all has been offered. In this connection

nothing was spent on new drainage works. Having in view the large lapses in the allotments under other heads of public works, the Mun. Co. will have been advised to re-appropriate some of the money thus made available to such this head. The fact that only Rs 249, out a budget allotment of Rs 2000, were spent for repairs to municipal buildings indicates careless working.

The attention of the Council is also drawn to the remarks of the Deputy Collector in para: 5 of his endorsement.

salar

salary result system one for Muhammadans and the other for Panchamas, and aided with salary grants four secondary schools and with result grants 37 primary schools against five secondary and 39 primary schools respectively in 1895-96. The usual contribution of Rs. 1,000 was paid to the technical institute maintained by the District Board at Madura.

There was an improvement in the attendance at the aided institutions, but the attendance improved at the municipal schools declined slightly, the decrease being most marked in the case of the Muhammadan school. The Chairman has again failed to furnish information regarding the working of the salary grant schools. This omission should be supplied in future reports.

The other schools appear to have

Vide para. 54 of the Inspector's

have done fairly well in the departmental and grant examinations. The number of boys under instruction in the municipal and aided schools rose from 3571 to 3716 or 56.5 per cent of the male population of school-going age.

(3) Medical Relief. The number of inpatients treated in the municipal hospital declined slightly, being 1454 against 1463 in the previous year, but the number of outpatients treated at this institution and the municipal dispensaries rose from 69,562 to 69,885. In the lying-in hospital, 185 women or five more than in 1895-96 were admitted, but the number of labour cases attended by the midwife attached to the municipal

Vide para. 72 of the Chairman's report

Municipal hospital again fell, being only 88 against 94 in the previous year. ~~from 94 to 86. The recommendations of the District Medical and Sanitary Officer contained in para. 5 of his report~~ should be carried out ~~as far as funds permit~~ regarding the supply of furniture & ~~the entertainment~~ of additional establishment. The hospitals maintained by the American Mission continued to do good work. The dispensary for women & children has been ~~inaccurately designated~~ referred to in the Dr Adams' report as a gosha dispensary, as the institution is not restricted to the small class of parda-na-shin women, & ~~should not be so designated~~ it is inaccurate so to designate it, & this must be done for the future.

(4) Vaccination & Vital Statistics.

The reported number of vaccine operations performed during the year again rose being 5867 against 5691 in the previous year ~~from 5691 to 5867 and~~ the quality of the work acc^d. to the returns also showed an ~~slight~~ improvement, ~~being~~ 99 percent of the vaccins being shown as successful. This is a very high percentage & it w^d. have been interesting to learn the result of any verifications conducted by the D.M.&S.O. There was also a surprising advance in infantile vaccination, ~~appears to have received greater attention,~~ the number of children under one year of age successfully vaccinated being given as 3858 or 44.1 per mille of the population against 35.7 per mille in the previous year. But as the reg^d. births in the year was only 2734 & in the previous year 2600, or an average of 2667 infants available for vacc^n., without allowing for deaths during the first year of life, the great excess in the returns of infantile vacc^n. ~~is not~~ sh^d. have been explained. To some extent it is doubtless due to incomplete reg^n., the birth rate for these years being shown as about 30 per mille as compared with a normal rate of between 40 & 50. But to some extent it may also be due to falsified returns on the part of the vaccors, & to ascertain how far this may have been the case, some inquiry sh^d. have been made. ~~There were 16 deaths from smallpox~~ It is satisfactory to note that the law was put in motion against parents who neglected to have their children vaccinated.

The no. of deaths reg^d. during the year declined, the rate being 23.8 against 25.3 per mille in 1895-96. It is ~~[illegible]~~ known that both cholera & small pox prevailed during the year.

The reg^n. of vital statistics clearly incomplete & demands closer supervision of the Municipal Council.

~~There was an increase in the number of births registered during the year, but a decline in that of deaths. The returns in both cases, however, are evidently incomplete, the recorded rates being still much below the normal. As the Chairman states that the registration of vital statistics is receiving due attention & measures have been adopted to the hands of the Council secure accuracy, it is hoped that there will be no need for the repetition of these remarks for the future.~~

(5) Sanitation. The expenditure under this head exceeded the sanctioned,324 allotment by about 9 per cent and amounted to Rs. 32,995 or 20.7 per cent of the current receipts against 18.8 per cent in the previous year. The Government is glad to learn from para. 108 of the Chairman's report that

that some attention has been paid to the Sanitation of the town, but from para: 3 of the Medical report, it appears to be still in a must unsatisfactory condition. The defects pointed out in this report and in the inspection notes of the Sanitary Commissioner recorded in G.O. No. 87 dated 25th January 1897. ~~should be remedied as far as~~ funds per-mit. The attention of the Municipal Council is drawn to the remarks of the ~~Revenue~~ Divisional Deputy Collector in paras. 3 and 8 of his endorsement. The entertainment of a Sanitary inspector who was sent to Madras for training, for which the usual proposition statement should have been separately submitted, is sanctioned. As the year 1896-97 has expired,

Strenuous efforts should be made to Kundy

Vide para 77 of the Chairman's letter.

expired, the allotment of funds referred to in para: 77 of the Chairman's report cannot now be sanctioned. The excess expenditure will however be admitted in the accounts of that year. The application referred to in para: 76 as regards excess expenditure, and the Communications promised in para: 108 regarding the increase of the establishment will be awaited. The attention of the Municipal Council is drawn to the remarks of the ~~Revenue~~ Deputy Collector Divisional ~~Officer~~ in paras. 9 and 10 of his endorsement.

(5) General Remarks - The year closed with a balance of Rs 13,324 or 8.4 per cent of the current receipts. The statement of the Changes in the personnel of the Municipal Council, ~~referred to~~ as required in para: 2 of the Chairman's report, is unnecessary and should be omitted from ~~for the~~ future reports. There was

While the collection of the taxes & the expenditure of the public works grant were very unsatisfactory

nevertheless
was, some improvement in the general
administration of the Munici-
pality as compared with ~~that~~
of the previous year, but much
yet remains to be done before
it can be considered efficient. The
Government notes with pleasure
the testimony borne by the
Chairman to the assistance ren-
dered to him by the ward
Councillors in the discharge of
his duties.

V.R.
29/9/97

To,
The Chairman, Munl. Council, Madura
" Collector of Madura
" Presdt. Distt. Board Madura
" Director of Public Instruction
" Accountant-General
" Surgeon-General
" Sanitary Board
" Sanitary Commr.
" - Do - Engineer
Editor's Table.

See para 108 of the Chairman's report.

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Madura during the official year 1896-97.

	Actuals 1896-97. Details of Minor Heads.	Actuals 1896-97. Totals of Major Heads.	Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. BALANCE BROUGHT FORWARD—					
a. Municipal Fund	6769 6 11		110 - -	6730 - -	8027 1 5
b. Endowments	1143 12 3		1370 - -	1140 - -	1524 14 6
c. Water-tax Fund		5625 10 8	1460	5590 870	9561 15 11
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53)	14022 4 -	✓	14000 - -	18000 - -	11674 15 -
b. Tax on buildings (section 63)	45194 15 -	✓	46630 - -	53000 - -	41882 4 -
c. Tax on lands (section 63)	2166 8 -	✓	3000 - -	3000 - -	2077 5 1
d. Water-tax on buildings and lands (section 75)	24862 14 -	✓	28000 - -	30000 - -	18777 14 -
e. Tax on vehicles with springs and palanquins (section 77)	1185 - -		1200 - -	1200 - -	1299 - -
f. Tax on animals (section 77)	2619 12 -		2800 - -	2800 - -	2460 4 -
g. Tax on carts and other vehicles without springs (section 85)	2496 - -		2400 - -	2400 - -	2367 - -
h. Tolls (section 91)—					
Gross receipts	23711 10 -		22400 - -	23640 - -	19586 4 -
Less Local Fund share					
Penalties on account of—					
i. Tax on arts	1 - -				
ii. Tax on buildings	2 2 -				14 -
iii. Tax on lands					
iv. Water-tax on buildings and lands	2 2 -				
v. Tax on vehicles, &c.					
vi. Tax on animals					
vii. Tax on carts, &c.					
viii. Evasion of tolls		1162 6 14 -			
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds					
b. Ferry rents					
c. Fees under Act II of 1888	90 - -	90 - -	100 - -	100 - -	134 - 9
Carried forward		116357 14 -	120400 - -	134140 - -	100243 12 10

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Madura during the official year 1896-97—*concl.*

	Actuals 1896-97. Details of Minor Heads.	Actuals 1896-97. Totals of Major Heads.	Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		116357 14 -	120400 - -	134140 - -	100243 12 10
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	1702 14 1		1100 - -	1200 - -	822 12 5
ii. Rent of buildings	1364 10 2		1120 - -	1380 - -	822 1 4
iii. Avenue receipts	587 13 10		600 - -	750 - -	843 9 1
iv. Fees from Traveller's Bungalows	541 - -		500 - -	500 - -	817 8 -
b. i. Sale-proceeds of lands and buildings	6069 14 -		- - -	5070 - -	- - -
ii. Produce of lands, gardens, &c.	139 6 -		200 - -	100 - -	180 - -
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	1467 6 5		1040 - -	1000 - -	1813 6 -
c. Conservancy receipts— Sale-proceeds of night-soil, street refuse, &c.	865 - -		970 - -	870 - -	770 - -
d. i. Fees from educational institutions	39 6 8		30 - -	30 - -	38 11 6
ii. Other revenue from educational institutions			40 - -	40 - -	23 12 6
e. i. Sale-proceeds and composition fees of medicines	24 10 10		300 - -	300 - -	96 5 -
ii. Other Hospital receipts ..	126 14 1		50 - -	50 - -	43 6 6
f. i. Income from markets	24 2 9		9000 - -	9000 - -	7278 5 6
ii. „ slaughter-houses..	8466 11 -		2010 - -	2010 - -	1041 6 2
g. Other fees—	960 12 8				
i. Distraint fees	118 2 -		270 - -	270 - -	36 6 -
ii. License fees	2225 8 -		2000 - -	2000 - -	2667 - 10
iii. Cartstand fees	1086 14 1		1100 - -	1080 - -	783 5 9
iv. Other fees	5 8 -		10 - -	10 - -	6 8 -
h. Fines under Municipal and other Acts	1739 13 6		1000 - -	1000 - -	3677 1 10
i. Interest on investments—			- - -	2200 - -	- - -
i. General, including choultries					
ii. Educational					
iii. Medical	1602 7 8		1600 - -	1600 - -	1602 7 8
j. Premium on loans		27138 15 9			
Carried forward ..		143490 13 9	145200 - -	165800 - -	123573 13 11

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Madura during the official year 1896-97—*cont.*

	Actuals 1896-97. Details of Minor Heads.	Actuals 1896-97. Totals of Major Heads.	Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		143490 13 9	145200 - -	165800 - -	123573 13 11
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends	157 13 4		180 - -	180 - -	308 9 4
Buildings					
Municipal Schools	167 10 4		240 - -	200 - -	12 11 -
Other purposes					
ii. Medical					
iii. Other purposes—					
Communications					
Water-supply					
Drainage					
Sanitation					
Other purposes	2458 8 6		2450 - -	2450 - -	2450 8 6
b. From Local Boards—	2776 8 2		2870	2820	2771 12 10
i. Education	1300 - -		1300 - -	1300 - -	1300 - -
ii. Medical	263 - 6		250 - -	250 - -	263 - 6
iii. Other purposes	1553 8 6		1550	1650	1553 - 6
c. Other grants and contributions—					
i. Education	1 15 11				106 4 -
ii. Medical					
iii. Other purposes ..		4331 - 7			
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging	1038 4 -		1000 - -	1000 - -	962 2 4
ii. Other purposes	3578 6 10		1000 - -	500 - -	18 - 6
b. Other items—	4613 10 10		2000	1500	980 2 10
i. Fishery rents	40 - -		50 - -	40 - -	- - -
ii. Refunds of Expenditure of previous year	176 15 8		- - -	10 - -	4 7 1
iii. Fee for numbering carts, &c.	87 8 -		150 - -	100 - -	80 15 -
iv. Other items	402 - 4	4958 4 6	300 - -	300 - -	808 11 8
	449 8		500	450	892 1 9
Carried forward ..		152780 2 10	152120 - -	172130 - -	129839 3 10

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Madura during the official year 1896-97—*concl.*

	Actuals 1896-97.		Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.			
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		152780 2 10	152120 — —	172130 — —	129837 3 10
7. EXTRAORDINARY AND DEBT—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.	2141 2 —		2020 — —	2140 — —	
b. Loans—					34500 — —
i. From Government					
ii. In the market from private individuals					
c. Realizations of Sinking fund for repayment of loans.	239 2 5		290 — —	290 — —	129 2 10
d. Advances—					
i. Permanent	1 11 —		— — —	10 — —	2010 — —
ii. Others	4048 7 11	6430 7 4	— — —	16570 — —	2127 15 8
Total Receipts ..		159210 10 2	154430 — —	179140 — —	166806 5 11
Grand Total ..		358845 6	156910 — —	179353 — —	175165 5 10

Note to Statement I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 7½ per cent. and tax on lands at 7½ per cent. of rent value.
3. Water-tax on buildings and lands is levied at annas 4 for every 80 square yards.
4. Tax on vehicles and animals is levied at 4 per cent.
5. Tax on carts, &c., is levied at Rs. the maximum rates.
6. Tolls are levied at 2 per cart. per annum.
7. License-fees are levied at the rates sanctioned in G.O. 3/4 the maximum rates.
8. The house-tax registers were last revised in the official year 1250 Mis. Dated 1.11.1894 G.O. No 149 Mis 1.12.1895 and the land tax registers in the official year. 95-96
9. Total extent of land assessed is 1476.6 acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—

In Cases where the buildings are rented the actual amount derived therefrom is taken as the rentals of such buildings and tax levied at 7½ percent of this sum but in all other Cases where they are not so rented but are occupied by the owners themselves the rental is fixed having regard to the importance of the locality in which they are situated its proximity to the rivers, bazaar temples &c. and to the demand for the same.

The tax on lands is also levied at 7½ percent and in levying it the annual rentals is adopted as the bases in Calculating the tax.

STATEMENT I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act V of 1884 for the official year 1896-97.

GR

Name of Institution.	Amount of Funded Capital.	Opening Balance.	Interest, Produce of Land, or Rent of buildings.	Appropriation from Municipal Funds (Column 16 minus Column 10).	Total Receipts (Columns 3 to 8 and 9).	CONTRIBUTION FROM: Provincial Funds.	CONTRIBUTION FROM: Local Funds.	Total (Columns 4—7).	Sale of Medicines or Sundry Property.	Private Contributions and Donations.	Appropriation from Capital for Expenditure.	Total (Statement II).	Current Charges.	Invested.	Appropriation from Municipal Funds (Column 10 minus Column 16).	Total Charges (Column 14 plus Column 15).	(Closing Balance (Column 10 minus Column 16).	REMARKS.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
Hospital																		
Kumaraka Chatram																		
Ramasami Chetti Chatram																		

Statement II.—Expenditure from the Municipal Fund of the Town of Madura for the official year 1896-97.

	Actuals 1896-97.		Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.			
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT 1.—(*Public Works*)—					
1. New Works—					
a. Communications	45 8 7		2000 --	2000 --	1601 9 3
b. Buildings	8534 11 4		18000 --	18000 --	7987 3 2
c. Drainage					151 -- 10
d. Water-supply	2819 4 7	11399 3 6	6060 --	6060 --	4468 8 3
2. Repairs—					
a. Communications	7650 5 1		18000 --	18000 --	9283 14 3
b. Buildings	248 14 4		2000 --	2000 --	685 1 3
c. Drainage—					
i. Repairs to works					
ii. Establishment for flushing drains, &c.	1819 15 3		1800 --	1800 --	1831 2 6
d. Water-supply—					
i. Repairs to works, machinery, &c.	7054 39		6000 --	6000 --	8379 6 8
ii. Establishment	6061 3 4	2951 2	6190 --	6190 --	5846 15 8
iii. Contingencies	1835 9 1	24970 35	5700 --	5700 --	3264 9 1
3. Establishment	680 -- 9	680 -- 9	1080 --	700 --	1072 7 4
4. Tools and Plant and other stores.	10 -- --	10 -- --	300 --	300 --	118 -- --
5. Contributions—					
a. To Local Boards for works ..					
b. To Provincial Funds for scrutiny of estimates, &c.					
c. To others for public works ..					
Total, Grant 1 ..		36159 7 8	58830 --	58150 --	41581 13 3
GRANT 2.—(*Education*)—					
1. Training Schools—					
a. Contributions to Local Boards ..	1000 --		1000 --	1000 --	1000 --
b. Stipends to Normal students ..	303 8 8	1303 8 8	360 --	360 --	324 14 10
2. Municipal Schools—					
i. On Salary System—					
a. Establishment					
b. Contingencies					
Carried forward ..		1303 8 8	1360 --	1360 --	1327 14 10

Statement II.—Expenditure from the Municipal Fund of the Town of Madura for the official year 1896-97—*cont.*

	Actuals 1896-97.		Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.			
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		1303 8 8	1360 --	1360 --	1327 14 10
GRANT 2.—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	502 -- --		500 --	500 --	477 -- --
b. Result Grants	142 7 --		150 --	150 --	162 3 --
c. Contingencies	226 13 4	871 4 4	210 --	210 --	188 -- --
3. Salary Grants	3246 11 3	3246 11 3	3000 --	3000 --	3457 3 6
4. Results Grants	3193 -- --	3193 -- --	3200 --	3200 --	3200 -- --
5. Combined Grants—					
a. Fixed Payments					
b. Result Grants					
6. Inspection—					
a. Contributions to Local Boards ..					
b. Municipal Inspectors—					
i. Establishment	420 -- --		420 --	420 --	420 -- --
ii. Contingencies	30 9 3	450 9 3	30 --	30 --	30 2 --
7. Miscellaneous—					
a. Building, furniture, &c., grants ..	292 8 6		300 --	300 --	119 4 --
b. Common gymnasium—					
i. Establishment	180 -- --		180 --	180 --	184 2 2
ii. Contingencies	87 12 9		30 --	30 --	2 4 --
c. Common Drawing Master—					
i. Establishment	225 12 11	554 11 11	240 --	220 --	18 9 11
ii. Contingencies	61 12 --		50 --	30 --	-- -- --
d. Other items	49 5 4	847 3 8	50 --	50 --	50 5 4
Total, Grant 2 ..		9712 5 --	9720 --	9680 --	9620 10 9
GRANT 3.—(*Sanitation and Medical Services*).					
1. Hospitals and Dispensaries—					
a. Establishment	5867 5 6		5960 --	5960 --	5546 5 7
b. Medicines and Supplies	4024 15 --		4000 --	4000 --	3725 12 4
c. Diet of Patients	2029 9 7		3000 --	3000 --	2842 1 4
d. Sundries and Contingencies ..	1856 6 10		2180 --	2180 --	2977 5 5
e. Contributions to Local Boards ..	192 -- --	15969 7 4	200 --	200 --	192 -- --
&c., &c., &c. ..					
Carried forward ..		15969 7 4	15230 --	15330 --	15683 8 8

Statement II.—Expenditure from the Municipal Fund of the Town of Madura for the official year 1896-97—*cont.*

	Actuals 1896-97. Details of Minor Heads.	Actuals 1896-97. Totals of Major Heads.	Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		6769 7 4	15330 - -	15330 - -	15483 8 8
GRANT 3.—(*Sanitation and Medical Services*)—cont.					
2. *a.* Contributions to Provincial Funds for—					
i. Medical College	537 - -		2100 - -	680 - -	677 - -
ii. Sanitary Inspection ..	429 - -		1300 - -	460 - -	460 - -
iii. Medical Reserve staff ..	121 - -		200 - -	90 - -	89 - -
iv. Cutlers' Establishment ..					26 - -
b. Contributions to Local Boards, &c., for—					
i. Medical Schools					
ii. Reserve staff					
&c., &c., &c. ..					
c. Other contributions	800 - -	1887 - -	800 - -	800 - -	600 - -
3. Vaccination—	(1887)		4400	2030	1852
a. Establishment	395 8 8		420 - -	420 - -	393 1 2
b. Contingencies	246 5 10		200 - -	200 - -	149 8 9
c. Contributions to Local Boards ..		641 14 6	620	620	87 8 -
4. Registration of Births and Deaths—					630 1 11
a. Establishment	477 1 8		480 - -	480 - -	475 12 -
b. Contingencies	198 13 11	675 15 7	50 - -	50 - -	- - -
5. Conservancy, Road cleaning and Road watering—			530	530	475 12
a. i. Establishment	9966 9 5		10450 - -	10150 - -	9398 4 8
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	17171 9 4		16000 - -	16000 - -	16620 3 -
b. Private scavenging—					
i. Establishment	902 - 3		870 - -	960 - -	633 15 10
ii. Contingencies, such as cost of scavenging carts, &c.	3 15 6		500 - -	500 - -	19 - -
c. Cholera charges	2505 12 10		500 - -	1700 - -	414 5 -
d. Contingencies	2444 15 10	32994 15 2	2000 - -	2500 - -	1495 15 8
&c., &c., &c. ..			2034	3179	2564 5 2
Total, Grant 3		52169 4 7	51220 - -	50300 - -	47005 11 9

Statement II.—Expenditure from the Municipal Fund of the Town of Madura for the official year 1896-97—*cont.*

	Actuals 1896-97. Details of Minor Heads.	Actuals 1896-97. Totals of Major Heads.	Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT 4.—(*Lighting and Miscellaneous Municipal purposes*).					
1. Lighting—					
a. Establishment	997 3 9		2030 - -	2030 - -	2019 12 -
b. Contingencies	5381 1 6	7382 5 3	4500 - -	4500 - -	5223 11 5
2. i. Markets—			6530	6530	7243 7
a. Establishment	228 10 4		240 - -	240 - -	229 14 -
b. Contingencies	9 10 8		20 - -	20 - -	- - -
ii. Slaughter-houses—	238 4 10		260	260	228 14 -
a. Establishment					
b. Contingencies		238 4 10			
3. Choultries—					
a. Establishment	881 4 2		860 - -	860 - -	781 7 4
b. Contingencies	94 3 2		20 - -	20 - -	30 14 6
c. Feeding Travellers	1877 12 6	2873 4 10	1580 - -	1580 - -	1731 7 10
4. Travellers' Bungalows—			2460	2460	2543 14 1
a. Establishment	198 - -		200 - -	200 - -	198 - -
b. Contingencies	45 14 -	243 14 -	50 - -	50 - -	7 11 8
5. Avenues—					206
a. Establishment	88 - -		100 - -	100 - -	96 - -
b. Contingencies		88 - -			
6. Public Garden—					
a. Establishment					
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..					
7. Survey of Land					
8. Fire—					
a. Establishment					
b. Purchase of fire-engine, buckets, repairs, &c.					
9. Other charges—					
i. Work done for private individuals other than private scavenging ..	562 - -		700 - -	700 - -	2 8 -
Carried forward ..		10823 12 4	12300 - -	10300 - -	10321 7 2

Statement II.—Expenditure from the Municipal Fund of the Town of *Madura* for the official year 1896–97—*cont.*

1	Actuals 1896–97: Details of Minor Heads (Rs. A. P.)	Actuals 1896–97: Totals of Major Heads (Rs. A. P.)	Budget Estimate for 1896–97 (Rs. A. P.)	Revised Estimate for 1896–97 (Rs. A. P.)	Actuals, 1895–96 (audited figures) (Rs. A. P.)
	2	3	4	5	6
Brought forward ..		10823 12 11	10300 - -	10300 - -	10321 7 2
GRANT 4.—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. Other charges—cont.					
ii. Rewards for destruction of wild animals and snakes	71 8 -		100 - - (700)	70 - - (700)	63 7 -
iii. Printing	365 2 -		1000 - -	1000 - -	666 2 9
iv. Compensation for lands	970 - 8		600 - -	600 - -	2584 12 5
v. Other items	(*) 2434 5 2	4443 15 11	1000 - -	1000 - -	1897 13 2
			3400	3370	5004 11 4
Total, Grant 4 ..		15227 12 10	13000 - -	12970 - -	15323 10 6
GRANT 5—					
a. General Establishment—	1191				
i. Office Establishment	2702 - 9		3000 - -	3000 - -	3206 10 10
ii. Inspection					
b. Collection of Municipal Taxes—					
i. Establishment	2196 6 10		2360 - -	2360 - -	2224 2 7
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c.	28 [illegible]		300 - -	300 - -	575 15 9
c. Collection of Tolls—					
i. Establishment					
ii. Contingencies	2 8 -				
d. Office contingencies other than (b) (ii)	2143 13 -		1600 - -	1600 - -	1377 3 1
e. Contributions for Central office and Audit establishments	980 - -		780 - -	980 - -	2500 - -
f. Bench Establishment	211 4 -		190 - -	210 - -	208 9 7
Total, Grant 5 ..		8264 - 7	8250 - -	8450 - -	10092 9 10
Repayment of Debt—					
a. Instalments paid during the year ..	3529 10 6		3590 - -	3590 - -	2923 2 8
b. Invested on account of Sinking Fund (Value of securities purchased)	3200 - -		960 - -	4160 - -	- - -
c. Charges of investment	317 8 10	7047 3 4	- - -	320 - -	- - -
			4550	4070	
Interest—					
a. On account of last year	675 - -		- - -	680 - -	675 - -
b. On account of current years ..	9791 5 6	10466 5 6	10690 - -	10690 - -	8531 4 4
				11370	9206 4 4

(*) Advertisement & tom tom charges 140.6.4
Assessment on Municipal lands 165.8.3
Club gardener 71.14.-
Law charges 1967.12.5
Materials for numbering carts 28.12.2
Clock winder 60.-.-
2434.5.2

Statement II.—Expenditure from the Municipal Fund of the Town of *Madura* for the official year 1896–97—*cont.*

1	Actuals 1896–97: Details of Minor Heads (Rs. A. P.)	Actuals 1896–97: Totals of Major Heads (Rs. A. P.)	Budget Estimate for 1896–97 (Rs. A. P.)	Revised Estimate for 1896–97 (Rs. A. P.)	Actuals, 1895–96 (audited figures) (Rs. A. P.)
	2	3	4	5	6
Advances recoverable—					
a. Permanent	10 - -				355 - -
b. Others	703 12 9	713 12 9		410 - -	1484 8 11 (4539 8 11)
Refunds of other than current collections ..	300 13 -	300 13 -		280 - -	430 8 6
Discount					
Pensions and gratuities					60 - -
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank					
Total Expenditure ..		140261 1 3	155940 - -	159680 - -	180784 - 6
Balances—					
a. Municipal Fund	11485 15 5		-1820 - -	12080 - -	-6769 6 11
b. Endowments	1837 14 10		1790 - -	1790 - -	1143 12 3
c. Water-tax Fund		13323 14 3	280		-5625 10 8
Grand Total ..		153584 15 6	155910 - -	173550 - -	175158 5 10

Note to Statement II.

Position of the Municipality of Madura *on 31st March 1897.*

Liabilities.

Liabilities—	Rs.
Balance of Loans	223243. 2. 10
Deposits to be adjusted ..	16732. 7. 5
Other Liabilities (in detail) ..	
Cost of articles due for supplies	1648. 4. 5
Total	241623. 14. 8

Assets.

	Rs.
Municipal Balance .. Cash	13323. 14. 3
Municipal Balance .. Securities	
Deposit Balance .. Cash	13734. 4. -
Deposit Balance .. Securities in Post Office Savings bank	2998. 3. 5
Sinking Fund of loans	6900 - -
Funded Capital of endowed institutions, Hospitals, &c.	45900 - -
Total	82856. 5. 8
Value of Premises, &c.	187518. 1. 11
Do. of Tools and plant	53154. 9. 1
Do. of Live stock	10 - -
Do. of Furniture	1780 - -
Arrears of taxes, &c.	29496. 2. 11
Other assets (in detail)	280 - -
Balance due for [illegible]	
Lease of old [illegible] depot near [illegible] road	12 - -
Total	272230. 13. 11
Claims—	
Advances Recoverable—	
Permanent advance	558. 5. -
Advances for works, &c.	1311. 14. 2
Total	1870. 3. 2
Grand Total	356957. 6. 9

Statement II.-A.—Details of Expenditure on Public Works.

Part I.—New Works.

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 189 -9 .			Remarks.
1	2	3	4			5			6
		RS.	RS.	A.	P.	RS.	A.	P.	
(a)	Communications								
1	Screen walls over Arumpanadi Channel	45	—			39	2	5	
2	Culvert in East Veli Street	15	—			6	1	2	
3									
	Total ..	60				45	3	7	
(b)	Buildings								
1	Additions & Alterations to west Market Slaughter house	75	—			(a) 75	—		(a) An estimate for Rs 75 was originally framed and sanctioned by the Council for making certain alterations and additions to the Slaughter house attached to the west Market but the late Chairman caused extensive repairs to the amount of Rs 413-1-6 to be made to it without either obtaining the sanction of the Council or the approval of the Sanitary Board as he ought to have done. The work was also condemned by the Sanitary Commissioner at the time of his inspection. In these circumstances the Council refused to pass the extra expenditure of Rs 338-1-6 which was recovered from him. Hence only Rs 75 originally sanctioned by the Council is shown against this work.
2	Compensation for five latrine sites					1565	14	8	
3	Toll Shed No I Meber Gate	375				198	2	0	
	Erecting Dathi latrine in Letchampuram	400				405	10	0	
	Putting up gate at the northern entrance to Municipal office	30				39	9	2	
	Hospital assistant quarters	82				87	5		
	Calf shed	30				29	12	0	
	Compensation for lands taken up for the extension of the Civil Dispensary					6311	14	8	
	Cement flooring of the wards of the hospital	195				181	7	10	
	Total ..	827				8534	11	4	

Statement II-A.—Details of Expenditure, &c.—*cont.*

Part I.—New Works—*cont.*

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1896-97			Remarks.
1	2	3	4			5			6
		RS.	RS.	A.	P.	RS.	A.	P.	
(c)	Drainage								
1									
2									
3									
	Total ..								
(d)	Water-supply								
1	Cutting feeding Channel	2000				1810	0	5	✓
2	Fixing Caution stones up and below the filter bed for protection of water supply	31				27	4	11	✓
3	Dhatti ponying the pumping station	38				37	8	0	
	Cost of pipes erecting fountains in South Veli Street, South Avani Moola St, South Marret street					817	15	3	✓
	West market Slaughter house for Sandapetta erection	5200				123	13	0	✓
	Total ..	7269				2819	4	7	

Statement II-A.—Details of Expenditure, &c.—*cont.*

PART II.—Repairs.

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		RS.	A.	P.	RS.	A.	P.	
(a)	Communications							Total mileage of roads, streets, lanes, &c., in the town. 89
1	Labour	3800	-	-	3772	11	8	
2	Materials and Cooking of pots	5750	-	-	2096	12		Metalled or Gravelled } Unmetalled. 26 13
3	Contingencies	250	-	-	57	5	10	
	Improving tunnels and drain attached to Public play Grounds	400	-	-	1298	5	5	Total mileage under maintenance. 39
								Metalled or Gravelled } Unmetalled. 26 13.
	Total ..	10000	-	-	7052	5	1	

Statement II-A —Details of Expenditure, &c.—*cont.*

PART II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		RS.	A.	P.	RS.	A.	P.	
(b)	Buildings							
1	Thatched Verandahs in Lyeing in Hospitals				52	15	7	
2								
3	Pandals in Branch Dispensary.	500	-	-	17	-	-	
	Repairs to office building				1	6	6	
	Hospitals assistants quarters				36	14	8	
	Work shop old jail				15	9	1	
	Slabs in East Market				107	15	6	
	Thatched Verandahs in front of Kummathoor Chat-tram.	500	-	-	193	7		
	Total ..	1000	-	-	248	14	11	

Statement II-A.—Details of Expenditure, &c.—*cont.*

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		RS.	A.	P.	RS.	A.	P.	
(c)	Drainage							
1								
2								
3								
	Total ..							
(d)	Water-supply							
1	Fuel Charges	4500	—	—	5352	16	10	
2	Tools & Repairs	900	—	—	1701	3	11	
3								
	Total ..	5400	—	—	7054	3	9	

Law Charges . . . 1967 12-5 . . . 2434-5-2

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT III.—Sanitation and Medical Services—							
1. Hospitals and Dispensaries—							
Women's Dispensary. Lady Apothecary	1	50	—	—	600	—	—
~~Medical Subordinates~~ Female Compounder	1	12	—	—	144	—	—
Nursing woman	1	6	—	—	72	—	—
" Servant	1	5	—	—	60	—	—
Civil Hospital. ~~Midwife~~ .. Hospital assistant on Rs 55 each	2	110	—	—	1320	—	—
~~Clerk~~ Compounder at Rs 15 for 8 months	1	15	—	—	120	—	—
~~Compounder~~ Do at Rs.18 for 4 months	1	18	—	—	72	—	—
~~Servants~~ .. Do. at Rs 15	1	15	—	—	180	—	—
Do at Rs 15 for 5 months and 14 days	1	15	—	—	82	—	—
" Do .. .. Do. ..	1	9	—	—	108	—	—
Do for 5 months & 19 days	1	9	—	—	50	11	2
Compounder	1	12	—	—	144	—	—
Brahmin Cook	1	10	—	—	120	—	—
Peon and Bill Collector	1	8	—	—	96	—	—
Sudra Cook	1	8	—	—	96	—	—
Ward Coolies at Rs 6 each	2	12	—	—	144	—	—
Do 5 each	2	10	—	—	120	—	—
Gardeners one on Rs 5 and one on Rs 4	2	9	—	—	108	—	—
Watchman	1	5	—	—	60	—	—
Nurse	1	6	—	—	72	—	—
Dhoby	1	8	—	—	96	—	—
Toties on Rs 6 each	3	18	—	—	216	—	—
Toty on Rs 5	1	5	—	—	60	—	—
Ward attendant	1	8	—	—	96	—	—
Lying in Hospital. Matron	1	50	—	—	600	—	—
Midwife	1	12	—	—	144	—	—
Toti	1	5	—	—	60	—	—
Waterwoman	1	6	—	—	72	—	—
Dhoby	1	6	—	—	72	—	—
Branch Dispensary. Hospital assistant on Rs 35 for 4 months and 55 for 8 months	1	35 55	—	—	140 440	—	—
Compounder	1	9	—	—	108	—	—
Sweeper	1	3	—	—	36	—	—
Total ..	38	564	—	—	5908	11	2
Deduct Fines and Stoppages ..					41	5	8
Add arrears for last year paid this year ..							
Balance (Statement II) ..					5867	5	6

Statement II-A.—Details of Expenditure, &c.—*cont.*

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(*c*)	Drainage							
1								
2								
3								

Statement II-B.—Details of Municipal Establishments.

	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 1.—2. *c.* Drainage—							
Overseers ..							
Drain cleaners	31	155			1860		
Total ..	31	155			1860		
Deduct Fines and Stoppages ..					40		
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1819	15	3
d. Water works—							
1. Pumping							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. General—							
Overseers ..	1	75			591	2	4
Maistries ..	1	10			120		
Clerk	1	6			60		
Total ..	3	90			681	2	4
Deduct Fines and Stoppages ..					1	1	
Add arrears for last year paid this year ..							
Balance (Statement II) ..					680		4

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT 2.—EDUCATION—							
1. TRAINING SCHOOLS—							
3 Students only 6 each for 11 months	3	18	-	-	198	-	-
1 Do. on Rs 8 for 11 months	1	8	-	-	88	-	-
Pupils receiving scholarships							
Total ..					286	-	-
Deduct Fines and Stoppages ..					2	13	6
Add arrears for last year paid this year ..					20	6	2
Balance (Statement II) ..					303	8	8
2. MUNICIPAL SCHOOLS—							
a. On the Salary System—							
Head Master							
1st Assistant Master							
2nd „ „							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT 2.—EDUCATION—*cont.*							
b. On the Salary Result System—							
Mahomedan School.							
Head Master	1	12	-	-	144	-	-
2nd Master	1	6	-	-	72	-	-
3rd Master and Peon	1	5	-	-	60	-	-
Panchama School							
Head Master	1	12	-	-	144	-	-
2nd Master	1	7	-	-	84	-	-
Total ..	5	42	-	-	534	-	-
Deduct Fines and Stoppages ..					2	-	-
Add arrears for last year paid this year ..							
Balance (Statement II) ..					532	-	-

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
GRANT 2.—EDUCATION—*cont.*		RS.	A.	P.	RS.	A.	P.
6. INSPECTION—							
Inspecting Schoolmaster	1	35			420		
Total ..	1	35			420		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					420		
7. *b.* COMMON GYMNASTIC INSTRUCTORS	1	15			180		
Total ..	1	15			180		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
c. COMMON DRAWING MASTERS	1	20			240		
Total ..	1	20			240		
Deduct Fines and Stoppages ..					14	3	9
Add arrears for last year paid this year ..							
Balance (Statement II) ..					226	12	4

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
GRANT III.—SANITATION AND MEDICAL SERVICES—		RS.	A.	P.	RS.	A.	P.
1. HOSPITALS AND DISPENSARIES—							
Honnemo Dispensary Lady Apothecary	1	60			600		
Medical Subordinates Female Compounder	1	12			144		
" " Nursing Woman	1	6			72		
" " Servants	1	5			60		
Civil Hospital Hospital assistants	2	110			1320		
Midwife on Rs 55 each ..							
Clerk Compounder at Rs 15 for	1	15			120		
Compounder 8 months	1	18			72		
Servants .. Do. at Rs. 18 for 4 Months	1	15			180		
Do at Rs 15	1	15			82		
" Do for 5 months ..	1	9			108		
" Do .. .. .. Do. ..	1	9			60	11	2
Do for 5 months 19 days	1	12			144		
Compounder	1	10			120		
Brahmin Cook	1	8			96		
Peon and Bill Collector	1	8			96		
Sudra Cook	2	12			144		
Ward Coolies at Rs 6 each	2	10			120		
Do 5 each	2	9			108		
Gardeners one on Rs 5 and one on Rs 4	1	5			60		
Watchman	1	6			72		
Nurse	1	8			96		
Dhoby	3	18			216		
Sotios on Rs 6 each	1	5			60		
Ealy on Rs 5	1	8			96		
Ward Attendant	1	50			600		
Lying in Hospital Matron	1	12			144		
Midwife	1	5			60		
Sole	1	6			72		
Waterwoman	1	6			72		
Dhoby	1	35			140		
Branch Dispensary Hospital assistant on Rs 35 for 4 months and 55 for 8 months.	1	55			440		
Compounder	1	9			108		
Sweeper	1	7			84		
Total ..	38	564			5708	11	2
Deduct Fines and Stoppages ..					141	5	8
Add arrears for last year paid this year ..							
Balance (Statement II) ..					5567	5	6

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
3. Vaccination—							
Vaccinators	3	30	—	—	360	—	—
Peons	1	5	—	—	60	—	—
Total ..	4	35	—	—	420	—	—
Deduct Fines and Stoppages ..					24	4	
Add arrears for last year paid this year ..							
Balance (Statement II) ..					395	8	8
4. Registration—							
Registrars	4	120	—	—	1680	—	—
Peons							
Total ..					480	—	—
Deduct Fines and Stoppages ..					2	4	4
Add arrears for last year paid this year ..							
Balance (Statement II) ..					477	11	8

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
5. *a.* "Conservancy, Road-cleaning and Road-watering."—							
Nuisance Inspectors	1	75	—	—	150	—	—
Chief Sanitary Inspector allowance for 2 months							
" .. 2 months ..	2	75	—	—	300	—	—
Sanitary Inspector at Rs 25 each	3	60	—	—	720	—	—
Maistries do .. Rs 20 each ..	3	60	—	—	720	—	—
Scavengers do .. Rs 15 each ..	16	60	—	—	720	—	—
Peons Sweepers on Rs 6 each ..	5	30	—	—	360	—	—
do. Rs 5 each	6	30	—	—	360	—	—
Sweepers Rs 5 each	68	340	—	—	4080	—	—
Male Saki on Rs 6	1	6	—	—	72	—	—
Sakis do on Rs 5 each	24	120	—	—	1440	—	—
Female Sakis on Rs 4 each	14	56	—	—	672	—	—
Clerk	1	15	—	—	180	—	—
Depôt peon	1	6	—	—	72	—	—
Sakis on Rs 5 each	3	15	—	—	180	—	—
Dhoreeahing Officer	1	35	—	—	420	—	—
Sanitary Inspector for Rs 15 each for 2 Months	2	30	—	—	60	—	—
Sanitary Inspector for 2 months	1	15	—	—	30	—	—
Total ..	138	968	—	—	10416	—	—
Deduct Fines and Stoppages ..					449	6	7
Add arrears for last year paid this year ..							
Balance (Statement II) ..					9966	9	5

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors							
Maistries							
Scavengers on Rs 6 each	1	6	--		72	--	
Do on Rs 4 each	18	64	--		768	--	
Do for 5 months	2	8	--		40	--	
Do for one month	10	10	--		60	--	
Total ..	29	117	--		908	--	
Deduct Fines and Stoppages ..					5	15	9
Add arrears for last year paid this year ..							
Balance (Statement II) ..					902	--	3
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents							
Masalchies Do on Rs 8 each	1	10	--		120	--	
do 5-8- each	2	16	--		192	--	
	26	143	--		1716	--	
Total ..	29	169	--		2028	--	
Deduct Fines and Stoppages ..					28	4	3
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A.	P.	Rs.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont*							
2. i. Markets—							
Superintendents	1	15	--		180	--	
Servants	1	5	--		60	--	
Total ..	2	20	--		240	--	
Deduct Fines and Stoppages ..					11	5	8
Add arrears for last year paid this year ..							
Balance (Statement II) ..					228	10	4
ii. Slaughter-houses—							
Superintendents							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. Choultries— Hakdar	1	21	--		252	--	
Do on Rs 8 each	2	16	--		192	--	
Servants Durwan &c	1	8	--		96	--	
Cooks on Rs 12 each	2	12	--		144	--	
Coir Rope maker	1	3	--		36	--	
Naval car	1	4	--		48	--	
Pagoda Rope maker	1	2	11		25	7	--
Sweeper	1	1	--		12	--	--
Dobby	1	1	--		12	--	--
Karoopatti Choultry watchman	1	4	--		48	--	--
Total ..	12	72	11		865	7	--
Deduct Fines and Stoppages ..					14	2	10
Add arrears for last year paid this year ..					30	--	--
Balance (Statement II) ..					881	4	2

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT V.—*a.* General Establishment—							
i. Office—							
Manager m. Rs. 90 for 8 months & 25 days ..	1	90	—		792	9	3
Clerks	1	30	—		360	—	—
" .. Do	1	15	—		180	—	—
" Record keeper	1	16	—		180	—	—
Accountants Head Accountant ..	1	30	—		360	—	—
~~Peons~~ .. Cashier	1	20	—		240	—	—
Attender	1	8	—		96	—	—
Mashi	1	8	—		96	—	—
Head Peon	1	8	—		96	—	—
Peon	1	7	—		84	—	—
Peons on Rs 6 each	2	12	—		144	—	—
Masalchi	1	7	—		84	—	—
Total ..	13	250	—		2712	9	3
Deduct Fines and Stoppages ..					10	8	6
Add arrears for last year paid this year ..							
Balance (Statement II) ..					2702	—	9
ii. Inspection—							
Chairman's salary or carriage allowance ..							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 5.—*a.* General Establishment—*cont.*							
b. Collection—							
~~Clerks~~ Accountants	2	40	—		480	—	—
~~Bill Collectors~~ .. Do	1	15	—		180	—	—
~~Peons~~ .. Bill Collectors	2	26	—		312	—	—
Do	2	24	—		288	—	—
Do	2	22	—		264	—	—
Do	7	70	—		840	—	—
Total ..	16	197	—		2364	—	—
Deduct Fines and Stoppages ..					167	9	2
Add arrears for last year paid this year ..							
Balance (Statement II) ..					2196	6	10
c. Collection of tolls—							
Inspectors							
Gate-keepers							
Bench clerk moiety of pay for 9 months	1	7	8	—	67	8	—
Clerk for 9 months	1	10	—		90	—	—
Peon Do	1	6	—		54	—	—
Total ..	3	23	8	—	211	8	—
Deduct Fines and Stoppages ..						4	—
Add arrears for last year paid this year ..							
Balance (Statement II) ..					211	4	—

STATEMENT IV.—*Municipality of* Madura

Abstract o

Deposits Account for the year 1896–97.

	Rs.	A.	P.		Rs.	A.	P.
21771 Balance brought forward ..	21770	10	11				
1. Deposits by appellants	25	-	-	1. Credited to Municipal Funds ..	15760	14	6
2. Deposits by renters	12170	4	6	2. Returned to appellants			
3. Deposits by contractors	191	10	-	3. Returned to renters			
4. Deposits as security by municipal servants	700	-	-	4. Returned to contractors	3530	6	-
				5. Returned to municipal servants ..	375	1	9
5. Deposited for the execution of work for which private parties are liable.	067	-	3	6. Returned to parties	404	8	3
6. Other deposits under the Act or bye-laws				7. Paid to claimants	64	15	9
7. Other deposits	17432	-	-				
				20136 Total ..	20135	14	3
15097 Total, Receipts ..	15097	10	9	16732 Balance ..	16732	7	5
36868 Total, including balance ..	36868				1068	5	

STATEMENT IV A ..

STATEMENT IV-A.—*Municipality of* Madura. Demand, Collection and Balance statement for the year 1896-97.

Current.

Tax.	Demand as originally assessed by the Chairman.	Remitted by the Council on appeal.	Demand as finally settled (column 2 *minus* column 3).	Collected.	Remitted on account of vacant houses, &c.	Written off as irrecoverable.	Balance (column 4 *minus* columns 5, 6 and 7).
1	2	3	4	5	6	7	8
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Tax on arts, &c.	18189						
2. Tax on buildings	46101 12	758 8	45431 12	11422 14	✓	19	2989 12
3. Tax on lands	1988 6		1988 6	932 1	✓	20 14	6686 15
4. Water-tax on buildings and lands	22743 5		22743 5	18985 10	✓		1056 5
5. Tolls (gross receipts)	35460		35460	35460		116	3739 4
6. Market rents	5462 12		5462 12	4913 1			547 11
ter-house fees	1345 14		1345 14	873 6			471 10
f cart-stands	1080		1080	1080			
e scavenging fees	1447 15 6		1447 15 6	847 1	✓		600 14 6
ule Bungalow	960		960	960			
orkets	2050		2050	1979			71
Avenues	430		430	133 5 6			296 10 8
Total	134248 11 10	758 8	133490 3 10	116951 8	28 5	57 4	16464 2 10

(1) Exclusive of Rs 1747-8 interest on arrear kists

(2) Exclusive of Rs 87-6 being the departmental collection of fees & rates on slaughter kists

(3) Exclusive of Rs 10-0 being the same amount of fees & rates collected in advance

(4) Exclusive of Rs 454-8-6 being the sale proceeds of scrap brass.

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Statement IV-B.—Arrears.

—	Balance of old demand.	Arrears of previous year.	Total demand.	Collected.	Remitted.	Written off.	Balance (column 4 *minus* columns 5, 6 and 7).	Years to which the balance relates.
1	2	3	4	5	6	7	8	9
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	A. B. C. &c.
[Tax on] arts, &c.	998 3 -	4,097 - -	5095 3 -	2600 - -	44 8 -	536 - -	1914 11 -	1888-89 to 1895-96
[Tax o]n buildings	2325 3 6	6903 6 -	9228 9 6	5817 4 -	[illegible]	692 5 -	2693 6 6	1889-90 to 1895-96
[Tax on] lands	2456 12 2	953 1 -	3409 13 2	1234 2 -		241 - -	x 1934 11 2	1888-89 to 1895-96
[Water]-tax on buildings and lands ..	254 - -	6,748 2 -	7002 2 -	5877 4 -	18 6 -	194 7 -	914 4 -	1889-90 to 1895-96
.. ..	1443 11 9	- -	1443 11 9				1443 11 9	x This includes Rs 115-14- collected on account of tax on lands misappropriated to buildings.
[M]arket rents	366 7 -	554 8 -	920 15 -	359			561 15 -	
7. Slaughter-house fees	458 1 6	485 13 2	943 14 6				943 14 6	
8. Rent of cart-stands	453 12 -	- -	453 12 -				453 12 -	
9. Private scavenging fees	249 15 -	196 13 6	446 12 6	191 3 -			255 9 6	
10 Club Bungalow	24 9 3	240 - -	264 9 3	240 - -			24 9 3	
11 Markets	258 11 1	22 1 4	280 12 5				280 12 5	
12. Miscellaneous licenses	1073 4 -	- -	1073 4 -	65 6 -			1007 14 -	
13. Avenues	418 - -	230 - -	648 - -			45 - -	603	
Total ..	10780 10 1	20430 13 -	31211 7 1	16386 3 -	94 8 -	1708 12 -	13032 0 1	

Appendix A to Statements IV-A and IV-B.

Taxes.	Warrants remaining unexecuted at the beginning of the year. Number.	Amount involved.	Warrants issued during the year. Number.	Amount involved.	Total. Number.	Amount involved.	Warrants executed and warrants cancelled during the year. Number.	Amount involved.	Warrants remaining unexecuted at the close of the year. Number.	Amount involved.	Cancelled warrants on which no collections were made. Number of cases.	Amount involved.	Collected after issue of warrants, but before distraint. Number of cases.	Amount.	Property distrained, but not sold. Number of cases	Amount realized on distraint.	Property sold. Number of cases.	Amount realized by sale.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.
1. Tax on arts, &c. ...	169	338 - -	544	1596 8 -	703	1934 8 -	571	1188 - -	132	751 8 -	87	282 - -	468	803 8 -	12	65 - -	4	32 8 -
2. Tax on buildings	257	685 6 -	1060	2795 11 -	1317	3481 1 -	1046	2826 10 -	271	654 7 -	31	45 8 -	931	2446 9 -	62	250 9 -	22	84 - -
3. Tax on lands ..	161	412 2 -	13	646 8 -	174	1058 10 -	82	564 - -	92	494 10 -	-	- -	72	239 12 -	14	195 14 -	6	128 6 -
Water-tax on buildings and lands.	418 277	536 5 -	472	1886 10 -	1419	2422 15 -	1310	2249 10 -	139	173 5 -	76	93 14 -	1207	2020 - -	7	135 12 -	-	- -
Tax on vehicles with springs and palanquins.																		
Tax on animals ...																		
Tax on carts, &c. ...																		
Total ...	854	1971 13 -	2789	6925 5 -	3643	8897 2 -	3009	6823 4 -	634	2073 14 -	194	421 6 -	2698	5509 13 -	85	647 3 -	32	244 14 -

Appendix B to Statements IV-A and IV-B.

Taxes.	Prosecutions instituted.		Collections before judgment.		Collections after judgment.		Prosecutions withdrawn or dismissed.		Balance.	
	Number of cases.	Amount involved.	Number of cases.	Amount collected.	Number of cases.	Amount collected.	Number of cases.	Amount involved.	Number of cases.	Amount involved.
1	2	3	4	5	6	7	8	9	10	11
		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.
1. Tax on arts, &c. ...	1	140 - -	-	- - -	2	9 - -	-	- - -	6	131 - -
2. Tax on buildings.	42	90 6 -			3	8 4 -	3	15 - -	36	67 2 -
3. Tax on lands ...										
4. Water-tax on buildings and lands ...	38	31 13 -			1	1 12 -	2	1 10 -	35	29 7 -
5. Tax on vehicles with springs and palanquins ...										
6. Tax on animals ...										
7. Tax on carts and other vehicles without springs.										
Total ...	81	262 3 -	-	- - -	6	18 - -	5	16 10 -	78	227 9 -

Taluk Local Fund District of Madura for the official year 1896-97.

Total.	Expenditure. Masters. Fixed salaries.	Masters. Result stipends	Masters. School fees.	Scholarships.	Servants	Contingencies & Miscellaneous.	Total.	Net cost to Local Funds.	Average net cost per pupil in each class of Local Fund Schools.	Remarks.
13	14	15	16	17	18	19	20	21	22	23
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
39-6-8	274-4	60-10				110-8	445-2	405-11-4	6-8-8	
11-13-4	228-4	81-13				116-5-4	426-2-4	414-5-4	7-8-6.	
51-3-8	502-4	142-7								
						226-13-4	871-4-4	820-0-8	7-0-2	

Returned number of schools 62

Assistant Inspector of Schools
Circle 2. Div.

FOOT-NOTE TO STATEMENT IX.

Number of students from Local Fund schools, who appeared for and passed the several examinations during the year.

Examinations.	No. of pupils examined.	No. of pupils passed.
Matriculation		
Upper Secondary		
Lower Secondary		
Primary		
Seventh Standard		
Sixth do.		
Fifth do.		
Fourth do.	3	3
Third do.	17/1	15/1
Second do.	15/1	13/1
First do.	23	17
Infant	17/3	14/3

Figures in red ink relate to girls

V-B

~~X.~~—Statement showing the Statistics of Aided Schools in the ~~Local~~ Municipal

Schools.	Number of Schools. At the beginning of the year.	Opened during the year.	Closed during the year.	At the close of the year.	Number on rolls on the 31st March 1897. Boys.	Girls.	Number of pupils examined.	Number of pupils found qualified for grant	Full amount of grant earned.
1	2	3	4	5	6	7	8	9	10
Grants-in-aid									
A. Results grants (V-C) schools actually examined for Results grants									
(a) Primary schools.									
Sourashtra Primary	1	„	„	1	149	„	143	132	665-8-„
L.K. Meenakshi aiyar's — do —	1	„	„	1	317	„	163	152	486-5-„
Ramalinga aiyar's — do —	1	„	„	1	196	„	118	112	323-1-„
Bathai Subbaiyar's — do —	1	„	„	1	167	„	91	73	153-6
South gate A.M. — do —	1	„	„	1	73	„	42	37	140-3
R.C. Boys — do —	1	„	„	1	91	„	58	50	201-8
L.M. — do —	1	„	„	1	41	„	28	26	80-8
Meelagopuram — do —	1	„	„	1	113	21	97 (14)	83 (14)	366-4
Sannadi — do —	1	„	„	1	80	„	69	55	264-12
Perumalkoil — do —	1	„	„	1	92	„	62	60	357-2
Chithambaram aiyar's do —	1	„	„	1	70	„	60	57	295-12
P. Srinivasa aiyangar's — do —	1	„	„	1	80	„	40	35	81-5
Sundra Raja aiyangar's — do —	1	„	„	1	99	„	66	58	141-10
Shanmukam Pillai's — do —	1	„	1	„	Converted into Lower Pri				
Goripalayam — do —	0	1	„	1	43	5	27 (3)	21 (3)	61-8-„
Line street A.M. — do —		1	„	1	25	5	14 (2)	13 (2)	50-10
Muthirulandi Pillai's do —	„	1	„	1	36	„	20	18	60-3
Muthudaiyanatha Pillai's do	1	„	„	1	52	„	31	29	62-2
Gurusami Naidu's — do —	1	„	„	1	74	„	37	37	101-8
Muthukrishna aiyar's L.P.	1	„	„	1	37	„	24	20	32-3-„
Dindigal Road Muthusami's do	1	„	1	Amalgamated					
~~Total~~ ..									

City ~~Fund~~ District ~~Taluk~~ of Madura for the official year 1896-97.

Proportionate amount of such grant payable in the case of combined schools.	Amount disbursed. For current year.	For previous year.	Total.	Paid as salaries to masters.	Total expenditure from ~~Local~~ municipal Funds (columns 14 and 15).	Remarks.
11	12	13	14	15	16	17
RS.	RS.	RS.	RS.	RS.	RS.	
	Rs 400	„	400		Rs 400	
	250	128-12	378-12		378-12	
	175-„		175-„		175-„	
	153-6		153-6		153-6.	Rs 25 Furniture grant drawn
	140-3		140-3		140-3	
	150-„		150-„		150-„	
	60-„		60-„		60-„	
	241-10		241-10		241-10	Rent grant Rs 20 drawn
	200-„		200-„		200-„	— do — Rs 12-13-4 — do —
	197-„		197-„		197-„	— do — Rs 16-8-„ — do —
	160-„		160-„		160-„	Rs 32-„-6 furniture grant drawn.
	75-„		75-„		75-„	Rs 25-„-„ — do — — do —
	99-„		99-„		99-„	Rs 25 — do — do —
mary						
	50		50		50	
	30		30		30	
	50		50		50	Rs 25 furniture grant drawn
	45		45		45	— do — do — do
	100		100		100	— do — do — do
						— do — do — do

1

Grants-in-aid

vide resolution

...nts grants

A. Subbiah Pillai's	u	1	u	1	32	u	24	20	18-u	
Shanmukam Pillai's	u	1	u	1	40	u	23	23	58-u	
Total.	40	5	8	37	2640	41	1565 23	1362 23	4438-7-u 2060-4 [illegible]	

(C) Salary ~~[illegible]~~ grants

Lower Secondary Departments

Native College Madura	1	u	u	1	308	u	
A.M. High school - do	1	u	u	1	88	u	
Setupathi High - do	1	u	u	1	200	u	
Scott's L.S. - do	1	u	1	Amalgamated with the Native College Madura			
Feeder L.S. - do	1	u	1	— do — Setupathi High School			
Total	5	u	2	3	596	u	

Primary departments.

Native College Madura	1	u	u	1	189	
A.M. High School do	1	u	u	1	59	
Setupathi High - do	u	1	u	1	112	
Scott's L.S. schl - do	1	u	1	Amalgamated with the Native College Madura		
Feeder - do - do	1	u	1	do Setupathi High School		
Total.	4	1	2	3	360	
Grand Total	9	1	4	6	956	

city ~~Fund~~ District / ~~Taluk~~ of Madura for the official year 1896-97.

Proportionate amount of such grant payable in the case of combined schools.	Amount disbursed. For current year.	For previous year.	Total.	Paid as salaries to masters.	Total expenditure from ~~Local~~ municipal Funds (columns 14 and 15).	Remarks.
11	12	13	14	15	16	17
RS.	RS.	RS.	RS.	RS.	RS.	
	18-u		18-u		18-u	
	50-u		50-u		50-u	Rs 25- Furniture grant drawn
	3064-4	128-12	3193-u		3193-u	Rs 292-8-6 Furniture grant drawn Rs 49-5-4 Rent grant drawn
				993-5-6 × 240-u-u	993-5-6 240-u-u	× For Scott's Lower Secondary school before its amalgamation
				440-9-6	440-9-6	
				795-3-7	795-3-7	
				2469-2-7	2469-2-7	2469 778 3247
				335 × 174	335 174	× — do — do —
				78-10-2	78-10-2	
				189-14-6	189-14-6	Total number of schools 3
				777-8-[illegible]	[illegible]	

[illegible] schools 2 u [illegible] 5-9

P.T.O.

FOOT-NOTE TO STATEMENT X.

Details of Building, &c., Grants [Head *f* (3) and (4), under Grant II, Statement I-B.]

Name of School.	Amount of grant.	Purpose for which made.
	Rs.	

STATEMENT VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Madura for the year 1896-97.

(To be prepared in accordance with the instructions in G.O., dated 4th June 1892, No. 978 M.)

Items of Expenditure.	Original budget grant as sanctioned by Government.	Subsequent additions.	Subsequent deductions.	Total grant.	Authority for the additions and deductions shown in columns 3 and 4.
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Entries as per Statement II wherever there is alteration					
Grant III Sanitation and Medical Services					
Conservancy. Road cleaning and Road watering					
a Establishment	10000 — —	458 — —		10458 — —	G.O. 1181 Ms. Misc dated 6th November 96
b Private Scavenging					
1. Establishment	720 — —	(a) 50 — —		890 — —	G.O. 1916 Ms. Misc dated 11th November 96.
		(b) 120 — —			G.O. 365 Ms. Misc dated 2nd March 1897
Grant II Public Works.					
1. Repair Works.					
b Buildings	13000 — —	5000 — —		18000 — —	G.O. 2091 Ms. Misc dated 10th December 1896
Grant III 2c. Other Contributions	600 — —	200 — —		800 — —	This Office letter No. 9 dated 20.3.97

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Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of
for the year 189 -9 —*continued.*

(To be prepared in accordance with the instructions in G.O., dated 4th June 1892, No. 978 M.)

Items of Expenditure.	Original budget grant as sanctioned by Government.			Subsequent additions.			Subsequent deductions.			Total grant.			Authority for the additions and deductions shown in columns 3 and 4.
1	2			3			4			5			6
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	

STATEMENT VII.—Tolls.

Number of toll-gates.	Whether collection of tolls is leased out or managed departmentally.	Amount of collections.	Expenditure on				Balance (column 3 *minus* column 7).	Share due to the District Board.	Amount paid to the District Board.	Balance, if any, due to the District Board and date on which it was paid.
			Works.	Establishment.	Contingencies.	Total.				
1	2	3	4	5	6	7	8	9	10	11
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.

Statement VIII.—Loans.

Amount of loan and rate of interest.			For what purpose and terms on which obtained and year in which taken.	Date of Government sanction.	Amount repaid: Up to 31st March 1896. Number of years.	Amount.			In 1896-97.			Amount transferred to Sinking Fund: Up to 31st March 1896. Number of years.	Amount.			In 1896-97.			Invested out of the total amount transferred up to end of 1896-97: In Government Securities.			In the ~~Savings Bank.~~ Cash		
1			2	3	4	5			6			7	8			9			10			11		
RS.	A.	P.				RS.	A.	P.	RS.	A.	P.		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
...00 at 5% per annum			Water Supply and Vaigai Bridge	No. 2995 / 28-12-86								9	535	2	-	3200	-	-	6900	-	-	831	8	7
												9	535	2	-									
												8	2408	2	-									
Do. ...00 at 6%			Water Supply	No. 638 Mis. / 7-7-88									1058	2	7									
... 5½%			New Water &c. works	894 / 18-9-94	3	5727	2	8	3043	13	3													
3150 at 4 per cent			Do.	No. 1910 Mis. / 20-11-95 / 2133 M. / 21-11-95					485	13	3													
					3	5727	2	8	3529	10	6		4531	8	7	3200	-	-	6900	-	-	831	8	7

Statement IX.—Showing the Incidence of the House-tax.

Name of Municipality.	Total number of houses, as per census (occupied and unoccupied).	Number of houses on the municipal register out of the number in column 2.	Assessed: Under 8 Annas. Number.	Amount.			8 Annas to Rs. 1½. Number.	Amount.			Rs. 1½ to Rs. 5. Number.	Amount.			Rs. 5 to Rs. 15. Number.	Amount.			Rs. 15 to Rs. 30. Number.	Amount.			Rs. 30 and above. Number.	Amount.			Total. Number.	Amount.		
1	2	3	4	5			6	7			8	9			10	11			12	13			14	15			16	17		
				RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.
Madura	13485	14642	157	56	6	-	5052	4828	4	-	7415	19582	12	-	1795	13423	-	-	150	3035	10	-	73	5175	12	-	14642	46101	12	-

STATEMENT IX-A.—Showing the Incidence of the Tax on Arts.

Name of Municipality.	Assessed in Class I. Number.	Class I. Amount. RS.	A.	P.	Class II. Number.	Class II. Amount. RS.	A.	P.	Class III. Number.	Class III. Amount. RS.	A.	P.	Class IV. Number.	Class IV. Amount. RS.	A.	P.	Class V. Number.	Class V. Amount. RS.	A.	P.	Class VI. Number.	Class VI. Amount. RS.	A.	P.	Class VII. Number.	Class VII. Amount. RS.	A.	P.	Class VIII. Number	Class VIII. Amount. RS.	A.	P.	Total. Number.	Total. Amount. RS.	A	P.
1	2	3			4	5			6	7			8	9			10	11			12	13			14	15			16	17			18	19		
Madura	4	600	-	-	80	1500	-	-	143	3575	-	-	196	2352	-	-	335	2010	-	-	879	2638	8	-	72	144	-	-	1828	1828	-	-	3487	14451	-	-

STATEMENT X

1. Name of Municipality Madura
2. Population as per last census 87428
3. Sanctioned number of Councillors { (a) Nominated .. .. 6 ; (b) Elected .. .. 18 } 24
4. Actual number of Councillors on 31st March 1897— 23
   (a) Ex-officio 1
   (b) Nominated { Officials .. .. 3 ; Non-officials .. .. 2 }
   (c) Elected .. { Officials .. .. ; Non-officials .. .. 17 }

   Total .. 23

   (d) Europeans and Eurasians 5
   (e) Natives 18

   23
5. Total number of meetings actually held during the year .. 29
6. Number of meetings adjourned for want of a quorum .. ..
7. Average attendance at each meeting *actually* held—
   (a) Officials .. .. 1·31
   (b) Non-officials .. .. 10·69

   Total .. 12

   (c) Europeans and Eurasians .. .. 1·79
   (d) Natives .. .. 10·21

   Total .. 12
8. Is the Chairman appointed or elected .. .. .. Elected.
9. Name and designation of persons who have held the office of Chairman during the year, with the date of appointment or election in each case .. .. M.R.Ry. R. Ramachandra Row avl. Divisional Officer held the appointment of Chairman from 1st April 96 to 28th September 96. Vide G.O. No. 410 M. Mis dated 23rd March 1893 and Mr C. Frischer Barrister at Law and Land lord from 29th Septem 1896.

STATEMENT X-A.—Showing the particulars of Elections held in the M[unicipality] of *Madura* **in 1896-97.**

Name of the wards, if any, into which the town is divided.	Population.	Number of registered voters.	Date of election.	Number of seats filled by election.	Whether election was contested or not and the number of seats contested.	If contested number of voters who went to the poll.
1	2	3	4	5	6	7
1. Sandapettah	12898	252	9.10.96 16.12.96	2	One contested one not contested	162
2. Palace	11169	349				
3. South Market	13089	522				
4. Perumal Covil	10809	210				
5. Railway Station	6977	220				
6. Shoonappa Moodaly agraharam	6262	412	18.12.96	1	Contested	106
7. Temple	7011	337	5.2.97	1	Not Contested	
8. Puthumandapam	7017	516	15.9.96	1	Contested	193
9. Elephant Stone	7259	499				
10. Park Town	6937	75				
Total ..	87428	3392		5		

STATEMENT XI.—Furnishing information regarding Municipal markets, houses served by the private scavenging agency, number of latrines and of lights, &c., in the Town of *Madura* **for the year 1896-97.**

Area of Municipality in square miles.	Name of Municipal markets.	Whether collection of fees, rents, &c., was leased out or managed departmentally.	Number of houses served by the private scavenging agency on the registers on 31st March 1897.	Number of public latrines on 31st March 1897.	Number of latrines constructed in 1896-97.	Number of latrines demolished in 1896-97.	Number of latrines on 31st March 1897.	Number of lamps on 31st March 1896.	Number of lamps put up in 1896-97.	Number of lamps removed in 1896-97.	Number of lamps on 31st March 1897.
1	2	3	4	5	6	7	8	9	10	11	12
6 Square miles	1. Market No. I or East Market 2. Market No. II or West Market 3. Market No. III or South Market 4. Weekly fair 5. Weekly Cattle market 6. [illegible] Cattle Market	Collection of fees from stalls of M. III is managed departmentally except in the case of the large and Grand stalls the collection of fees of which is leased out as in the case of other markets	1888	9	1	"	10	870	12	"	882

STATEMENT XII.—Showing particulars regarding the number of patients treated, &c., in the Town of Madura during the year 1896-97.

Name of hospital and dispensary.	Patients treated.			Number and name of midwives employed.	Number of labour cases attended by the midwives.	Date and Number of G.O. sanctioning rules for the treatment of the sick under section 127 of Act IV of 1884.
	In.	Out.	Total.			
1	2	3	4	5	6	7
Municipal Hospital for men Municipal Dispensary	1454	41932 20014	43386 20014	Francis	86	1056 Do. 14-10-87.
Do. for women & Children	"	7939	7939	"	"	
American Mission Dispensary for men	276	27986	28212			
Do. for women	195	19068	19263	Mariammal	30	

STATEMENT XIII.—Showing the Statistics of Vaccination and of Births and Deaths registered in the Town of Madura during the year 1896-97.

Number of births registered.	Number of deaths registered.	Number of prosecutions instituted for failure to register births or deaths.	Name of Medical subordinates and vaccinators performing vaccine operations.	Number of operations performed.		Number of successful operations.		Number of operations with animal lymph.	Number of successful operations with animal lymph.	Number of prosecutions instituted for failure to have children vaccinated.	Remarks.
				Below one year of age.	Above one year of age.	Below one year of age.	Above one year of age.				
1	2	3	4	5	6	7	8	9	10	11	12
			Medical Subordinates								
			1								
			2								
			3								
			Total ..								
			Municipal Vaccinators								
2734	2082	336	1 M. Somiah Pillai	1312	684	1292	658	1996	1950	757	
			2 K. Shanmukadi	1130	760	1113	736	1890	1849	222	
			3 D. Kanniah.	1462	519	1458	498	1981	1951	544	
			Total ..	3904	1963	3858	1892	5867	5760	1523	
			Grand Total ..	3904	1963	3858	1892	5867	5750	1523.	

5867 ✓ 5750

15/6/97

Chairman

15/6/97

. Salary Result Schools

Statement No. IV relating to the results of the Grant Examinations in the Madura Municipality for 1896-97

Standard.	1895-96 Compulsory Subjects only. Number of pupils presented for the Standard.	Number passed.	Merit.	Ordinary.	1896-97 Compulsory Subjects only. Number of pupils presented for the Standard.	Number passed.	Merit.	Ordinary.	Remarks.
VII. Standard or Lower Secondary Examination.									
VI. Standard									
V. Do.									
IV. Do. including Primary School Examination.	5	4	1	3	3	3	"	3	The 3rd and 1st Standards are better off. The 4th, 2nd & Infants have lagged behind a little.
III. Standard	8	4	1	3	17/1	15/1	1	14/1	
II. Do.	21/1	20/1	6	14/1	15/1	13/1	"	13/1	
I. Do.	20/2	19/2	7	12/2	23	17	7	10	
Infant Do.	29	25	20	5	17/3	14/3	5	9/3	
Name of Subject.	**1895-96 Optional Subjects.**				**1896-97 Optional Subjects.**				
Gymnastics	72	72	.	72	48	48	.	48.	As this table refers to Panchama and Mohammadan schools, the results in the Optional Subjects are on the black-ground.
Childrens' occupations	37/3	37/3	.	37/3	-	-	-	-	
Object Lessons	37/3	37/3	.	37/3					
Drawing	-	-	.	-	6	6	-	6.	

* Particulars relating to optional subjects need not be shown by standards.

NOTE.—1. This statement should be submitted in three parts when necessary, one for salary-result schools, one for combined schools, and one for pure results schools.
2. In the last column should be entered the remarks of the Inspecting Officer bearing directly on the result.
3. No comments should be made except as notes entered in the column of remarks.
4. This statement should be submitted in time to reach the Presidents of Local Boards or the Chairmen of Municipal Councils concerned before the 1st May.

Ed. R. 48 5,000—16-5-93.

Figures in red ink relate to girls

...ment No. III. giving particulars as to the qualifications of teaching Staff employed in Mealwa Municipality for 1896-97

RECEIVED
5 MAY 97
R.F.

Classes of Institutions.		Number of Teachers employed.	Number possessing Trained Teachers' Certificates.	Number possessing Untrained Teachers' Certificates.	Number with General Education Certificates.	Unpassed Teachers.	REMARKS.
Colleges	Government						
	Board or Municipal						
	Aided from Provincial Funds						
	Aided from Local or Municipal Funds						
	Unaided and Indigenous						
Secondary Schools.	Government						
	Board ~~or Municipal~~	3	1	2	"	-	
	Aided from Provincial Funds	41	18	14	5	4	*Excludes one Non-Indian Diploma-holder.
	Aided from ~~Local or~~ Municipal Funds	17	4	7	4	2	
	Unaided and Indigenous	7	-	-	-	7	
Primary Schools	Government						
	Board or Municipal	5 / 1	1	2 / 1	1	1	
	Aided from Provincial Funds						
	Aided from ~~Local or~~ Municipal Funds	79 / 1	12	10	19	38 / 1	
	Unaided and Indigenous	28	-	-	6	22	
	Normal Department	3	2	1	-	-	
	Industrial — do —	8	-	1	3	4	

Four teachers of this Municipality are undergoing training in the Ellangowan Technical Institute.

Of the 39 unpaired teachers in Aided Primary Schools, so many as 32 have the necessary Service Qualifications and only 7 that are petty Assistantmasters are not qualified under the rules.

There are 7 teachers more for the year. These are also 4 more trained Certificates and 4 more untrained Certificates. The passed and unpassed men are almost 8 Nationary—

Note.—1. *In the column of remarks it should be noted whether the provision made in the budg... training teachers during the year under report had been carried out.*

2. *No comments should be made except as notes entered in the column of remarks.*

3. *This statement should be submitted in time to reach the Presidents of Local Boards ... the Chairmen of Municipal Councils concerned before the 1st May.*

Red ink fig... represent female teachers

1d. R. 47 5,000—16-5-98.

Statement No. I relating to General Statistics in the Madura Municipality for 1896-97.

RECEIVED
15 MAY 97
R.F.

		189 .			189 .			Remarks.
		Number of Schools.	Number of pupils on 31st March. Boys.	Girls.	Number of Schools.	Number of pupils on 31st March. Boys.	Girls.	
Colleges	Government							
	Board or Municipal							
	Aided from Provincial Funds							
	Aided from Local or Municipal Funds ..							
	Unaided and Indigenous							
Secondary Schools ..	Government							
	Board ~~or Municipal~~	1	81	"	1	98	"	(1) Scott's Lower Secondary school and Veedar Lower Secondary school were amalgamated with the Madura College and Setupathi High school respectively.
	Aided from Provincial Funds	1	581	"	2	977	"	(2) The falling off in strength is due to religious faction being brought to bear on the school and a rival school being started.
	Aided from ~~Local or~~ Municipal Funds ..	4	755	"	(1) 1	417	"	
	Unaided and Indigenous	7	97	"	7	95	"	
Primary Schools ..	Government							
	Board or Municipal	2	149	14	2	(2) 120	7	
		1	131	"	1	152	"	
	Aided from Provincial Funds				(3)			(3) These schools were supplementally registered. But these schools could not get grants for want of funds.
	Aided from ~~Local or~~ Municipal Funds ..	39	2489	40	37	2640	41	
	Unaided and Indigenous	21	939	"	24	1106	22	
Training Schools ..	Government							
	Board ~~or Municipal~~	1	41	"	1	36	"	
	Aided from Provincial Funds							
	Aided from Local or Municipal Funds ..							
	Unaided and Indigenous							
Sessional Schools ..	Government							
	Board or Municipal							
	Aided from Provincial Funds							
	Aided from Local or Municipal Funds ..							
	Unaided and Indigenous							
Industrial Schools ..	Government							
	Board ~~or Municipal~~							
	Aided from Provincial Funds							
	Aided from Local or Municipal Funds ..							
	Unaided and Indigenous							
		1	220		1	262		

Note.—1. *Where an institution is aided from Provincial or Local (or Municipal) Funds, it should be shown against Provincial or Local (or Municipal) according as it has received a larger grn Provincial or Local (or Municipal) Funds.*
2. *No comments should be made except as notes entered in the column of remarks.*
3. *This statement should be submitted in time to reach the Presidents of Local Boards or the Chairmen of Municipal Councils concerned before the 1st May.*

Madura 15th June 1897

Ed. R. 5,000—16-5-93.
16

Note.—1. *No comments should be made except as notes entered in the column of remarks.*
2. *In the column of remarks the figures of the previous year should be briefly compared.*
3. *This statement should be submitted in time to reach the Presidents of Local Boards or the Chairmen of Municipal Councils concerned before the 1st May.*

Statement No. II showing the proportion of pupils of the great classes of the population under instruction to children of school-going age in Madura Municipality for 1896-97.

Classes of Population.	Population of school-going age.		Pupils under instruction.		Percentage.		Remarks.
	Boys.	Girls.	Boys.	Girls.	Boys.	Girls.	
Europeans and Eurasians			7	"			Europeans and Eurasians have been the same for the 2 years.
Native Christians	213	225	219	11	102·8	4·9	Native Christians are 24, Muhammadans 61 and Panchamas are 15 more for the year.
Muhammadans	540	520	561	21	103·7	4·04	
Hindus — Brahmans	5829	5787	1166	21	87·6	·65	Brahmans are almost stationary while Non-Brahmans show a large increase.
Hindus — Non-Brahman Caste Hindus			3769	1			
Hindus — Paraiyas and Kindred Classes			181	16			
Others							

Note.—1. *No comments should be made except as notes entered in the column of remarks.*

2. *In the column of remarks the figures of the previous year should be briefly compared.*

3. *This statement should be submitted in time to reach the Presidents of Local Boards or the Chairmen of Municipal Councils concerned before the* 1st *May.*

Ed. R. 16 5,000—16-5-93.

ENCLOSURE No. 3.

In a letter

FROM,

THE CHAIRMAN,
MUNICIPAL COUNCIL,
MADURA.

No. 23

Dated 15th June 1897.

No.

Educational Statements.

3
235 & two of 1897

Funds.

V. Statement showing the work of the Inspecting Schoolmaster Madura Municipality during 1896–97.

Name	Range	Number of schools visited			Number of schools examined			Number of pupils examined	Number of new schools		Number of days spent in		Number of days spent on circuit	Number of miles travelled	Number of villages visited	Remarks
		Board	Aided	Unaided	Board	Aided	Unaided		Started	Brought under inspection	Examining schools	Other work				
A. Appasami aiyar	Inspecting Schoolmaster Madura Municipality	.	.	12	4	37 8	19 1	9561 1129	"	6	194	69	"	"	"	[illegible]

[illegible]
4.5.97
Asst. Inspector of Schools
Madura Dn.

RECEIVED 15 MAY 97 R.F.

Forwarded
[illegible]
Chairman
Municipal Office
Madura 15th June 97
15/6/97
16/6/97

Result schools

Statement No. IV relating to the results of the Grant Examinations in the Madura Municipality for 1896-[illegible]

Standard.	1895-96 Compulsory Subjects only. Number of pupils presented for the Standard.	Number passed.	Merit.	Ordinary.	1896-97 Compulsory Subjects only. Number of pupils presented for the Standard.	Number passed.	Merit.	Ordinary.	Remarks.
VII. Standard or Lower Secondary Examination.									
VI. Standard									
V. Do.					1568	1385			
IV. Do. including Primary School Examination.	69	60	14	46	102	73	4	69	Passes have been larger under all Standards.
III. Standard	192 / 1	152 / 1	52	100 / 1	222 / 3	215 / 3	89 / 1	126 / 2	
II.* Do.	375 / 6	288 / 4	74 / "	214 / 4	335 / 9	290 / 9	90 / 4	200 / 5	
I. Do.	392 / 5	317 / 5	24 / "	293 / 5	456 / 7	423 / 7	200 / 3	223 / 4	
Infant Do.	508	358	229	129	450 / 4	361 / 4	70 / "	291 / 4	

Name of Subject.*	1895-96 Optional Subjects.				1896-97 Optional Subjects.				
Second Language	180	149	62	87	229	197	77	120	Under the Optional Subjects also, the progress is satisf[illegible]
Geography	169	137	46	91	209 / 1	138 / 1	38 / 1	100	
Hygiene	142	99	45	54	158 / 3	113 / 3	28 / 1	85 / 2	
Gymnastics	1175	975	"	975	1035	1035	20	1015	
Drawing	-	-	-	-	104	44	-	44	
Action Songs					10	10	"	10	

[illegible]
4.5-97
Asst. Inspector of Schools
Madura-Tinnevelly Dt.

RECE[illegible] 15 MAY [illegible] R.F.

* Particulars relating to optional subjects need not be shown by standards.

NOTE.—1. This statement should be submitted in three parts when necessary, one for salary-result schools, one for combined schools, and one for pure results schools.
2. In the last column should be entered the remarks of the Inspecting Officer bearing directly on the result.
3. No comments should be made except as notes entered in the column of remarks.
4. This statement should be submitted in time to reach the Presidents of Local Boards or the Chairmen of Municipal Councils concerned before the 1st May.

Ed. R. 48 5,000—16-5-93.

Figures in red ink relate to girls

ENCLOSURE No. 9

In a letter

FROM,

THE CHAIRMAN,
MUNICIPAL COUNCIL,
MADURA.

No. 23

Dated 15th June 1897.

No.

Application for allotment of funds to a temporary Sanitary Inspector appointed in the place of one sent to Madras for training.

9
235 of M of 1897

1/51

Forwarded

Chairman

Municipal Office
Madura 15th June 97

15/6/97

I.

Application for allotment of Funds required by the Municipal Council of Madura.

Particular work or purpose.	Major and minor heads in the budget.	Amount provided for the work or purpose in the budget.	Amount subsequently allotted or transferred.	Amount now required, and the source from which it is to be met.	Necessity for the allotment.	Reference to previous correspondence.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.		
Temporary Sanitary Inspector appointed in the place of one sent to Madras for training.	Grant III Sanitation Medical Service S. Conservancy Road cleaning Road watering.	10,000	450	30	Vide resolution of the Municipal Council No: 23 dated 5th January 1897.	From the Savings of Budget allotment.

Municipal Office
Madura 15th June 1897

Chairman, Municipal Council.

ENCLOSURE No. 8

In a letter

FROM,

THE CHAIRMAN,
MUNICIPAL COUNCIL,
MADURA.

No. 23
Dated 15th June 189 7.
No.

Proposition Statement for one temporary Sanitary Inspector on Rs 15/- appointed in the place of one sent to Madras for training

2554 Nov 1897

Statement of Proposition

Na

Order sanctioning present establishment.		Office to which the proposition refers.	Present Scale.			
			Number	Designation.	Pay.	
Number	Date.				Minimum.	Maxim
					Rs.	Rs.
517/m	13th March 1897	Grant III	1	Chief Sanitary Inspector		60 + 1. Horse al
		Sanitation & Medical	3	Sanitary Inspectors at 25 each		75
		Services.	3	— do — at 20 each		60
		5. Conservancy	4	— do — at 15 each		60
		Road cleaning and	5	Coons at 6 each		30
		Road watering	6	Coons at 5 each		30
		a.i. Establishment	68	Sweepers at 5 each		340
			1	Male Coty		6
			24	Do at 5 each		120
			14	Female Cotties at 4 each		56
			1	Clerk		15
			1	Depôt Coon		6
			3	Cotties on 5/ each		15
			1	Prosecuting Office		35
			135			923

500—21-4-97.

Municipal Office
Madura 15th June 1897

ENCLOSURE No. 7

In a letter

FROM,

THE CHAIRMAN,
MUNICIPAL COUNCIL,
MADURA.

No. 23
Dated 15th June 1897.
No.

Copy of resolution of the Municipal Council approving the order of the Chairman sending one Sanitary Inspector for training.

1
285 & Mis 1897

Extract from the Proceedings of the Municipal Council, Madura passed at its meeting held on the 5th January 1897.

× × ×

23. Read letter from the Sanitary Commissioner for Madras, stating that the class for training Sanitary Inspectors will assemble in the Medical College on the 4th January 1897 and the order of the Chairman thereon.

Resolved that the order of the Chairman sending one Sanitary Inspector for training be approved.

(Signed) R. Hooker
Chairman

(True Copy)

Hooker
Chairman

CCA
15.6.97

ENCLOSURE No. 4

In a letter

FROM,

THE CHAIRMAN,
MUNICIPAL COUNCIL,
MADURA.

No. 23
Dated 15th June 1897.
No.

Concise Annual Report on
the working of the Municipal
Hospital and Dispensaries
for 1896-97.

24
285 of 1897

ENCLOSURE No. 5

In a letter

FROM,

THE CHAIRMAN,
MUNICIPAL COUNCIL,
MADURA.

No. 23
Dated 15th June 1897.
No.

Concise annual Report on the working of the Mission Dispensaries for 1896-97.

5
235 Proc 1897

ENCLOSURE No. 6

In a letter

FROM,

THE CHAIRMAN,
MUNICIPAL COUNCIL,
MADURA.

No. 23
Dated 15th June 1897.
No.

Copy of resolution of the Municipal Council cancelling resolution No: 85 dated 3rd July 1894 authorizing the levy of tax on lands unappropriated to buildings.

6
235 & prop 1897

5

Extract from the Proceedings of the Municipal Council, Madura, passed at its meeting held on the 13th April 1917.

× × ×

169. Read proposal of Councillor M.R.Ry P.R. Venkatesalu Nayudu Garu that resolution No: 88 dated 3rd July 1914 authorizing the levy of tax on lands un-appropriated to buildings be cancelled with reference to decision reported at page 311 of Volume 18 of Indian Law Reports, Madras Series – Clarke v Ootacamund Municipal Council.

Resolved that the said resolution be cancelled and that Land Tax be levied in future and that the arrears outstanding be remitted.

× × ×

(Signed) R. Fischer
Chairman

(True Copy)

CW 18/6/17 Chairman

Extract from the Proceedings of the Municipal Council, Madura, passed at its meeting held on the 4th June 1897.

Present:—

1	R. Fischer Esquire	Chairman
2	Mrkry. R. Ramachandra Row Avergal	Councillor
3	" P. R. Venkatesalu Nayudu Garu	do
4	" P. Selvaraj Nayudu Garu	do
5	" T. Jambu Chettiar Avergal	do
6	" M. Subba Nayudu Garu	do
7	" A. Sitharama Iyer Avergal	do
8	" O. Munisawmi Iyer Avergal	do
9	" E. P. Subramani Iyer Avergal	do
10	" T. Ramachandra Iyer Avergal	do
11	" R. Muthusawmi Pillai Avergal	do
12	" Sriraman Chettiar Avergal	do

219. Read Draft Administration Report of the Madura Municipality for the financial year 1896-97 together with enclosures.

Passed.

× × ×

(Signed) R. Fischer
Chairman

(True Copy)

R Fischer
Chairman

Ad. 15.6.97 15/6/97

Cd. 235 bm
26.6.97

Madura

ENCLOSURE No. 1.

In a letter

FROM,

THE CHAIRMAN,
MUNICIPAL COUNCIL,
MADURA.

No. 23

Dated 15th June 1897.

No.

Copy of resolution of the Municipal Council, Madura, passing the Draft Administration Report for 1896-97.

1/235 6 Mr of 1897

ENCLOSURE No. 2.

In a letter

FROM,

THE CHAIRMAN,

MUNICIPAL COUNCIL,

MADURA.

No. 23.

Dated 15th June 1897.

No.

Statements.

2/2358 M of 1897

12-10-97

10832 M/14-5-97.

(P)

Dept.

2358 M (in type)

2824 M.

P.

Show proof please

V.R.
23-9-97.

(A)

WITH DITTO.

…T FILLED UP BEING MEANT FOR DESPATCH
…RIGINAL.

A = Print in full.
B = Not to be printed.
P = Print abstract only.
Q = Print heading only.

Memorandum of Investments.

Description of Security	Nominal amounts.
3 1/2 percent of 1st May 1865	Rs 45,900
Do	Rs 6,900
	52,800

Municipal Office }
Madura 15th June 1897 }

R Fischer
Chairman

[illegible] 15/6/97
[illegible] 15.6.97

ENCLOSURE No. 10.

In a letter

FROM,

THE CHAIRMAN,
MUNICIPAL COUNCIL,
MADURA.

No. 23

Dated 15th June 1897.
No.

Memorandum of Investments.

10/2856 [illegible] 1897