

GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

3rd November 1879, No. 2106.

Municipal—Reports.

Read the following paper :—

No. 23. *From C. T. LONGLEY, Esq., President of the Municipal Commission, Salem District, to the Acting Chief Secretary to Government, dated Salem, 29th September 1879, No. 167.*

I have the honor to submit the annual report on the working of the Salem Municipality for the official year 1878-79.

2. *The Opening and Closing Balance.*—The year under report opened with a deficit balance of Rs. 946 as will be seen from paragraph 3 of last year's report. This amount was paid off on the first day of the official year under report.

The closing balance was Rs. 2,536-1-3 against an estimated balance of Rs. 10,440. This large difference was owing chiefly to the insertion of a sum of Rs. 6,000 on account of Profession Tax ordered to be included under the head of Receipts under Taxes in paragraph 2 of G.O., No. 396, dated 1st March 1878, and which the Commissioners at first did not intend to levy. A sum of Rs. 4,000 also, not provided for in the budget pending a reference to Government, was ordered in G.O., No. 290, dated 17th February 1879, to be paid on account of the Local Fund share of tolls for 1877-78 and 1878-79.

The closing balance of the Municipal Fund differed, however, from the balance of this fund in the treasury by Rs. 499-9-6. This was due to the fact of the collections of the 29th and 31st of March not having been remitted to the treasury till the beginning of the current official year and to the fact of a sum of Annas 8 being Bench Magistrates' fines having been erroneously credited in the Treasury Accounts to Magisterial fines instead of to Municipal Fund. This error, however, has since been rectified.

RECEIPTS.

3. *Rates and Taxes—(a) House Rate.*—The large increase over estimate was owing to arrears, amounting to Rs. 3,884-10-4, having been collected in the year under report. Of this Rs. 314-12-6 refer to 1876-77 and Rs. 3,569-13-10 to 1877-78. Of the remaining arrears a sum of Rs. 1,261-10-6 was written off the accounts as irrecoverable as the defaulters were either too poor to pay or had left the town during the famine. The balance of Rs. 3-14-2 shown in Statement No. 4 "Arrears" relate to house rate for 1877-78 and will have to be written off during the current year. Under current demand a sum of Rs. 14,576-14-0 was collected and Rs. 361-2-0 was written off, leaving still a balance of Rs. 250 as shown in Statement No. IV; the greater part of this amount will have to be written off during the current year.

(b) *Rate on Lands.*—Under instructions contained in G.O., No. 1893, dated 23rd October 1878, last part of paragraph 2, the Commissioners took measures to collect the tax under this head. Consequently during the little time that intervened between November and the closing of the official year the Commissioners were able to collect only Rs. 7-10-6, leaving a balance of Rs. 266-2-6. The greater part of this amount has since been collected.

(c) *Tax on Arts.*—The sum of Rs. 2,419-8-0 appearing under this head relate to arrears for 1877-78 collected during the year under report. Under current demand a sum of Rs. 678-8-0 was collected during the year, but was refunded under the circumstances recorded in G.O., No. 2117, dated 27th November 1878. The tax itself was abandoned. But even this sum collected is not exhibited on either side of the accounts agreeably to paragraph 8 of G.O., No. 2825, dated 4th December

1877. The sum of Rs. 6,000 appearing in the budget column against this tax was inserted in pursuance of the orders of Government, dated 1st March 1878, No. 396.

(d), (e) & (f).—The decrease under *Taxes on Vehicles, Animals, and Carts* was due to decrease in their number.

(g) *Tolls*.—The decrease under this head against the provision made in the budget was owing to the Local Fund share of the tolls on account of through traffic having been paid for 1877-78 and 1878-79 as ordered in G.O., No. 257, dated 13th February 1879.

(i) *Government License Tax*.—This tax was newly introduced under Act III of 1878, in reference to the working of which a separate report has been submitted through the Collector to the Board of Revenue, copy of which is herewith submitted for the information of Government.

4. *Government Grant for Town Schools*.—The decrease under this head as compared with the budget is attributable to the fact that certain vacancies in these schools were not filled for several months owing to a falling off in the strength.

5. *Surplus Pound Fund*.—The deficit as compared with the budget under this head was owing to a portion of the collection not having been credited towards the Municipal Fund during the year.

6. *Fees in Schools*.—The large increase over the estimate under this head was partly owing to the increase in the number of pupils in the year, viz., 683 against 624 of 1877-78 and partly to the raising of school fees in the Town Schools.

EXPENDITURE.

7. *Grant I—(1) New Works*.—Some of the works* for which provision was made in the budget were not undertaken during the year under report. A sum of Rs. 125-6-3 appearing in Statement No.

- * 1. Steps in the river.
- 2. Toll-gates.

II-A, Part I, was paid on account of the balance due to the Shevapet school-house, which was not wholly paid during the preceding year.

(2) *Repairs*.—The sum of Rs. 609-9-2 expended over the estimate under the head of (b) Buildings was on account of the works shown in Statement 2-A, Part II. These works had to be undertaken, though not budgeted for, as emergently needed. The large increase over the estimate under the head of (c) Miscellaneous Repairs was owing to (1) the gravelling and levelling of Municipal bandypet on which work a sum of Rs. 1,294-13-1 was spent, and (2) the repairing of the several mud-wall latrines and coping them with tiles, for which a sum of Rs. 763-14-1 was spent.

The sum of Rs. 600 provided for in the budget is on account of contribution to the Local Fund Board, Salem Circle, for the up-keep of the Suramangalam road. But this sum was not paid as the amount was not claimed.

8. *Grant II—Education*.—The decrease under the head of 2 (a) Establishment was owing to the non-entertainment of the additional staff of teachers anticipated when the budget was framed. The continuance of the pressure of famine kept the numbers below the average strength.

The decrease under expenditure under the head (4) *Result System Schools* as compared with the budget provision was chiefly owing to the success of the combined system schools which earned good grants which the former failed to obtain, and partly to these schools having not got into good working order until towards the close of the official year.

The increased expenditure under (5) *Combined System Schools* was owing to the additional establishment entertained in connection with these schools as per G.O., No. 2170, dated 6th December 1878.

The large increase under the head of (7) *Miscellaneous* was owing to the large supply of furniture made for Municipal Schools. This increased expenditure was met mainly from the reserve of Rs. 300 provided for, a portion of which was also utilised for grants to combined system schools.

On the whole the working of the schools under this Municipality was satisfactory.

9. *Grant III—Sanitation and Medical Services—(1) Hospitals and Dispensaries—(a) Establishment*.—The decrease under this head was owing to the transfer of C. Thomas, First-Class Hospital Assistant, to Namkal and the substitution on Rs. 20 of Ratnam Samuel, a Civil Hospital Assistant. A portion of the savings thus effected was utilised by the entertainment of a trained midwife. This proceedings was sanctioned in G.O., No. 2033, dated 18th November 1878. A lying-in ward has also been opened in connection with the dispensary; but it being a novel institution it has not yet been much resorted to. The services of the midwife are, however, appreciated by the people, who engage her services in their houses.

(b) *Medicines and Supplies*.—The large increase under this head is due to a part of the value of medicines supplied in 1877-78 having been paid in the year under report.

(c) *Diet of Patients*.—The large increase over the budget allotment was owing to the high prices of provisions during the year, as also to a part of the expenditure of 1877-78 having been paid during the year. Large expenditure was also incurred in feeding famine patients transferred from camps. The number of in-patients treated during the year was 262 against 337 of previous year, and out-patients 13,734 against 8,748 of the preceding year. These numbers, however, do not include the number of famine patients fed by the Municipality.

(e) *Contribution to Medical College*.—As ordered in paragraph 8, G.O., No. 396, dated 1st March 1878, a sum of Rs. 205 was paid towards contribution to the Medical College, being the proportionate charge on the Municipality, though no provision was made for in the budget.

(2) *Vaccination*.—The number of cases vaccinated was 977 against 1,944 of the preceding year. The decrease was owing to almost all the cases fit for vaccination having been operated upon during the famine. One of the Vaccinators, Ramakistna Naidu, was also detailed to do work in the famine camp.

(3) *Registration*.—The number of births registered during the year under report was 843 against 994 during the previous year; the mortality was 1,149 against 2,313 in the preceding year. Of this total number of deaths 31 were from small-pox, 385 from fever, and from all other causes 733, or 22.98 per mille of deaths on the whole.

(4) *Conservancy*.—The large decrease under cleansing of tanks and wells is owing to several wells in the town having been put in order during the famine. The cleanliness of the town was maintained throughout the year. The working of the conservancy establishment was also satisfactory.

The sum of Rs. 156-8-0, which appears under charges on account of cholera, was the value of bazaar medicines bought in 1877-78 but paid in the year under report.

The reserve of Rs. 300 provided under Grant III was utilised for dieting patients, &c.

10. *Grant IV—Miscellaneous*.—The large increase under the head of *Feeding Lunatics* is on account of arrears of the previous year having been paid during the year under report.

The sum of Rs. 979-11-2 shown under this grant on account of satisfaction of decree was paid in satisfaction of decree in Regular Appeal No. 16 of 1875 to one Vencatachella Pillai. This sum consists of Rs. 600 recovered from him on account of compensation for lands taken up by him as noticed in the annual report of this Municipality for 1873-74, recorded in G.O., No. 1691, dated 17th October 1874, and interest of the above sum and costs.

The increase under the head of *Miscellaneous Petty Items* is on account of Police-station rent, Vakil's fees, assessment on lands, &c.

11. *Grant V—Supervision and Management*.—The increase under this item was owing to the entertainment of additional establishment for collecting the License Tax.

12. The other items have been more or less explained in the comparative Statement 6-B, and therefore need no special remarks.

13. The following statements, reports, &c., are herewith forwarded:—

- (1.) Annual Statement.
- (2.) Auditor's Report.
- (3.) Extract from the Dispensary Report.
- (4.) Extract from Proceedings of the Municipal Commissioners, dated 30th September 1879.

ENCLOSURE No. 1.

CONCISE ANNUAL REPORT of the Municipal Dispensary, Salem, for 1878-79.

Though there has no doubt been a very decided change for the better in the general health of the district since the scarcity passed away, still the number of patients attending the hospital has largely increased.

2. Last year the nunja crops were good whilst the poonja were a comparative failure owing to the small quantity of rain which fell during the north-east monsoon. This year it is satisfactory to be able to record falling prices and favorable prospects.

The attendance as compared with 1877-78 stands as follows:—

		1877-78.	1878-79.
In-patients ..	Europeans and East Indians	8	4
	Natives	322	258
Out-patients..	Europeans and East Indians	446	457
	Natives	8,247	13,277
Total ..		9,023	13,996

Grand total 13,996 as against 9,023, showing a general increase of close on 5,000.

3. The diseases most prevalent have been, 1st, fever, which has been both severe in type and widespread throughout both town and district; the remittent type was comparatively common, and the mortality consequently high: the town of Salem itself, which is generally free from fever, also suffered a good deal. Next follow rheumatic affections, bowel-complaints, famine ulcers, and diseases of debility generally dependent on previous starvation.

4. The building, which is the property of the Municipality, is in fair order with the exception of the floors of the in-patient wards; but this matter, together with the very inadequate supply of bedding, clothing, &c., which I find in store on my return here, I shall take the earliest opportunity of bringing before the Municipal Commissioners.

5. The Civil Hospital Assistant V. R. Samuel Pillay attached to the dispensary is a quiet, respectable man, and I have no wish to speak unfavorably of him; but he is far too young and inexperienced for a large hospital like this, where a subordinate of more maturer age and, if possible, a caste Hindu is required.

SALEM,
1st April 1879.

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

ENCLOSURE No. 2.

From J. SMALL, Esq., Vice-President of the Municipal Commission, Salem, to the President of the Municipal Commission, Salem, dated Salem, 15th May 1879, No. 6.

In reply to your letter No. 282, of 22nd April 1879, I have the honor to submit my report on the working of the License Act III of 1878 in the Salem Municipality for the calendar year 1878 with the required statements.

2. The number of persons assessed under the Act were 897 and the amount of assessment Rs. 9,868. But the net demand, after hearing objections was, Rs. 6,494; of this Rs. 34 were collected up to 31st December 1878 and Rs. 5,793-10-0 in the three subsequent months, leaving a balance of Rs. 666-6-0 to be written off as irrecoverable, as the persons assessed were either found to have left the district or reduced to such a state of poverty that nothing could be recovered from them. The above amount of Rs. 5,793-10-0 plus Rs. 34 does not include a sum of Rs. 189 collected and erroneously credited in the accounts instead of being kept in deposit, but subsequently refunded on the tax being remitted.

3. The tax was partially remitted in 115 cases and wholly in 107 on the hearing of objections. I have reason to believe that the inhabitants of Salem proper were not carefully assessed and that those living in other parts of the Municipality were fairly assessed.

4. The establishment entertained in connection with the working of the Act was one Head Clerk on Rs. 25, one Clerk on Rs. 15, and one Process-server on Rs. 10, making a total cost of Rs. 50.

No. 24. ORDER THEREON, 3rd November 1879, No. 2106.

The receipts and charges of the Salem Municipality for 1878-79 are contrasted below with the estimates for the year and the actuals for the previous year:—

RECEIPTS.

	Actuals, 1877-78.	Estimate, 1878-79.	Actuals, 1878-79.
	RS.	RS.	RS.
Balance brought forward	4,970	1,530	— 946
Rates on Houses and Lands	12,261	14,500	18,469
Taxes on Arts	2,934	..	2,420
Taxes on Vehicles and Animals	1,247	1,800	1,445
Registration of Carts	1,621	2,200	1,984
Tolls	9,777	10,000	5,539
Licenses	1,709	1,600	1,524
License Tax	..	..	7,909
Assignments by Government	2,314	1,230	977
Contribution from Local Funds	2,600	2,600	2,600
Fines and Fees	606	1,000	1,375
Miscellaneous	5,263	4,500	5,244
Advances Recoverable	338	..	500
Total ..	35,700	40,960	49,040

CHARGES.

	Actuals, 1877-78.	Estimate, 1878-79.	Actuals, 1878-79.
	RS.	RS.	RS.
GRANT I.			
New Works—			
Communications	24	500	180
Buildings	980	200	159
Sanitary and Miscellaneous	365	400	160
Repairs—			
Communications	2,692	1,500	1,397
Buildings	96	..	610
Sanitary and Miscellaneous	712	1,300	2,377
Establishment	73	360	293
Tools and Plant	55	200	147
Contribution to Local Funds	590	600	..
GRANT II.			
Municipal Schools	2,031	2,420	2,153
Salary Grants	843	1,100	1,155
Results Grants	65	350	166
Schools on the Combined System	564	590	873
Inspection (Contribution)	120	120	118
Miscellaneous	214	740	600
GRANT III.			
Hospitals and Dispensaries	5,174	5,580	7,446
Medical College	..	..	205
Vaccination	556	490	471
Registration of Births and Deaths	397	370	398
Conservancy	14,341	13,110	12,472

CHARGES—continued.

	Actuals, 1877-78. RS.	Estimate, 1878-79. RS.	Actuals, 1878-79. RS.
GRANT IV.			
Lighting	795	800	618
Markets	432	480	309
Choultries	580	600	565
Travellers' Bungalow	117	80	86
Avenues and Watering Roads	440	360	406
License Tax	..	..	6,000
Miscellaneous	603	280	2,038
GRANT V.			
Supervision and Management	3,388	3,990	4,186
Repayment of Debt	..	..	150
Advances Recoverable	398	..	550
Refunds	1	..	216
Balances	—946	4,440	2,536
Total	35,700	40,960	49,040

2. The receipts excluding the opening deficit and the license tax receipts amounted to Rs. 42,077 against Rs. 39,430 estimated and Rs. 40,670 actual of 1877-78. The increase is mainly due to the collection of large arrears under House-tax. The receipts under other taxes show small decreases, while those under tax on arts were confined to arrears of 1877-78, the tax having been left in abeyance during the year owing to legal difficulties. A sum of Rs. 678-8-0 was collected as current revenue on account of this tax in the early part of the year, but it was subsequently refunded. The whole transaction was, however, entirely omitted from the year's accounts according to the ruling in paragraph 8 of G.O., No. 2825, of 4th December 1877. The collections from house-tax were very satisfactory and show considerable improvement on the state of things commented on in the review of the previous year's work. The balance at the close of the year was only 250 rupees current and 4 rupees

arrears. A sum of Rs. 1,623* out of the demand under this head was, however, written off during the year, besides Rs. 1,400 from the old arrears of pro-

* Current	RS. 361
Arrears	1,262

feffion tax; and it is reported that the greater portion of the balance still appearing in the accounts will have to be written off during the current year. The Commissioners will exercise the utmost caution in relinquishing revenue once assessed after full inquiry; where large remissions have to be made the action of the Commissioners should be especially reported to Government as it materially disturbs the budget. The extent to which coercive measures were resorted to in the collection of the taxes should have been stated in the report. The bulk of the land rate remained uncollected at the close of the year owing to the late date at which the assessments were fixed for the first time during the year. The apparent decline of the tolls revenue is to be traced to the deduction of the Local Fund share for two years amounting to Rs. 4,000. Under miscellaneous receipts the most important items are rent of houses, markets, &c., and fees in schools, both of which show satisfactory increase. The sale proceeds of town sweepings amounted only to the small sum of Rs. 42 and private scavenging service has not yet engaged the attention of the Commissioners. The Government desire to impress on them the importance of developing these two sources. The financial and sanitary advantages which will attend judicious action in this direction are obvious.

3. The expenditure, omitting license tax, aggregated Rs. 40,252 against Rs. 36,520 estimated and Rs. 36,646 actual of 1877-78. It was distributed in the following proportions among the various purposes of the Act:—

Grant I.—Public Works	13.2
II.—Education	12.6
III.—Sanitation	52.1
IV.—Miscellaneous (excluding license tax)	10.0
V.—Supervision	9.8
Debt, Advances, &c.	2.3

4. Under Grant I, New Works, the budget programme was not conformed to. The petty road works on which Rs. 134 were expended are not stated. Under repairs the outlay on roads fell short of the estimate by Rs. 103. A sum of Rs. 1,295 was spent in levelling and gravelling the Municipal cartstand and Rs. 764 in repairing latrines. The construction of suitable and permanent latrines should engage the early attention of the Commissioners. The non-payment of the usual contribution to the Local Fund Board for the repair of the Sooramangalam road is not satisfactorily accounted for. The President of the Local Fund Board will explain the omission to claim the contribution within the year.

5. The educational expenditure was Rs. 255 less than the estimate, but Rs. 1,228 in excess of that of 1877-78. The additional establishment proposed for the two Municipal Schools was not entertained; and the attendance in these was almost stationary. The three salary grant schools showed better attendance and earned slightly more than the full grant provided in the budget. It should be explained why the fees in these schools are credited to the Municipal Fund as they are not entirely supported by the Municipality. It is observed that Rs. 81 were also expended on repairing one of these schools (Girls' English School). Under results grants the expenditure was hardly 50 per cent. of the budget allotment, and was confined to only four schools with an attendance of 157 children. The falling off is ascribed to the success of the combined system schools. It should however be reported how many schools were ready for examination, how many were actually examined, and to how many of these the grants sanctioned were paid. Of the five combined system schools, the B Division School was converted into one under the salary grant system during the year. The total average attendance in the others was 163 against 139 in 1877-78, while in the D Division School it fell from 61 to 58. The working of all these schools is generally reported to be satisfactory, but the results of the annual examination should have been noted in each case. Besides these, there are ten elementary schools in the Municipality and one Government Girls' School not aided from Municipal Funds with 514 children on their rolls.

6. The hospital and dispensary continued to work well; but the Commissioners should take early steps to remedy the defects noted in paragraph 4 of the Medical Officer's report. The number of patients treated was 262 in and 13,734 out against 337 and 8,748 respectively in 1877-78. The increase in the charges of the institution is fully explained. The attention of the Surgeon-General is requested to the remarks of the Civil Surgeon regarding the Medical Subordinate. Vaccination shows poor results; the number of operations fell from 1,944 to 977, and the cost per operation was very high (seven annas and nine pies.) The explanation furnished for this state of things is not satisfactory. The number of vaccinators should, if necessary, be reduced and the work closely supervised.

7. Registration of births and deaths shows the following results:—

	Births.	Ratio per Mille.	Deaths.	Ratio per Mille.
1877-78	994	19.8	2,313	46.2
1878-79	843	16.8	1,149	22.9

The improved health conditions of the year account for the decrease in the death-rate; but the decrease in the birth-rate requires explanation, and is probably due to incorrect registration. Accuracy in the matter of vital statistics is of great importance, and measures should be adopted to ensure it.

8. The conservancy of the town appears to have been well managed. The miscellaneous charges under Grant IV are not noticed in the report. The charges connected with the avenues amount to Rs. 405 against Rs. 200 realised from them: and public bungalows cost Rs. 130, while the fees realised at them was Rs. 253. A sum of Rs. 980 was paid in satisfaction of a decree obtained against the Municipality by one Vencatachellam Pillay in the matter of compensation received from him in 1874 on account of his encroachment on land reserved for a road. The reasons for the decision against the Municipality should have been reported.

9. The license tax receipts consisted of Rs. 6,016, the sum collected on account of the tax, and Rs. 1,892, the amount of penalties levied, or Rs. 7,908 in all. Of this the amount paid to Government was Rs. 6,000, charges of establishment Rs. 252, and refunds Rs. 189, or total charges Rs. 6,441.

10. The note to Statement I is omitted and should be supplied. The note to Statement II is incorrectly prepared, the deposit balance not being included therein.

(True Extract.)

A. B. Pigg
Acting Under Secy. to Govt.

To the President of the Municipal Commission, Salem.

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

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FINANCIAL.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
&c., &c., &c.,
Salem,

Dated November, 3rd.

Issued

Recd.

Encl.

G.O., 3rd November 1879, No. 2106.

NOVEMBER.

Nos. 23-24.

Municipal Reports.—Report on the working of the Salem Municipality during 1878-79 reviewed.

No. 3054 Wd 1st Decr 79.

Acc^{ts} lodged.

*W.P.
28/11*

28/11/79