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Local & Munl. (1897) Department.

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G.O., No. 2852 & 2853 M

DATED 20-12-97

DESPATCHED

[Despatch Abstract.]

Administration Report

Reviewing the —— of the Madras Municipalities for 1896-97.

BACK PAPERS.

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

FURTHER PAPERS.

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

Government {1897} of Madras.

LOCAL AND MUNICIPAL.

Recd. }
} 1897.
Regd. }

Enclosures

Spare copies 1

G.O., &c., Nos. 2852, 2853 M., 20th December 1897.

DECEMBER.

Administration Report.

Reviewing the — of the Madras Municipality for 1896–97.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From Lieut.-Colonel Sir GEORGE MOORE, *Kt.*, C.I.E., President, Municipal Commission, Madras, to the Secretary to Government, Local and Municipal Department, dated 30th August 1897, No. G. 179.

Pursuant to section 91 of the City of Madras Municipal Act I of 1884, as amended by Madras Acts VII of 1884 and II of 1892, I have the honour to submit herewith a copy of the Administration Report of this municipality for the year 1896–97.

2. The report was considered at a special meeting of the Commissioners held on the 23rd August 1897 and an extract from the proceedings of the meeting is annexed.

3. The remaining 47 copies of the report will be forwarded shortly.

ENCLOSURE.

Administration Report of the Madras Municipality for 1896–97.

Proposed by M.R.Ry. R. N. Pragasa Mudaliyar Avargal and seconded by M.R.Ry. C. S. Theagaraya Mudaliyar Avargal—

"That the report be adopted and submitted to Government."

Proposed by M.R.Ry. W. S. Venkataramanjulu Nayudu Garu and seconded by M.R.Ry. P. Subramani Aiyar Avargal—

"That the meeting resolves itself into committee."

Carried.

The meeting resumes.

The original proposition, on being put to the meeting, was carried.

ORDER—No. 2852 M., dated 20th December 1897.

The receipts and charges of the Madras 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	2,91,325	2,26,690	5,99,490	5,99,493
Tax on Arts	68,888	65,500	68,000	69,992
,, on Buildings and Lands	5,07,783	5,02,670	4,91,700	4,58,385
Water-tax on Buildings and Lands	1,98,906	1,96,800	1,96,410	1,82,935
Lighting-tax on ,,	63,516	62,870	61,490	57,335
Tax on Vehicles and Animals	55,561	57,100	53,000	51,111
,, on Carts	21,078	19,500	19,500	19,330
Tobacco Duties	7	..	..	..
Tolls	38,250	41,250	41,250	41,252
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	64,696	62,490	61,800	67,595
Conservancy Receipts	5,939	5,530	5,540	5,550
Income from Markets and Slaughter-houses	27,830	25,880	25,980	25,566
License Fees	1,45,784	1,34,520	1,43,500	1,50,003
Other Fees	7,478	6,390	6,390	6,656
Fines under Municipal and other Acts	4,070	2,000	3,500	4,069
Interest on Investments and Premium on Loans	38,500	8,250	12,000	12,000
Grants and Contributions from Government	3,83,033	1,82,910	1,82,910	1,82,904
Miscellaneous	31,815	27,900	32,600	38,110
Loans	4,00,000	..	..	..
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	26,366	27,000	27,000	27,105
Advances Recovered	5,766	10,000	35,900	36,216
Total	23,86,591	16,65,250	20,67,460	20,35,607

—	Actuals, 1895–96.	Budget estimate, 1896–97.	Revised estimate, 1896–97.	Actuals, 1896–97.
Charges.	RS.	RS.	RS.	RS.
GRANT 1—				
New Works—				
Communications	3,631	15,060	14,420	9,661
Buildings	33,950	4,300	93,000	32,143
Drainage	36,628	800	63,470	55,371
Water-supply	4,27,981	20,000	63,320	56,521
Miscellaneous Public Improvements	871	530	530	337
Repairs—				
Communications	1,15,141	1,05,400	1,41,100	1,33,403
Buildings	17,464	8,140	19,330	14,724
Drainage	1,69,390	1,69,700	1,82,210	1,76,305
Water-supply	57,216	48,610	61,820	57,897
Miscellaneous Public Improvements	630	500	870	186
Establishment	25,964	30,110	29,100	28,623
Tools and Plant and other Stores	3,958	5,100	32,630	22,755
Miscellaneous	17,947	16,170	20,520	18,848
Total	9,10,771	4,24,420	7,22,320	6,06,774
GRANT 2—				
Training Schools	820	1,000	1,010	312
Grants-in-aid—				
Result Grants	9,913	9,500	10,320	10,072
Building, Furniture, &c., Grants	220	1,500	1,950	718
Inspection	1,193	1,190	1,200	1,202
Total	12,146	13,190	14,490	12,304
GRANT 3—				
Hospitals and Dispensaries	25,320	26,630	24,020	21,279
Contributions	28,254	24,340	27,320	27,118
Vaccination	11,029	11,170	11,330	11,759
Registration of Births and Deaths	8,536	8,860	8,800	8,688
Conservancy, Road-cleaning and Road-watering	2,77,592	2,89,130	3,50,060	3,38,914
Total	3,50,731	3,60,130	4,21,530	4,07,758
GRANT 4—				
Lighting	49,977	50,040	69,100	68,647
Markets and Slaughter-houses	6,894	5,850	5,870	6,028
Avenues	3,319	3,400	3,450	3,049
Public Garden, Survey of Land, Fire and other Charges	1,20,460	1,10,050	1,14,780	1,09,928
Total	1,80,650	1,69,340	1,93,200	1,87,652
GRANT 5—				
Supervision and Management	88,929	94,590	1,06,700	99,919
Repayment of Debt	53,920	53,920	53,920	53,920
Interest on Loan	1,44,445	..	1,58,000	1,53,805
Advances Recoverable	34,844	1,49,220	20,000	21,002
Refunds	4,190	5,000	8,000	7,544
Pensions and Gratuities	6,472	5,550	6,280	6,198
Balance	5,99,493	3,89,890	3,63,020	4,78,731
Total	23,86,591	16,65,250	20,67,460	20,35,607

I.—CONSTITUTION OF THE COMMISSION.

2. The office of President continued to be held during the year under review by Lieutenant-Colonel G. M. J. Moore, C.I.E. He was, however, absent on privilege leave for three months from 2nd July 1896, when Mr. R. E. Ellis, the Engineer, acted for him and Mr. Loane, the Assistant Mechanical Engineer, acted as Engineer. Diwan Bahadur P. Ramaswami Chettiyar was again the Revenue officer; but he also availed himself of privilege leave for three months from 3rd July 1896, during which period M.R.Ry. Toke Venkatapathy Nayudu, Assistant Inspector of Local Fund Accounts, acted for him. Dr. J. Nield Cook, the Health officer, who took leave on medical certificate for seventeen months from the 20th July 1895, resumed charge of his office from Mr. H. H. Marshall on the 14th December 1896.

3. Six of the seats on the commission were filled by election during the year. Five of them were contested, the number of voters who attended the poll being 42·1 per cent. of the total number registered in the divisions concerned, as compared with 40·9 per cent. in 1895–96 and an average of 60·2 per cent. for mufassal municipalities in that year. The number of registered voters increased slightly, being 5,500 against 5,342 in the previous year; but it was still only a little more than one per cent. of the total population.

4. Twenty meetings were held by the Commissioners, being twelve less than in 1895–96, while the average attendance at each meeting was twenty-two or one more than in that year.

II.—Receipts.

5. Excluding the opening balance, the total receipts of the year amounted to Rs. 14,36,114 against Rs. 14,38,560 and Rs. 14,67,970 anticipated in the budget and revised estimates, respectively, and Rs. 20,95,266 realized in 1895–96. The decrease as compared with the actuals of the previous year occurs mainly under the tax on buildings and lands, water-tax, premia on loans, grants from Government and loans, being partly counterbalanced by an increase under license fees, miscellaneous and advances recovered. As compared with the revised estimate, there was a small decline, which appears chiefly under the tax on buildings and lands and water-tax.

A.—*Revenue derived from taxation.*

6. The following statement shows the demand, collection and balance—current and arrears—under the several taxes:—

Current.

Tax.	Demand as originally assessed.	Remitted on appeal.	Demand as finally settled.	Collected.	Remitted.	Written off as irrecoverable.	Balance.	Percentage of collections to net demand.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Tax on arts, &c.	70,550	60	70,490	67,953	..	195	2,342	96·4
,, on buildings and lands.	5,26,217	6,328	5,19,889	4,33,256	6,888	6	79,739	83·3
Water-tax	2,10,315	2,531	2,07,784	1,73,150	2,704	3	31,927	83·4
Lighting-tax	65,789	791	64,998	54,179	830	1	9,988	85·4
Tax on vehicles with springs and animals	56,452	..	56,452	50,563	..	..	5,889	89·6
Tax on carts	19,284	..	19,284	19,266	4	8	6	99·9
Tolls	41,252	..	41,252	41,252	..	..	..	100·0
Total ..	9,89,859	9,710	9,80,149	8,39,619	10,426	213	1,29,891	85·7
Total for 1895–96 ..	9,57,824	5,851	9,51,973	8,90,843	14,639	11	46,480	93·6

Arrears.

Tax.	Total demand.	Collected.	Remitted.	Written off as irrecoverable.	Balance.	Percentage of collections to demand.
	Rs.	Rs.	Rs.	Rs.	Rs.	
Tax on arts, &c.	3,095	2,039	..	499	557	65·9
,, on buildings and lands	33,380	25,128	922	858	6,472	75·3
Water-tax	12,989	9,784	353	336	2,522	75·3
Lighting-tax	4,209	3,156	115	103	835	75·0
Tax on vehicles and animals ..	4,286	549	..	..	3,737	12·8
,, on carts	67	64	2	1	..	95·5
Total ..	58,026	40,720	1,392	1,791	14,123	70·2
Total for 1895–96 ..	79,038	63,138	4,542	319	11,039	79·9

The net current demand under all the taxes, except the tax on vehicles, animals and carts, exhibited an increase as compared with the previous year; but the increase was considerable only in the case of the tax on buildings and lands and water-tax, the advance under these heads being due partly to the general revision of assessments in the second municipal division and partly to the ordinary revision carried out in the others. In the case of the water-tax the increase was also due to the extension of the water-supply scheme to the non-populous parts of the town, where in consequence the tax was levied at the maximum rate of four per cent. instead of at two per cent. as hithertofore. The remissions granted on appeal amounted to Rs. 9,710 against Rs. 5,851 in the previous year; but they were less than one per cent. of the gross demand. Under the taxes on arts, vehicles, animals and carts and tolls, the collections continued to be, on the whole, good; but under the tax on buildings and lands and under the water and lighting taxes, they declined and were not satisfactory. The existence of a large balance under the taxes last named is, however, explained to be due to the late date at which the demand for the second division was finally settled. The realization of arrears of the taxes on arts and carts, under the former of which, however, nearly one-sixth of the demand was written off as irrecoverable, improved and was fairly good; but under the other taxes it declined and was very poor in the case of the tax on vehicles and animals. No less than Rs. 10,639 of the current, and Rs. 3,183 of the arrear, demand under the several taxes were again remitted or written off as irrecoverable; but notwithstanding the remarks of Government on this subject in the reviews of the previous reports, arrears dating back to the year 1890–91 were still outstanding on the 31st March 1897. The Government however trusts that active steps will be taken to adjust them fully before the close of the current year.

7. *Coercive Processes.*—The number of demand notices issued for the collection of the several taxes was 66,775 against 68,117 in 1895–96, the amount involved being Rs. 5,34,133 against Rs. 4,68,734. In 53,371 of these cases, against 56,510 in the previous year, warrants had to be issued; but the number of processes remaining unexecuted at the close of the year was considerable, being 10,397 or 17·2 per cent. of the total number for execution against 7,251 or 11·3 per cent. in 1895–96. This is not creditable to the executive administration of the municipality. Greater promptitude should be displayed in this matter for the future. The total amount recovered by means of coercive processes was Rs. 3,85,778 against Rs. 4,66,552 in 1895–96 and property was sold in only 853 cases against 1,068, the amount realized being Rs. 1,132 against Rs. 1,346. Magisterial proceedings were, however, instituted in as many as 1,337 cases against 680 in the previous year.

8. *Incidence of Taxation.*—The general incidence of municipal taxation per head of the population again fell, being Rs. 1–15–2 against Rs. 2–1–9 in the previous year and Rs. 2–2–3 in 1894–95, the decrease being due to smaller collections under the tax on buildings and lands and the water and lighting taxes. The incidence of the tax on arts was, however, Rs. 19–6–7 per person assessed against Rs. 19–1–4 in 1895–96, and in the case of the tax on buildings and lands, it was Rs. 13–0–4 per building or land taxed against Rs. 12–9–11. Including the water and lighting taxes, the average tax paid by each house or land-owner was Rs. 19–13–8 against Rupees 19–2–4 in the previous year.

B.—*Revenue derived from municipal property and under powers apart from taxation.*

9. The total receipts under this head amounted to Rs. 2,71,440 against Rupees 2,94,297 in 1895–96, the decrease occurring chiefly under sale-proceeds of lands and premia on loans. There was, however, an increase under rent of lands, sewage farms, fees on the import of timber and firewood, fees for the slaughter of animals for food, and interest on investments. In the case of the first two heads the increase is ascribed to the extended occupation of municipal lands and to the increase in the area of land cultivated, and in the case of the third to larger imports of timber by sea. The attention of the Judicial Department is drawn to the remarks of the President in paragraph 63 of his report regarding the inadequacy of the punishment imposed by the Presidency Magistrates in prosecutions for offences against the Municipal Act.

10. *Grants from Government.*—The compensation paid by Government for the exemption of military officers from the tax on salaries amounted to Rs. 3,796 against Rs. 3,925 in the previous year. In addition to this and the usual contributions for roads (Rs. 9,058), for repairing the bridges over the Cooum and the Buckingham Canal (Rs. 4,443), for withholding the levy of taxes on places used for the sale of spirituous and intoxicating liquors (Rs. 13,607) and for the zoological collections in the People's Park (Rs. 2,000), a special grant of Rs. 1,50,000 was received from Provincial funds on account of the new drainage scheme.

11. *Miscellaneous.*—The receipts under this head amounted to Rs. 38,110 against Rs. 31,815 in the previous year, the increase which appears chiefly under payment for water supplied for non-domestic purposes and refunds being partly counterbalanced by a decline under sundry receipts from water-works and other items.

III.—EXPENDITURE.

12. The total charges amounted to Rs. 15,56,876 against Rs. 12,75,360 and Rupees 17,04,440 provided in the budget and revised estimates respectively and Rs. 17,87,098 incurred in the previous year. The decrease as compared with the revised estimate occurs under all grants. Compared with the actuals of 1895–96 there was a noteworthy fall under Grant 1, which was partly counterbalanced by increases under the other grants. About 39 per cent. of the total expenditure was devoted to public works, 1 per cent. to education, 26 per cent. to medical services and sanitation, 12 per cent. to lighting and miscellaneous, 6 per cent. to supervision and management and 16 per cent. to repayment of debt, &c., the corresponding figures for the previous year being, 51, 1, 19, 10, 5 and 14 per cent.

13. *Public Works—Communications.*—The expenditure on new works—communications amounted to Rs. 9,661 and on repairs to Rs. 1,33,403 against the revised estimates of Rs. 14,420 and Rs. 1,41,100, respectively. The decrease under new works is attributed partly to the delay in the acquisition of land required for opening Avadanam Paupier lane and partly to non-adjustment of some claims for work done, and in the case of repairs to the omission of the contractors to prefer claims for materials supplied within the year. Two and seven-eighth miles of road were metalled for the first time during the year. The outlay on repairs consisted of Rupees 74,055 expended in re-metalling more than 22½ miles of road, Rs. 56,527 on ordinary repairs to roads, and Rs. 2,821 on repairs to bridges, culverts and foot-paths and other petty works. The President's report furnishes no information regarding the general condition of the town roads—an omission which should be supplied in future reports.

Sections II and III of the Madras Tramway were completed and the lines were opened for traffic shortly before the commencement of the year under review.

14. *Buildings.*—The total outlay under this head was Rs. 46,867, of which Rs. 32,143 were spent on new works and Rs. 14,724 on repairs against the revised estimates of Rs. 93,000 and Rs. 19,330, respectively. The short expenditure under new works was mainly due to the non-utilization of the full provision for incinerators, on which only a sum of Rs. 2,337 was spent during the year out of an estimate of one lakh, owing to the delay on the part of the contractor in supplying the required materials. Under repairs the decrease was due to payment not having been made in full for works completed during the year. As already required in paragraph 14 of G.O., No. 2084 M., dated 7th December 1896, every endeavour should be made to avoid outstandings on this account in future. The construction of a cholera shed in Kistnampet and the improvements to the Royapettah hospital building, which were undertaken in the previous year, were completed at a total cost of Rs. 13,516 and Rs. 5,704, respectively. Plans and estimates have been prepared for the construction of a new market and the Commissioners have been permitted to raise a loan of one lakh in the open market for carrying out the work.

15. *Drainage.*—In G.O., No. 209 M., dated 12th February 1897, a scheme for the drainage of Madras, proposed by the Commissioners and estimated to cost Rupees 31,81,000, was approved by Government, and the Commissioners were allowed to undertake at once the drainage of Mylapore on the house connection system and to lay pipe-sewers along the Ice House and Sydenham's roads at a total cost of Rupees 3,50,000, appropriating towards the cost of these works the provincial grant of this amount which they had then in hand. Only a sum of Rs. 37,820 was, however, spent on the works before the close of the year. The formation of a pipe-drain from Thacker's street to De Mellow's road, the removal of the stoneware pipes laid from Kistnampet to the Triplicane pumping station, and the covering of the drains along the China Bazaar road with iron gratings—works undertaken in 1895–96—are also reported to have been completed during the year. The cost of the first of these works is not known as it does not appear in statement II-A—an omission which requires explanation—but on the two latter, Rs. 512 and Rs. 3,952 respectively were spent up to the 31st March 1897 against the estimates of Rs. 500 and Rs. 5,300. The expenditure on minor drains amounted to Rs. 15,548 under new works against Rupees 11,986 in 1895–96, and under repairs to Rs. 8,424 against Rs. 15,705. The cost of

pumping at the Napier Park again increased, being Rs. 5,699 against Rs. 4,242 in the previous year and Rs. 2,948 in 1894–95, the excess being attributed to extra pumping during the year.

16. *Water-supply.*—The expenditure under this head amounted to Rs. 56,521 under new works and Rs. 57,897 under repairs as compared with Rs. 4,27,982 and Rs. 57,216, respectively, in 1895–96. A sum of Rs. 31,521 was spent in completing the construction of the second of the two auxiliary mains, which was undertaken in the previous year. During the year under review 20,169 yards of water-pipes were laid and 93 fountains were erected against 46,056 yards of pipes and 38 fountains in 1895–96. There were thus on the 31st March last 1,142 fountains or on an average one for every ·01 square mile of the area supplied with water and for every 306 inhabitants in that area. The total quantity of water supplied to the town was nearly one-fourth in excess of that in the previous year, and the analysis of the water shows that while there has been an appreciable improvement in the quality of the water in the Red Hills lake, it was still not what it should be. A scheme for the partial improvement of the water-supply, prepared by the Engineer in accordance with the results of the hydraulic survey conducted by him and estimated to cost sixteen lakhs, is now under the consideration of Government.

17. *Miscellaneous.*—No new work of importance falling under this head was under execution during the year. The Government notes with pleasure the liberality of the gentlemen named in paragraph 87 of the President's report.

18. *Education.*—The expenditure under this head amounted to Rs. 12,304, of which Rs. 312 were paid as stipends to teachers attending the training and sessional schools, Rs. 1,202 were spent in maintaining two inspecting schoolmasters, and Rupees 10,790 in aiding schools with result, building and furniture grants, the corresponding figures for the previous year being Rs. 820, Rs. 1,193 and Rs. 10,133. There were at the close of the year 11 secondary and 137 primary schools on the aided list against 9 and 151, respectively, in 1895–96. The strength of these institutions on the 31st March 1897 was 8,785 boys and 837 girls against 8,803 and 843, respectively, on the corresponding date of the previous year. The number of secondary schools and the attendance at them increased; but in the case of the primary schools, there was a decline under both these heads owing, it is stated, to the strict enforcement of the Educational Rules. The number of pupils presented for the grant examinations was 4,697 or 71 more than in the previous year. As many as 74·8 per cent. of these were successful against 72·7 per cent. in 1895–96, and the allotment for result grants was exceeded by more than 6 per cent. The proportion of untrained and unpassed teachers employed in the aided schools is unduly large, and although there has been a decrease in the number of schools, the number of unpassed teachers in them has increased from 114 to 122, a circumstance which, as rightly observed by the Inspector of Schools, cannot be understood except on the hypothesis that unpassed teachers have taken the place of passed men. This tendency on the part of managers of schools should be discouraged and the employment by them of none but duly qualified teachers should be insisted upon by withholding in whole or in part the grants payable to them. Boys who attend schools in which unqualified teachers are employed are placed at a great disadvantage which may affect them prejudicially throughout life.

19. *Medical Relief.*—The Commissioners continued to maintain the Triplicane hospital and the Black Town dispensary. The expenditure upon them was Rupees 21,279 against Rs. 25,320 in 1895–96. The decrease occurs under both the institutions, being due in the case of the former to considerable savings effected in the cost of diet, while in the case of the latter it was only nominal, the larger expenditure in 1895–96 being due to the payment of arrears. The usual annual contributions of Rs. 20,000 and Rs. 5,298 were paid to Government on account of the General Hospital and the Medical College, respectively, and a grant of Rs. 1,820 was made to the St. Thomé and St. Thomas' Convent dispensaries and the Victoria Caste and Gosha hospital.

The following statement shows the number of patients treated in these institutions, excepting the St. Thomas' Convent dispensary, as compared with the previous year:—

	1895-96.	1896-97.
Triplicane hospital—		
In-door	910	972
Out-door	31,078	29,568
Black Town dispensary—		
Out-door	43,147	43,304
St. Thomé dispensary	10,335	10,204
Victoria Caste and Gosha hospital	8,827	11,246

The number of in-patients treated at the Triplicane hospital increased slightly; but the number of out-patients exhibited a decline, which is ascribed by the medical officer partly to frequent changes of medical subordinates in charge of the out-patients' department during the earlier part of the year and partly to the heavy rainfall in the month of November. The total number of patients treated at the St. Thomas' Convent dispensary is again not stated—an omission which should be supplied in future reports; but from the report of the Reverend Mother in charge of the convent, it appears that the average daily attendance at this institution was 130. The attention of the Commissioners is drawn to the remarks and suggestions of the medical officer regarding the provision of a new building for the Triplicane hospital.

20. *Vaccination.*—The reported number of persons vaccinated during the year was 27,021 or three less than in 1895–96. Of these operations 24,813 or 54·8 per mille of the population are returned as having been successful against 25,108 or 55·5 per mille in the previous year. The percentage of reported success also declined slightly, being 91·8 against 92·9, while the net cost of each successful operation increased from As. 5–6 to As. 6. Of the total number of operations performed, 19,193 were primary vaccinations and 7,828 re-vaccinations. Of the former 99·2 per cent. are reported to have been successful and of the latter 87·1 per cent., and from paragraph 124 of the President's report, it appears that these results have been tested to a large extent. The high percentage of success, especially in the case of re-vaccinations, is, however, surprising and cannot be accepted without hesitation. It is stated that although the results of re-vaccination obtained in Madras are high when compared with the results in England, and more especially with those of army re-vaccination, yet they are not so good as those in continental towns where re-vaccination is performed direct from calf as in Madras. It is, however, not understood why there should be so striking a difference between the percentage of success in Madras and in the other provinces of India, such as Bombay and the North-West Provinces. A possible explanation seems to be that in Madras operations in which a prior primary vaccination was unsuccessful are also classed as re-vaccinations. If this is the case, the practice should be discontinued, only operations on persons who have previously been successfully vaccinated being so classed. During the year under review there were 68 deaths from small-pox—the largest number recorded from this disease for the past ten years, except 1890–91 when 92 cases occurred. The number of children under one year of age successfully vaccinated is given as 12,929 or 28·6 per mille of the population against 13,027 or 28·8 per mille in 1895–96. The actual number of births registered during the year was 18,913, excluding still-births. Of these, 4,180 children are reported to have died before they reached the age of six months, so that there remained 14,733 children available for vaccination. But only 13,129 of these were vaccinated, and from the table given in paragraph 135 of the President's report, it appears that only 9,294 of this number were born in Madras. As many as 5,439 of the children under one year of age available for vaccination and born in Madras thus remained unprotected. The President states that "as about this number of children that have completed the first year of life are vaccinated every year, it would appear that few escape the operation." This conclusion does not, however, appear to be correct, as the number of children above one year vaccinated in Madras does not wholly represent the children born in the city. The number of summonses taken out against parents and guardians for failure to have their children vaccinated was 729 against 690 in 1895–96. The parties were fined in 396 cases against 292, the fines imposed amounting to Rs. 379 against Rs. 243.

21. *Vital Statistics.*—The number of births and deaths registered in 1896 are compared below with those of the previous year:—

—	Births.	Rate per mille.	Deaths.	Rate per mille.
1895	19,137	42·2	17,052	37·6
1896	18,684	41·2	17,131	37·8

The births registered were 453 fewer than in 1895, while the deaths exceeded those of the previous year by 79. Classed according to diseases, there was a noteworthy increase in the deaths under small-pox and measles and a decline under all the other heads except dysentery and diarrhœa, while, according to age, it was largest in the case of children under one year, whose death-rate again rose, being 407·5 per mille against 387·7 in the previous year and 356·9 in 1894. The Government notes with satisfaction the preventive measures taken by the Commissioners against the bubonic plague and trusts that the city will continue to enjoy immunity from this disease.

22. *Sanitation.*—The expenditure under this head amounted to Rs. 3,38,914 against Rs. 2,89,130 and Rs. 3,50,060, respectively, provided in the budget and revised estimates and Rs. 2,77,592, the actuals of 1895–96, the decrease as compared with the revised estimate being due to savings under street and house conservancy and hire of scavengers and bullocks and to the existence of unclaimed outstandings. As in previous years, the scavengers were employed by the Commissioners themselves. During the year under review the municipality had its own conservancy carts; but the bullocks and drivers were, as usual, supplied by the contractors. The attendance of the conservancy coolies is reported to have been better than in the previous year, the result probably of the provision of house accommodation for them. The question of making adequate provision to prevent strikes among scavengers, referred to in paragraph 167 (III) of the President's report, should form the subject of a separate communication. No substantial advance was made during the year in the sanitary condition of the city; but many useful improvements have been and are being carried out. The long contemplated scheme for the drainage of the city has at last been sanctioned by Government, and the Commissioners have undertaken the drainage of Mylapur to start with. Steps are being taken to put an end to the practice of intramural burial, a slaughter-house in Triplicane situated in the midst of habitations was closed, a few parcheries were improved and others laid out on correct sanitary principles. Arrangements have also been made for laying out new streets in the Tinnevelly settlement, which is one of the most insanitary and overcrowded parts of the city. It is, however, observed that it will be several years before the drainage scheme is completed, and until this is done and the proposed improvements in the water-supply are effected, Madras cannot be expected to become a healthy town. In the meantime the Commissioners should do all they can to remedy the several minor sanitary defects. The number of public latrines was increased from 219 to 220; but this should be more than doubled before it can be considered adequate to meet the needs of the city. It is satisfactory to note that the sewage farms were worked at a profit of Rs. 2,851 against a loss of Rs. 5,000 in 1895–96.

23. *Lighting.*—The expenditure under this head amounted to Rs. 68,647 against Rs. 49,977 in 1895–96, the increase being ascribed to the adjustment of an irrecoverable debt due by a defaulting contractor and to additional lamps lit. During the year under review 307 additional lights were put up, the total number on the 31st March 1897 being 5,754 or 198 to the square mile.

24. *Parks.*—The net cost of maintaining the People's Park was Rs. 11,381 against Rs. 11,421 in the previous year; but the Napier Park was worked, as in 1895–96, at a profit to the municipality of Rs. 258. The Robinson Park, which continued under the management of a private committee, was self-supporting.

25. *Financial Position.*—The following statement shows the financial position of the municipality on the 31st March 1897:—

Assets.

	Rs.
Current balance	4,78,731
Sinking fund of loans	11,52,160
Value of premises, tools and plant	7,32,103
Advances recoverable	1,06,342
Total	24,69,336

Liabilities.

Loans	32,70,000

The municipal debt again stood at Rs. 32,70,000. The payments on this account were Rs. 53,920 towards the sinking fund and Rs. 1,53,805 towards interest, making a total of Rs. 2,07,725.

26. *General Remarks.*—The President's report, which, so far as it relates to the receipts, has been improved by the omission of the numerous statements which encumbered the previous reports, has been submitted with commendable punctuality. The expenditure portion of the report might with advantage be also improved on the same lines. The administration of the municipality during the year under review continued to be on the whole satisfactory.

(True Extract.)

H. TREMENHEERE,
Ag. Secretary to Government.

To the President, Municipal Commission, Madras.
" Accountant-General.
" Director of Public Instruction.
" Surgeon-General.
" Sanitary Board.
" " Commissioner.
" " Engineer.
" Public Works Department.
" Judicial Department, with reference to paragraph 9.
Editors' Table.

ENDORSEMENT—No. 2853 M., dated 20th December 1897.

Copy to the Government of India, Home Department.

H. TREMENHEERE,
Ag. Secretary to Government.

Erd. & Raitt.

Government {1897} of Madras.

LOCAL AND MUNICIPAL.

Recd. } 1897. *Enclosures*

Regd. } *Spare copies*

G.O., &c., Nos. 2852 + 2853 M., 20/21 December 1897.

DECEMBER.

Administration Report.

Reviewing the — of the Madras Municipality for 1896-97.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From Lieut.-Colonel Sir GEORGE MOORE, *Kt.*, C.I.E., President, Municipal Commission, Madras, to the Secretary to Government, Local and Municipal Department, dated 30th August 1897, No. G. 179.

Pursuant to section 91 of the City of Madras Municipal Act I of 1884, as amended by Madras Acts VII of 1884 and II of 1892, I have the honour to submit herewith a copy of the Administration Report of this municipality for the year 1896–97.

2. The report was considered at a special meeting of the Commissioners held on the 23rd August 1897 and an extract from the proceedings of the meeting is annexed.

3. The remaining 47 copies of the report will be forwarded shortly.

ENCLOSURE.

Administration Report of the Madras Municipality for 1896–97.

Proposed by M.R.Ry. R. N. Pragasa Mudaliyar Avargal and seconded by M.R.Ry. C. S. Theagaraya Mudaliyar Avargal—

"That the report be adopted and submitted to Government."

Proposed by M.R.Ry. W. S. Venkataramanjulu Nayudu Garu and seconded by M.R.Ry. P. Subramani Aiyar Avargal—

"That the meeting resolves itself into committee."

Carried.

The meeting resumes.

The original proposition, on being put to the meeting, was carried.

ORDER—No. M., dated December 1897.

The receipts and charges of the Madras 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 ..	2,91,325	2,26,690	5,99,490	5,99,493
Tax on Arts ..	68,888	65,500	68,000	69,992
„ on Buildings and Lands ..	5,07,783	5,02,670	4,91,700	4,58,385
Water-tax on Buildings and Lands ..	1,98,906	1,96,800	1,96,410	1,82,935
Lighting-tax on „ ..	63,516	62,870	61,490	57,335
Tax on Vehicles and Animals ..	55,561	57,100	53,000	51,111
„ on Carts ..	21,078	19,500	19,500	19,330
Tobacco Duties ..	7	..	..	..
Tolls ..	38,250	41,250	41,250	41,252
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c. ..	64,696	62,490	61,300	67,595
Conservancy Receipts ..	5,939	5,530	5,540	5,550
Income from Markets and Slaughter-houses ..	27,830	25,880	25,980	25,566
License Fees ..	1,45,784	1,34,520	1,43,500	1,50,003
Other Fees ..	7,478	6,390	6,390	6,656
Fines under Municipal and other Acts ..	4,070	2,000	3,500	4,069
Interest on Investments and Premium on Loans ..	38,500	8,250	12,000	12,000
Grants and Contributions from Government ..	3,83,033	1,82,910	1,82,910	1,82,904
Miscellaneous ..	31,815	27,900	32,600	38,110
Loans ..	4,00,000	..	..	..
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund ..	26,366	27,000	27,000	27,105
Advances Recovered ..	5,766	10,000	35,900	36,216
Total ..	23,86,591	16,65,250	20,67,460	20,35,607

—	Actuals, 1895–96.	Budget estimate, 1896–97.	Revised estimate, 1896–97.	Actuals, 1896–97.
Charges.	RS.	RS.	RS.	RS.
GRANT 1—				
New Works—				
Communications ..	3,631	15,060	14,420	9,661
Buildings ..	33,950	4,300	93,000	32,143
Drainage ..	36,628	800	63,470	55,371
Water-supply ..	4,27,981	20,000	63,320	56,521
Miscellaneous Public Improvements ..	871	530	530	337
Repairs—				
Communications ..	1,15,141	1,05,400	1,41,100	1,33,403
Buildings ..	17,464	8,140	19,330	14,724
Drainage ..	1,69,390	1,69,700	1,82,210	1,76,305
Water-supply ..	57,216	48,610	61,820	57,897
Miscellaneous Public Improvements ..	630	500	870	186
Establishment ..	25,964	30,110	29,100	28,623
Tools and Plant and other Stores ..	3,958	5,100	32,630	22,755
Miscellaneous ..	17,947	16,170	20,520	18,848
Total ..	9,10,771	4,24,420	7,22,320	6,06,774
GRANT 2—				
Training Schools ..	820	1,000	1,010	312
Grants-in-aid—				
Result Grants ..	9,913	9,500	10,320	10,072
Building, Furniture, &c., Grants ..	220	1,500	1,960	718
Inspection ..	1,193	1,190	1,200	1,202
Total ..	12,146	13,190	14,490	12,304
GRANT 3—				
Hospitals and Dispensaries ..	25,320	26,630	24,020	21,279
Contributions ..	28,254	24,340	27,320	27,118
Vaccination ..	11,029	11,170	11,330	11,759
Registration of Births and Deaths ..	8,536	8,860	8,800	8,688
Conservancy, Road-cleaning and Road-watering ..	2,77,592	2,89,130	3,50,060	3,38,914
Total ..	3,50,731	3,60,130	4,21,530	4,07,758
GRANT 4—				
Lighting ..	49,977	50,040	69,100	68,647
Markets and Slaughter-houses ..	6,894	5,850	5,870	6,028
Avenues ..	3,319	3,400	3,450	3,049
Public Garden, Survey of Land, Fire and other Charges ..	1,20,460	1,10,050	1,14,780	1,09,928
Total ..	1,80,650	1,69,340	1,93,200	1,87,652
GRANT 5—				
Supervision and Management ..	88,929	94,590	1,06,700	99,919
Repayment of Debt ..	53,920	53,920	53,920	53,920
Interest on Loan ..	1,44,445	..	1,58,000	1,53,805
Advances Recoverable ..	34,844	1,49,220	20,000	21,002
Refunds ..	4,190	5,000	8,000	7,544
Pensions and Gratuities ..	6,472	5,550	6,280	6,198
Balance ..	5,93,493	3,89,890	3,63,020	4,78,731
Total ..	23,86,591	16,65,250	20,67,460	20,35,607

I.—CONSTITUTION OF THE COMMISSION.

2. The office of President continued to be held during the year under review by Lieutenant-Colonel G. M. J. Moore, C.I.E. He was, however, absent on privilege leave for three months from 2nd July 1896, when Mr. R. E. Ellis, the Engineer, acted for him and Mr. Loane, the Assistant Mechanical Engineer, acted as Engineer. Diwan Bahadur P. Ramaswami Chettiyar was again the Revenue officer; but he also availed himself of privilege leave for three months from 3rd July 1896, during which period M.R.Ry. Toke Venkatapathy Nayudu, Assistant Inspector of Local Fund Accounts, acted for him. Dr. J. Nield Cook, the Health officer, who took leave on medical certificate for seventeen months from the 20th July 1895, resumed charge of his office from Mr. H. H. Marshall on the 14th December 1896.

3. Six of the seats on the commission were filled by election during the year. Five of them were contested, the number of voters who attended the poll being 42·1 per cent. of the total number registered in the divisions concerned, as compared with 40·9 per cent. in 1895–96 and an average of 60·2 per cent. for mufassal municipalities in that year. The number of registered voters increased slightly, being 5,500 against 5,342 in the previous year; but it was still only a little more than one per cent. of the total population.

4. Twenty meetings were held by the Commissioners, being twelve less than in 1895–96, while the average attendance at each meeting was twenty-two or one more than in that year.

II.—Receipts.

5. Excluding the opening balance, the total receipts of the year amounted to Rs. 14,36,114 against Rs. 14,38,560 and Rs. 14,67,970 anticipated in the budget and revised estimates, respectively, and Rs. 20,95,266 realized in 1895–96. The decrease as compared with the actuals of the previous year occurs mainly under the tax on buildings and lands, water-tax, premia on loans, grants from Government and loans, being partly counterbalanced by an increase under license fees, miscellaneous and advances recovered. As compared with the revised estimate, there was a small decline, which appears chiefly under the tax on buildings and lands and water-tax.

A.—Revenue derived from taxation.

6. The following statement shows the demand, collection and balance—current and arrears—under the several taxes :—

Current.

Tax.	Demand as originally assessed.	Remitted on appeal.	Demand as finally settled.	Collected.	Remitted.	Written off as irrecoverable.	Balance.	Percentage of collections to net demand.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Tax on arts, &c.	70,550	60	70,490	67,953	..	195	2,342	96·4
,, on buildings and lands.	5,26,217	6,328	5,19,889	4,33,256	6,888	6	79,739	83·3
Water-tax	2,10,315	2,531	2,07,784	1,73,150	2,704	3	31,927	83·3
Lighting-tax	65,789	791	64,998	54,179	830	1	9,988	83·4
Tax on vehicles with springs and animals	56,452	..	56,452	50,563	..	..	5,889	89·6
Tax on carts	19,284	..	19,284	19,266	4	8	6	99·9
Tolls	41,252	..	41,252	41,252	..	..	..	100·0
Total ..	9,89,859	9,710	9,80,149	8,39,619	10,426	213	1,29,891	85·7
Total for 1895–96 ..	9,57,824	5,851	9,51,973	8,90,843	14,639	11	46,480	93·6

Arrears.

Tax.	Total demand.	Collected.	Remitted.	Written off as irrecoverable.	Balance.	Percentage of collections to demand.
	Rs.	Rs.	Rs.	Rs.	Rs.	
Tax on arts, &c.	3,095	2,039	..	499	557	65·9
,, on buildings and lands	33,380	25,128	922	858	6,472	75·3
Water-tax	12,989	9,784	353	336	2,522	75·3
Lighting-tax	4,209	3,156	115	103	835	75·0
Tax on vehicles and animals ..	4,286	549	..	..	3,737	12·8
,, on carts	67	64	2	1	..	95·5
Total ..	58,026	40,720	1,392	1.791	14,123	70·2
Total for 1895–96 ..	79,038	63,138	4,542	319	11,039	79·9

The net current demand under all the taxes, except the tax on vehicles, animals and carts, exhibited an increase as compared with the previous year; but the increase was considerable only in the case of the tax on buildings and lands and water-tax, the advance under these heads being due partly to the general revision of assessments in the second municipal division and partly to the ordinary revision carried out in the others. In the case of the water-tax the increase was also due to the extension of the water-supply scheme to the non-populous parts of the town, where in consequence the tax was levied at the maximum rate of four per cent. instead of at two per cent. as hithertofore. The remissions granted on appeal amounted to Rs. 9,710 against Rs. 5,851 in the previous year; but they were less than one per cent. of the gross demand. Under the taxes on arts, vehicles, animals and carts and tolls, the collections continued to be, on the whole, good; but under the tax on buildings and lands

and under the water and lighting taxes, they declined and were not satisfactory. The existence of a large balance under the taxes last named is, however, explained to be due to the late date at which the demand for the second division was finally settled. The realization of arrears of the taxes on arts and carts, under the former of which, however, nearly one-sixth of the demand was written off as irrecoverable, improved and was fairly good; but under the other taxes it declined and was very poor in the case of the tax on vehicles and animals. No less than Rs. 10,639 of the current, and Rs. 3,183 of the arrear, demand under the several taxes were again remitted or written off as irrecoverable; but notwithstanding the remarks of Government on this subject in the reviews of the previous reports, arrears dating back to the year 1890–91 were still outstanding on the 31st March 1897. The Government however trusts that active steps will be taken to adjust them fully before the close of the current year.

7. *Coercive Processes.*—The number of demand notices issued for the collection of the several taxes was 66,775 against 68,117 in 1895–96, the amount involved being Rs. 5,34,133 against Rs. 4,68,734. In 53,371 of these cases, against 56,510 in the previous year, warrants had to be issued; but the number of processes remaining unexecuted at the close of the year was considerable, being 10,397 or 17·2 per cent. of the total number for execution against 7,251 or 11·3 per cent. in 1895–96. This is not creditable to the executive administration of the municipality. Greater promptitude should be displayed in this matter for the future. The total amount recovered by means of coercive processes was Rs. 3,85,778 against Rs. 4,66,552 in 1895–96 and property was sold in only 853 cases against 1,068, the amount realized being Rs. 1,132 against Rs. 1,346. Magisterial proceedings were, however, instituted in as many as 1,337 cases against 680 in the previous year.

8. *Incidence of Taxation.*—The general incidence of municipal taxation per head of the population again fell, being Rs. 1–15–2 against Rs. 2–1–9 in the previous year and Rs. 2–2–3 in 1894–95, the decrease being due to smaller collections under the tax on buildings and lands and the water and lighting taxes. The incidence of the tax on arts was, however, Rs. 19–6–7 per person assessed against Rs. 19–1–4 in 1895–96, and in the case of the tax on buildings and lands, it was Rs. 13–0–4 per building or land taxed against Rs. 12–9–11. Including the water and lighting taxes, the average tax paid by each house or land-owner was Rs. 19–13–8 against Rupees 19–2–4 in the previous year.

B.—Revenue derived from municipal property and under powers apart from taxation.

9. The total receipts under this head amounted to Rs. 2,71,440 against Rupees 2,94,297 in 1895–96, the decrease occurring chiefly under sale-proceeds of lands and premia on loans. There was, however, an increase under rent of lands, sewage farms, fees on the import of timber and firewood, fees for the slaughter of animals for food, and interest on investments. In the case of the first two heads the increase is ascribed to the extended occupation of municipal lands and to the increase in the area of land cultivated, and in the case of the third to larger imports of timber by sea. The attention of the Judicial Department is drawn to the remarks of the President in paragraph 63 of his report regarding the inadequacy of the punishment imposed by the Presidency Magistrates in prosecutions for offences against the Municipal Act.

10. *Grants from Government.*—The compensation paid by Government for the exemption of military officers from the tax on salaries amounted to Rs. 3,796 against Rs. 3,925 in the previous year. In addition to this and the usual contributions for roads (Rs. 9,058), for repairing the bridges over the Cooum and the Buckingham Canal (Rs. 4,443), for withholding the levy of taxes on places used for the sale of spirituous and intoxicating liquors (Rs. 13,607) and for the zoological collections in the People's Park (Rs. 2,000), a special grant of Rs. 1,50,000 was received from Provincial funds on account of the new drainage scheme.

11. *Miscellaneous.*—The receipts under this head amounted to Rs. 38,110 against Rs. 31,815 in the previous year, the increase which appears chiefly under payment for water supplied for non-domestic purposes and refunds being partly counterbalanced by a decline under sundry receipts from water-works and other items.

III.—Expenditure.

12. The total charges amounted to Rs. 15,56,876 against Rs. 12,75,360 and Rupees 17,04,440 provided in the budget and revised estimates respectively and Rs. 17,87,098 incurred in the previous year. The decrease as compared with the revised estimate occurs under all grants. Compared with the actuals of 1895–96 there was a noteworthy fall under Grant 1, which was partly counterbalanced by increases under the other grants. About 39 per cent. of the total expenditure was devoted to public works, 1 per cent. to education, 26 per cent. to medical services and sanitation, 12 per cent. to lighting and miscellaneous, 6 per cent. to supervision and management and 16 per cent. to repayment of debt, &c., the corresponding figures for the previous year being, 51, 1, 19, 10, 5 and 14 per cent.

13. *Public Works—Communications.*—The expenditure on new works—communications amounted to Rs. 9,661 and on repairs to Rs. 1,33,403 against the revised estimates of Rs. 14,420 and Rs. 1,41,100, respectively. The decrease under new works is attributed partly to the delay in the acquisition of land required for opening Avadanam Paupier lane and partly to non-adjustment of some claims for work done, and in the case of repairs to the omission of the contractors to prefer claims for materials supplied within the year. Two and seven-eighth miles of road were metalled for the first time during the year. The outlay on repairs consisted of Rupees 74,055 expended in re-metalling more than 22½ miles of road, Rs. 56,527 on ordinary repairs to roads, and Rs. 2,821 on repairs to bridges, culverts and foot-paths and other petty works. The President's report furnishes no information regarding the general condition of the town roads—an omission which should be supplied in future reports.

Sections II and III of the Madras Tramway were completed and the lines were opened for traffic shortly before the commencement of the year under review.

14. *Buildings.*—The total outlay under this head was Rs. 46,867, of which Rs. 32,143 were spent on new works and Rs. 14,724 on repairs against the revised estimates of Rs. 93,000 and Rs. 19,330, respectively. The short expenditure under new works was mainly due to the non-utilization of the full provision for incinerators, on which only a sum of Rs. 2,337 was spent during the year out of an estimate of one lakh, owing to the delay on the part of the contractor in supplying the required materials. Under repairs the decrease was due to payment not having been made in full for works completed during the year. As already required in paragraph 14 of G.O., No. 2084 M., dated 7th December 1896, every endeavour should be made to avoid outstandings on this account in future. The construction of a cholera shed in Kistnampet and the improvements to the Royapettah hospital building, which were undertaken in the previous year, were completed at a total cost of Rs. 13,516 and Rs. 5,704, respectively. Plans and estimates have been prepared for the construction of a new market and the Commissioners have been permitted to raise a loan of one lakh in the open market for carrying out the work.

15. *Drainage.*—In G.O., No. 209 M., dated 12th February 1897, a scheme for the drainage of Madras, proposed by the Commissioners and estimated to cost Rupees 31,81,000, was approved by Government, and the Commissioners were allowed to undertake at once the drainage of Mylapore on the house connection system and to lay pipe-sewers along the Ice House and Sydenham's roads at a total cost of Rupees 3,50,000, appropriating towards the cost of these works the provincial grant of this amount which they had then in hand. Only a sum of Rs. 37,820 was, however, spent on the works before the close of the year. The formation of a pipe-drain from Thacker's street to De Mellow's road, the removal of the stoneware pipes laid from Kistnampet to the Triplicane pumping station, and the covering of the drains along the China Bazaar road with iron gratings—works undertaken in 1895–96—are also reported to have been completed during the year. The cost of the first of these works is not known as it does not appear in statement II-A—an omission which requires explanation—but on the two latter, Rs. 512 and Rs 3,952 respectively were spent up to the 31st March 1897 against the estimates of Rs. 500 and Rs. 5,300. The expenditure on minor drains amounted to Rs. 15,548 under new works against Rupees 11,986 in 1895–96, and under repairs to Rs. 8,424 against Rs. 15,705. The cost of

pumping at the Napier Park again increased, being Rs. 5,699 against Rs. 4,242 in the previous year and Rs. 2,948 in 1894–95, the excess being attributed to extra pumping during the year.

16. *Water-supply.*—The expenditure under this head amounted to Rs. 56,521 under new works and Rs. 57,897 under repairs as compared with Rs. 4,27,982 and Rs. 57,216, respectively, in 1895–96. A sum of Rs. 31,521 was spent in completing the construction of the second of the two auxiliary mains, which was undertaken in the previous year. During the year under review 20,169 yards of water-pipes were laid and 93 fountains were erected against 46,056 yards of pipes and 38 fountains in 1895–96. There were thus on the 31st March last 1,142 fountains or on an average one for every ·01 square mile of the area supplied with water and for every 306 inhabitants in that area. The total quantity of water supplied to the town was nearly one-fourth in excess of that in the previous year, and the analysis of the water shows that while there has been an appreciable improvement in the quality of the water in the Red Hills lake, it was still not what it should be. A scheme for the partial improvement of the water-supply, prepared by the Engineer in accordance with the results of the hydraulic survey conducted by him and estimated to cost sixteen lakhs, is now under the consideration of Government.

17. *Miscellaneous.*—No new work of importance falling under this head was under execution during the year. The Government notes with pleasure the liberality of the gentlemen named in paragraph 87 of the President's report.

18. *Education.*—The expenditure under this head amounted to Rs. 12,304, of which Rs. 312 were paid as stipends to teachers attending the training and sessional schools, Rs. 1,202 were spent in maintaining two inspecting schoolmasters, and Rupees 10,790 in aiding schools with result, building and furniture grants, the corresponding figures for the previous year being Rs. 820, Rs. 1,193 and Rs. 10,133. There were at the close of the year 11 secondary and 137 primary schools on the aided list against 9 and 151, respectively, in 1895–96. The strength of these institutions on the 31st March 1897 was 8,785 boys and 837 girls against 8,803 and 843, respectively, on the corresponding date of the previous year. The number of secondary schools and the attendance at them increased; but in the case of the primary schools, there was a decline under both these heads owing, it is stated, to the strict enforcement of the Educational Rules. The number of pupils presented for the grant examinations was 4,697 or 71 more than in the previous year. As many as 74·8 per cent. of these were successful against 72·7 per cent. in 1895–96, and the allotment for result grants was exceeded by more than 6 per cent. The proportion of untrained and unpassed teachers employed in the aided schools is unduly large, and although there has been a decrease in the number of schools, the number of unpassed teachers in them has increased from 114 to 122, a circumstance which, as rightly observed by the Inspector of Schools, cannot be understood except on the hypothesis that unpassed teachers have taken the place of passed men. This tendency on the part of managers of schools should be discouraged and the employment by them of none but duly qualified teachers should be insisted upon by withholding in whole or in part the grants payable to them. Boys who attend schools in which unqualified teachers are employed are placed at a great disadvantage which may affect them prejudicially throughout life.

19. *Medical Relief.*—The Commissioners continued to maintain the Triplicane hospital and the Black Town dispensary. The expenditure upon them was Rupees 21,279 against Rs. 25,320 in 1895–96. The decrease occurs under both the institutions, being due in the case of the former to considerable savings effected in the cost of diet, while in the case of the latter it was only nominal, the larger expenditure in 1895–96 being due to the payment of arrears. The usual annual contributions of Rs. 20,000 and Rs. 5,298 were paid to Government on account of the General Hospital and the Medical College, respectively, and a grant of Rs. 1,820 was made to the St. Thomé and St. Thomas' Convent dispensaries and the Victoria Caste and Gosha hospital.

The following statement shows the number of patients treated in these institutions, excepting the St. Thomas' Convent dispensary, as compared with the previous year:—

	1895-96.	1896-97.
Triplicane hospital—		
In-door	910	972
Out-door	31,078	29,568
Black Town dispensary—		
Out-door	43,147	43,304
St. Thomé dispensary	10,335	10,204
Victoria Caste and Gosha hospital	8,827	11,246

The number of in-patients treated at the Triplicane hospital increased slightly; but the number of out-patients exhibited a decline, which is ascribed by the medical officer partly to frequent changes of medical subordinates in charge of the out-patients' department during the earlier part of the year and partly to the heavy rainfall in the month of November. The total number of patients treated at the St. Thomas' Convent dispensary is again not stated—an omission which should be supplied in future reports; but from the report of the Reverend Mother in charge of the convent, it appears that the average daily attendance at this institution was 130. The attention of the Commissioners is drawn to the remarks and suggestions of the medical officer regarding the provision of a new building for the Triplicane hospital.

20. *Vaccination.*—The reported number of persons vaccinated during the year was 27,021 or three less than in 1895–96. Of these operations 24,813 or 54·8 per mille of the population are returned as having been successful against 25,108 or 55·5 per mille in the previous year. The percentage of reported success also declined slightly, being 91·8 against 92·9, while the net cost of each successful operation increased from As. 5–6 to As. 6. Of the total number of operations performed, 19,193 were primary vaccinations and 7,828 re-vaccinations. Of the former 99·2 per cent. are reported to have been successful and of the latter 87·1 per cent., and from paragraph 124 of the President's report, it appears that these results have been tested to a large extent. The high percentage of success, especially in the case of re-vaccinations, is, however, surprising and cannot be accepted without hesitation. It is stated that although the results of re-vaccination obtained in Madras are high when compared with the results in England, and more especially with those of army re-vaccination, yet they are not so good as those in continental towns where re-vaccination is performed direct from calf as in Madras. It is, however, not understood why there should be so striking a difference between the percentage of success in Madras and in the other provinces of India, such as Bombay and the North-West Provinces. A possible explanation seems to be that in Madras operations in which a prior primary vaccination was unsuccessful are also classed as re-vaccinations. If this is the case, the practice should be discontinued, only operations on persons who have previously been successfully vaccinated being so classed. During the year under review there were 68 deaths from small-pox—the largest number recorded from this disease for the past ten years, except 1890–91 when 92 cases occurred. The number of children under one year of age successfully vaccinated is given as 12,929 or 28·6 per mille of the population against 13,027 or 28·8 per mille in 1895–96. The actual number of births registered during the year was 18,913, excluding still-births. Of these, 4,180 children are reported to have died before they reached the age of six months, so that there remained 14,733 children available for vaccination. But only 13,129 of these were vaccinated, and from the table given in paragraph 135 of the President's report, it appears that only 9,294 of this number were born in Madras. As many as 5,439 of the children under one year of age available for vaccination and born in Madras thus remained unprotected. The President states that "as about this number of children that have completed the first year of life are vaccinated every year, it would appear that few escape the operation." This conclusion does not, however, appear to be correct, as the number of children above one year vaccinated in Madras does not wholly represent the children born in the city. The number of summonses taken out against parents and guardians for failure to have their children vaccinated was 729 against 690 in 1895–96. The parties were fined in 396 cases against 292, the fines imposed amounting to Rs. 379 against Rs. 243.

21. *Vital Statistics.*—The number of births and deaths registered in 1896 are compared below with those of the previous year:—

—	Births.	Rate per mille.	Deaths.	Rate per mille
1895	19,137	42·2	17,052	37·6
1896	18,684	41·2	17,131	37·8

The births registered were 453 fewer than in 1895, while the deaths exceeded those of the previous year by 79. Classed according to diseases, there was a noteworthy increase in the deaths under small-pox and measles and a decline under all the other heads except dysentery and diarrhœa, while, according to age, it was largest in the case of children under one year, whose death-rate again rose, being 407·5 per mille against 387·7 in the previous year and 356·9 in 1894. The Government notes with satisfaction the preventive measures taken by the Commissioners against the bubonic plague and trusts that the city will continue to enjoy immunity from this disease.

22. *Sanitation.*—The expenditure under this head amounted to Rs. 3,38,914 against Rs. 2,89,130 and Rs. 3,50,060, respectively, provided in the budget and revised estimates and Rs. 2,77,592, the actuals of 1895–96, the decrease as compared with the revised estimate being due to savings under street and house conservancy and hire of scavengers and bullocks and to the existence of unclaimed outstandings. As in previous years, the scavengers were employed by the Commissioners themselves. During the year under review the municipality had its own conservancy carts; but the bullocks and drivers were, as usual, supplied by the contractors. The attendance of the conservancy coolies is reported to have been better than in the previous year, the result probably of the provision of house accommodation for them. The question of making adequate provision to prevent strikes among scavengers, referred to in paragraph 167 (III) of the President's report, should form the subject of a separate communication. No substantial advance was made during the year in the sanitary condition of the city; but many useful improvements have been and are being carried out. The long contemplated scheme for the drainage of the city has at last been sanctioned by Government, and the Commissioners have undertaken the drainage of Mylapur to start with. Steps are being taken to put an end to the practice of intramural burial, a slaughter-house in Triplicane situated in the midst of habitations was closed, a few parcheries were improved and others laid out on correct sanitary principles. Arrangements have also been made for laying out new streets in the Tinnevelly settlement, which is one of the most insanitary and overcrowded parts of the city. It is, however, observed that it will be several years before the drainage scheme is completed, and until this is done and the proposed improvements in the water-supply are effected, Madras cannot be expected to become a healthy town. In the meantime the Commissioners should do all they can to remedy the several minor sanitary defects. The number of public latrines was increased from 219 to 220; but this should be more than doubled before it can be considered adequate to meet the needs of the city. It is satisfactory to note that the sewage farms were worked at a profit of Rs. 2,851 against a loss of Rs. 5,000 in 1895–96.

23. *Lighting.*—The expenditure under this head amounted to Rs. 68,647 against Rs. 49,977 in 1895–96, the increase being ascribed to the adjustment of an irrecoverable debt due by a defaulting contractor and to additional lamps lit. During the year under review 307 additional lights were put up, the total number on the 31st March 1897 being 5,754 or 198 to the square mile.

24. *Parks.*—The net cost of maintaining the People's Park was Rs. 11,381 against Rs. 11,421 in the previous year; but the Napier Park was worked, as in 1895–96, at a profit to the municipality of Rs. 258. The Robinson Park, which continued under the management of a private committee, was self-supporting.

25. *Financial Position.*—The following statement shows the financial position of the municipality on the 31st March 1897:—

Assets.

	Rs.
Current balance	4,78,731
Sinking fund of loans	11,52,160
Value of premises, tools and plant	7,32,103
Advances recoverable	1,06,342
Total ..	24,69,336

Liabilities.

Loans	32,70,000

The municipal debt again stood at Rs. 32,70,000. The payments on this account were Rs. 53,920 towards the sinking fund and Rs. 1,53,805 towards interest, making a total of Rs. 2,07,725.

26. *General Remarks.*—The President's report, which, so far as it relates to the receipts, has been improved by the omission of the numerous statements which encumbered the previous reports, has been submitted with commendable punctuality. The expenditure portion of the report might with advantage be also improved on the same lines. The administration of the municipality during the year under review continued to be on the whole satisfactory.

(True Extract.)

Ag. Secretary to Government.

To the President, Municipal Commission, Madras.
" Accountant-General.
" Director of Public Instruction.
" Surgeon-General.
" Sanitary Board.
" " Commissioner.
" " Engineer
" Public Works Department.
" Judicial Department, with reference to paragraph 9.
Editors' Table.

ENDORSEMENT—No.2853-M, dated 20th December 1897.

Copy to the Government of India, Home Department.

H. TREMENHEERE,
Ag. Secretary to Government.

Exd. A. Raitt.

Copies on Monday

Sent 18/12

16/12/97

Government {1897} of Madras.

LOCAL AND MUNICIPAL.

Proof for approval.

Please send three copies of the as revised for dispatch by the mail to-day to India on Monday next.

Recd. } 1897. *Enclosures* ✓

Regd. } *Spare copies*

G.O., &c., Nos. M., December 1897.

DECEMBER.

Administration Report.

Reviewing the — of the Madras Municipality for 1896-97.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From Lieut.-Colonel Sir GEORGE MOORE, *Kt.*, C.I.E., President, Municipal Commission, Madras, to the Secretary to Government, Local and Municipal Department, dated 30th August 1897, No. G. 179.

Pursuant to section 91 of the City of Madras Municipal Act I of 1884, as amended by Madras Acts VII of 1884 and II of 1892, I have the honour to submit herewith a copy of the Administration Report of this municipality for the year 1896–97.

2. The report was considered at a special meeting of the Commissioners held on the 23rd August 1897, an extract from the proceedings of the meeting is annexed.

3. The remaining 47 copies of the report will be forwarded shortly.

ENCLOSURE.

Administration Report of the Madras Municipality for 1896–97.

Proposed by M.R.Ry. R. N. Pragasa Mudaliar Avargal and seconded by M.R.Ry. C. S. Theagaraya Mudaliar Avargal—

"That the report be adopted and submitted to Government."

Proposed by M.R.Ry. W. S. Venkataramanjulu Naidu Garu and seconded by M.R.Ry. P. Subramani Iyer Avargal—

"That the meeting resolves itself into committee."

Carried.

The meeting resumes.

The original proposition, on being put to the meeting, was carried.

ORDER—No. M., dated December 1897.

The receipts and charges of the Madras 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	2,91,325	2,26,690	5,99,490	5,99,493
Tax on Arts	68,888	65,500	68,000	69,992
„ on Buildings and Lands	5,07,783	5,02,670	4,91,700	4,58,385
Water-tax on Buildings and Lands	1,98,906	1,96,800	1,96,410	1,82,935
Lighting-tax on „	63,516	62,870	61,490	57,335
Tax on Vehicles and Animals	55,561	57,100	53,000	51,111
„ on Carts	21,078	19,500	19,500	19,330
Tobacco Duties	7	..	..	..
Tolls	38,250	41,250	41,250	41,252
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	64,696	62,490	61,300	67,595
Conservancy Receipts	5,939	5,530	5,540	5,550
Income from Markets and Slaughter-houses	27,830	25,880	25,980	25,566
License Fees	1,45,784	1,34,520	1,43,500	1,50,003
Other Fees	7,478	6,390	6,390	6,656
Fines under Municipal and other Acts	4,070	2,000	3,500	4,069
Interest on Investments and Premium on Loans	38,500	8,250	12,000	12,000
Grants and Contributions from Government	3,83,033	1,82,910	1,82,910	1,82,904
Miscellaneous	31,815	27,900	32,600	38,110
Loans	4,00,000	..	..	..
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	26,366	27,000	27,000	27,105
Advances Recovered	5,766	10,000	35,900	36,216
Total ..	23,86,591	16,65,250	20,67,460	20,35,607

—	Actuals, 1895–96.	Budget estimate, 1896–97.	Revised estimate, 1896–97.	Actuals, 1896–97.
Charges.	Rs.	Rs.	Rs.	Rs.
GRANT 1—				
New Works—				
Communications	3,631	15,050	14,420	9,661
Buildings	33,950	4,300	93,000	32,143
Drainage	36,628	800	63,470	55,371
Water-supply	4,27,981	20,000	63,320	56,521
Miscellaneous Public Improvements	871	530	530	337
Repairs—				
Communications	1,15,141	1,05,400	1,41,100	1,33,403
Buildings	17,464	8,140	19,330	14,724
Drainage	1,69,390	1,69,700	1,82,210	1,76,305
Water-supply	57,216	48,610	61,820	57,897
Miscellaneous Public Improvements	630	500	870	186
Establishment	25,964	30,110	29,100	28,623
Tools and Plant and other Stores	3,958	5,100	32,630	22,755
Miscellaneous	17,947	16,170	20,520	18,848
Total ..	9,10,771	4,24,420	7,22,320	6,06,774
GRANT 2—				
Training Schools	820	1,000	1,010	312
Grants-in-aid—				
Result Grants	9,913	9,500	10,320	10,072
Building, Furniture, &c., Grants	220	1,500	1,960	718
Inspection	1,193	1,190	1,200	1,202
Total ..	12,146	13,190	14,490	12,304
GRANT 3—				
Hospitals and Dispensaries	25,320	26,630	24,020	21,279
Contributions	28,254	24,340	27,320	27,118
Vaccination	11,029	11,170	11,330	11,759
Registration of Births and Deaths	8,536	8,860	8,800	8,688
Conservancy, Road-cleaning and Road-watering	2,77,592	2,89,130	3,50,060	3,38,914
Total ..	3,50,731	3,60,130	4,21,530	4,07,758
GRANT 4—				
Lighting	49,977	50,040	69,100	68,647
Markets and Slaughter-houses	6,894	5,850	5,870	6,028
Avenues	3,319	3,400	3,450	3,049
Public Garden, Survey of Land, Fire and other Charges	1,20,460	1,10,050	1,14,780	1,09,928
Total ..	1,80,650	1,69,340	1,93,200	1,87,652
GRANT 5—				
Supervision and Management	88,929	94,590	1,06,700	99,919
Repayment of Debt	53,920	53,920	53,920	53,920
Interest on Loan	1,44,445	..	1,58,000	1,53,805
Advances Recoverable	34,844	1,49,220	20,000	21,002
Refunds	4,190	5,000	8,000	7,544
Pensions and Gratuities	6,472	5,550	6,280	6,198
Balance	5,99,493	3,89,890	3,63,020	4,78,731
Total ..	23,86,591	16,65,250	20,67,460	20,35,607

I.—CONSTITUTION OF THE COMMISSION.

2. The office of President continued to be held during the year under review by Lieutenant-Colonel G. M. J. Moore, C.I.E. He was, however, absent on privilege leave for three months from 2nd July 1896, when Mr. R. E. Ellis, the Engineer, acted for him and Mr. Loane, the Assistant Mechanical Engineer, acted as Engineer. Diwan Bahadur P. Ramaswami Chettiyar was again the Revenue officer; but he also availed himself of privilege leave for three months from 3rd July 1896, during which period M.R.Ry. Toke Venkatapathy Nayudu, Assistant Inspector of Local Fund Accounts, acted for him. Dr. J. Nield Cook, the Health officer, who took leave on medical certificate for seventeen months from the 20th July 1895, resumed charge of his office from Mr. H. H. Marshall on the 14th December 1896.

3. Six of the seats on the commission were filled by election during the year. Five of them were contested, the number of voters who attended the poll being 42·1 per cent. of the total number registered in the divisions concerned, as compared with 40·9 per cent. in 1895–96 and an average of 60·2 per cent. for mufassal municipalities in that year. The number of registered voters increased slightly, being 5,500 against 5,342 in the previous year; but it was still only a little more than one per cent. of the total population.

4. Twenty meetings were held by the Commissioners, being twelve less than in 1895–96, while the average attendance at each meeting was twenty-two or one more than in that year.

II.—Receipts.

5. Excluding the opening balance, the total receipts of the year amounted to Rs. 14,36,114 against Rs. 14,38,560 and Rs. 14,67,970 anticipated in the budget and revised estimates, respectively, and Rs. 20,95,266 realized in 1895–96. The decrease as compared with the actuals of the previous year occurs mainly under the tax on buildings and lands, water-tax, premia on loans, grants from Government and loans, being partly counterbalanced by an increase under license fees, miscellaneous and advances recovered. As compared with the revised estimate, there was a small decline, which appears chiefly under the tax on buildings and lands and water-tax.

A.—Revenue derived from taxation.

6. The following statement shows the demand, collection and balance—current and arrears—under the several taxes :—

Current.

Tax.	Demand as originally assessed.	Remitted on appeal.	Demand as finally settled.	Collected.	Remitted.	Written off as irrecoverable.	Balance.	Percentage of collections to net demand.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Tax on arts, &c.	70,550	60	70,490	67,953	..	195	2,342	96·4
,, on buildings and lands.	5,26,217	6,328	5,19,889	4,33,256	6,888	6	79,739	83·3
Water-tax	2,10,315	2,531	2,07,784	1,73,150	2,704	3	31,927	83·3
Lighting-tax	65,789	791	64,998	54,179	830	1	9,988	83·4
Tax on vehicles with springs and animals	56,452	..	56,452	50,563	..	..	5,889	89·6
Tax on carts	19,284	..	19,284	19,266	4	8	6	99·9
Tolls	41,252	..	41,252	41,252	..	..	..	100·0
Total ..	9,89,859	9,710	9,80,149	8,39,619	10,426	213	1,29,891	85·7
Total for 1895–96 ..	9,57,824	5,851	9,51,973	8,90,843	14,639	11	46,480	93·6

Arrears.

Tax.	Total demand.	Collected.	Remitted.	Written off as irrecoverable.	Balance.	Percentage of collections to demand.
	Rs.	Rs.	Rs.	Rs.	Rs.	
Tax on arts, &c.	3,095	2,039	..	499	557	65·9
,, on buildings and lands	33,380	25,128	922	858	6,472	75·3
Water-tax	12,989	9,784	353	330	2,522	75·3
Lighting-tax	4,209	3,156	115	103	835	75·0
Tax on vehicles and animals ..	4,286	549	..	..	3,737	12·8
,, on carts	67	64	2	1	..	95·5
Total ..	58,026	40,720	1,392	1,791	14,123	70·2
Total for 1895–96 ..	79,038	63,138	4,542	319	11,039	79·9

The net current demand under all the taxes, except the tax on vehicles, animals and carts, exhibited an increase as compared with the previous year, but the increase was considerable only in the case of the tax on buildings and lands and water-tax, the advance under these heads being due partly to the general revision of assessments in the second municipal division and partly to the ordinary revision carried out in the others. In the case of the water-tax, the increase was also due to the extension of the water-supply scheme to the non-populous parts of the town, where in consequence the tax was levied at the maximum rate of four per cent. instead of at two per cent. as hithertofore. The remissions granted on appeal amounted to Rs. 9,710 against Rs. 5,851 in the previous year; but they were less than one per cent. of the gross demand. Under the taxes on arts, vehicles, animals and carts and tolls, the collections continued to be, on the whole, good; but under the tax on buildings and lands and under the water and lighting taxes, they declined and were not satisfactory. The existence of a large balance under the taxes last named is, however, explained to be due to the late date at which the demand for the second division was finally settled. The realization of arrears of the taxes on arts and carts, under the former of which, however, nearly one-sixth of the demand was written off as irrecoverable, improved and was fairly good; but under the other taxes it declined and was very poor in the case of the tax on vehicles and animals. No less than Rs. 10,639 of the current, and Rs. 3,183 of the arrear, demand under the several taxes were again remitted or written off as irrecoverable; but notwithstanding the remarks of Government on this subject in the reviews of the previous reports, arrears dating back to the year 1890–91 were still outstanding on the 31st March 1897. The Government however trusts that active steps will be taken to adjust them fully before the close of the current year.

7. *Coercive Processes.*—The number of demand notices issued for the collection of the several taxes was 66,775 against 68,117 in 1895–96, the amount involved being Rs. 5,34,133 against Rs. 4,68,734. In 53,371 of these cases against 56,510 in the previous year, warrants had to be issued, but the number of processes remaining unexecuted at the close of the year was considerable, being 10,397 or 17·2 per cent. of the total number for execution against 7,251 or 11·3 per cent. in 1895–96. This is not creditable to the executive administration of the municipality. Greater promptitude should be displayed in this matter for the future. The total amount recovered by means of coercive processes was Rs. 3,85,778 against Rs. 4,66,552 in 1895–96 and property was sold in only 853 cases against 1,068, the amount realized being Rs. 1,132 against Rs. 1,346. Magisterial proceedings were however instituted in as many as 1,337 cases against 680 in the previous year.

8. *Incidence of Taxation.*—The general incidence of municipal taxation per head of the population again fell, being Rs. 1–15–2 against Rs. 2–1–9 in the previous year and Rs. 2–2–3 in 1894–95, the decrease being due to smaller collections under the tax on buildings and lands and the water and lighting taxes. The incidence of the tax on arts was, however, Rs. 19–6–7 per person assessed against Rs. 19–1–4 in 1895–96, and in the case of the tax on buildings and lands, it was Rs. 13–0–4 per building or land taxed against Rs. 12–9–11. Including the water and lighting taxes, the average tax paid by each house or land-owner was Rs. 19–13–8 against Rupees 19–2–4 in the previous year.

B.—Revenue derived from municipal property and under powers apart from taxation.

9. The total receipts under this head amounted to Rs. 2,71,440 against Rupees 2,94,297 in 1895–96, the decrease occurring chiefly under sale-proceeds of lands and premia on loans. There was, however, an increase under rent of lands, sewage farms, fees on the import of timber and firewood, fees for the slaughter of animals for food, and interest on investments. In the case of the first two heads, the increase is ascribed to the extended occupation of municipal lands and to the increase in the area of land cultivated, and in the case of the third, to larger imports of timber by sea. The attention of the Judicial Department is drawn to the remarks of the President in paragraph 63 of his report regarding the inadequacy of the punishment imposed by the Presidency Magistrates in prosecutions for offences against the Municipal Act.

10. *Grants from Government.*—The compensation paid by Government for the exemption of military officers from the tax on salaries amounted to Rs. 3,796 against Rs. 3,925 in the previous year. In addition to this and the usual contributions for roads (Rs. 9,058), for repairing the bridges over the Cooum and the Buckingham Canal (Rs. 4,443), for withholding the levy of taxes on places used for the sale of spirituous and intoxicating liquors (Rs. 13,607) and for the zoological collections in the People's Park (Rs. 2,000), a special grant of Rs. 1,50,000 was received from Provincial funds on account of the new drainage scheme.

11. *Miscellaneous.*—The receipts under this head amounted to Rs. 38,110 against Rs. 31,815 in the previous year, the increase which appears chiefly under payment for water supplied for non-domestic purposes and refunds being partly counterbalanced by a decline under sundry receipts from water-works and other items.

III.—Expenditure.

12. The total charges amounted to Rs. 15,56,876 against Rs. 12,75,360 and Rupees 17,04,440 provided in the budget and revised estimates respectively and Rs. 17,87,098 incurred in the previous year. The decrease as compared with the revised estimate occurs under all grants. Compared with the actuals of 1895–96, there was a noteworthy fall under Grant 1, which was partly counterbalanced by increases under the other grants. About 39 per cent. of the total expenditure was devoted to public works, 1 per cent. to education, 26 per cent. to medical services and sanitation, 12 per cent. to lighting and miscellaneous, 6 per cent. to supervision and management and 16 per cent. to repayment of debt, &c., the corresponding figures for the previous year being, 51, 1, 19, 10, 5 and 14 per cent.

13. *Public Works—Communications.*—The expenditure on new works—communications amounted to Rs. 9,661 and on repairs to Rs. 1,33,403 against the revised estimates of Rs. 14,420 and Rs. 1,41,100, respectively. The decrease under new works is attributed partly to the delay in the acquisition of land required for opening Avadanam Paupier lane and partly to non-adjustment of some claims for work done, and in the case of repairs to the omission of the contractors to prefer claims for materials supplied within the year. Two and seven-eighth miles of road were metalled for the first time during the year. The outlay on repairs consisted of Rupees 74,055 expended in re-metalling more than 22½ miles of road, Rs. 56,527 on ordinary repairs to roads, and Rs. 2,821 on repairs to bridges, culverts and foot-paths and other petty works. The President's report furnishes no information regarding the general condition of the town roads—an omission which should be supplied in future reports.

Sections II and III of the Madras Tramway were completed and the lines were opened for traffic shortly before the commencement of the year under review.

14. *Buildings.*—The total outlay under this head was Rs. 46,867, of which Rs. 32,143 were spent on new works and Rs. 14,724 on repairs against the revised estimates of Rs. 93,000 and Rs. 19,330, respectively. The short expenditure under new works was mainly due to the non-utilization of the full provision for incinerators on which only a sum of Rs. 2,337 was spent during the year out of an estimate of one lakh, owing to the delay on the part of the contractor in supplying the required materials. Under repairs, the decrease was due to payment not having been made in full for works completed during the year. As already required in paragraph 14 of G.O., No. 2084 M., dated 7th December 1896, every endeavour should be made to avoid outstandings on this account for the future. The construction of a cholera shed in Kistnampet and the improvements to the Royapettah hospital building, which were undertaken in the previous year, were completed at a total cost of Rs. 13,516 and Rs. 5,704, respectively. Plans and estimates have been prepared for the construction of a new market and the Commissioners have been permitted to raise a loan of one lakh in the open market for carrying out the work.

15. *Drainage.*—In G.O., No. 209 M., dated 12th February 1897, a scheme for the drainage of Madras, proposed by the Commissioners and estimated to cost Rupees 31,81,000, was approved by Government, and the Commissioners were allowed to undertake at once the drainage of Mylapore on the house connection system and to lay pipe-sewers along the Ice House and Sydenham's roads at a total cost of Rupees 3,50,000, appropriating towards the cost of these works the provincial grant of this amount which they had then in hand. Only a sum of Rs. 37,820 was, however, spent on the works before the close of the year. The formation of a pipe-drain from Thacker's street to De Mellow's road, the removal of the stoneware pipes laid from Kistnampet to the Triplicane pumping station, and the covering of the drains along the China Bazaar road with iron gratings—works undertaken in 1895–96—are also reported to have been completed during the year. The cost of the first of these works is not known as it does not appear in statement II-A—an omission which requires explanation—but on the two latter, Rs. 512 and Rs 3,952 respectively were spent up to the 31st March 1897 against the estimates of Rs. 500 and Rs. 5,300. The expenditure on minor drains amounted to Rs. 15,548 under new works against Rupees 11,986 in 1895–96, and under repairs to Rs. 8,424 against Rs. 15,705. The cost of

pumping at the Napier Park again increased, being Rs. 5,699 against Rs. 4,242 in the previous year and Rs. 2,948 in 1894–95, the excess being attributed to extra pumping during the year.

16. *Water-supply.*—The expenditure under this head amounted to Rs. 56,521 under new works and Rs. 57,897 under repairs as compared with Rs. 4,27,982 and Rs. 57,216, respectively, in 1895–96. A sum of Rs. 31,521 was spent in completing the construction of the second of the two auxiliary mains, which was undertaken in the previous year. During the year under review 20,169 yards of water-pipes were laid and 96 fountains were erected against 46,056 yards of pipes and 38 fountains in 1895–96. There were thus on the 31st March last 1,142 fountains or on an average one for every ·01 square mile of the area supplied with water and for every 306 inhabitants in that area. The total quantity of water supplied to the town was nearly one-fourth in excess of that in the previous year, and the analysis of the water shows that while there has been an appreciable improvement in the quality of the water in the Red Hills lake, it was still not what it should be. A scheme for the partial improvement of the water-supply prepared by the Engineer in accordance with the results of the hydraulic survey conducted by him and estimated to cost sixteen lakhs, is now under the consideration of Government.

17. *Miscellaneous.*—No new work of importance falling under this head was under execution during the year. The Government notes with pleasure the liberality of the gentlemen named in paragraph 87 of the President's report.

18. *Education.*—The expenditure under this head amounted to Rs. 12,304, of which Rs. 312 were paid as stipends to teachers attending the training and sessional schools, Rs. 1,202 were spent in maintaining two inspecting schoolmasters, and Rupees 10,790 in aiding schools with result, building and furniture grants, the corresponding figures for the previous year being Rs. 820, Rs. 1,193 and Rs. 10,133. There were at the close of the year 11 secondary and 137 primary schools on the aided list against 9 and 151, respectively, in 1895–96. The strength of these institutions on the 31st March 1897 was 8,785 boys and 837 girls, against 8,803 and 843, respectively, on the corresponding date of the previous year. The number of secondary schools and the attendance at them increased, but in the case of the primary schools, there was a decline under both these heads owing, it is stated, to the strict enforcement of the Educational Rules. The number of pupils presented for the grant examinations was 4,697 or 71 more than in the previous year. As many as 74·8 per cent. of these were successful against 72·7 per cent. in 1895–96, and the allotment for result grants was exceeded by more than 6 per cent. The proportion of untrained and unpassed teachers employed in the aided schools is unduly large, and although there has been a decrease in the number of schools, the number of unpassed teachers in them has increased from 114 to 122, a circumstance which, as rightly observed by the Inspector of Schools, cannot be understood except on the hypothesis that unpassed teachers have taken the place of passed men. This tendency on the part of managers of schools should be discouraged and the employment by them of none but duly qualified teachers should be insisted upon by withholding in whole or in part the grants payable to them. Boys who attend schools in which unqualified teachers are employed are placed at a great disadvantage which may affect them prejudicially throughout life.

19. *Medical Relief.*—The Commissioners continued to maintain the Triplicane hospital and the Black Town dispensary. The expenditure upon them was Rupees 21,279 against Rs. 25,320 in 1895–96. The decrease occurs under both the institutions, being due in the case of the former to considerable savings effected in the cost of diet, while in the case of the latter it was only nominal, the larger expenditure in 1895–96 being due to the payment of arrears. The usual annual contributions of Rs. 20,000 and Rs. 5,298 were paid to Government on account of the General Hospital and the Medical College, respectively, and a grant of Rs. 1,820 was made to the St. Thomé and St. Thomas' Convent dispensaries and the Victoria Caste and Gosha hospital.

The following statement shows the number of patients treated in these institutions, excepting the St. Thomas' Convent dispensary, as compared with the previous year:—

	1895–96.	1896–97.
Triplicane hospital—		
In-door	910	972
Out-door	31,078	29,568
Black Town dispensary—		
Out-door	43,147	43,304
St. Thomé dispensary	10,335	10,204
Victoria Caste and Gosha hospital	8,827	11,246

The number of in-patients treated at the Triplicane hospital increased slightly, but the number of out-patients exhibited a decline, which is ascribed by the medical officer partly to frequent changes of medical subordinates in charge of the out-patients' department during the earlier part of the year and partly to the heavy rainfall in the month of November. The total number of patients treated at the St. Thomas' Convent dispensary is again not stated—an omission which should be supplied in future reports; but from the report of the Reverend Mother in charge of the convent, it appears that the average daily attendance at this institution was 130. The attention of the Commissioners is drawn to the remarks and suggestions of the medical officer regarding the provision of a new building for the Triplicane hospital.

20. *Vaccination.*—The reported number of persons vaccinated during the year was 27,021 or three less than in 1895–96. Of these operations 24,813 or 54·8 per mille of the population are returned as having been successful against 25,108 or 55·5 per mille in the previous year. The percentage of reported success also declined slightly, being 91·8 against 92·9, while the net cost of each successful operation increased from As. 5–6 to As. 6. Of the total number of operations performed, 19,193 were primary vaccinations and 7,828 re-vaccinations. Of the former 99·2 per cent. are reported to have been successful and of the latter 87·1 per cent., and from paragraph 124 of the President's report, it appears that these results have been tested to a large extent. The high percentage of success, especially in the case of re-vaccinations, is, however, surprising and cannot be accepted without hesitation. It is stated that although the results of re-vaccination obtained in Madras are high when compared with the results in England, and more especially with those of army re-vaccination, yet they are not so good as those in continental towns where re-vaccination is performed direct from calf as in Madras. It is, however, not understood why there should be so striking a difference between the percentage of success in Madras and in the other provinces of India, such as Bombay and the North-West Provinces. A possible explanation seems to be that in Madras operations in which a prior primary vaccination was unsuccessful are also classed as re-vaccinations. If this is the case, the practice should be discontinued, only operations on persons who have previously been successfully vaccinated being so classed. During the year under review there were 68 deaths from small-pox—the largest number recorded from this disease for the past ten years, except 1890–91 when 92 cases occurred. The number of children under one year of age successfully vaccinated is given as 12,929 or 28·6 per mille of the population against 13,027 or 28·8 per mille in 1895–96. The actual number of births registered during the year was 18,913, excluding still-births. Of these, 4,180 children are reported to have died before they reached the age of six months, so that there remained 14,733 children available for vaccination. But only 13,129 of these were vaccinated, and from the table given in paragraph 135 of the President's report, it appears that only 9,294 of this number were born in Madras. As many as 5,439 of the children under one year of age available for vaccination and born in Madras thus remained unprotected. The President states that "as about this number of children that have completed the first year of life are vaccinated every year, it would appear that few escape the operation." This conclusion does not, however, appear to be correct, as the number of children above one year vaccinated in Madras does not wholly represent the children born in the city. The number of summonses taken out against parents and guardians for failure to have their children vaccinated was 729 against 690 in 1895–96. The parties were fined in 396 cases against 292, the fines imposed amounting to Rs. 379 against Rs. 243.

21. *Vital Statistics.*—The number of births and deaths registered in 1896 are compared below with those of the previous year:—

—	Births.	Rate per mille.	Deaths.	Rate per mille
1895	19,137	42·2	17,052	37·6
1896	18,684	41·2	17,131	37·8

The births registered were 453 fewer than in 1895, while the deaths exceeded those of the previous year by 79. Classed according to diseases, there was a noteworthy increase in the deaths under small-pox and measles and a decline under all the other heads except dysentery and diarrhœa, while, according to age, it was largest in the case of children under one year, whose death-rate again rose, being 407·5 per mille against 387·7 in the previous year and 356·9 in 1894. The Government notes with satisfaction the preventive measures taken by the Commissioners against the bubonic plague and trusts that the city will continue to enjoy immunity from this disease.

22. *Sanitation.*—The expenditure under this head amounted to Rs. 3,38,914 against Rs. 2,89,130 and Rs. 3,50,060, respectively, provided in the budget and revised estimates and Rs. 2,77,592, the actuals of 1895–96, the decrease as compared with the revised estimate being due to savings under street and house conservancy and hire of scavengers and bullocks and to the existence of unclaimed outstandings. As in previous years, the scavengers were employed by the Commissioners themselves. During the year under review, the municipality had its own conservancy carts, but the bullocks and drivers were, as usual, supplied by the contractors. The attendance of the conservancy coolies is reported to have been better than in the previous year, the result probably of the provision of house accommodation for them. The question of making adequate provision to prevent strikes among scavengers, referred to in paragraph 167 (III) of the President's report, should form the subject of a separate communication. No substantial advance was made during the year in the sanitary condition of the city, but many useful improvements have been and are being carried out. The long contemplated scheme for the drainage of the city has at last been sanctioned by Government, and the Commissioners have undertaken the drainage of Mylapur to start with. Steps are being taken to put an end to the practice of intramural burial, a slaughter-house in Triplicane situated in the midst of habitations was closed, a few parcherries were improved and others laid out on correct sanitary principles. Arrangements have also been made for laying out new streets in the Tinnevelly settlement, which is one of the most insanitary and overcrowded parts of the city. It is, however, observed that it will be several years before the drainage scheme is completed, and until this is done and the proposed improvements in the water-supply are effected, Madras cannot be expected to become a healthy town. In the meantime the Commissioners should do all they can to remedy the several minor sanitary defects. The number of public latrines was increased from 219 to 220; but this should be more than doubled before it can be considered adequate to meet the needs of the city. It is satisfactory to note that the sewage farms were worked at a profit of Rs. 2,851 against a loss of Rs. 5,000 in 1895–96.

23. *Lighting.*—The expenditure under this head amounted to Rs. 68,647 against Rs. 49,977 in 1895–96, the increase being ascribed to the adjustment of an irrecoverable debt due by a defaulting contractor and to additional lamps lit. During the year under review 307 additional lights were put up, the total number on the 31st March 1897 being 5,754 or 198 to the square mile.

24. *Parks.*—The net cost of maintaining the People's Park was Rs. 11,381 against Rs. 11,421 in the previous year; but the Napier Park was worked, as in 1895–96, at a profit to the municipality of Rs. 258. The Robinson Park, which continued under the management of a private committee, was self-supporting.

25. *Financial Position.*—The following statement shows the financial position of the municipality on the 31st March 1897:—

Assets.

	Rs.
Current balance	4,78,731
Sinking fund of loans	11,52,160
Value of premises, tools and plant	7,32,103
Advances recoverable	1,06,342
Total	24,69,336

Liabilities.

Loans	32,70,000

The municipal debt again stood at Rs. 32,70,000. The payments on this account were Rs. 53,920 towards the sinking fund and Rs. 1,53,805 towards interest, making a total of Rs. 2,07,725.

26. *General Remarks.*—The President's report, which, so far as it relates to the receipts, has been improved by the omission of the numerous statements which encumbered the previous reports, has been submitted with commendable punctuality. The expenditure portion of the report might with advantage be also improved on the same lines. The administration of the municipality during the year under review continued to be on the whole satisfactory.

(True Extract.)

H. Tremenheere

Ag. Secretary to Government.

To the President, Municipal Commission, Madras.
„ Accountant-General.
„ Director of Public Instruction.
„ Surgeon-General.
„ Sanitary Board.
„ „ Commissioner.
„ „ Engineer
„ Public Works Department.
„ Judicial Department, with reference to paragraph 9.
Editors' Table.

Endorsement—No. , dated December 1897.

Copy to the Government of India, Home Department.

H. TREMENHEERE,

Ag. Secretary to Government.

Exd. a. Raitt.

Local & Munl. (1897) Department.

CURRENT No. 3113 M

From

THE PRESIDENT,
Municipal Commission,
Madras.

G.O. No. 179
~~P. W. No.~~

Order

Dated 30th August 1897

Received 31-8-1897

Registered 31-8-1897

Enclosures 2.

Spare copies

SUBJECT.

Submitting a copy of the Administration Report of the Madras Municipality for the year 1896-97, together with an extract from the proceedings of a Special Meeting dated 23d august '97

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Genl. Dept.
13.

G. No. 179

MUNICIPALITY OF MADRAS.

General Department.

Madras, 30 August 1897.

LOCAL & MUNICIPAL DEPT.
COPY
3113 M

From

LIEUT.-COL. SIR GEORGE MOORE, KT., C. I. E.,

President, Municipal Commission.

To

The Secretary to Government,
Local and Municipal Department,
Fort Saint George.

SIR,

Enclosures 2

Pursuant to Section 91 of the City of Madras --- Municipal Act I of 1884 as amended by Madras Acts VII of 1884 and II of 1892, I have the honor to submit herewith a copy of the Administration Report of this Municipality for the year 1896-97.

2. The Report was considered at a Special Meeting of the Commissioners held on the 23rd August 1897, an ------ extract from the proceedings of the Meeting is annexed.

3. The remaining 47 copies of the report will be -- forwarded shortly.

I have the honor to be,
Sir,
Your most obedient servant,

Geo Moore Lt.-Col.

President, Munl. Commn.

Extract referred to

Administration Report of the Madras Municipality for 1896-97.

Proposed by M.R.Ry.R.N.Pragasa Mudaliar Avargal and seconded by M.R.Ry.C.S. Theagaraya Mudaliar Avargal -

"That the report be adopted and submitted to Government".

Proposed by M.R.Ry. W.S.Venkataramanjulu Naidu Garu and seconded by M.R.Ry.P. Subramania Iyer Avargal -

"That the Meeting resolves itself into Committee"

Carried.

The Meeting resumes.

The original proposition on being put to the Meeting was carried.

3113 Jan 31/13

Current No. 3113 Rs

3

H. M. & Cir C

D. Katha

ORDER—No. 2852 M., dated 24th December November 1897.

The receipts and charges of the Madras 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.
	Rs.	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	2,91,325	2,26,690	5,99,490	5,99,493
Tax on Arts	64,888	65,500	68,000	69,992
,, on Buildings and Lands	5,07,783	5,02,670	4,91,700	4,58,385
Water-tax on Buildings and Lands	1,98,906	1,96,800	1,96,410	1,82,935
Lighting-tax on ,, ...	63,516	62,870	61,400	57,335
Tax on Vehicles and Animals	55,561	57,100	53,000	51,111
,, on Carts	21,078	19,500	19,500	19,330
Tobacco Duties	7	..	..	..
Tolls	38,250	41,250	41,250	41,252
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c. ..	64,696	62,490	61,300	67,595
Conservancy Receipts	5,939	5,530	5,540	5,550
Income from Markets and Slaughter-houses	27,830	25,880	25,980	25,566
License Fees	1,45,784	1,34,520	1,43,500	1,50,003
Other Fees	7,478	6,390	6,390	6,656
Fines under Municipal and other Acts	4,070	2,000	3,500	4,069
Interest on Investments and Premium on Loans	38,500	8,250	12,000	12,000
Grants and Contributions from Government	3,83,033	1,82,910	1,82,910	1,82,904
Miscellaneous	31,815	27,900	32,600	38,110
Loans	4,00,000	..	..	..
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	26,366	27,000	27,000	27,105
Advances Recovered	5,766	10,000	35,900	36,216
Total ..	23,86,591	16,65,250	20,67,460	20,35,607
Charges.				
GRANT 1—				
New Works—				
Communications	3,631	15,060	14,420	9,661
Buildings	33,950	4,300	93,000	32,143
Drainage	36,628	800	63,470	55,371
Water-supply	4,27,981	20,000	63,320	56,521
Miscellaneous Public Improvements	871	530	530	337
Repairs—				
Communications	1,15,141	1,05,400	1,41,100	1,33,403
Buildings	17,464	8,140	19,330	14,724
Drainage	1,69,390	1,69,700	1,82,210	1,76,305
Water-supply	57,216	48,610	61,820	57,897
Miscellaneous Public Improvements	630	500	870	186
Establishment	25,964	30,110	29,100	28,623
Tools and Plant and other Stores	3,958	5,100	32,630	22,755
Miscellaneous	17,947	16,170	20,520	18,848
Total ..	9,10,771	4,24,420	7,22,320	6,06,774
GRANT 2—				
Training Schools	820	1,000	1,010	312
Grants-in-aid—				
Result Grants	9,913	9,500	10,320	10,072
Building Furniture, &c., Grants	220	1,500	1,930	718
Inspection	1,193	1,190	1,200	1,202
Total ..	12,146	13,190	14,490	12,304
GRANT 3—				
Hospitals and Dispensaries	25,320	26,630	24,020	21,279
Contributions	28,254	24,340	27,320	27,118
Vaccination	11,029	11,170	11,330	11,759
Registration of Births and Deaths	8,536	8,860	8,800	8,688
Conservancy, Road-cleaning and Road-watering	2,77,592	2,89,130	3,50,060	3,38,914
Total ..	3,50,731	3,60,130	4,21,530	4,07,758
GRANT 4—				
Lighting	49,977	50,040	69,100	68,647
Markets and Slaughter-houses	6,894	5,850	5,870	6,028
Avenues	3,319	3,400	3,450	3,049
Public Garden, Survey of Land, Fire and other Charges ..	1,20,460	1,10,050	1,14,780	1,09,928
Total ..	1,80,650	1,69,340	1,93,200	1,87,652
GRANT 5—				
Supervision and Management	88,929	94,530	1,06,700	99,919
Repayment of Debt	53,920	53,920	53,920	53,920
Interest on Loan	1,44,445	..	1,58,000	1,53,805
Advances Recoverable	34,844	1,49,220	20,000	21,002
Refunds	4,190	5,000	8,000	7,544
Pensions and Gratuities	6,172	5,550	6,280	6,198
Balance	5,99,493	3,89,890	3,63,020	4,78,731
Total ..	23,86,591	16,65,250	20,67,460	20,35,607

I.—Constitution of the Commission.

2. The office of President continued to be held during the year under review by Lieutenant-Colonel G. M. J. Moore, C.I.E. He was, however, absent on privilege leave for three months from 2nd July 1896, when Mr. R. E. Ellis, the Engineer, acted for him and Mr. Loane, the Assistant Mechanical Engineer, acted as Engineer. Diwan Bahadur P. Ramaswami Chettiyar was again the Revenue officer; but he also availed himself of privilege leave for three months from 3rd July 1896, during which period M.R.Ry. Toke Venkatapathy Nayudu, Assistant Inspector of Local Fund Accounts, acted for him. Dr. J. Nield Cook, the Health officer, who took leave on medical certificate for seventeen months from the 20th July 1895, resumed charge of his office from Mr. H. H. Marshall on the 14th December 1896.

3. Six of the seats on the commission were filled by election during the year. Five of them were contested, the number of voters who attended the poll being 42·1 per cent. of the total number registered in the divisions concerned, as compared with 40·9 per cent. in 1895–96 and an average of 60·2 per cent. for mufassal municipalities in that year. The number of registered voters increased slightly, being 5,500 against 5,342 in the previous year; but it was still only a little more than one per cent. of the total population.

4. Twenty meetings were held by the Commissioners, being twelve less than in 1895–96, while the average attendance at each meeting was twenty-two or one more than in that year.

II.—Receipts.

5. Excluding the opening balance, the total receipts of the year amounted to Rs. 14,36,114, against Rs. 14,38,560 and Rs. 14,67,970 anticipated in the budget and revised estimates, respectively, and Rs. 20,95,266 realized in 1895–96. The decrease, as compared with the actuals of the previous year, occurs mainly under the tax on buildings and lands, water-tax, premia on loans, grants from Government and loans, being partly counterbalanced by an increase under license fees, miscellaneous and advances recovered. As compared with the revised estimate, there was a small decline, which appears chiefly under the tax on buildings and lands and water-tax.

A.—Revenue derived from taxation.

6. The following statement shows the demand, collection and balance—current and arrears—under the several taxes :—

Current.

Tax.	Demand as originally assessed.	Remitted on appeal.	Demand as finally settled.	Collected.	Remitted.	Written off as irrecoverable.	Balance.	Percentage of collections to net demand.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Tax on arts, &c.	70,550	60	70,490	67,953	..	195	2,342	96·4
,, on buildings and lands.	5,26,217	6,328	5,19,889	4,33,256	6,838	6	79,739	83·3
Water-tax	2,10,315	2,531	2,07,784	1,73,150	2,704	3	31,927	83·3
Lighting-tax	65,789	791	64,998	54,179	830	1	9,988	83·4
Tax on vehicles with springs and animals	56,452	..	56,452	50,563	..	..	5,889	89·6
Tax on carts	19,284	..	19,284	19,266	4	8	6	99·9
Tolls	41,252	..	41,252	41,252	..	..	..	100·0
Total ..	9,89,859	9,710	9,80,149	8,39,619	10,426	213	1,29,891	85·7
Total for 1895–96 ..	9,57,824	5,851	9,51,973	8,90,843	14,639	11	46,480	93·6

Arrears.

Tax.	Total demand.	Collected.	Remitted.	Written off as irrecoverable.	Balance.	Percentage of collections to demand.
	Rs.	Rs.	Rs.	Rs.	Rs.	
Tax on arts, &c.	3,095	2,039	..	499	557	65·9
,, on buildings and lands	33,380	25,128	922	858	6,472	75·3
Water-tax	12,989	9,784	353	336	2,522	75·3
Lighting-tax	4,209	3,156	115	103	835	75·0
Tax on vehicles and animals ..	4,286	549	..	..	3,737	12·8
,, on carts	67	64	2	1	..	95·5
Total ..	58,026	40,720	1,392	1,791	14,123	70·2
Total for 1895–96 ..	79,038	63,138	4,542	319	11,039	79·9

The net current demand under all the taxes, except the tax on vehicles, animals and carts, exhibited an increase as compared with the previous year; but the increase was considerable only in the case of the tax on buildings and lands and water-tax; the advance under these heads being due partly to the general revision of assessments in the second municipal division and partly to the ordinary revision carried out in the others. In the case of the water-tax, the increase was also due to the extension of the water-supply scheme to the non-populous parts of the town, where in consequence the tax was levied at the maximum rate of four per cent. instead of at two per cent. as hithertofore. The remissions granted on appeal amounted to Rs. 9,710 against Rs. 5,851 in the previous year; but they were less than one per cent. of the gross demand. Under the taxes on arts, vehicles, animals and carts and tolls, the collections continued to be, on the whole, good; but under the tax on buildings and lands and under the water and lighting taxes, they declined and were not satisfactory. The existence of a large balance under the taxes last named is, however, explained to be due to the late date at which the demand for the second division was finally settled. The realization of arrears of the taxes on arts and carts, under the former of which, however, nearly one-sixth of the demand was written off as irrecoverable, improved and was fairly good; but under the other taxes it declined, and was very poor in the case of the tax on vehicles and animals. No less than Rs. 10,639, of the current, and Rs. 3.183 of the arrear, demand under the several taxes were again remitted or written off as irrecoverable; but notwithstanding the remarks of Government on this subject, in the reviews of the previous reports, arrears dating back to the year 1890–91 were still outstanding on the 31st March 1897. The Government however trusts that active steps will be taken to adjust them fully before the close of the current year.

7. *Coercive Processes.*—The number of demand notices issued for the collection of the several taxes was 66,775 against 68,117 in 1895–96, the amount involved being Rs. 5,34,133 against Rs. 4,68,734. In 53,371 of these cases against 56,510 in the previous year, warrants had to be issued, but the number of processes remaining unexecuted at the close of the year was considerably ~~large~~, being 10,397 or 17·2 per cent. of the total number for execution against 7,251 or 11·3 per cent. in 1895–96. This is not creditable to the executive administration of the municipality. Greater promptitude should be displayed in this matter for the future. The total amount recovered by means of coercive processes was Rs. 3,85,778, against Rs. 4,66,552 in 1895–96, and property was sold in only 853 cases against 1,068, the amount realized being Rs. 1,132 against Rs. 1,346. Magisterial proceedings were however instituted in as many as 1,337 cases against 680 in the previous year.

8. *Incidence of Taxation.*—The general incidence of municipal taxation per head of the population again fell, being Rs. 1–15–2 against Rs. 2–1–9 in the previous year and Rs. 2–2–3 in 1894–95, the decrease being due to smaller collections under the tax on buildings and lands and the water and lighting taxes. The incidence of the tax on arts was, however, Rs. 19–6–7 per person assessed against Rs. 19–1–4 in 1895–96, and in the case of the tax on buildings and lands, it was Rs. 13–0–4 per building or land taxed against Rs. 12–9–11. Including the water and lighting taxes, the average tax paid by each house or land-owner was Rs. 19–13–8 against Rupees 19–2–4 in the previous year.

B.—Revenue derived from municipal property and under powers apart from taxation.

9. The total receipts under this head amounted to Rs. 2,71,440 against Rupees 2,94,297 in 1895–96, the decrease occurring chiefly under sale-proceeds of lands and premia on loans. There was, however, an increase under rent of lands, sewage farms, fees on the import of timber and firewood, fees for the slaughter of animals for food, and interest on investments. In the case of the first two heads, the increase is ascribed to the extended occupation of municipal lands and to the increase in the area of land cultivated, and in the case of the third, to larger imports of timber by sea. The attention of the Judicial Department is drawn to the remarks of the President in paragraph 63 of his report regarding the inadequacy of the punishment imposed by the Presidency Magistrates in prosecutions for offences against the Municipal Act.

10. *Grants from Government.*—The compensation paid by Government for the exemption of military officers from the tax on salaries amounted to Rs. 3,796 against Rs. 3,925 in the previous year. In addition to this and the usual contributions for roads (Rs. 9,058), for repairing the bridges over the Cooum and the Buckingham Canal (Rs. 4,443), for withholding the levy of taxes on places used for the sale of spirituous and intoxicating liquors (Rs. 13,607) and for the zoological collections in the Peoples' Park (Rs. 2,000), a special grant of Rs. 1,50,000 was received from Provincial funds on account of the new drainage scheme.

11. *Miscellaneous.*—The receipts under this head amounted to Rs. 38,110 against Rs. 31,815 in the previous year, the increase which appears chiefly under payment for water supplied for non-domestic purposes and refunds, being partly counterbalanced by a decline under sundry receipts from water-works and other items.

III.—Expenditure.

12. The total charges amounted to Rs. 15,56,876 against Rs. 12,75,360 and Rupees 17,04,440 provided in the budget and revised estimates respectively and Rs. 17,87,098 incurred in the previous year. The decrease as compared with the revised estimate occurs under all grants. Compared with the actuals of 1895–96, there was a noteworthy fall under Grant 1, which was partly counterbalanced by increases under the other grants. About 39 per cent. of the total expenditure was devoted to public works, 1 per cent. to education, 26 per cent. to medical services and sanitation, 12 per cent. to lighting and miscellaneous, 6 per cent. to supervision and management and 16 per cent. to repayment of debt, &c., the corresponding figures for the previous year being, 51, 1, 19, 10, 5 and 14 per cent.

13. *Public Works—Communications.*—The expenditure on new works—communications amounted to Rs. 9,661 and on repairs to Rs. 1,33,403, against the revised estimates of Rs. 14,420 and Rs. 1,41,100, respectively. The decrease under new works is attributed partly to the delay in the acquisition of land required for opening Avadanam Paupier lane, and partly to non-adjustment of some claims for work done, and in the case of repairs to the omission of the contractors to prefer claims for materials supplied within the year. Two and seven-eighths miles of road were metalled for the first time during the year. The outlay on repairs consisted of Rupees 74,055 expended in re-metalling more than 22½ miles of road, Rs. 56,527 on ordinary repairs to roads, and Rs. 2,821 on repairs to bridges, culverts and foot-paths and other petty works. The President's report furnishes no information regarding the general condition of the town roads—an omission which should be supplied in future reports.

Sections II and III of the Madras Tramway were completed and the lines were opened for traffic shortly before the commencement of the year under review.

14. *Buildings.*—The total outlay under this head was Rs. 46,867, of which Rs. 32,143 were spent on new works and Rs. 14,724 on repairs against the revised estimates of Rs. 93,000 and Rs. 19,330, respectively. The short expenditure under new works was mainly due to the non-utilization of the full provision for incinerators on which only a sum of Rs. 2,337 was spent during the year out of an estimate of one lakh, owing to the delay on the part of the contractor in supplying the required materials. Under repairs, the decrease was due to payment not having been made in full for works completed during the year. As already required in paragraph 14 of G.O., No. 2084 M., dated 7th December 1896, every endeavour should be made to avoid outstandings on this account for the future. The construction of a cholera shed in Kistnampet and the improvements to the Royapettah hospital building, which were undertaken in the previous year, were completed at a total cost of Rs. 13,516 and Rs. 5,704, respectively. Plans and estimates have been prepared for the construction of a new market and the Commissioners have been permitted to raise a loan of one lakh in the open market for carrying out the work.

15. *Drainage.*—In G.O., No. 209 M., dated 12th February 1897, a scheme for the drainage of Madras, proposed by the Commissioners and estimated to cost Rupees 31,31,000, was approved by Government, and the Commissioners were allowed to undertake at once the drainage of Mylapore on the house connection system and

to lay pipe-sewers along the Ice House and Sydenham's roads at a total cost of Rupees 3,50,000, appropriating towards the cost of these works the provincial grant of this amount which they had then in hand. Only a sum of Rs. 37,820 was, however, spent on the works before the close of the year. The formation of a pipe-drain from Thacker's street to De Mellow's road, the removal of the stoneware pipes laid from Kistnampet to the Triplicane pumping station, and the covering of the drains along the China Bazaar road with iron gratings—works undertaken in 1895–96—are also reported to have been completed during the year. The cost of the first of these works is not known as it does not appear in statement II-A—an omission which requires explanation, but on the two latter, Rs. 512 and Rs 3,952 respectively were spent up to the 31st March 1897, against the estimates of Rs. 500 and Rs. 5,300. The expenditure on minor drains amounted to Rs. 15,548 under new works against Rupees 11,986 in 1895–96, and under repairs to Rs. 8,424 against Rs. 15,705. The cost of pumping at the Napier Park again increased, being Rs. 5,699 against Rs. 4,242 in the previous year and Rs. 2,948 in 1894–95, the excess being attributed to extra pumping during the year.

16. *Water-supply.*—The expenditure under this head amounted to Rs. 56,521 under new works and Rs. 57,897 under repairs as compared with Rs. 4,27,982 and Rs. 57,216, respectively, in 1895–96. A sum of Rs. 31,521 was spent in completing the construction of the second of the two auxiliary mains, which was undertaken in the previous year. During the year under review 20,169 yards of water-pipes were laid and 93 fountains were erected, against 46,056 yards of pipes and 38 fountains in 1895–96. There were thus on the 31st March last 1,142 fountains or on an average one for every ·01 square mile of the area supplied with water and for every 306 inhabitants in that area. The total quantity of water supplied to the town was nearly one-fourth in excess of that in the previous year, and the analysis of the water shows that while there has been an appreciable improvement in the quality of the water in the Red Hills lake, it was still not what it should be. A scheme for the partial improvement of the water-supply prepared by the Engineer in accordance with the results of the hydraulic survey conducted by him and estimated to cost sixteen lakhs, is now under the consideration of Government.

17. *Miscellaneous.*—No new work of importance falling under this head was under execution during the year. The Government notes with pleasure the liberality of the gentlemen named in paragraph 87 of the President's report.

18. *Education.*—The expenditure under this head amounted to Rs. 12,304, of which Rs. 312 were paid as stipends to teachers attending the training and sessional schools, Rs. 1,202 were spent in maintaining two inspecting schoolmasters, and Rs. 10,790 in aiding schools with result, building and furniture grants, the corresponding figures for the previous year being Rs. 820, Rs. 1,193 and Rs. 10,133, ~~respectively~~. There were at the close of the year 11 secondary and 137 primary schools on the aided list against 9 and 151, respectively, in 1895–96. The strength of these institutions on the 31st March 1897 was 8,785 boys and 837 girls, against 8,803 and 843, respectively, on the corresponding date of the previous year. The number of secondary schools and the attendance at them increased, but in the case of the primary schools, there was a decline under both these heads owing, it is stated, to the strict enforcement of the Educational Rules. The number of pupils presented for the grant examinations was 4,697 or 71 more than in the previous year. As many as 74·8 per cent. of these were successful against 72·7 per cent. in 1895–96, and the allotment for result grants was exceeded by more than 6 per cent. The proportion of untrained and unpassed teachers employed in the aided schools is unduly large, and although there has been a decrease in the number of schools, the number of unpassed teachers in them has increased from 114 to 122, a circumstance which, as rightly observed by the Inspector of Schools, cannot be understood except on the hypothesis that unpassed teachers have taken the place of passed men. This tendency on the part of managers of schools should be discouraged, and the employment by them of none but duly

qualified teachers should be insisted upon by withholding in whole or in part the grants payable to them. Boys who attend schools in which unqualified teachers are employed are placed at a great disadvantage which may affect them prejudicially throughout life.

19. *Medical Relief.*—The Commissioners continued to maintain the Triplicane hospital and the Black Town dispensary. The expenditure upon them was Rupees 21,279 against Rs. 25,320 in 1895–96. The decrease occurs under both the institutions, being due in the case of the former to considerable savings effected in the cost of diet, while in the case of the latter it was only nominal, the larger expenditure in 1895–96 being due to the payment of arrears ~~and the larger consumption of medicines in that year.~~ The usual annual contributions of Rs. 20,000 and Rs. 5,298 were paid to Government on account of the General Hospital and the Medical College, respectively, and a grant of Rs. 1,820 was made to the St. Thomé and St. Thomas' Convent dispensaries and the Victoria Caste and Gosha hospital.

The following statement shows the number of patients treated in these institutions excepting the St. Thomas' Convent dispensary, as compared with the previous year:—

	1895–96.	1896–97.
Triplicane hospital—		
In-door	910	972
Out-door	31,078	29,568
Black Town dispensary—		
Out-door	43,147	43,304
St. Thomé dispensary	10,335	10,204
Victoria Caste and Gosha hospital	8,827	11,246

The number of in-patients treated at the Triplicane hospital increased slightly, but the number of out-patients exhibited a decline, which is ascribed by the medical officer partly to frequent changes of medical subordinates in charge of the out-patients' department during the earlier part of the year and partly to the heavy rainfall in the month of November. The total number of patients treated at the St. Thomas' Convent dispensary is again not stated—an omission which should be supplied in future reports; but from the report of the Reverend Mother in charge of the convent, it appears that the average daily attendance at this institution was 130. The attention of the Commissioners is drawn to the remarks and suggestions of the medical officer regarding the provision of a new building for the Triplicane hospital.

20. *Vaccination.*—The reported number of persons vaccinated during the year was 27,021 or three less than in 1895–96. Of these operations 24,813 or 54·8 per mille of the population are returned as having been successful, against 25,108 or 55·5 per mille in the previous year. The percentage of reported success also declined slightly, being 91·8 against 92·9, while the net cost of each successful operation increased from As. 5–6 to As. 6. Of the total number of operations performed, 19,193 were primary vaccinations and 7,828 re-vaccinations. Of the former 99·2 per cent. are reported to have been successful and of the latter 87·1 per cent., and from paragraph 124 of the President's report, it appears that these results have been tested to a large extent. ~~These results~~ especially in the case of re-vaccinations, ~~are~~, however, ~~very~~ surprising and cannot be accepted without much hesitation. It is stated that although the results of re-vaccination obtained in Madras are ~~more favourable~~ when compared with the results in England, and more especially with those of army re-vaccination, yet they are not so good as those in continental towns where re-vaccination is performed direct from calf as in Madras. It is, however, not understood why there should be so striking a difference between the percentage of success in Madras and in the other provinces of India, such as Bombay and the North-West Provinces. ~~The~~ only possible explanation seems to be that in Madras operations in which a prior primary vaccination was unsuccessful are also classed as re-vaccinations. If this is the case, the practice should be discontinued, only operations on persons who have previously been successfully vaccinated being so classed. During the year under review there were 68 deaths from small-pox, the largest number recorded from this disease for the past ten years, except 1890 when [illegible] cases occurred. The number of children under one year of age successfully vaccinated is given as 12,929 or 28·6 per mille of the population, against 13,027 or 28·8 per mille in 1895–96. The actual

number of births registered during the year was 18,913, excluding still-births. Of these, 4,180 children are reported to have died before they reached the age of six months, so that there remained 14,733 children available for vaccination. But only 13,129 of these were vaccinated, and from the table given in paragraph 135 of the President's report, it appears that only 9,294 of this number were born in Madras. As many as 5,439 of the children under one year of age available for vaccination and born in Madras thus remained unprotected. The President states that "as about this number of children that have completed the first year of life are vaccinated every year, it would appear that few escape the operation." This conclusion does not, however, appear to be correct, as the number of children above one year vaccinated in Madras does not wholly represent the children born in the city. The number of summonses taken out against parents and guardians for failure to have their children vaccinated was 729 against 690 in 1895–96. The parties were fined in 396 cases against 292, the fines imposed amounting to Rs. 379 against Rs. 243.

21. *Vital Statistics.*—The number of births and deaths registered in 1896 are compared below with those of the previous year:—

—	Births.	Rate per mille.	Deaths.	Rate per mille
1895	19,1[illegible]7	42·2	17,052	37·6
1896	18,6[illegible]4	41·2	17,131	37·8

The births registered were 453 fewer than in 1895, while the deaths exceeded those of the previous year by 79. Classed according to diseases, there was a noteworthy increase in the deaths under small-pox and measles and a decline under all the other heads except dysentery and diarrhœa, while, according to age, it was largest in the case of children under one year, whose death-rate again rose, being 407·5 per mille against 387·7 in the previous year and 356·9 in 1894. The Government notes with satisfaction the preventive measures taken by the Commissioners against the bubonic plague and trusts that the city will continue to enjoy the immunity from this disease which it has hitherto done.

22. *Sanitation.*—The expenditure under this head amounted to Rs. 3,38,914 against Rs. 2,89,130 and Rs. 3,50,060, respectively, provided in the budget and revised estimates and Rs. 2,77,592, the actuals of 1895–96; the decrease, as compared with the revised estimate, being due to savings under street and house conservancy and hire of scavengers and bullocks and to the existence of unclaimed outstandings. As in previous years, the scavengers were employed by the Commissioners themselves. During the year under review, the municipality had its own conservancy carts, but the bullocks and drivers were, as usual, supplied by the contractors. The attendance of the conservancy coolies is reported to have been better than in the previous year, the result probably of the provision of house accommodation for them. The question of making adequate provision to prevent strikes among scavengers, referred to in paragraph 167 (III) of the President's report, should form the subject of a separate communication. No substantial advance was made during the year in the sanitary condition of the city, but many useful improvements have been and are being carried out. The long contemplated scheme for the drainage of the city has at last been sanctioned by Government, and the Commissioners have undertaken the drainage of Mylapur to start with. Steps are being taken to put an end to the practice of intramural burial, a slaughter-house in Triplicane situated in the midst of habitations was closed, a few paracheries were improved and others laid out on correct sanitary principles. Arrangements have also been made for laying out new streets in the Tinnevelly settlement, which is one of the most insanitary and overcrowded parts of the city. It is, however, observed that it will be several years before the drainage scheme is completed, and, until this is done and the proposed improvements in the water-supply are effected, Madras cannot be expected to become a healthy town. In the meantime the Commissioners should do all they can to remedy the several minor sanitary defects. The number of public latrines was increased from 219 to 220, but this should be more

than doubled before it can be considered ad
satisfactory to note that the sewage farms w
a loss of Rs. 5,000 in 1895–96.

23. *Lighting.*—The expenditure under t
Rs. 49,977 in 1895–96, the increase being as
able debt due by a defaulting contractor and
under review 307 additional lights were put
1897 being 5,754 or 198 to the square mile.

24. *Parks.*—The net cost of maintaining
Rs. 11,421 in the previous year; but the Na
a profit to the municipality of Rs. 258. Th
the management of a private committee, was

25. *Financial Position.*—The following
the municipality on the 31st March 1897 :—

		Rs.
Assets.		
Current balance	.. .. ..	4,78,731
Sinking fund of loans	.. .. ..	11,52,160
Value of premises, tools and plant	.. .. ..	7,32,103
Advances recoverable	.. .. ..	1,06,342
	Total ..	24,69,336
Liabilit		
Loans	.. ..	32,70,000

The municipal debt again stood at
account were Rs. 53,920 towards the Sinkin
making a total of Rs. 2,07,725.

26. *General Remarks.*—The President
receipts, has been rendered elegant by the o
disfigured the previous reports, has been s
The expenditure portion of the report migh
same lines. The administration of the mu
continued to be on the whole satisfactory.

(True E

To the President, Municipal Commission, Madras
" Accountant-General.
" Director of Public Instruction.
" Surgeon-General.
" Sanitary Board.
" " Commissioner.
" " Engineer.
" Public Works Department.
" Judicial Department, with reference to pa
Editors' Table.

ENDORSEMENT—No. dated Nover

Copy to the Government

meet the needs of the city. It is
ked at a profit of Rs. 2,851 against

amounted to Rs. 68,647 against
o the adjustment of an irrecover-
onal lamps lit. During the year
total number on the 31st March

ples' Park was Rs. 11,381 against
was worked, as in 1895–96, at
on Park, which continued under
porting.

t shows the financial position of

0,000. The payments on this
d Rs. 1,53,805 towards interest,

which so far as it relates to the
the numerous statements which
with commendable punctuality.
antage be also improved on the
during the year under review

Secretary to Government.

e Department.

Secretary to Government.

C.N° 3113 R

Review of the Madras Municipal Report for 1896-97

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