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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Jiscl DEPARTMENT

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GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

31st August 1881, No. 1611.

Municipal—Reports.

Read the following paper :—

From H. E. STOKES, Esq., Acting President of the Municipal Commission, Salem, to the Officiating Chief Secretary to Government, dated Salem, 1st July 1881, *No.* 126 [*Current No.* 1696].

I have the honor to submit the annual report of the Salem Municipality for the official year 1880-81.

2. *The Opening and Closing Balance.*—The opening balance was Rs. 1,320-4-3 as compared with an estimate of Rs. 230. The increase was due to the non-payment to the Local Fund Board of the contribution due for the Sooramungalum road for 1879-80. The amount was reserved for necessary expenditure in the early part of the following year when the receipts are small. It was paid in the year under report.

The closing balance on 31st March 1881 was Rs. 542-7-0 against an estimate of Rs. 50, and it corresponded with the amount in the Salem Huzur Treasury to the credit of the Municipality as per Treasury Deputy Collector's Docket, No. 257, dated 11th April 1881. The increase was due to larger receipts than estimated under the head of Profession-tax.

RECEIPTS.

3. (*a*) *House Rate—Arrears.*—As will be observed from Statement 4 of last year's report there was a balance of Rs. 242-3-0 under the head of House-tax for 1879-80. Of this, Rs. 167-7-0 has been collected, a sum of Rs. 10-2-0 has been remitted, and Rs. 57-7-0 has been written off the accounts as irrecoverable after careful inquiry at a special meeting of the Municipal Commissioners held on the 29th March 1881. The remaining balance of Rs. 7-3-0 will probably be written off in the current year. Under current demand a sum of Rs. 14,606-2-6 was collected, and Rs. 106-9-6 has been written off as irrecoverable at special meeting of the Municipal Commissioners held on the 29th March 1881, leaving still a balance of Rs. 431-12-0 as shown in Statement IV ; of this a sum of Rs. 184-4-0 has since been collected, and steps have been taken to collect the remainder in the current year.

(*b*) *Rate on Lands—Arrears.*—The sum of Rs. 11-4-0 and Rs. 47-4-2 appearing under this head in Statement 4 relates to 1878-79 and 1879-80, respectively. Of this, Rs. 18-1-5 have been collected and Rs. 6-9-0 have been written off, leaving still a balance of Rs. 33-13-9 for 1879-80, which will probably be written off in the current year. Under current demand a sum of Rs. 662-7-5 has been collected, leaving a balance of Rs. 48-4-11 uncollected.

(*c*) *Taxes on Arts, &c.*—A sum of Rs. 386-8-0 appearing under arrears relates to 1879-80. Under current demand a sum of Rs. 8,136 has been collected and Rs. 414 has been remitted on appeal, and the balance outstanding on the 31st March 1881 was Rs. 977. Of this, Rs. 389 has since been collected. The greater part of the remainder has to be written off, as the majority of the defaulters have left the town, failed in trade or were erroneously taxed in two places. The increase over the Budget Estimate is owing to increase in trade.

(*d*) *Taxes on Vehicles.*—This tax has been collected with the greatest care, but not more than Rs. 294 has been realized. The amounts collected for the two previous years, Rs. 387 and Rs. 378-4-0, do not differ much from this year.

(*g*) *Tolls.*—The gross receipt from Tolls amounted to Rs. 8,127-2-0 against an estimate of Rs. 9,000. The decrease is due to the farms being sold for less than was anticipated.

The cost of the establishment and contingencies for March 1880, which was paid during the year under report, amounted to Rs. 118-12-8. The net income was therefore Rs. 8,008-5-4. The amount of contribution to the Local Fund Board at one-fifth of the income as per G.O., dated 8th December 1875, No. 2395, was Rs. 1,601-10-8. For want of funds the Municipality was not able to pay the above contribution as each instalment was paid. The Tolls were leased out during the year under report. The special statement showing the transaction of Tolls called for by Government in G.O., No. 1614, of 22nd August 1879, is herewith submitted duly attested by the Auditor.

(*h*) *Licenses.*—The decrease, as compared with the estimate, was due to the closing of several tanneries.

(*i*) *Government License Tax.*—The decrease, as compared with the Budget Estimate, was due to the abolition of the last class of Rs. 4. The settled demand under this head amounted to Rs. 5,830 and the collection to Rs. 5,322-15-0, leaving a balance of Rs. 507-1-0. Of this, a sum of Rs. 457-1-0 has since been collected, and the greater part of the remainder will have to be written off as irrecoverable. The sum of Rs. 25 appearing under the head of arrears relates to the tax of 1879, referred to in paragraph 4 (*i*) of last year's report. The amount paid to Government less 5 per cent. on account of the cost of the establishment was Rs. 5,538-8-0. The special statement showing the transactions of License-tax is herewith forwarded duly attested by the Auditor. A copy of this statement will also be forwarded to the Board of Revenue as per Board's Proceedings, No. 1723, dated 12th November 1880.

4. *Contribution from Provincial Funds*—(*a*) *Government Grant for Town Schools.* The decrease against the Budget Estimate was due to the salaries of the teachers not having been raised to the maximum till late in the year when the staff was revised in consequence of the opening of a third class in each of the schools.

5. *Contribution from Local Funds*—(*a*) *Public Works—Communications, Rs.* 400.—This contribution ceased from 1880-81 as per G.O., dated 22nd July 1880, No. 1413.

(*c*) *Lying-in Hospital.*—The increase, as compared with the Budget Estimate, is due to the arrears for 1879-80 being paid in 1880-81 by the Local Fund Board.

6. *Fines and Fees.*—The collection under this head was less than the estimate, as there was no necessity for a large number of coercive processes being issued.

The following statement shows the number of coercive processes issued and the amount of fees collected :—

	Number issued.	Amount collected. RS. A. P.
Demand Notice	893	105 14 0
Warrants	68	32 0 0
Total ..	961	137 14 0

As in last year none of the property distrained was sold but was all released no payment of the taxes and the process fees due.

Pupils.	
1879-80	620
1880-81	819

7. *Fees in Schools.*—The increase in the amount of fees collected was due to increase in the number of pupils.

8. *Rent of Houses, Gardens, Markets, &c.*—The increase over the Budget Estimate was due to the Municipal farms having been sold for more than was anticipated.

9. *Miscellaneous*—(*a*) *Sale of Sweepings.*—The income from this source continues to be small though on the increase. Depôts have been formed on the outskirts of the town in different directions, and it is to be hoped by the sweepings being thus brought nearer to the cultivator he will use them more freely.

(*g*) *Refund of Tolls by the Local Fund Board for* 1879-80, *Rs.* 644-12-0.—This is the amount refunded by the Local Fund Board as paid in excess of that due by the Municipality as noted in paragraph 4 (*g*) of last year's report.

10. *Advances Recovered, Rs.* 665-11-3.—This was the amount recovered out of the advances made for works while they were in progress and afterwards adjusted on completion of such works.

The total receipts for the year amounted to Rs. 51,705-11-8, to which the opening balance of Rs. 1,320-4-3 added, the aggregate receipts amounted to Rs. 53,025-15-11.

EXPENDITURE.

11. *Grant I—Public Works*—(1) *New Works*—(*a*) *Communications.*—The increase, as compared with the Budget Estimate, was owing to the outlay on the river embankment which was extended as there were funds available. This work, which is a great improvement to the town, was approved of by the Sanitary Commissioner on sanitary grounds, and will be further extended in the current year. The full amount provided for drains was not all spent, but the short fall is not great. The drains that were constructed are given in Statement II-A, Part I, New Works. Portland cement was used in the construction of these drains with great advantage. It is found that drains in cement concrete or plastered with cement are almost inodorous.

(2) *Repairs*—(*a*) *Buildings.*—The increase over the estimate was owing to the repair of the wall of the travellers' bungalow which had been damaged by the flood in the river in November last, and to repairs done to the Municipal Dispensary. No provision had been made for these works in the budget.

(3) *Contribution to Local Funds for Sooramungalum Road.*—The large decrease, as compared with the Budget Estimate, was caused by the Municipality having to pay the contribution to the Local Fund Board for 1879-80 only. No contribution was paid for 1878-79, as nothing was debited to Local Funds for that year. This contribution ceased from 1880-81 as per G.O., dated 22nd July 1880, No. 1413.

12. *Grant II—Education*—(2) *Municipal Schools* (*aided by Government*).—There are two schools of this kind as entered in the margin. The sum in excess of the budget under (*a*) Establishment was small. A third class was opened in each of them in the month of January, and the salaries of the teachers were revised under the Grant-in-aid Code.

Town School, Salem.
Do. Sevvápet.

(*b*) *Municipal Salary System Schools.*—The slight decrease under the Budget Estimate (*a*) Establishment was owing to the Sevvápet Caste Girls' School being placed under the combined system, as it was not working satisfactorily on the salary system.

(*c*) *Results Grants.*—There were three schools under this head as noted in the margin, and the increase over the Budget Estimate was due to the large grants earned by them. The school at Salem, Komattimadam, was closed during the year under report, and a school at Vanier Chavadi in G Division opened.

1. Mulluvadi School in F Division.
2. Venkatasawmy's Sevvápet Komattimadam School.
3. Vanier Chavadi School in G Division.

(5) *Schools on the Combined System.*—There are eight schools of this kind-seven for boys and one for girls, as noted in Statement 5. The increase under the head of fixed payments was owing to the transfer of the Caste Girls' School at Sevvápet as mentioned above. The total amount earned by these schools as grants did not fall far short of the budget.

(8) *Miscellaneous—School rent, Furniture, &c.*—The increase over the estimate is owing to extra furniture, such as clocks and chairs, being supplied to some of the schools.

Stipends to Scholars.—The number of Municipal scholars that attended the Normal School during the year was four. Two of them were successful at the Special Upper Primary Examination held last December and are now employed in Municipal Schools.

13. *Grant III—Sanitation*—(1) *Hospitals and Dispensaries*—(*a*) *Establishment.*—A First-class Hospital Assistant on Rs. 60, for whom provision was made in the budget, was not entertained, and his place was filled up by a Third-class Hospital Assistant on Rs. 20; hence the decrease.

(*b*) *Medicines and Supplies.*—The large increase over the estimate is owing to the arrears of value of medicines supplied in 1879-80 having been paid during the year under report.

(*c*) *Diet of Patients and* (*d*) *Sundries and Contingencies.*—The decrease of expenditure under these heads does not call for any special remark. The following statement shows the number of in and out patients treated in the Municipal Dispensary as compared with last year:—

	1879-80.	1880-81.
In-patients	231	229
Out-patients	14,175	14,144

(*e*) *Contribution to Medical College.*—The decrease under the estimate was owing to the exclusion of the License-tax figures from the receipts agreeably to G.O., No. 2379, of 27th December 1880.

(2) *Vaccination.*—The number of cases vaccinated was 889 against 1,079 of the previous year, and 830 cases were successful. There were two vaccinators employed during the year under report and their work was supervised by the Native Surgeon. The cost per operation was Annas 5-3 against Annas 6-9 of last year. The staff as now constituted is found to be scarcely adequate, and measures have been taken to make it more efficient in the current year.

(3) *Registration of Births and Deaths.*—The number of births registered during the year under report was 1,473 against 1,088 during the previous year, and the number of deaths was 819 against 1,044 in the preceding year.

(*f*) *Compensation for the removal of Huts, &c.*—This was paid on account of lands taken up for latrines.

(*g*) *Hire of Bullock Carts.*—The expenditure under this head is due to the hire of bullock carts employed for the removal of sewage water from the cisterns on the river bank. Pumps have been provided, and the emptying of the cisterns has thus been more effectually carried out.

Throughout the year the town was kept perfectly clean, and the working of the conservancy establishment was very satisfactory.

14. *Grant IV*—(1) *Lighting.*—The decrease is due to the cheapness of kerosene-oil during the year under report.

(2) *Market Peon's Pay.*—The increase is due to the entertainment of a peon in the Sevvápet Market.

(3) *Poor House.*—The decrease in the expenditure under this head is due to the savings in the cost of feeding paupers, articles of food having become cheaper.

(4) *Planting Avenues.*—The charges under this head amounted to Rs. 241-15-0 against Rs. 369-8-10 of the previous year, while the proceeds from avenues amounted to Rs. 170-14-0 against Rs. 152-4-3 realized last year.

(5) *Travellers' Bungalow.*—The charges on account of this institution, excluding Public Works, amounted to Rs. 72, whilst the fees realized from travellers amounted to Rs. 154-8-0. The bungalow is therefore self-supporting.

(6) *Police Contribution.*—The increase is owing to the percentage of contribution being raised from 50 to 60 per cent. as per G.O., No. 429, of 27th February 1880, and also to the addition of a European Head Constable and four Constables.

(7) *Government License Tax.*—The decrease is owing to the abolition of the last class paying Rs. 4.

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(8) *Petty Items.*—The slight increase against the estimate is owing to arrears of cost of feeding lunatics having been paid during the year under report.

15. *Grant V*—(3) *Tolls.*—The charge was on account of establishment, &c., for March 1880 which was paid in the year under report.

(4) *License Tax*—(*a*) *Establishment.*—The decrease, as compared with the Budget Estimate, is owing to the abolition of the License-tax establishment.

(5) (*b*) *Printing Charges and Stationery.*—The increase over the Budget Estimate was owing to printing charges incurred for publishing in the District Gazette annual reports, &c.

(7) *Contribution to Government on account of share of Cost of Establishment in the Government Office.*—The increase, as compared with the Budget Estimate, was owing to arrears of 1879-80 having been paid in the year under report.

16. *Advances Recoverable, Rs.* 610-14-9.—This was the amount advanced during the year under report on account of Public Works while they were in progress and recovered after the completion of such works. The following statement shows the amounts advanced and recovered during the year under report:—

	Rs.	A.	P.
Balance on 31st March 1880	235	4	0
Advances made during the year under report, *i.e.*, 1880-81 ..	610	14	9
Total ..	846	2	9
Do. do. recovered ..	665	11	3
Balance on 31st March 1881	180	7	6

This amount is shown in note to Statement II. It includes permanent advances to—

	Rs.	A.	P.
The Zillah Surgeon	50	0	0
The Native Surgeon for Poor-house	50	0	0
Office contingency	12	0	0
Municipal Workshop	2	0	0
English Girls' School for contingency	16	7	6
The Town Sub-Magistrate for cholera sanitation			
Total ..	180	7	6

17. *Refunds, Rs.* 4.—Of this, Rs. 1-8-0 relates to Profession-tax for 1879-80 and Rs. 2-8-0 relates to land rates for 1878-79.

18. The other items have been more or less explained in the Comparative Statement VI-B, and need therefore no special remarks.

The total expenditure amounted to Rs. 52,483-8-11 which deducted from the aggregate receipts leaves a closing balance of Rs. 542-7-0.

19. The following Statement, Reports, &c., are herewith forwarded:—

1. Annual Statement.
2. Extract from the Dispensary Report.
3. Extract from the Report of the Deputy Inspector of Schools on Education for 1880-81.
4. Statement showing the transaction of Tolls for 1880-81.
5. Statement showing the transactions of Government License-tax for 1880-81.
6. Auditor's Report.
7. Extract from the Proceedings of the Municipal Commissioners, dated 29th June 1881.

20. In the Auditor's Report he adverts to an embezzlement which was made by one of the collectors. The system under which this was possible has now been entirely changed, and there is no danger of any recurrence of such malpractices. The money was recovered, but the man has been dismissed and will be prosecuted.

ENCLOSURE No. 1.

From Y. AMIRTHANAYAGUM PILLAI, Deputy Inspector of Schools, Salem Circle, to the Inspector of Schools, Fourth Division, dated Salem, 26th April 1881, No. 900.

* * * *

28. *Middle Schools—Municipality.*—Of these there are two in the town—the Town School, Salem, and the Town School, Sevvápet. Both of them were Primary Schools for the greater part of the year, and, on the opening of a third class in March last, were converted into Middle Schools drawing Government grants.

29. The following table gives particulars of these schools as regards the strength of the teaching staff and other particulars for the past four years :—

TABLE 8.

Name.	NUMBER ON THE 31ST MARCH				Number of Teacher.	Highest Class in 1881.
	1878.	1879.	1880.	1881.		
Town School, Salem	144	133	129	130	6	3rd.
Do. Sevvápet ..	103	73	105	83	4	3rd.

It will be seen from the above that the Salem School has slightly increased, while the one at Sevvápet decreased considerably during the year.

30. *Town School, Salem.*—I examined the school on the 21st and 22nd December 1880. There were 119 boys on the rolls, of whom 100 were present at my inspection. The second was the highest class then in the school, and all the boys in it I examined for the Upper Primary Examination, and fourteen of them passed successfully. Of the failures, seven boys did not secure the minimum for passing in Arithmetic as well as in the aggregate, and three failed in Arithmetic only.

The A and B Divisions of the first class presented thirty-two boys for the Lower Primary Examinations, and twenty-eight of them passed successfully, and I consider these results very satisfactory. I examined the first class also in English, History, and Geography, and the averages of marks obtained speak well of the Master's work.

The Preparatory B and A did well in all the subjects.

31. This school was last year held in a rented building with an upstair hall where the Head Master taught his class. As the other classes were located downstairs he was unable to exercise an efficient supervision over the other Masters and pupils of the school. This inconvenience has been obviated during the year by the school being removed to the old Police Station-house on the main street. Its position is centrical and is likely to prove more attractive.

32. In connection with this school I should mention that R. Soobboroya Iyer, the Head Master, has been lately transferred to the Sevvápet Town School, and Raghunatha Iyer, a First Art's man, has succeeded him.

33. *Town School, Sevvápet.*—This school I examined twice during the year on the 23rd and 24th August and 6th and 7th December 1880. On the first occasion there were 76 boys examined out of 104 on the rolls. The second class was the highest then in the school. It did well in all the subjects excepting the Tamil Poetry, History, and Geography. The Hand-writing was poor. The first class failed in the English Reading, and the results in History and Geography were not creditable. The remaining classes did well in their studies.

34. On the second occasion I examined the school for the Upper and Lower Primary Examinations when the second class did well both in English and in Tamil, but was a little backward in the miscellaneous questions in Arithmetic. I was glad, however, to observe a marked improvement in History and Geography, and the knowledge of which was very poor at my first inspection. Thirteen boys of this class were examined, and eleven succeeded in passing the Upper Primary. The whole of the first class came in for the Lower Primary, and all the thirteen obtained certificates. In History, however, the results were very discreditable, and in this respect the boys were as bad as they were in August last. The Master in charge of the class has since been removed to the Town School, Salem, and it is hoped he will produce better results there. The remaining classes of the school did very fairly in all the subjects examined, and I have no particular fault to find with any.

35. The school had undergone a few changes in the teaching staff. Singam Iyengar, formerly Head Master, has been removed to the Town School, Salem, his place being supplied by Subbaroya Iyer, while Kundoo Row has filled in the second mastership of this school left vacant by the removal of T. Rama Row mentioned above.

36. *Girls' Middle School—English Girls' School.*—This was formerly on the salary system supported by the Municipality, and is now transferred to the Middle Class aided by Government. The school is in charge of a Mistress who has passed her First Grade. I examined it on the 7th December and found the results very satisfactory. All the four girls and boys that came in for the Upper Primary and all the three that appeared for the Lower Primary secured certificates.

* * * *

57. *Primary Schools—Municipality.*—Of these there were four at the commencement of the year under report. Two of them, viz., the Town School, Salem, and the Town School, Sevvápet, have since been converted into Middle Schools, the number under this head is therefore reduced to two.

58. The following table shows the attendance and other particulars for the past four years :—

TABLE 13.

Names of Schools.	NUMBER OF PUPILS ON THE 31ST MARCH				Highest Class in 1881.	Condition.
	1878.	1879.	1880.	1881.		
Mahomedan School	30	45	43	44	2nd.	
B Division School	94	105	123	140	2nd.	

It may be seen that the Mahomedan School has slightly risen in strength over last year, while the B Division School also has shown some improvement. Both these schools teach up to the Upper Primary School Examination.

58-A. *The Mahomedan School.*—There being a Mahomedan Deputy Inspector for Hindustani Schools, my examination is usually confined to English, Arithmetic, and other subjects studied in Tamil only.

I accordingly examined the school on the 8th January 1881. The second class read the English Reading well, but were unable to give the meanings except in Hindustani. The Arithmetic of the class was fair, but the History and Geography in Tamil were poor. The first class read the English Reader fairly and showed a fair amount of knowledge in Arithmetic. The class also did well in the Geography of the district. It would appear that the Mahomedan Deputy Inspector examined the school thoroughly and awarded certificates for the Upper and Lower Primary classes in December 1880. But I have received no official intimation of the same, and am therefore unable to give you the exact date and the particulars about these examinations.

59. *B Division School.*—This school is located in the same building as before and is better supplied with maps and other requisites since my last annual report on the school. It having lately risen in strength and the building in consequence become incommodious, two of the Masters with their boys have been drafted to a neighbouring school called the B Division Preparatory, intended as a feeder to the other. I examined this school on the 21st and 22nd December 1880. The highest class was examined by me for Upper Primary, and of the eleven that presented themselves, eight succeeded, one failed in all the subjects, and the other two did not secure the minimum in Arithmetic.

The entire first class, composed of twenty-two boys, came in for the Lower Primary Examination and all, with the exception of one, succeeded in it. I examined this class also in English, History, and Geography, and the results were satisfactory with the exception of History.

The two divisions of the Preparatory did well in my examination, and judging by the averages obtained the results were good.

60. *Combined Schools—Boys.*—Of these there were seven Boys' Schools at the commencement of the year, and four Caste Girls' Schools and one Boys' School having been newly started, the number has risen to twelve on the last day of the year under report.

61. Particulars of these schools are given for the past four years below:—

TABLE 14.

Name of School.	Number on the 31st March				Number presented for Examination.	Highest Standard in the School.	Condition.	Amount of Grant earned.	Remarks.
	1878.	1879.	1880.	1881.					
D Division School ..	73	70	56	59	22	3rd	good	Rs. A. P. 64 4 0	
F Do. do.	44	46	45	42	24	3rd	bad	32 12 0	
J Do. do.	28	26	29	29	11	3rd	good	34 0 0	
G Do. do.	..	75	36	30	23	2nd	good	53 0 0	
H Do. do.	..	30	35	32	12	2nd	fair	27 0 0	
I Do. do.	60	68	69	53	33	3rd	good	96 8 0	
C Do. do.	..	..	55	71	15	2nd	good	44 0 0	
B Do. Preparatory ..	..	..	..	50	..	2nd	..	..	
D Do. Caste Girls' School.	..	..	..	15	..	1st	..	..	
Sevvápet Caste do. ..	..	..	..	44	5	1st	good	16 2 0	Provincial.
Gogai Caste do. ..	..	..	..	21	..	1st	..	..	
Fort Caste do. ..	..	..	..	20	..	2nd	..	..	

All the above schools, with the exception of those lately brought under the system, were examined for results grant and they earned decent amounts. The staff of teachers has in some cases been improved and supplemented where necessary.

62. The D Division School was fair for the first standard in Reading, good in Writing and Arithmetic; the second and third standard classes were very good in all the subjects excepting Poetry, which was not taught. This neglect was owing to the ignorance of the Masters who were not aware, as they said, that the course of study included that subject. Five boys from this school secured Lower Primary Certificates.

63. The F Division School failed miserably in the first and third standards, but did well in the second standard; only two boys out of nine that came in obtained certificates of the Lower Primary Examination. The staff of the school seemed to me competent, and the Vice-President of the Municipality, who was present during the greater part of the examination, promised to look to this.

64. The J Division School did creditably in all the standards of instruction excepting Tamil Grammar, which was an entire failure. Two boys passed the Lower Primary School Examination.

65. The G Division School brought up boys only for the first two standards, and all answered very satisfactorily with the exception of one boy in the first standard who was evidently unfit for the class he was placed in.

66. The H Division. This school was not so satisfactory for its first standard as the other schools, but was good for the second. I consider one master is not sufficient.

67. The I Division School. This has two teachers and the results of my examination were fair for the first, and good for the second and third standards. Three boys from this school secured Lower Primary Certificates.

68. The C Division School. This school produced very good results for all the standards it brought up. The reading, however, required some improvement.

69. The B Division Preparatory School was not examined for result grant as it was only recently brought under inspection.

70. *Combined Schools,—Girls.*—Of these there are four in the Municipality. Three of them had lately been brought under inspection and were therefore not examined for grants. The other, the Sevvápet Caste Girls' School, was originally started on the salary system, but was subsequently converted into a Combined System School. I examined it on the 9th March last and the results were good.

71. *Results Schools.*—The number under this head has increased by one since last year, and four more schools are likely to be brought under the system during next year. The schools at Mulluvadi, Komattimadam, and Vanier's street were all examined for results and they obtained fair grants.

72. Considering it as a whole, I am of opinion that the Municipal Schools have done more satisfactorily than in the previous year and reflect credit on the Commissioners. The new Inspecting Schoolmaster, P. Thumbachi Pillai, of the Salem College, seems to know his work and takes interest in it.

1611/5

ENCLOSURE No. 2.

EXTRACT FROM THE ANNUAL REPORT OF MUNICIPAL DISPENSARY, SALEM FOR THE YEAR 1880.

1. *Dispensary Buildings; Present state of Repair, &c.: Furniture and Fittings, &c.*—The buildings are fairly in good order, the floors and roofs are in want of some repairs. Furniture and fittings are sufficient.

2. *Dispensary Committee; frequency of Meetings.*—No Committee. The affairs of the dispensary are settled at the Municipal Meeting which take place once a-month.

3. *Most common Diseases among out-door and in-door patients; their prevalence and fatality as compared with other previous years.*—The following table gives the necessary information:—

	1	2				3				4				5			
		Malarious Fever and Ague.				Rheumatic Affections.				Syphilitic Affections.				Respiratory Affections.			
		In.		Out.		In.		Out.		In.		Out.		In.		Out.	
		Treated.	Died.	Treated.	Died.	Treated.	Died.	Treated.	Died.	Treated.	Died.	Treated.	Died.	Treated.	Died.	Treated.	Died.
1878		14	1	2,154	..	10	..	480	..	20	..	182	..	2	1	263	..
1879		26	3	4,683	..	8	..	400	..	22	..	124	..	7	..	289	..
1880		13	..	2,120	..	11	..	511	..	35	..	86	..	5	1	394	..

	6				7				8				9			
	Dysentery.				Diarrhœa.				Skin-Diseases.				Ulcer.			
	In.		Out.		In.		Out.		In.		Out.		In.		Out.	
	Treated.	Died.	Treated.	Died.	Treated.	Died.	Treated.	Died.	Treated.	Died.	Treated.	Died.	Treated.	Died.	Treated.	Died.
1878	11	2	268	..	2	2	250	..	11	..	1,080	..	38	5	1,769	..
1879	7	3	120	..	5	3	142	..	10	..	1,757	..	41	10	2,599	..
1880	4	..	108	..	3	1	161	..	16	..	2,357	..	35	1	2,444	..

4. *Epidemics which have occurred in the station or its vicinity.*—No diseases occurred in an epidemic form.

5. *Inspection by Civil Surgeon and Deputy Surgeon-General.*—The Civil Surgeon attends daily. No inspection was made by the Deputy Surgeon-General.

6. *Attendance of patients as contrasted with previous years, distinguishing in-door from out-door.* The following table gives the attendance for the past three years and shows that, compared with 1879, there was a falling off in numbers in the year under review which, I think, may be attributed to a prosperous year and cheaper food:—

Years.	Total Treated.		Average Daily Sick.	
	In.	Out.	In.	Out.
1877	322	9,008	17·19	5·97
1878	277	11,237	13·90	67·89
1879	224	15,414	14·11	119·07
1880	229	14,144	17·51	103 27

General Remarks.—There is little to be alluded to under this heading owing to a freedom from epidemics and an improved healthiness of the general population as evidenced by an increased birth-rate and a decreased although fluctuating mortality since the beginning of the year.

The sanctioned allotment for the institution has not been exceeded.

The sanitation of the town was improved and generally satisfactory.

The food-supply has been ample and at lowering rates.

Water-supply abundant.

1*st January* 1881. (Signed) H. J. HAZLETT, Surgeon-Major,
Acting Zillah Surgeon, Salem.

ORDER THEREON, 31st August 1881, No. 1611.

The receipts and charges of the Salem Municipality for 1880-81 are compared below with the estimates for the year and the actuals for the previous year :—

RECEIPTS.

	Actuals, 1879-80.	Estimate, 1880-81.	Actuals, 1880-81.
	RS.	RS.	RS.
Balance brought forward	2,536	230	1,320
Rates on Houses and Lands	15,655	15,700	15,454
Taxes on Arts	7,383	8,000	8,523
Taxes on Vehicles and Animals	1,503	1,500	1,350
Registration of Carts	2,242	2,200	2,232
Tolls	6,707	7,200	6,525
Licenses	1,404	1,600	1,417
License Tax	6,398	6,500	5,472
Assignments by Government	875	990	666
Contribution from Local Funds	2,600	2,800	2,439
Fines and Fees	707	600	493
Miscellaneous	4,788	5,360	6,469
Advances Recovered	1,835	..	666
Total ..	54,633	52,680	53,026

CHARGES.

	Actuals, 1879-80.	Estimate, 1880-81.	Actuals, 1880-81.
	RS.	RS.	RS.
GRANT I.			
New Works—			
Communications	253	2,000	2,656
Buildings	1,169	450	547
Sanitary and Miscellaneous	414	1,200	1,106
Repairs—			
Communications	1,255	2,500	2,474
Buildings	554	500	694
Sanitary and Miscellaneous	147	450	481
Establishment	240	360	267
Tools and Plant	58	150	52
Contributions to Local Funds	..	1,200	671
GRANT II.			
Municipal Schools	1,754	2,000	2,038
Salary Grants	1,114	1,510	1,350
Results Grants	68	100	128
Schools on the Combined System	928	1,280	1,301
Inspection (Contribution)	120	120	120
Miscellaneous	588	790	796
GRANT III.			
Hospitals and Dispensaries	6,254	7,330	7,406
Medical College	300	300	246
Vaccination	456	450	292
Registration of Births and Deaths ..	426	430	430
Conservancy	12,338	12,480	12,323

CHARGES—*continued.*

	Actuals, 1879-80.	Estimate, 1880-81.	Actuals, 1880-81.
	RS.	RS.	RS.
GRANT IV.			
Lighting	518	600	475
Markets	5,016	60	76
Choultries	576	600	530
Travellers' Bungalow	81	100	72
Avenues and Watering Roads	370	250	242
Police	3,703	4,640	4,751
License Tax	5,644	6,040	5,538
Miscellaneous	1,162	600	678
GRANT V.			
Supervision and Management	5,809	4,140	4,128
Repayment of Debt	150	..	..
Advances Recoverable	1,787	..	611
Refunds	61	..	4
Balances	1,320	50	543
Total ..	54,633	52,680	53,026

2. The receipts, excluding opening balance and License-tax collections, amounted to Rs. 46,234 against Rs. 45,950 estimated and Rs. 45,699 actually realised in 1879-80. The increase was mainly due to a refund from Local Funds on account of an excessive payment in the previous year for their share of tolls. The increased revenue from Tax on Arts, &c., caused by increase of trade was more than counter-balanced by the decrease under Tolls. The collection of the taxes was satisfactory, 95·7 of the current and 61·7 per cent. of the arrear demand under House and Land-tax and 85·4 of the current and 50 per cent. of the arrear demand under the Profession-tax having been collected within the year. The working of the Market purchased by the Municipality, as noticed in the last report, has not now been reported on. It is noted that endeavours are being made to increase the sale of sweepings.

3. The expenditure, excluding License-tax paid to Government, aggregated Rs. 46,945 against Rs. 46,590 estimated and Rs. 47,669 spent in 1879-80 and was distributed in the proportions noted below :—

Grant I.—Public Works	19·2
Grant II.—Education	12.2
Grant III.—Sanitation	44·1
Grant IV.—Miscellaneous	14·2
Grant V.—Supervision, &c.	8·9
Advances and Refunds	1·4

4. The increase in the expenditure on New Works is attributed to further outlay on the extension of the river embankment. It appears from Statement II-A that there is no estimate for this work. The expenditure up to the end of 1880-81 is shown as Rs. 4,792. The considerable sum of Rs. 2,474 was expended on the repair of roads, and the Government presume that they were maintained in very good order.

5. The two Town Schools developed into Middle Class institutions during the year and drew Provincial grants. There were besides three schools on salary grants, including the English Girls' School, eight on the combined system, and three on results grants. The Deputy Inspector's report on these schools is generally favorable. Out of a school-going population of 3,741 boys and 3,760 girls, 1,507 of the former and 351 of the latter are under instruction in the various schools, aided and unaided, established in the town.

6. The Hospital and Dispensary maintained its popularity. No epidemics prevailed, and the season was more healthy than the previous one. The number of persons vaccinated was only 889 against 1,079 in 1879-80 ; but the cost per operation fell from 6 annas and 9 pies to 5 annas and 3 pies. The return cannot, however, be consi-

dered satisfactory, and it is well that measures have been taken to increase the efficiency of the staff. The registration of births and deaths showed the following results which are satisfactory so far as showing a decreased death-rate, but they can hardly be accurate :—

	Births.	Ratio per mille.	Deaths.	Ratio per mille.
1879-80	1,088	21·7	1,044	20·8
1880-81	1,473	29·4	819	16·3

7. The sanitary condition of the town is very favorably spoken of in the President's report. About 44 per cent. of the expenditure was incurred on medical and conservancy charges. The other items are fully explained and do not call for remark.

8. The Government note the President's assurance that there is no danger of the recurrence of such malpractices as were brought to light by the Auditor. The accounts rendered to Government have been satisfactorily and well prepared.

(True Extract.)

R. DAVIDSON,
Chief Secretary.

To the President of the Municipal Commiss Salem.
" Revenue Department.
" Board of Revenue.
" Accountant-General.
" Director of Public Instruction.
" Surgeon-General with the Government of Madras.
" Sanitary Commissioner.
" Inspector-General of Police.
" President of the Local Fund Board, Salem District.

Exd. T. O'Connor.

17th May 1881
Salem

1611/7

From

Mr. J. Shrieves
Auditor Municipal Accounts
Salem

To

H. E. Stokes Esquire
President Municipal
Commission Salem

Sir,

I hereby beg to submit my report on the Audit of the Accounts of the Salem Municipality for the official year 1880-81.

2. The year under review opened with a balance of Rupees 1320-4-3.

3. The Arrears for collection during the year under review Amounted to Rupees 1071-11-2. That is the House Rate for 79-80 Rs 242-3-—.

Land Rate for 79-80 Rs 47-4-2

Land rate for 78-79 Rs 11-4-—

Profession Tax for 79-80 Rs 771-—-—

of this papers 572 — " — 5 has been
collected during the year viz. House
Rate for 79-80 Rupees 167-7-"
Profession Tax for 79-80. Rs 386-8-"
Land Rate for do Rs 13—6—5
Land Rate for 78-79 Rs 4—11—"
Rupees 10-2-" has been remitted &
Rupees 548-8-" Struck off as irre-
coverable. Hence leaving a balance
of Rupees 41-"-9 Still in arrears
on the 31st March 1881.

The current demand under
4. House rate was Rs 15,237-1-"
Profession Tax Rupees — 9,527-"-"
Land rate Rupees 710-12=4
Tolls Rupees — 8,127-2-"

Making a total demand of Rs 33,601-15-4
Of this Amount the collections were as
follows House rate Rupees 16,606-2-6
Land rate Rupees 662-7-5
Profession Tax Rs 8,136—"—"
Tolls Rupees 8,127—2—"

Making a total collection of Rs 31,531—11—11
Rupees 506-9-" has been remitted and
Rupees 106-9-6 written off as irrecovable,
leaving a balance of Rupees 1,457—"—11
Outstanding on the 31st March 1881.

5 At the commencement of the year
a Sum of Rupees 235—4—" was shown
under the head of "Advances". 1611/8
During the year further advances were
made Amounting to Rs 610-14-9.
making in all Rupees 846—2—9—
Of this Amount Rupees 665—11—3
has been adjusted. So that Rupees
180-7-6 remained under this head on
the 31st March 1881.

6. The Amount of "Deposits" on
the 1st April 1880 was Rupees 3,104-12-9.
During the year further deposits were
made Amounting to Rupees 7,070-14-"
making a total of Rupees 10,175-10-9. Of
this Amount Rupees — 6,727 11—" has
been credited to Municipal Funds & Rupees
512-10-3 returned to applicants &c. Hence
leaving.

leaving a balance at the end of the official year of Rupees 2,935-5-6.

7. The closing balance of the Municipal Fund on the 31st March 81 is Rupees 542-7-0 which Amount corresponds with the balance to the credit of the Municipality in the Hazaar Treasury as per Docket of the Treasury By Collector No 257 dated 11th April 1881.

8. I have examined and found correct the Licence Tax & Toll Accounts And have certified to their correctness. I have examined all the books, vouchers &c connected with the Accounts And have found them correct and systematically kept, Except that on the 2d & 3d October 1880 As shown by the R. Division Demand Chitta Book a Sum of Rupees 71-2-0 was collected by the Bill Collector of that Division; but not paid into the Office by

1611/9

by him till the 26th April 1881 ie after the year under review closed and on which above mentioned date it was brought to credit in the Cash Book for 1881-82. It appears from the R. Division Demand Notice Register Book that notices to pay, in two of the items which go to make up the Rupees 71-2-0 viz Door No 167 Rs 8-6-0 and Door No 80. Rs. 4-13-0 were issued on the 28th January 1881. So that these two items must have been collected on same date Subsequent to the 28th January 1881 by the Bill Collector and not on the 3d October 1880 as wrongly shown by him in his Demand Chitta Book. From this it is doubtful if even the remaining items which go to make up the Rs. 71-2-0 were collected on the alleged dates (2d & 3d October 1880.

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1611/9

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This Bill Collector has in the Demand Chitta Book evidently forged the initials of the Clerk who on or about the 2? October 80 acted for the Cash keeper as will be seen on referring to the E. Division Remittance Chitta Book for 1880-81. In which book of course this Amount of Rupees 71-2-. does not appear. This Amount is included in the Arrears Rupees 1457-4-11. Shown in para 4 of this Report, And will appear as a Collection in the next years Accounts ei for 1881-82. I find that these Demand Chitta Books are given to the Bill Collectors they having possession of them and only producing them together with their Remittance Chitta Books when paying into the Office the collections they may make.

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This I think is a mistake, a fraud Similar to the one above may be committed & not be discovered till after a long time. It is only by the remittance Chitta Book or Demand Chitta Book that it could be ascertained what Collections were made by a Bill Collector, in detail. And both these books a Bill Collector is allowed to have Sole possession of. There is no other book or Account in the Office by which such detail Statement could be made out. I beg to suggest that the Demand Chitta Books be kept in the Office and not given to the Bill Collectors or they be allowed on any account to have any thing to do with them.

I herein enclose an Abstract Statement

Statement of Receipts and
Disbursements for 1880 – 81.

I beg &c
(Signed) J. Shrimes.
Auditor

(True Copy)

Ag. President.

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Abstract Statement of Receipts and Disbursements of the Salem Municipality for the year 1880-81.

Receipts	Amount			Disbursements 1611/12	Amount		
Rates and Taxes							
Contributions from Provincial Funds	60,348	8	8	Public Works	8,948	7	1
Do Special Do	593	1	6	Education	5733	4	3
Do Local Do	72	9	9	Hospitals & Dispensaries	7,406	5	6
Rates and Fees	2,639	6	6	Contribution to Medical College	265	10	5
Fees from Schools	502	4	3	Vaccinators	291	10	8
Rents of Houses, Gardens, Markets &c	2,397	15	4	Registration of Births & Deaths	430	2	8
Sale of Sweepings	2,724	1	8	Conservancy	12,323	5	9
Advances	110	12	6	Lighting	674	10	4
Sale of Materials, Tools &c	170	14	4	Markets	76	8	4
Fees from Travellers Bungalow	4	4	4	Pool House	529	10	9
Petty items	154	8	4	Avenues	261	15	4
Government Licence Fee	146	6	7	Travellers Bungalow	72	4	4
Advances recovered	114	14	4	Petty Items	457	12	6
Sale of Lands	665	11	3	Feeding Lunatics	219	13	8
Refund of tolls by L. F. Board for 79-80	100	4	4	Government Licence Tax paid	5538	8	4
	644	12	4	Police Contributions	4750	9	6
Total Rupees	51,705	11	8	Office Establishment &c	1846	13	9
Opening balance on 1st April 1880.	1,320	4	3	Collection establishment &c	397	14	6
Total Rupees	53,025	15	11	Licence Tax establishment &c	133	14	4
				Toll establishment &c	118	12	8
				Vice Presidents carriage allowance	680	4	4
				Printing Charges &c	654	12	4
				Gratuity to S. Venkatasiva late Manager Municipal office	600	4	4
				Advances recoverable	610	11	9
				Refunds	4	4	4
				Contribution to Govt on acct of share of establishment in Govt office	96	1	4
				Total Rupees	52,483	8	11
				Closing balance on 31st March 1881.	542	7	4
				Total Rupees	53,025	15	11

(Signed) J. Chreeves
Auditor
17th May 1881

(True Copy)
Ag. President

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Statement showing the Toll transactions for the Salem Municipality

Total Receipts on the 31st March 1880 under Municipal official year 1880-81

Amount for which the Toll was formed for Management credited to Municipal Fund do. on the 1st April 1880 Rs. 22-2-

the year 1880 — 81 Rs. 8105-0-0

Total 8127-2-0

Particulars of Instalments in which the above amount is payable or monthly receipt	1 Amount	2 When payable	3 When paid	4 Share due to L. Fund	5 Amount paid	6 Balance if any	7 When paid to the L.F. Board
1880 April	Rs. 22 2 0						
1st Instalment	675 6 8	2d May 1880	3d May 1880				
2d ——— Do ———	675 6 8	2d June	3th " June				
3d ——— Do ———	675 6 8	2d July	3th " July				
4" ——— Do ———	675 6 8	2d August	4th " August				
5" ——— Do ———	675 6 8	2d September	3th " September	1601 10 8	1601 10 8	" " "	
6" ——— Do ———	675 6 8	2d October	4th " October				
7" ——— Do ———	675 6 8	2d November	5th " November				
8" ——— Do ———	675 6 8	2d December	3th " December				
9" ——— Do ———	675 6 8	2d January 81	6th " January 810				
10" ——— Do ———	675 6 8	2d February	25th " Feb. 81				
11" ——— Do ———	675 6 8	2d March					
12" ——— Do ———	675 6 8	31st March					
Total gross Receipts	8127 2 0						
Deduct cost of Establishment & Contingencies for March 80. Paid in 1880-81	118 12 8						
Net Receipts	8008 5 4			1601 10 8	1601 10 8	" " "	

Paid on the 22d December 1880. Rs. 1061-5-4

Paid on the 5th March 81. Rs. 560-5-4

Total Rs. 1601 10-8

1611/13

Examined and found Correct

(Signed) J. Shrieves.

Auditor

7th May 1881.

(True Copy) [illegible]

Ag. President

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License Tax Account of the Salem Municipality for the official year 1880 – 1881

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1611/14

Receipts

Items	Arrears	Current	Total
1. Collection of the Tax.	25 " "	5,322 15 "	5,347 15 "
2. Fines & Penalties	9 4 "	105 10 "	114 14 "
3. * Miscellaneous	" 6 "	8 10 "	9 " "
Total	34 10 "	5,437 3 "	5,471 13 "

Charges

Items	Arrears	Current	Total
1. Paid to Government	" " "	5,538 8 "	5,538 8 "
2. Refunds	" " "	" " "	" " "
3. Establishment	" " "	100 " "	100 " "
4. * Printing and other Miscellaneous Charges.	" " "	33 14 "	33 14 "
Total	" " "	5,672 6 "	5,672 6 "

Foot. Note

The Amount of Assessment fixed by the Collector with reference to the notice under Section 24 of the License Tax Act III of 1878 — 5,795 — " —

Deduct Amount remitted on Appeal Objections — 965 — " —

Amount fixed as final Demand after hearing Objections — 5,830 — " —
291
5529

* License Tax Process fees. 9 — "

* Printing & binding Charges 33 — 14 — "

A. A. C.

Examined and found Correct.

(Signed) J. Stevens
Auditor
7th May 1881.

(True Copy)
A. Peterson
Ag. President.

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24

Extract from the Proceedings of a
Special Meeting of the Municipal
Commissioners of Salem held on
the 29th June 1881.

1611/15

Present

Officials

J. Small Esqr. Vice President
Major W. J. Pickance.
Messrs G. Amirthanayagum Pillai

Non Official " N. L. Gomes.

× × ×

2. Read and passed the Annual
Report for 1880-81.

J Small
Vice President

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Salem Municipality

Annual Statements

for

1880 – 81.

In Aud. 1696/81.

Statement I Revenues and Receipts of the Municipal Fund of Salem Town during the Official year 1880-81

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		1880-81 Arrears	1880-81 Current	1880-81 Detail of Minor Heads	1880-81 Total of Major Heads	Budget Sanction for 1880-81
1.	Rates and Taxes					
(a)	Rate on Houses	167 7 "	14,606 2 6	14,773 9 6		15,000 " "
(b)	Rate on Lands	18 1 5	662 7 5	680 8 10		700 " "
(c)	Taxes on Arts	386 8 "	8,136 " "	8,522 8 "		8,000 " "
(d)	Taxes on Vehicles	" " "	294 " "	294 " "		400 " "
(e)	Taxes on Animals	" " "	1,055 12 "	1,055 12 "		1,100 " "
(f)	Registration of Carts	" " "	2,231 12 "	2,231 12 "		2,200 " "
(g)	Tolls gross Receipts	" " "	8,127 2 "			
	less Local Fund share		1,607 10 8	6,525 7 4		7,200 " "
		" " "	1417 " "	1,417 " "		1,600 " "
(h)	Licenses					
(i)	Government License Tax	25 " "	6,322 15 "	6,347 15 "		6,500 " "
					40,848 8 8	
2.	Contributions from Provincial Funds					
(a)	Government grant for Town Schools.	593 1 6		593 1 6		890 " "
3.	Contribution from Special Funds					
(a)	Surplus Pound Fund.	72 9 9		72 9 9		100 " "
4.	Contributions from Local Funds					
(a)	P. W. Communications	" " "				400 " "
(b)	Hospital Maintenance	2,000 " "				2,000 " "
(c)	Lying in Hospital	239 4 6				200 " "
(d)	Poor House	200 " "		2,439 4 6		200 " "
		502 " 3		502 " 3		600 " "
5.	Fines and Fees					
6.	Fees in Schools and training institutions	2,397 15 "		2,397 15 "		2,000 " "
7.	Rent of Houses, gardens, Markets Bandy pelt &c	272 4 18		2,724 18		2,600 " "
	Carried over				49,577 9 4	51,690 " "

Statement I Receipts &c for 1880-81 (Concluded)..

	1880-81				Budget sanction for 1880-81		
	Detail of Minor Heads		Totals of Major heads				
Brought forward			49,579	4	51,690	"	"
8. Private Scavengering	"	"			"	"	"
9. Endowments &c:							
(a) Hospital	"	"			"	"	"
(b) Charities	"	"			"	"	"
(c) Educational	"	"			"	"	"
10. Miscellaneous							
(a) Sale of Sweepings	110	12			100	"	"
(b) Avenues	170	14			180	"	"
(c) Sale of old materials, tools &c:	"	4			30	"	"
(d) Sale of lands	100	"			"	"	"
(e) Travellers' Bungalow fees	154	8			100	"	"
(f) Government Licence Tax fines	114	14			250	"	"
(g) Refund of Tolls by Local Fund Board for 1879-80	644	12			"	"	"
(h) Petty Items	166	6	1,462	7	100	"	"
11. Loans	"	"			"	"	"
12. Advances Recovered	665	11	665	11	"	"	"
Total			51,705	11	52,450	"	"
13. Balance Brought forward.							
(a) Municipal Fund	1,320	4			230	"	"
(b) Endowments	"	"	1,320	4	"	"	"
Total			53,025	15	52,680	"	"

H. Elwin

Ag. President.

Note to Statement I 1611 ~~1612~~ 19

1. House Rate is levied at 7½ per Cent.
2. Land Rate is levied at 1 Rs per Acre of Nunja and ½ Rs per Acre of Punja.
3. Taxes on Arts &c. are levied at maximum Schedule Rates from all Classes.
4. Taxes on Vehicles and Animals at Schedule rates.
5. Carts are registered at maximum Rates.
6. Tolls are levied at ½ maximum Rates.
7. Licences and fees are at rates sanctioned in G. O. No 341 dated 28th March 1867, and the fee for a Demand Notice is two Annas as per Bye-Law No 14.

Statement I A. Endowments entrusted to Municipal Commissioners Salem under Sections 15 and 16 for the official year 1880-81.

Names of Institutions	Amount of Funds Capitalized	Floating balance.	Interest or proceeds of Land.	Objects for which spent from Capital for expenditure.	Private Contributions and donations.	Sale of Produce &c from Funds property.	Total Columns 4-7 (Statement 1-9)	Contribution from Local Fund Boards	Total receipts	Income tax	Current Charges	Total (Statement II Grant III).	Allotted for P.W. Statement IV A.	Total Charges	Floating balance.	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1. Hospitals 2. Choultries 3. Poor House	Nil.															

Ag President

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Statement II. Expenditure from the Municipal Fund of the Town of Salem for the official year 1880-81.

	1880-81		Budget Sanctions for 1880-81.
	Details of Minor heads	Totals of Major Heads	
Grant I Public Works.			
1. New Works			
(a) Communications	2,655 13 4		2,000 " "
(b) Buildings	547 4 10		450 " "
(c) Drainage	905 12 1		1,000 " "
(d) Water Supply	" " "		" " "
(e) Miscellaneous	199 14 1	4,308 12 4	200 " "
2. Repairs.			
(a) Communications	2,473 4 1		2,500 " "
(b) Buildings	693 4 10		500 " "
(c) Drainage	120 10 10		50 " "
(d) Water Supply	65 6 8		100 " "
(e) Miscellaneous	295 6 10	3,649 13 3	300 " "
(c) Establishment.	267 " "	267 " "	360 " "
3. Tools and Plant & Contingencies	524 "	524 "	150 " "
4. Contribution to Local Funds for Soorammangalam Road	671 5 6	671 5 6	1,200 " "
Total Grant I		8,948 7 1	8,810 " "

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Statement II Expenditure for 1880-81 (Continued).

	1880-81 Detail of Minor heads	1880-81 Total of Major heads	Budget Sanction for 1880-81
Grant II Education			
1. Training Schools.	" "		" " "
2. Municipal Schools (aided by Govt.)			
(a) Establishment	2.016 14		
(b) Contingencies			1970 " "
3. Municipal Salary System Schools	223 11	2,038 53	30 " "
(a) Establishment	1,317 65		
(b) Contingencies			1,464 " "
4. Results Grants	32 11 7	1,350 2 "	46 " "
5. Schools on the Combined System	128 " "	128 " "	100 " "
(a) Fixed Payments	923 11 5		
(b) Results Grants	351 8 "		860 " "
(c) Contingencies			390 " "
6. Inspecting School Masters' Pay	25 7 5	1300 1310	30 " "
7. Stipends to Scholars	120 " "	120 " "	120 " "
8. Miscellaneous (School grant furniture &c).	183 5 3	183 53	200 " "
	612 9 11	612 9 11	590 " "
Total Grant II		5,733 4 3	5,800 " "

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Statement II Expenditure for 1880-81 (Continued).

	1880-81 Detail of Minor Heads	1880-81 Total of Major Heads	Budget Sanction for 1880-81
Grant III Sanitation & Medical Service.			
1. Hospitals and Dispensaries.			
(a) Establishment	2,953 11 11		3,430 " "
(b) Medicines and Sundries	1,980 3 "		1,200 " "
(c). Diets of Patients	1,384 11 4		1,500 " "
(d). Sundries and Contingencies	1,087 11 3	7,406 5 6	1,200 " "
(e). Contribution to Medical College	245 10 5	245 10 5	300 " "
2. Vaccination	✓		
(a) Establishment	286 10 8		444 " "
(b) Contingencies	5 " "	291 10 8	6 " "
3 Registration of Births and Deaths	✓		
(a) Establishment	419 12 "		420 " "
(b) Contingencies	10 6 8	430 2 8	10 " "
4. Conservancy.	✓		
(a) Establishment	11,595 6 3		11,660 " "
(b) Sanitary Service (Cost of C. Carts)	578 2 10		500 " "
(c) Cleansing Tanks & Wells	" " "		100 " "
(d) Contingencies	95 1 10		70 " "
(e) Removal of Sickly pear	" " "		" " "
(f) Compensation for removal Hutts	33 " "		150 " "
(g) Hire of Bullock Carts	21 10 10	12,323 5 9	" " "
Total Grant III		20,697 3 "	20,990 " "

Statement II. Expenditure for 1880-81 (Continued)

	1880-81 Detail of Minor heads	1880-81 Total of Major heads	Budget sanction for 1880-81
Grant IV Miscellaneous.			
1. Lighting.			
(a) Establishment	" " "		" " "
(b) Contingencies	4 7 4		50 " "
(c) Lamp posts and Lanterns	182 6 "		150 " "
(d) Kerosene oil	287 13 "	474 10 4	400 " "
2. Market Peons' Pay	76 8 4	76 8 4	60 " "
3. Poor House			
(a) Establishment	168 " "		168 " "
(b) Contingencies	17 6 "		32 " "
(c) Feeding Paupers	344 4 9	529 10 9	400 " "
4. Planting Avenues	241 15 "	241 15 "	250 " "
5. Travellers' Bungalow	72 " "	72 " "	100 " "
6. Police Contribution	4,750 9 4	4,750 9 4	4,640 " "
7. Government License Tax	5538 8 "	5538 8 "	6040 " "
8. Petty Items (Feeding Lunatics)	219 13 8		
Rents paid, gun Charges			
Vakeel fees &c	457 12 6	677 10 2	600 " "
Total Grant IV.		12,361 7 11	12,890 " "

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Statement II Expenditure for 1880-81. (Concluded).

			1880-81 Details of Minor heads	1880-81 Totals of Major heads	Budget Sanction for 1880-81
Grant V Supervision & Management					
1. Head Office.	(a) Establishment.		1,690 8 "		1,690 " "
	(b) Contingencies		156 5 9	1,846 13 9	150 " "
2. Collection	(a) Establishment.		393 . 6		420 " "
	(b) Contingencies		4 14 "	397 14 6	10 " "
3. Tolls: -	(a) Establishment.		97 5 8		" " "
	(b) Contingencies		21 4 "	118 12 8	" " "
4. License Tax	(a) Establishment		100 " "		300 " "
	(b) Contingencies		33 14 "	133 14 "	60 " "
5. Miscellaneous	(a) Vice Presidents Carriage Allowance		480 " "		480 " "
	(b) Printing Charges, stationery		354 12 "		270 " "
	(c) Auditors Fee.		100 " "	934 12 "	100 " "
6. Gratuity to S. Venkatasamyer			600 " "	600 " "	600 " "
7. Contribution to Government on account of share of Cost of Establishment in the Government Office.			96 1 "	96 1 "	60 " "
Total Grant V.				4,128 3 11	4,140 " "
Repayment of Debt			" " "		" " "
Interest on Debt			" " "		" " "
Advances recoverable		X	610 14 9	610 14 9	" " "
Refunds			4 " "	4 " "	" " "
Grant Total Expenditure				52,483 8 11	52,630 " "
Balances	(a) Municipal Fund		542 7 "	542 7 "	50 " "
	(b) Endowments.		" " "		" " "
Total				53,025 15 11	52,680 " "

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Note to Statement II.

Position of Municipality of Salem.

on the 31st March 1881.

Balance { Cash 3477-12-6
Securities " " "

Value as last year — Value of Premises &c. 45,000 — " — "

+ Advances recoverable 180 - 7 - 6

Total Rupees 48,658 4 — "

Deduct unpaid liabilities. " — " — "

Balance 48,658 — 4 — "

2935-5-6
542-7-6
3477-12-6

Ag Resident

Statement II. a. Detail of allotment for expenditure on Public

Part I.

No.	Project	amount of Estimate	Past Expenditure 1880-81	Expenditure in 1881-82	Remarks
(a)	Communications				
1.	River embankment				
2.	New Road dam Work in Thanda-gounden Street			2,165.39	2,627 94
	Petty Works			284.	
				" "	
	Total				2,655 134
(b)	Buildings				
1.	Shevapett Slaughter House	1000	511-10-	485 24	
2.	Dispensary Gates	"	"	60 "	
3	B. Division School Pandal	"	"	12 26	
	Total				547 410
(c)	Drainage				
1.	E. Division 1st Agraram Drain	"	"	73 410	
2.	Portland Cement	"	"	408 126	
3.	E. Division 2nd Agraram Drain	"	"	94 86	
4	Drain from Sutchina Perumal Covil as far as Cistern	"	"	113 "1	
5	B. Division Cunnadi Street drain	"	"	82 -8	
6	Do Kavarai Do	"	"	91 1"	
7	Drain in front of Gopaulsamy Moodelliars' Bazaars in H. Div.	"	"	43 - 6	
	Total				905 121
(d)	Water Supply	"	"	Nil—	

Works estimated to Cost 100 Rupees or upwards

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New Works.

No.	Project	Amount of Estimate or Expenditure	Past Expenditure in 1880-81	Remarks
	Miscellaneous	"	186 "	
1	Red earth for Latrines	"	1936	
2	Tatty Latrines	"	174 "	
3	Fixing Lamp Posts	"	2287	
4	Shevaroy Market Pandal	"	25 " "	
5	Pychinopoly gate Toll Bars	"	1114 "	
6	Toll Sheds	"		
7	Extending the Male Latrine near Shevaroy Shandy	"	85 " "	
	Total		19941	
	Grand Total		4308124	

Ag President

Statement II.a. Detail of allotment
Part II.

No.	Project	Grant	Remarks
(a)	Communications.		
1.	Repair of Pychinsoply Road.	319 7 11	
2	" Coimbatore do	248 9 9	
3	" Cuddalore do	371 1 5	
4	" Fort Main do	509 - 2	
5	" Moonsiffs' Court do	151 3 1	
6	" Cundacar Street do	102 3 9	
7	" Peria Gellootheocar do	120 12 7	
8	" Chinna do do	44 7 7	
9	" Comalore Road	17 14 -	
10	" Court do	84 13 4	
11	" Mustempully do	11 6 7	
12	" Chinnatheeroopathee do	110 8 7	
13	" Salem Bridge parapet Wale	143 1 10	
14	" Cause Way Roads	115 " 11	
15	" 2° Agraram Road near Lutchmia Perumal Coil	37 12 6	
16	" the Road near P. Runga Row's Lane	13 4 "	
	Narasingapuram Road	15 12 8	
17	" Culverts	6 " 10	
18	" Salem Market Road	1 13 "	
19	" Paul Pillay's Road in Fort	14 9 4	
20	" Tunnels	34 14 3	
21	"		
	Total	2,473 14 1	

for Expenditure &c: &c: 1880-81
Repairs.

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27

No	Project	Grant	Remarks
(b)	Buildings		
1.	Shevapett Shandy Bazaars	273 " 10	
	Do Bandy pett	195 14 "	
2.			
3.	Municipal Dispensary	40 11 "	
4.	Travellers' Bungalow	179 6 "	
5	Shevapett Town School	4 12 "	
	Total	693 11 10	
(c)	Drainage.		
1	Arasamaram Pillian Covil Street drain	16 11 6	
2.	Repair of the drain near Govinda Row's Hanmoumar's Temple	1 12 8	
3	do from Komatti Chaddam Cistern as far as Agraram	59 9 8	
4	do from Salem Car as far as Macleod's Inn.	42 9 "	
	Total	120 10 10	
(d)	Water Supply.		
1.	Oodiar's Well	37 10 "	
2.	Division Kavarai Street Well	5 13 4	
3	Komarasamunipatty Well	21 15 4	
	Total	65 6 8	
(e)	Miscellaneous.		
1.	Latrine repairs	226 5	
2.	Stone dust Box	6 8 "	
3	Fixing Lamp Posts	12 10 10	
4	Salem Market Cuntton Shops Pandal	6 " "	
5	Toll gate Boards	20 " "	
6	Soopanungalum Toll bars	5 4 "	
7	Repairing the mud Wale around the Bullock Slaughter House at Kitchlipollium	18 8 7	
	Total	295 5 10	
	Grand Total	3,649 1 3	

Ag. President

Statement II: B. Salem

	No	Salary per Incumbent	Salaries per annum	Total of major heads
Grant I Public Work				
Overseer	1	" " "	87 " "	
Maistries	1	15 " "	180 " "	
Lascars	"	" " "	" " "	
Total	15	" "	267 " "	267 " "
Grant II Education.				
2. Municipal Schools aided				
Masters	13	187 " "	1896 14	
Clerks	"	" " "	" " "	
Servants	2	10 " "	120 " "	
Total	197	" "	2016 14	2016 14
3. Municipal Salary System Schools				
Masters	9	73 " "	800 411	
Mistress	1	40 " "	457 16	
Servants	1	5 " "	60 " "	
Total	118	" "	1317 65	1317 65
4. Schools on the Combined System				
Masters	12	65 8 "	780 134	
Mistress	1	12 " "	124 47	
Clerks	"	" " "	" " "	
Servants	1	3 " "	18 126	
Total	80	8 "	923 145	923 145

Municipal Establishment.

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	No	Salary per Incumbent	Salaries per annum	Total of major heads
Grant III Sanitation and Medical Service				
1. Hospitals & Dispensaries				
Medical Subordinates	2	170 " "	2,054 211	
Clerks	1	15 " "	180 " "	
Mid Wife	1	15 " "	1699 "	
Servants	9	46 " "	550 " "	
Total	246	" "	2,953 111	2,953 111 *
2. Vaccination				
Vaccinators	2	27 " "	286 108	
Peons	"	" " "	" " "	
Total	27	" "	286 108	286 108
3. Registration of Births and Deaths.				
Registrars	2	35 " "	419 12 "	
Peons	"	" " "	" " "	
Total	33	" "	419 12 "	419 12 "
4. Conservancy.				
Nuisance Inspectors	2	80 " "	960 " "	
Maistries	11	101 " "	1199 2 "	
Scavengers	81	322 " "	3,857 28	
Yoties	78	263 12 "	3158 510	
Drain Cleaners	27	135 " "	1,613 66	
Cistern Men	11	45 " "	568 133	
River Watchmen	4	20 " "	238 8 "	
Total	966	12 "	11,595 63	11,595 63

* Municipality receives Rs 1,000 annually as Government contribution towards the salary of one of the Assistant Surgeons' Salaries.

Statement II B. (Concluded).

		No.	Salary per mensem	Salary per annum	Total of Major heads
Grant IV. Miscellaneous Municipal purposes.					
2. Market.					
	Peons	2	10 " "	76 8 4	
	Total		10 " "	76 8 4	76 8 4
3 Poor House					
	Warder	1	7 " "	84 " "	
	Nurse	1	4 " "	48 " "	
	Toty	1	3 " "	36 " "	
	Total		14 " "	168 " "	168 " "
Grant V. Superviscion & Management.					
1. Head Office.					
	Manager	1	60 " "	720 " "	
	Wg. Clerk	1	30 " "	360 " "	
	Accountant & Cashier	1	30 " "	360 " "	
	Peons	2	14 " "	167 " "	
	Mashalchies	1	5 " "	59 8 "	
	Gunner	1	2 " "	24 " "	
	Total		141 " "	1690 8 "	1690 8 "
2. Collection of Tax.					
	Warrant Servers and Petition Clerk	1	15 " "	180 " "	
		1	12 " "	144 " "	
	Bill writer	1	8 " "	69 6	
	Bill Collector	"	" " "	" " "	
	Peons				
	Total		35 " "	393 " 6	393 " 6
		1	20 " "	2863	
		15	5 " "	6855	
			25 " "	9758	9758
	Vide Inspector & Collectors Total				
	Municipal Elementary Tax	1	15 " "	100 " "	100 " "
4 Engineering Establishment					

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Statement III Income and Expenditure of the Municipality of Salem for Year 1880-81

Abstract of Deposits according to Heads.

Balance from last year				6727 11 "	
Deposits by Assessment				503 85 "	
Collected by Collectors				" " "	
" Rents				" " "	
" Contractors				" " "	
" Municipal Servants				" " "	
" Water Cess				" " "	
" Returned by Contractors				" " "	
" Paid by Claimants &c.				9 1 10	
			Balance	29 35 5 6	
			Total	111 175 10 9	111 175 10 9

Balance from last year 111 175 10 9

Deposits by Assessment

" Collectors

" Rents

" Contractors

" Municipal Servants on account of Security

" Receipts of various kinds as per Schedule

" Paid by Claimants &c. Sundries.

" under Sections 55, 76, 79, 122, 143 of Act III of 1865 & 149, & Bye Laws

Total

Asst. President

Statement W Municipality of Salem

Demand, Collection, and Balance Statement for the year 1880-81

Current

	Demand assessed	Collected	Remitted on appeal or otherwise	Written off as irrecoverable	Total Columns 2.3 & 4	Balance
	1	2	3	4	5	6
Rate on Houses &c	16.237 1 -	14.806 2 6	92 9 -	106 9 6	14.805 5 "	431 12 "
Rate on Lands	710 12 4	662 7 5	" " "	" " "	662 7 5	48 4 11
Taxes on Arts &c.	9.527 - "	8.136 " "	414 " "	" " "	8.550 - "	977 - "
Tolls	8.127 2 -	8.127 2 -	" " "	" " "	8.127 2 "	" " "
Total	33.601 15 4	31.531 11 11	506 9 "	106 9 6	32.144 145	1.457 - 11

Arrears

	Balance Arrears of old Demand	Total previous Year	Demand	Collected	Remitted	Written off	Total Columns 4.5 & 6	Balance
	1	2	3	4	5	6	7	8
Rate on Houses &c.	" " "	242 3 -	242 3 -	167 7 "	10 2 "	57 7 -	235 " "	7 3 "
Rate on Lands	11 4 "	47 4 2	58 8 2	18 1 5	" " "	6 9 -	24 10 5	33 13 9
Tax on Arts &c	" " "	771 " -	771 " "	386 8 "	" " "	384 8 -	771 - "	" " "
Tolls	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "
Total	11 4 "	1.060 7 2	1.071 11 2	572 - 5	10 2 "	448 8 -	1.030 10 5	41 - 9

Ag. President

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Statement V. Educational Return — Population as per last Census: Male 24,942; Female 25,070; 50,012

Children of School going age for purposes of Elementary Education at 5 per Cent: Boys 3741. Girls. 3760.

Names of Schools	Average daily attendance for 2 years: Boys 1879-80	Boys 1880-81	Girls 1879-80	Girls 1880-81	Fees	Current charges Statement II Grant II	Net charges Columns 5 less 6. 4).	Public Works Statement II. A.	Total Columns 6 and 7	List of other Schools in the Town with No. on the Rolls and general Character of Institutions	Remarks
1	2		3		4	5	6	7	8	9	10
2. Municipal School Aided											
(a) Town School Salem	103	132	"	"	518 8 "	1136 10 6					
(b) do Shevapett	64	80	"	"	513 1 "	901 10 9					
					1331 9	2038 5 3					
3. Municipal Salary Sys. School.											
(a) English Girls' School	6	6	8	7	176 " "	525 5 1					
(b) Mahamadan School	34	37	"	"	50 14 "	283 " 10					
(c) B. Dn School	95	140	"	"	435 " "	541 12 1					
					114 - 13 5 2						
4. Result Grant School.											
(a) Salem Komatti Madrasa. B. Dn	* 10		"	"	" " "	" " "					
(b) Moolloovadi School. T. Dn	26	37	"	"	" " "	24 " "					
(c) Venkatasawmys Shevapett Komattai Madrasa School	40	40	"	"	" " "	49 8 "					
(d) Vaniciá Chavadi School G. Dn		75	"	"	" " "	54 8 "					
						128					
5 Schools on the Combined System											
(a) 6. Division School	40	47	"	"	604 "	1807 2					
(b) D. - Dn - do	56	43	"	"	108 " "	195 7 9					
(c) T. - Dn - do	35	39	"	"	75 8 "	165 2 7					
(d) G. - Dn - do	38	35	"	"	46 7 "	177 6 3					
(e) M. - Dn - do	27	29	"	"	51 7 "	98 1 3					
(f) I - Dn - do	26	44	"	"	249 "	213 6 3					
(g) J. - Dn - do	20	35	"	"	341 "	119 2 6					
(h) Caste Girls do Shevapett		41	"	41	44 "	151 15 1					
		313			1860 13 10						
6. Inspection			"	"	4 8 "	120 " "					
7. Stipends to Scholars			"	"	" " "	183 5 3					
8. Miscellaneous			"	"	" " "	612 9 11					
Total	620	819	8	48	2397 15 "	5733 4 3	3,335	5 3	16 14 6	3,352 3 9	

Salem Government College 298.
London Mission High School 135.
Elementary Schools
London Mission Caste Girls' School 80.
do Christians 40.
Government Girls' School Salem 64
Pillier Conf. Dn. Sch. 28
Revd. Berthon Boys' do 15
do Girls' School for christians 35
Gogay Girls School 31
Fort do 21
Ponnammapett do 32
Native Union Schl. 90
Rial School T. Dn. 52
Shades Chavadie Dn. 30
Salem Komattie Madrasa School 40

* Closed.

No. 13. Number of Schools visited in 1880-81. 1.
Number examined for Inspection in 1880-81. 1.

Ag: President.

Statement VI B. Comparative Statement for 1880–81

{ Receipts and Charges.

Heads	Actuals for previous year	Estimate for Current Year	Actuals for Current Year	Increase over Estimate	Decrease under Estimate	Explanation of Variation.
1. Rates and Taxes.						
(a) Rate on Houses	14.745 2 6	15.000	14.773 9 6	" " "	226 6 6	Difference owing to small balance left uncollected at the close of the Year.
(b) Rate on Lands	909 11 4	700	680 8 10	" " "	19 7 2	
(c) Taxes on Arts	7.383 8 "	8.000	8.522 8 "	522 8 "	" " "	Increased assessment Consequent on increase of trade.
(d) Taxes on Vehicles	387 " "	400	294 " "	" " "	106 " "	Owing to decrease in the No. of Vehicles and animals.
(e) Taxes on Animals	1.115 12 "	1.100	1.055 12 "	" " "	44 4 "	
(f) Registration of Carts	2.242 " "	2.200	2.231 12 "	31 12 "	" " "	
(g) Tolls.	6.706 10 "	7.200	6.525 7 4	" "	674 8 8	Tolls were sold for less than was budgetted for.
(h) Licenses	1.404 2 "	1.600	1.417 " "	" " "	183 " "	Owing to several Taximen being closed.
(i) Government Licenses Tax	5984 6 9	6.500	5.347 15 "	" "	1.152 1 "	Owing to the abolition of the last class of the 4.
2. Contribution from Provincial Funds						
(a) Government Grant for Town Schools	788 15 "	890	593 1 6	" " "	296 14 6	In as much Salary was not paid to the teachers until late in the year.
3. Contribution from Special Funds						
(a) Surplus Pound Fund	86 3 4	100	72 9 9	" " "	27 6 3	
4. Contribution from Local Funds						
(a) P. W. Communications.	400 " "	400	" " "	" " "	400 " "	This Contribution Ceased from 1880-81 as per G. O. of 22 July 1880 No 1413.
(b) Hospital Maintenance	2,000 " "	2,000	2,000 " "	" " "	" " "	
(c) Lying-in Hospital	" " "	200	239 4 6	39 4 6	" " "	Arrears for 1879-80 was paid in this year.
(d) Poor House	200 " "	200	200 " "	" " "	" " "	
5. Fines and Fees	706 9 8	600	502 " 3	" " "	97 15 9	The greater part of the taxes having been Collected, processes were sparingly issued.
6. School Fees	1.816 7 "	2,000	2.397 15 "	397 15 "	" " "	Owing to the opening of a 3rd class in the Town Schools.
7. Rent of Houses, gardens, Markets Saucy pett	2551 " 8	2.600	2.724 1 8	124 18 "	" " "	The Municipal farms sold for more than was anticipated.
Carried over	49,427 8 3	51.690	49.577 9 4	1.115 9 2	3,227 15 10	

Brought forward	49,427 8 3	54,690	49,577 9 4	4,115 9 2	3,227 15 10		
8. Private Scavengering	" " "	"	" " "	" " "	" " "		
9. Endowments	" " "	"	" " "	" " "	" " "		
10. Miscellaneous							
(a) Sale of Sweepings	86 15 "	100	110 12 6	10 12 6	" " "		
(b) Avenues	152 4 3	180	170 14 "	" " "	9 2 "		
(c) Sale old Materials for lore	3 4 3	30	" 4 "	" " "	29 12 "		
(d) Sale of Lands	25 " "	"	100 " "	100 " "	" " "	A small piece of street frontage land was sold.	
(e) Travellers Bungalow fees	89 12 "	100	154 8 "	54 8 "	" " "	The bungalow was much used by the Travellers.	
(f) Refund of Government License Tax for 1878	155 6 5	"	" " "	" " "	" " "		
(g) Government License Tax Fines	259 4 "	250	114 4 "	" " "	135 2 "	There were only a few defaulters that were fined.	
(h) Refund of Tolls by Local Fund Board for 1879-80	" " "	"	644 12 "	644 12 "	" " "	This amount was refunded by the Local Fund Board on account	
(i) Petty Items	63 5 9	100	166 6 7	66 6 7	" " "		
11. Loans	" " "	"	" " "	" " "	" " "		
12 Advances Recovered	1,834 11 7	"	665 11 3	665 11 3	" " "	Advances made for works while in progress and afterwards adjusted on Completion.	
Total Receipts	52,097 7 6	52,450	51,705 11 8	2657 11 6	3,401 15 10		
Opening Balance							
(a) Municipal Fund	2,536 1 3	230	1,320 4 3			The Local Fund Contribution for Sowarimungalum Road for 1879-80 provided for in the Budget was not paid.	
(b) Endowments	" " "	"	" " "	" " "	" " "		
Grand Total	54,633 8 9	52,680	53,025 15 11				

1611
33

Expenditure.

Grant I. Public Works.						
1. New Works	1.836 4 5	3.650	4,308 12 4	658 12 4	" " "	The increase was owing to piers Embankment work.
2. Repairs	1.956 2 8	3.450	3.649 1 3	199 1 3	" "	The repair of the Travellers Bungalow and Dispensary not provided for in the Budget was undertaken.
3. Establishment	240 " "	360	267 " "	" " "	93 " "	Owing to savings in the Cost of supervision.
4. Tools and Plant & Contingencies	577 "	150	52 4 "	" " "	97 12 "	No new tools were purchased this year.
5. Contribution to Local Funds for Sooramungalum Road	" " "	1200	671 5 6	" "	528 10 6	Out of two years' Contribution for Sooramungalum Road one only was paid for 1879-80, as it ceased from 1880-81.
Total Grant I	4.089 14 1	8,810	8,948 7 1	857 13 7	719 6 6	
Grant II. Education.						
2. Municipal Schools (aided).	1.753 12 5	2,000	2,038 5 3	38 5 3	" " "	The salary of the Staff of teachers increased by the redistribution of grants under the Grant in aid Code.
3 Municipal Salary System School	1.113 12 5	1.510	1.350 2 "	" " "	159 14 "	The Shevaroy Castes Girls' School which was working under this System was transferred to the Combined System and reduction of Salary of the Mistress re:-
4. Results grants.	68 8 "	100	128 " "	28 " "	" " "	The Schools on the Result System earned good grants.
5. Combined System Schools.	927 13 4	1.280	1.300 13 10	20 13 10	" " "	Shevaroy Castes Girls' School was transferred to this System.
6. Inspecting School Masters' pay	120 " "	120	120 " "	" " "	" " "	
7. Stipends to Scholars	149 14 9	200	183 5 3	" " "	16 10 9	
8. Miscellaneous	438 4 5	590	612 9 11 / 795 14	22 9 11	" " "	Owing to furnitures supplied to Municipal Schools.
Total Grant II.	4,572 1 4	5,800	5.733 4 3	109 13 "	176 8 9	

611
34

Grant III Sanitation							
1. Hospitals.	6.254	2 9 7.330	7.406	5 6	76	5 6	" " " Arrears of Value of Medicines supplied was paid in this year.
2. Contribution to Medical College	300	" "	300	245	10	5	" " 54 5 7 License Tax figures were credited in paying this Contribution.
3 Vaccination	456	" "	450	291	10	8	" " " 158 5 4 1° Class Vaccinator on Rs 20. died and his place was filled up by a 2° Class Vaccinator.
4. Registration of Births & Deaths	426	" "	430	430	2	8	" 28 " " "
5. Conservancy	12.337	12 10	12.480	12.323	5	9	" " " 156 10 3 So will required cleansing and reduction of Salary of Conservancy Establishment.
Total Grant III	19.773	15 7	20.990	20.697	3	"	76 8 2 369 5 2
Grant IV. Miscellaneous.							
1. Lighting	518	" 9	600	474	10	4	" " " 125 5 8 Owing to the cheapness of the oil
2. Purchase of Market	5.000	" "	"	"	"	"	" " " " " " " " "
3. Market Establishment	16	1 4	60	76	8	4	16 8 4 " " " An additional peon was entered for the Supervision of the Market
3. Poor House	576	7 5	600	529	10	9	" " " 70 5 3 Owing to savings in the Cost of feeding paupers.
4. Planting Avenues	369	8 10	250	241	15	"	" " " 8 1 "
5 Travellers' Bungalow	80	13 6	100	72	"	"	" " " 28 " "
6. Police Contribution	3.702	9 9	4.640	4.750	9	4	110 9 4 " " " Owing to the increase in the per centage of Cost.
7. Government License Tax	5.644	2 9	6.040	5.538	8	"	" " " 501 8 " Owing to the abolition of the last Class.
8. Purchase of Free hold of Hindu burial ground.	307	14 8	"	"	"	"	" " " " " " " " "
9. Petty Items	813	15 1	600	677	10	2	77 10 2 " " " Owing to arrears of Cost of feeding lunatics
10. Value of land purchased	40	" "	"	"	"	"	" " " " " " " " "
Total Grant IV	17.069	10 1	12.890	12.361	7	11	204 11 10 733 3 11

1611

Grant V Supervision

1. Head Office	2227 4 5	1,840	1,846 13 9	6 13 9	" " "		
2. Collection	469 13 "	430	397 14 6	" " "	32 1 6	Land Cate Collector was not entertained throughout the year.	
3. Tolls	1.930 6 2	"	118 12 8	118 12 8	" " "	Owing to the Cost of establishment &c for March 1880 having been paid in 1880-81.	
4 License Tax	411 13 7	360	133 14 "	" " "	226 2 "	Owing to the abolition of License Tax Establishment.	
5. Miscellaneous.							
a Vice Presidents' Carriage allowance	480 " "	480	480 " "	" " "	" " "		
b Printing charges and Stationery	189 4 10	270	354 12 "	84 12 "	" " "	Increase owing to printing charges for the Annual Report &c.	
c Auditors' fee &c	100 " "	100	100 " "	" " "	" " "		
6. Gratuity to S. Venkatasiyer	" " "	600	600 " "				
7. Contribution to Government on account of share of cost of Establishment in the Government Office	" " "	60	96 1 "	36 1 "	" " "	Increase owing to arrears for 1879-80 paid in this year.	
Total Grant V.	5,808 10 "	4,140	4,128 3 11	246 7 5	258 3 6		
Payment of Debt	" " "	"	" " "	" " "	" " "		
Interest on Debt	150 " "	"	" " "	" " "	" " "		
Advances recoverable	1,787 9 5	"	610 14 9	610 14 9	" " "		
Refunds	61 8 "	"	4 " "	4 " "	" " "	Refund of Profession Tax &c.	
Total Expenditure	53,313 4 6	52,630	52,483 8 11	" " "	146 7 1	Net decrease.	
9 Balances Municipal Fund	1,320 4 3	50	542 7 "	" " "	" " "		
Endowments	" " "	"	" " "	" " "	" " "		
Grand Total	54,633 8 9	52,680	53025 15 11				

1611
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Ag. President.

Appendix A.

1.	Name of Municipality	Salem.	
2.	Population as per last Census	50,012.	1911
3.	Number of Commissioners.		~~17~~ / 37
	(a) Ex officio	1	
	(b) Nominated	15	
	(c) Elected	"	
	Total	16	
	(a) Officials	8	
	(c) Non Officials	8	
	(f) Europeans	7	
	(g) Natives	9.	
4.	Incidence of Taxation (Statement I head 1) per head of population.	"—13—1.	
5	Incidence of income (not including balances) per head of population	1—"—6.	
6	Total No. of Meetings held during the year.	16.	
7.	Average attendance at each Meeting-		
	(a) Ex-Official Commissioners	3·5.	
	(b) Non Official do	2·3	
	(c) Europeans	3·1	
	(d) Natives	2·6.	

Municipal Commissioners Office
Salem 1st July 1911

Ag President

Comp'd 4th

No. 126

Municipal Commissioners Office
Salem 1st July 1881.

Enclosures: 7

From

The Ag. President

CURRENT No. 1696

Municipal Commission
Salem

To

The Chief Secretary 164 1649/38
to Government
Madras.

Sir,

I have the honor to submit the Annual Report of the Salem Municipality for the official year 1880-81.

2. The opening and closing balance.

The opening balance was Rs 1320-4-3 as compared with an estimate of Rs 230. The increase was due to the non-payment to the Local Fund Board of the contribution due for the Sowcarpet Cross Road for 1879-80. The amount was reserved for necessary expenditure in the early part of the following year when the receipts are small. It was paid in the year under report.

The

The closing balance on 31st March 1881 was Rs 542-7-- against an Estimate of Rs 50 and it corresponded with the amount in the Salem Huzur Treasury to the credit of the Municipality as per Treasury Deputy Collectors' Docket No. 257 dated 11th April 1881. The increase was due to larger receipts than estimated under the head of Profession Tax.

3. Receipts.

(a) House Rate. Arrears. As will be observed from Statement 4 of last year's report there was a balance of Rs 242-3-- under the head of House Tax for 1879-80. Of this Rs 167-7-- has been collected, a sum of Rs 10-2-- has been remitted and Rs 57-7-- has been written off the accounts as irrecoverable after careful enquiry at a Special meeting of the Municipal Commissioners held on the 29th March 1881. The remaining balance of Rs 7-3-- will probably

probably be written off in the current year. Under Current demand a sum of Rs 14.606-2-6 was collected and Rs 106-9-6 has been written off as irrecoverable at a Special meeting of the Municipal Commissioners held on the 29th March 1881 leaving still a balance of Rs 431-12-- as shewn in Statement IV. Of this a sum of Rs 184-4-- has since been collected and steps have been taken to collect the remainder in the Current year. (611 ~~647~~ 639)

(b) Rate on Lands. Arrears. The sum of Rs 11-4-- and 47-4-2 appearing under this head in Statement IV relates to 1878-79 and 1879-80 respectively. Of this Rs 18-1-5 have been collected and Rs 6-9-- have been written off leaving still a balance of Rs 33-13-9 for 1879-80 which will probably be written off in the Current year. Under Current demand a sum of Rs 662-7-5 has been Collected leaving a balance of Rs 48-4-11 uncollected.

(c) Taxes on Arts &c. A sum of Rs 386-8-- appearing

appearing under arrears relate to 1877-80.
Under Current demand a sum of Rs 8/36
has been Collected and Rs 614 has been
remitted on appeal and the balance
outstanding on the 31st March 1881 was Rs
977. Of this Rs 389-0-0 has since been
Collected. The greater part of the remainder
has to be written off, as the majority of
the defaulters have left the Town, failed
in trade or were erroneously taxed in two
places. The increase over the Budget
Estimate is owing to increased

(d) Taxes on Vehicles. This tax has
been collected with the greatest care but
not more than Rs 294 has been realized.
The amounts collected for the two previous
years – Rs 387 and Rs 378-4-0 – do not differ
much from this year.

(e) Tolls. The gross receipt from
Tolls amounted to Rs 8127-2-0 against an
estimate of Rs 9000. The decrease is due
to the farms being sold for less than was
anticipated.

The Cost of the establishment and

Vol 2

Contingencies for March 1880, which was
paid during the year under report,
amounted to Rs 118-12-8. The net income
was therefore Rs 8008-5-4. The amount of
contribution to the Local Fund Board
at one fifth of the income as per G.O.
dated 8th December 1875 No 2395, was
Rs 1601-10-8. For want of Funds the
Municipality was not able to pay the
above Contribution as each instalment
was paid. The Tolls were leased out
during the year under report. The
Special Statement shewing the trans-
-actions of Tolls called for by Govern-
-ment in G.O. No 1616 of 22d August 1879
is herewith submitted duly attested by the
Auditor.

(f) Licenses. The decrease as Com-
-pared with the estimate was due to the
closing of several Tanneries.

(g) Government License Tax. The
decrease as Compared with the Budget
estimate

estimate was due to the abolition of the last class of the 4. The settled demand under this head amounted to Rs 5830 and the collection to Rs 5,322-15-0 leaving a balance of Rs 507-1-0. Of this, a sum of Rs 457-1-0 has since been collected and the greater part of the remainder will have to be written off as irrecoverable. The sum of Rs 25 appearing under the head of arrears relates to the tax of 1877 referred to in para 4 (c) of last year's report. The amount paid to Government less 5 per Cent on account of the Cost of the establishment was Rs 5,538-8-0. The Special Statement shewing the transactions of Licence Tax is herewith forwarded duly attested by the Auditor. A copy of this Statement will also be forwarded to the Board of Revenue as per Board's Proceedings No. 1723 12.11.80

4. Contribution from Provincial Funds

(a) Government Grant for Town Schools

The decrease against the Budget estimate

40

estimate was due to the salaries of the teachers not having been raised to the maximum till late in the year when the staff was revised in consequence of the opening of a 3rd Class in each of the Schools. 1611 1612 1741

5. Contribution from Local Funds

(a) Public Works. Communications

Rs 400. This contribution ceased from 1880-81 as per G.O dated 22nd July 1880 No 1613.

(c) Lying in Hospital. The increase as compared with the Budget estimate is due to the arrears for 1879-80 being paid in 1880-81 by the Local Fund Board.

6. Fines and Fees. The collection under this head was less than the estimate as there was no necessity for a large number of coercive processes being issued.

The following Statement shows the number of Coercive processes issued and the amount of fees collected.

	Number issued.	Amount Collected.
Demand Notices	893	105-14-0
Warrants	68	32-0-0
Total	961	137-14-0

As in last year none of the property distrained was sold but was all released on payment of the taxes and the process fees due.

7. Fees in Schools. The increase in Pupils the amount of fees
1879-80. 620.
1880-81. 819. collected was due to increase in the number of pupils.

8. Rent of houses, gardens, markets &c.

The increase over the Budget estimate was due to the Municipal farms having been sold for more than was anticipated.

9. Miscellaneous. (a) Sale of sweepings.

The income from this source continues to be small though on the increase. Depots have been formed on the outskirts of the town in different directions and it is to be hoped by the sweepings being thus brought nearer to the Cultivator he will use them more freely.

9. Refund of Tolls by the Local Fund Board for 1879-80.

Rupees 644-12-. This is the amount refunded by the Local Fund Board as paid in excess of that due by the Municipality as noted in para 4 (9) of last years report.

10. Advances recovered. Rs 665-11-3.

This was the amount recovered out of the advances made for works while they were in progress and afterwards adjusted on completion of such works.

The total receipts for the year amounted to 51,705-11-8 to which the opening balance of Rs 1,320-4-3 added the aggregate receipts amounted to Rs 53,025-15-11.

Expenditure

11. Grant I. Public Works. (a) New Works

(a) Communications. The increase as compared with the Budget estimate was owing to the outlay on the river embankment which was extended as there were funds available. This work which is a great improvement to the town, was approved of by the Sanitary Commissioner

Commissioner on sanitary grounds, and will be further extended in the Current year. The full amount provided for drains was not all spent, but the short fall is not great. The drains that were constructed are given in Statement II. A. Part I. New Works. Portland Cement was used in the construction of these drains, with great advantage. It is found that drains in Cement Concrete, or plastered with Cement are almost inodorous.

(2) Repairs. a) Buildings. The increase over the Estimate was owing to the repair of the wall of the Travellers' Bungalow which had been damaged by the flood in the river in November last, and to repairs done to the Municipal Dispensary. No provision had been made for these works in the Budget.

(3). Contribution to Local Funds for Soorammangalam Road. The large decrease as compared with the Budget estimate was caused by the Municipality having to pay the Contributions to the Local Fund Board for 1879-80 only. No Contribution was paid for 1878-79 as nothing was debited to Local Funds for that year. This Contribution ceased from 1880-81 as per G. O dated 22d July 1880 No. 1413.

12. Grant II. Education. (2) Municipal Schools. (aided by Government.)

There are two Schools of this kind as entered in the Margin. The sum in excess of the Budget under a) Establishment was small. A third Class was opened in each of them in the month of January and the salaries of the teachers were revised under the Grant in aid Code.

Town Schools. Salem. — D. — Shevapett.

b) Municipal Salary System Schools.

The slight decrease under the Budget estimate a) Establishment was owing to the

1611 43

the Shevapett Caste Girls' School being opened under the Combined System as it was working satisfactorily on the Salary System.

(c) Results Grants. There were 3 Schools under this head as noted in the margin, 1. Irulluvadi School in T.D. 2. Venkatasawmy's Shevapett Kouatti Madam School } and the increase 3. Vanier Chavadi School in G.D. over the Budget estimate was due to the large grants earned by them. The School at Salem Kouatti Madam was closed during the year under report and a School at Vania Chavadi in G. Division opened.

15). Schools on the Combined System.

There are 8 Schools of this kind. 7 for boys, and 1 for girls. as noted in Statement 5. The increase under the head of fixed pay is owing to the transfer of the Caste Girls' School at Shevapett as mentioned above. The total amount earned by these Schools as grants did not fall far short of the Budget.

(8) Miscellaneous. School rent. Furniture &c. The increase over the Estimate is owing to extra furniture such as clocks and chairs being supplied to some of the Schools.

Stipends to Scholars. The number of Municipal Scholars that attended the Normal School during the year was four. Two of them were successful at the Special Upper Primary Examination held last December and are now employed in Municipal Schools.

13 Grant III Sanitation. (a) Hospitals and Dispensaries. (a) Establishment. A 1st class Hospital Assistant on Rs 60 for whom provision was made in the Budget was not entertained and his place was filled up by a 3rd class Hospital Assistant on Rs 20. hence the decrease.

(b) Medicines and Dispensaries. The large increase over the Estimate is owing to the arrears of value of Medicines supplied

expected in 1879-80 having been paid during the year under report.

c Dict of Patients and d Sundries and Contingencies. The decrease of expenditure under these heads does not call for any special remark. The following Statement shews the number of in and out patients treated in the Kumri Capal Dispensary as Compared with last year.

	1879-80.	1880-81
In Patients	231	229
Out Patients	14.175.	14.144.

e Contribution to Medical College. The decrease under the estimate was owing to the Licence Tax figures from the receipts agreeably to G.O. No 2379 of 27 December 1880.

(2) Vaccination. The number of Cases vaccinated was 889 against 1079 of the forevious year and 830 Cases were successful. There were 2 Vaccinators employed during the year under report and their work was supervised by the Native Surgeon. The Cost per operation was Rs. 5-3 against Rs. 6-9 of last year. The staff as now constituted is found to be scarcely adequate and measures have been taken to make it more efficient in the current year.

(3) Registration of Births and Deaths. The number of births registered during the year under report was 1,473 against 1088 during the previous year, and the number of deaths was 819 against 1,846 in the preceding year.

g Compensation for the removal of Cultivation. This was paid on account of lands taken up for latrines.

g Hire of Bullock Carts. The expenditure under this head is due to the hire of bullocks Carts employed for the removal of sewage water from the Cisterns on the river bank. Pumps have been provided and the emptying of the cisterns has thus been more effectually Carried out.

Throughout

The decrease as compared with the Budget Estimate is owing to the abolition of the Licensed Tax Establishment.

(5). (b.) Printing charges & Stationery

The increase over the Budget Estimate was owing to printing charges incurred for publishing in the District Gazette Annual Reports &c.

(7.) Contribution to Government on account of share of Cost of Establishment in the Government Office.

The increase as compared with the Budget Estimate was owing to arrears of 1879-80 having been paid in the year under report.

Rs. Advances recoverable. Rs 610-14-9.

This was the amount advances during the year under report on account of Public Works while they were in progress and recovered after the Completion of such works. The following Statement shows the Amounts advances and recovered during the year under

	Balance
Balance on 31st March 1880	235-4--
Advances made during the year under report i.e. 1880-81	610-14-9
Total Rupees	846-2-9
— Do — do — recovered.	665-11-3
Balance on 31st March 1881.	180-7-6

This amount is shown in Note to Statement II. It includes permanent advances to:-

The Gillah Surgeon.	Rs 50----
The Native Surgeon for Poor House	50----
Office Contingency	50----
Municipal Workshop	12----
English Girls' School for Contingency	2----
The Town Sub-Inspector for Cholera Sanitation	16-7-6
Total Rupees	180-7-6

17. Refunds. Rs 4. Of this, Rs 1-8-- relates to Profession Tax for 1879-80 and Rs 2-8-- relates

relates to land rates for 1878-79.

18. The other items have been more or less explained in the Comparative Statement VI. B. and need therefore no special remarks.

The total expenditure amounted to Rs 52,483-8-11 which deducted from the aggregate receipts leaves a closing balance of Rs 542-7-0

19. The following Statements, Reports &c are herewith forwarded.

1. Annual Statement.
2. Extract from the Inspectors Report.
3. Extract from the report of the Dy. Inspector of Schools on Education for 1880-81.
4. Statement shewing the transaction of Tolls for 1880-81.
5. Statement shewing the transactions of Government License Tax for 1880-81
6. Auditors Report.
7. Extract from the Proceedings of the Municipal Commissioners dated 29th June 1881.

20. In the Auditors report he adverts to an embezzlement which was made by one of the Collectors. The system under which this was possible has now been entirely changed, and there is no danger of any recurrence of such malpractices. The money was recovered but the man has been dismissed and will be prosecuted.

1611 48

I have the honor to be
Sir
Your most obedient Servant.

W Elliott
Ag. President.

compo
HC

8/12/79 Dis 2395
22/8/79 Dis 1614.
22/5/80 Dis 1413 Dis
27/12/80 Dis 2379
17/2/80 Dis 129
17/2/80 Dis 342
29/3/81 Dis 648

Financial (1881) Department
(Munpl Reports)

From

The Ag. President
Municipal Commissioners
Salem

No. 126 Cus

CURRENT No. 1696
Dated 1st
Rec'd 4th July 1881

No.

Subject

Submitting the Annual Report of the Salem Municipality for the official year 1880-81

No. 900. Office of the Dy. Inspector of Schools
Salem Circle
Salem 26th April 1881

From

G. Amirthanayagum Pillai
Dy. Inspector of Schools
Salem Circle.

To

John Bradshaw Esqr. M.A. L.L.D.
Inspector of Schools
4th Division

1880
1881
1882
1.6.11
+50

Middle Schools. Municipality.

28. Of these there are two in the town— The Town School Salem and the Town School Chevapett. Both of them were primary Schools for the greater part of the year and on the opening of a third Class in March last were converted into Middle Schools drawing Government Grants.

29. The following table gives particulars of these Schools as regards the strength of the teaching staff and other particulars for the four years.

Table 8.

Name	No. on the 31st March				No. of teachers	Highest Class in 1881	Remarks
	1878	1879	1880	1881			
Town School Salem	144	133	129	130	6	5th	
-Do- Chevapett	103	73	105	83	4	3rd	

It will be seen from the above that the Salem School has slightly increased while the one at Shevapett decreased Considerably during the year.

30. Town School Salem. I examined the School on the 21st and 22nd December 1880. There were one hundred and nineteen boys on the rolls of whom one hundred and ten were present at my inspection. The second was the highest Class then in the School. And all the boys in it I examined for the Upper Primary Examinations and fourteen of them passed successfully. Of the failures seven boys did not secure the minimum for passing in Arithmetic as well as in the aggregate; and three failed in Arithmetic only.

The A. and B. Divisions of the first Class presented thirty two boys for the lower Primary Examinations and twenty eight of them passed successfully, and I consider these results very satisfactory. I examined the first Class also in English, History and Geography and the averages of marks obtained speak well of the masters' work.

The Preparatory B. and A did well in all the subjects. 161/57

31. This School was last year held in a rented building with an upstair hall where the Head Master taught his class. As the other classes were located downstairs he was unable to exercise an efficient supervision over the other masters and pupils of the School. This inconvenience has been obviated during the year by the School being removed to the old police Station house on the main Street. The position is central and is likely to prove more attractive.

32 In connection with this School I should mention that R. Soobbarayar Iyer the Head Master has been lately transferred to the Shevapett Town School and Raghunatha Iyer a first Arts man has succeeded him.

33. Town School Shevapett. This School I examined twice during the year on the 23rd and 24th August and 6th and 7th December 1880. On the first occasion there were 76 boys examined

examined out of 104 on the rolls. The Second Class was the highest Class in the School. It did well in all the subjects excepting the Tamil Poetry, History and Geography. The Hand writing was poor. The first class failed in the English Reading and the results in history and geography were not Creditable. The remaining Classes did well in their studies.

34. On the 2nd occasion I examined the School for the Upper and Lower Primary examinations where the Second class did well both in English and in Tamil, but was a little backward in the Miscellaneous questions in Arithmetic. I was glad however to observe a marked improvement in History and Geography and the knowledge of which was very poor at my first inspection. Thirteen boys of this Class were examined and eleven succeeded in passing the Upper Primary. The whole of the first Class came in for the Lower Primary and all the thirteen obtained Certificates. In History however, the results were very discreditable

discreditable and in this respect the boys were as bad as they were in August last. The Master in charge of the class has since been removed to the Town School Salem, and it is hoped he will produce better results there. The remaining classes of the School did very fairly in all the subjects examined and I have no particular fault to find with any.

1611 1611/52

35. The School had undergone a few changes in the teaching staff. Singaram Iyengar formerly Head Master has been removed to the Town School Salem his place being supplied by Subbaroya Iyer while Kundoo Row has filled in the Second Mastership of this School left vacant by the removal of T. Rama Row mentioned above.

36. Girls' Middle School.

English Girls' School. This was formerly on the Salary System supported by the Municipality and is now transferred to the Middle class aided by Government. The School is in charge of a Mistress who has passed her first grade. I examined it on the 7th December and found

found the results very satisfactory. All the four girls and boys that came in for the Upper Primary and all the three that appear-ed for the Lower Primary secured Certificates.

× × ×

57. Primary Schools:— Municipality.

Of these there were four at the Commencement of the year under report Two of them namely the Town School Salem and the Town School Shevapett, have since been converted into Middle Schools the number under this head is therefore reduced to two.

58. The following table shows the attendance and other particulars for the past four years.

Table 13.

Names of Schools	No. of pupils on the 31st March				Highest class in 1881	Condition	Remarks
	1878	1879	1880	1881			
Muhammedan School	30	45	43	44	2d		
B. Division School	94	105	123	140	0		

It may be seen that the Muhammedan School has slightly risen in strength over last year

year while the B. Div. School also has shown some improvement. Both these Schools teach upto the Upper Primary School Examinations.

58. A. The Muhammedan School. There being a Muhammedan Deputy Inspector for Hindustani Schools, my Examination is usually confined to English Arithmetic and other subjects studied in Tamil only.

I accordingly examined the School on the 8th January 1881. The Second Class read the English Reading well but were unable to give the meanings except in Hindustani. The Arithmetic of the Class was fair, but the History and Geography in Tamil were poor. The first class read the English Reader fairly and showed a fair amount of knowledge in Arithmetic. The Class also did well in the Geography of the District. It would appear that the Muhammedan Deputy Inspector examined the School thoroughly and awarded Certificates for the Upper and Lower Primary

Classes

Classes in December 1880. But I have received no official intimation of the same and am therefore unable to give you the exact date and the particulars about these examinations.

57. 59 B. Division School. This School is located in the same building as before and is better supplied with maps and other requisits since my last Annual Report on the School. It having lately risen in strength and the building in consequence become incommodious the Masters with their boys have been drafted to a neighbouring School called the B. Division Preparatory, intended as a feeder to the other. I examined this School on the 21st and 22nd December 1880. The highest class was examined by me for Upper Primary and of the eleven that presented themselves eight succeeded, one failed in all the subjects, and the other two did not secure the minimum in Arithmetic.

The entire first Class. Composed of 22 boys came in for the Lower Primary Exam-

nation and all with the exception of one succeeded in it. I examined this class also in English History and Geography and the results were satisfactory with the exception of History.

The two divisions of the Preparatory did well in my examination and judging by the averages obtained the results were good.

1611 1872/54

Combined Schools - Boys.

60. Of these there were seven boys Schools at the Commencement of the year and four Caste Girls' Schools and one boys' School having been newly started, the number has risen to twelve on the last day of the year under report.

61. Particulars of these Schools are given for the past four years below.

Table 14

Name of School	As on the 31st March				No. present on the day of Inspection	Standard in which the majority of the pupils are	Character of Work	Amount of grant earned	Remarks
	1878	1879	1880	1881					
D. Division School	73	70	56	59	22	3rd	good	64-4-0	
J. — do — do	44	46	45	42	24	3rd	bad	32-12-0	
G do	28	26	29	29	11	3rd	good	34-0-0	
H. do	"	75	36	30	23	2nd	good	58-0-0	
I do	"	30	35	32	12	2nd	fair	27-0-0	
C do	60	68	69	53	33	3rd	good	96-8-0	
B — do. Preparatory	"	"	55	71	15	2nd	good	44-0-0	
D. do Caste Girls School	"	"	"	50	"	2nd	"	"	
Sheropatt Caste do	"	"	"	15	"	1st	"	"	
Gogai do	"	"	"	44	5	1st	good	16-2-0	Provincial
Sort. Caste do	"	"	"	21	"	1st	"	"	
	"	"	"	20	"	2nd	"	"	

All the Above Schools with the exception of those lately brought under the System were examined for results grant and and they earned decent amounts. The staff of teachers has in some cases been improved and supplemented where necessary.

62. The D. Division School was fair for the first standard in Reading good in writing and Arithmetic the second and third Standard Classes were very good in all the subjects excepting Poetry which was not taught. This neglect was owing to the ignorance of the Masters who were not aware as they said that the Course of study included that subject. Five boys from this School secured Lower Primary Certificates.

63. The F. Division School failed miserably in the first and thirs Standards but did well in the second standard, only two boys out of 9 that came in obtained Certificates of the Lower Primary Examination. The Staff of the School seemed to me Competent and the Vice President of the Municipality who was present during the greater part of the examination promised

promised to look to this. 1788

64. The J. Division School did creditably in all the standards of instruction excepting Tamil grammar which was an entire failure. Two boys passed the Lower Primary School Examination 16/4/95

65. The G. Div.n School brought up boys only for the first two standards and all Answered very satisfactorily with the exception of one boy in the first standard who was evidently unfit for the Class he was placed in.

66 The M. Division. This School was not so satisfactory for its first standard as the other Schools, but was good for the second. I Consider one master is not sufficient.

67. The I Division School. This has two teachers and the results of my examination were fair for the first and good for the second and third standards. Three boys from this School Secured Lower Primary Certificates.

68. The L Division School. This

School

School produces very good results for all the standards it brought up. The Reading however required some improvement.

69. The B. Division Preparatory School was not examined for result grant as it was only recently brought under inspection.

70. Combined Schools. -Girls. Of these there are four in the Municipality. Three of them had lately been brought under inspection and were therefore not examined for grants. The other the Shevapett Cooly Girls' School was originally started on the Salary System but was subsequently converted into a Combined System School. I examined it on the 9th March last and the results were good.

Results Schools.

71. The number under this head has increased by one since last year and four more Schools are likely to be brought under the System during next year. The Schools at Muttavadi, Konattiancaddan and Veniers' Street were all examined for results and they obtained fair grants

72

72. Considering it as a whole, I am of opinion that the Municipal Schools have done more satisfactorily than in the previous year and reflect Credit on the Commissioners. The new Inspecting School Master P. Thumbachi Pillai of the Salem College seems to know his work and takes interest in it.

(Signed) G. Amirthanayagum
Dy. Inspector of Schools.
Salem Circle.

(True Copy)

Asst. President.

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Extract from the Annual Report of Municipal

Dispensary Salons for the year 1880

1. Dispensary buildings. Present state of repair &c.

Furniture and fittings &c.

The buildings are in fairly in good order, the floors

and roofs are in want of some repairs. Furniture

and fittings are sufficient.

2. Dispensary Committee. Frequency of Meetings.

No committee. The affairs of the Dispensary are

settled at the Municipal Meeting which take place

once a month.

3 Most common diseases among out door and in door

patients: their prevalence and fatality as

compared with other previous years.

The following table gives the necessary information.

	Malarious Cachexia		Rheumatic Affections		Syphilitic Affections		Respiratory Affections		Dysentery		Diarrhoea		Skin Diseases		Ulcers	
	In	Out	In	Out	In	Out	In	Out	In	Out	In	Out	In	Out	In	Out
	Treated / Died	Treated / Died	Treated / Died	Treated / Died	Treated / Died	Treated / Died	Treated / Died	Treated / Died	Treated / Died	Treated / Died	Treated / Died	Treated / Died	Treated / Died	Treated / Died	Treated / Died	Treated / Died
1878	10 / 1	2154 "	10 "	480 "	20 "	182 "	2 / 1	263 "	11	2 268 "	2 / 2	250 "	11 "	1080 "	38 5	1769 "
1879	26 / 3	4683 "	8 "	600 "	22 "	124 "	7 "	289 "	7	3 120 "	5 / 3	142 "	10 "	1757 "	41 10	2599 "
1880	13 "	2120 "	11 "	511 "	35 "	86 "	5 / 1	394 "	4 "	108 "	3 / 1	161 "	16 "	2257 "	35 1	2066 "

In Encl: 169 1/88

4. Epidemics which have occurred in the Station or its Vicinity.

No diseases occurred in an epidemic form.

5. Inspection by Civil Surgeon and Deputy Surgeon General

The Civil Surgeon attends daily. No inspection was made by the Deputy Surgeon General

6 Attendance of Patients as contrasted with previous years. Distinguishing In door from Out door.

The following table gives the attendance for the past three years and shows that Compared with 1879. There was a falling off in numbers in the year under review which I think may be attributed to a prosperous year and cheaper food.

Years	Total treated		Average Daily Sick	
	In	Out	In	Out
1877	322	9008	17.19	5.97
1878	277	11237	13.90	67.89
1879	224	15614	16.11	109.07
1880	229	16164	17.51	103.27

General remarks 1088

There is little to be alluded to under this heading owing to a freedom from epidemics and an improved healthiness of the general population as evidenced by an increased birth rate and a decreased although fluctuating mortality since the beginning of the year.

The sanctioned allotment for the installation have not been exceeded.

The sanitation of the town was improved and generally satisfactory.

The food supply has been ample and at lowering rates.

Water notably abundant.

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(Signed) H. J. Hazlett.
Surgeon Major
Ag. Principal Medical Officer Salem

1st January 1881.

Ag. President

Compd
EH

PROCEEDINGS OF THE MADRAS GOVERNMENT.

1611

READ the following letters :—

From the President, Municipal Commission, Salem dated 18th July 1881 No. 126.

ORDER. 31st August 1881 No 1611

The receipts and charges of the Salem Municipality for 1880-81 are compared below with the estimates for the year and the actuals for the previous year :—

	Actuals 1879-80	Estimate 1880-81	Actuals 1880-81
Receipts.			
Balance brought forward ..	2536	230	1320
Rates on Houses and Lands ..	15655	15700	15454
Taxes on Arts	7383	8000	8523
Taxes on Vehicles and Animals ..	1503	1500	1360
Registration of Carts	2242	2200	2232
Tolls	6707	7200	6525
Licenses	1484	1600	1417
License Tax	6398	6500	5472
Assignments by Government ..	875	990	666
Contribution from Local Funds ..	2600	2800	2439
Fines and Fees	707	600	493
Endowments	"	"	"
Miscellaneous	4788	5360	6469
Loans	"	"	"
Advances Recoverable	1835	"	666
Total ..	54633	52680	53026

In Fmcl. 1696/80

Charges.				
GRANT I.				
New Works.				
Communications	253	2000	2656	
Buildings	1169	450	547	
Sanitary and Miscellaneous ..	414	1200	1166	
Repairs.				
Communications	1255	2500	2474	
Buildings	554	500	694	
Sanitary and Miscellaneous ..	147	450	481	
Establishment	240	360	267	
Tools and Plant	58	150	52	
Contributions to Local Funds ..	"	1200	671	
	4093	8810	8908	16·9
GRANT II.				
Training Schools	"	"	"	
Municipal Schools	1754	2000	2038	
Salary Grants	1114	1510	1350	
Results Grants	68	100	128	
Schools on the combined system	928	1280	1301	
Inspection (Contribution) ..	120	120	120	
Miscellaneous	588	790	796	
	4572	5800	5733	10·8
GRANT III.				
Hospitals and Dispensaries ..	6254	7330	7406	
Medical College	300	300	946	
Sanitary Inspection ..	"	"	"	
Vaccination	456	450	292	
Registration of Births & Deaths	426	430	430	
Conservancy	12338	12480	12323	
	19774	20990	20697	39·0
GRANT IV.				
Lighting	518	600	475	
Markets	5016	60	76	
Choultries	576	600	530	
Travellers' Bungalow ..	81	100	72	
Avenues and Watering Roads.	370	250	242	
Police	3703	4640	4751	
License Tax	5644	6040	5538	
Miscellaneous	1162	600	678	
	17070	12590	12362	23·3
GRANT V.				
Supervision and Management.	5809	4140	4128	7·8
Repayment of Debt	180	"	"	
Advances Recoverable	1787	"	611	1·2
Refunds	61	"	4	
Balances	1320	50	543	1·0
Total ..	54,633	52,680	53026	

1611 60 228

2. The receipts excluding Opening balance and License Tax Collections amounts to Rs 46,234 against Rs 45,950 estimated and Rs 45,699 actually realised in 1879-80. The increase was mainly due to a refund from Local Funds on account of an excessive payment in the previous year for their share of Tolls. The increased revenue from Tax on Arts was caused by increase of trade was more than counterbalanced by the decrease under Tolls. The Collection of the taxes was satisfactory, 95·7 of the

the Current and 61·7
per cent of the Arrear
demand under House
and Land tax and
85·4 of the Current and
50 per cent of the Arrear
demand under the
Profession tax having
been collected within
the year. The working
of the market purchased
by the Municipality,
as noticed in the last
report, has not now
been reported on. It is
noted that endeavours
are being made to increase
the sale of sweepings.

3 The expenditure
excluding License Tax
paid to Government
aggregated Rs 46,945
against Rupees 46,590
estimated and Rs 47,669

Spent

Spent in 1879-80 and was
distributed in the pro-
portions noted below.

Grant I Public Works 19·2
" II Education 12·2
" III Sanitation 44·1
" IV Miscellaneous 14·2
" V Supervision 8·9
Advances & Refunds 1·4

4 The increase in
the expenditure on new
works is attributed to
further outlay on the
extension of the River
embankment. It
appears from Statement
II A that there is no
estimate for this work.
The expenditure up
to the end of 1880-81 is
shown as Rs 4792. The
Considerable sum of
Rs 2474 was expended
on the repairs of

Roads

roads & the Government presume that they were maintained in very good order.

The two Town Schools developed into Middle Class institutions during the year & drew provincial Grants. There were besides 3 Schools on Salary Grants, including the English Girls school, 8 on the combined system, and 3 on Results Grants. The Deputy Inspector's Report on these ~~State of Education~~ schools is generally favorable. Out of a School-going population of 3741 Boys and 3760 Girls - 1507 of the former and 351 of the latter are under instruction in the various schools - aided & unaided - established in the town.

The Hospital & dispensary maintained its popularity. No epidemics prevailed & the season was more healthy than the previous one. The number of persons vaccinated was only 889 against 1079 in 1879-80 & but the cost per operation fell from 6 annas & 9 pies to 5 annas & 3 pies. The return cannot however be considered satisfactory, & it is well that measures have been taken to increase the efficiency of the staff. The registration of Births and

Deaths

Deaths showed the
following results
which are satisfactory
so far as showing a
decreased death rate
but they can hardly
be accurate.

	Births	Rate per mille	Deaths	Rate per mille
1879-80	1088	21·7	1044	20·8
1880-81	1473	29·4	819	16·3

The Sanitary Condi-
tion of the town is
very favorably spoken
of in the President's
report. About 44 per
cent of the expenditure
was incurred on medical
and conservancy charges.
The other items are fully
explained & do not call
for remark.

The Government
note the President's assurance
that there is no danger
of the recurrence of
such

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such mal practices
as were brought to
light by the Auditor.
The accounts rendered
to Government have
been satisfactorily
and well prepared.

9/5/81
25/8

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J.G.

The President Munsl
Commrs Salem
" Revenue Departt
" Board of Revenue
" Accountant General
" Director of Public Instn
" Surgeon Genl with the
Govt of Madras
" Sanitary Commr
" Inspector General
of Police
" President Local Fund Bd
Salem

dep/s 27/9

Ltr to
Municipal Commr

Original.

Govt. of {1881} Madras.

FINANCIAL.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSION

Salem.

&c., &c., &c.

(64)

Dated August, 31st.

Issued

Read.

Encl.

G.O., 31st August 1881, *No.* 1611.

AUGUST.

Municipal—Reports.—Report on the working of the Salem Municipality during 1880-81, reviewed.