

(1) Number of pages 6 sheets (12 pages)

(2) Date of repair 5-9-84

(3) Initials of the Referencer GFJ

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue

DEPARTMENT

G.O. No.	3067	Press.
B.P. No.		Mis.
Dated	18-12-1878	197

Not to be folded or roughly handled

Archives I-5,806-24-2-78.

GF

3067
1

GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

30th November 1878, No. 2139.

Municipal—Reports.

Read the following paper :—

No. 206. *From C. W. W. MARTIN, Esq., Acting President of the Municipal Commissions, Madura, to the Acting Chief Secretary to Government, dated 1st November 1878, No. 57.*

I have the honor to submit the report on the working of the Towns Improvement Act in Madura for the year 1877-78, accompanied by the statements prescribed in G.O., dated 25th April 1877, No. 1347, Financial Department, and the reports of the officers in charge of the Dispensaries and that of the Deputy Inspector of Schools, Madura Circle, on the progress of the Municipal Schools, together with statements of the Auditor.

2. The total receipts of the year including the opening balance amount to Rupees 73,362 against Rupees 79,826 of the previous year, resulting in a net decrease of Rupees 5,464.

3. The variations occur chiefly in the items noted in the margin. The increase in Rates on Houses and Lands is due to improved collection of arrears. The decrease under Tolls was caused by the failure of the original Contractor and the re-sale of the toll at a loss. The decrease in the Contribution from Local Funds is owing to their having paid in full, in the previous year, the balance of their guaranteed contribution to the Hospital. The other variations are explained in the Commissioners' report.

	1876-77.	1877-78.
	RS.	RS.
Rates on Houses and Lands..	16,287	20,452
Fines and Fees	1,154	1,366
Miscellaneous	12,092	12,327
	Decrease.	
Balance	21,300	19,304
Registration of Carts ..	943	853
Tolls	15,186	9,792
Contributions from Local Funds	3,700	200

4. With reference to paragraph 2 of G.O., dated 3rd December 1877, No. 2815, Financial Department, I have to state that Rupees 2,000 was paid to the Local Fund Board as their share of tolls during the year, and the remainder has been paid in the current year.

5. The accounts have been examined by the Auditor and found correct, and the result is shown in the statements submitted by him, the figures of which exactly tally with those kept in the Municipal Office.

ENCLOSURE No. 1.

From J. G. HORSFALL, Esq., Vice-President of the Municipal Commission, Madura, to the Acting President of the Municipal Commissions, Madura, dated 23rd October 1878, No. 271.

I have the honor to submit the annual report on the working of the Towns Improvement Act in Madura during 1877-78 with the enclosures noted below :—

- (1.) Annual Statements in the forms prescribed in G.O., No. 1347, dated 25th April 1877, Financial.
- (2.) Auditor's Statements.

- (3.) Reports on the Civil and Branch Dispensaries and Lying-in Hospital and the American Mission Dispensary.
 (4.) Report of the Deputy Inspector of Schools, Madura.
 (5.) Statement of Incidence.

RECEIPTS.

2. 1a. *House Tax*, Rupees 20,452-0-10.—This includes arrear collection of Rupees 6,818-6-5, and is much higher than last year's on account of more energetic collection. The bill collectors were allowed a commission of $1\frac{1}{2}$ per cent. on the collection towards the end of the year under report.

3. b. *Land Tax*.—This was not commenced during the year.

4. d. *Tax on Vehicles*, Rupees 859-1-0.—e. *Tax on Animals*, Rupees 1,424-6-8.—b. *Registration of Carts*, Rupees 852-9-0.—There is not much difference between the collections under these heads this year and those of last year except the registration of carts which is diminished on account of the number of carts being actually less.

5. *Tolls*, Rupees 9,792-7-3.—The contract of the toll gates was sold to one man for Rupees 17,800. The contract was re-sold at the end of the year at a loss. The new Contractor paid up for the months he contracted for. The old Contractor had failed. The actual collection during the year including arrears is Rupees 11,792-7-3, out of which a portion of the Local Fund share, viz., Rupees 2,000, was paid during the year, and the remainder in the current year. The Contractor was sued for the recovery of the balance due by him, and we have now a decree against him. Whether this will be of much benefit remains to be seen.

6. h. *Licenses*, Rupees 475.—The increase over last year is due to the strict enforcement of the Act.

7. There were no contributions under Items 2 and 3. Under Item 4 (Contribution from Local Funds) there is the usual sum of Rupees 200 towards the sanitary expenses of the Chittrai festival.

8. *Fines and Fees*, Rupees 1,365-13-1.—The excess collection over last year is due to the greater collection under the heads of Warrant Fees and Magisterial Fines.

9. *Fees in Schools &c.*, Rupees 1,319-2-0.—The increase under this head over last year is due to some of the higher class Results Schools in the town having been amalgamated and to the management having been transferred to the Deputy Inspector of Schools.

10. 7. *Rent of Houses, Gardens, Markets, &c.*, Rupees 6,924-14-10.—This is much less than last year's collection and is owing to small competition shown for the contract of the grain pettah. The erection of pandals and the lodging of building materials on roads have not fetched the usual amount of fees because people have been very chary of building.

11. 9a. *Hospitals*, Rupees 3,823-0-9.—The decrease under last year's collection is due to the reduction of rent on the Hospital Bungalow at Sandapettah from Rupees 120 to Rupees 80 a-month, and to its having been vacant for some time.

12. 10a. *Salvage of Sweepings*, Rupees 7-7-4.—There having been little or no cultivation during 1877-78 no demand was made for the town rubbish; hence the decrease under last year's collection.

13. 10b. *Avenues*, Rupees 98-11-8.—The small collection under this head is due to the produce of avenue, tamarind, coconut trees, &c., having been sold in 1876-74 for three years for Rupees 165, and two-thirds of the amount having been collected during that year. The sale of avenue branches has not fetched the usual amount.

14. 10c. *Interest on Promissory Notes*, Rupees 625-2-10.—The collection under this head is smaller than that of last year in consequence of the sale of certain promissory notes to the amount of Rupees 5,000 during the latter part of the year under report.

15. 10e. *Sale of Materials, &c.*, Rupees 2,206-10-3.—This increase over last year's collection is due to the sale of all the rubbish and latrine carts to a contractor who was given the contract of supplying bullocks to the carts and removing rubbish from the town.

16. 10g. *Devasthanam, &c.—Voluntary Contributions*, Rupees 150-8-0.—The increase over last year's collection was realised from Nattukotai Chetties, being half the cost of sanitary arrangements during the Kumbapishakam in January last.

17. 10h. *Other Incomes*, Rupees 972-15-9.—This is a recovery from Government of the cost of a dead-house constructed by the Municipality in connection with the Civil Dispensary buildings at Madura which was debited to the actual expenditure under "Buildings."

18. 12. *Advances Recovered*, Rupees 35-15-6.—This was returned by Mr. Scott, Vakil of the District Court, Madura, being the amount advanced to him to conduct the suit against one Sonachalam Pillai, who had to account for about 300 Rupees in connection with certain works of mised subsequently.

DISBURSEMENTS.

GRANT I.

19. 1a. *Communication*, Rupees 3,875-3-2.—The excess over last year's expenditure is due to the amount provided in the previous year for the opening of a new road along the Railway line having been almost all spent during the year under report.

20. 1b. *Buildings*, Rupees 510.—Nothing was spent in latrines in the year 1877-78. No doubt latrines are a great want in Madura. This is patent to anyone, but pukka latrines cannot be built until two difficulties have been removed. In the first place no two people can be got to agree as to the proper muster, and indeed it will be difficult to find one which in the climate of Madura will not eventually prove a greater nuisance in spite of all precautions than that which it is intended to remove. Secondly, there are absolutely only two or three sites which are really suitable for latrines. There is an utter absence of open places or vacant corners on which one might place a latrine without its becoming a nuisance.

This year the President and I thought we might try bamboo matting latrines. Ten have been constructed and answer very well, but there is no further room for more within the town, and ten are hardly sufficient. Some of these ten are really a nuisance to the neighbouring houseowners.

12. 2a. *Communication*, Rupees 4,664-0-4.—The decrease of expenditure under this head as compared with 1876-77 is owing to the gravelling of Ramnad road provided for in the Budget for 1875-76 having been finished in the succeeding year (1876-77) for want of funds, and to the supply of gravel, &c., to the road maintenance having been kept in abeyance for a few months in the year under report. This was done to lessen the pressure on our funds which when I took charge in November 1877 were in the utmost disorder.

22. 2b. *Buildings*, Rupees 1,302-4-2.—The repairs to the buildings mentioned in Statement II-A, Repairs, having been found very necessary, the excess expenditure over that of last year was found unavoidable.

23. c. *Drainage*, Rupees 230.—This is a balance of the amount due and paid during the year for the drain work in front of Mr. Blackburne's lamp which was finished in the previous year.

24. 3. *Establishment*, Rupees 399-11-0.—The decrease is due to the abolition of the office of Maramat Maistry on Rupees 35 a-month.

25. 4. *Tools, Plant, &c.*, Rupees 56-7-4.—Only a few tools were bought this year as those of last year were in good condition.

GRANT II.

26. 5a. *Fixed Payments*, Rupees 3,700-3-0.—The decrease is due to the reduction in the scale of salaries to the teachers of the combined system schools during the year.

27. 5c. *Contingencies*, Rupees 619-7-11.—The school furniture was bought in 1876-77, and this year the expenditure was therefore small.

28. 3. *Salary Grants*, Rupees 180.—The excess over last year's expenditure is due to the payment of the grant in that year for only seven months.

29. 5b. *Results Grants*, Rupees 576.—This sum was sanctioned by the Commissioners in the middle of the year when they changed the whole system of schools and converted all we had into ten combined system schools supervised by the Deputy Inspector who is also a Commissioner. They are visited monthly by the Inspecting Schoolmaster, Madura Range, a portion of whose salary, &c., is contributed to the Local Fund Board of the Madura Circle. The enclosed report of the Deputy Inspector will show how the schools got on during the year.

GRANT III.

30. 1a. *Establishment*, Rupees 4,980-5-10.—The excess over last year is due to the increase of Rupees 10 a-month to the Hospital Assistant attached to the Branch Dispensary, as per sanctioned Budget for the year under report, and to the famine batta sanctioned to some of the servants of the Dispensary drawing a salary of less than Rupees 6 a-month.

31. c. *Diet of Patients*, Rupees 2,182-5-10.—d. *Contingencies*, Rupees 1,313-3-7.—The total expenditure under these two heads is almost equal to that of the previous years, but the excess expenditure during the last two years generally is owing to the increased number of in-patients and high price of diet articles on account of famine.

32. The returns, &c., submitted by the Zillah Surgeon on account of the Civil and Branch Dispensaries and Lying-in Hospital, and the report submitted by Dr. Chester on account of the American Mission Dispensary, Madura, show an increase of admissions (as per margin) over last year's of 6,702 cases. This is due to famine high prices.

Civil and Branch Dispensaries and Lying-in Hospital	4,699
American Mission Dispensary	2,003
Total	6,702

33. 2a. *Vaccination Establishment, Rupees 262.*—The slight increase over last year is due to famine batta.

34. 2b. *Contingencies, Rupees 185-6-0.*—The decrease is due to the advance of Rupees 50 on account of batta to mothers of vaccinated children and to the commission for 450 cases vaccinated in March 1876 having been paid in April this year (1878-79). The following is a comparative statement showing the results of vaccination operations for 1876-77 and 1877-78:—

Year.	Population.	NUMBER VACCINATED.			RESULTS.			Number Vaccinated per 1,000.
		Under one Year of Age.	Above one Year of Age.	Total.	Successful.	Unsuccessful.	Unknown.	
1876-77		823	2,159	2,982	1,971	399	612	57.36
1877-78		1,070	2,084	3,154	2,713	215	226	60.66

The increased number of vaccinations over last year is due to the exertions of the vaccinators during the famine.

35. *Registration of Births and Deaths, Rupees 478.*—The establishment being on the same standard as last year there is little or no difference in the cost. The following comparative statement shows a marked increase in the deaths as compared with previous year, which is altogether owing to famine high prices and bad food. The town itself was not particularly unhealthy and indeed compared favorably with other parts of the district. The death-rate in the District Jail and the Dispensary (included in the establishment) was however somewhat alarming. "Famine Diarrhoea" claimed the most victims, and a very great number of the deaths were those of outsiders who straggled into the town only to die. It will be observed that the death by "Smallpox" show a decrease of epidemics. There were really none in the town, and I have no doubt that a great deal of what has been put down as cholera was merely diarrhoea:—

Year.	Population.	DEATHS.										Number of Deaths per 1,000.	Total Births.	Number of Births per 1,000.
		Cholera.	Smallpox.	Fever.	Bowel-complaints.	Suitcase.	Wounds.	Accidents.	Snake-bite.	Killed by wild Beasts.	All other Causes.			
1876-77		127	169	192	33	2	8	10	..	3	1,077	1,621	31.18	1,901
1877-78		796	53	221	987	7	12	21	..	1	1,727	3,525	73.57	2,253

GRANT III.

36. 4a. *Conservancy Establishment, Rupees 7,476-13-3.*—The increase over last year's expenditure is due to famine batta to servants drawing less than Rupees 6 a-month.

37. 4b. *Conservancy Carts, &c., Rupees 7,642-13-1.*—The increase is owing to conservancy carts having been let on contract at Rupees 17½ a-month per cart since November 1877, against Rupees 15 a-month per cart as per Budget. This course the Commissioners were obliged to adopt as the former system of paying the cartmen according to trips did not prove successful.

38. 4c. *Cleansing of Tanks, Wells, and Drains, Rupees 1,362-14-6.*—The expenditure under this head is remarkably higher than last year, and is owing to certain important works such

as improving and deepening some of the old Pandian wells and examining and clearing some of the old under drains having been undertaken during the year.

39. 4d. *Conservancy—Contingency, Rupees 1,294-12-11.*—The increased expenditure is due to the purchase of land in Sandapettah for the opening of a road and for the repair of the Municipal conservancy carts which were built in the previous year.

GRANT IV.

40. 1b. *Lighting—Contingencies, Rupees 4,731-5-9.*—The decrease is owing to average time during which the lamps were lighted having been reduced to three-quarters of what it was before. This was done on account of the great rise in price of kerosene oil.

41. 2a. *Market Establishment, Rupees 164-14-0.*—The excess expenditure over last year is owing to the entertainment on a commission of 10 per cent. for a few months of a servant to collect fees from petty rice dealers in the market.

42. 6b. *Travellers' Bungalow—Contingency, Rupees 13-14-0.*—Little or nothing was done for the travellers' bungalow.

GRANT V.

43. 2a. *Collection Establishment, Rupees 669-4-8.*—The excess expenditure is due to the retention of the temporary peons for a few months more.

44. 2b. *Contingency, Rupees 36-6-9.*—This is on account of the commission of 1½ per cent. sanctioned to the bill collectors in addition to their fixed salary. This system has shown very good results.

45. 3a. *Miscellaneous Establishment, Rupees 863-5-4.*—The excess expenditure is owing to the retention of the services of the outdoor manager for nearly two months more than in the previous year.

46. *Advances Recoverable, Rupees 1,777-2-6.*—The excess expenditure over last year is due to the institution of fresh suits and to the payment in Court of Rupees 1,141-6-6 on account of a decree against the Municipality, and which has been recovered during the current year on appeal.

REFUNDS.

47. The expenditure under this head in the previous year was on account of the cost of land sold in 1870 and refunded during 1876-77.

48. *Loss in Sale of Promissory Notes, Rupees 262-8-0.*—Five thousand rupees worth promissory notes lodged in the Madras Bank were sold at a discount of 5 per cent. during the year under report to meet current charges.

49. The other items require no remarks.

From A. VYTHIALINGAM, Deputy Inspector of Schools, Madura Circle, to the Vice-President of the Municipal Commission, Madura, dated 2nd May 1878, No. 110.

I have the honor to report on the state and progress of the Municipal Schools for the year 1877-78.

2. In May 1876 the Commissioners opened ten schools under their own management on the salary system. At the end of the year it was found that the cost of the schools was too much for the results attained. They were placed under my charge on the 1st September 1877 when by amalgamating some of the schools in the town, I succeeded in improving the schools both in strength and in standard. They have since been working on the combined system under which a portion of the teachers' remuneration was made to depend on their own success, and I am glad the results of the examination held in March showed that with a very few exceptions all the teachers had done their work very satisfactorily.

3. The following table shows the number of pupils in each school compared with the same at the end of the previous year:—

Name of Schools.	Number of Pupils on the 31st March.		Increase.	Decrease.
	1877.	1878.		
Kattisetti Mantapam School	56	69	13	..
Pethinaiken Mantapam School	38	47	9	..
Chetty Mantapam School	59	74	15	..
South Gate School	26	48	22	..
Ammaniammal Mantapam School	64	75	11	..
Manikatti Mantapam School	47	55	8	..
Vandikara Chavady School	33	19	..	14
Chitrakara Chavady	44	19	..	25
Letchmipuram School	62	49	..	13
Sonaikothan Mantapam School	45	40	..	5
Total ..	474	495	21	..

4. Of the number of boys there are—

	31st March 1878.		31st March 1877.
Hindus	447	against	436
Mahomedans	37	"	38
East Indians	1	"	0
Native Christians	10	"	0

5. Of these again

269 learn English and Tamil.
226 " Tamil only

6. The accompanying return gives all the particulars relating to these schools.

7. The total expenditure including the results grants of Rupees 576 was Rupees 4,895-10-11 against Rupees 5,211-0-4 in the previous year. The school fees amounted to Rupees 1,319-2-0, or Rupees 663-1-0 in excess of the collection during the previous year. The fees are nearly equal to a third of the total expenses which is a very satisfactory feature.

8. In conclusion I am glad to say that the Inspecting Schoolmaster, Madura Range, entrusted with the monthly examination of these schools did his work creditably, and I beg to offer my thanks to the Vice-President for his cordial assistance in all matters connected with these schools.

Annual Report of the Madura Mission Dispensary.

The number of new cases in this Dispensary has been 2,345 more than last year. The total number of cases has been 20,361, of which 12,429 were new cases, or those coming for the first time. These have come from 281 different villages.

2. Of the new cases there were 5,511 medical, 5,909 surgical, and 1,009 medical and surgical.

3. Of these there were 145 Europeans, 322 East Indians, 4,665 Native Christians, 1,212 Mahomedans, and 6,085 Hindus.

4. Under six years of age there were 2,713 males and 3,036 females. Between six and twenty-one there were 1,909 males and 2,748 females. Over twenty-one years of age there were 1,060 males and 963 females.

5. The number of cholera cases treated has been 478. Of this number I record with a feeling of great regret and sorrow the loss of one Assistant and two Compounders connected with the Dispensary. They did not spare themselves in their care of cases, when cholera was raging, and gave their own lives in their efforts to save others.

6. In the treatment of cholera we have had a fair measure of success, and there has been no less demand for the cholera medicine in general use in our Dispensary practice. But during this year of famine, cholera, as it has again and again appeared in the town of Madura, has been of a most virulent type. Insufficient and improper food, and the generally anæmic condition of the people, has doubtless had much to do with the large number of deaths by this fearful disease.

7. As in previous years, I have with hardly an exception come into Madura Wednesday afternoons and given the Thursdays to work in the Dispensary. Special cases come regularly to consult me on that day, a number from villages south and east of Madura.

8. It has been a great help to me and to the general Dispensary work that Mrs. Capron has had health and strength to give so much of her time to the medical care of the women and children coming to the Dispensary. Having a separate room, in which she sees her cases, and with the help of two intelligent and efficient Native Christian women, she gets through a large amount of most useful work. From 7 to 10 o'clock in the morning she sees patients in her room in the Dispensary, having in this way had over 3,000 cases during the year; and yet, if anything, an even more interesting and useful part of her medical work is in the visits she regularly makes, in the afternoon, at the houses of patients not able to come to the Dispensary. Many Mahomedan and Brahman families, and many of the most respectable and wealthy families in Madura, have thus been visited. They urge her to come, and receive her visits with marked cordiality and gratitude.

9. We have again to thank the Madura Municipality for its kind grant of Rupees 300 to our Dispensary. This year it has been of special service, for in no previous year has there been in this, as well as in all our Dispensaries, such a great demand for medicine. Again and again we have had to send to Madras to renew our supply of certain medicines.

10. In closing the report of the Madura Mission Dispensary it is due to the Head Assistant, Mr. G. S. Tungan Pillai, to record his faithful and excellent service. Having for so many days of the week entire charge of the Dispensary, and having had so large a number of patients, and so many cases of cholera and other severe diseases, he has had a trying and difficult year of work. Much of the success and usefulness of the Dispensary are due to him.

11. That the Dispensary continues to be popular with the people is evidenced by the increasing rather than diminishing number of patients attending from all the localities in the vicinity of the Dispensary. This proves, as I have attempted to show before, the wisdom and importance of establishing Branch Dispensaries in different portions of the city.

(Signed) EDWARD CHESTER, M.D.,
Medical Officer, Madura Mission Dispensary.

1877-78.

Concise Annual Report on the Civil and Branch Dispensaries and Lying-in Hospital, Madura, for the Official Year ending 31st March 1878.

The year just closed will long be remembered not only by the people of Southern India but universally. On account of the famine which prevailed sickness and mortality was increased considerably. Since the 11th September 1877 rain had fallen to a great extent, tanks breached destroying rice fields and other tracts of cultivation so much so that one day within the short space of twelve hours the fall of eight inches of rain was recorded at the local observatory.

2. The numbers admitted during the year under review are as follow compared with that of the previous year:—

		Europeans.	Natives.
1876-77	In	9	416
	Out	265	20,591
1877-78	In	6	1,230
	Out	377	24,437

showing an increase of 4,769 on the total number treated.

3. The mortality is considerably high, but this is not to be wondered at inasmuch as hopeless cases of chronic dysentery, diarrhoea, and general dropsy, due to famine, were picked off the streets by the Police and sent to the Dispensary in most instances only to die, as nearly all the cases if not the whole that were sent were people from this and other districts and in the last and worst stage of diseases principally due to starvation.

4. Cholera prevailed almost throughout the year, which had been introduced by immigrants returning from Ceylon, and others who sought refuge in this district on account of the famine.

5. The Civil and Branch Dispensaries as usual continue to be well attended and appreciated by all classes of the community as the numbers treated will testify.

6. The Lying-in Hospital has not been behindhand in doing its work of usefulness. The number of confinements during the year was 303 against 123 in the previous year. The services of the outdoor midwife were dispensed with on account of short work in the town.

MADURA,
1st April 1878.

(Signed) T. G. H. WILKINS, Surgeon,
Zillah Surgeon.

No. 207. ORDER THEREON, 30th November 1878, No. 2139.

The receipts and charges of the Madura Municipality for 1877-78 are compared below with the estimates for the year and the actuals for the preceding year :—

RECEIPTS.			
	Actuals, 1876-77. RS.	Estimate, 1877-78. RS.	Actuals, 1877-78. RS.
Balance brought forward	21,300	23,011	19,304
Rates on Houses and Lands	16,287	20,500	20,452
Taxes on Vehicles and Animals	2,229	2,500	2,283
Registration of Carts	943	1,000	853
Tolls	15,186	12,000	9,792
Licenses	354	500	475
Assignments by Government	120	..	..
Contribution from Local Funds	3,700	500	200
Fines and Fees	1,154	800	1,366
Endowments	6,461	6,450	6,274
Miscellaneous	12,092	12,194	12,327
Advances Recoverable	..	500	36
Total ..	79,826	79,955	73,362
CHARGES.			
	Actuals, 1876-77. RS.	Estimate, 1877-78. RS.	Actuals, 1877-78. RS.
GRANT I.			
New Works—			
Communications	242	3,000	3,875
Buildings	1,629	..	510
Sanitary and Miscellaneous	1,377	4,000	..
Repairs—			
Communications	7,725	6,100	4,684
Buildings	2,418	..	1,302
Sanitary and Miscellaneous	170	1,200	248
Establishment	694	300	400
Tools and Plant	165	100	57
GRANT II.			
Municipal Schools	5,211	4,500	..
Salary Grants	105	180	180
Results Grants	3	..	..
Schools on the Combined System	..	..	4,896
Inspection (Contribution)	138	..	..
Miscellaneous	800	..	..
GRANT III.			
Hospitals and Dispensaries	9,857	9,480	10,049
Vaccination	472	440	448
Registration of Births and Deaths	477	480	478
Conservancy	15,189	18,120	17,777
GRANT IV.			
Lighting	6,753	6,220	5,898
Markets	104	150	165
Choultries	2,187	2,180	2,198
Travellers' Bungalow	240	150	137
Avenues and Watering Roads	61	60	53
Miscellaneous	..	200	..
GRANT V.			
Supervision and Management	3,967	3,836	4,467
Advances Recoverable	113	..	1,777
Refunds	425	..	..
Balances	19,304	19,259	13,783
Total ..	79,826	79,955	73,362

2. The opening balance includes Rupees 15,000 invested in Government securities out of the savings of former years, on account of the drainage and water-supply

projects, but of this amount Rupees 5,000 were drawn during the year for current expenditure. The authority for this action is not stated, and the Government regret that funds, which had been allowed to accumulate for meeting the special sanitary wants of the community, should have been so largely diverted to ordinary municipal charges. The President will submit an account showing the savings and investments effected from year to year for the special purpose above named, the amount if any expended thereon, and the sums spent for other purposes.

3. The receipts aggregated Rupees 54,058 against Rupees 56,944 estimated and Rupees 58,526 realised in 1876-77. The largest decrease was under Tolls, and is attributed to the failure of the renter, against whom legal proceedings have been instituted. The large collections made on account of arrears raised the receipts from House Tax to very nearly the estimated amount, although upwards of 23 per cent. of the current demand remained unrealised at the close of the year. The decreases under other items of receipts were small and are fully explained. The decrease of Rupees 1,595 under Rents of Houses was more than made good by the sale of conservancy carts on the introduction of the contract system.

The Government note that the rate on land was not introduced during the year. It is hoped that measures have been adopted for assessing and collecting the rate during the current year.

The President will direct attention to the necessity of making strenuous efforts to realise the large outstandings noted below :—

	Current.	Arrears.	Total
House Tax	4,110	2,198	6,308
Tolls	4,450	3,914	8,364

The note to Statement IV is unintelligible and should be explained. It is stated therein that the sum of Rupees 1,483-5-4 collected in 1876-77 is included in the current collections of 1877-78, and that the net amount—Rupees 11,405—agrees with the entry in Statement I, which however is Rupees 11,792-7-3. The President should arrange for the payment of the Local Fund share of the tolls as each instalment of the rent is realised.

4. The expenditure amounted to Rupees 59,579 which reduced the opening balance by Rupees 5,521, but the aggregate amount spent was about equal to that proposed in the Budget, and it was the short receipts that led to the reserve funds being drawn upon to the extent of 5,000 Rupees.

5. The proportion of income expended on the various objects of the Act was as noted below :—

Public Works	15.1
Education	6.9
Sanitation	39.2
Miscellaneous Purposes	11.6
Supervision	6.1

The most important new works executed were: two new roads on which Rupees 3,875 were expended. The amount spent on repairs of roads was less by Rupees 1,736 than that estimated, the decrease being explained partly as the result of favorable tenders for the supply of road material, and partly as being due to the fact that the roads did not require much repair. The most important deviation from the Budget allotment was the non-utilization of the provision of Rupees 2,400 for latrines. This is explained in paragraph 20 of the Vice-President's report as being due to difficulty in determining the plan of latrine that will best suit the climate, and in selecting proper sites for them in so crowded a town as Madura. The want of latrines seems however to be much felt, and the temporary structures improvised during the year appear to have done good service although they were felt to be a great nuisance in the neighbourhood. The Government trust the Commissioners will devise means to overcome the difficulties stated. The Sanitary Commissioner and the Surgeon-General will advise the Commissioners on the subject. The Commissioners may perhaps with advantage adopt the plan of latrine used at Coimbatore, and with this view should obtain detailed plans and estimate from that Municipality. The Government observe that the President has not referred to the point in his letter.

6. The Educational expenditure aggregated Rupees 5,076 against Rupees 4,680 estimated. A most important change was effected in the working of the Municipal Schools during the year by amalgamating them with other institutions and reconstituting the whole into ten schools on the combined system to be supervised by the Deputy Inspector of Schools. The report submitted by this officer evidences the interest he takes in the schools and shows fairly satisfactory results. The attendance rose from 365 to 412 and the fees realised amounted to Rupees 1,319 or nearly 27 per cent. of the total expenditure, but the cost to the Municipality of educating each pupil was still high, varying from Rupees 6-10-10 to Rupees 12-7-10, and the Commissioners should direct their efforts towards reducing the cost as far as possible without lessening the efficiency of the schools. Measures should also be devised for bringing under proper control the thirty-six schools particularised in column 9 of Statement V.

7. The Civil and Branch Dispensary with the Lying-in Hospital and the American Mission Dispensary worked, as usual, most satisfactorily, the number of sick relieved being 46,714 against 37,913 in the previous year. Sickness prevailed to an unusual extent, and the deaths registered were 3,825 against 1,621 in 1876-77. Of these 796 resulted from cholera. The births showed an increase of 7 per mille. Vaccination appears to have made satisfactory progress, and Conservancy was well attended to; the old wells in the town having been cleaned and some new covered drains constructed in addition to the usual sanitary services. An important change was made in Conservancy Agency; the system of working by contract having taken the place of that of a paid establishment.

8. The Lighting Charges were reduced during the year by shortening the hours of service. The Government trust that the benefits afforded by the provision of lights in the town have not been injuriously affected by the change.

The other variations do not call for remark and are fully explained by the Vice-President.

9. The report is on the whole satisfactory, and the accounts seem correctly prepared. The Auditor however should have furnished a report on the state of the accounts, and not have contented himself with simply submitting a few statements.

(True Extract.)

H. S. Jui
H. S. Jui
 Acting Chief Secretary.

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

Exd. J. Wright.

Reverend 1878 Sept
2405527
Capt. of 1878 3rd Regt.

FINANCIAL.

Municipal—Reports.—Reviewing the Annual Report of the Madura Municipality for the year 1877-78.

18. Dec/88.