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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

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Municipal—Report.

No. 270. Read the following letter from C. T. LONGLEY, Esq., President of the Municipal Commission, Salem, to the Hon. D. F. CARMICHAEL, Officiating Chief Secretary to Government, Fort St. George, dated Salem, 7th October 1875, No. 98:—

I have the honor, herewith, to submit the usual Annual Report on the working of the Salem Municipality during the official year 1874-75, being the eighth year of its existence.

2. During the year under report there were ten General and four Special Meetings of the Commissioners, besides numerous Sub-Committee Meetings which sit weekly to dispose of ordinary petitions other than appeals.

3. The attendance at the General and Special Meetings of the Commissioners was on an average at the rate of nine Commissioners per Meeting, whilst the number of Meetings that each Commissioner may be said to have attended is six. From a reference to the enclosed Statement No. 2 it will be seen that the proportion of Official to non-Official Members attending a Meeting is as 5 : 4. Each Official Commissioner seems to have been on the whole present at seven Meetings during the year, while his non-official brother had found it convenient to attend only five Meetings during the same period. One non-Official Commissioner only (Mr. Narasayyar) had been unable to attend any Meeting during the year owing to illness.

4. The chief variations during the year calling for remarks are—

1st.—The abolition of the Trades tax;

2nd.—The increase in the rate on Houses and Buildings;

3rd.—The rise in the rate of the fee leviable on Carts registered.

5. By the abolition of the trades tax, a loss to the extent of nearly 9,000 Rupees was occasioned to the Municipality in being bereft of one of its chief sources of revenue; whilst the loss thus sustained was to a certain degree compensated by the increase in the rate on houses from 5 to 7½ per cent. on the annual rental, and that in the amount of fee payable on carts registered, viz., from Rupees 1 to 4 per annum.

6. Towards the close of the year under review the Caste Girls' School, Salem, which remained in the hands of the Commissioners was taken over by the Educational Department of Government, agreeably to G.O., No. 42, dated 14th January 1874.

7. These are all the changes that took place during the course of the year under report. I shall now proceed to detail the receipts and disbursements for the year.

8. The following are the actuals for the year as compared with the Budget:—

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RECEIPTS.		Actuals.	Estimate.
		RS.	RS.
1. Balance brought forward ...	...	1,636 6 2	1,000
2. Assignments, &c., by Government ...	...	1,753 7 5	2,070
3. Rates and Taxes ...	...	30,680 2 11	28,200
4. Fees from Schools, &c. ...	...	1,355 12 9	1,000
5. Endowments, &c. ...	...	143 0 6	...
6. Contribution from Local Funds ...	...	3,600 0 0	3,400
7. Miscellaneous Receipts ...	...	3,175 8 4	4,330
8. Advances recovered ...	...	608 15 2	...
Total ...	...	42,953 5 3	40,000

EXPENDITURE.		Actuals.	Estimate.
		RS.	RS.
Grant I.—Public Works ...	...	9,618 4 6	8,920
„ II.—Education ...	...	4,132 1 6	4,250
„ III.—Sanitation ...	...	20,188 0 3	20,400
„ IV.—Miscellaneous ...	...	2,506 3 8	3,600
„ V.—Office ...	...	2,845 9 5	2,830
6. Advances made ...	...	537 0 0	...
7. Refunds ...	...	25 0 0	...
Total Expenditure ...	...	39,852 3 4	40,000
Closing Balance ...	...	3,101 1 11	...
Grand Total ...	...	42,953 5 3	40,000

9. The following table shows the various items of receipts and disbursements for the year under report, as contrasted with those of the year previous, as also the increase and decrease under each head:—

RECEIPTS.		1874-75.	1873-74.	Increase.	Decrease.
		RS.	RS.	RS.	RS.
1. Balances, &c. ...	...	1,636	3,447	...	1,811
2. Assignments ...	...	1,753	1,783	...	30
3. Rates and Taxes ...	...	30,680	29,352	1,329	...
4. Fees from Schools ...	...	1,356	1,064	292	...
5. Endowments ...	...	143	1,285	...	1,142
6. Contribution from Local Funds ...	...	3,600	3,400	200	...
7. Miscellaneous Receipts ...	...	3,176	4,626	...	1,451
8. Advances recovered ...	...	609	4,724	...	4,115
Total ...	...	42,953	49,681	1,821	8,549
EXPENDITURE.					
Grant I.—Public Works ...	...	9,618	12,897	...	3,279
„ II.—Education ...	...	4,132	4,501	...	369
„ III.—Sanitation ...	...	20,188	19,897	291	...
„ IV.—Miscellaneous ...	...	2,506	3,606	...	1,100
„ V.—Office ...	...	2,846	2,782	64	...
VI.—Advances made ...	...	537	4,349	...	3,812
7.—Refunds ...	...	25	13	12	...
Closing Balance ...	...	3,101	1,636	1,465	...
Total ...	...	42,953	49,681	1,832	8,560

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10. The year commenced with a balance of Rupees 1,636-6-2 as against an estimate of Rupees 1,000, which calls for no special remark.

11. The falling off in the receipts under Assignments and Allotments by Government is owing, firstly, to the amount of Surplus Pound Fund having been less than anticipated; secondly, to the comparatively small amount of Road-cess collected during the year within Municipal limits; and thirdly, to grants on account of the Salaries of the Teachers, &c., employed in the Caste Girls' School not having been drawn before the close of the year.

12. *Head 3, Rates and Taxes. (a) Rate on Houses.*—The increase under this head is partly owing to there having been a greater amount of arrears left uncollected at the close of the previous year than was entered in the Budget, and partly to the demand for the year 1874-75 having been Rupees 13,982 instead of Rupees 12,000 as was estimated.

13. *(b) Tax on Arts.*—Under this head also the balance which was outstanding at the close of the year 1873-74 was much more than was expected. Out of this balance Rupees 1,067 only was found to be recoverable and was accordingly collected and credited to accounts during the year.

14. The decrease in the amounts of fees for the Registration of Carts was due to the fact of a sudden enhancement in the rate and the consequent falling off in the number of carts registered. The maximum allowed by the Act appears not to be too much for a cart to pay.

15. The difference between estimate and collection under Tolls is explained by the fact of the farm having realized less than in former years.

16. The increase under head 4, Fees from Schools and Training Institutions is due to the additional staff of teachers employed during the year under review and the consequent rise in the number of pupils.

17. The sum of Rupees 143-0-6 appearing under head 5, Endowments, &c., is comprised of petty donations on account of the Hospital and Schools and of sums paid as fee by travellers halting at the bungalow established by the Commissioners.

18. *Head 6, Contribution from Local Funds.*—The amount sanctioned by Government in their Order, No. 58, dated 13th January 1875, as contribution from the Local Funds on account of expenses incurred for the Municipal Poor-house was received during the year under review. Hence the difference between the actuals and estimate under this head.

19. The amount realized during the year on account of the several items under head 7, Miscellaneous Receipts, was less than estimated for by Rupees 1,451, which has resulted from the unusually low price the lease of the Slaughter-houses realized, and from the fact of no lands having been sold during the year.

20. The sum of Rupees 608-15-2 entered as Advances recovered consists of small amounts advanced for petty works whilst under progress and recovered by adjustment after completion.

21. The other items under Receipts do not call for any special remark.

EXPENDITURE.

22. *GRANT I—NEW WORKS. (a) Communications.*—The expenditure under this head was Rupees 1,160-5-1 as against an estimate of Rupees 900. The allotment

for the River embankment, viz., Rupees 500, was exceeded by Rupees 139-8-2, as the depth of the foundation was greater than in the portion finished during 1873-74. Another 100 yards of the work was completed during the year under report, while another 120 yards is now in progress. The savings under Tunnels and Drains and Kaikala street road, was made use of for the construction of a new road in the B Division of the town. The Commissioners having in the previous year removed the Komarasawinypetty Pariah village to a more open site, it was found necessary to give them a road by improving the Ittary which leads to their new village.

23. GRANT I.—NEW WORKS. (b) Educational.—The construction of no new building was taken in hand during the year. The sum of Rupees 4-11-5 entered under this head is for value of glasses purchased for two new windows to the Salem Town School, Salem.

24. (c) Sanitary and Miscellaneous.—The following works had been incomplete at the end of 1873-74 and were proceeded with and completed during the year under report:—

- (a.) Hospital—Infectious Diseases Ward.
- (b.) Town Hall—Compound wall.
- (c.) Poor-house Kitchen.
- (d.) The Fort Well.
- (e.) The Latrines in A, B, and G Divisions.

25. Toll Houses.—These buildings were commenced towards the close of the year under report and payments were made in the current year.

26. Travellers' Bungalow.—The compound walls and a portion of the out-houses were completed during this year, and the amount entered is for the work done in this year.

27. The sum of Rupees 626-11-1 appearing under Markets is for the construction of mutton stalls in the marketplace at Shevapett. The work of constructing vegetable bazaars will be put in hand in 1875-76.

28. The three Latrines referred to as completed in paragraph 24 *supra*, were opened for use and three others were begun, one of three was almost completed at the end of 1874-75.

29. Brick Kiln.—The sum of Rupees 122-2-5 is the amount expended in purchasing materials for the Municipal kilns. The Commissioners availed themselves of the services of the drain-cleaners during the dry season when they had very little of cleaning work to do, and found it profitable to employ them in this work. The bricks thus became the property of the Commissioners and were used for Municipal Public Works.

30. GRANT I.—PUBLIC WORKS. Repairs—Communications, Rupees 2,221-4-8. This amount was expended in gravelling and metalling the roads in the town measuring nearly four miles, and for numerous other petty repairs where necessary.

31. Repairs—Educational.—The sum of Rupees 63-0-6 is the amount expended in retiling and roofing a building occupied by the Salem Town School, and Rupees 26-13-9 is for the erection of a pandal to the house occupied by the English Girls' School.

32. Repairs—Sanitary and Miscellaneous, Rupees 619-12-4.—Call for no special remark.

33. GRANT II.—EDUCATION. Middle-class Schools, Establishment.—The excess over the estimate under this head is explained by the fact that two temporary additional teachers were entertained about the middle of the year 1874-75 for the Town Schools at Salem and Shevapett, owing to the number of pupils on the rolls of these schools having risen so high that it was found impracticable to manage with the sanctioned staff.

34. Education—Results Grants.—The small expenditure represented under this head as compared with the estimate, is partly owing to the popularity of the Town Schools and partly owing to a Results Grant School having been replaced by a Combined (that is, Salary and Results) System School at Gogai. A Result grant bill for this year has also been presented for payment during the current year (1875-76).

35. The increase of expenditure under the Salary system as compared with the estimate is explained by the fact of the school at Gogai having been constituted a Combined System School, as alluded to in paragraph 34 *supra*, by reason of a school in the Result system having failed to obtain in that part of the town.

36. GRANT II.—MISCELLANEOUS. School-rent, Furniture, &c., Rupees 366-14-7.—The difference between this sum and that estimated for is owing to the entertainment by the Commissioners of a separate Inspecting Schoolmaster on a salary of Rupees 10 per mensem from the end of June 1874, to work under the direct control of the Municipality, and also to new furniture, viz., school boards, &c., supplied to the Municipal Result System Schools.

37. GRANT III.—SANITATION AND MEDICAL SERVICES. Hospitals, Sundries, and Contingencies, Rupees 992-9-4.—The difference between this sum and the estimate is caused by the value of furniture, viz., iron cots, &c., purchased for the use of in-patients having been included under this head. The increase, however, was to a great extent met by the savings effected under the three foregoing items.

38. Vaccination.—Establishment, Rupees 444.—This sum is Rupees 96 less than the Budget allotment, which was effected by the employment of a female Vaccinator on Rupees 7 per mensem instead of at Rupees 15 as provided in the Budget. The three Vaccinators under the Commissioners, viz., two males and one female operated during the year on 1,978 subjects, of which 1,724 proved successful. The work of the female Vaccinator as compared with that of a male is in the proportion of two to five. But in the course of a year or two more it is hoped that a female Vaccinator's work will be as good as that of a male.

39. Registration of Births and Deaths.—The number of births registered is 1,792 and that of deaths is 1,146, or a birth rate of 35 per mille and a death rate of 22 per mille of the population.

40. Conservancy.—Cleansing Tanks and Wells, Rupees 123-12-5.—Though the amount appearing under this head is very small, there was no well in the town which was not kept in a clean state during the year. The river was also as usual guarded against pollution, and a large well was constructed at a cost of Rupees 428-15-1. It appears under New Works, Sanitary and Miscellaneous.

41. Conservancy.—Prickly-pear, Rupees 85-1-0.—Though there was no provision made for this item of expenditure while submitting the Budget, it was found necessary to prevent prickly-pear springing up in places from which they were

once removed, and it was accordingly resolved at a Meeting of the Commissioners held on the 15th September 1874 that the allotment for Conservancy contingencies be availed of for this purpose.

42. GRANT III.—4, CONSERVANCY. (g) Compensation for removal of Huts, &c., Rupees 933-1-6.—Of this sum Rupees 760-15-11 is for the removal of the remaining portion of the Komarasawmputty Pariah village which had not been completed at the date of the last report. Rupees 100 was for compensation granted to a person in the fort for land which had been taken up by the Commissioners for the purposes of a road, and the remainder on account of sums paid for petty items such as removal of portions of buildings projecting into the street.

43. The unexpended balance under Value of lands purchased (Grant IV) was made use of for the increased expenditure under Compensation for removal of huts, &c., under Grant III.

44. GRANT IV.—Lighting.—The cost of a cast iron lamp-post being rather high, the Commissioners procured cast iron brackets and had them fixed, instead of posts, where necessary. The expenditure under lamp-posts and lanterns is therefore small as compared with the estimate. The expenditure under oil is also small because for the first four months of the year the lamps were lit with the oil which had been purchased and paid for at the close of 1873-74.

45. Poor-house.—The outlay under this head though a little over the estimated amount has been satisfactorily accounted for by the number of paupers dieted which averaged 20 per diem.

46. Watering Streets and Planting Avenues, Rupees 367-12-11.—During the year under report no new topes were planted, and the amount shown is for the establishment employed in tending and watering the young trees that had been planted in the previous years.

47. Petty items, Rupees 357-2-2.—This sum is composed of sundry expenses on account of (a) value of gunpowder purchased for the time gun, (b) for value of stamp papers, &c., purchased, (c) miscellaneous contingent expenses incurred from time to time.

48. Travellers' Bungalow, Rupees 185-7-0.—The difference between the Budget and Actuals under this head is due to new furniture having been supplied during the year. The number of travellers who halted at the bungalows, viz., 47, will bear testimony to the usefulness of the institution.

49. Numbering Houses, Rupees 54.—The houses in the town having been numbered only once at the commencement of the Municipality, it was found necessary to renumber the whole of them, several new houses having since sprung up and the old figures having become indecipherable owing to lapse of time.

50. GRANT V.—Supervision and Management, Rupees 2,845-9-5.—Under this grant the only item which requires remark is the Vice-President's carriage allowance which received sanction of Government in their Order, No. 1667, dated 3rd October 1874.

51. The remaining items under Expenditure do not need any special remark.

52. Statement IV-B, Column 6, Rupees 1,082-9-7.—Of this sum Rupees 67-1-7 is House-tax and Rupees 1,015-8-0 is on account of Trades-tax. The former is the

arrears of the years 1871 to 1873 which were written off as irrecoverable, the latter, viz., Rupees 1,015-8-0, is the total of taxes left uncollected from several persons from 1871 to 1873, who were not to be found in the town.

53. The Auditor's Report is enclosed and calls for the following observations:

(a). The suggestion of the Auditor in paragraph 9 that the Receipt stamps attached to the disbursement vouchers should be punched out seems unnecessary, as they are already defaced by an ink line being drawn across them.

(b). The sum of Rupees 148-0-6, referred to in paragraph 12, was credited to the General Fund at the commencement of 1875-76. It was held in deposit as being collections in part only of the sums due on account of Mutton stalls. The other suggestions made by the Auditor will be attended to.

54. Extracts from the Annual Report on the working of the Municipal Dispensary accompany, but call for no special remark. The suggestion of the Zillah Surgeon in paragraph 11, that the provision requiring candidates for Government employment to be vaccinated might be extended to all schools under the Local and Municipal Boards, is one deserving of attention and would prove advantageous.

55. The following Returns and Statements are enclosed:—

- (1.) Statement showing the Incidents of Taxation.
- (2.) Statement showing the attendance of Commissioners at Meetings.
- (3.) Statements I, I-A, II, II-A, II-B, III, IV-A, IV-B.
- (4.) Statement of Advances.

From F. J. DAWES, Esq., Auditor of the Municipal Accounts, to C. T. LONGLEY, Esq., President of the Municipal Commission, Salem, dated Shevaroy Hills, 12th August 1875.

I beg to submit my report on the audit of the Municipal Accounts for the official year 1874-75. The books that came under my inspection were of the same character as last year, and I append a list of them as also an abstract statement of receipts and disbursements for the year in question. The closing balance in the Cash-book was Rupees 3,101-1-11, which checked with the balance exhibited in the Treasury Accounts was found to tally.

2. In the Demand, Collection, and Balance Statement for 1874-75 (Arrears) a sum of Rupees 925 under Tolls has remained uncollected for the last three years. A suit appeared to have been filed for this sum against the defaulter, and a decree obtained in favor of the Municipality; but, in consequence of the pauperism of the judgment-debtor, I believe execution has not been taken out on the decree. It may therefore remain a matter for the consideration of the Board whether this sum may not be written off or the decree kept alive by the usual legal formulas, if any possibility of its recovery at a future time exists. An excess collection of Annas 12-10 shown in Column IV of the Statement referred to should have been debited to Miscellaneous, and I observe that a total sum of Rupees 1,082-9-7 as arrears on account of Tax on Houses and Arts has been written off as "irrecoverable" by Proceedings of a Sub-Committee in March last, and that remissions to the extent of Rupees 18-12-10 were also made. The balance of arrears of former years outstanding at the end of March 1875 on account of House-tax is Rupees 7-4-10.

3. In the Demand, Collection, and Balance Statement for 1874-75 (Current) the demand has been correctly represented on account of the Tax on Houses, and the percentage has been raised from 5 to 7½, according to instructions contained in G.O., dated 11th April 1874, No. 572. The license fees on carts has also been raised from Rupees 1 to 4, and according to these increased

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rates I observed that collection had been demanded for the year under audit. The balance uncollected for the Tax on Houses after crediting the collections made for the year, *plus* remissions, remained at Rupees 1,302-14-0, for which the usual list of unpaid bills had been prepared. The Tax on Arts was abolished by order of Government on the 20th March 1873, and no balance remained on account of Tolls. The column for this item (Arts) might therefore be abandoned in Statement IV.

4. Registers are maintained in the office in connection with the issue of Demand notices and Warrants and separate accounts are kept showing the realization of these process fees; I would beg to recommend that an abstract be prepared at the end of each quarter or half-year showing the number and value of processes issued, the amount realized, and the number remaining unexecuted. This would operate to a great degree as a check on the process servers, for I observe that an unusually long time elapses in the realization of these fees, for which, under ordinary circumstances, an average of one month ought to suffice perhaps.

5. The maintenance of a Currency Note Register also I would take the liberty of suggesting, and, as the number of notes passed into the office is probably great, the advisability of keeping such a Register would perhaps recommend itself without any argument.

6. In respect to the permanent advance in the hands of the Head Clerk, I would suggest that as the preparation of the office contingent bill is not dependent on the arrival of any particular date, he may be instructed to prepare his bill as soon as the advance is reduced to a minimum, so that the necessity of trenching on other sources, as appears the case, to meet the office contingencies may be obviated; and I would also ask permission to recommend that this permanent advance of Rupees 50 be returned at the end of every year into the Treasury, so that it may be included in the bulk of Municipal Funds in hands at that date. It could be redrawn at the opening of the next year, according to the practice now obtaining in all Government Departments.

7. The directions of Government in G. Os., dated 10th March 1875, No. 552, and 11th April 1874, No. 572, that the Vice-President's carriage allowance should be debited to Grant V and not IV, and that the heading in the Ledger charges "Municipal Schools—Establishment" should be altered into Middle-class Schools and Salary Grant Schools, were attended to.

8. In regard to the compensation granted for lands taken up for the Municipality not under the Act but with the consent of the parties concerned, I would recommend that the receipts for the value be taken on stamp paper instead of the ordinary paper in use as serving better for the purposes of permanent record, and if the boundaries of the land are regarded unnecessary to be mentioned in the receipt, it may be advisable perhaps to insert the dimensions at least.

9. The loose vouchers both on the receipt and disbursement sides were compared by me with the entries in the Cash-book and found to correspond, and the practice so much insisted on by Government of permanently defacing adhesive stamps by punching them, may perhaps be adopted in regard to the Municipal vouchers.

10. The balance of advances remaining unadjusted at the end of March 1875 stood at Rupees 212, and the deposit in the Savings Bank made by Renters, Contractors, and Bill Collectors was Rupees 3,623, and a sum of Rupees 54-8-0 was shown as deposited in the office on account of appeals.

11. In checking the House-tax Register I observed that Choultries, Dispensaries, &c., were not liable to tax by an express provision in the Act. These buildings, however, are assigned distinct numbers in the Register, and I would suggest that a red ink line be ruled against them or a note made in the book to show that they are exempt from taxation—Nos. 395, 447, and 449 &c., are some of the numbers that I refer to. An alteration in the numbering of the counterfoil bills for the audit year occurs from No. 4,500 to 5,000, and such bills as are not to be used for inaccuracy in their preparation, of which several will be found in counterfoil book No. 12, may be cancelled by the party who usually signs the bills.

12. At the end of the year a receipt of Rupees 148-0-6 on account of rent realized from Municipal Mutton-stalls was kept in deposit in the office and not credited to the General Fund.

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13. With the exception of several transfers in the postings of the Ledger charges, the general accuracy and neatness of the accounts kept in the office was apparent, and I beg to express my thanks for the facilities afforded in carrying out the audit.

ANNUAL REPORT ON THE CIVIL DISPENSARY, SALEM, FOR 1874-75.

	In.	Out.	Total.
Remained 31st March 1874	12	37	49
Admitted	234	9,872	10,106
Total	246	9,909	10,155
Discharged	222	9,806	10,028
Died	18	1	19
Remaining 31st March 1875	6	162	168
Average Daily Sick	13.24	58.62	71.86

4. By reference to the old records, I find that the Salem Dispensary was founded just thirty years ago, *viz.*, in August 1845. There is no precise record of the circumstances which led to its being established, but so far as I can ascertain a considerable sum was subscribed by the people of the town, both European and Native, the sum thus collected being further supplemented by a Government grant; at the same time Government undertook the erection of the building and on its completion, provided the necessary staff. The building which thus came into existence remained unaltered for five and twenty years and still exists as the present in-patient department. The improvements and additions of the last four or five years arose thus. In the year 1869 a considerable sum of money, Rupees four thousand, four hundred and odd (the District share of the Surplus Famine Fund) was placed by Government at the disposal of the Collector for employment upon charitable purposes likely to benefit the people at large; the bulk of this money after considerable discussion and with the consent of the community generally, I succeeded in securing for the improvement of the dispensary by the erection of a separate department for the out-patients and a detached ward for contagious diseases, largely adding at the same time to the size of the compound and grounds. The original sum has, of course, been long since expended, but as in the interval the hospital passed into the charge of the Municipality, the amount has, from time to time, been, on my representation, supplemented by the Commissioners, until, at this time of writing, the plans, which when I first spoke of them were regarded as ridiculously sanguine and unlikely ever to be accomplished, are now slowly but surely approaching completion, and the end of 1876 or 77 will probably see the Salem Dispensary composed of separate in and out-patient departments, an isolated building to be used as a contagious disease ward, and a series of detached huts suitable for the reception of caste patients or for use as lying-in wards; the three former already exist, and the fourth is but a question of time. When this stage is reached all likely to be needed for many years to come will, I think, have been achieved.

5. When first started the hospital was entirely supported by Government who met all expenses; this continued until 1861, when the salaries, medicines, and instruments were allowed by the Government together with a grant of Rupees 50 per mensem, and the other expenses met by local contributions; next, in 1863, the Government grant of Rupees 50 per mensem was withdrawn, and Rupees 100 a-month paid by the Municipality instead. Whilst, since 1st May 1871, all expenses have been defrayed by the Municipality (25 per cent. of the pay of the Native Surgeon alone excepted).

11. *Vaccination*—Holds much the same place in Salem that it does in most other large towns of Southern India, which have for many years been the head-quarters of the European community, that is to say, a certain proportion of the people are vaccinated, but a much larger proportion are unprotected, whilst the interest in the matter evinced by the community at large is simply nil. Some classes as the Komaties, the Pulleys, certain sections of the Weavers and the mat and bamboo workers are openly and distinctly hostile to it, nor do I see the least chance of real progress until some steps in the direction of "compulsory vaccination" are taken by the

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Legislature. To what extent the country is prepared for such a measure is of course a matter of opinion, but I cannot help thinking that it might fairly be pushed a little further than the present regulations on the subject require. As things stand now, no one except he be a candidate for Government employment is required to have himself vaccinated; surely the provision might be made to extend to all schools aided by or receiving Results grants either from Government or Municipal and Local Fund Boards; for a single unvaccinated child in one of these crowded little schools represents a great danger to a very large number of other children. At the same time by thus attacking the rising generation we should, I believe, be sowing the seeds of a much greater harvest in the future, than we can ever hope to reap by the slow progress of persuading the parents, and that argument, so dear to the native mind "my father never did it, so why should I" would be effectually undermined. There are of course other points at which the system might be gradually extended, but this is not the place to enter upon them. I cannot, however, regard the present system as a wise one, but two classes of the people being included under the operation, viz., aspirants to office, who regard themselves as it were bribed to do it, and prisoners who have no voice in the matter and regard it, so to say, as part of their punishment, whilst neither a bribe nor a punishment is exactly the light in which one would desire to see a valuable protective of human life regarded by an ignorant people.

13. *Crops, &c.*—During the early portion of the year these were very short—thus in April and May the outturn of cholam, raggy, and paddy was only about one half; in July, cholam, cumboo, and raggy are all shown as "fair;" while from that date to February of this year all crops have averaged three-fourths of the usual outturn. Lastly, the crops now down promise well. Prices have, as might be anticipated under the circumstances, ranged high, but without however reaching the point of actual scarcity or giving rise to any marked increase in the diseases which accompany want of proper food amongst the population generally. With respect to climate, &c., the hot season of 1874 was considerably hotter than usual, the maximum having been reached on the 13th April, when the Thermometer registered 105·4° in the Meteorological shed, equivalent to about 100° in an ordinary house, this state of things being remedied in some measure by the cyclone of May, which was felt even as far inland as this. The rain-fall during the South-west monsoon was somewhat below the average, but was more than compensated for by the heavy downpour and floods which accompanied the North-east monsoon in October, doing, as is well known, much injury to the railway where it passes through the northern portion of the district, as well as breaching numerous tanks in the same locality, amongst others the great tank at Tripatore. The total fall for the year was 39·64 inches, the latter months being very dry, no rain, except a slight shower or two in December, having fallen from 28th November to 26th March. The atmospheric conditions which accompanied the various Meteorological phenomena of the year, viz., the Lunar Eclipse of 1st May, the Solar of 10th October and the Transit of Venus on 9th December were duly recorded, but call for no special remark here. A table showing the details of rain-fall absolute and comparative is appended:—

	IN.	
April	0·63	} Mean rain-fall for the last seven years 39·04 inches.
May	10·42	
June	3·17	
July	3·96	
August	4·60	
September	6·97	
October	6·55	
November	1·72	
December	0·49	
January	...	
February	...	
March	1·13	
Total	39·64	

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14. No epidemic, as usually understood, has been present during the year, i.e., cholera, small-pox (except to a very limited extent in Salem town during May, June, and July) and the other exanthemata have all been unknown during the period under report, but intermittent fever, due to endemic causes, prevailed to so large an extent in the Utengherry Taluq as to amount almost to an epidemic.

17. The following are the additions and alterations during the year made in the buildings and grounds forming the Dispensary:—

(a.) *In-patient Block.*—Two doors on the northern side converted into windows for the sake of privacy, and the whole verandah on the same side refloored in square bricks, and the division wall swept away. Verandah constructed on the southern side by removing the centre portion of the outer wall and substituting pillars, adding thereby materially both to the light in, and ventilation of, the building. Centre room refloored and matted and converted into a ward for European and East Indian patients.

(b.) *Out-patient Block.*—The store-room being found unnecessarily large has been divided by a rod and curtains into a store and examining or consulting room.

(c.) *Contagious Disease Ward.*—This was completed a short time since, but has not yet been used, and is now again in the builder's hands, as after completion it was found necessary to add a large back verandah, the two ends of which will be enclosed as bath and examining rooms, whilst the entire structure will give shade and add to the privacy of the ward. The grounds of this block have also been levelled, and the walls, gates, &c., completed.

(d.) The filling up and levelling of the ground in rear of the contagious disease ward, destined hereafter to be occupied by caste huts, is gradually progressing, but must necessarily occupy another year or two before the land can be ready for occupation.

(e.) After a long correspondence between the Municipality and Government regarding the source from which the cost of erecting a new Dead-house should be defrayed, the matter has at length been settled, and within the last few weeks the land for the new dead-house has been selected and walled in and the work already commenced. In the course of another two or three months we may therefore look to this source of objection being removed; how objectionable it is to the people generally may be gathered from the fact of five persons (in-patients) having quitted the hospital in one morning a short time since, because a dead body in a very decomposed state was brought in; the change has therefore come none too soon. I attach plans of the buildings and grounds which will, I trust, render the above details intelligible.

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

No. 271. ORDER THEREON, 29th May 1876, No. 967.

The report on the working of the Salem Municipality for the year 1874-75 is recorded with the following comparative statement of estimates and actuals for the year:—

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RECEIPTS.			CHARGES.		
	Estimates.	Actuals.		Estimates.	Actuals.
	1874-75.	1874-75.		1874-75.	1874-75.
	RS.	RS.		RS.	RS.
Balance brought forward.	1,000	1,636	GRANT I.		
Assignments by Government.	2,070	1,754	New Works—		
Rates on Houses	12,300	15,533	Communications	900	1,160
Taxes on Arts	200	1,067	Educational	100	5
Taxes on Vehicles	1,600	1,603	Sanitary and Miscella-		
Registration of Carts	2,500	1,873	neous... ..	3,400	4,571
Tolls	10,850	9,250	Repairs—		
Fees	500	569	Communications	2,500	2,221
Fines	250	785	Educational	100	92
Endowments, &c.		143	Sanitary and Miscella-		
Contribution from Local			neous	500	620
Funds	3,400	3,600	Establishment	420	282
Miscellaneous	5,330	4,531	Tools and Plant	300	168
Advances recoverable		609	Contributions to Local		
			Funds	500	499
			Reserve	200	
			GRANT II.		
			Municipal Schools	2,200	2,250
			Salary Grants	1,000	802
			Results Grants... ..	720	613
			Contribution to Local		
			Funds for Educational		
			Inspection	100	100
			Miscellaneous	230	367
			GRANT III.		
			Hospitals and Dispensa-		
			ries	6,160	6,273
			Vaccination	550	454
			Registration of Births and		
			Deaths	370	365
			Conservancy	13,320	13,096
			GRANT IV.		
			Lighting	1,060	655
			Markets	300	300
			Choultries... ..	540	577
			Avenues, &c.	500	368
			Travellers' Bungalow	100	185
			Miscellaneous	1,100	421
			GRANT V.		
			Supervision and Manage-		
			ment	2,830	2,846
			Advances recoverable		537
			Refunds		25
			Balances		3,101
Total ...	40,000	42,953	Total ...	40,000	42,953

(True Extract.)

W. H. M. M. M.
Chief Secretary

To the President of the Municipal Commission, Salem.
 " Board of Revenue.
 " Revenue Department.
 " Public Works Department.
 " Surgeon-General, Indian Medical Department.
 " Sanitary Commissioner.
 " Director of Public Instruction.
 " Accountant-General.
 " President of the Local Fund Board, Salem District.
 Exd. T. O'Connor.

W. H. M. M. M.

No. 2576
Revenue 1890-1891

Govt. of 1876 **Madras.**

FINANCIAL.

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

Dated May, 29th.

Issued **-24**

Recd. June 25th.

G.O., 29th May 1876, No. 967.

MAY.
Nos. 270-271.

*Municipal—Report—The annual report on the
working of the Salem Municipality for 1874-75,
recorded.*

21497 *copy*

27-6-76

28 June 1876