Local & Munl. (1895) Department.

PRINTED.

G.O., No. 1253/m

DATED 3rd August 1895

[Despatch Abstract.]

Municipal Report.

Reviewing the Tiruppattur-----for 1894-95.

29th May 1

2/18.

FURTHER PAPERS.

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

Extract from the Proceedings of the Tirupatur Municipal Council dated 24th May 1895.

PRESENT.

Mr. Ghose, Esquire, C.S. Chairman.

Official Councillor.

Mr. G. M. Green, civil apothecary.

Non-official Councillors.

Mr. R.Rj. C. Rungaveda Mudaliyar Avargal.

Mr. R.Rj. Mr. Krishna Aiyar Avargal.

Mr. R.Rj. T. Muniswamy Pillai Avargal.

Mohammed Abdul Kuthus Sahib.

K. Chotalea Sahib.

Mr. R.Rj. A. Subbimula Mudaliyar Avargal.

Mr. R.Rj. A. Subbarao Avargal.

I. Read the draft report of the Chairman on the working of the Tirupatur Municipality for the year 1894-95.

Resolution.— Approved.

(Signed) M. Ghose
Chairman

True copy

29th May 1895.

Chairman

A.P. 7/6.

LOCAL AND MUNICIPAL DEPT.

FROM

THE CHAIRMAN,
MUNICIPAL COUNCIL,
TIRUPATUR.

To

The Chief Secretary to Government,
Local and Municipal Department, Madras.
Through the Collector of Salem.

DATED

No. Enclosures No. 2.
to Letter no 436 dated 29-5-95

SUBJECT.

Extract from the Proceedings of the Tirupattur Municipal Council dated 24th May 1895.

Salary Municipality for 1894-95

Season by	Subject		Remarks.
1st	5	23	Increase in the Municipal Ordinary
	15	40	Increase and decrease of Municipal Ordinary
	11	19	2. Second Grammar Assistant Higher Grade too much reduced for the Municipal Boys school during 1894-95
	11	22	Increase and decrease of Municipal Ordinary
	4	18	3. Second Grammar Assistant Higher Grade too much reduced for the Municipal Boys school during 1894-95
	3	25	
	8	20	
	10	17	

Remarks.

The Municipal schools had an average of 45 per cent to their strength. The decrease in the number of pupils attended the schools was due to the closure of two of them and the amalgamation of the 3rd with the Municipal schools. The large number of unaided schools does not speak well of the Municipal schools working.

A. C. Ramachandra Iyer
Assistant Inspector of Schools
8th December

Salary Special Grants

Statement No IV relating to the results of the Grant Examinations in

Standard	1894 Compulsory subjects only. Number of pupils presented for the standard	Number passed	Merit	Ordinary	18 Compulsory Number of pupils presented for the standard	Number passed
VII standard or Lower Secondary Examination						
VI standard " — " "						
V — do — " " "						
IV. do — including Primary school Examination	30	13	3	10	35	33
III standard "	20	11	1	10	27	22
II — do —	24	19	9	10	37	28
I — do —	34	29	17	12	39	28
Infant — do —	29	26	11	15	32	27

Name of subject	1894 Optional subjects				18 Optional	
C. - Ll.	39	17	2	15	50	28

Statement No. IV relating to the results of the Grant Examinations

Results schools

Standard	1894 Compulsory subjects only				Compulsory	
	Number of pupils presented for the standard	Number passed	Merit	ordinary	Number of pupils presented for the standard	Number passed
VII Standard or Lower Secondary Examination						
VI Standard " " "						
V — Do — " " "						
IV — Do — including Primary School Examination	20	13	8	5	-	-
III Standard " " "	38	24	9	15	36	12
II Do — " " "	61	43	21	22	33	18
I — Do — " " "	77	52	32	20	45	20
Infant Do — " " "	72	60	42	18	51	30
					165	90

Name of subject	1894 optional subjects				optional	
Geography	42	17	8	9	9	2
English	44	32	11	21	11	9
Hygiene	37	23	15	8	-	-

Trees

Tirupatur

LOCAL AND MUNICIPAL DEPT.

FROM

THE CHAIRMAN,
MUNICIPAL COUNCIL,
TIRUPATUR.

To

The Chief Secretary to Government,
Local and Municipal Department, Madras.
Through the Collector of Salem.

DATED

No. Enclosure: No 3
to letter no. 436 dated 29.5.95

SUBJECT.

Copies of the statements of the Educational officers.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From M. GHOSE, Esq., C.S., Chairman, Municipal Council, to the Chief Secretary to Government (through the Collector of Salem), dated Tiruppattúr, 29th May 1895, No. 436.

I have the honour to report on the working of the Tiruppattúr Municipality during the year 1894–95.

2. The year under report is the ninth since the District Municipalities Act (IV of 1884) was brought into force in this town. The office of Chairman was held by J. P. Bedford, Esq., C.S., from 1st April to 15th July 1894, G. Stokes, Esq., C.S., from 16th to 22nd July 1894, J. P. Bedford, Esq., C.S., from 14th August 1894 to 14th February 1895, J. T. Gillespie, Esq., C.S., from 15th February to 31st March 1895, and by myself from the 23rd July till the 13th August 1894, so that with the exception of about two months the office was held by my predecessor Mr. Bedford.

I.—CONSTITUTION OF THE COUNCIL.

3. The council was of the same strength as last year, *i.e.*, twelve members including the Chairman. The number of official and non-official councillors was the same as in the previous year, viz., three and nine, respectively.

4. During the year under report, the marginally-noted * municipal councillors vacated their seats on the council consequent on the expiry of their term of three years. The first two of them were re-appointed within the year (vide *Fort St. George Gazette*, dated 29th May and 10th July 1894). Sheik Madar Sahib and M.R.Ry. C. Perumal Nádar, Avergal, were succeeded by Muhammad Abdul Kuthoos Sahib and M R.Ry. T. Munisawmi Pillai, Avergal, respectively (vide *Fort St. George Gazette*, dated 10th July 1894 and 5th February 1895). The last two of them were re-appointed only on the 2nd April 1895 (vide *Fort St. George Gazette*, dated 2nd April 1895). On the 31st March 1895 there were thus only ten municipal councillors including the Chairman. The councillors, whose names are mentioned in the margin,† took considerable interest in the municipal affairs and deserve the thanks of the council.

* Mr. G. M. Green.
Khazamian Sahib.
Sheik Madar Sahib.
M.R.Ry. C. Perumal Nadar Avergal.
M.R.Ry. N. Audimula Mudaliar Avergal.
M.R.Ry. H. Subba Rao Avergal.

† Mr. G. M. Green.
M.R.Ry. C. Ranganada Mudaliar Avergal.
Sultan Mohiuddin Sahib.
Khazamian Sahib.
M.R.Ry. N. Audimula Mudaliar Avergal.
K. Chataiba Sahib.

5. The number of meetings held during the year under report was 19 as against 20 in the previous year. No meetings were adjourned for want of a quorum. The average attendance is compared below with that of the previous year:—

	1893–94.	1894–95.
Official	2·50	2·52
Non-official	5·10	4·74
Total ..	7·60	7·26

11. *Coercive Processes.*—The number of warrants issued during the year was 315—298 for collection of house-tax against 127 in the previous year, 5 for the collection of land-tax (against 8 in the previous year), 11 for the collection of rent of markets and one for the license fees. The total amount covered by the warrants issued during the year was Rs. 463–2–0 as against Rs. 198–13–9 in the previous year, of which Rs. 458–1–8 was collected within the year. In 296 cases (involving Rs. 440–5–5) the amount was collected before distraint, in two cases (involving Rupees 3–7–2) warrants were cancelled and no collections made, and in 17 cases (involving Rs. 19–5–5) property was attached, but the amount of Rs. 17–12–3 was only collected within the year before sale. The difference of Rs. 1–9–2 was collected after the close of the year under report. There were no prosecutions instituted during the year and no warrants remaining unexecuted at its close.

12. (*h*) *Tolls.*—The tolls were leased out during the year, the lease fetching Rs. 4,100 against Rs. 4,150 in the previous year and Rs. 3,635 in 1892–93. The slight decrease during the year under report was due to combination amongst the bidders at the time of sale. A sum of Rs. 8–12–4 was realized from the contractor as interest on account of the late payment of kists. Thus the toll receipts during the year were Rs. 4,108–12–4. The cost of constructing and repairing the toll-sheds is Rs. 68. Deducting one-fifth of Rs. 4,108–12–5—Rs. 68–0–0 (or Rs. 808–2–5) due to the District Board on account of through traffic, the net amount credited to municipal funds was Rs. 3,300–9–11, which was paid by the renter in instalments. The number of toll-gates on the 31st March 1895 was six as in the previous year, and the tolls continued to be levied at half the maximum rates allowed by schedule D of the Act.

13. *Incidence of Taxation.*—The total income from taxation was Rs. 9,750–6–10 including the income from tolls or Rs. 6,449–12–11 excluding it. The incidence per head of population of the census of 1891 (viz., 16,499) was As. 9–5 including tolls and As. 6–3 excluding them, the corresponding figures for the previous year being As. 9–6 and As. 6–3 respectively. The general averages for the whole Presidency during 1893–94 were As. 13–3 including tolls and As. 9–10 excluding them.

B.—Miscellaneous Receipts.

14. (3) *Realizations under Special Acts—(c) Fees under Act II of* 1888.—The income under this head represents the fees levied on dramatic pandals under Act II of 1888. The receipts under this head were Rs. 100 against Rs. 60 in the previous year. Two dramatic companies came to this town during the year under report.

15. *Revenue derived from Municipal property and powers apart from taxation—(a) (iii) Avenue Receipts.*—The receipts under this head amounted to Rs. 250–13–3 as against Rs. 534–4–8 in the previous year and Rs. 260 in the revised estimate. The lease of the avenue produce fetched Rs. 230 against Rs. 510 in the previous year, the decrease being due to combination amongst the bidders. The remaining sum of Rs. 20–13–3 was realized from the sale-proceeds of fallen and decayed trees and the interest paid by the renter on overdue kists.

16. (*b*) (*ii*) *Produce of Lands, Gardens, &c.*—The realizations under this head amounted to Rs. 12–5–9 against Rs. 8–15–6 in the previous year. The increase is due to the large number of dried trees sold in the garden (Atkinson's Tope) during the year under report.

17. (*b*) (*iii*) *Sale-proceeds of Old Materials, Empty-oil Cans, Packing Cases, &c.*—Under this head Rs. 2–14–0 only were realized against Rs. 29–6–4 in the previous year and Rs. 20 in the revised estimate. The decrease is due to the old unserviceable rubbish carts not being sold during the year for want of bidders.

18. (*c*) *Conservancy Receipts, Sale-proceeds of Night-soil, Street-refuse, &c.*—The sale of street-refuse and of night-soil removed by the municipal sweepers and eight scavengers to the selected depôts fetched Rs. 93 against Rs. 134–9–0 in the previous year and Rs. 70 in the revised estimate. The decrease is due to the combination amongst the bidders at the time of sale. Rupees 81 were realized from the sale of street-refuse and Rs. 12 from the sale of night-soil.

19. (*d*) (i) *Fees from Educational Institutions.*—The receipts under this head amounted to Rs. 3,149–10–6 as against Rs. 2,252–2–6 in the previous year and Rs. 2,800 anticipated in the revised estimate. The council mintained a high school and three primary schools during the year under report. The increase is due to (1) the amalgamation of the town primary school with that of the municipal Hindu primary school, (2) increased strength in the municipal high school. The fee collections of Rs. 3,149–10–6 are particularized thus :—

	Rs.	A.	P.
Municipal high school	2,523	1	6
„ Hindu primary school	519	15	6
„ Muhammadan primary school	67	3	6
„ Pariah primary school	39	6	0
Total ..	3,149	10	6

20. (ii) *Other Revenue from Educational Institutions, Rs.* 12–14–4.—The receipts under this head are derived from the sale of old benches, &c., of the high school.

21. (*e*) (i) *Sale-proceeds and Composition Fees of medicines.*—The receipts under this head were Rs. 52–0–9 as against Rs. 15–12–9 in the previous year and Rs. 40 in the revised estimate; the increase is due to the larger quantity of medicines sold during the year under report than last year in the hospital. The medicines are sold at the municipal hospital at the rates sanctioned in G.O., dated 13th November 1889, Mis. No. 1528 M.

22. (*e*) (ii) *Other Hospital receipts, Rs.* 3–8–0.—The receipts under this head were derived from the sale of unserviceable instruments in the hospital.

23. (*f*) (i) *Income from markets.*—The current demand under this head amounted to Rs. 404, of which Rs. 385 were realized, leaving a balance of Rs. 19 at the close of the year. Annas 14–4 represent the interest recovered from the contractor on account of the late payment of kists. The shandy market was leased out the lease fetching Rs. 350 against Rs. 355 in the previous year. The slight decrease is due to the combination amongst the bidders. Rupees 35 was realized from the meat and vegetable, &c., sellers who occupied the stalls of the daily market.

24. (*f*) (ii) *Income from the Slaughter-house.*—This was leased out during the year for Rs. 420 against Rs. 360 in the previous year, the increase being due to keener competition. Rupees 1–6–7 represent the interest collected from the contractor on overdue kists.

25. (*g*) *Other Fees*—(i) *Distraint Fees.*—The income under this head amounted to Rs. 2–12–0 as against As. 14 in the previous year, the increase being due to the fact that the arrears were paid after the property was attached in some cases.

26. (ii) *License Fees.*—The receipts under this head represent the fees collected for the erection of marriage pandals, for licenses for noxious and dangerous trades at the rates sanctioned in G.O., dated 2nd August 1890, Mis. No. 1141 M., and for a license issued to the private market under section 267 of the Act, *vide* G.O., dated 9th October 1894, No. 1420 M. The collections under this head may be particularized as follows :—

	Rs.	A.	P.
Tax on marriage pandals	16	15	11
Fees for timber depôts	65	0	0
„ for oil-boiling houses	36	0	0
„ for brick or tile kilns	50	0	0
„ for lime kilns	34	0	0
„ for fire-works manufactory	20	0	0
„ for licenses granted to private market	165	0	0
Total ..	386	15	11

The receipts under this head were Rs. 386–15–11 against Rs. 202–2–6 in the previous year and Rs. 360 in the revised estimate. The increase is due to the levy of license fees on a private market and the greater number of fees collected for noxious and dangerous trades than was anticipated.

27. (iii) *Cart-stand Fees.*—The lease fetched Rs. 61 against Rs. 82 in the previous year and Rs. 51 in 1892–93. The decrease is due to combination amongst the bidders at the time of the sale. A sum of As. 1–7 represents the interest collected from the contractor on overdue kists.

28. (iv) *Miscellaneous Fees, As.* 8.—This represents fees collected for grant of extracts from the death register.

29. (*b*) *Fines under Municipal and other Acts.*—The amount credited to municipal funds under this head was Rs. 906–2–0 as against Rs. 432–1–0 in the previous year and Rs. 550 in the revised estimate. This large increase is due to the fact that the number of prosecutions instituted by the Police under the Town Nuisances Act was larger than in previous years.

30. (5) *Grants and Contributions*—(*a*) *From Government*—(i) *Education, Municipal Schools, Rs.* 513–7–11.—This represents the following grants paid from Provincial Funds :—

	Rs.	A.	P.
Salary grant on account of the pay of the headmaster, municipal high school	180	0	0
Salary grant on account of the first assistant master	200	0	0
" " " of the Sanskrit pandit	48	0	0
Furniture grant to the Hindu primary school for the furniture supplied during the year 1893–94	39	10	0
Grants for the science apparatus and library books supplied during the year 1893–94	45	13	11
Total ..	513	7	11

The decrease as compared with the revised estimate figure (Rs. 570) is due to the non-receipt of grants for furniture and science apparatus and library books supplied to the municipal high school within the year as the vouchers for the purchase of the same have been received at the close of the year.

31. *Other purposes, Rs.* 48.—This represents the provincial grant received on account of the pay of the gymnastic instructor at Rs. 4 per mensem.

32. (6) *From Local Boards*—(ii) *Medical.*—The sum under this head represents the contribution of one-fourth of the net charges of the municipal hospital paid by the Tiruppattúr Taluk Board, *vide* G.O., dated 20th September 1893, No. 2104 L. The charges amounted to Rs. 2,959–8–6, one-fourth of which is Rs. 739–14–1. The receipts under this head, viz., Rs. 753–0–4 are made up as follows: Rs. 13–2–3, arrears of 1893–94, received during the year under report and Rs. 739–14–1, one-fourth of the net charges for the year under report. The increase as compared with the revised estimate figure (Rs. 720) is due to the larger quantity of medicines supplied to the hospital than in the previous year.

33. (6) *Miscellaneous*—(*a*) *Recoveries on account of services rendered to private individuals*—(i) *Private scavenging.*—During the year under report, the system was introduced into 190 additional houses of the A and B Divisions. The number of houses served by the private scavenging agency on the last day of the year was 386; the amount of fees collected was Rs. 470–4–6 against Rs. 186–8–0 in the previous year, while the charges were Rs. 704–0–4. The collections are detailed below :—

	Rs.	A.	P.
Arrears	24	7	6
Current	445	13	0
Total ..	470	4	6

704
470/4
2 0

Arrears.—The arrear balance shown in statement IV–B is Rs. 35–3–6, of which Rs. 24–7–6 was collected during the year. A sum of Rs. 10 was written off as irrecoverable by the council during the year after verification. The balance outstanding on the 31st March 1895 was As. 12 which will be collected as soon as possible.

Current.—The demand for the year under this head amounted to Rs. 498–10–0 against Rs. 219–11–6 in the previous year, of which Rs. 445–13–0 or 89·3 per cent. were collected within the year. A sum of Rs. 18–12–0 was written off by the council as irrecoverable after due verification before the close of the year. The balance at the close of the year was Rs. 34–1–0 against Rs. 35–3–6 in the previous year. This has been reduced by subsequent collections to Rs. 25–2–0. Steps will be taken to clear off these arrears as early as possible. Every effort is being made to collect the fees in advance. During the current year, the council proposes to introduce the system into the houses of C and D Divisions wherever feasible. No coercive processes were resorted to for the recovery of these fees during the year under report as the adoption of the system is entirely optional.

34. (ii) *Other purposes, Rs.* 6.—This represents the fees collected for clearing away the contents of the cess-pool constructed by a private individual.

35. (*b*) *Other items*—(1) *Fishery rents.*—The fishery was leased out for the official year, the lease fetching Rs. 315 against Rs. 225 in the previous year; the increase is being due to keener competition. A sum of Rs. 1–1–10 represents the interest collected from the contractor on overdue kists.

36. *Fee for numbering carts, Rs.* 1–4–0.—This represents the fees collected at the rate of 2 annas per cart for renewing the registration.

37. (iv) *Other items.*—The receipts under this head were Rs. 19–6–0 as against Rs. 29–12–9 in the previous year and Rs. 20 in the revised estimate. This sum was realized only from the sale of license forms.

III.—Expenditure.

38. The following abstract shows the expenditure under each grant in 1894–95 as compared with the figures of 1893–94 and the revised estimate for 1894–95 :—

Grant.	Actuals, 1893–94 (audited figures).	Actuals, 1894–95.	Budget estimate (with subsequent allotments, 1894–95).	Revised estimate, 1894–95.	Percentage as compared with the total assets.	
					1893–94.	1894–95.
	Rs. A. P.	Rs. A. P.	Rs.	Rs.		
Grant I, Public Works	2,199 6 4	2,855 14 11	2,760	2,870	12·3	14·2
" II, Education	4,780 3 6	5,013 4 7	5,070	5,030	26·6	25·0
" III, Sanitation and Medical Services	6,205 14 8	6,929 9 3	7,220	6,850	34·5	34·5
" IV, Lighting and Miscellaneous Municipal purposes	1,088 9 7	1,032 14 10	1,120	1,170	6·1	5·1
" V, Supervision and management	1,316 11 10	1,337 13 10	1,410	1,410	7·3	6·7
Advances recoverable	..	..	..	..	..	..
Refunds	5 0 0	..	..	..	..	..
Closing balance	2,365 12 3	2,916 1 3	580	1,980	13·2	14·5
Grand Total ..	17,961 10 2	20,085 10 8	18,160	19,310	100	100

39. *Grant I, Public Works*—(i) *New Works*—(*a*) *Communications.*—The expenditure under this head amounted to Rs. 317–14–2 as against Rs. 188–15–3 in the previous year and Rs. 300 in the revised estimate. The details of expenditure are given in statement II-A.

40. (*b*) *Buildings.*—The outlay under this head was Rs. 923–15–7 as against Rs. 241–4–7 in the previous year and Rs. 930 in the revised estimate. The details of expenditure are given in statement II-A.

41. (2) *Repairs*—(*a*) *Communications.*—The income from tolls credited to municipal funds was Rs. 3,300-9-11, the local fund share being deducted. The expenditure on construction and repair of toll-sheds amounted to Rs. 68. The net receipts therefore were Rs. 3,232-9-11. The estimates originally sanctioned by the council for the road repairs, &c., amounted to Rs. 1,556, that is, more than 48 per cent. of the net receipts. The decrease in the expenditure as compared with the sanctioned amount is due to (1) bills being less than anticipated, (2) some of the roads not having been paid for spreading before the close of the year and (3) stoppages made for bad work in the actual payment. The actual expenditure amounted to Rs. 1,320-7-7 against the revised estimate figure (Rs. 1,400) or nearly 41 per cent. of the net receipts. Adding to this, the sum of Rs. 317-14-2 spent for constructing a road dam and revetment (under New Works—(*a*) Communications), the total comes to Rs. 1.638-5-9 or nearly 51 per cent. of the net receipts as against Rs. 1,275-11-8 (nearly 39 per cent.) in the previous year. Many of the town roads and streets have been repaired during the year. The main roads and streets and some of the lanes are in satisfactory condition. During the year under report, the council has spent on the roads more than 50 per cent., the minimum prescribed by Government. The number of miles of roads, including streets maintained by the council during the year, was 11 miles 5 furlongs and 175 yards :—

	MLS.	FUR.	YDS.
Metalled	10	6	230
Unmetalled	0	6	165
Total ..	11	5	175

The names of roads and streets repaired during the year are given in detail in statement II-A.

42. (*b*) *Buildings.*—The expenditure under this head amounted to Rs. 211-8-7 against Rs. 164-5-0 in the previous year and Rs. 150 in the revised estimate. The increase over the revised estimate is due to the larger sum spent in repairing the hospital building than anticipated. The details of expenditure are given in statement II-A.

43. (2) (*d*) *Water-supply*—(ii) *Establishment.*—The entry of Rs. 60 represents the pay of the tank-watcher at Rs. 4 per mensem and the cleansing of the durga well at a cost of Rs. 12.

Water-supply.—The chief source of water-supply is the Chetty tank, but there are also some draw wells and two ponds. The water-supply during the year under report was sufficient.

44. (4) *Tools and Plant and other Stores.*—The entry of Rs. 22-1-0 against the revised estimate of Rs. 30 represents the cost of instruments and furniture supplied to the Sanitary Inspector for the preparation of road estimates.

45. *Grant II, Education.*—The total expenditure on education amounted to Rs. 5,013-4-7 against Rs. 4,780-3-6 in the previous year and Rs. 5,030 in the revised estimate. The details are—

	1893-94. RS.	A.	P.	1894-95. RS.	A.	P.
1. Stipends to normal students	18	13	6	60	7	8
2. On salary system	2,542	13	7	2,767	12	4
3. On salary-results system	1,631	1	8	1,772	10	6
4. Results grants	305	0	0	124	10	0
5. Inspection	136	6	9	133	12	7
6. Miscellaneous	146	0	0	153	15	6
Total ..	4,780	3	6	5,013	4	7

The chief causes of the increase were—

(*a*) The payment of stipend to the art student during the year.
(*b*) The entertainment of a Tamil pandit in the high school.
(*c*) The amalgamation of Town primary school with that of the Hindu

Primary school. Deducting the school-fee receipts, &c., amounting to Rs. 3,149-10-6, Rs. 12-14-4 from other revenue from educational institutions and the Provincial grant of Rs. 561-7-11, the net expenditure on education was Rs. 1,289-3-10, *i.e.*, 12·1 per cent. of the income from taxation and rents.

46. (1) *Training schools*—(*b*) *Stipends to normal students*, Rs 60-7-8.—This represents the stipend paid at Rs. 8 per mensem to an Art student of this municipality who was under training at Madras during the year under report—*vide* G.O., dated 1st June 1894, Mis. No. 691.

47. (2) *Municipal schools*—(i) *On salary system.*—The expenditure under this head represents the cost of maintaining the Municipal high school. The average daily attendance was 104 against 80 in the previous year. This difference is due to the increased strength of the first Form in the school. The net cost amounted to Rs. 2,767-12-4 *less* Rs. 2,523-1-6 (school fees) *plus* Rs. 12-14-4 other revenue from educational institutions, viz., Rs. 231-12-6, against Rs. 715-6-7 in the previous year. Four boys against nine in the previous year passed in the Lower Secondary examination out of fourteen sent up. The results of the school have been considered unsatisfactory by the council, but the state of the school is satisfactory. The figures quoted above seem to support the Assistant Inspector's view.

(*a*) *Establishment.*—The salary of the masters amounted to Rs. 210 a month, or Rs. 2,520 for the year. The actual cost of establishment was Rs. 2,463-4-10 against Rs. 2,314-1-7 in the previous year. The saving of Rs. 56-11-2 shown in the statement II-B is due to (1) the entertainment of a Tamil pandit only on the 22nd June 1894, and (2) to the fact that the peon's post was vacant for six days in June 1894.

(*b*) *Contingencies.*—The expenditure incurred was Rs. 304-7-6 against rupees 228-12-0 in the previous year and Rs. 390 in the revised estimate. The details are given below :—

	RS.	A.	P.
1. Library books and maps	36	10	0
2. Class books	14	2	0
3. Furniture, gymnastic and science apparatus	187	9	0
4. Prize books	22	1	0
5. Stationery	9	14	11
6. Ordinary contingencies, &c.	34	2	7
Total ..	304	7	6

48. (ii) *On salary-result system.*—The expenditure under this head represents the cost of maintaining three primary schools—one for Hindus, one for Muhammadans, and the remaining one for Pariahs. The following shows the expenditure on each school :—

	RS.	A.	P.
Hindu Primary school	965	1	11
Muhammadan Primary school	595	11	9
Pariah Primary school	211	12	10
Total ..	1,772	10	6

The total expenditure under this head amounted to Rs. 1,772-10-6 against rupees 1,631-1-8 in the previous year and Rs. 1,660 in the revised estimate. The increase is due (1) to the amalgamation of the Town upper primary school with that of the Hindu primary school, and (2) to the excess expenditure under contingencies of these primary schools.

(i) *Hindu Upper Primary school.*—The monthly cost of the establishment was Rs. 62 or Rs. 744 for the year. The actual cost of the establishment was Rs. 650-5-7 against Rs. 586-10-4 in the previous year. The saving of Rs. 93-10-5 was due to (1) the entertainment of a teacher on Rs. 12 per mensem as provided in the budget only on the 1st September 1894 when the amalgamation of the Town upper primary

school was effected; (2) the first assistant master's place having been vacant for one month and seventeen days from 19th July to 4th September 1894; and (3) the fines imposed on the establishment. The net cost of maintaining this school was rupees 965-1-11, — Rs. 519-15-6 (school fees) or Rs. 445-2-5 against Rs. 559-13-1 in the previous year. The average attendance was 134 against 94 in the previous year. The increase is due to the amalgamation of the Town upper primary school in the month of September 1894.

(ii) *Muhammadan Upper Primary school.*—The monthly cost of the establishment was Rs. 41 or 492 per annum. The actual cost of the establishment was Rs. 485-11-7 *plus* Rs. 12, the arrears of pay due to the third assistant master for January and February 1894 paid during the year under report, against Rs. 463-13-8 in the previous year. The saving of Rs. 6-4-5 was due to (1) the head master's absence without pay for six days in October 1894 and six days in February 1895, (2) the last assistant master's place having been vacant for a day in June 1894, and (3) the fines imposed on the establishment. The net cost of maintaining the school was Rs. 595-11-9 — Rs. 67-3-6 (schools fees) or Rs. 528-8-3 against Rs. 686-1-1 in the previous year. The average attendance was 55 against 63 in the previous year. The decrease is due to the inefficiency of the head master.

(iii) *Pariah Primary school.*—The monthly cost of the establishment was Rs. 13 or Rs. 156 per annum. The actual cost was Rs. 155 against Rs. 144 in the previous year. A saving of Re. 1 is due to the fact that the assistant master was paid at the rate of Rs. 6 for eleven months before which he was paid at the rate of Rs. 5. The average attendance was 34 (30 boys and 4 girls) against 30 (26 boys and 4 girls) in the previous year.

(*a*) *Fixed payments.*—The expenditure under this head was Rs. 1,303-1-2 against Rs. 1,194-8-0 in the previous year.

(*b*) *Results grants.*—As in the previous year, half the grants were paid to the teachers of the salary-results system schools in addition to their pay. The expenditure under this head was Rs. 255-6-0 against Rs. 140 in the previous year and Rs. 130 in the revised estimate. The increase over the revised estimate is due to more grants having been earned by the Hindu primary school than anticipated owing to the amalgamation of the Town upper primary school. The savings under results grants were transferred to this item—*vide* council's resolution No. 2, dated 28th March 1895. The results of the Hindu and Pariah primary schools continued to be satisfactory.

(*c*) *Contingencies.*—The expenditure under this head amounted to Rs. 214-3-4 against Rs. 296-9-8 in the previous year and Rs. 210 in the revised estimate. The details are given below:—

Schools.	House-rent. Rs.	A.	P.	Contingencies. Rs.	A.	P.
Hindu Primary school	104	0	0	25	0	4
Muhammadan Primary school	45	0	0	8	0	2
Pariah Primary school	24	0	0	8	2	10
				214	3	4

The council possessed no school buildings of its own except the Municipal high school, which was vested in the municipal council by Government.

49. (4) *Results grants.*—The results grants paid to the aided schools during the year amounted to Rs. 124-10-0 against Rs. 305 in the previous year and Rs. 250 in the revised estimate. Eight schools were recognized for grants, but only six schools were examined, the other two having been closed by their managers before the date of examination. The decrease is mainly due to the grants having been paid under the assignment system during the year under report. The number of pupils who were presented and who passed was 165 and 80 against 282 and 156, respectively, in the previous year.

50. 6 (*b*) *Municipal Inspectors*; (i)—*Establishment, Rs.* 89-12-0.—This represents half the pay of the combined inspecting schoolmaster for the Vániyambádi and Tiruppattúr municipalities at Rs. 15 per mensem, each council paying half his salary. A saving of annas 4 is due to fine imposed on him.

51. (ii) *Contingencies.*—The charges amounted to Rs. 44-0-7 against Rupees 47-14-0 in the previous year and Rs. 50 in the revised estimate. This represents the fixed travelling allowance paid at Rs. 2-8-0 per mensem and the cost of furniture and stationery, &c., supplied to the inspecting schoolmaster.

52. (7) *Miscellaneous*—(*b*) *Common Gymnasium*—(1) *Establishment.*—This represents the pay of the gymnastic instructor on Rs. 12 per mensem. The total cost was Rs. 144 against Rs. 140 in the revised estimate, the increase over the revised estimate is due to the fact that round numbers were adopted.

53. (*c*) *Other items, Rs.* 9-15-6.—This represents the bonus paid to the inspecting schoolmaster for training three primary school teachers who came out successful in the Primary School examination at Rs. 3 per teacher in accordance with the recommendation of the Director of Public Instruction, Madras, in his circular No. 8718, dated 14th September 1894, and As. 15-6 being the contribution received from local funds during the previous year was paid during the year under report to the inspecting schoolmaster for the days he was in charge of the sessional school.

54. A copy of the statements of the Educational officers prescribed in G.O., dated 15th April 1891, No. 885 L., is herewith submitted.

55. *Grant III, Sanitation and Medical services—Hospitals and Dispensaries*—(*a*) *Establishment.*—The monthly cost of the establishment was Rs. 178-4-0 per mensem or Rs. 2,139 per annum. The total cost incurred on account of the establishment was Rs. 2,022-11-2 against Rs. 1,839-13-1 in the previous year and Rs. 2,030 in the revised estimate. The saving of Rs. 116-4-10 shown in statement II-B was due to (1) the increase of pay at Rs. 150 having been paid to the civil apothecary only on the 30th June 1894, when he was entitled to the same; (2) the fines imposed on the establishment; (3) the civil apothecary having been on privilege leave from 1st to 11th March 1894, a medical subordinate on Rs. 35 + 10 allowance was in charge; and (4) the midwives' absence without pay for 3 days in February 1895. The hospital was in charge of a civil apothecary, one-eighth of whose salary (Rs. 150 per mensem) is paid from Provincial funds. No quarters have been provided as he is a civil apothecary, but he lives very close to the hospital.

(*b*) *Medicines and supplies.*—The outlay under this head was Rs. 492-13-8 against Rs. 468-12-0 in the previous year and Rs. 360 in the revised estimate. The increase is due to the purchase of medicines and surgical instruments supplied which was more than was anticipated.

(*c*) *Diet of patients.*—The total cost of dieting the in-patients was Rupees 245-9-8 against Rs. 254-13-6 in the previous year and Rs. 270 in the revised estimate.

(*d*) *Sundries and contingencies.*—The expenditure under this head was Rupees 198-6-0 against Rs. 263-6-6 in the previous year and Rs. 200 in the revised estimate. The total cost of maintaining the hospital during the year was Rs. 2,959-8-6 —Rs. 52-0-9 (the income from the sale of medicines), viz., Rs. 2,907-7-9 against Rs. 2,826-13-1 in the previous year and Rs. 2,860 in the revised estimate. One-fourth of the cost was contributed by the Tiruppattúr Taluk Board—*vide* G.O., dated 20th September 1893, No. 2104 L. The number of in-and-out patients treated during the year were 112 and 12,844, respectively, against 100 and 10,648 in the previous year. The rules framed by the council for the treatment of the sick at the municipal hospital as amended by Government in G.O., dated 13th November 1889, Mis. No. 1528, were in force. The midwife attended 84 cases of labour as against 69 in the previous year. The monthly minimum fixed is seven cases, and fines are imposed on her for short work. The hospital buildings, instruments, and furniture were reported by the District Medical Officer to be in good condition. A copy of the Medical Officer's report on the working of the hospital accompanies.

56. (2) (*a*) *Contributions to Provincial funds, Rs.* 151.—The expenditure under this head represents the contribution paid on account of Medical College, Sanitary Inspection and Medical Reserve staff as per Accountant-General's letter No. 23—T.B.B., dated 14th February 1895. The contribution towards cutlers' establishment was not paid during the year under report as the sum to be paid was not known.

57. (3) *Vaccination*—(*a*) *Establishment.*—The entry under this head represents the pay of the vaccinator at Rs. 10 per mensem. The total cost of the establishment was Rs. 120 against Rs. 118-2-0 in the previous year. The midwife attached to the hospital is required to give ten vaccine cases every month without any allowances.

58. The number of vaccine operations performed during the year under report is compared below with the figures of the previous year:—

	1893-94.			1894-95.		
	Successful.	Unsuccessful.	Total.	Successful.	Unsuccessful.	Total.
Number of vaccine operations performed by the medical subordinate	65	1	66	39	1	40
Number of vaccine operations performed by the municipal vaccinator and vaccinatrix	650	12	662	698	8	706
Total number of vaccine operations performed by the medical subordinate on children under one year of age	51	..	51	32	1	33
Total number of vaccine operations performed by the municipal vaccinator and vaccinatrix on children under one year of age	492	11	503	575	5	580
Total number of vaccine operations ..	715	13	728	737	9	746

The average cost of each successful case was As. 4-1 against As. 4-11 in the previous year. The average for the whole Presidency was As. 4-6 against As. 4-11 in the previous year. The total number of vaccine operations performed was 746 (the total number of births registered being 684) against 728 in the previous year. The proportion per mille of the total number of successful operations (737) to total population was 44 against 43 in the previous year. During the year under report four cases of disobedience to notices issued under section 138 of the Act to get the unprotected children vaccinated were reported to the Magistrate. No prosecutions were instituted, the warning of the Magistrate having the desired effect in each case. The total number of births registered during the year was 684 as against 712 in the previous year, and the results of vaccination as compared with this year (the number of successful cases being 737) may be considered very satisfactory, and the credit is due to the Civil Apothecary Mr. G. M. Green, who supervises the vaccination work. The operations were performed during the year with glycerine paste. The Deputy Sanitary Commissioner and Inspector of Vaccination has remarked in his recent inspection report that the results of the work done was good. The vaccinator and the midwife are required to give 50 and 10 vaccine cases, respectively, every month during the year. There were no deaths during the year under report from small-pox.

(*b*) *Contingencies.*—The expenditure under this head was Rs. 68-10-10 against Rs. 84-0-7 in the previous year and Rs. 60 in the revised estimate. The decrease is due to the lymph being obtained now from the Central Vaccine Depôt, Salem. The sum of Rs. 68-10-10 represents the cost of stationery, printed forms and the cost of glycerine paste purchased.

59. (4) *Registration of births and deaths.*—The following abstract shows the number of births and deaths registered during the year as compared with the figures of the previous year:—

	Births.		Deaths.	
	Number registered.	Rate per mille.	Number registered.	Rate per mille.
1893-94	712	43	496	30
1894-95	684	41	408	24

The particulars of deaths are given below:—

Fever	157
Cholera	1
Small-pox	..
Dysentery or Diarrhœa	17
All other causes	233
Total ..	408

The number of prosecutions instituted during the year under report for failure to register births and deaths was 9 against 8 in the previous year and all these ended in convictions. Every case of failure brought to notice during the year under report was prosecuted. The sanitary maistries have also been ordered to gather information when they go round and report the same to the registrar of births and deaths as suggested by the Deputy Sanitary Commissioner for Madras.

(*a*) *Establishment, Rs.* 95-8-0.—This represents the pay of the registrar of births and deaths at Rs. 8 per mensem or Rs. 96 per annum. A saving of As. 8 is due to the fine imposed on him.

(*b*) *Contingencies, Rs.* 16-14-9.—This represents the cost of stationery and printed forms supplied to him.

60. (5) *Conservancy, Road cleaning and Road watering*—(*a*) (i) *Establishment.*—The monthly cost of the establishment was Rs. 206 or Rs. 2,472 per annum. A temporary sanitary inspector was appointed on the 29th January 1895 for three months and three days on Rs. 15 per mensem (*vide* G.O., dated 4th March 1895, Mis. No. 347 M.), as the permanent incumbent was sent for training to Madras in accordance with G.O., dated 10th December 1894, No. 1914 M. The actual expenditure under this head was Rs. 2,389-2-10 against Rs. 2,388-15-5 in the previous year and Rs. 2,390 in the revised estimate. The saving of Rs. 99-4-5 was due to (1) the fines imposed on the establishment, (2) the non-entertainment of two scavengers during the whole year, (3) the entertainment of a scavenger only on the 21st December 1894 when the new latrine was constructed, and (4) the fact that the services of two male and two female sweepers were not dispensed with until the 1st October 1894.

61. (ii) *Other Charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c.*—The expenditure under this head amounted to Rs. 344 against Rs. 156-2-7 in the previous year and Rs. 350 in the revised estimate. During the year under report two additional bullocks at Rs. 7 each were hired on the 1st October 1894. Then the total number of bullocks hired was four. Four ordinary single bullock carts were purchased at a cost of Rs. 25 each during the year. The monthly cost of this head was Rs. 28-8-0, *i.e.*, Rs. 342 for the year. The saving of Rs. 98 was due to two additional bullocks having been hired only on the 1st October 1894.

62. (*b*) *Private scavenging*—(i) *Establishment.*—The expenditure under this head represents the pay of the nine scavengers entertained during the year for removing the night-soil and a maistry for the collection of fees. The number of houses served by the private scavenging agency was 386 on the 31st March 1895, against 196 in the previous year. Each scavenger serves an average of forty houses a day. The monthly cost of the establishment was Rs. 57 or Rs. 684 per year. The actual cost was Rs. 537-3-2. The saving of Rs. 146-12-10 was due to (1) two scavengers having been entertained only on the 27th May and one scavenger only on the 24th November 1894, (2) one scavenger not having been entertained during the year, (3) the maistry having been entertained only on the 1st April 1894, and (4) the fines imposed on the establishment. The net cost of maintaining the system for the year was Rs. 537-3-2—Rs. 470-4-6 (the fees collected) or Rs. 66-14-8, as against Rs. 114-11-3 in the previous year. During the current year, the council proposes to introduce the system into the C and D divisions, wherever feasible, and then the system will be almost self-supporting.

(ii) *Contingencies, such as cost of scavenging carts, &c., Rs.* 166-13-2.—The expenditure under this head represents the cost of purchasing four iron hand carts at Rs. 39 each and baskets, &c., for use in connection with the private scavenging system.

(*c*) *Cholera charges.*—During the year under report cholera never made its appearance in the town, and hence nothing was spent under this item.

(*d*) *Contingencies.*—The entry under this head is Rs. 80–12–0, against Rs. 106–10–8 in the previous year and Rs. 80 in the revised estimate. The decrease as compared with the actuals of the previous year was due to the horse allowance of the sanitary inspector not having been paid for some months in the year. The sum of Rs. 80–12–0 represents the cost of purchasing baskets, winnows, grease and stationery articles, &c.

63. The total number of dust-bins in the town on the 31st March 1895 was 117 (75 metal, 42 stone slabs) including the ten dust-bins supplied during the year. Two masonry latrines were constructed (one new and the other replaced by masonry). The number of latrines was seven against six in the previous year. The sweepings of the town were collected in the dust-bins and removed by the municipal sweepers in ordinary carts drawn by bullocks to the selected depôt and there sold in auction. The sum realized thereby was Rs. 81 against Rs. 120 in the previous year as stated in paragraph 18 *supra*. There is only one night-soil depôt (outside the municipal limits). The night-soil is buried in trenches and was sold in auction for Rs. 12 during the year. There are ten rubbish and six night-soil carts against thirteen and two, respectively, in the previous year. There are no urinals in the town. Cholera never made its appearance during the year as the sanitary and penal provisions of the Act were strictly enforced and attended to.

64. *Grant IV, Lighting and Miscellaneous Municipal Purposes*—(1) *Lighting*—(*a*) *Establishment.*—The entry under this head represents the salary of the three lamp-lighters on Rs. 5 each. The saving of Rs. 1–10–4 is due to (1) the fines imposed on the establishment for negligence, and (2) the lamp-lighter's place having been vacant for 6½ days in September 1894.

(*b*) *Contingencies.*—The expenditure under this head was Rs. 427–8–7 against Rs. 387–9–6 in the previous year and Rs. 450 in the revised estimate. The increase is due to the fact that ten additional lamp-posts were put up during the year under report as provided in the budget, and the decrease over the revised estimate was due to the low price of kerosine oil during the year under report. The total number of lamp-posts in the town at the close of the year was 95 against 85 in the previous year. The details are given below:—

	Rs.	A.	P.
Kerosine oil	214	8	0
New iron lamp posts and repairs, &c.	175	5	0
Sundries, such as wicks, matches, &c.	38	2	7
Total ..	427	8	7

65. *Other Charges.*—The expenditure under this head amounted to Rs. 427–0–7 against Rs. 567–5–6 in the previous year and Rs. 540 in the revised estimate. The decrease was due to the printing charges of the last three months of the official year not having been paid during the year under report. The details of the expenditure are given in statement II.

66. *Grant V—(a) General Establishment*—(i) *Office Establishment.*—The monthly cost of the establishment was Rs. 62 or Rs. 744 per annum. The actual expenditure was Rs. 741 against Rs. 680–2–2 in the previous year and Rs. 740 in the revised estimate. The increase was due to (1) the pay of the office manager and the accountant having been raised by Re. 1 and Rs. 3, respectively, during the year under report (*vide* G.O., dated 1st March 1894, No. 246 M.). The savings of Rs. 3 was due to the fact that the payment of the increased scale of salary to the accountant not having been made for March 1894, while payment for the whole year was provided for in the budget.

67. (*b*) *Collection of Municipal Taxes.*—The monthly expenditure of the establishment was Rs. 18 or Rs. 216 per annum. The actual expenditure was Rs. 209–1–7 against Rs. 176–3–2 in the previous year and Rs. 210 in the revised estimate. The increase was due to (1) the pay of the bill-collector and the assistant to the bill-collector having been raised by Rs. 2 and Re. 1, respectively, during the year under

report (*vide* G.O., dated 1st March 1894, No. 246 M.). The saving of Rs. 6–14–5 was due to (1) the fines imposed on the bill-collector, (2) the assistant to the bill-collector's place having been vacant for fifteen days in April 1894 and three days in June 1894, and (3) the fact that the payment of the increased scale of salary to the bill-collector and to his assistant not having been paid for March, while payment for the whole year was provided for in the budget.

(*b*) (iii) *Cost of forms supplied by V. N. Jubilee Press.*—The outlay under this head amounted to Rs. 68–12–0 against Rs. 75–14–4 in the previous year and Rs. 80 in the revised estimate. The decrease as compared with the actuals of the previous year is due to the fact that the quantity of account forms indented for on the V. N. Jubilee Press, Madras, was less than in the last year.

68. (*d*) *Office Contingencies other than* (*b*) (ii).—The expenditure under this head was Rs. 249–0–3 against Rs. 295–8–2 in the previous year and Rs. 300 in the revised estimate. The details of expenditure are given below:—

	Rs.	A.	P.
House-rent	126	0	0
Stationery	21	15	11
Postage and adhesive stamps	36	3	0
Travelling allowance to municipal servants	14	9	6
Other contingencies	50	3	10
Total ..	249	0	3

69. (*e*) *Contributions for Central Office and Audit Establishments.*—The expenditure under this head was Rs. 70 against Rs. 89 in the previous year, and represents the contribution paid in accordance with the Accountant-General's letter No. 3329, dated 1st November 1894, communicated with the Salem Treasury Deputy Collector's endorsement Ref. on No. 3474-Acc.-Eng., dated 12th November 1894.

70. The excess expenditure over the revised estimate under the several heads may be admitted and sanction accorded.

IV. Closing Balance.

71. Deducting the total expenditure of Rs. 17,169–9–5 from the total receipts including the opening balance (Rs. 20,085–10–8), the closing balance was Rupees 2,916–1–3 which, with deposits in connection with the leases for 1895–96 amounts to Rs. 4,373–5–3. This amount has been stated to be correct by the Treasury Deputy Collector of Salem in his letter No. 1064-Acc., dated 17th April 1895. The closing balance is 16·4 per cent. of the year's receipts. The increase in the closing balance as compared with the revised estimate (Rs. 1,980) is due to expenditure under Grants IV and V having been less than was anticipated.

72. *Municipal Accounts.*—The accounts of the year 1893–94 were audited during the year under report by the municipal auditor M.R.Ry. S. Rajacunnoo Mudaliar. The result of the audit as stated by him shows considerable improvement over the past years and continues to be satisfactory.

73. A copy of the council's resolution passing the report is herewith submitted.

Enclosure.

From Surgeon Lieutenant-Colonel T. J. H. WILKINS, Acting District Medical and Sanitary Officer, to the Chairman, Municipal Council, Tiruppattúr, dated Salem, 18th May 1895 Ref. on No. 2314.

I have the honour to submit herewith the annual concise report on the working of the hospital in your municipality for the year 1894–95.

Concise Annual Report of the Municipal Hospital, Tiruppattúr for the year 1894–95.

1. *Public Health.*—The health of the municipal town of Tiruppattúr for the year 1894–95 has been, on the whole, good; there has been no epidemic of cholera, but malarial fever and country sore-eye were the diseases most prevalent for the year under review.

2. *Vital Statistics.*—The birth-rate in the town has been about 684 per annum, while the death-rate has been 408 per annum. The principal deaths were from fevers of a malarial type; among the patients treated in hospital there were five deaths registered among out-patients out of 12,844, viz., three from fever and two from lung diseases. Among in-patients, three deaths out of 112 persons treated, and these were general dropsy, one, penetrating wound of the abdomen, one, enteric fever, one. There has been an increase this year over last year, in the number of patients treated, being—

	1893–94.	1894–95.
In-door	100	112
Out-door	10,648	12,844

3. *The sanitary* arrangements of the town are satisfactory. The conservancy staff consists of one sanitary inspector, three division maistries and one private scavenging maistry, under whom are twenty-eight sweepers and eighteen scavengers. More latrine accommodation has been provided this year. The drinking-water is got from the Chetti tank, which is conserved, and from several draw-wells.

4. *Vaccination.*—There has been an improvement in the vaccination. The Deputy Sanitary Commissioner on his last inspection of the town considered the work turned out satisfactory. There are two vaccinators who, between them, give sixty successful cases per month, and the civil apothecary does about four cases a month; the following is the table of work done for the year 1894–95 in Tiruppattúr town :—

By whom.	Successful.	Unsuccessful.	Total.
Vaccinator	614	8	622
Vaccinatrix	84	..	84
Civil Apothecary	39	1	40
Total ..	737	9	746

5. Hospital and Dispensary—

(*a*) *Nature and sufficiency of accommodation*—There are nine beds for in-patients which is sufficient to meet demands made.

(*b*) *State of repair of Buildings.*—The floor of the building has been tarred and petty repairs done.

(*c*) *State of repair of Furniture.*—Furniture is in good order and sufficient.

(*d*) *Number of Patients treated as compared* with previous years :—

—	1890–91.		1891–92.		1892–93.		1893–94.		1894–95.	
	Number treated.	Average daily attendance.	Number treated.	Average daily attendance.	Number treated.	Average daily attendance.	Number treated.	Average daily attendance.	Number treated.	Average daily attendance.
In-door	87	4·09	103	4·10	103	3·55	100	3·49	112	3·39
Out-door	9,041	49·59	10,058	53·37	10,717	56·59	10,648	55·79	12,844	67·20

(*e*) *Mortality and actual causes of death.*—In-door deaths, three, general dropsy, one, penetrating abdomen wound, one and enteric fever, one.

Out-door deaths, five—in that three from fever, two from lung disease.

(*f*) *Operation and results.*—Major operations, 19, successful, 19. Minor operations, 509, successful, 509.

(*g*) *Establishment whether sufficient and efficient.*—Establishment sufficient and efficient.

(*h*) *Midwife's work actually done.*—Midwife Marigithammal conducted 84 cases of natural labour successfully.

(*i*) *Nil.*

(*j*) *General Remarks.*—The year under review has been, on the whole, a prosperous one; the hospital continues to maintain its popularity. Lady apothecary Miss R. Holmes continues to look after the women and children both at the hospital and their houses.

TIRUPPATTUR,
15*th April* 1895.

(Signed) G. M. GREEN,
Civil Apothecary.

No. 1526.

Submitted to Government through the Collector of Salem.

The roads and lanes are in a satisfactory condition. The worst road is the Vániyambádi road, and it needs repair.

The magisterial fines credited to the municipality are over Rs. 900. This is due to the people not being in the habit of using the latrines and to the vigilance of the police in detecting nuisance cases.

(Signed) MAHIMOHUN GHOSE,
Ag. Head Asst. Collector.

29*th May* 1895.

No. 758.

Forwarded.

(Signed) G. STOKES,
Collector.

3*rd June* 1895.

C.No. 1772 M

Tirappattur

Refer 19/6

Ret'd 19/6

LOCAL AND MUNICIPAL DEPARTMENT

Papers to be read in Proceedings :–

Current No. 1773 of 1895, dated 29th May from the Chairman Tirappattur

Current No. of 189 , dated from the

Current No of 189 , dated from the

Current No. of 189 , dated from the

Order– 3rd August-95 No. 1253 M

The ~~estimated~~ receipts and charges of the Tirappattur Municipality for 1894-95 , ~~as passed by Government~~, are compared below with the budget and revised estimates for the year and the actuals of 1893-94.

	Actuals, 1893-94.	Budget Estimate, 1894-95.	Revised Estimate, 1894-95.	Actuals 1894-95.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	879	1460	2370	2366
Tax on Arts	.	.	.	.
Tax on Buildings and Lands	5363	5290	5330	5333
Water-Tax on Buildings and Lands	.	.	.	.
Tax on Vehicles and Animals	368	360	350	367
Tax on Carts	769	750	750	750
Tolls	3338	3210	3290	3301
Realizations under Special Acts	60	30	100	100
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	573	330	290	266
Conservancy Receipts	135	50	70	93
Fees and Revenue from Educational Institutions ..	2252	2800	2820	3163
Fees and Revenue from Medical Institutions	16	10	40	56
Income from Markets and Slaughter-houses	716	1150	800	807
License fees	202	200	360	387
Other fees	95	70	60	64
Fines under Municipal and other Acts	432	300	550	906
Interest on Investments and premium on Loans	.	.	.	.
Grants and Contributions from Government	542	600	620	561
Do. from Local Boards	1411	720	720	753
Do. from other bodies	.	.	.	.
Recoveries for services to private individuals	186	600	450	476
Miscellaneous	567	230	340	337
Loans	.	.	.	.
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	.	.	.	.
Advances Recovered	58	.	.	.
Total ..	17962	18160	19310	20086 2366

17720

Charges.	Actuals, 1893-94.	Budget Estimate, 1894-95.	Revised Estimate, 1894-95.	Actuals 1894-95.
	Rs	Rs.	Rs.	Rs.
GRANT I.				
New Works—				
Communications	189	200	300	318
Buildings	241	950 760	930	924
Drainage	446	"	"	"
Water-supply	"	"	"	"
Repairs—				
Communications	1087	1400	1400	1320
Buildings	164	210 340	150	212
Drainage	"	"	"	"
Water-supply	53	60	60	60
Establishment	19	"	"	"
Tools and Plant and other Stores	"	20 40	30	22
Contributions for Public Works	"	"	"	"
Total ..	2199	2760 2940	2870	2856
GRANT II—				
Training Schools	19	90	60	60
Municipal Schools—				
(*a*) On the Salary System	2543	2820	2760	2768
(*b*) On the Salary Result System	1631	1710 1260	1660	1773
Salary Grants	"	"	"	"
Results Grants	305	250	250	124
Combined Grants	"	" 1250	"	"
Inspection	136	130	140	134
Miscellaneous	146	160	160	154
Total ..	4780	5070 5110	5030	5013
GRANT III—				
Hospitals and Dispensaries	2827	2900 3140	2860	2960
Contributions	87	100	100	151
Vaccinations	202	200	180	189
Registration of Births and Deaths	117	110	110	112
Conservancy, Road-cleaning and Road-watering ..	2973	3910	3600	3518
Total ..	6206	7220	6850	6930
GRANT IV—			90	
Lighting	521	630	630	606
Markets and Slaughter houses	"	"	"	"
Choultries	"	"	"	"
Travellers' Bungalows	"	"	"	"
Avenues	"	"	"	"
Public Garden, Survey of Land, Fire and other charges.	568	490	540	427
Total ..	1089	1120	1170	1033
GRANT V—				
Supervision and Management	1317	1410	1410	1338
Repayment of Debt	"	"	"	"
Interest on loan	"	"	"	"
Advances Recoverable	"	"	"	"
Refunds	5	"	"	"
Discount	"	"	"	"
Pensions and Gratuities	"	"	"	"
Investments	"	"	"	"
Balance	2366	320 660	1980	2916
Total ..	17962	18160	19310	20086

These taxes continued to be levied according to the registers prepared in 1890-91 and 1891-92. It appears time that these were revised by the Council. The question of raising the rates, which are low, should also be considered.

2. Nineteen meetings were held by the municipal Council against twenty in 1892-94, and the average attendance of the members continued to be satisfactory.

3. Receipts. (1) The net current demand under the tax on buildings showed a slight increase; but that of the tax on lands, under these heads, remained almost stationary. The collections both current & arrears, continued to be good.

(2) The income from the sale of sweepings showed a decline, which is attributed by the Chairman to combination among the bidders at the time of the sale. The increase in the receipts from scholfees & license fees is however satisfactory, as is also the advance under fines, which is ascribed to greater activity on the part of the Police in checking the commission of nuisances.

(3) The number of houses served by the private scavenging agency rose from 196 to 386, but the service was worked at a loss of Rs 224 to the municipal Council against Rs 123 in 1892-94. Despite of the fact that only about 15 per cent of the total number of houses assessed to the tax on buildings have been brought under the municipal control, this service is evidently capable of considerable development & extension. The efforts made by the municipal Council in this direction should not be relaxed until all the houses in the town are served by the municipal agency & the expenses is covered by the receipts. The number served during the year was 740 as

The Government notes that the Council have it in view to further extend the system during the ensuing year. It is hoped that they will be able to make it self-subsisting, as there is no reason why a private service should also do so at the cost of the general body of the tax payers

until the service is extended through. out the town and is made self. supporting or nearly so.

4. Expenditure (1) Public works.

No new work of any importance was undertaken during the year. The total outlay on communications amounted to Rs 1628 or 60.9 percent of the net municipal receipts from tolls, and the roads & lanes are reported by the Revenue Divisional Officer to be in a satisfactory condition. The Vilinganthai road which is stated to be in need of repair should be put in order as soon as possible.

(2) Education. The net expenditure on primary education was Rs 1579, and that on secondary education being the minimum figure of Rs 242. The total net outlay on education was thus Rs 1337 or 13.7 pc. of the net receipts from taxation. As in the previous year the municipal council maintained one high school on the salary & three primary schools on the salary results system. It also aided five schools with results payments against eight in the previous year. The attendance in the high school showed an improvement, but the results of the lower secondary examination, at which only four pupils passed out of fourteen who sat, that appeared presented, cannot be considered satisfactory. The Tamil & Urdu primary schools appear to have worked well on the whole, but the attendance in the Venkammadan school is reported to have fallen owing to the inefficiency of the head master. If his teaching is not of improvement, he should be replaced by a more competent man. The results of the grant examinations in the aided schools were indifferent, and it is to be regretted that the number of boys under instruction in the municipal & aided schools fell from 6.7 to 5.7 pc. of the male population of school going age.

(3) Medical relief. There was a slight increase in the number of patients treated in the municipal hospital which is shown in the no. of out patients, a more marked increase in that of the in patients; which is apparently due to the growing popularity of the institution rather than any increase of sickness in the town. The midwife attached to the hospital attended 84 cases of labor against 69 in the previous year.

(4) Vaccination & Vital Statistics. The total number of vaccine operations performed during the year was 746 or

eighteen more than in the previous year. The quality of the work done ~~was also good~~ continued to be good, 98.8 per cent of the operations ~~being~~ reported being successful against 98.2 in 1893-94. Infantile vaccination also showed improvement, the total number of successful operations on children under one year having risen from 32.9 to 36.8 per mille of the population. The good results obtained (are attributed by the energy of ~~the Government~~ Civil Apothecary J. Green in succession generally

The registration of births showed a slight decline ~~while the rate of deaths showed a~~ more noticeably one, ~~the rate in the latter case being~~ was considerably below the normal. This subject evidently demands increased attention on the part of the municipal Council.

(5) Sanitation. The expenditure under this head ~~amounted to~~ was Rs 3518 or 8.3 pc. of the allotment ~~and amounted~~ to 14.9 percent of the receipts. The Chairman's report contains hardly any information regarding the sanitary condition of the town, but ~~from~~ para 3 of the Civil Apothecary's report, from ~~which~~ it appears that the sanitary arrangements in this respect ~~of the town~~ are satisfactory ~~as far as they go~~. The fact ~~remains~~ that the efforts of the Council ~~to~~

5-P

to improve the sanitary condition of the town will be sustained ~~so~~ that all the defects noticed by the Dy. Sanitary Commissioner at the time of his last inspection will be remedied as soon as possible. The question of increasing the latrine accommodation ~~of the town~~ should engage the ~~serious~~ special attention of the Council.

5. General Remarks. The year closed with a balance of Rs 2916 or 16.5 per cent of the ~~total~~ receipts. The excess expenditure incurred over the sanctioned allotments of the year will be admitted in the accounts. Except in regard to Education & the registration of deaths, the Administration ~~of the Municipality~~ during the year under review ~~may~~ was on the whole, ~~possibly~~ efficient. The details given in para 4 of the report were not required & should not be repeated in future. In other respect both the report and statement have been carefully prepared.

VP 25/6/95 — CG 14.VII.

The Government notes with pleasure the testimony borne by the Chairman to the interest taken in municipal affairs by the Councillors named in the margin of para 4 of the report

To, The Chairman, M.C. Tiruppattur
" Collector of Salem
" President D.B. Salem
" Accountant General
" Director of Public Instruction
" Inspector General
" Sanitary Commissioner
" Sanitary Engineer

Copy to Public. Dated 6/7/95

1731.

Tiruppattur Municipal report.

94—95

Cl
48.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following paper:—

From M. GHOSE, Esq., C.S., Chairman, Municipal Council, Tiruppattúr to the Chief Secretary to Government (through the Collector of Salem), dated Tiruppattúr, 29th May 1895, No. 436.

I have the honour to report on the working of the Tiruppattúr Municipality during the year 1894–95.

2. The year under report is the ninth since the District Municipalities Act (IV of 1884) was brought into force in this town. The office of Chairman was held by J. P. Bedford, Esq., C.S., from 1st April to 15th July 1894, G. Stokes, Esq., C.S., from 16th to 22nd July 1894, J. P. Bedford, Esq., C.S., from 14th August 1894 to 14th February 1895, J. T. Gillespie, Esq., C.S., from 15th February to 31st March 1895, and by myself from the 23rd July till the 13th August 1894, so that with the exception of about two months the office was held by my predecessor Mr. Bedford.

I.—Constitution of the Council.

3. The council was of the same strength as last year, *i.e.*, twelve members including the Chairman. The number of official and non-official councillors was the same as in the previous year, viz., three and nine, respectively.

4. During the year under report, the marginally-noted * municipal councillors vacated their seats on the council consequent on the expiry of their term of three years. The first two of them were re-appointed within the year (vide *Fort St. George Gazette*, dated 29th May and 10th July 1894). Shaikh Madar Sahib and M.R.Ry. C. Perumál Nádár, Avargal, were succeeded by Muhammad Abd-ul-Kuddus Sahib and M.R.Ry. T. Muniswámi Pillai, Avargal, respectively (vide *Fort St. George Gazette*, dated 10th July 1894 and 5th February 1895). The last two of them were re-appointed only on the 2nd April 1895 (vide *Fort St. George Gazette*, dated 2nd April 1895). On the 31st March 1895 there were thus only ten municipal councillors including the Chairman. The councillors, whose names are mentioned in the margin,† took considerable interest in the municipal affairs and deserve the thanks of the council.

* Mr. G. M. Green.
Kháján Miyan Sahib.
Shaikh Madar Sahib.
M.R.Ry. C. Perumál Nádár Avargal.
M.R.Ry. N. Audimula Mudaliyár Avargal.
M.R.Ry. H. Subba Rao Avargal.

† Mr. G. M. Green.
M.R.Ry. C. Ranganáda Mudaliyár Avargal.
Sultan Mohiuddin Sahib.
Kháján Miyan Sahib.
M.R.Ry. N. Audimula Mudaliyár Avargal.
K. Chataiba Sahib.

5. The number of meetings held during the year under report was 19 as against 20 in the previous year. No meetings were adjourned for want of a quorum. The average attendance is compared below with that of the previous year:—

	1893–94.	1894–95.
Official	2·50	2·52
Non-official	5·10	4·74
Total ..	7·60	7·26

II.—Receipts.

6. The following abstract shows the receipts under the several heads in 1894–95 as compared with those of the previous year and with the revised estimate for 1894–95 :—

Receipts.	Actuals, 1893–94 (audited figures).	Actuals, 1894–95.	Increase.	Decrease.	Revised estimate, 1894–95.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Balance brought forward	879 0 8	2,365 12 3	1,486 11 7	..	2,370 0 0
Tax on buildings	5,272 15 11	5,247 15 0	..	25 0 11	5,250 0 0
Do. on lands	90 4 2	85 5 11	..	4 14 3	80 0 0
Do. on vehicles	48 0 0	49 8 0	1 8 0	..	40 0 0
Do. on animals	319 14 0	317 0 0	..	2 14 0	310 0 0
Do. on carts	769 0 0	750 0 0	..	19 0 0	750 0 0
Tolls	3,338 0 0	3,300 9 11	..	37 6 1	3,290 0 0
Total income from municipal rates and taxes	9,838 2 1	9,750 6 10	1 8 0	89 3 3	9,720 0 0
Realization under special Acts	60 0 0	100 0 0	40 0 0	..	100 0 0
Revenue derived from municipal property and powers apart from taxation	4,420 9 2	5,741 15 0	1,321 5 10	..	4,990 0 0
Grants and contributions	1,952 6 1	1,314 8 3	..	637 13 10	1,340 0 0
Miscellaneous	753 5 1	813 0 4	59 11 3	..	790 0 0
Extraordinary and debt	58 3 1	..	..	58 3 1	..
Total income from Miscellaneous ..	7,244 7 5	7,969 7 7	1,421 1 1	696 0 11	7,220 0 0
Total Income ..	17,082 9 6	17,719 14 5	1,422 9 1	785 4 2	16,940 0 0
Grand Total ..	17,961 10 2	20,085 10 8	2,909 4 8	785 4 2	19,310 0 0

7. The year opened with a balance of Rs. 2,365–12–3 against Rs. 879–0–8 in the previous year. The receipts during the year under report amounted to Rupees 17,719–14–5 against Rs. 17,082–9–6 (audited figures) in the previous year and Rs. 16,940 anticipated in the revised estimate. Rs. 9,750–6–10 were derived from municipal rates and taxes and Rs. 7,969–7–7 from other sources. The corresponding figures for 1893–94 were Rs. 9,838–2–1 and Rs. 7,244–7–5 (audited figures) respectively. There was thus a decrease of Rs. 87–11–3 in the income from municipal rates and taxes, and an increase of Rs. 725–0–2 in the receipts from other sources, *i.e.*, an increase of Rs. 637–4–11 on the whole. This is chiefly accounted for under realization under special Acts, fees from educational institutions, sale-proceeds and composition fees of medicines, income from markets, income from slaughter-houses, license fees, fines under Municipal and other Acts, and private scavenging fees. The total assets for the year were Rs. 2,365–12–3 (opening balance) with Rs. 17,719–14–5, making a total of Rs. 20,085–10–8 against Rs. 17,961–10–2 in the previous year. The expenditure amounted to Rs. 17,169–9–5 against Rs. 15,595–13–11 in the previous year and Rs. 17,330 anticipated in the revised estimate. The balance on the 31st March 1895 was thus Rs. 2,916–1–3, which is 16·4 per cent. of the year's total receipts against 13·8 per cent. in the previous year.

A.—Receipts from Taxation.

8. (2) *Municipal Rates and Taxes—(a) Tax on Arts (not levied), (b) Tax on Buildings.*—The house-tax continued to be levied at 7½ per cent. on the annual rent value. The house-tax valuation was made in 1891–92. In the case of rented buildings, the actual rent per annum continued to be taken as the annual rental and in the case of other buildings the annual rental was ordinarily fixed at 8 per cent. (approximately) of the sale value. The collections amounted to Rs. 5,247–15–0 against Rupees 5,272–15–11 (audited figures) in the previous year as detailed below :—

	Rs.	A.	P.
Arrears	148	2	5
Current	5,099	12	7
Total ..	5,247	15	0

Arrears.—The balance shown in column 2 of statement IV-B is Rs. 18–8–5. This and the balance of Rs. 130–15–0 for 1893–94, in all Rs. 149–7–5, form the arrears demand for the year 1894–95, of which Rs. 148–2–5 were collected within the year. A sum of Rs. 1–5–0 was written off within the year by the council after verification as irrecoverable. Thus there was no balance outstanding on the 31st March 1895.

Current.—The demand for the year under report was Rs. 5,278–9–5 against Rs. 5,187–6–0 in the previous year. The increase, as compared with the previous year, was Rs. 91–3–5 due to the new and enlarged houses brought on the register and assessed during the year. The collections amounted to Rs. 5,099–12–7 against Rs. 5,025–13–6 in the previous year or 96·6 per cent. against 96·9 in the previous year. A sum of Rs. 6–13–6 was remitted on account of vacant houses under section 72 of the Municipal Act and Rs. 23–0–11 were written off as irrecoverable by the council within the year after due inquiry and verification. Thus the balance outstanding at the close of the year was Rs. 148–14–5, which has been reduced by subsequent collections to Rs. 104–1–7 which is about 1·9 per cent. of the demand against 1·3 in the previous year. The total number of houses as per census of 1891 is 3,390. The number of houses finally assessed during the year was 2,616 or 77 per cent. The incidence of the tax was Rs. 1–8–0 on the former number (3,390) and Rupees 1–15–2 on the latter (2,616).

The number of assessed houses as per report of 1893–94	2,529
Add houses newly built	87
Total ..	2,616

9. (*c*) *Tax on Lands.*—The lands on which taxes are levied are of two kinds, viz., vacant lands within the village-site and cultivable lands within the municipal limits. The tax on the former is continued to be levied at the same rate as the house-tax, viz., 7½ per cent. on the annual rent value (*vide* G.O., dated 25th November 1890, No. 1778 M.), and on the latter at the rate of two annas per acre of wet and one anna per acre of dry lands (*vide* G.O., dated 22nd July 1889, Mis. No. 918 M.). The total extent of vacant lands within the village-site is acres 10¼ and that of cultivable lands assessed is acres 86 and acres 434 of wet and dry lands, respectively. The collections amounted to Rs. 85–5–11 against Rs. 90–4–2 in the previous year as detailed below :—

	Rs.	A.	P.
Arrears	10	8	8
Current	74	13	3
Total ..	85	5	11

Arrears.—The balance of old demand as shown in statement IV-B is Rs. 5–0–4 which with Rs. 5–8–4, the arrears of previous year (in all Rs. 10–8–8), forms the arrears demand for the year under report. The whole amount of Rs. 10–8–8 against Rs. 14–13–1 in the previous year was collected within the year.

Current.—The demand for the year under this head amounted to Rs. 80–12–11 against Rs. 86–2–0 in the previous year, the decrease being due to the fact that some numbers were struck off the register on account of new houses built on the vacant sites. The collection amounted to Rs. 74–13–3, which is 92·6 per cent. of the demand as against 87 per cent. in the previous year. A sum of As. 14–3 was written off by the council as irrecoverable after due verification before the close of the year. The balance left uncollected at the close of the year was Rs. 5–1–5 against Rs. 5–8–4 in the previous year. This amount has, by subsequent collections, been reduced to Rs. 2–7–2. The registers for the taxes on vacant lands within the village-site and on cultivable lands within municipal limits were prepared in 1891–92 and 1890–91 respectively.

10. (*e*), (*f*) *and* (*g*)—*Tax on Vehicles with Springs and Palanquins, Animals and Carts.*—The receipts under this head amounted to Rs. 1,116–8–0 as against Rupees 1,136–14–0 in the previous year and Rs. 1,100–0–0 in the revised estimate. There was a slight decrease as compared with the actuals of the previous year in the registration of animals and carts, the items being fluctuating ones.

11. *Coercive Processes.*—The number of warrants issued during the year was 315—298 for collection of house-tax against 127 in the previous year, 5 for the collection of land-tax (against 8 in the previous year), 11 for the collection of rent of markets and one for the license fees. The total amount covered by the warrants issued during the year was Rs. 463–2–0 as against Rs. 198–13–9 in the previous year, of which Rs. 458–1–8 was collected within the year. In 296 cases (involving Rs. 440–5–5) the amount was collected before distraint, in two cases (involving Rupees 3–7–2) warrants were cancelled and no collections made, and in 17 cases (involving Rs. 19–5–5) property was attached, but the amount of Rs. 17–12–3 only was collected within the year before sale. The difference of Rs. 1–9–2 was collected after the close of the year under report. There were no prosecutions instituted during the year and no warrants remaining unexecuted at its close.

12. (*h*) *Tolls.*—The tolls were leased out during the year, the lease fetching Rs. 4,100 against Rs. 4,150 in the previous year and Rs. 3,635 in 1892–93. The slight decrease during the year under report was due to combination amongst the bidders at the time of sale. A sum of Rs. 8–12–4 was realized from the contractor as interest on account of the late payment of kists. Thus the toll receipts during the year were Rs. 4,108–12–4. The cost of constructing and repairing the toll-sheds is Rs. 68. Deducting one-fifth of Rs. 4,108–12–5—Rs. 68–0–0 (or Rs. 808–2–5) due to the District Board on account of through traffic, the net amount credited to municipal funds was Rs. 3,300–9–11, which was paid by the renter in instalments. The number of toll-gates on the 31st March 1895 was six as in the previous year, and the tolls continued to be levied at half the maximum rates allowed by schedule D of the Act.

13. *Incidence of Taxation.*—The total income from taxation was Rs. 9,750–6–10 including the income from tolls or Rs. 6,449–12–11 excluding it. The incidence per head of population of the census of 1891 (viz., 16,499) was As. 9–5 including tolls and As. 6–3 excluding them, the corresponding figures for the previous year being As. 9–6 and As. 6–3 respectively. The general averages for the whole Presidency during 1893–94 were As. 13–3 including tolls and As. 9–10 excluding them.

B.—Miscellaneous Receipts.

14. (3) *Realizations under Special Acts—(c) Fees under Act II of* 1888.—The income under this head represents the fees levied on dramatic pandals under Act II of 1888. The receipts under this head were Rs. 100 against Rs. 60 in the previous year. Two dramatic companies came to this town during the year under report.

15. *Revenue derived from Municipal property and powers apart from taxation*—(*a*) (*iii*) *Avenue Receipts.*—The receipts under this head amounted to Rs. 250–13–3 as against Rs. 534–4–8 in the previous year and Rs. 260 in the revised estimate. The lease of the avenue produce fetched Rs. 230 against Rs. 510 in the previous year, the decrease being due to combination amongst the bidders. The remaining sum of Rs. 20–13–3 was realized from the sale-proceeds of fallen and decayed trees and the interest paid by the renter on overdue kists.

16. (*b*) (*ii*) *Produce of Lands, Gardens, &c.*—The realizations under this head amounted to Rs. 12–5–9 against Rs. 8–15–6 in the previous year. The increase is due to the large number of dried trees sold in the garden (Atkinson's Tope) during the year under report.

17. (*b*) (*iii*) *Sale-proceeds of Old Materials, Empty-oil Cans, Packing Cases, &c.*—Under this head Rs. 2–14–0 only were realized against Rs. 29–6–4 in the previous year and Rs. 20 in the revised estimate. The decrease is due to the old unserviceable rubbish carts not being sold during the year for want of bidders.

18. (*c*) *Conservancy Receipts, Sale-proceeds of Night-soil, Street-refuse, &c.*—The sale of street-refuse and of night-soil removed by the municipal sweepers and eight scavengers to the selected depôts fetched Rs. 93 against Rs. 134–9–0 in the previous year and Rs. 70 in the revised estimate. The decrease is due to the combination amongst the bidders at the time of sale. Rupees 81 were realized from the sale of street-refuse and Rs. 12 from the sale of night-soil.

19. (*d*) (i) *Fees from Educational Institutions.*—The receipts under this head amounted to Rs. 3,149–10–6 as against Rs. 2,252–2–6 in the previous year and Rs. 2,800 anticipated in the revised estimate. The council mintained a high school and three primary schools during the year under report. The increase is due to (1) the amalgamation of the town primary school with that of the municipal Hindu primary school, (2) increased strength in the municipal high school. The fee collections of Rs. 3,149–10–6 are particularized thus :—

	Rs.	A.	P.
Municipal high school	2,523	1	6
„ Hindu primary school	519	15	6
„ Muhammadan primary school	67	3	6
„ Pariah primary school	39	6	0
Total ..	3,149	10	6

20. (ii) *Other Revenue from Educational Institutions, Rs.* 12–14–4.—The receipts under this head are derived from the sale of old benches, &c., of the high school.

21. (*e*) (i) *Sale-proceeds and Composition Fees of medicines.*—The receipts under this head were Rs. 52–0–9 as against Rs. 15–12–9 in the previous year and Rs. 40 in the revised estimate; the increase is due to the larger quantity of medicines sold during the year under report than last year in the hospital. The medicines are sold at the municipal hospital at the rates sanctioned in G.O., dated 13th November 1889, Mis. No. 1528 M.

22. (*e*) (ii) *Other Hospital receipts, Rs.* 3–8–0.—The receipts under this head were derived from the sale of unserviceable instruments in the hospital.

23. (*f*) (i) *Income from markets.*—The current demand under this head amounted to Rs. 404, of which Rs. 385 were realized, leaving a balance of Rs. 19 at the close of the year. Annas 14–4 represent the interest recovered from the contractor on account of the late payment of kists. The shandy market was leased out, the lease fetching Rs. 350 against Rs. 355 in the previous year. The slight decrease is due to the combination amongst the bidders. Rupees 35 was realized from the meat and vegetable, &c., sellers who occupied the stalls of the daily market.

24. (*f*) (ii) *Income from the Slaughter-house.*—This was leased out during the year for Rs. 420 against Rs. 360 in the previous year, the increase being due to keener competition. Rupees 1–6–7 represent the interest collected from the contractor on overdue kists.

25. (*g*) *Other Fees*—(i) *Distraint Fees.*—The income under this head amounted to Rs. 2–12–0 as against As. 14 in the previous year, the increase being due to the fact that the arrears were paid after the property was attached in some cases.

26. (ii) *License Fees.*—The receipts under this head represent the fees collected for the erection of marriage pandals, for licenses for noxious and dangerous trades at the rates sanctioned in G.O., dated 2nd August 1890, Mis. No. 1141 M., and for a license issued to the private market under section 267 of the Act, *vide* G.O., dated 9th October 1894, No. 1420 M. The collections under this head may be particularized as follows :—

	Rs.	A.	P.
Tax on marriage pandals	16	15	11
Fees for timber depôts	65	0	0
„ for oil-boiling houses	36	0	0
„ for brick or tile kilns	50	0	0
„ for lime kilns	34	0	0
„ for fire-works manufactory	20	0	0
„ for licenses granted to private market	165	0	0
Total ..	386	15	11

11. *Coercive Processes.*—The number of warrants issued during the year was 315—298 for collection of house-tax against 127 in the previous year, 5 for the collection of land-tax (against 8 in the previous year), 11 for the collection of rent of markets and one for the license fees. The total amount covered by the warrants issued during the year was Rs. 463–2–0 as against Rs. 198–13–9 in the previous year, of which Rs. 458–1–8 was collected within the year. In 296 cases (involving Rs. 440–5–5) the amount was collected before distraint, in two cases (involving Rupees 3–7–2) warrants were cancelled and no collections made, and in 17 cases (involving Rs. 19–5–5) property was attached, but the amount of Rs. 17–12–3 only was collected within the year before sale. The difference of Rs. 1–9–2 was collected after the close of the year under report. There were no prosecutions instituted during the year and no warrants remaining unexecuted at its close.

12. (*h*) *Tolls.*—The tolls were leased out during the year, the lease fetching Rs. 4,100 against Rs. 4,150 in the previous year and Rs. 3,635 in 1892–93. The slight decrease during the year under report was due to combination amongst the bidders at the time of sale. A sum of Rs. 8–12–4 was realized from the contractor as interest on account of the late payment of kists. Thus the toll receipts during the year were Rs. 4,108–12–4. The cost of constructing and repairing the toll-sheds is Rs. 68. Deducting one-fifth of Rs. 4,108–12–5—Rs. 68–0–0 (or Rs. 808–2–5) due to the District Board on account of through traffic, the net amount credited to municipal funds was Rs. 3,300–9–11, which was paid by the renter in instalments. The number of toll-gates on the 31st March 1895 was six as in the previous year, and the tolls continued to be levied at half the maximum rates allowed by schedule D of the Act.

13. *Incidence of Taxation.*—The total income from taxation was Rs. 9,750–6–10 including the income from tolls or Rs. 6,449–12–11 excluding it. The incidence per head of population of the census of 1891 (viz., 16,499) was As. 9–5 including tolls and As. 6–3 excluding them, the corresponding figures for the previous year being As. 9–6 and As. 6–3 respectively. The general averages for the whole Presidency during 1893–94 were As. 13–3 including tolls and As. 9–10 excluding them.

B.—Miscellaneous Receipts.

14. (3) *Realizations under Special Acts—(c) Fees under Act II of* 1888.—The income under this head represents the fees levied on dramatic pandals under Act II of 1888. The receipts under this head were Rs. 100 against Rs. 60 in the previous year. Two dramatic companies came to this town during the year under report.

15. *Revenue derived from Municipal property and powers apart from taxation*—(*a*) (*iii*) *Avenue Receipts.*—The receipts under this head amounted to Rs. 250–13–3 as against Rs. 534–4–8 in the previous year and Rs. 260 in the revised estimate. The lease of the avenue produce fetched Rs. 230 against Rs. 510 in the previous year, the decrease being due to combination amongst the bidders. The remaining sum of Rs. 20–13–3 was realized from the sale-proceeds of fallen and decayed trees and the interest paid by the renter on overdue kists.

16. (*b*) (*ii*) *Produce of Lands, Gardens, &c.*—The realizations under this head amounted to Rs. 12–5–9 against Rs. 8–15–6 in the previous year. The increase is due to the large number of dried trees sold in the garden (Atkinson's Tope) during the year under report.

17. (*b*) (*iii*) *Sale-proceeds of Old Materials, Empty-oil Cans, Packing Cases, &c.*—Under this head Rs. 2–14–0 only were realized against Rs. 29–6–4 in the previous year and Rs. 20 in the revised estimate. The decrease is due to the old unserviceable rubbish carts not being sold during the year for want of bidders.

18. (*c*) *Conservancy Receipts, Sale-proceeds of Night-soil, Street-refuse, &c.*—The sale of street-refuse and of night-soil removed by the municipal sweepers and eight scavengers to the selected depôts fetched Rs. 93 against Rs. 134–9–0 in the previous year and Rs. 70 in the revised estimate. The decrease is due to the combination amongst the bidders at the time of sale. Rupees 81 were realized from the sale of street-refuse and Rs. 12 from the sale of night-soil.

19. (*d*) (i) *Fees from Educational Institutions.*—The receipts under this head amounted to Rs. 3,149–10–6 as against Rs. 2,252–2–6 in the previous year and Rs. 2,800 anticipated in the revised estimate. The council mintained a high school and three primary schools during the year under report. The increase is due to (1) the amalgamation of the town primary school with that of the municipal Hindu primary school, (2) increased strength in the municipal high school. The fee collections of Rs. 3,149–10–6 are particularized thus :—

	Rs.	A.	P.
Municipal high school	2,523	1	6
,, Hindu primary school	519	15	6
,, Muhammadan primary school	67	3	6
,, Pariah primary school	39	6	0
Total ..	3,149	10	6

20. (ii) *Other Revenue from Educational Institutions, Rs.* 12–14–4.—The receipts under this head are derived from the sale of old benches, &c., of the high school.

21. (*e*) (i) *Sale-proceeds and Composition Fees of medicines.*—The receipts under this head were Rs. 52–0–9 as against Rs. 15–12–9 in the previous year and Rs. 40 in the revised estimate; the increase is due to the larger quantity of medicines sold during the year under report than last year in the hospital. The medicines are sold at the municipal hospital at the rates sanctioned in G.O., dated 13th November 1889, Mis. No. 1528 M.

22. (*e*) (ii) *Other Hospital receipts, Rs.* 3–8–0.—The receipts under this head were derived from the sale of unserviceable instruments in the hospital.

23. (*f*) (i) *Income from markets.*—The current demand under this head amounted to Rs. 404, of which Rs. 385 were realized, leaving a balance of Rs. 19 at the close of the year. Annas 14–4 represent the interest recovered from the contractor on account of the late payment of kists. The shandy market was leased out, the lease fetching Rs. 350 against Rs. 355 in the previous year. The slight decrease is due to the combination amongst the bidders. Rupees 35 was realized from the meat and vegetable, &c., sellers who occupied the stalls of the daily market.

24. (*f*) (ii) *Income from the Slaughter-house.*—This was leased out during the year for Rs. 420 against Rs. 360 in the previous year, the increase being due to keener competition. Rupees 1–6–7 represent the interest collected from the contractor on overdue kists.

25. (*g*) *Other Fees*—(i) *Distraint Fees.*—The income under this head amounted to Rs. 2–12–0 as against As. 14 in the previous year, the increase being due to the fact that the arrears were paid after the property was attached in some cases.

26. (ii) *License Fees.*—The receipts under this head represent the fees collected for the erection of marriage pandals, for licenses for noxious and dangerous trades at the rates sanctioned in G.O., dated 2nd August 1890, Mis. No. 1141 M., and for a license issued to the private market under section 267 of the Act, *vide* G.O., dated 9th October 1894, No. 1420 M. The collections under this head may be particularized as follows :—

	Rs.	A.	P.
Tax on marriage pandals	16	15	11
Fees for timber depôts	65	0	0
,, for oil-boiling houses	36	0	0
,, for brick or tile kilns	50	0	0
,, for lime kilns	34	0	0
,, for fire-works manufactory	20	0	0
,, for licenses granted to private market	165	0	0
Total ..	386	15	11

The receipts under this head were Rs. 386–15–11 against Rs. 202–2–6 in the previous year and Rs. 360 in the revised estimate. The increase is due to the levy of license fees on a private market and the greater number of fees collected for noxious and dangerous trades than was anticipated.

27. (iii) *Cart-stand Fees.*—The lease fetched Rs. 61 against Rs. 82 in the previous year and Rs. 51 in 1892–93. The decrease is due to combination amongst the bidders at the time of the sale. A sum of As. 1–7 represents the interest collected from the contractor on overdue kists.

28. (iv) *Miscellaneous Fees, As.* 8.—This represents fees collected for grant of extracts from the death register.

29. (*h*) *Fines under Municipal and other Acts.*—The amount credited to municipal funds under this head was Rs. 906–2–0 as against Rs. 432–1–0 in the previous year and Rs. 550 in the revised estimate. This large increase is due to the fact that the number of prosecutions instituted by the Police under the Town Nuisances Act was larger than in previous years.

30. (5) *Grants and Contributions*—(*a*) *From Government*—(i) *Education, Municipal Schools, Rs.* 513–7–11.—This represents the following grants paid from Provincial Funds:—

	Rs.	A.	P.
Salary grant on account of the pay of the headmaster, municipal high school	180	0	0
Salary grant on account of the first assistant master	200	0	0
,, ,, ,, of the Sanskrit pandit	48	0	0
Furniture grant to the Hindu primary school for the furniture supplied during the year 1893–94	39	10	0
Grants for the science apparatus and library books supplied during the year 1893–94	45	13	11
Total ..	513	7	11

The decrease as compared with the revised estimate figure (Rs. 570) is due to the non-receipt of grants for furniture and science apparatus and library books supplied to the municipal high school within the year as the vouchers for the purchase of the same have been received at the close of the year.

31. *Other purposes, Rs.* 48.—This represents the provincial grant received on account of the pay of the gymnastic instructor at Rs. 4 per mensem.

32. (6) *From Local Boards*—(ii) *Medical.*—The sum under this head represents the contribution of one-fourth of the net charges of the municipal hospital paid by the Tiruppattúr Taluk Board, *vide* G.O., dated 20th September 1893, No. 2104 L. The charges amounted to Rs. 2,959–8–6, one-fourth of which is Rs. 739–14–1. The receipts under this head, viz., Rs. 753–0–4 are made up as follows: Rs. 13–2–3, arrears of 1893–94, received during the year under report and Rs. 739–14–1, one-fourth of the net charges for the year under report. The increase as compared with the revised estimate figure (Rs. 720) is due to the larger quantity of medicines supplied to the hospital than in the previous year.

33. (6) *Miscellaneous*—(*a*) *Recoveries on account of services rendered to private individuals*—(i) *Private scavenging.*—During the year under report, the system was introduced into 190 additional houses of the A and B Divisions. The number of houses served by the private scavenging agency on the last day of the year was 386; the amount of fees collected was Rs. 470–4–6 against Rs. 186–8–0 in the previous year, while the charges were Rs. 704–0–4. The collections are detailed below:—

	Rs.	A.	P.
Arrears	24	7	6
Current	445	13	0
Total ..	470	4	6

Arrears.—The arrear balance shown in statement IV–B is Rs. 35–3–6, of which Rs. 24–7–6 was collected during the year. A sum of Rs. 10 was written off as irrecoverable by the council during the year after verification. The balance outstanding on the 31st March 1895 was As. 12 which will be collected as soon as possible.

Current.—The demand for the year under this head amounted to Rs. 498–10–0 against Rs. 219–11–6 in the previous year, of which Rs. 445–13–0 or 89·3 per cent. were collected within the year. A sum of Rs. 18–12–0 was written off by the council as irrecoverable after due verification before the close of the year. The balance at the close of the year was Rs. 34–1–0 against Rs. 35–3–6 in the previous year. This has been reduced by subsequent collections to Rs. 25–2–0. Steps will be taken to clear off these arrears as early as possible. Every effort is being made to collect the fees in advance. During the current year, the council proposes to introduce the system into the houses of C and D Divisions wherever feasible. No coercive processes were resorted to for the recovery of these fees during the year under report as the adoption of the system is entirely optional.

34. (ii) *Other purposes, Rs.* 6.—This represents the fees collected for clearing away the contents of the cess-pool constructed by a private individual.

35. (*b*) *Other items*—(1) *Fishery rents.*—The fishery was leased out for the official year, the lease fetching Rs. 315 against Rs. 225 in the previous year; the increase is being due to keener competition. A sum of Rs. 1–1–10 represents the interest collected from the contractor on overdue kists.

36. *Fee for numbering carts, Rs.* 1–4–0.—This represents the fees collected at the rate of 2 annas per cart for renewing the registration.

37. (iv) *Other items.*—The receipts under this head were Rs. 19–6–0 as against Rs. 29–12–9 in the previous year and Rs. 20 in the revised estimate. This sum was realized only from the sale of license forms.

III.—Expenditure.

38. The following abstract shows the expenditure under each grant in 1894–95 as compared with the figures of 1893–94 and the revised estimate for 1894–95:—

Grant.	Actuals, 1893–94 (audited figures).	Actuals, 1894–95.	Budget estimate (with subsequent allotments, 1894–95).	Revised estimate, 1894–95.	Percentage as compared with the total assets.	
					1893–94.	1894–95.
	Rs. A. P.	Rs. A. P.	Rs.	Rs.		
Grant I, Public Works	2,199 6 4	2,855 14 11	2,760	2,870	12·3	14·2
,, II, Education	4,780 3 6	5,013 4 7	5,070	5,030	26·6	25·0
,, III, Sanitation and Medical Services	6,205 14 8	6,929 9 3	7,220	6,850	34·5	34·5
,, IV, Lighting and Miscellaneous Municipal purposes	1,088 9 7	1,032 14 10	1,120	1,170	6·1	5·1
,, V, Supervision and management	1,316 11 10	1,337 13 10	1,410	1,410	7·3	6·7
Advances recoverable	..	..	..	..	..	..
Refunds	5 0 6	..	..	..	..	..
Closing balance	2,365 12 3	2,916 1 3	580	1,980	13·2	14·5
Grand Total ..	17,961 10 2	20,085 10 8	18,160	19,310	100	100

39. *Grant I, Public Works*—(i) *New Works*—(*a*) *Communications.*—The expenditure under this head amounted to Rs. 317–14–2 as against Rs. 188–15–3 in the previous year and Rs. 300 in the revised estimate. The details of expenditure are given in statement II-A.

40. (*b*) *Buildings.*—The outlay under this head was Rs. 923–15–7 as against Rs. 241–4–7 in the previous year and Rs. 930 in the revised estimate. The details of expenditure are given in statement II-A.

41. (2) *Repairs*—(*a*) *Communications.*—The income from tolls credited to municipal funds was Rs. 3,300–9–11, the local fund share being deducted. The expenditure on construction and repair of toll-sheds amounted to Rs. 68. The net receipts therefore were Rs. 3,232–9–11. The estimates originally sanctioned by the council for the road repairs, &c., amounted to Rs. 1,556, that is, more than 48 per cent. of the net receipts. The decrease in the expenditure as compared with the sanctioned amount is due to (1) bills being less than anticipated, (2) some of the roads not having been paid for spreading before the close of the year and (3) stoppages made for bad work in the actual payment. The actual expenditure amounted to Rs. 1,320–7–7 against the revised estimate figure (Rs. 1,400) or nearly 41 per cent. of the net receipts. Adding to this, the sum of Rs. 317–14–2 spent for constructing a road dam and revetment (under New Works—(*a*) Communications), the total comes to Rs. 1,638–5–9 or nearly 51 per cent. of the net receipts as against Rs. 1,275–11–8 (nearly 39 per cent.) in the previous year. Many of the town roads and streets have been repaired during the year. The main roads and streets and some of the lanes are in satisfactory condition. During the year under report, the council has spent on the roads more than 50 per cent., the minimum prescribed by Government. The number of miles of roads, including streets maintained by the council during the year, was 11 miles 5 furlongs and 175 yards :—

	Mls.	Fur.	Yds.
Metalled	10	6	230
Unmetalled	0	6	165
Total ..	11	5	175

The names of roads and streets repaired during the year are given in detail in statement II-A.

42. (*b*) *Buildings.*—The expenditure under this head amounted to Rs. 211–8–7 against Rs. 164–5–0 in the previous year and Rs. 150 in the revised estimate. The increase over the revised estimate is due to the larger sum spent in repairing the hospital building than anticipated. The details of expenditure are given in statement II-A.

43. (2) (*d*) *Water-supply*—(ii) *Establishment.*—The entry of Rs. 60 represents the pay of the tank-watcher at Rs. 4 per mensem and the cleansing of the durga well at a cost of Rs. 12.

Water-supply.—The chief source of water-supply is the Chetti tank, but there are also some draw wells and two ponds. The water-supply during the year under report was sufficient.

44. (4) *Tools and Plant and other Stores.*—The entry of Rs. 22–1–0 against the revised estimate of Rs. 30 represents the cost of instruments and furniture supplied to the Sanitary Inspector for the preparation of road estimates.

45. *Grant II, Education.*—The total expenditure on education amounted to Rs. 5,013–4–7 against Rs. 4,780–3–6 in the previous year and Rs. 5,030 in the revised estimate. The details are—

	1893–94. Rs.	A.	P.	1894–95. Rs.	A.	P.
1. Stipends to normal students	18	13	6	60	7	8
2. On salary system	2,542	13	7	2,767	12	4
3. On salary-results system	1,631	1	8	1,772	10	6
4. Results grants	305	0	0	124	10	0
5. Inspection	136	6	9	133	12	7
6. Miscellaneous	146	0	0	153	15	6
Total ..	4,780	3	6	5,013	4	7

The chief causes of the increase were—

(*a*) The payment of stipend to the art student during the year.
(*b*) The entertainment of a Tamil pandit in the high school.
(*c*) The amalgamation of Town primary school with that of the Hindu

Primary school. Deducting the school-fee receipts, &c., amounting to Rs. 3,149–10–6, Rs. 12–14–4, other revenue from educational institutions and the Provincial grant of Rs. 561–7–11, the net expenditure on education was Rs. 1,289–3–10, *i.e.*, 12·1 per cent. of the income from taxation and rents.

46. (1) *Training schools*—(*b*) *Stipends to normal students*, Rs. 60–7–8.—This represents the stipend paid at Rs. 8 per mensem to an Art student of this municipality who was under training at Madras during the year under report—*vide* G.O., dated 1st June 1894, Mis. No. 691 M.

47. (2) *Municipal schools*—(i) *On salary system.*—The expenditure under this head represents the cost of maintaining the Municipal high school. The average daily attendance was 104 against 80 in the previous year. This difference is due to the increased strength of the first form in the school. The net cost amounted to Rs. 2,767–12–4 *less* Rs. 2,523–1–6 (school fees) *plus* Rs. 12–14–4 other revenue from educational institutions, viz., Rs. 231–12–6, against Rs. 715–6–7 in the previous year. Four boys against nine in the previous year passed in the Lower Secondary examination out of fourteen sent up. The results of the school have been considered unsatisfactory by the council, but the state of the school is satisfactory. The figures quoted above seem to support the Assistant Inspector's view.

(*a*) *Establishment.*—The salary of the masters amounted to Rs. 210 a month, or Rs. 2,520 for the year. The actual cost of establishment was Rs. 2,463–4–10 against Rs. 2,314–1–7 in the previous year. The saving of Rs. 56–11–2 shown in the statement II-B is due to (1) the entertainment of a Tamil pandit only on the 22nd June 1894, and (2) to the fact that the peon's post was vacant for six days in June 1894.

(*b*) *Contingencies.*—The expenditure incurred was Rs. 304–7–6 against Rs. 228–12–0 in the previous year and Rs. 300 in the revised estimate. The details are given below :—

	Rs.	A.	P.
1. Library books and maps	36	10	0
2. Class books	14	2	0
3. Furniture, gymnastic and science apparatus	187	9	0
4. Prize books	22	1	0
5. Stationery	9	14	11
6. Ordinary contingencies, &c.	34	2	7
Total ..	304	7	6

48. (ii) *On salary-result system.*—The expenditure under this head represents the cost of maintaining three primary schools—one for Hindus, one for Muhammadans, and the remaining one for Pariahs. The following shows the expenditure on each school :—

	Rs.	A.	P.
Hindu Primary school	965	1	11
Muhammadan Primary school	595	11	9
Pariah Primary school	211	12	10
Total ..	1,772	10	6

The total expenditure under this head amounted to Rs. 1,772–10–6 against Rs. 1,631–1–8 in the previous year and Rs. 1,660 in the revised estimate. The increase is due (1) to the amalgamation of the Town upper primary school with the Hindu primary school, and (2) to the excess expenditure under contingencies of these primary schools.

(i) *Hindu Upper Primary school.*—The monthly cost of the establishment was Rs. 62 or Rs. 744 for the year. The actual cost of the establishment was Rs. 650–5–7 against Rs. 586–10–4 in the previous year. The saving of Rs. 93–10–5 was due to (1) the entertainment of a teacher on Rs. 12 per mensem as provided in the budget only on the 1st September 1894 when the amalgamation of the Town upper primary school was effected; (2) the first assistant master's place having been vacant for one month and seventeen days from 19th July to 4th September 1894; and (3) the fines

imposed on the establishment. The net cost of maintaining this school was Rs. 965–1–11, — Rs. 519–15–6 (school fees) or Rs. 445–2–5 against Rs. 559–13–1 in the previous year. The average attendance was 134 against 94 in the previous year. The increase is due to the amalgamation of the Town upper primary school in the month of September 1894.

(ii) *Muhammadan Upper Primary school.*—The monthly cost of the establishment was Rs. 41 or 492 per annum. The actual cost of the establishment was Rs. 485–11–7 *plus* Rs. 12, the arrears of pay due to the third assistant master for January and February 1894 paid during the year under report, against Rs. 463–13–8 in the previous year. The saving of Rs. 6–4–5 was due to (1) the head master's absence without pay for six days in October 1894 and six days in February 1895, (2) the last assistant master's place having been vacant for a day in June 1894, and (3) the fines imposed on the establishment. The net cost of maintaining the school was Rs. 595–11–9 — Rs. 67–3–6 (schools fees) or Rs. 528–8–3 against Rs. 686–1–1 in the previous year. The average attendance was 55 against 63 in the previous year. The decrease is due to the inefficiency of the head master.

(iii) *Pariah Primary school.*—The monthly cost of the establishment was Rs. 13 or Rs. 156 per annum. The actual cost was Rs. 155 against Rs. 144 in the previous year. A saving of Re. 1 is due to the fact that the assistant master was paid at the rate of Rs. 6 for eleven months before which he was paid at the rate of Rs. 5. The average attendance was 34 (30 boys and 4 girls) against 30 (26 boys and 4 girls) in the previous year.

(*a*) *Fixed payments.*—The expenditure under this head was Rs. 1,303–1–2 against Rs. 1,194–8–0 in the previous year.

(*b*) *Result grants.*—As in the previous year, half the grants were paid to the teachers of the salary-results system schools in addition to their pay. The expenditure under this head was Rs. 255–6–0 against Rs. 140 in the previous year and Rs. 130 in the revised estimate. The increase over the revised estimate is due to more grants having been earned by the Hindu primary school than anticipated owing to the amalgamation of the Town upper primary school. The savings under result grants were transferred to this item—*vide* council's resolution No. 2, dated 28th March 1895. The results of the Hindu and Pariah primary schools continued to be satisfactory.

(*c*) *Contingencies.*—The expenditure under this head amounted to Rs. 214–3–4 against Rs. 296–9–8 in the previous year and Rs. 210 in the revised estimate. The details are given below :—

Schools.	House-rent. Rs.	A.	P.	Contingencies. Rs.	A.	P.
Hindu Primary school	104	0	0	25	0	4
Muhammadan Primary school	45	0	0	8	0	2
Pariah Primary school	24	0	0	8	2	10
	214	3	4			

The council possessed no school buildings of its own except the municipal high school, which was vested in the municipal council by Government.

49. (4) *Result grants.*—The result grants paid to the aided schools during the year amounted to Rs. 124–10–0 against Rs. 305 in the previous year and Rs. 250 in the revised estimate. Eight schools were recognized for grants, but only six schools were examined, the other two having been closed by their managers before the date of examination. The decrease is mainly due to the grants having been paid under the assignment system during the year under report. The number of pupils who were presented and who passed was 165 and 80 against 282 and 156, respectively, in the previous year.

50. 6 (*b*) *Municipal Inspectors*; (i)—*Establishment, Rs.* 89–12–0.—This represents half the pay of the combined inspecting schoolmaster for the Vániyambádi and Tiruppattúr municipalities at Rs. 15 per mensem, each council paying half his salary. A saving of annas 4 is due to fine imposed on him.

51. (ii) *Contingencies.*—The charges amounted to Rs. 44–0–7 against Rupees 47–14–0 in the previous year and Rs. 50 in the revised estimate. This represents the fixed travelling allowance paid at Rs. 2–8–0 per mensem and the cost of furniture and stationery, &c., supplied to the inspecting schoolmaster.

52. (7) *Miscellaneous*—(*b*) *Common Gymnasium*—(1) *Establishment.*—This represents the pay of the gymnastic instructor on Rs. 12 per mensem. The total cost was Rs. 144 against Rs. 140 in the revised estimate, the increase over the revised estimate is due to the fact that round numbers were adopted.

53. (*c*) *Other items, Rs.* 9–15–6.—This represents the bonus paid to the inspecting schoolmaster for training three primary school teachers who came out successful in the Primary School examination at Rs. 3 per teacher in accordance with the recommendation of the Director of Public Instruction, Madras, in his circular No. 8718, dated 14th September 1894, and As. 15–6 being the contribution received from local funds during the previous year was paid during the year under report to the inspecting schoolmaster for the days he was in charge of the sessional school.

54. A copy of the statements of the Educational officers prescribed in G.O., dated 15th April 1891, No. 885 L., is herewith submitted.

55. *Grant III, Sanitation and Medical services—Hospitals and Dispensaries*—(*a*) *Establishment.*—The monthly cost of the establishment was Rs. 178–4–0 per mensem or Rs. 2,139 per annum. The total cost incurred on account of the establishment was Rs. 2,022–11–2 against Rs. 1,839–13–1 in the previous year and Rs. 2,030 in the revised estimate. The saving of Rs. 116–4–10 shown in statement II-B was due to (1) the increase of pay at Rs. 150 having been paid to the civil apothecary only on the 30th June 1894, when he was entitled to the same; (2) the fines imposed on the establishment; (3) the civil apothecary having been on privilege leave from 1st to 11th March 1894, a medical subordinate on Rs. 35 + 10 allowance was in charge; and (4) the midwive's absence without pay for 3 days in February 1895. The hospital was in charge of a civil apothecary, one-eighth of whose salary (Rs. 150 per mensem) is paid from Provincial funds. No quarters have been provided as he is a civil apothecary, but he lives very close to the hospital.

(*b*) *Medicines and supplies.*—The outlay under this head was Rs. 492–13–8 against Rs. 468–12–0 in the previous year and Rs. 360 in the revised estimate. The increase is due to the purchase of medicines and surgical instruments supplied which was more than was anticipated.

(*c*) *Diet of patients.*—The total cost of dieting the in-patients was Rupees 245–9–8 against Rs. 254–13–6 in the previous year and Rs. 270 in the revised estimate.

(*d*) *Sundries and contingencies.*—The expenditure under this head was Rupees 198–6–0 against Rs. 263–6–6 in the previous year and Rs. 200 in the revised estimate. The total cost of maintaining the hospital during the year was Rs. 2,959–8–6 —Rs. 52–0–9 (the income from the sale of medicines), viz., Rs. 2,907–7–9 against Rs. 2,826–13–1 in the previous year and Rs. 2,860 in the revised estimate. One-fourth of the cost was contributed by the Tiruppattúr Taluk Board—*vide* G.O., dated 20th September 1893, No. 2104 L. The numbers of in-and-out patients treated during the year were 112 and 12,844, respectively, against 100 and 10,648 in the previous year. The rules framed by the council for the treatment of the sick at the municipal hospital as amended by Government in G.O., dated 13th November 1889, Mis. No. 1528, were in force. The midwife attended 84 cases of labour as against 69 in the previous year. The monthly minimum fixed is seven cases, and fines are imposed on her for short work. The hospital buildings, instruments, and furniture were reported by the District Medical Officer to be in good condition. A copy of the Medical Officer's report on the working of the hospital accompanies.

56. (2) (*a*) *Contributions to Provincial funds, Rs.* 151.—The expenditure under this head represents the contribution paid on account of Medical College, Sanitary

Inspection and Medical Reserve staff as per Accountant-General's letter No. 23—T.B.B., dated 14th February 1895. The contribution towards cutlers' establishment was not paid during the year under report as the sum to be paid was not known.

57. (3) *Vaccination*—(*a*) *Establishment.*—The entry under this head represents the pay of the vaccinator at Rs. 10 per mensem. The total cost of the establishment was Rs. 120 against Rs. 118–2–0 in the previous year. The midwife attached to the hospital is required to give ten vaccine cases every month without any allowances.

58. The number of vaccine operations performed during the year under report is compared below with the figures of the previous year :—

	1893–94.			1894–95.		
	Successful.	Unsuccessful.	Total.	Successful.	Unsuccessful.	Total.
Number of vaccine operations performed by the medical subordinate	65	1	66	39	1	40
Number of vaccine operations performed by the municipal vaccinator and vaccinatrix	650	12	662	698	8	706
Total number of vaccine operations performed by the medical subordinate on children under one year of age	51	..	51	32	1	33
Total number of vaccine operations performed by the municipal vaccinator and vaccinatrix on children under one year of age	492	11	503	575	5	580
Total number of vaccine operations ..	715	13	728	737	9	746

The average cost of each successful case was As. 4–1 against As. 4–11 in the previous year. The average for the whole Presidency was As. 4–6 against As. 4–11 in the previous year. The total number of vaccine operations performed was 746 (the total number of births registered being 684) against 728 in the previous year. The proportion per mille of the total number of successful operations (737) to total population was 44 against 43 in the previous year. During the year under report four cases of disobedience to notices issued under section 138 of the Act to get the unprotected children vaccinated were reported to the Magistrate. No prosecutions were instituted, the warning of the Magistrate having the desired effect in each case. The total number of births registered during the year was 684 as against 712 in the previous year, and the results of vaccination as compared with this year (the number of successful cases being 737) may be considered very satisfactory, and the credit is due to the Civil Apothecary Mr. G. M. Green, who supervises the vaccination work. The operations were performed during the year with glycerine paste. The Deputy Sanitary Commissioner and Inspector of Vaccination has remarked in his recent inspection report that the results of the work done were good. The vaccinator and the midwife are required to give 50 and 10 vaccine cases, respectively, every month during the year. There were no deaths during the year under report from small-pox.

(*b*) *Contingencies.*—The expenditure under this head was Rs. 68–10–10 against Rs. 84–0–7 in the previous year and Rs. 60 in the revised estimate. The decrease is due to the lymph being obtained now from the Central Vaccine Depôt, Salem. The sum of Rs. 68–10–10 represents the cost of stationery, printed forms and the cost of glycerine paste purchased.

59. (4) *Registration of births and deaths.*—The following abstract shows the number of births and deaths registered during the year as compared with the figures of the previous year :—

	Births.		Deaths.	
	Number registered.	Rate per mille.	Number registered.	Rate per mille.
1893–94	712	43	496	30
1894–95	684	41	408	24

The particulars of deaths are given below :—

Fever	157
Cholera	1
Small-pox	..
Dysentery or Diarrhœa	17
All other causes	233
Total ..	408

The number of prosecutions instituted during the year under report for failure to register births and deaths was 9 against 8 in the previous year and all these ended in convictions. Every case of failure brought to notice during the year under report was prosecuted. The sanitary maistries have also been ordered to gather information when they go round and report the same to the registrar of births and deaths as suggested by the Deputy Sanitary Commissioner for Madras.

(*a*) *Establishment, Rs.* 95–8–0.—This represents the pay of the registrar of births and deaths at Rs. 8 per mensem or Rs. 96 per annum. A saving of As. 8 is due to the fine imposed on him.

(*b*) *Contingencies, Rs.* 16–14–9.—This represents the cost of stationery and printed forms supplied to him.

60. (5) *Conservancy, Road cleaning and Road watering*—(*a*) (i) *Establishment.*—The monthly cost of the establishment was Rs. 206 or Rs. 2,472 per annum. A temporary sanitary inspector was appointed on the 29th January 1895 for three months and three days on Rs. 15 per mensem (*vide* G.O., dated 4th March 1895, Mis. No. 347 M.), as the permanent incumbent was sent for training to Madras in accordance with G.O., dated 10th December 1894, No. 1914 M. The actual expenditure under this head was Rs. 2,389–2–10 against Rs. 2,388–15–5 in the previous year and Rs. 2,390 in the revised estimate. The saving of Rs. 99–4–5 was due to (1) the fines imposed on the establishment, (2) the non-entertainment of two scavengers during the whole year, (3) the entertainment of a scavenger only on the 21st December 1894 when the new latrine was constructed, and (4) the fact that the services of two male and two female sweepers were not dispensed with until the 1st October 1894.

61. (ii) *Other Charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c.*—The expenditure under this head amounted to Rs. 344 against Rs. 156–2–7 in the previous year and Rs. 350 in the revised estimate. During the year under report two additional bullocks at Rs. 7 each were hired on the 1st October 1894. Thus the total number of bullocks hired was four. Four ordinary single bullock carts were purchased at a cost of Rs. 25 each during the year. The monthly cost under this head was Rs. 28–8–0, *i.e.*, Rs. 342 for the year. The saving of Rs. 98 was due to two additional bullocks having been hired only on the 1st October 1894.

62. (*b*) *Private scavenging*—(i) *Establishment.*—The expenditure under this head represents the pay of the nine scavengers entertained during the year for removing the night-soil and a maistry for the collection of fees. The number of houses served by the private scavenging agency was 386 on the 31st March 1895 against 196 in the previous year. Each scavenger serves an average of forty houses a day. The monthly cost of the establishment was Rs. 57 or Rs. 684 per year. The actual cost was Rs. 537–3–2. The saving of Rs. 146–12–10 was due to (1) two scavengers having been entertained only on the 27th May and one scavenger only on the 24th November 1894, (2) one scavenger not having been entertained during the year, (3) the maistry having been entertained only on the 1st April 1894, and (4) the fines imposed on the establishment. The net cost of maintaining the system for the year was Rs. 537–3–2—Rs. 470–4–6 (the fees collected) or Rs. 66–14–8, as against Rs. 114–11–3 in the previous year. During the current year, the council proposes to introduce the system into the C and D divisions, wherever feasible, and then the system will be almost self-supporting.

(ii) *Contingencies, such as cost of scavenging carts, &c., Rs.* 166–13–2.—The expenditure under this head represents the cost of purchasing four iron hand carts at Rs. 39 each and baskets, &c., for use in connection with the private scavenging system.

(*c*) *Cholera charges.*—During the year under report cholera never made its appearance in the town, and hence nothing was spent under this item.

(*d*) *Contingencies.*—The entry under this head is Rs. 80–12–0, against Rs. 106–10–8 in the previous year and Rs. 80 in the revised estimate. The decrease as compared with the actuals of the previous year was due to the horse allowance of the sanitary inspector not having been paid for some months in the year. The sum of Rs. 80–12–0 represents the cost of purchasing baskets, winnows, grease and stationery articles, &c.

63. The total number of dust-bins in the town on the 31st March 1895 was 117 (75 metal, 42 stone slabs) including the ten dust-bins supplied during the year. Two masonry latrines were constructed (one new and the other replaced by masonry). The number of latrines was seven against six in the previous year. The sweepings of the town were collected in the dust-bins and removed by the municipal sweepers in ordinary carts drawn by bullocks to the selected depôt and there sold in auction. The sum realized thereby was Rs. 81 against Rs. 120 in the previous year as stated in paragraph 18 *supra*. There is only one night-soil depôt (outside the municipal limits). The night-soil is buried in trenches and was sold in auction for Rs. 12 during the year. There are ten rubbish and six night-soil carts against thirteen and two, respectively, in the previous year. There are no urinals in the town. Cholera never made its appearance during the year as the sanitary and penal provisions of the Act were strictly enforced and attended to.

64. *Grant IV, Lighting and Miscellaneous Municipal Purposes*—(1) *Lighting*—(*a*) *Establishment.*—The entry under this head represents the salary of the three lamp-lighters on Rs. 5 each. The saving of Rs. 1–10–4 is due to (1) the fines imposed on the establishment for negligence, and (2) the lamp-lighter's place having been vacant for 6½ days in September 1894.

(*b*) *Contingencies.*—The expenditure under this head was Rs. 427–8–7 against Rs. 387–9–6 in the previous year and Rs. 450 in the revised estimate. The increase is due to the fact that ten additional lamp-posts were put up during the year under report as provided in the budget, and the decrease over the revised estimate was due to the low price of kerosine oil during the year under report. The total number of lamp-posts in the town at the close of the year was 95 against 85 in the previous year. The details are given below:—

	Rs.	A.	P.
Kerosine oil	214	1	0
New iron lamp-posts and repairs, &c.	175	5	0
Sundries, such as wicks, matches, &c.	38	2	7
Total ..	427	8	7

65. *Other Charges.*—The expenditure under this head amounted to Rs. 427–0–7 against Rs. 567–5–6 in the previous year and Rs. 540 in the revised estimate. The decrease was due to the printing charges of the last three months of the official year not having been paid during the year under report. The details of the expenditure are given in statement II.

66. *Grant V—(a) General Establishment*—(i) *Office Establishment.*—The monthly cost of the establishment was Rs. 62 or Rs. 744 per annum. The actual expenditure was Rs. 741 against Rs. 680–2–2 in the previous year and Rs. 740 in the revised estimate. The increase was due to (1) the pay of the office manager and the accountant having been raised by Re. 1 and Rs. 3, respectively, during the year under report (*vide* G.O., dated 1st March 1894, No. 246 M.). The savings of Rs. 3 was due to the fact that the payment of the increased scale of salary to the accountant not having been made for March 1894, while payment for the whole year was provided for in the budget.

67. (*b*) *Collection of Municipal Taxes.*—The monthly expenditure on the establishment was Rs. 18 or Rs. 216 per annum. The actual expenditure was Rs. 209–1–7 against Rs. 176–3–2 in the previous year and Rs. 210 in the revised estimate. The increase was due to (1) the pay of the bill-collector and the assistant to the bill-collector having been raised by Rs. 2 and Re. 1, respectively, during the year under report (*vide* G.O., dated 1st March 1894, No. 246 M.). The saving of Rs. 6–14–5 was due to (1) the fines imposed on the bill-collector, (2) the assistant to the bill-collector's place having been vacant for fifteen days in April 1894 and three days in June 1894, and (3) the fact of the payment of the increased scale of salary to the bill-collector and to his assistant not having been paid for March, while payment for the whole year was provided for in the budget.

(*b*) (iii) *Cost of forms supplied by V. N. Jubilee Press.*—The outlay under this head amounted to Rs. 68–12–0 against Rs. 75–14–4 in the previous year and Rs. 80 in the revised estimate. The decrease as compared with the actuals of the previous year is due to the fact that the quantity of account forms indented for on the V. N. Jubilee Press, Madras, was less than in the last year.

68. (*d*) *Office Contingencies other than* (*b*) (ii).—The expenditure under this head was Rs. 249–0–3 against Rs. 295–8–2 in the previous year and Rs. 300 in the revised estimate. The details of expenditure are given below:—

	Rs.	A.	P.
House-rent	126	0	0
Stationery	21	15	11
Postage and adhesive stamps	36	3	0
Travelling allowance to municipal servants	14	9	6
Other contingencies	50	3	10
Total ..	249	0	3

69. (*e*) *Contributions for Central Office and Audit Establishments.*—The expenditure under this head was Rs. 70 against Rs. 89 in the previous year, and represents the contribution paid in accordance with the Accountant-General's letter No. 3329, dated 1st November 1894, communicated with the Salem Treasury Deputy Collector's endorsement Ref. on No. 3474-Acc.-Eng., dated 12th November 1894.

70. The excess expenditure over the revised estimate under the several heads may be admitted and sanction accorded.

IV. Closing Balance.

71. Deducting the total expenditure of Rs. 17,169–9–5 from the total receipts including the opening balance (Rs. 20,085–10–8), the closing balance was Rupees 2,916–1–3 which, with deposits in connection with the leases for 1895–96 amounts to Rs. 4,373–5–3. This amount has been stated to be correct by the Treasury Deputy Collector of Salem in his letter No. 1064-Acc., dated 17th April 1895. The closing balance is 16·4 per cent. of the year's receipts. The increase in the closing balance as compared with the revised estimate (Rs. 1,980) is due to expenditure under Grants IV and V having been less than was anticipated.

72. *Municipal Accounts.*—The accounts of the year 1893–94 were audited during the year under report by the municipal auditor M.R.Ry. S. Rajakannu Mudaliyár. The result of the audit as stated by him shows considerable improvement over the past years and continues to be satisfactory.

73. A copy of the council's resolution passing the report is herewith submitted.

Enclosure.

From Surgeon Lieutenant-Colonel T. J. H. WILKINS, Acting District Medical and Sanitary Officer, to the Chairman, Municipal Council, Tiruppattúr, dated Salem, 18th May 1895 Ref. on No. 2314.

I have the honour to submit herewith the annual concise report on the working of the hospital in your municipality for the year 1894–95.

Concise Annual Report of the Municipal Hospital, Tiruppattúr for the year 1894–95.

1. *Public Health.*—The health of the municipal town of Tiruppattúr for the year 1894–95 has been, on the whole, good; there has been no epidemic of cholera, but malarial fever and country sore-eye were the diseases most prevalent in the year under review.

2. *Vital Statistics.*—The birth-rate in the town has been about 684 per annum, while the death-rate has been 408 per annum. The principal deaths were from fevers of a malarial type; among the patients treated in hospital there were five deaths registered among out-patients out of 12,844, viz., three from fever and two from lung diseases. Among in-patients, three deaths out of 112 persons treated, and these were—general dropsy, one, penetrating wound of the abdomen, one, enteric fever, one. There has been an increase this year over last year, in the number of patients treated, being—

	1893–94.	1894–95.
In-door	100	112
Out-door	10,648	12,844

3. *The sanitary* arrangements of the town are satisfactory. The conservancy staff consists of one sanitary inspector, three division maistries and one private scavenging maistry, under whom are twenty-eight sweepers and eighteen scavengers. More latrine accommodation has been provided this year. The drinking-water is got from the Chetti tank, which is conserved, and from several draw-wells.

4. *Vaccination.*—There has been an improvement in the vaccination. The Deputy Sanitary Commissioner on his last inspection of the town considered the work turned out satisfactory. There are two vaccinators who, between them, give sixty successful cases per month, and the civil apothecary does about four cases a month; the following is the table of work done for the year 1894–95 in Tiruppattúr town :—

By whom.	Successful.	Unsuccessful.	Total.
Vaccinator	614	8	622
Vaccinatrix	84	..	84
Civil Apothecary	39	1	40
Total ..	737	9	746

5. Hospital and Dispensary—

(*a*) *Nature and sufficiency of accommodation.*—There are nine beds for in-patients which is sufficient to meet demands made.

(*b*) *State of repair of Buildings.*—The floor of the building has been tarred and petty repairs done.

(*c*) *State of repair of Furniture.*—Furniture is in good order and sufficient.

(*d*) *Number of Patients treated as compared* with previous years :—

—	1890–91.		1891–92.		1892–93.		1893–94.		1894–95.	
	Number treated.	Average daily attendance.	Number treated.	Average daily attendance.	Number treated.	Average daily attendance.	Number treated.	Average daily attendance.	Number treated.	Average daily attendance.
In-door	87	4·09	103	4·10	103	3·55	100	3·49	112	3·39
Out-door	9,041	49·59	10,058	53·37	10,717	56·59	10,648	55·79	12,844	67·20

(*e*) *Mortality and actual causes of death.*—In-door deaths, three, general dropsy, one, penetrating abdomen wound, one and enteric fever, one.

Out-door deaths, five—in that three from fever, two from lung disease.

(*f*) *Operation and results.*—Major operations, 19, successful, 19. Minor operations, 509, successful, 509.

(*g*) *Establishment whether sufficient and efficient.*—Establishment sufficient and efficient.

(*h*) *Midwife's work actually done.*—Midwife Marigithammal conducted 84 cases of natural labour successfully.

(*i*) *Nil.*

(*j*) *General Remarks.*—The year under review has been, on the whole, a prosperous one; the hospital continues to maintain its popularity. Lady apothecary Miss R. Holmes continues to look after the women and children both at the hospital and their houses.

Tiruppattur,
15*th April* 1895.

(Signed) G. M. GREEN,
Civil Apothecary.

No. 1526.

Submitted to Government through the Collector of Salem.

The roads and lanes are in a satisfactory condition. The worst road is the Vániyambádi road, and it needs repair.

The magisterial fines credited to the municipality are over Rs. 900. This is due to the people not being in the habit of using the latrines and to the vigilance of the police in detecting nuisance cases.

(Signed) MAHIMOHUN GHOSE,
Ag. Head Asst. Collector.

29*th May* 1895.

No. 758.

Forwarded.

(Signed) G. STOKES,
Collector.

3*rd June* 1895.

Order—dated 3rd August 1895, No. 1253 M., Local and Municipal.

The receipts and charges of the Tiruppattúr Municipality for 1894–95 are compared below with the budget and revised estimates for the year and the actuals of 1893–94 :—

—	Actuals, 1893–94.	Budget estimate, 1894–95.	Revised estimate, 1894–95.	Actuals, 1894–95.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	879	1,460	2,370	2,366
Tax on Buildings and Lands	5,363	5,290	5,330	5,333
,, Vehicles and Animals	368	360	350	367
,, Carts	769	750	750	750
Tolls	3,338	3,210	3,290	3,301
Realizations under Special Acts	60	30	100	100
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c. ..	573	330	290	266
Conservancy Receipts	135	50	70	93
Fees and Revenue from Educational Institutions	2,252	2,800	2,820	3,163
,, ,, from Medical Institutions	16	10	40	56
Income from Markets and Slaughter-houses	716	1,150	800	807
License Fees	202	200	360	387
Other Fees	95	70	60	64
Fines under Municipal and other Acts	432	300	550	906
Grants and Contributions from Government	542	600	620	561
,, ,, from Local Boards	1,411	720	720	753
Recoveries for Services to Private Individuals	186	600	450	476
Miscellaneous	567	230	340	337
Advances Recovered	58	..	..	..
Total ..	17,962	18,160	19,310	20,086
Charges.				
Grant I.				
New Works—				
Communications	189	200	300	318
Buildings	241	950	930	924
Drainage	446	..	..	..
Repairs—				
Communications	1,087	1,400	1,400	1,320
Buildings	164	210	150	212
Water-supply	53	60	60	60
Establishment	19	..	..	..
Tools and Plant and other Stores	..	20	30	22
Total ..	2,199	2,840	2,870	2,856

—	Actuals, 1893–94.	Budget estimate, 1894–95.	Revised estimate, 1894–95.	Actuals, 1894–95.
Charges—cont.	Rs.	Rs.	Rs.	Rs.
Grant II.				
Training Schools	19	90	60	60
Municipal Schools—				
On the Salary System	2,543	2,820	2,760	2,768
,, Salary-result System	1,631	1,860	1,660	1,773
Result Grants	305	120	250	124
Inspection	136	130	140	134
Miscellaneous	146	160	160	154
Total	4,780	5,180	5,030	5,013
Grant III.				
Hospitals and Dispensaries	2,827	2,940	2,860	2,960
Contributions	87	100	100	151
Vaccination	202	200	180	189
Registration of Births and Deaths	117	110	110	112
Conservancy, Road-cleaning and Road-watering	2,973	3,940	3,600	3,518
Total	6,206	7,290	6,850	6,930
Grant IV.				
Lighting	521	630	630	606
Public Garden, Survey of Land, Fire and other charges	568	490	540	427
Total	1,089	1,120	1,170	1,033
Grant V.				
Supervision and Management	1,317	1,410	1,410	1,338
Refunds	5	..	..	..
Balance	2,366	320	1,980	2,916
Total	17,962	18,160	19,310	20,086

2. Nineteen meetings were held by the municipal council against twenty in 1893–94, and the average attendance of the members continued to be satisfactory.

3. *Receipts.*—(1) The net current demand under the tax on buildings showed a slight increase; under the tax on lands it remained almost stationary. These taxes continued to be levied according to the registers prepared in 1890–91 and 1891–92. It appears time that these were revised by the council. The question of raising the rates, which are low, should also be considered. The collections under these heads, both current and arrears, continued to be good.

(2) The income from the sale of sweepings showed a decline, which is attributed by the Chairman to combination among the bidders at the time of the sale. The increase in the receipts from school fees and license fees is, however, very satisfactory, as is also the advance under fines, which is ascribed to greater activity on the part of the police in checking the commission of nuisances.

(3) The number of houses served by the private scavenging agency rose from 196 to 386, but the service was worked at a loss of Rs. 234 to the municipal council against Rs. 123 in 1893–94. The Government notes that the council have it in view to extend further the system during the ensuing year. It is hoped that they will also be able to make it self-supporting, as there is no reason why a private service should be rendered at the cost of the general body of the tax-payers.

4. *Expenditure*—(1) *Public Works.*—No new work of any importance was undertaken during the year. The total outlay on communications amounted to Rs. 1,638, or 50·7 per cent. of the net municipal revenue from tolls, and the roads and lanes are reported by the Revenue Divisional Officer to have been in a satisfactory condition. The Vániyambádi road, which is stated to be in need of repair, should be put in order as soon as possible.

(2) *Education.*—The net expenditure on primary education was Rs. 1,579 and on secondary education was the *minus* figure of Rs. 242. The total net outlay on education was thus Rs. 1,337, or 13·7 per cent. of the receipts from taxation. As in the previous year, the municipal council maintained one high school on the salary and three primary schools on the salary-results system. It also aided five schools with result grants against eight in the previous year. The attendance in the high school

showed an improvement, but the results of the lower secondary examination, at which only four pupils passed out of fourteen presented, cannot be considered satisfactory. The Hindu and Paraiya primary schools appear to have worked well on the whole, but the attendance in the Muhammadan school is reported to have fallen owing to the inefficiency of the headmaster. If this is so, he should be replaced by a more competent man. The results of the grant examinations in the aided schools were indifferent, and it is to be regretted that the number of boys under instruction in the municipal and aided schools fell from 66·7 to 57·7 per cent. of the male population of school-going age.

(3) *Medical Relief.*—The increase in the number of in-patients treated in the municipal hospital was slight, but in the number of out-patients it was more marked—a result, apparently, due to the growing popularity of the institution and not to any increase of sickness in the town. The midwife attached to the hospital attended 84 cases of labour against 69 in the previous year.

(4) *Vaccination and Vital Statistics.*—The total number of vaccine operations performed during the year was 746 or eighteen more than in the previous year. The quality of the work done continued to be good, 98·8 per cent. of the operations being reported successful against 98·2 in 1893–94. Infantile vaccination also showed improvement, the total number of successful operations on children under one year having risen from 32·9 to 36·8 per mille of the population. The good results attained in vaccination generally are attributed to the energy of Civil Apothecary Green.

The registration of births showed a slight decline, while the death-rate was considerably below the normal. This subject evidently demands increased attention on the part of the municipal council.

(5) *Sanitation.*—The expenditure under this head was Rs. 3,518, or 89·3 per cent. of the allotment and 19·9 per cent. of the receipts. The Chairman's report contains hardly any information regarding the sanitary condition of the town, but from paragraph 3 of the Civil Apothecary's report, it appears that the arrangements in this respect are satisfactory so far as they go. The Government trusts that the efforts of the council to improve the sanitary condition of the town will be sustained and that all the defects noticed by the Deputy Sanitary Commissioner at the time of his last inspection will be remedied as soon as possible. The question of increasing the latrine accommodation should engage the special attention of the council.

5. *General Remarks.*—The year closed with a balance of Rs. 2,916, or 16·5 per cent. of the receipts. The excess expenditure incurred over the sanctioned allotments of the year will be admitted in the accounts. Except in regard to education and the registration of deaths, the municipal administration during the year under review was, on the whole, efficient. The Government notes with pleasure the testimony borne by the Chairman to the interest taken in municipal affairs by the councillors named in the margin of paragraph 4 of the report. The other details given in paragraph 4 of the report were not required and should not be repeated in future. In other respects both the report and statements have been carefully prepared.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Chairman, Municipal Council, Tiruppattúr.
,, Collector of Salem.
,, President, District Board, Salem.
,, Accountant-General.
,, Director of Public Instruction.
,, Surgeon-General.
,, Sanitary Commissioner.
,, Sanitary Engineer.
Editors' Table.

Exd. A. Raitt.

Govt. of {1895} Madras.

LOCAL AND MUNICIPAL.

Issued

Read. *Encl.*

G.O., 3rd August 1895, No. 1253 M.

AUGUST.

Municipal Report,

Reviewing the Tiruppattúr — for 1894–95.

Back Paper, No. of 18

Further Paper, No. of 18

Read also Order of Government, dated 18 . No.

Enclosures.

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STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Tiruppattur during the official year 1894-95.

—	Actuals 1894-95. Details of Minor Heads.	Actuals 1894-95. Totals of Major Heads.	Budget Estimate for 1894-95.	Revised Estimate for 1894-95.	Actuals 1893-94 (audited figures.)
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. BALANCE BROUGHT FORWARD—					
a. Municipal Fund		2,365 12 3	1,460 - -	2,370 - -	879 - 8
b. Endowments		- - -	- - -	- - -	- - -
c. Water-tax Fund		- - -	- - -	- - -	- - -
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	- - -				
b. Tax on buildings (section 63) ..	5247 15 -		5,200 - -	5,250 - -	5,272 15 11
c. Tax on lands (section 63) ..	855 11 -		90 - -	80 - -	90 4 2
d. Water-tax on buildings and lands (section 75)	5303 4 11		- - -	- - -	5363 4 1
e. Tax on vehicles with springs and palanquins (section 77) ..	498 - -		50 - -	40 - -	48 - -
f. Tax on animals (section 77) ..	317 8 -		310 - -	310 - -	319 14 -
g. Tax on carts and other vehicles without springs (section 85) ..	750 - -		750 - -	750 - -	769 - -
h. Tolls (section 91)—					
Gross receipts .. 4108-12-4					
Less Local Fund share 805-2-5	3300 9 11		3,210 - -	3,290 - -	3,338 - -
i. Penalties on account of— 3300-9-11					
i. Tax on arts	- - -				
ii. Tax on buildings ..	- - -				
iii. Tax on lands	- - -				
iv. Water-tax on buildings and lands	- - -				
v. Tax on vehicles, &c. ..	- - -				
vi. Tax on animals	- - -				
vii. Tax on carts, &c. ..	- - -				
viii. Evasion of tolls	- - -				
3. REALIZATIONS UNDER SPECIAL ACTS—		9750 6 10			
a. Pounds	- - -				
b. Ferry rents	- - -				
c. Fees under Act II of 1888 ..	100 - -	100 - -	30 - -	100 - -	60 - -
Carried forward ..		9850 6 10	9640 - -	9820 - -	9898 2 1

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Tiruppattur during the official year 1894-95—*cont.*

—	Actuals 1894-95. Details of Minor Heads.	Actuals 1894-95. Totals of Major Heads.	Budget Estimate for 1894-95.	Revised Estimate for 1894-95.	Actuals, 1893-94 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		9850 6 10	9640 - -	9820 - -	9898 2 1
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	- - -		- - -	- - -	- - -
ii. Rent of buildings ..	- - -		- - -	- - -	- - -
iii. Avenue receipts	250 13 3		300 - -	260 - -	534 4 8
iv. Fees from Travellers' Bungalows	- - -	251	- - -	- - -	- - -
b. i. Sale-proceeds of lands and buildings	- - -	15	- - -	- - -	- - -
ii. Produce of lands, gardens, &c.	12 5 9	266	10 - -	10 - -	8 15 6
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	2 14 - -		20 - -	20 - -	29 6 4
c. Conservancy receipts—	266 1 -				572 10 6
Sale-proceeds of night-soil, street refuse, &c.	93 - -		50 - -	70 - -	134 9 -
d. i. Fees from educational institutions	3149 10 6		2800 - -	2800 - -	2252 26
ii. Other revenue from educational institutions ..	12 11 4		- - -	20 - -	- - -
e. i. Sale-proceeds and composition fees of medicines ..	3162 5 10 52 - 9		10 - -	40 - -	15 12 9
ii. Other Hospital receipts ..	3 8 -		- - -	- - -	- - -
f. i. Income from markets ..	385 11 4		700 - -	380 - -	355 8 3
ii. ,, slaughter-houses.	421 6 7		450 - -	420 - -	360 7 3
g. Other fees	807 4 11 - - -		- - -	- - -	- - -
i. Distraint fees	2 12 -		10 - -	- - -	- - 14 -
ii. License fees	386 15 11		200 - -	360 - -	202 2 6
iii. Cartstand fees	61 1 7		60 - -	60 - -	82 4 4
iv. Other fees Fees for extracts from birth & death registers	8 -		- - -	- - -	1 - -
h. Fines under Municipal and other Acts	906 2 -		300 - -	550 - -	432 1 -
i. Interest on investments—					
i. General, including choultries	- - -		- - -	- - -	- - -
ii. Educational	- - -		- - -	- - -	- - -
iii. Medical	- - -		- - -	- - -	- - -
j. Premium on loans	- - -		- - -	- - -	- - -
		5741 15 -			
Carried forward ..		15592 5 10	14550 - -	14810 - -	14318 11 3

Statement I.—Revenues and Receipts of the Muncipal Fund of the Town of Tiruppattur during the official year 1894-95—*cont.*

—	Actuals 1894-95. Details of Minor Heads	Actuals 1894-95. Totals of Major Heads.	Budget Estimate for 1894-95.	Revised Estimate for 1894-95.	Actuals 1893-94 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		15592 5 10	14550 - -	14810 - -	14318 11 3
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends ..	- - -		- - -	- - -	- - -
Buildings	- - -		- - -	- - -	51 - -
Municipal Schools ..	513 7 11		550 - -	570 - -	442 14 -
Other purposes	48 - -		50 - -	50 - -	48 - -
ii. Medical	- - -		- - -	- - -	- - -
iii. Other purposes—					541 14 -
Communications ..	- - -		- - -	- - -	- - -
Water-supply	- - -		- - -	- - -	- - -
Drainage	- - -		- - -	- - -	- - -
Sanitation	- - -		- - -	- - -	- - -
Other purposes ..	- - -		- - -	- - -	- - -
b. From Local Boards—					
i. Education	- - -		- - -	- - -	- - -
ii. Medical	753 - 4		720 - -	720 - -	1409 8 7
iii. Other purposes	- - -		- - -	- - -	15 6
c. Other grants and contributions—					1610 8 1
i. Education	- - -		- - -	- - -	- - -
ii. Medical	- - -		- - -	- - -	- - -
iii. Other purposes	- - -	1314 8 3	- - -	- - -	- - -
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	470 4 6		600 - -	450 - -	186 8 -
ii. Other purposes	6 - -		- - -	- - -	- - -
b. Other items—	476 4 6				566 13 1
i. Fishery rents	316 1 10		200 - -	320 - -	533 14 4
ii. Refunds of Expenditure of previous year ..	1 - -		- - -	- - -	- - -
iii. Fee for numbering carts, &c.	1 4 -		10 - -	- - -	3 2 -
iv. Other items					
Sale of License forms	19 6 -		20 - -	20 - -	22 8 -
Sale of municipal act	- 11 10		- - -	- - -	5 - -
Sale of unclaimed cart	336 11 -		- - -	- - -	2 4 9
Recoveries as per audit note		813 - 4			
Carried forward ..		17719 14 5	16700 - -	16940 - -	17024 6 5

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Tiruppattur during the official year 1894-95 —*cont.*

—	Actual 1894-95. Details of Minor Heads.	Actual 1894-95. Totals of Major Heads.	Budget Estimate for 1894-95.	Revised Estimate for 1894-95.	Actuals, 1893-94 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		17719 14 5	16700 . .	16940 . .	17024 6 5
7. EXTRAORDINARY AND DEBT—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.					
b. Loans—					
i. From Government ..					
ii. In the market from private individuals					
c. Realizations of Sinking fund for repayment of loans.					
d. Advances—					
i. Permanent					
ii. Others					58 3 1
Total Receipts ..		17719 14 5	16700 . .	16940 . .	17082 9 6
Grand Total ..		20085 10 8	18160 . .	19310 . .	17961 10 2

NOTE TO STATEMENT I.

1. Tax on arts, &c., is ~~levied~~ not levied on ~~the first—all~~ classes.
2. Tax on buildings is levied at 7½ per cent. and tax on lands at 7½ per cent. of rent value. annas 2 ~~for every 80 square yards.~~ per acre of wet and dry lands respectively.
3. Water-tax on buildings and lands is levied at — per cent.
4. Tax on vehicles and animals is levied at half the maximum rates.
5. Tax on carts, &c., is levied at Rs. 2 per cart per annum.
6. Tolls are levied at half the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. dated 7th June 1886 No 517 L.; G.O. dated 2nd August 1890 No 1161 M. Jud.; G.O. dated 25 October 1894 No 1420 M.
8. The house-tax registers were last revised in the official year 1891-92 and the land tax registers in the official year.
9. Total extent of land assessed is 86·434 acres. of wet and dry lands respectively 1890-91 & 91-92 & 10¼ of vacant sites
10. The mode of estimating the annual rental of houses and lands is as follows:—
The rent is calculated at 8 percent on the sale value of the house and vacant house sites and the tax is at 7½ percent on the rent value. The tax for the cultivable lands is calculated at 2 annas and one anna per acre of wet & dry lands respectively.

86.434
10.250
96.684

STATEMENT I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act IV of 1884 for the official year 1894-95.

Name of Institution.	Amount of Funded Capital.	Opening Balance.	Interest, Produce of Land, or Rent of buildings.	Appropriation from Capital for Expenditure.	Private Contributions and Donations	Sale of Medicines or Sundry Property.	Total (Columns 4—7).	CONTRIBUTION FROM		Total Receipts (Columns 3, 8 and 9).	Appropriation from Municipal Funds (Column 16 *minus* Column 10).	Invested.	Current Charges.	Total (Statement II.)	Allotted for Public Works, (Statement II-A).	Total Charges (Column 14 *plus* Column 15).	Closing Balance (Column 10 *minus* Column 16).	REMARKS.
								Local Funds.	Provincial Funds.									
1	2	3	4	5	6	7	8	9		10	11	12	13	14	15	16	17	18
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Tirupattur during the official year 1894-95 —*cont.*

—	Actual 1894-95. Details of Minor Heads.	Actual 1894-95. Totals of Major Heads.	Budget Estimate for 1894-95.	Revised Estimate for 1894-95.	Actuals, 1893-94 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		17719 14 5	16700 - -	16940 - -	17024 6 5
7. Extraordinary and debt—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.					
b. Loans—					
i. From Government ..					
ii. In the market from private individuals					
c. Realizations of Sinking fund for repayment of loans.					
d. Advances—					
i. Permanent					
ii. Others					58 3 1
Total Receipts ..		17719 14 5	16700 - -	16940 - -	17082 9 6
Grand Total ..		20085 10 8	18160 - -	19310 - -	17961 10 2

Note to Statement I.

1. Tax on arts, &c., is ~~levied~~ not levied on ~~the first—~~ all classes.
2. Tax on buildings is levied at 7½ per cent. and tax on lands at 7½ per cent. of rent value. annas 2 ~~for every 80 square yards.~~ per acre of wet and dry lands respectively.
3. Water-tax on buildings and lands is levied at — per cent.
4. Tax on vehicles and animals is levied at half the maximum rates.
5. Tax on carts, &c., is levied at Rs. 2 per cart per annum.
6. Tolls are levied at half the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. dated 7th June 1886 No 517 L.; G.O. dated 24th August 89 No 1141 M. Index; G.O. dated 25th October 1892 No 1420 M.
8. The house-tax registers were last revised in the official year 1891-92 and the land tax registers in the official year 1890-91 & 91-92
9. Total extent of land assessed is 86.434 acres. of wet and dry lands respectively & 10¼ of vacant site
10. The mode of estimating the annual rental of houses and lands is as follows:—
The rent is calculated at 8 percent on the sale value of the house and vacant house sites and the tax is at 7½ percent on the rent value.
The tax for the cultivable lands is calculated at 2 annas and one anna per acre of wet & dry lands respectively.

86.434
10.450
96.884

Statement I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act IV of 1884 for the official year 1894-95.

Name of Institution.	Amount of Funded Capital.	Opening Balance.	Interest, Produce of Land, or Rent of buildings.	Appropriation from Capital for Expenditure.	Private Contributions and Donations	Sale of Medicines or Sundry Property.	Total (Columns 4—7).	Contribution from: Local Funds.	Contribution from: Provincial Funds.	Total Receipts (Columns 3, 8 and 9).	Appropriation from Municipal Fund minus Column 10).	Invested.	Current Charges.	Total (Statement II.)	Allotted for Public Works, (Statement II-A).	Total Charges (Column 14 *plus* Column 15).	Closing Balance (Column 10 *minus* Column 16).	Remarks.
1	2	3	4	5	6	7	8	9		10	11	12	13	14	15	16	17	18
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	

Statement II.—Expenditure from the Municipal Fund of the Town of Tiruppattur for the official year 1894-95.

—	Actuals 1894-95. Details of Minor Heads.	Actuals 1894-95. Totals of Major Heads.	Budget Estimate for 1894-95.	Revised Estimate for 1894-95.	Actuals, 1893-94 (audited figures.)
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
GRANT I—(*Public Works*)—					
1. New Works—					
a. Communications	317 14 2		200 - -	300 - -	188 15 3
b. Buildings	923 15 7		750 - -	930 - -	241 4 7
c. Drainage	- - -		- - -	- - -	446 - 7
d. Water-supply	- - -		- - -	- - -	- - -
2. Repairs—		1241 13 9			
a. Communications	1320 7 7		1400 - -	1400 - -	1086 12 5
b. Buildings	211 8 7		340 - -	150 - -	164 5 -
c. Drainage—	- - -		- - -	- - -	- - -
i. Repairs to works ..	- - -		- - -	- - -	- - -
ii Establishment for flushing drains, &c.	- - -		- - -	- - -	- - -
d. Water-supply—					
i. Repairs to works, machinery, &c.	- - -		- - -	- - -	- - -
ii. Establishment	60 - -		60 - -	60 - -	52 14 -
iii. Contingencies	- - -		- - -	- - -	- - -
3. Establishment	- - -	1592 - 2	- - -	- - -	19 2 6
4. Tools and Plant and other stores.	22 1 -	22 1 -	40 - -	30 - -	- - -
5. Contributions—					
a. To Local Boards for works ..	- - -		- - -	- - -	- - -
b. To Provincial Funds for scrutiny of estimates, &c.	- - -		- - -	- - -	- - -
c. To others for public works ..	- - -		- - -	- - -	- - -
Total, Grant I ..		2855 14 11	2760 - -	2870 - -	2199 6 4
GRANT II—(*Education.*)—					
1. Training Schools—					
a. Contributions to Local Boards ..	- - -		- - -	- - -	- - -
b. Stipends to Normal students ..	60 7 8	60 7 8	80 - -	60 - -	18 13 6
2 Municipal Schools—					
i. On Salary System—					
a. Establishment	2463 4 10		2520 - -	2460 - -	2314 1 7
b. Contingencies	304 7 6	2767 12 4	300 - -	300 - -	228 12 -
Carried forward ..		2828 4 -	2820 - -	2820 - -	2561 11 1

Statement II.—Expenditure from the Municipal Fund of the Town of Tiruppattur for the official year 1894-95—*cont.*

—	Actuals 1894-95. Details of Minor Heads.	Actuals 1894-95. Totals of Major Heads.	Budget Estimate for 1894-95.	Revised Estimate for 1894-95.	Actuals, 1893-94 (audited figures.)
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Brought forward ..	2828 4 -	2828 4 -	2820 - -	2820 - -	2561 11 1
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	1303 1 2		1390 - -	1320 - -	1194 8 -
b. Results Grants	255 6 -		130 - -	130 - -	140 - -
c. Contingencies	214 3 4	1772 10 6	190 - -	210 - -	296 9 8
3. Salary Grants	- - -		- - -	- - -	1631 1 8
4. Results Grants	124 10 -	124 10 -	250 - -	250 - -	305 - -
5. Combined Grants—					
a. Fixed Payments	- - -		- - -	- - -	- - -
b. Results Grants	- - -	- - -	- - -	- - -	- - -
6. Inspection—					
a. Contributions to Local Boards ..	- - -		- - -	- - -	- - -
b. Municipal Inspectors—					
i. Establishment	89 12 -		90 - -	90 - -	88 8 9
ii. Contingencies	44 - 7	133 12 7	40 - -	50 - -	47 14 -
					136 6 9
7. Miscellaneous					
a. Building, furniture, &c., grants ..	- - -		- - -	- - -	2 - -
b. Common gymnasium—					
i. Establishment	144 - -		140 - -	140 - -	144 - -
ii. Contingencies	- - -		20 - -	20 - -	- - -
c. Other items	9 15 6	153 15 6	- - -	- - -	- - -
Total, Grant II ..		5013 4 7	5070 - -	5030 - -	4780 3 6
GRANT III—(*Sanitation and Medical Services.*)					
1. Hospitals and Dispensaries—					
a. Establishment	2022 11 2		2070 - -	2030 - -	1839 13 1
b. Medicines and Supplies	492 13 8		360 - -	360 - -	468 12 -
c. Diet of Patients	245 9 8		270 - -	270 - -	254 13 6
d. Sundries and Contingencies ..	198 6 -		200 - -	200 - -	263 6 6
e. Contributions to Local Boards ..	- - -		- - -	- - -	- - -
&c., &, &c. ..	- - -	2959 8 6	- - -	- - -	- - -
Carried forward ..		2959 8 6	2900 - -	2860 - -	2826 13 1

Statement II.—Expenditure from the Municipal Fund of the Town of Tirupattur for the official year 1894-95—*cont.*

—	Actuals 1894-95. Details of Minor Heads.	Actuals 1894-95. Totals of Major Heads.	Budget Estimate for 1894-95.	Revised Estimate for 1894-95.	Actuals, 189 -9 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		2959 8 6	2900 ..	2860 ..	2826 13 1
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* Contributions to Provincial funds for—					
i. Medical College ..	87 ..		30 ..	30 ..	26 ..
ii. Sanitary Inspection ..	55 ..		50 ..	50 ..	49 ..
iii. Medical Reserve staff ..	9 ..		10 ..	10 ..	9 ..
iv. Cutlers' Establishment ..	.. ..	151 ..	10 ..	10 ..	3 ..
b. Contributions to Local Boards, &c., for—					
i. Medical Schools ..	.. ..		.. ..	.. ..	.. ..
ii. Reserve staff	.. ..		.. ..	.. ..	.. ..
&c., &c., &c. ..	.. ..		.. ..	.. ..	.. ..
c. Other contributions	.. ..		.. ..	.. ..	.. ..
3. Vaccination—					
a. Establishment	120 ..		120 ..	120 ..	118 2 ..
b. Contingencies	68 10 10		80 ..	60 ..	84 .. 7
c. Contributions to Local Boards ..	.. ..	188 10 10	.. ..	.. ..	
4. Registration of Births and Deaths—					
a. Establishment	95 8 ..		100 ..	100 ..	93 14 7
b. Contingencies	16 14 9	112 6 9	10 ..	10 ..	23 4 ..
			3941		117 2 7
5. Conservancy, Road cleaning and Road watering—					
a. i. Establishment	2389 2 10		2470 ..	2390 ..	2388 15 5
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	344 ..		460 ..	350 ..	156 2 7
b. Private scavenging—					
i. Establishment	537 3 2		680 ..	540 ..	301 3 3
ii. Contingencies, such as cost of scavenging carts, &c. ..	166 13 2		780 ..	190 ..	8 .. 6
c. Cholera charges	.. ..		50 ..	50 ..	11 12 ..
d. Contingencies	80 12 ..		100 ..	80 ..	106 10 8
&c., &c., &c. ..		3517 15 2			297 2 14 5
Total, Grant III ..		6929 9 3	7220 ..	6850 ..	6205 14 8

Statement II.—Expenditure from the Municipal Fund of the Town of Tirupattur for the official year 1894-95—*cont.*

—	Actuals 1894-95. Details of Minor Heads.	Actuals 1894-95. Totals of Major Heads.	Budget Estimate for 1894-95.	Revised Estimate for 1894-95.	Actuals, 1893-94 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—					
1. Lighting—					
a. Establishment	178 5 8		180 ..	180 ..	133 10 7
b. Contingencies	427 8 7	605 14 3	450 ..	450 ..	387 9 6
					521 3 1
2. i. Markets—					
a. Establishment	.. ..		.. ..	.. ..	.. ..
b. Contingencies	.. ..		.. ..	.. ..	.. ..
ii. Slaughter-houses—					
a. Establishment	.. ..		.. ..	.. ..	.. ..
b. Contingencies	.. ..		.. ..	.. ..	.. ..
3. Choultries—					
a. Establishment	.. ..		.. ..	.. ..	.. ..
b. Contingencies	.. ..		.. ..	.. ..	.. ..
c. Feeding Travellers	.. ..		.. ..	.. ..	.. ..
4. Travellers' bungalows—					
a. Establishment	.. ..		.. ..	.. ..	.. ..
b. Contingencies	.. ..		.. ..	.. ..	.. ..
5. Avenues—					
a. Establishment	.. ..		.. ..	.. ..	.. ..
b. Contingencies	.. ..		.. ..	.. ..	.. ..
6. Public Garden—					
a. Establishment	.. ..		.. ..	.. ..	.. ..
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	.. ..		.. ..	.. ..	.. ..
7. Survey of land	.. ..		.. ..	.. ..	.. ..
8. Fire—					
a. Establishment	.. ..		.. ..	.. ..	.. ..
b. Purchase of fire-engine, buckets, repairs, &c.	.. ..		.. ..	.. ..	.. ..
9. Other charges—					
i. Work done for private individuals other than private scavenging	.. ..		.. ..	.. ..	.. ..
Carried forward ..		605 14 3	630 ..	630 ..	521 4 1

Statement II.—Expenditure from the Municipal Fund of the Town of Tirupattur for the official year 1894-95—*cont.*

—	Actuals 1894-95. Details of Minor Heads.	Actuals 1894-95. Totals of Major Heads.	Budget Estimate for 1894-95.	Revised Estimate for 1894-95.	Actuals, 1893-94 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		605 14 3	630 - -	630 - -	521 4 1
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*) – cont.					
9. OTHER CHARGES—*cont.*					
ii. Rewards for destruction of wild animals and snakes ..	8 8 -		10 - -	10 - -	9 13 -
iii. Printing	399 11 9		400 - -	500 - -	518 8 -
iv. Compensation for lands ..	- - -		- - -	- - -	- - -
v. Other items					
Street Boards	- - -				- 12 -
Numbering Carts	5 - 11		- - -	- - -	3 4 -
Law charges	2 9 -				25 7 6
Assessment to Government	7 6 8		80 - -	30 - -	7 1 40 -
Cooly for heat of town clock	12 -				- 8 -
Buying Paupers	8 -				
Cost of Indikation stone	8 3	427 - 7			
Total, Grant IV ..		1032 14 10	1120 - -	1170 - -	1088 9 7
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	741 - -		740 - -	740 - -	680 2 2
ii. Inspection	- - -		- - -	- - -	- - -
b Collection of Municipal Taxes—					
i. Establishment	209 1 7		210 - -	210 - -	176 3 2
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c.	.. - -		10 - -	10 - -	- - -
iii Cost of Forms supplies by					
c. Collection of Tolls—V. V. jubilee fees	68 12 -		80 - -	80 - -	75 14 4
i. Establishment	- - -		- - -	- - -	- - -
ii. Contingencies	- - -		- - -	- - -	- - -
d. Office contingencies other than (*b*) (ii)	249 - 3		300 - -	300 - -	295 8 2
e. Contributions for Central office and Audit establishments ..	70 - -	1337 13 10	70 - -	70 - -	89 - -
Total, Grant V ..		1337 13 10	1410 - -	1410 - -	1316 11 10
REPAYMENT OF DEBT—					
a. Instalments paid during the year.					
b. Invested on account of Sinking Fund (Value of securities purchased)	- - -		- - -	- - -	- - -
c. Charges of investment ..	- - -		- - -	- - -	- - -
INTEREST—					
a. On account of last year ..	- - -		- - -	- - -	- - -
b, „ of current year ..	- - -		- - -	- - -	- - -

Statement II.—Expenditure from the Municipal Fund of the Town of Tirupattur for the official year 1894-95—*cont.*

—	Actuals 1894-95. Details of Minor Heads.	Actuals 1894-95. Totals of Major Heads.	Budget Estimate for 1894-95.	Revised Estimate for 1894-95.	Actuals, 1893-94 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Advances recoverable—					
a. Permanent	- - -		- - -	- - -	- - -
b. Others	- - -		- - -	- - -	- - -
Refunds of other than current collections ..	- - -		- - -	- - -	5 - -
Discount	- - -		- - -	- - -	- - -
Pensions and gratuities	- - -		- - -	- - -	- - -
Investments—					
a. In Government securities for purposes other than Sinking Fund	- - -		- - -	- - -	- - -
b. In Savings Bank	- - -		- - -	- - -	- - -
Total Expenditure ..		17169 9 5	17580 - -	17330 - -	15595 13 11
Balances—					
a. Municipal Fund	2916 1 3		580 - -	1980 - -	2365 12 3
b. Endowments	- - -		- - -	- - -	- - -
c. Water-tax Fund	- - -	2916 1 3	- - -	- - -	- - -
Grand Total ..		20085 10 8	18160 - -	19310 - -	17961 10 2

NOTE TO STATEMENT II.

Position of the Municipality of Tirupattur *on 31st March* 1895.

Liabilities.	RS.	Assets.	RS.
Liabilities—		Municipal Balance.. { Cash	2916 - 1 - 3
Balance of Loans	- - -	{ Securities	- - -
Deposits to be adjusted	1457 - 4 - -	Deposit Balance .. { Cash	1457 - 4 - -
Other Liabilities (in detail)	- - -	{ Securities	- - -
		Sinking Fund of loans	- - -
		Funded Capital of endowed institutions, Hospitals, &c.	- - -
		Total ..	4373 - 5 - 3
		Value of Premises, &c.	1015 - - -
		Do. of Tools and plant	40 - - -
		Do. of Live stock	- - -
		Do. of Furniture	246 - 12 - 2
		Arrears of taxes, &c.	209 - 4 - 10
		Other assets (in detail)	
		grants for Science & Gymnastic apparatus	104 - 5 - 6
		Total ..	12950 - 6 - 6
		Claims—	
		Advances Recoverable—	
		Permanent advance	38 - - -
		Advances for works, &c.	- - -
		Total ..	38 - - -
Total ..	1457 - 4 - -		

Grand Total 17361 - 11 - 9

Statement II-A.—Details of Expenditure on Public Works.

Part I.—New Works.

No.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 189 –9 .			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications								
1	Cost of Constructing revetments on the London mission Bungalow road	170	"	"	"	165	10	6	
2									
2	Cost of Constructing a road dam	170	"	"	"	152	3	8	
	Total ..	340	"	"	"	317	14	2	
(b)	Buildings								
1	Cost of Constructing a Coll shed	64	"	"	"	59	"	"	
2	Cost of Constructing a compound wall for the weekly market	360	"	"	"	349	13	8	
3	Cost of Constructing two masonry latrines	340	"	"	"	321	1	4	
4	Cost of providing 10 dust bins	50	"	"	"	53	11	"	
5	Cost of Constructing a Cow slaughter house	94	"	"	"	90	5	7	
6	Cost of Constructing a Cholera shed	50	"	"	"	50	"	"	
	Total ..	958	"	"	"	923	15	7	

Statement II-A.—Details of Expenditure, &c.—*cont.*

Part I.—New Works—*cont.*

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure 189 –9 .			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage	"	"	"	"	"	"	"	
1									
2									
3									
	Total ..	"	"	"	"	"	"	"	
(d)	Water-supply	"	"	"	"	"	"	"	
1									
2									
3									
	Total ..	"	"	"	"	"	"	"	

Statement II-A.—Details of Expenditure, &c.—*cont.*

Part II.—Repairs.

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications							Total mileage of roads, streets, lanes, &c., in the town. M. F. Yds. 11 - 5 - 175
1	Repairs to Railway station road	295	..		253	7	9	
2	—— Do —— Reed's road	122	..		110	13	7	Metalled or Gravelled } Unmetalled.
3	—— Do —— Weavers street	132	..		126	5	6	M. F. Yds. 10 - 6 - 230 — 0 - 6 - 165
4	—— Do —— Kaliamman Kovil St.	60	..		45	2	5	
5	—— Do —— Singarapett road	255	..		210	.	1	
6	—— Do —— Alangayam road ...	160	..		133	.	.	
7	—— Do —— Mariamman Kovil street	132	..		105	14	3	Total mileage under maintenance. M. F. Yds. 11 - 5 - 175
8	—— Do —— Chinnamudaliar Sahib street	140	..		118	9	9	Metalled or Gravelled } Unmetalled.
9	—— Do —— Uppukkara Baccha Sahib street	13	..		13	4	2	M. F. Yds. 10 - 6 - 230 — 0 - 6 - 165
10	—— Do —— Kondi Bavudalin Sahib street	8	..		7	12	1	
11	—— Do —— Road south of Webster's Tope	135	..		98	10	10	
12	—— Do —— Pillicar Kovil street	6	..		5	8	.	
13	—— Do —— Bazaar street	40	..		39	15	2	
14	—— Do —— Siva Rows street ...	30	..		30	3	9	
15	—— Do —— Cassim Sahib street	8	..		7	11	3	
16	—— Do —— Sheik Budrun street	20	..		14	1	.	
	Total ..	1556	..		1320	7	7	

Statement II-A.—Details of Expenditure, &c.—*cont.*

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(b)	Buildings							
1	Repairs to slaughter house	62	..		40	..		
2	—— Do —— Thristnagiri road toll shed	9	..		9	..		
3	—— Do —— Big Paracherry latrine	3	..		3	..		
4	—— Do —— Hospital building	164	..		159	8	7	
	Total ..	238	..		211	8	7	

Statement II-A.—Details of Expenditure, &c.—*cont.*

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(*c*)	Drainage	-	-	-	-	-	-	
1								
2								
3								
	Total ..	-	-	-	-	-	-	
(*d*)	Water-supply	-	-	-	-	-	-	
1								
2								
3								
	Total ..	-	-	-	-	-	-	

Statement II-B.—Details of Municipal Establishments.

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT I.—2. *c.* Drainage—							
Overseers	-	-	-	-	-	-	-
Drain cleaners	-	-	-	-	-	-	-
Total ..	-	-	-	-	-	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					-	-	-
d. Water works—							
Overseers	-	-	-	-	-	-	-
Watchmen	1	4	-	-	48	-	-
Cooly for cleansing durga well	-	-	-	-	12	-	-
Total ..	1	4	-	-	60	-	-
Deduct Fines and Stoppages ..	-				-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					60	-	-
3. General—							
Overseers	-	-	-	-	-	-	-
Maistries	-	-	-	-	-	-	-
Total ..	-	-	-	-	-	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					-	-	-

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT II.—EDUCATION—							
1. TRAINING SCHOOLS—							
Pupils receiving scholarships	1	8	.	.	59	5	8
Total ..	1	8	.	.	59	5	8
Deduct Fines and Stoppages ..					-	-	-
Add ~~arrears for last year paid this year~~ travelling allowance paid ..					1	2	.
Balance (Statement II) ..					60	7	8
2. MUNICIPAL SCHOOLS—							
a. On the Salary System—							
Head Master	1	60	.	.	720	.	.
1st Assistant Master	1	50	.	.	600	.	.
2nd " "	1	32	.	.	384	.	.
3rd " "	1	20	.	.	240	.	.
4th " "	1	15	.	.	180	.	.
Tamil Pandit "	1	15	.	.	180	.	.
Sanskrit Pandit	1	12	.	.	144	.	.
Peon	1	6	.	.	72	.	.
Total ..	8	210	.	.	2520	.	.
Deduct Fines and Stoppages ..					56	11	2
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					2463	4	10

* for 7 months + 13 days.

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT II.—EDUCATION—*cont.*							
b. On the Salary Result System—							
Hindu Primary School							
Head Master	1	15	.	.	180	.	.
1st assistant master	1	12	.	.	144	.	.
2nd " "	1	10	.	.	120	.	.
3rd " "	1	8	.	.	96	.	.
4th " "	1	7	.	.	84	.	.
5th " "	1	6	.	.	72	.	.
Peon	1	4	.	.	48	.	.
Mahommadan Primary School							
Head Master	1	10	.	.	120	.	.
1st Assistant	1	8	.	.	96	.	.
2nd "	1	7	.	.	84	.	.
3rd "	1	6	.	.	72	.	.
4th "	1	6	.	.	72	.	.
Peon	1	4	.	.	48	.	.
Parial Primary School							
Head Master	1	7	.	.	84	.	.
1st Assistant	1	6	.	.	72	.	.
Total ..	15	116	.	.	1392	-	-
Deduct Fines and Stoppages ..					100	14	10
Add arrears for last year paid this year ..					12	-	-
Balance (Statement II) ..					1,303	1	2

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT II.—Education—*cont.*							
6. Inspection—							
Inspecting schoolmaster	1	7	8	.	90	.	.
Total ..	1	7	8	.	90	.	.
Deduct Fines and Stoppages ..						4	-
Add arrears for last year paid this year ..							
Balance (Statement II) ..					89	12	-
7. Gymnastic Instructors	1	12	.	.	144	.	.
Total ..	1	12	.	.	144	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					144	.	.

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—							
1. Hospitals and Dispensaries—							
Medical Subordinates	1	131	4	.	1575	.	.
" "	-	-	-	-	-	-	-
Midwife	1	15	.	.	180	.	.
Clerk	-	-	-	-	-	-	-
Compounder	1	15	.	.	180	.	.
Servants .. .. ..Wardar..	1	6	.	.	72	.	.
" .. .. ..Cook.....	1	6	.	.	72	.	.
" .. .. ..Toty.....	1	5	.	.	60	.	.
Total ..	6	178	4	.	2139	.	.
Deduct Fines and Stoppages ..					116	4	10
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					2022	11	2

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
3. Vaccination—							
Vaccinators	1	10	.	.	120	.	.
Peons	.	.	.	.	.	.	.
Total ..	1	10	.	.	120	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					120	.	.
4. Registration—							
Registrars	1	8	.	.	96	.	.
Peons	.	.	.	.	.	.	.
Total ..	1	8	.	.	96	.	.
Deduct Fines and Stoppages ..					.	8	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					95	8	.

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
5. *a.* "Conservancy, Road-cleaning and Road-watering."—							
Nuisance Inspectors	1	25	.	.	300	.	.
"							
"							
Maistries	3	21	.	.	252	.	.
Scavengers	11	55	.	.	660	.	.
Male Sweepers	14	56	.	.	672	.	.
Female Sweepers	14	49	.	.	588	.	.
Temporary Sanitary Inspector at Rs 15 per mensem from 29th January to 28th February 1895 for 1 month and 3 days ..	1	.	.	.	16	7	3
Total ..	43	206	.	.	2488	7	3
Deduct Fines and Stoppages ..					99	4	5
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					2389	2	10

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors							
Maistries	1	7			84		
Scavengers	10	50			600		
Total ..	11	57			684		
Deduct Fines and Stoppages ..					146	12	0
Add arrears for last year paid this year ..							
Balance (Statement II) ..					537	3	2
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents							
Masalchies	3	15			180		
Total ..	3	15			180		
Deduct Fines and Stoppages ..					1	10	4
Add arrears for last year paid this year ..							
Balance (Statement II) ..					178	5	8

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
2. i. Markets—							
Superintendents							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
ii. Slaughter-houses—							
Superintendents							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. Choultries—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT V.—*a.* General Establishment—							
i. Office—							
Manager	1	32	-	-	384	-	-
Clerks	-	-	-	-	-	-	-
,, ...	-	-	-	-	-	-	-
,, ...	-	-	-	-	-	-	-
Accountants	1	18	-	-	216	-	-
Attendar	1	7	-	-	84	-	-
Peons	1	5	-	-	60	-	-
Total ..	4	62	-	-	744	-	-
Deduct Fines and Stoppages ..					3	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					741	-	-
ii. Inspection—							
Chairman's salary or carriage allowance ..	-	-	-	-	-	-	-
Total ..	-	-	-	-	-	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					-	-	-

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT V.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks	-	-	-	-	-	-	-
Bill Collectors	1	14	-	-	168	-	-
Peons	1	4	-	-	48	-	-
Total ..	2	18	-	-	216	-	-
Deduct Fines and Stoppages ..					6	14	5
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					209	1	7
c. Collection of tolls—							
Inspectors	-	-	-	-	-	-	-
Gate-keepers	-	-	-	-	-	-	-
Total ..	-	-	-	-	-	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					-	-	-

STATEMENT III.—*Municipality of* Sirsi Abstract of Deposits Account for the year 1894-95.

	Rs.	A.	P.		Rs.	A.	P.
Balance brought forward ..	1360	4	7				
1. Deposits by appellants	6	4	10	1. Credited to Municipal Funds ..	1505	2	4
2. Deposits by renters	1514	12	-	2. Returned to appellants	"	-	-
3. Deposits by contractors	36	2	-	3. Returned to renters	"	-	-
4. Deposits as security by municipal servants	"	-	-	4. Returned to contractors	82	6	-
				5. Returned to municipal servants ..	"	-	-
5. Deposited for the execution of work for which private parties are liable..	"	-	-				
				6. Returned to parties	26	8	-
6. Other deposits under the Act or bye-laws	154	13	6	7. Paid to claimants	1	-	7
				Total ..	1615	-	11
Total, Receipts ..	1712	-	4	Balance ..	1457	4	-
Total, including balance ..	3072	4	11	Total ..	3072	4	11

Deposits by Toll-Gate Contractor 1202-8-0
" Weekly market do — 101-4-0
" Cart & Land do — 11-8-0
" Slaughter house do — 82-8-0
" Fish by contractor — 55-0-0
" Cow Slaughter house do — 5-0-0 1457-4-0

STATEMENT IV-A.—*Municipality of* Tirupattur Demand, Collection and Balance Statement for the year 1894-95.

Current.

Tax.	Demand as originally assessed by the Chairman.			Remitted by the Council on appeal.			Demand as finally settled (column 2 *minus* column 3).			Collected.			Remitted on account of vacant houses, &c.			Written off as irrecoverable.			Balance (column 4 *minus* columns 5, 6 and 7).		
1	2			3			4			5			6			7			8		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Tax on arts, &c.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2. Tax on buildings	5,278	9	5	-	-	-	5,278	9	5	5099 14 4	12 1	7 5	6	13	6	23	-	11	148	14	5
3. Tax on lands	80	12	11	-	-	-	80	12	11	74 10	13 8	3 8	-	-	-	-	14	3	5	1	5
4. Water-tax on buildings and lands	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5. Tolls (gross receipts)	4100	-	-	-	-	-	4100	-	-	A 4100	-	-	-	-	-	-	-	-	-	-	-
6. Market rents	404	-	-	-	-	-	404	-	-	A 385	-	-	-	-	-	-	-	-	19	-	-
7. Slaughter-house fees	420	-	-	-	-	-	420	-	-	A 420	-	-	-	-	-	-	-	-	-	-	-
8. Rent of cart-stands	61	-	-	-	-	-	61	-	-	A 61	-	-	-	-	-	-	-	-	-	-	-
9. Private scavenging fees	498	10	-	-	-	-	498	10	-	445	13	1	-	-	-	18	12	-	34	1	-
10. Tax on Vehicles	48	-	-	-	-	-	48	-	-	48	-	-	-	-	-	-	-	-	-	-	-
11. Tax on Carts	750	-	-	-	-	-	750	-	-	749	-	-	-	-	-	-	-	-	1	-	-
12 Tax on Animals	316	4	-	-	-	-	316	4	-	316	4	-	-	-	-	-	-	-	-	-	-
13. Rent of Avenues	230	-	-	-	-	-	230	-	-	230	-	-	C	-	-	-	-	-	-	-	-
14. Fishing rents	315	-	-	-	-	-	315	-	-	A 315	-	-	-	-	-	-	-	-	-	-	-
15. License fees	370	-	-	-	-	-	370	-	-	370	-	-	B	-	-	-	-	-	-	-	-
Total ..	12872	4	4	-	-	-	12872	4	4	12614	10	10	6	13	6	42	11	2	208	-	10

A. Exclusive of penal interest
B. Exclusive of marriage pandal fees
C. Exclusive of penal interest & the income from the sale of fallen trees &c

Statement IV-B.—Arrears.

—	Balance of old demand.	Arrears of previous year.	Total demand.	Collected.	Remitted.	Written off.	Balance (column 4 *minus* columns 5, 6 and 7).	Years to which the balance relates.
1	2	3	4	5	6	7	8	9

	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	A.	B.	C.	&c.
1. Tax on arts, &c.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2. Tax on buildings	18	8	5	130	15	-	149	7	5	148	2	5	-	-	-	1	5	-	-	-	-	-	-	-	-
3. Tax on lands	5	-	4	5	8	4	10	8	8	10	8	8	-	-	-	-	-	-	-	-	-	-	-	-	-
4. Water-tax on buildings and lands ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5. Tolls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6. Market rents	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7. Slaughter-house fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8. Rent of cart-stands	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9. Private scavenging fees	-	-	-	35	3	6	35	3	6	24	7	6	-	-	-	10	-	-	-	12	-	(1-12-)93-94			
10. Tax on Vehicles	-	-	-	1	8	-	1	8	-	1	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11. Tax on carts	-	-	-	1	-	-	1	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12. Tax on animals	-	-	-	1	4	-	1	4	-	-	12	-	-	-	-	-	-	-	-	8	-	(1-8-)93-94			
13. Licence fees	2	-	-	-	-	-	2	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-
Total ..	25	8	9	175	6	10	200	15	7	186	6	7	-	-	-	13	5	-	1	4	-	-	-	-	-

Appendix A to Statements IV-A and IV-B.

Taxes.	Warrants remaining unexecuted at the beginning of the year.		Warrants issued during the year		Total.		Warrants executed and warrants cancelled during the year.		Warrants remaining unexecuted at the close of the year.		Cancelled warrants on which no collections were made.		Collected after issue of warrants, but before distraint.		Property distrained, but not sold.		Property sold.	
	Number.	Amount involved.	Number.	Amount involved.	Number.	Amount involved.	Number.	Amount involved.	Number.	Amount involved.	Number of cases.	Amount involved.	Number of cases.	Amount.	Number of cases.	Amount realized on distraint.	Number of cases.	Amount realized by sale.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19

	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Tax on arts, &c. ..	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2. Tax on buildings ..	-	-	-	298	403	3	9	298	403	3	9	298	403	3	9	-	-	-	-	-	-	2	-	-	-	-	-	-	-
3. Tax on lands ..	-	-	-	5	2	6	3	5	2	6	3	5	2	6	3	-	-	-	-	-	-	1	7	2	280	383	7	2	17
4. Water-tax on buildings and lands.	-	-	-	-	-	-	-	-	405	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	2	6	3	-
5. Tax on vehicles with springs and palanquins ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17	12	3	-
6. Tax on animals ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	403	9	8	-
Tax on carts, &c. ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent of Markets	-	-	-	11	27	8	-	11	27	8	-	11	27	8	-	-	-	-	-	-	-	1	3	-	10	24	8	-	-
Licence fees ..	-	-	-	1	30	-	-	1	30	-	-	1	30	-	-	-	-	-	-	-	-	-	-	-	1	30	-	-	-
Total ..	-	-	-	315	463	2	-	315	463	2	-	315	463	2	-	-	-	-	-	-	-	2	3	7	296	440	5	5	17

458 1 8

1-9-2

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Appendix B to Statements IV-A and IV-B.

Taxes.	Prosecutions instituted.		Collections before judgment.		Collections after judgment.		Prosecutions withdrawn or dismissed.		Balance.	
	Number of cases.	Amount involved.	Number of cases.	Amount collected.	Number of cases.	Amount collected.	Number of cases.	Amount involved.	Number of cases.	Amount involved.
1	2	3	4	5	6	7	8	9	10	11
		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.
1. Tax on arts, &c										
2. Tax on buildings										
3. Tax on lands ..										
4. Water-tax on buildings and lands ..				— Nil —						
5. Tax on vehicles with springs and palanquins ..										
6. Tax on animals ..										
7. Tax on carts and other vehicles without springs.										
Total ..										

Statement V-A.—Showing the Statistics of Municipal Schools in the Municipality of Tiruppattur for the official year 1894-95.

STATEMENT V-A.—Showing the Statistics of Municipal Schools in the Municipality of Tiruppattur for the official year 1894-95.

Schools.	Number of schools.				Number on rolls on 31st March 189		Average attendance throughout the year.	Receipts.					Expenditure.					Net cost to Municipality.	Average net cost per pupil in each class of municipal schools.	Remarks.
													Masters.			Contingencies and miscellaneous.	Total.			
	At the beginning of the year.	Opened during the year.	Closed in the year.	At the close of the year.	Boys.	Girls.		Grants from Provincial Funds.	Grants from Local Funds.	School fees.	Other receipts.	Total.	Fixed salary (masters, clerks and servants).	Results grant.	School fees.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
I.—Colleges								Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
II.—Upper Secondary Schools and Departments																				
(1) Municipal High School	1	-	-	1	30	-	22	409 - 6	- - -	788 15 2	2 12 3	1200 11 11	1442 6 1	- - -	- - -	64 6 6	1506 12 7	306 - 8	13 14 7	
(2)																				
(3)																				
Total ..	1	-	-	1	30	-	22	409 - 6	- - -	788 15 2	2 12 3	1200 11 11	1442 6 1	- - -	- - -	64 6 6	1506 12 7	306 - 8	13 14 7	
Total of Colleges and Upper Secondary Schools and Departments ..	1	-	-	1	30	-	22	409 - 6	- - -	788 15 2	2 12 3	1200 11 11	1442 6 1	- - -	- - -	64 6 6	1506 12 7	306 - 8	13 14 7	
III.—Lower Secondary Schools and Departments																				
(a) Salary System—																				
(1) Municipal High School	1	-	-	1	110	-	82	64 13 5	- - -	1734 2 4	10 2 1	1809 1 10	1020 14 9	- - -	- - -	240 1 -	1260 15 9	548 2 1	6 10 11	
(2)																				
(3)																				
Total ..	1	-	-	1	110	-	82	64 13 5	- - -	1734 2 4	10 2 1	1809 1 10	1020 14 9	- - -	- - -	240 1 -	1260 15 9	548 2 1	6 10 11	
(b) Salary-results System—																				
(1)																				
(2)																				
(3)																				
Total ..																				
Total, Colleges and Secondary Schools.	2	-	-	2	140	-	104	473 13 11	- - -	2523 1 6	12 14 4	3009 15 9	2463 4 10	- - -	- - -	304 1 6	2767 12 4	242 1 5	- 2 5 3	
IV.—Primary Schools and Departments																				
(a) Salary System—																				
(1)																				
(2)																				
(3)																				
Total ..																				

(a) * This excludes the Provincial Grant of Rs. 48 towards the pay of the Gymnastic Instructor.

(b) This excludes the pay of the Gymnastic Instructor.

Statement V-A.—Showing the Statistics of Municipal Schools in the Municipality of for the official year 189 -9 —*cont.*

Schools.	Number of schools.				Number on rolls on 31st March 189 .			Receipts.					Expenditure.							Remarks.
													Masters.							
	At the beginning of the year.	Opened during the year.	Closed in the year.	At the close of the year	Boys.	Girls.	Average attendance throughout the year.	Grants from Provincial Funds.	Grants from Local Funds.	School fees.	Other receipts.	Total.	Fixed salary (masters, clerks and servants).	Results grant.	School fees.	Contingencies and miscellaneous.	Total.	Net cost to Municipality.	Average net cost per pupil in each class of municipal schools.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
								Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
(δ) Salary-results System—																				
(1)																				
(2)																				
(3) Upper Primary Schools & departments	2	-	-	2	46	-	34	39 10 -	- - -	195 - -	- - -	234 10 -	385 - -	89 1 3	- - -	44 8 -	518 9 3	283 5 3	8 5 7	
Lower Primary School & departments (5 - -)	3	-	-	3	230	5	189	~~131~~ 9 -	- - -	431 9 -	- - -	431 9 -	918 1 2	166 4 9	- - -	169 11 4	1254 1 3	822 8 3	4 5 7	
Total ..	3	-	-	3	230	5	189	- - -	- - -	431 9 -	- - -	431 9 -	918 1 2	166 4 9	- - -	169 11 4	1254 1 3	822 8 3	4 5 7	
Total, Primary Schools ..	5	-	-	5	276	5	223	39 10 - (c)	- - -	626 9 -	- - -	666 3 -	1303 1 2	255 6 -	- - -	214 3 4	1772 10 6	1106 6 6	4 15 4	(c) This amount being the provincial grant received during the year under review for the furniture supplied to the Municipal Primary School during the year 1893-94 was erroneously omitted ~~to be~~ by the Educational Officers in their statement V A under High School instead of Primary School
Grand Total of all Schools and Colleges	7	-	-	7	416	5	327	513 7 11	- - -	3149 10 6	12 14 4	3676 - 9	3766 -	255 6 -	- - -	518 10 10	4542 6 10	864 6 1 2	16 3	

Foot note to Statement V-A.

Number of Students from Municipal Schools and Colleges who appeared for and passed the several Examinations during the year.

Examinations.	Number of Pupils examined.	Number of Pupils passed.
First in Arts	"	"
Matriculation ..	"	"
Upper Secondary .	"	"
Lower Secondary ..	14	4
Primary School ..	37	33
Infant Standard ..	32	27
First Standard ..	39	28
Second Standard ..	37	28
Third Standard ..	27	22
Fourth Standard ..	35	23

STATEMENT V-B.—Showing the Statistics of Aided Schools in the Municipality of for the official year 189 -9 .

Schools.	Number of Schools: At the beginning of the year.	Opened during the year.	Closed during the year.	At the close of the year.	Number on rolls on 31st March 189 . : Boys.	Girls.	Number of pupils examined.	Number of pupils found qualified for grants.	Full amount of grant earned			Amount of such grant payable.			Amount disbursed: For current year.			For previous year.			Total			Paid as salaries to masters.			Total expenditure from Municipal funds, columns 14 and 15.			Remarks.
1	2	3	4	5	6	7	8	9	10			11			12			13			14			15			16			17
									RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
GRANT-IN-AID.																														
A. Result Grant (*i.e.*, Schools actually examined for results grants)—																														Rate at which grants were paid.
(*a*) Secondary																														
Total ..																														
(*b*) Primary	2	1	2	1	14	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	Grants were paid during the year under the Assignment System.
Total ..	8	.	3	5	240	6	165	80	162	3	.	.	.	124	10	.	~~124 10~~	.	124	10	.	.	.	124	10	.				
Grand Total ..	10	1	5	6	254	6	165	80	162	3	.	.	.	124	10	.	.	.	124	10	.	.	.	124	10	.				

Name of each school to be given.

Statement V-B.—Showing the Statistics of Aided Schools in the Municipality of Tiruppattur for the official year 1894-95—*cont.*

Schools.	Number of Schools: At the beginning of the year.	Opened during the year.	Closed during the year.	At the close of the year.	Number on rolls on 31st March 189 . : Boys.	Girls.	Number of pupils examined.	Number of pupils found qualified for grants.	Full amount of grant earned.	Amount of such grant payable.	Amount disbursed: For current year.	For previous year.	Total.	Paid as salaries to masters.	Total expenditure from Municipal funds, columns 14 and 15.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
									Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
B. Combined Grant Schools—																
(*a*) Secondary																
Total ..																
(*b*) Primary																
Total ..																
Grand Total ..																
C. Salary Grant Schools—																
(*a*) Secondary																
Total ..																
(*b*) Primary ..																
Total ..																
Grand Total ..																

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STATEMENT VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Tirupattur for the year 1894-95.

(To be prepared in accordance with the instructions in G.O., dated 4th June 1892, No. 978 M.)

Items of expenditure.	Original budget grant as sanctioned by Government.			Subsequent additions.			Subsequent deductions.			Total grant.			Authority for the additions and deductions shown in columns 3 and 4.
1	2			3			4			5			6
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Entries as per Statement II wherever there is alteration													
Grant I. i. New works. (b) Buildings	750	.	.	200	13	8	.	.	.	950	13	8	Vide Resolutions nos 9 & 10 dated 13-11-94 and 3 17+18 17-10-94
2. Repairs. (b) Buildings	340	.	.	64	.	.	191	13	8	212	2	4	Vide Resolutions nos 17+18 17-10-94, 12 13-11-94 & 6 13-3-95
4. Tools & plant and other stores	10	.	.	12	1	.	.	.	.	22	1	.	Vide Resolutions nos 3 dated 4-12-94.
Grant II. i (b) Stipends to Normal students	-	-	-	88	.	.	.	.	.	88	.	.	Vide G.O. no 691, dated 1st June 1894 [illegible].
2. ii. (b) Results grants	130	.	.	125	6	.	.	.	.	255	6	.	Vide Resolution no 2 dated 28-3-95
(c) Contingencies	190	.	.	25	.	.	.	.	.	215	.	.	Vide Resolution no 11 dated 17th October 1894
4. Results grants	250	.	.	.	.	.	125	6	.	124	10	.	Vide Resolution no 2 dated 28th March 1895
Grant III. i. (d) Contingencies	200	.	.	35	.	.	.	.	.	235	.	.	Vide Resolution no 1 dated 29th September 1894
5. a. i Conservancy. Establishment	2470	.	.	16	7	3	.	.	.	2486	7	3	Vide G.O. dated 4th March 1895 no 347 M. Hlth.
ii. Other Charges &c	460	.	.	.	.	.	22	.	.	438	.	.	Vide Resolution no 11 dated 13th September 1894
b. ii. Contingencies	150	.	.	22	.	.	.	.	.	172	.	.	——— Do ——— Do ——— Do ———
d. Contingencies	100	.	.	15	4	.	.	.	.	115	4	.	Vide Resolution no 5 dated 16th February 1895.
				603	15	11	339	2	8				
							264	13	3				

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of for the year 189 -9 —*continued.*

(To be prepared in accordance with the instructions in G.O., dated 4th June 1892, No. 978 M.)

Items of expenditure.	Original budget grant as sanctioned by Government.			Subsequent additions.			Subsequent deductions.			Total grant.			Authority for the additions and deductions shown in columns 3 and 4.
1	2			3			4			5			6
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	

Statement VII.—Tolls.

Number of toll-gates.	Whether collection of tolls is leased out or managed departmentally.	Amount of collections.			Expenditure on									Balance (column 3 *minus* column 7.)			Share due to the District Board.			Amount paid to the District Board.			Balance, if any, due to the District Board and date on which it was paid.		
					Works.			Establishment.			Contingencies.			Total.												
1	2	3			4			5			6			7			8			9			10			11		
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
6	Leased out	4108	12	4	68	.	.	.	.	.	.	.	.	68	.	.	4040	12	4	808	2	5	808	2	5	.	.	.
		808	2	5																							
		3300	9	11																							
		68																									

× Includes the rental in Court fees by the Contractor for the cattle pay-mark of kinds.

Statement VIII.—Loans.

Amount of loan and rate of interest.	For what purpose and terms on which obtained and year in which taken.	Date of Government sanction.	Amount paid.			Amount transferred to Sinking Fund.			Invested out of the total amount transferred up to end of 189 -9	
			Up to 31st March 189 .		In 189 -9 .	Up to 31st March 189 .		In 189 -9 .		
			Number of years.	Amount.		Number of years.	Amount.		In Government Securities.	In the Savings Bank.
1	2	3	4	5	6	7	8	9	10	11
RS. A. P.				RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.	RS A. P.	RS. A. P.
				Nil						

Statement IX.—Showing the Incidence of the House-tax.

Name of Municipality.	Total Number of houses, as per census (occupied and unoccupied).	Number of houses on the municipal register out of the number in col. 2	Assessed.															
			Under 8 Annas.		8 Annas to Rs. 1½.		Rs. 1½ to Rs. 5.		Rs. 5 to Rs. 15.		Rs. 15 to Rs. 30.		Rs. 30 and above.		Total.	
			Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				RS. A. P.		RS. A. P.		RS. A. P.		RS A. P.		RS. A. P.		RS A. P.		RS. A. P.
Tirupattur	3390	2616	294	131 11 -	1086	1059 1 10	1104	2786 3 10	122	920 1 7	6	121 15 2	4	259 8 -	2616	5278 9 5
			1086	1059 1 10												
			1102	2786 3 10												
			122	920 1 7												
			6	121 15 2												
			4	259 8 -												
			2616	5278 9 5												

Vaniyambadi 2613

Statement IX-A.—Showing the Incidence of the Tax on Arts.

Name of the Municipality.	Assessed in																					
	Class I.		Class II.		Class III.		Class IV.		Class V.		Class VI.		Class VII.		Class VIII.		Total.					
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.				
		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19				

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Statement X.

1. Name of Municipality		Tirupattur
2. Population as per last census		16499
3. Sanctioned number of Councillors	(a) Nominated	12
	(b) Elected	"
4. Actual number of Councillors on 31st March 1895—		10
(a) Ex-officio		1
(b) Nominated	Officials	2
	Non-officials	7
(c) Elected	Officials	"
	Non-officials	"
	Total	10
(d) Europeans and Eurasians		2
(e) Natives		8
5. Total number of meetings actually held during the year		19
6. Number of meetings adjourned for want of a quorum		"
7. Average attendance at each meeting *actually* held—		
(a) Officials		2·52
(b) Non-officials		4·74
	Total	7·26
(c) Europeans and Eurasians		1·84
(d) Natives		5·42
	Total	7·26
8. Is the Chairman appointed or elected		appointed.
9. Name and designation of persons who have held the office of Chairman during the year, with the date of appointment or election in each case		From 1st april to 15th July 1894 & from 14th august to 14th February 1895 — G. P. Bedford Esquire C.S. From 16th to 22nd July 1894 — G. Stokes Esquire C.S. From 23rd July to 13th August 94 — M. G Rose Esquire C.S. From 15th February to 31st March 1895 — J. T. Gillespie Esqr. C.S. Ag Head Asst Collector of Salem

STATEMENT X-A.—Showing the particulars of elections held in the Municipality of Tirupattur in 1894-95.

Name of the wards, if any, into which the town is divided.	Population.	Number of registered voters.	Date of election.	Number of seats filled by election.	Whether election was contested or not and the number of seats contested.	If contested, number of voters who went to the poll.
1	2	3	4	5	6	7
1.						
2.						
3.						
4.						
a						
b						
6.						
7.						
8.						
9.						
10.						
Total ..						

STATEMENT XI.—Furnishing information regarding Municipal markets, houses served by the private scavenging agency, number of latrines and of lights, &c., in the Town of Tirupattur for the year 1894-95.

Area of Municipality in square miles.	Name of Municipal markets.	Whether collection of fees, rents, &c., was leased out or managed departmentally.	Number of houses served by the private scavenging agency on the registers on 31st March 1895.	Number of public latrines on 31st March 1894.	Number of latrines constructed in 1894-95.	Number of latrines demolished in 1894-95.	Number of latrines on 31st March 1895.	Number of lamps on 31st March 1894.	Number of lamps put up in 1894-95.	Number of lamps removed in 1894-95.	Number of lamps on 31st March 1895.
1	2	3	4	5	6	7	8	9	10	11	12
1½ Square miles	Weekly Market	Leased out	386	6 Urinals	2	1	7 (6 double + one single)	85	10	"	95
"	"	"	"	"	"	"	"	"	"	"	"

20th February 1895

STATEMENT XII.—Showing particulars regarding the number of patients treated, &c., in the Town of Tirupputtur during the year 1894-95.

Name of hospital and dispensary.	Patients treated.			Number and name of midwives employed.	Number of labour cases attended by the midwives.	Date and Number of G.O. sanctioning rules for the treatment of the sick under section 127 of Act IV of 1884.
	In.	Out.	Total.			
1	2	3	4	5	6	7
Municipal Hospital..	112	12,844	12,956	1. Maragathiammal	84	Vide G.O. No 1528 L. Dis. dated 13th November 1889.

STATEMENT XIII.—Showing the Statistics of Vaccination and of Births and Deaths registered in the Town of Tirupputtur during the year 1894-95.

Number of births registered.	Number of deaths registered.	Number of prosecutions instituted for failure to register births or deaths.	Name of Medical subordinates and vaccinators performing vaccine operations.	Number of operations performed.		Number of successful operations.		Number of operations with animal lymph.	Number of successful operations with animal lymph.	Number of prosecutions instituted for failure to have children vaccinated.	Remarks.
				Below one year of age.	Above one year of age.	Below one year of age.	Above one year of age.				
1	2	3	4	5	6	7	8	9	10	11	12
684	408	9	**Medical Subordinates**								
			1 Mr. G. M. Green	33	7	32	7	40	39	"	
			2								
			3								
			Total ..	33	7	32	7	40	39	"	
			Municipal Vaccinators								
			1 A. M. Sawminatha Pillai	512	110	507	107	622	614	4	
			2 Marigathammal	68	16	68	16	84	84	"	
			3								
			Total ..	580	126	575	123	706	698	4	
			Grand Total ..	613	133	607	130	746	737	4	

Tirupputtur Municipal office
29th May 1895

Chairman