Date taken out.	For what purpose.			Initials of clerk taking the paper or of attender.	Date returned.	Initials of attender.
	Department.	C. No.	Year.			

Local & Munl. (1895) Department.

PRINTED.

G.O., No. 1321 m

DATED 14th August 1895.

[Despatch Abstract.]

Municipal Report.

Reviewing the Vaniyambadi --- for 1894-95.

BACK PAPERS.

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

FURTHER PAPERS.

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

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

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 Vaniyambadi 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 1895.	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
One Square mile	Shandy market	Leased out	320	11	1	1	11	113	12	-	125

There are no public urinals in the town

STATEMENT XII.—Showing particulars regarding the number of patients treated, &c., in the Town of Vaniyambady 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 Dispensary Vaniyambady	a	11,574	11,574	Arokiam	52	G.O. No. 312 & Dis dated 25th February 90 & G.O. No. 598 & Dis dated 18th April 1890

STATEMENT XIII.—Showing the Statistics of Vaccination and of Births and Deaths registered in the Town of Vaniyambady 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
783	373	53	Medical Subordinates Sheik Pippu Saheb 1st Class Hospital Assistant	14	34	14	33	48	47	nil	
			2								
			3								
			Total ..	14	34	14	33	48	47	nil	
			Municipal Vaccinators Syed Abdul Hazid Saib	472	205	468	198	677	666	1	
			Vaccinator Arokiam	114	100	114	96	214	210	..	
			3								
			Total ..	586	305	582	294	891	876	1	
			Grand Total ..	600	339	596	327	939	923	1	

Chairman

STATEMENT X-A.—Showing the particulars of elections held in the Municipality of . in 189 -9 .

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.						
5.						
6.						
7.						
8.						
9.						
10.						
Total ..						

Vaniyambadi
1321/m
14/1895

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.
Vaniyambadi	3520	2888*	138	61 13 .	901	798 13 1	1508	3860 2 11	293	2251 2 4	41	773 1 10	7	342 9 7	2888	8087 10 9

901 798 13 1
1508 3860 2 11
293 2251 2 4
41 773 1 10
7 342 9 7
2888 8087 10 9

65

* This shows the number of houses on the municipal register out of those in Column 2. It does not appear from the census record that a single house was given different numbers. Or one number was given to each house with a view to the number of tenants.

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.
		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19

STATEMENT X.

1. Name of Municipality .. .. Vanniyambadi
2. Population as per last census 15838
3. Sanctioned number of Councillors { (a) Nominated .. .. 4 / (b) Elected 12
4. Actual number of Councillors on 31st March 1895—
   - (a) Ex-officio 1
   - (b) Nominated { Officials .. .. 2 / Non-officials 8
   - (c) Elected .. { Officials .. .. - / Non-officials .. .. -

   Total .. 11

   - (d) Europeans and Eurasians 1
   - (e) Natives 10
5. Total number of meetings actually held during the year 21
6. Number of meetings adjourned for want of a quorum .. .. -
7. Average attendance at each meeting *actually* held—
   - (a) Officials .. .. 2·7
   - (b) Non-officials .. .. 4·9

   Total .. 7·6

   - (c) Europeans and Eurasians .. .. 1·-
   - (d) Natives .. .. 6·6

   Total .. 7·6
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 .. ..

J. P. Bedford Esquire
G. Stokes Esquire from 16·7·94 to 23·7·94
M. Ghose Esquire from 23·7·94 to 14·8·94
J. T. Gillespie Esquire from 15·3·95 to 31·3·95

Statement X-A.—Showing the particulars of elections held in the Municipality of . in 189 -9 .

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.						
b						
6.						
7.						
8.						
9.						
10.						
Total ..						

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	In Government Securities.	In the Savings Bank.
			Number of years.	Amount.		Number of years.	Amount.			
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 X-A.—Showing the particulars of elections held in the Municipality of . in 189 -9 .

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.						
b						
6.						
7.						
8.						
9.						
10.						
Total ..						

STATEMENT VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Vaniyambadi 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 Public Works. 1. New works (c) Drainage	500	-	-	.	.	.	330	-	-	170	.	.	G.O No 1705 dt dues dated 13. November 1894
" II Education - 2 municipal schools													
ii. On salary Results System	780	-	-	120	-	-	-	-	-	900	.	.	G.O No 1227 dt dues dated 7. September 94
" III Sanitation & Medical Service. (5) Conservancy													
Road cleaning &c (a)(i) Establishment	2820	-	-	60	-	-	-	-	-	2880	.	.	G.O No 775 dt dues dated 21st. June 1894
(b)(i) Private Scavenging Establishment	500	-	-	30	-	-	-	-	-	530	.	.	G.O No 1436 dt dues dated 12 October 94
" IV Lighting & Miscellaneous 9. Other Charges													
iv. Other items	80	-	-	330	-	-	-	-	-	410	.	.	G.O No 1705 dt dues dated 13. November 94
" V Supervision (c) Collection of Tolls (i) Establishment	-	-	-	420	-	-	-	-	-	420	.	.	G.O No 705 dt dues dated 5th June 94
(ii) Contingencies	-	-	-	50	-	-	-	-	-	50	.	.	

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

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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.
7	The Collection of tolls was in the first instance leased out & was in the enjoyment of the renter until the 1st June 1894 when it was taken under departmental Management	4062	9	3	30	2	8	412	15	2	126	2	-	569	3	10	3493	5	5	698	10	8	641	12	9	56	13	11
								4062	9	3							4062	9	3									
								698	10	8							698	10	8									
								3363	14	7							3363	14	7									

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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. Up to 31st March 189 . Number of years.	Amount paid. Up to 31st March 189 . Amount.	Amount paid. In 189 –9 .	Amount transferred to Sinking Fund. Up to 31st March 189 . Number of years.	Amount transferred to Sinking Fund. Up to 31st March 189 . Amount.	Amount transferred to Sinking Fund. In 189 –9	Invested out of the total amount transferred up to end of 189 –9 . In Government Securities.	Invested out of the total amount transferred up to end of 189 –9 . 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 —

ies in Tanjanbad Municipality for 1894-95.

Number of Schools	1895 Number of pupils on 31st March	Boys	Girls	Remarks.
		1		
		4		
		5		
		3		
		4		
17	1155	91		
		302		
		212		
		332		
		218		
34				

The Municipal Schools kept their own while the aided Schools lost some strength. The large number of unaided and indigenous Schools does not speak well of the Inspecting School Master's work. In them were to be found nearly half the number of School boys in the Municipality

(Signed) R. C. Prana Nath Mukarji
Asst Inspector of Schools
2. V.

(True Copy)

Chairman

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Vaniyambadi 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		3327 10 6	3000 - -	3330 - -	1312 6 -
b. Endowments					
c. Water-tax Fund					
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	- - -		1500 - -	- - -	- - -
b. Tax on buildings (section 63) ..	8224 8 -		7850 - -	8160 - -	7781 15 9
c. Tax on lands (section 63) ..	232 10 11		300 - -	220 - -	180 13 6
d. Water-tax on buildings and lands (section 75)	- - -		- - -	- - -	- - -
e. Tax on vehicles with springs and palanquins (section 77) ..	28 8 -		20 - -	30 - -	21 - -
f. Tax on animals (section 77) ..	257 8 -		250 - -	260 - -	213 8 -
g. Tax on carts and other vehicles without springs (section 85) ..	497 - -		400 - -	470 - -	388 - -
h. Tolls (section 91)—					
Gross receipts 4062-9-3					
Less Local Fund share 447-12-9	3420 12 6		3600 - -	3100 - -	2268 - -
	3363 4 7				
i. Penalties on account of—					
i. Tax on arts	- - -		- - -	- - -	- - -
ii. Tax on buildings ..	27 9 7 - -		- - -	- - -	- - -
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	- - -	12660 15 5	- - -	- - -	- - -
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds	- - -		- - -	- - -	- - -
b. Ferry rents	- - -		- - -	- - -	- - -
c. Fees under Act II of 1888 ..	- - -		- - -	- - -	- - -
Carried forward ..		12660 15 5	13920 - -	12240 - -	10853 5 3

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

—	Actuals 1894-95. Details of Minor Heads.	Actuals 1894-95. Totals of Major Heads.	Budget Revised Estimate for 1894-95.	Budget 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 ..		12,660 15 5	13,920 - -	12240 - -	10853 5 3
4. Revenue derived from Municipal property and powers apart from taxation—					
a. i. Rent of lands	1 - -				
ii. Rent of buildings ..	- - -		- - -	- - -	- - -
iii. Avenue receipts	114 6 6		200 - -	150 - -	234 5 10
iv. Fees from Travellers' Bungalows	- - -	115	- - -	- - -	- - -
b. i. Sale-proceeds of lands and buildings	- - -		- - -	- - -	- - -
ii. Produce of lands, gardens, &c.	14 8 -		40 - -	20 - -	87 15 4
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	16 9 -		20 - -	20 - -	19 4 6
c. Conservancy receipts— Sale-proceeds of night-soil, street refuse, &c.	7 2 6		10 - -	20 - -	23 4 -
d. i. Fees from educational institutions	162 4 6		150 - -	150 - -	123 1 6
ii. Other revenue from educational institutions ..	- - -		- - -	- - -	- - -
e. i. Sale-proceeds and composition fees of medicines ..	- - -		- - -	- - -	- - -
ii. Other Hospital receipts ..	- - -		- - -	- - -	- - -
f. i. Income from markets ..	1 10 -		- - -	- - -	- - -
ii. " slaughter-houses.	350 - -		400 - -	350 - -	392 10 -
g. Other fees	685 - -		550 - -	690 - -	575 - -
i. Distraint fees	2 6 -		20 - -	10 - -	8 6 -
ii. License fees	224 9 11		200 - -	220 - -	293 4 10
iii. Cartstand fees	4 8 -		30 - -	10 - -	- - -
iv. Other fees	- - -		- - -	- - -	- - -
h. Fines under Municipal and other Acts	1134 11 9		350 - -	650 - -	653 2 4
i. Interest on investments—					
i. General, including shoultries	- - -		- - -	- - -	- - -
ii. Educational	- - -		- - -	- - -	- - -
iii. Medical	- - -		- - -	- - -	- - -
j. Premium on loans	- - -	2715 12 2	- - -	- - -	- - -
Carried forward ..		15376 11 7	15890 - -	14530 - -	13263 10 7

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

—	Actuals 1894-95. Details of Minor Heads	Actuals 1894-95. Totals of Major Heads.	Budget Revised Estimate for 1894-95.	Budget 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 ..		15376 11 7	15890 - -	14530 - -	13263 11 7
5. Grants and contributions—					
a. From Government—					
i. Education—					
Normal stipends ..	- - -		40 - -	- - -	18 6 2
Buildings	- - -		- - -	- - -	- - -
Municipal Schools ..	4 6 -		40 - -	20 - -	12 10 8
Other purposes	- - -		- - -	- - -	- - -
ii. Medical	- - -		- - -	- - -	- - -
iii. Other purposes—					
Communications ..	- - -		- - -	- - -	- - -
Water-supply	- - -		- - -	- - -	- - -
Drainage	- - -		- - -	- - -	- - -
Sanitation	- - -		- - -	- - -	- - -
Other purposes ..	- - -		- - -	- - -	- - -
b. From Local Boards—					
i. Education	- - -		- - -	- - -	- - -
ii. Medical	379 7 2		400 - -	400 - -	717 12 -
iii. Other purposes	- - -		- - -	- - -	- - -
c. Other grants and contributions—					
i. Education	- - -		- - -	- - -	- - -
ii. Medical	- - -		- - -	- - -	- - -
iii. Other purposes	- - -	383 13 2	- - -	- - -	- - -
6. Miscellaneous—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	343 1 -		300 - -	300 - -	126 7 -
ii. Other purposes	- - -		- - -	- - -	- - -
b. Other items—					
i. Fishery rents	- - -		- - -	- - -	- - -
ii. Refunds of Expenditure of previous year	- - -		- - -	- - -	- - -
iii. Fee for numbering carts, &c.	1 6 -		10 - -	10 - -	14 - -
iv. Other items	19 6 7	363 13 7	10 - -	20 - -	37 15 9
Carried forward ..		16124 6 4	16690 - -	15280 - -	14177 13 2

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Vaniyambadi 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 ..		16124 6 4	16690 . .	15280 . .	14177 3 2
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	10 . .	10 . .			
ii. Others					264 5 .
Total Receipts ..		16134 6 4 (3827 10 6)	16690 . . (3000)	15280 . . (3330)	14204 1 7 (1312 6 .)
Grand Total ..		17462 . 10	19690 . .	18610 . .	15516 7 7

Note to Statement I.

1. Tax on arts, &c., is levied ~~on the first all~~ not within the village site classes.
2. Tax on buildings is levied at 7½ per cent. and tax on lands at 7½ annas per cent. of rent value. for every 80 square yards. and Cultivable lands at 2 annas 1 anna per Acre of wet & 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 —— the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. No. 787 R. dated 14th August 1886 & G.O. No. 1160 R. dated 22nd August 1890
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 Cultivable wet lands: 267 acres. 34 cent. Dry lands: 531 " . 17 " Vacant House sites: 73 " 1890-91 acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—

Houses: Annual rental was ordinarily fixed at 8 per cent approximate of the market value.

Vacant House site: At 8 per cent of the market value

Cultivable lands: On the acreage rate at annas 2 & 1 per acre of wet & dry lands respectively

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

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 Capital (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.
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 Vaniyambadi 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	39 1 11		50 - -		
b. Buildings	2040 5 9		- - -	100 - -	- - -
c. Drainage	- - -		2700 - -	1980 - -	581 14 6
d. Water-supply			170 - -	- - -	- - -
e. Miscellaneous Public Improvements	10 - -	2089 7 8	- - -	- - -	- - -
2. Repairs—			50 - -	- - -	- - -
a. Communications	1473 4 -		- - -	- - -	- - -
b. Buildings	15 - -		1800 - -	1300 - -	1309 3 3
c. Drainage—			30 - -	50 - -	37 9 9
i. Repairs to works ..	- - -		- - -	- - -	- - -
ii Establishment for flushing drains, &c.	- - -		- - -	- - -	- - -
d. Water-supply—			- - -	- - -	- - -
i. Repairs to works, machinery, &c.	27 - -		- - -	- - -	- - -
ii. Establishment	395 6 8		- - -	- - -	- - -
iii. Contingencies	47 - -	1888 1 8	360 - -	390 - -	346 1 7
3. Establishment	287 10 1	287 10 1	10 - -	10 - -	4 4 -
4. Tools and Plant and other stores.	15 14 3	15 14 3	300 - -	290 - -	284 2 6
5. Contributions—			10 - -	20 - -	26 12 -
a. To Local Boards for works ..	- - -		- - -	- - -	- - -
b. To Provincial Funds for scrutiny of estimates, &c.			- - -	- - -	- - -
c. To others for public works ..	- - -		- - -	- - -	- - -
Total, Grant I ..		4281 1 8	5380 - -	4140 - -	2589 15 7
GRANT II—(*Education.*)—					
1. Training Schools—					
a. Contributions to Local Boards ..	- - -		- - -	- - -	- - -
b. Stipends to Normal students ..	- - -		- - -	- - -	- - -
2. Municipal Schools—			100 - -	- - -	- - -
i. On Salary System—					
a. Establishment	- - -		- - -	- - -	- - -
b. Contingencies	- - -		- - -	- - -	- - -
Carried forward ..		- - -	100 - -	- - -	- - -

Statement II.—Expenditure from the Municipal Fund of the Town of Vaniyambadi 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 ..			100 - -	- - -	- - -
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	787 13 -		900 - -	830 - -	738 10 3
b. Results Grants	123 14 -		180 - -	180 - -	138 4 7
c. Contingencies	237 14 5	1149 9 5	200 - -	200 - -	270 3 3
3. Salary Grants	383 1 7	383 1 7	400 - -	390 - -	419 11 3
4. Results Grants	139 10 -	139 10 -	150 - -	150 - -	132 - -
5. Combined Grants—					
a. Fixed Payments	- - -		- - -	- - -	- - -
b. Results Grants	- - -		- - -	- - -	- - -
6. Inspection—					
a. Contributions to Local Boards ..	- - -		- - -	- - -	- - -
b. Municipal Inspectors—					
i. Establishment	88 - -		90 - -	90 - -	89 4 5
ii. Contingencies	37 5 3	125 5 3	40 - -	40 - -	47 10 7
7. Miscellaneous—					
a. Building, furniture, &c., grants ..	- - -		- - -	- - -	- - -
b. Common gymnasium—					
i. Establishment	- - -		- - -	- - -	- - -
ii. Contingencies	- - -		- - -	- - -	11 1 10
c. Other items	6 - -	6 - -	- - -	- - -	
Total, Grant II ..		1803 10 3	2060 - -	1880 - -	1846 14 2
GRANT III—(*Sanitation and Medical Services.*)					
1. Hospitals and Dispensaries—					
a. Establishment	995 12 -		1000 - -	1000 - -	939 15 2
b. Medicines and Supplies	267 5 9		300 - -	300 - -	223 2 7
c. Diet of Patients	- - -		- - -	- - -	- - -
d. Sundries and Contingencies ..	256 4 11		300 - -	300 - -	272 6 1
e. Contributions to Local Boards ..		1519 6 8			
&c., &., &c. ..					
Carried forward ..		1519 6 8	1600 - -	1600 - -	1435 7 10

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

—	Actuals 1894-95		Budget Estimate for 1894-95.	Revised Estimate for 1894-95.	Actuals, 1893-94 (audited figures.)
	Details of Minor Heads.	Totals of Major Heads.			
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		1519 6 8	1600 - -	1600 - -	1435 7 10
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* Contributions to Provincial funds for—					
i. Medical College ..	72 - -				
ii. Sanitary Inspection ..	46 - -		50 - -	50 - -	18 - -
iii. Medical Reserve staff ..	7 - -		50 - -	50 - -	34 - -
iv. Cutlers' Establishment ..	- - -	125 - -	- - -	- - -	6 - -
b. Contributions to Local Boards, &c., for—					2 - -
i. Medical Schools ..	- - -				
ii. Reserve staff	- - -		- - -	- - -	- - -
&c., &c., &c. ..	- - -		- - -	- - -	- - -
c. Other contributions	- - -		- - -	- - -	- - -
3. Vaccination—			- - -	- - -	- - -
a. Establishment	156 - -		200 - -	160 - -	175 2 1
b. Contingencies	51 7 10	207 7 10	80 - -	50 - -	57 3 4
c. Contributions to Local Boards ..					
4. Registration of Births and Deaths—					
a. Establishment	118 - -		120 - -	120 - -	96 - -
b. Contingencies	49 12 11	167 12 11	10 - -	50 - -	8 15 6
5. Conservancy, Road cleaning and Road watering—					
a. i. Establishment	2797 14 8		2880 - -	2820 - -	2561 7 5
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	165 13 6		+76 30 - -	110 - -	85 2 4
b. Private scavenging—					
i. Establishment	347 8 5		530 - -	380 - -	212 8 2
ii. Contingencies, such as cost of scavenging carts, &c. ..	121 - -		100 - -	130 - -	156 6 -
c. Cholera charges	- - -		80 - -	80 - -	89 11 5
d. Contingencies	172 15 3	3605 3 10	30 - -	160 - -	287 11 8
&c., &c., &c ..					
Total, Grant III ..		5624 15 3	5760 - -	5760 - -	5225 11 9

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

—	Actuals 1894-95		Budget Estimate for 1894-95.	Revised Estimate for 1894-95.	Actuals, 1893-94 (audited figures.)
	Details of Minor Heads.	Totals of Major Heads.			
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	173 12 7		180 - -	180 - -	178 4 2
b. Contingencies	424 2 -	597 14 7	450 - -	420 - -	331 6 6
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	4 - -		- - -	- - -	48 - -
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	- - -		4 - -	- - -	- - -
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 ..		601 14 7	630 - -	600 - -	557 10 8

Statement II.—Expenditure from the Municipal Fund of the Town of Vaniyambadi 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 ..		601 14 7	630 - -	600 - -	557 10 8
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. OTHER CHARGES—*cont.*					
ii. Rewards for destruction of wild animals and snakes ..	16 3 -				
iii. Printing	50 3 4 8		10 - -	10 - -	10 14 -
iv. Compensation for lands ..	- - -		300 - -	600 - -	604 14 4
v. Other items ..	*504 11 10	1024 3 6	410 - -	450 - -	15 8 6
*Cost of numbering carts: 6-5-6 " Putting up sheet boards & numbering houses: 380-5-6 Assessment Municipal taxes: 7-5-10 Law charges: 64-3-0 Cost of eyelet & labor: 46-8-0 Total 504-11-10					
Total, Grant IV ..		1626 2 1	1350 - -	1660 - -	1188 15 6
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	843 3 -				
ii. Inspection	- - -		850 - -	850 - -	699 10 -
b Collection of Municipal Taxes—					
i. Establishment	279 3 9		280 - -	280 - -	190 8 -
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	117 14 -		80 - -	100 - -	58 14 6
c. Collection of Tolls—					
i. Establishment ..	412 15 2		420 - -	430 - -	- - -
ii. Contingencies ..	156 4 8		50 - -	80 - -	- - -
d. Office contingencies other than (*b*) (ii)	333 6 5		250 - -	350 - -	324 3 7
e. Contributions for Central office and Audit establishments ..	50 - -	2192 15 -	50 - -	50 - -	64 - -
Total, Grant V ..		2192 15 -	1980 - -	2140 - -	1337 4 11
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 Vaniyambadi 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	23 - -	23 - -			
Refunds of other than current collections ..	- - -				
Discount	- - -				
Pensions and gratuities	- - -				
Investments—					
a. In Government securities for purposes other than Sinking Fund	- - -				
b. In Savings Bank	- - -				
Total Expenditure ..		15,551 12 3	16530 - -	15580 - -	12,188 13 1
Balances—					
a. Municipal Fund	- - -	3910 4 7	3160 - -	3030 - -	3327 10 6
b. Endowments	- - -		- - -	- - -	- - -
c. Water-tax Fund	- - -		- - -	- - -	- - -
Grand Total ..		19,462 - 10	19690 - -	18610 - -	15,516 7 7

NOTE TO STATEMENT II.

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

Liabilities—	RS.
Balance of Loans	- - -
Deposits to be adjusted ..	1646-12-
Other Liabilities (in detail) ..	1704
Contribution to Distt Board on account of tolls for March 95	56-13-11
Cost of repairing the well in the Cutcherry Compound	172-11-
House rent of The Chenampet School building from October 94 to March 95	18- - -
Toll gate Establishment pay for March 95	38-11-8
Total	1933-0-7

Assets.		RS.
Municipal Balance ..	Cash	3910-4-7
	Securities	
Deposit Balance ..	Cash	1646-12-
	Securities	1704-
Sinking Fund of loans		
Funded Capital of endowed institutions, Hospitals, &c.		- -
Total ..		5557-0-
Value of Premises, ~~Deposit~~ as per last annote		4725-9-9
Do. of Tools and plant		6-10-
Do. of Live stock		- -
Do. of Furniture		449-6-
Arrears of taxes, &c.		284-0-
Other assets (in detail)		- -
Total ..		5465-11-9
Claims—		
Advances Recoverable—		
Permanent advance		35- -
Advances for works, &c.		
Total ..		35- -

229-6-8

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

PART I.—New Works.

No.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1894-95.			REMARKS.
1	2	3	4			5			6
		RS.	RS.	A.	P.	RS.	A.	P.	
(a)	Communications								
1	Constructing a tunnel								
2	to the Cart stand								
3	at Kadenpet	40	-	-	-	39	1	11	
	Total ..	40	-	-	-	39	1	11	✓
(b)	Buildings								
1	Compensation awarded								
2	for the acquisition of the								
3	site for Hospital Building								
	and other Charges ..	-	-	-	-	1865	5	2	/
2	Constructing a brick								
	wall latrine at								
	Sowindapuram (including								
	the cost of bucket								
	supplied) - - -	164	-	-	-	163	-	7	/
	Putting up a tatty								
	latrine while the above								
	brick wall latrine was								
	under construction.	12	-	-	-	12	-	-	
	Total ..	176	-	-	-	2040	5	9	/

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

PART I.—New Works—*cont.*

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure 1894-95.			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							
1	Repairing Nabiar Cherry Street	349	-	-	325	15	1	Total mileage of roads streets, lanes, &c., in the town.
2	" Side drain to river slope in the Railway Station road	168	-	-	161	2	7	Metalled or Gravelled: Unmetalled.
3	" Mulla Lane Street	12	-	-	11	5	2	M. 7.38. M. 7.38.
4	" Govindapuram High road	381	-	-	359	6	5	8. 1-6 3-6-214
5	" Bandy Dowal Lane Street	22	-	-	21	1	10	12 - " "
6	" S. Sheik Meran Lane Street	36	-	-	28	8	5	Total mileage under maintenance.
7	" Kaveyamba Street	72	-	-	61	6	10	
8	" Watchmen Street	92	-	-	84	4	2	Metalled or Gravelled: Unmetalled.
9	" River slope in the Railway Station road	18	-	-	17	4	4	M. 7.38. M. 7.38.
10	" Bazaar Street (North)	27	-	-	23	8	6	7. " " 1.1.6
11	" Bazaar Street (South)	21	-	-	21	2	6	8. 1. 6
12	" Moolakadai Mara Lane Street	22	-	-	20	1	4	
13	" Kaliamman Covil Street	101	-	-	99	5	9	
14	" Chenampet Ranged Street	10	-	-	8	6	10	
15	" Side drain in Vakil Mohamed Lane Street	221	8	-	218	5	7	
16	" Drain in Ponniamman Covil Street	16	-	-	11	14	8	
	Total ..	1568	8	-	1473	4	-	✓

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	Repairing Cattle Latrines	15	-	-	15	-	-	✓
2								
3								
	Total ..	15	-	-	15	-	-	

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	Cost of earthen rings supplied to the public wells in Prongs	-	-	-	1	14	-	
2	" planks supplied to the Sprung ..	-	-	-	1	12	-	
3	" rope supplied to the well	-	-	-	-	8	-	
4	" Plank supplied to do—	-	-	-	-	5	-	
	Total ..	-	-	-	4	7	-	

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	2	10	-	-	120	-	-
Watchmen .. @ 5 Rakach	5	20	-	-	240	-	-
1 Sprung cleaner @ Rs 4 each							
Total ..	7	30	-	-	360	-	-
Deduct Fines and Stoppages ..					2	5	1
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					357	10	11
3. General—							
Overseers	1	25	-	-	300	-	-
Maistries	-	-	-	-	-	-	-
Total ..	1	25	-	-	300	-	-
Deduct Fines and Stoppages ..					12	5	11
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					287	10	1

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							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
2. Municipal Schools—							
a. On the Salary System—							
Head Master							
1st Assistant Master							
2nd " "							
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—*cont.*							
b. On the Salary Result System							
Periapet Primary School							
Head Master	1	10	-	-	120	-	-
2nd. Master	1	7	-	-	84	-	-
3rd. Master	1	6	-	-	72	-	-
Rahimanpet Upper Primary School							
Head Master for 3 months 15 days	1	9	-	-	31	8	-
Do for 8 " 15 "		12	-	-	102	-	-
2nd. Master	1	9	-	-	-	-	-
3rd. Master for 3 months 15 days	1	6	-	-	21	-	-
Do for 8 " 15 "		7	-	-	59	8	-
4th. Master for 3 months 15 days	1	6	-	-	20	-	-
Do for 8 " 15 "		5	-	-	42	8	-
Mohamedan Primary School							
Chennampet & Kaderpet							
Head Master @ Rs 7 each	2	14	-	-	168	-	-
Panai Primary School, Soundapuram							
Head Master	1	7	-	-	84	-	-
Total ..	10	98	-	-	805	8	-
Deduct Fines and Stoppages ..					17	11	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					787	13	-

Has been meant through out the year

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 ..					2	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					88	-	-
7. Gymnastic Instructors							
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 III.—Sanitation and Medical Services—							
1. Hospitals and Dispensaries—							
Medical Subordinates	1	56	14	-	682	8	-
,, ,, ...	-	-	-	-	-	-	-
Midwife	1	12	-	-	144	-	-
Clerk	-	-	-	-	-	-	-
Compounder	1	9	-	-	108	-	-
Servants	1	6	-	-	72	-	-
,, ...							
,, ...							
Total ..	4	83	14	-	1006	8	-
Deduct Fines and Stoppages ..					10	12	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					995	12	-

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

1	Number.	Salary per mensem. Rs.	A.	P.	Salary per annum. Rs.	A.	P.
	2	3			4		
GRANT III.—Sanitation and Medical Services—*cont.*							
3. Vaccination—							
Vaccinators							
Allowance to midwife as Vaccinatrix	1	10	-	-	120	-	-
Peons	1	3	-	-	36	-	-
	-	-	-	-	-	-	-
Total ..	2	13	-	-	156	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					156	-	-
4. Registration—							
Registrars ..							
Peons ..	1	10	-	-	120	-	-
	-	-	-	-	-	-	-
Total ..	1	10	-	-	120	-	-
Deduct Fines and Stoppages ..	-	-	-	-	2	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					118	-	-

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

1	Number.	Salary per mensem. Rs.	A.	P.	Salary per annum. Rs.	A.	P.
	2	3			4		
GRANT III.—Sanitation and Medical Services—*cont.*							
5. *a.* "Conservancy, Road-cleaning and Road-watering."—							
Nuisance Inspectors	-	-	-	-	-	-	-
Sub Inspector	1	15	-	-	180	-	-
"	-	-	-	-	-	-	-
Maistries	1	8	-	-	96	-	-
	1	7	-	-	84	-	-
Scavengers { Males @ 5-8-0 each	7	38	8	-	462	-	-
Females @ 4-8-0 each	5	22	8	-	270	-	-
Sweepers { Males @ R4 each	16	64	-	-	768	-	-
Do @ R5 each	2	10	-	-	120	-	-
Females @ R3 each	26	78	-	-	936	-	-
Total ..	59	243	-	-	2916	-	-
Deduct Fines and Stoppages ..					118	1	4
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					2797	14	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.*							
b. Private Scavenging—							
Inspectors							
Maistries (for 5 months & 14 days (from 15th October 1921))	1	6	-	-	32	11	4
Scavengers @ Rs 5-8 each	6	33	-	-	396	-	-
Total ..	7	39	-	-	428	11	4
Deduct Fines and Stoppages ..					81	2	11
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					347	8	5
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents	-	-	-	-	-	-	-
Masalchies @ Rs. 5 each ..	3	15	-	-	180	-	-
Total ..	3	15	-	-	180	-	-
Deduct Fines and Stoppages ..					6	3	5
Add arrears for last year paid this year ..							
Balance (Statement II) ..					173	12	7

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 IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
4. Travellers' Bungalows—							
Maty							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
5. Avenues—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
6. Public Garden—							
Gardeners							
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 IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
8. Fire—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
9.—							

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	30	-	-	360	-	-
Clerks	1	10	-	-	120	-	-
,, ...							
,, ...							
Accountants							
attender	1	18	-	-	216	-	-
Peons	1	8	-	-	96	-	-
	1	6	-	-	72	-	-
Total ..	5	72	-	-	864	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					20	13	-
Balance (Statement II) ..					843	3	-
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	1	12	-	-	144	-	-
Bill Collectors	1	8	-	-	96	-	-
Peons	1	4	-	-	48	-	-
Total ..	3	24	-	-	288	-	-
Deduct Fines and Stoppages ..					8	12	3
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					279	3	9
c. Collection of tolls—							
Inspectors .. for 9 months ..	1	12	-	-	108	-	-
Gate-keepers @ Rs 5 each for 9 months ..	6	30	-	-	270	-	-
,, @ Rs 5 for 1 month	1	5	-	-	5	-	-
Two gate keepers were appointed on payment of Commission at 1/3 rd & 1/4 of the Collections as explained in the report.							
Total ..	8	47	-	-	383	-	-
Deduct Fines and Stoppages ..					-	4	-
Add Commission paid to the gate keepers ~~Add arrears for last year paid this year~~ .. who were appointed on that system					30	3	2
Balance (Statement II) ..					412	15	2

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

	Rs.	A.	P.		Rs.	A.	P.
Balance brought forward ..	2641	2	1				
1. Deposits by appellants	-	-	-	1. Credited to Municipal Funds ..	644	8	11
2. Deposits by renters	1946	12	-	2. Returned to appellants	-	-	-
3. Deposits by contractors	381	8	-	3. Returned to renters	626	4	-
4. Deposits as security by municipal servants	-	-	-	4. Returned to contractors	31	8	-
5. Deposited for the execution of work for which private parties are liable. .	-	-	-	5. Returned to municipal servants ..	-	-	-
				6. Returned to parties	-	-	-
6. Other deposits under the Act or bye-laws	356	-	11				
	56	13	11	7. Paid to claimants	-	-	-
	412	14	10				
Total, Receipts ..	2684	4	11	Total ..	1302	4	11
	56	13	11				
	2741	2	10				
Total, including balance ..	2949	-	11	Balance ..	1646	12	-
	56	13	11		56	13	11
	3006	14	10		1702	9	11
				Total ..	2949	-	11
					3006	14	10

* Deposited by Rs. a. p.
Toll gate renter for 1895-96 : 1002 - 8 - -
Slaughter House renter for do : 195 - - -
Market renter for do : 81 - 4 - -
Cart & Stand renter for do : 16 - - -
Cart grass renter for do : 2 - - -
Hospital Contractor : 350 - - -
Total 1646 - 12 - -

STATEMENT IV-A.—*Municipality of* Vaniyambadi 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.	-	-	-	-	-	-	-	-	-	6024	8	-	-	-	-	-	-	-	-	-	-
2. Tax on buildings	8087	10	9	-	-	-	8087	10	9	7907	10	1	15	4	9	-	-	-	164	11	11
3. Tax on lands	209	8	8	-	-	-	209	8	8	177	13	11	-	-	-	-	-	-	32	8	-
4. Water-tax on buildings and lands	-	-	-	-	-	-	-	-	-	-	10	3	-	-	-	-	-	-	-	-	-
5. Tolls (gross receipts)	4062	9	3	-	-	-	4062	9	3	4062	9	3	-	-	-	-	-	-	-	-	-
6. Market rents	350	-	-	-	-	-	350	-	-	350	-	-	-	-	-	-	-	-	-	-	-
7. Slaughter-house fees	685	-	-	-	-	-	685	-	-	685	-	-	-	-	-	-	-	-	-	-	-
8. Rent of cart-stands	4	8	-	-	-	-	4	8	-	4	8	-	-	-	-	-	-	-	-	-	-
9. Private scavenging fees	430	2	-	-	-	-	430	2	-	330	-	-	-	-	-	14	7	-	85	11	-
10. Avenues	95	-	-	-	-	-	95	-	-	95	-	-	-	-	-	-	-	-	-	-	-
Total	13924	6	8	-	-	-	13924	6	8	13611	12	-	15	4	9	14	7	-	282	14	11

vide para 17 of the Chairman's letter -

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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.	A.	B.	C.	&c.
1. Tax on arts, &c.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2. Tax on buildings	43	13	2	368	15	11	412	13	1	316	13	11	7	3	3	88	14	11	-	-	-	
3. Tax on lands	22	3	6	45	5	10	67	9	4	55	10	3	-	-	-	11	15	1	-	-	-	
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	~~31~~ 3	-	-	31	3	-	313	-	-	131	-	-	-	-	-	17	-	-	12	-	1893-94	-
Total ..	97	3	8	414	59		511	9	5	385	9	2	7	3	3	117	11	-	12	-	-	-

For the difference between the figure given in the audited bills for 1893-94 please see para 32 of the Chairman's letter/report.

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.
1. Tax on arts, &c. ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2. Tax on buildings ..	-	-	-	-	137	383	13	2	137	383	13	2	136	381	9	2	1	2	4	-	-	-	-	-	127	365	13	3	9	15	11	-	-	-	-
3. Tax on lands ..	-	-	-	-	17	39	9	6	17	39	9	6	17	39	9	6	-	-	-	-	-	-	-	-	14	38	14	3	1	8	12	-	-	-	-
4. Water-tax on buildings and lands.																																		
5. Tax on vehicles with springs and palanquins ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6. Tax on animals ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax on carts, &c. ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total ..	-	-	-	-	154	423	6	8	154	423	6	8	153	421	2	8	1	2	4	-	-	-	-	-	141	403	14	7	12	17	4	1	-	-	-

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 ..										
5. Tax on vehicles with springs and palanquins ..										
6. Tax on animals ..										
7. Tax on carts and other vehicles without springs.										
Total ..										

Nil

Statement IV-B.—Arrears.

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

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

Schools.	Number of schools.				Number on rolls on 31st March 1895.		Average attendance throughout the year.	Receipts.					Expenditure.					Net cost to Municipality.	Average net cost per pupil in each class of municipal schools.	Remarks.
													Masters.							
	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.	Contingencies and miscellaneous.	Total.			
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.	
I.—Colleges																				
II.—Upper Secondary Schools and Departments																				
(1)																				
(2)																				
(3)																				
Total ..																				
Total of Colleges and Upper Secondary Schools and Departments ..																				
III.—Lower Secondary Schools and Departments																				
(a) Salary System—																				
(1)																				
(2)																				
(3)																				
Total ..																				
(b) Salary-results System—																				
(1)																				
(2)																				
(3)																				
Total ..																				
Total, Colleges and Secondary Schools.																				
IV.—Primary Schools and Departments																				
(a) Salary System—																				
(1)																				
(2)																				
(3)																				
Total ..																				

nil

nil

nil

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

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

Schools.	Number of schools.				Number on rolls on 31st March 1895.		Average attendance throughout the year.	Receipts.					Expenditure.					Net cost to Municipality.	Average net cost per pupil in each class of municipal schools.	Remarks.
	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.	Masters. Fixed salary (masters, clerks and servants).	Masters. Results grant.	Masters. School fees.	Contingencies and miscellaneous.	Total.			
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.	
(1) Poniappa Reddi Primary School (5) Salary-results System—(1)	1	-	-	1	55	14	60	3 8 -	- - -	53 8 9	- - -	57 - 9	266 15 11	39 13 -	- - -	57 15 6	364 12 5	307 11 8	5 2 1	✓
(2) Rakkiyanpet Upper Primary School	1	-	-	1	65	16	64	- 7 -	- - -	97 4 6	- - -	97 11 6	271 15 11	48 16 -	- - -	106 3 9	425 6 11	327 11 5	5 1 11	✓
(3) Chenampet Mohamedan Primary School	1	-	-	1	14	-	23	- - -	- - -	3 15 6	- - -	3 18 6	81 11 5	3 9 6	- - -	30 13 7	116 2 6	112 3 -	4 14 -	✓
(4) Kaspet Mohamedan Primary School	1	-	-	1	41	2	28	- 7 -	- - -	7 7 9	- - -	7 14 9	84 - -	9 2 -	- - -	30 6 -	123 8 -	115 9 3	4 2 1	✓
(5) Periah Primary School	1	-	-	1	37	2	35	- - -	- - -	- - -	- - -	- - -	84 - -	23 4 -	- - -	12 7 7	119 11 7	119 11 7	3 6 9	✓
Total ..	5	-	-	5	212	34	210	4 6 -	- - -	162 4 6	- - -	166 10 6	787 13 -	123 14 -	- - -	237 14 5	1149 9 5	982 14 11	4 10 11	
Total, Primary Schools ..	-	-	-	-	-	-	-	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	
Grand Total of all Schools and Colleges	5	-	-	5	212	34	210	4 6 -	- - -	162 4 6	- - -	166 10 6	787 13 -	123 14 -	- - -	237 14 5	1149 9 5	982 14 11	4 10 11	

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 ..	"	"
Primary School ..	"	"
Infant Standard ..	35	20
First Standard ..	35	27
Second Standard ..	29	22
Third Standard ..	18	11
Fourth Standard ..	6	6
Total	123	86

... Schools in the Municipality of Vaniyambadi for the official year 1894-95

STATEMENT V-B.—Showing the Statistics of Aided Schools in the Municipality of Vaniyambadi for the official year 1894-95.

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 1895: 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)—																
(*a*) Secondary										Nil						Rate at which grants were paid.
Total ..																
(*b*) Primary																
Shamsipet Hanafi Result System School C.	1	-	-	1	90	-	56	26	7 10	- - -	40 - -	- - -	40 - -	- - -	40 - -	
Nalikollai Mohamedan Results System school C	1	-	-	1	201	-	144	86	13 1 4	- - -	90 - -	- - -	90 - -	- - -	90 - -	
Fort Mohamedan Result System School C.	1	-	-	1	36	-	16	4	9 10	- - -	9 10	- - -	9 10	- - -	9 10	
Total ..	3	-	-	3	327	-	216	116	213 2	- - -	139 10	- - -	139 10	- - -	139 10	
Grand Total ..	3	-	-	3	327	-	216	116	213 2	- - -	139 10	- - -	139 10	- - -	139 10	

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Statement V-B.—Showing the Statistics of Aided Schools in the Municipality of Vanjambadi 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 1895: 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
B. Combined Grant Schools—									Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
(a) Secondary									- Nil -							
Total ..																
(b) Primary																
									Nil.							
Total ..																
Grand Total ..																
C. Salary Grant Schools—																
(a) Secondary																
London Mission (Lower) Secondary School	1	-	-	1	91	-	-	-	-	-	-	-	-	383 1 7	383 1 7	* Secondary Department } 103-12-4; Primary Department } 279-5-3; Total 383-1-7
Total ..	1	-	-	1	91	-	-	-	-	-	-	-	-	383 1 7	383 1 7	
(b) Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grand Total ..	1	-	-	1	418	216	116	213	2 - -	139 10 -	- - -	139 10 -	383 1 7	522 11 7		

42

43

Statement No. 1 relating to General Statistics

		1894		
		Number of Schools	Number of pupils on 31st. March	
			Boys	Girls
Colleges	Government			
	Board or Municipal			
	Aided from Provincial Funds			
	Aided from Local or Municipal Funds			
	Unaided & Indigenous			
Secondary Schools	Government			
	Board or Municipal			
	Aided from Provincial Funds			
	Aided from ~~Local~~ Municipal Funds	1	93	"
	Unaided & Indigenous	4	320	"
Primary Schools	Government			
	~~Board or~~ Municipal	5	211	31
	Aided from Provincial Funds			
	Aided from ~~Local~~ Municipal Funds	3	381	"
	Unaided & Indigenous	2	63	"
Training Schools	Government			
	Board or Municipal			
	Aided from Provincial Funds			
	Aided from Local or Municipal Funds			
	Unaided & Indigenous			
Sessional Schools	Government			
	Board or Municipal			
	Aided from Provincial Funds			
	Aids from Local or Municipal Funds			
	Unaided & Indigenous			
Industrial Schools	Government			
	Board or Municipal			
	Aided from Provincial Funds			
	Aided from Local or Municipal Funds			
	Unaided & Indigenous			
Total		15	1068	31

Statistics of Aided Schools in the Municipality of Kumbakonam for the official year 1894-95.

Attendt No. II Showing Staff employed
instruction to Ch

Classes of Popn

Remarks.

Europeans and Eurasian
Native Christians
Mahammedans
Brahmans
Non-Brahman Castes
Paraiyas and Kindred

Total

Primary Schools
Aided from Provincial
Aided from ~~Local~~ or Mu
Unaided Indi

Total

Gymnastic Instructor.

Certificated teachers Name
No previous year entry in other
respects these boys no improve-
ment.

A. C. Pranatharthikaraiyar
2 N
Assistant Dy. Insp. of Schools
8th Dn.

Statement of Aided Schools in the Municipality of Uduvil for the official year 1894-95.

Appendix No. II Showing Statistics of Education & qualifications of teachers.

Statement showing instruction to Children in 1894 to 95.

Classes of Population					Number with General Education Teachers Certificate	Number with Special Education Teachers Certificate
Europeans and Eurasians						
Native Christians						
Mahommedans						
Hindus	Brahmans					
	Non-Brahman Castes					
	Paraiyas and Kindred Castes					
Total						
Primary Schools	Aided from Provincial Funds					
	Aided from Local or Municipal Funds	9	1	-	3	5
	Unaided & Indigenous	4	-	-	-	4
Total		33	7	2	8	16

Nothing was spent from Provincial Funds for training teachers but 2 were sent to training - Special Training Classes (Grant-in-Aid Pupils)

(a) Schools

(a) Schools

(True Copy)

(Sig

Statement No. IV. Relating to Pupils in

Standard

Standard	Name of Subject	Pupils examined	Passed
VII Standard or Lower Secondary Exam			
VI Standard			
V do			
IV do including Junior School &			
III Standard			
II do			
I do			
Infant do			
	Geography		
	English		

Pupils examined in the Standards for which grants are paid to the Schools as Specified in the Revised Code of Regulations for the year 1892

Pupils presented for examination that Standard in the year 1892

Valan — Result of Schools

Statement No. IV relating to the results of the Grant Exam
for 1894-95

Standard	1894 Compulsory Subjects				
	Number of pupils presented for the Standard	Number passed	Merit	ordinary	
Standard or Lower Secondary Examination					
Standard					
Do					
Do including Primary School Exam.	24	15	5	10	
Standard	11	11	7	4	
Do	37	32	21	11	
Do	41	36	25	11	
Infant Do					

Name of Subject	1894 Optional Subjects			
Geography	24	4	.	4
English	19	12	8	4
Hygiene	14	7	.	7

(True Copy)

Result Schools

Statement No. IV relating to the results of the Grant
for 1894-95

Standard	1894 Compulsory Subjects				Compul
	Number of pupils presented for the Standard	Number passed	Merit	ordinary	Number of pupils presented for the Standard
VII Standard or Lower Secondary Exam.					
VI Standard					
V Do					
IV Do including Primary School Exam.	8	6	1	5	37
III Standard	28	21	12	9	57
II Do	39	34	30	4	42
I Do	37	28	20	8	80
Infant Do					216

Name of Subject	1894 Optional Subjects				Opt
English	6	6	5	1	2
Hygiene	27	26	17	9	
Second Vernacular	.	.	.	.	13

(True Copy)

Chairman

enia Returns in Vavuniya Municipal

1895

Compulsory Subjects on	Number of pupils presented for the Standard	Number passed	Merit	Ordinary	Remarks
	6	6	.	6	
	18	11	"	11	
	29	22	6	16	
	35	27	11	16	
	35	20	7	13	

1895

Optional Subjects	Number passed	Merit	Ordinary	Remarks
	13	5	3	2
	38	22	10	12
	1	1	3	3

Returns of Schools (was issued & papers passed except the

(Signed) A.C. Pranavkar
Asst. Inspr. of

anenations in Vavuniya Municipal

1895

Subjects on	Number passed	Merit	Ordinary	Remarks
	11	4	7	
	22	5	17	
	20	7	13	
	63	51	12	

1895

Optional Subjects			
	2	1	1
	.	.	.
	9	4	5

Larger number of presents and passes than in the municipal Schools
Still was no attention paid to the optional

Statement of Out patients treated during the past 5 years in the Municipal Dispensary Vaniyambady.

Name of Dispensary	1890-91		1891-92		1892-93		1893-94		1894-95		Remarks.
	Number treated	Average daily sick	Number treated	Average daily sick	Number treated	Average daily sick	Number treated	Average daily sick	Number treated.	Average daily sick	
Municipal Dispensary Vaniyambady	10,974	57.78	11,323	56.42	11,166	54.07	11,790	56.63	11,574	56.63	The slight decrease (216) of the patients during the year is due to the non-prevalence of Cholera and Ear Complaints.

Vaniyambady
April 1895

(Signed) Sheik Fippu Sahib
1st Class Hospital Assistant

(Illegible)
Chairman

Municipal

Enclosure No 3.

Report on the working of the Municipal Dispensary Vaniyambadi for the year 1893-94.

Extract from the Proceedings of the Municipal Council Vaniyambadi dated 27th May 1895.

PRESENT.

M. Ghose Esquire C.S. Chairman

Official-Councillors

Hd Cl Surappa Chanar avargal Dy Tahsildar

" M. Gurusami Sastriar avargal BA. Sub Registrar

Non official Councillors.

Hd Cl D. M. Suriseshamuthu Pillai avargal

" Narasinga Lala avargal

" Shunmuga Chettiar avargal

Muhammad Jamul Cabrin Sahib

Neinas ab Jaffar Sahib

Rasul Khan Sahib

1. Read Administration report for the year 1894-95, and the report on the working of the municipal dispensary Vaniyambadi

Resolution. Approved & passed.

The suggestion of the Dst Medical Officer regarding the cleansing of cesspools will be considered shortly

(Signed) M. Ghose Chairman

(True Extract)

Hd Cl Chairman

COLLECTOR, * RECEIVED * SALEM
2 JUN 95

Vaniyambadi

Enclosure No 4.

Extract from the Proceedings of the municipal Council Vaniyambadi passing the administration report for 1893-94.

4
1798 Jun 95

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From M. GHOSE, Esq., C.S., Chairman, Municipal Council, Vániyambádi to the Chief Secretary to Government (through the Collector of Salem), dated Vániyambádi, 31st May 1895, No. 286.

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

2. The usual statements of receipts and charges prepared in the forms prescribed by Government in its Order, dated 10th December 1892, No. 2193 M., are herewith submitted.

3. *Administrative changes.*—During the year under report, the office of Chairman was held by Mr. G. Stokes and by me for four weeks from the 15th July last; and from 15th to 31st March 1895 it was held by Mr. J. T. Gillespie. During the rest of the period embraced by this report Mr. J. P. Bedford (Divisional officer) held the office, but owing to his departure on transfer to Nellore in the current month it has devolved on me to submit this report.

I.—CONSTITUTION OF THE COUNCIL.

4. 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 also the same, viz., three and nine, respectively, and all of them were appointed by Government.

5. During the year under report five municipal councillors vacated their seats on the council—four non-officials consequent on the expiry of their term of three years and one official consequent on his transfer to another district. All the vacancies were filled up within the close of the official year. The municipal councillor, Davud Fakir Muhammad Sahib, died on the 27th January 1895, and the matter was immediately reported to the Head Assistant Collector of Salem. No successor having been appointed till the close of the year under report, there were only eleven members on the council including the Chairman on the 31st March 1895. The Chairman was the only European on the council.

6. The number of meetings held by the council during the year was 21 as against the same number in the previous year. The average attendance is compared below with that of the previous year:—

	1893–94.	1894–95.
Official	2·7	2·7
Non official	5·0	4·9
Total ..	7·7	7·6

As in the previous year there was no meeting adjourned for want of a quorum. There has neither been any noticeable decrease or increase in the attendance, and on the whole the attendance may be considered satisfactory, more than half the number of councillors being present on an average at each meeting.

II.—Receipts.

7. In the following abstract the receipts under the several heads are 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.
Tax on buildings	7,781 15 9	8,224 8 0	442 8 3	..	8,160 0 0
,, on lands	180 13 6	232 10 11	51 13 5	..	220 0 0
,, on vehicles	21 0 0	28 8 0	7 8 0	..	30 0 0
,, on animals	213 8 0	257 8 0	44 0 0	..	260 0 0
,, on carts	388 0 0	497 0 0	109 0 0	..	470 0 0
Tolls	2,268 0 0	3,420 12 6	1,152 12 6	..	3,100 0 0
Total from Taxation ..	10,853 5 3	12,660 15 5	1,807 10 2	..	12,240 0 0
Rent of lands	..	1 0 0	1 0 0	..	..
Avenue receipts	234 5 10	114 6 6	..	119 15 4	150 0 0
Produce of lands, gardens	87 15 4	11 8 0	..	76 7 4	20 0 0
Sale-proceeds of old materials, empty oil-cans, &c.	19 4 6	16 9 0	..	2 11 6	20 0 0
Conservancy receipts	23 4 0	7 2 6	..	16 1 6	20 0 0
Fees from Educational institutions	123 1 6	162 4 6	39 3 0	..	150 0 0
Other hospital receipts	..	1 10 0	1 10 0	..	..
Income from markets	392 10 0	350 0 0	..	42 10 0	350 0 0
,, ,, slaughter-houses	575 0 0	685 0 0	110 0 0	..	690 0 0
Other fees	301 10 10	231 7 11	..	70 2 11	240 0 0
Fines under Municipal and other Acts ..	653 2 4	1,134 11 9	481 9 5	..	650 0 0
Grants and contributions	748 12 10	383 13 2	..	364 15 8	420 0 0
Private scavenging fees	126 7 0	43 1 0	216 10 0	..	300 0 0
Miscellaneous, other receipts	38 13 9	20 12 7	..	18 1 2	30 0 0
Advances recovered	26 4 5	10 0 0	..	16 4 5	..
Total income from miscellaneous sources ..	3,350 12 4	3,473 6 11	850 0 5	727 5 10	3,040 0 0
Opening balance	1,312 6 0	3,327 10 6	..	..	3,330 0 0
Grand Total ..	15,516 7 7	19,462 0 10	2,657 10 7	727 5 10	18,610 0 0

8. The year opened with a balance of Rs. 3,327–10–6 as against Rs. 1,312–6–0 in the previous year. The receipts during the year amounted to Rs. 16,134–6–4 as against Rs. 14,204–1–7 (audited figures) in the previous year and Rs. 15,280 anticipated in the revised estimate. Rs. 12,660–15–5 were derived from rates and taxes and Rs. 3,473–6–11 from other sources. The corresponding figures for 1893–94 were Rs. 10,853–5–3 and Rs. 3,350–12–4 (audited figures) respectively. There was thus an increase of Rs. 1,807–10–2 in the income derived from rates and taxes and of Rs. 122–10–7 in the receipts from other sources, *i.e.*, of Rs. 1,930–4–9 on the whole, which occurred chiefly under tax on buildings, carts, and income from tolls. The cause of increase in each case is discussed below. The total assets for the year were Rs. 19,462–0–10 (Rs. 3,327–10–6 opening balance + Rs. 16,134–6–4) as against Rs. 15,516–7–7 in the previous year. The expenditure during the year amounted to Rs. 15,551–12–3 as against Rs. 12,188–13–1 in the previous year and Rs. 15,580 anticipated in the revised estimate. The balance on the 31st March 1895 was thus Rs. 3,910–4–7, which is 20 per cent. of the year's total receipts as against 23 per cent. in the previous year.

A—*Receipts from Taxation.*

9. (2) *Municipal Rates and Taxes*—(*a*) *Tax on Arts.*—The imposition of tax on arts during the year was sanctioned by Government in its Order, No. 228 M., dated 26th February 1894. The council subsequently protested against this for reasons which it seems unnecessary to explain here and the Government thereupon in its Order, dated 4th June 1894, Mis. No. 703 M., postponed the levy of this tax for one year. Hence no receipts under this head.

10. (*b*) *Tax on Buildings.*—The tax on buildings continued to be levied at 7½ per cent. on the annual rent value. In the case of rented buildings the actual rent per annum was as usual 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 house-tax registers were prepared in 1891–92 and those for the year under report were revised with reference to subsequent additions, alterations and improvements.

During the latter part of the year a thorough revision was carried out and for the current year (1895–96) new house-tax registers will be prepared. The collections amounted to Rs. 8,224–8–0 as detailed below, against Rs. 7,781–15–9 (audited figures) in the previous year and Rs. 8,160 anticipated in the revised estimate, or Rs. 442–8–3 more than in the previous year :—

	Rs. A. P.
Arrears	316 13 11
Current	7,907 10 1
Total ..	8,224 8 0

Arrears.—The balance of old demand as shown in statement IV-B of the previous year was Rs. 43–13–2. This and the balance of Rs. 368–15–11 of the previous year (in all Rs. 412–13–1) form the arrears demand for the year 1894–95, of which Rs. 316–13–11 (or 77 per cent.) were collected long before the close of the official year under report. A sum of Rs. 7–3–3 being the tax levied on a choultry exclusively used for charitable purposes and for which no objection petition was received till the demand for the year was finally settled was subsequently remitted and Rs. 88–11–11 were written off within the year by the council as irrecoverable after due inquiry and verification. This amount (viz., Rs. 88–11–11) appertaining to three preceding years had been retained on the accounts long after collection had become impossible owing to poverty, death or absence of the defaulters concerned. Thus at the close of the year there was no balance whatever of the arrear demand.

Current.—The demand fixed by the Chairman after disposal of revision petitions was Rs. 8,087–10–9 as against Rs. 7,854–2–1 in the previous year. This was the final demand, there being no further reductions or remissions on appeal. The net increase, as compared with the preceding year, was Rs. 233–8–8 which was due to revised valuations and new houses brought on the registers and assessed during the year under report. Of the demand, Rs. 7,907–10–1, or 98 per cent. as against 9[illegible] in the preceding year were collected within the 31st March 1895. A sum of Rupees 15–4–9 was remitted by the Chairman on account of vacant houses under section 72 of the District Municipalities Act. The balance outstanding at the close of the year was thus Rs. 164–11–11, which is two per cent. of the demand. This sum has, by subsequent collections, been reduced to Rs. 103–13 7. Though the demand was greater than that of the previous year, the balance was considerably small. Coercive measures were freely resorted to wherever found desirable and the appointment of an additional bill-collector during the year as sanctioned in G.O., dated 26th February 1894, No. 228 M., is the cause of this satisfactory collection. A councillor had to be deputed to supervise this branch of work every year, while during the year under report no supervision at all was found to be necessary. I may add that the two bill-collectors worked very satisfactorily and thus cleared off the arrears entirely and collected as much as could be expected in the current year's demand. In no previous years I find from the reports have the collections in the municipality been so satisfactory as in the year under report. Every endeavour has already been made to clear off the present small outstanding balance and it is found that the major portion of this sum will have to be remitted owing to poverty or absence of the defaulters concerned. The remission lists prepared are now under verification and will be disposed of soon. During the year 2,888 houses (82 per cent.) were finally assessed out of a total number of 3,520 according to the census of 1891. The corresponding figure for 1893–94 was 2,853 houses or 81 per cent. The incidence of the tax was Rs. 2–12–9 on the former number (2,888) and Rs. 2–4–9 on the latter (3,520).

11. (*c*) *Tax on Lands.*—The lands on which the 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 was during the year raised from 5 to 7½ per cent. in accordance with the directions contained in G.O., dated 26th December 1893, Mis. No. 1773 M., and that on the latter continued to be levied on the acreage rate of 2 annas per acre of wet land and 1 anna per acre of dry land (*vide* G.O., dated 9th

December 1889, No. 1665 M.). The total extent of vacant lands within the village-site is nearly 13 acres and that of the cultivable lands assessed is acres 267·34 and acres 531·17 of wet and dry lands respectively. The collections amounted to Rupees 232–10–11 as against Rs. 180–13–6 in the previous year as shown below :—

	Rs.	A.	P.
Arrears	55	10	3
Current	177	0	8
Total ..	232	10	11

Arrears.—The balance of old demand as shown in paragraph 10 of the previous year's report was Rs. 22–3–6 which, with Rs. 45–5–10, the arrears of the previous year (in all Rs. 67–9–4) forms the arrears demand for the year under report. Of this sum, Rs. 55–10–3 or 84 per cent. were collected and Rs. 11–15–1 were written off by the council within the year as irrecoverable after due verification. There was thus no balance whatever at the close of the year.

Current.—The registers for the taxes on vacant house-sites and cultivable lands were prepared in 1889–90 and 1890–91 respectively. The demand on both classes of land as finally settled by the Chairman for the year was Rs. 209–8–8 as against Rs. 170–5–9 in the previous year, the increase being due to the fact that the tax on vacant house-sites was raised during the year from 5 to 7½ per cent. as explained above. The collections amounted to Rs. 177–0–8, which is 84 per cent. of the demand as against 74 per cent. in the previous year. The balance left uncollected at the close of the year was Rs. 32–8–0. which has, by subsequent collections, been reduced to Rs. 17–9–5. Steps are being taken to collect as much as possible of this amount. The proposal to entrust the collection of this tax to the village munsif for reasons explained in paragraph 10 of the previous year's report, which was approved by Government (*vide* paragraph 3 (2) of the G.O., dated 20th July 1894, No. 923 M., Local and Municipal) has not yet been finally settled, as the matter has been referred by the council to the revenue authorities for suggestion as to which village munsif the work should be entrusted to, and what reasonable commission should be paid to remunerate him. The revenue authorities will be requested to expedite the reply and the matter will be disposed of as early as possible.

12. *(e), (f) and (g)—Tax on Vehicles, Animals and Carts.*—The receipts under this head amounted to Rs. 783 as against Rs. 622–8–0 in the previous year (or Rs. 160–8–0 more) and Rs. 760 in the revised estimate. Although this is a fluctuating item, the increase, as compared both with the actuals of the previous year and the revised estimate has to be accounted for, and this I hear is due to the fact that many of the town carts which were absent at Oorgaum (gold mining station) returned to the town during the year under report, as railway communication has been opened direct to that place.

13. *Coercive Process.*—The number of warrants issued during the year for the recovery of house and land tax was 137 and 17 respectively (or 154 in all). All the warrants were promptly executed immediately after issue except one which remained unexecuted at the close of the year. The total amount covered by the warrants issued during the year was Rs. 423–6–8 as against Rs. 543–8–2 in the year previous and the amount collected was Rs. 421–2–8, the remainder being the amount of the unexecuted warrant. In 141 cases (involving Rs. 403–14–7) the amount was collected before destraint and in twelve cases only (involving Rs. 17–4–1) property had to be attached but in no case was there any necessity for the sale of the property as the defaulters paid the tax immediately after destraint. In one case prosecution was instituted for default of payment, while in the previous year there was no prosecution.

14. *Tolls.*—The number of toll-gates in the town on the 31st March 1894 was seven. During the year the tolls were levied on vehicles, carts, animals, &c., entering the municipal limits at the maximum rates sanctioned in G.O., dated 26th February 1894, No. 228 M., while they were half the maximum rates in the previous year. The right of collecting tolls in all the gates were leased out as usual to a contractor,

the lease fetching Rs. 2,505 as against Rs. 2,835 in the previous year and Rs. 2,320 in 1892–93. The sale had to be held three times before it was confirmed owing to combination among the bidders. The last sale was on the last day of the official year 1893–94 and when the sale list was brought before the meeting held on that day, the council approved and confirmed the sale for Rs. 2,505, as it was too late to do anything. Subsequently the council finding that the decrease was considerable as compared with the amount which the lease fetched in the previous year at half the maximum rates, resolved to cancel the lease on a month's notice to the contractor and to keep the toll-gates under departmental management. From 1st June 1894 accordingly, *i.e.*, for ten months in the year, the tolls were managed departmentally and the required establishment was entertained for the purpose. The total receipts under this head amounted to Rs. 4,062–9–3 as detailed below :—

	Rs.	A.	P.
Two months' instalments (April and May) paid by the contractor as leased out at first for Rs. 2,505	417	8	0
Composition fees under section 91 (2) of the District Municipalities Act	317	6	3
Receipts during the ten months while the gates were under departmental management	3,327	11	0
Total ..	4,062	9	3

The establishment and contingent charges amounted to Rs. 569–3–10, leaving a balance of Rs. 3,493–5–5. Out of Rs. 698–10–8 (one-fifth of Rs. 3,493–5–5) due to the district board on account of tolls, Rs. 641–12–9 were actually paid within the official year under report. A sum of Rs. 56–13–11 which was the amount due to the district board for March 1895 was not paid within the close of the official year; the departmental collections having continued till the night of the 31st March last, it was found impossible to do so. This amount (Rs. 56–13–11) was according to the instructions contained in G.O., dated 4th April 1892, No. 644 M., Local and Municipal, transferred to the head of deposits and has subsequently been paid.

15. *Incidence of Taxation.*—The total income from taxation was Rs. 12,660–15–5 including the income from tolls or Rs. 9,240–2–11 excluding it. The incidence per head of population as per census of 1891 (viz., 15,838) was As. 12–9 including tolls and As. 9–4 excluding them, the corresponding figure of the previous year being As. 10–11 and As. 8–8, respectively. The average incidence for the whole Presidency in 1893–94 was As. 13–3 including, and As. 9–10 excluding, tolls.

B.—Miscellaneous Receipts.

16. (4) *Revenue derived from Municipal Property and Powers apart from Taxation—(a)* (i) *Rent of Lands.*—The sum of Re. 1 entered under this head represents the rent collected for the deposit of stones by a certain person upon the municipal land for two months as resolved by the council.

17. *(a)* (iii) *Avenue receipts.*—The receipts under this head amounted to Rupees 114–6–6 as against Rs. 234–5–10 in the previous year and Rs. 150 in the revised estimate. The lease of the avenue produce fetched Rs. 95 as against Rs. 195 in the previous year. The avenue produce was rather small within the municipal limits during the year and besides as there was absence of competition, very low bids were offered at the sale. The remaining sum of Rs. 19–6–6 was realized from the sale-proceeds of fallen and decayed trees.

18. *(b)* (ii) *Produce of Lands and Gardens.*—The realizations under this head were Rs. 11–8–0 only as against Rs. 87–15–4, the actuals of the previous year and Rs. 20, the revised estimate. The cu/cherry tope within municipal limits belonging to the Forest Department was left in the management of the municipal council under a license since the year 1887, and the council was maintaining it, leasing out the produce every year. For reasons which were not communicated to the municipal council the license was withdrawn during the year under report and the management

of the tope was transferred to the Revenue Department by the Collector of Salem. The connection of the council with the tope referred to therefore ceased with the result that there has been large decrease in the receipts under this head. The entry of Rs. 11–8–0 is made up as follows. The sale of the produce of the land of Pudur rubbish depôt fetched Rs. 10 and the mat-grass by the side of the river fetched Rs. 1–8–0.

19. (*b*) (iii) *Sale-proceeds of Old Materials, &c.*—Under this head the receipts were Rs. 16–9–0 as against Rs. 19–4–6 in the previous year and Rs. 20 in the revised estimate, and they were realized by the sale of few office materials which were unserviceable.

20. *Conservancy Receipts—Sale-proceeds of Night-soil, Street refuse, &c.*—Under this head the receipts amounted to Rs. 7–2–6 as against Rs. 23–4–0, the receipts of the previous year and Rs. 20, the revised estimate. It seems unnecessary to dwell in detail in the matter of difficulty experienced in securing bidders for the sale of street refuse, the reasons having been sufficiently explained in the previous year's reports. Every possible arrangement has been made to sell the rubbish collected and stored in the selected depôts, two of which are now owned by the council and the fact of the sales fixed on different dates in the year was widely published by beat of tom-tom for information of the public and gardeners and owners of fields were also specially informed to attend the sales. In spite of these endeavours the sales held have not been successful, and I am of opinion that the people are not inclined to take the rubbish even if it is given gratis. Only such quantity as is required for manuring the ~~fileds~~ within the islands in which the depôts are situated is purchased in the sales. I may here add what actually took place last year. A portion of the rubbish in the Periapet depôt was last year sold for Rs. 4 and the purchaser who paid the amount never removed the rubbish even though he was required on several occasions to do so. The rubbish is still in the depôt and the purchaser does not want to take it at all. This clearly shows that the people cannot under any circumstances be persuaded to take the rubbish. According to the suggestion of the Deputy Sanitary Commissioner in his last inspection notes, an extract from which is quoted below, arrangements will be made to burn the rubbish soon.

"There has been very little demand for it owing to the difficulty of transporting it to the fields across the river. Arrangements should be made to burn the rubbish, otherwise the accumulation will become enormous and the present sites will have to be abandoned for new ones which are most difficult to obtain."

21. (*d*) (i) *Fees from Educational Institutions.*—The receipts under this head amounted to Rs. 162–4–6 as against the sum of Rs. 123–1–6 in the previous year and Rs. 150 in the revised estimate. As in the previous year only five primary schools—two Hindu, two Muhammadan and one Pariah—were maintained by the council. Upon the recommendation of the council the Government in its order, dated 18th October 1892, No. 1632 M., sanctioned the exemption from payment of fees from boys attending the two Muhammadan primary schools till the 31st March 1894. Before the expiration of the period of exemption I addressed the educational officers in the matter as to the advisability of levying the fees, but no reply having been received within a reasonable time, the subject was placed before the council in the month of December last who resolved to grant no further exemption as the schools were kept under that privilege for a sufficient period; viz., three years. Fees, therefore, are now levied from the Muhammadan pupils of the two schools referred to at half the sanctioned rates from 1st January 1895. The Rahimanpet Hindu primary school was, during the year under report, raised to an upper primary school grade with a fourth standard newly opened (*vide* G.O., dated 7th September 1894, Mis. No 1227 M.). These facts account for the increase in the receipts under the head as compared with the actuals of the previous year. No fees are levied in the Pariah primary school.

22. (*e*) (ii) *Other Hospital Receipts.*—The entry under this head (Rs. 1–10–0) represents the amount realised during the year in the sale of the unserviceable articles of the municipal dispensary.

23. (*f*) (i) *Income from Markets.*—The income under this head amounted to Rs. 350 against Rs. 392–10–0 in the previous year and Rs. 350 in the revised estimate. The weekly market was as usual leased out, the lease fetching Rs 350 as against Rs. 390 in the previous year; the decrease was due to absence of competition amongst the bidders at the time of sale.

24. (*f*) (ii) *Income from Slaughter-house.*—Under this head the income amounted to Rs. 685 against the actuals of Rs. 575 in the previous year and the revised estimate of Rs. 690. There is only one sheep slaughter-house in the municipality and this was leased out during the year, the lease fetching Rs. 685. There has been, as in the current year's sale, very keen competition for this farm and consequently the lease fetched a higher sum than in the previous year. The whole amount was regularly paid in instalments by the renter.

25. (*g*) *Other Fees* (i) *Distraint Fees.*—The receipts under this head amounted to Rs. 2–6–0 only against Rs. 8–6–0 in the previous year and Rs. 10 in the revised estimate, the decrease being due to the fact that the tax in almost all the cases in which warrants were issued was paid before the property was attached. There has besides been decrease in the number of warrants issued during the year.

26. (ii) *License Fees.*—The sum of Rs. 224–9–11 entered under this head represents the fees collected for carrying on noxious and dangerous trades at the rates sanctioned in G.O , No. 1140 M., dated ~~29th~~ August 1890, and the recovery of fees levied for erecting temporary marriage pandals in public streets. The actuals of the previous year under this head were Rs. 293–4–10 and the revised estimate figure was Rs. 220. The decrease as compared with the actuals of the previous year was due to the fact that there was no demand for licenses to put up pandals in the streets for marriages, while in the previous year the receipts under this item alone was Rupees 120–4–10.

27. (iii) *Cart-stand Fees, Rs.* 4–8–0.—There was no cart-stand in the town in the previous years. As there was no suitable site available in any part of the town for the purpose, the council did not provide any. The cartmen coming from outer villages taking advantage of this used to retain carts in and upon the narrow streets and roads within the town limits causing great obstruction and nuisance. The only remedy was prosecution under the Towns Nuisances Act, but such a step seemed unreasonable in the absence of a cart-stand in the town. Though the necessity to provide one already forced the council to take steps in the matter, no suitable site was found within the town. There was a tope with no trees whatever, belonging to the Forest department near the railway station at Kaderpet, and as it was the only place that could be made use of as cart-stand the District Forest-officer, Salem, was requested to allow the use of tope in question for the purpose, and with the sanction of the council it was leased out during the year under report with the right of collecting three pies for every cart. Being the first year there were no bidders at the sale and the lease fetched Rs. 4–8–0 only. To make the place more useful for the cartmen, some improvements have since been made by providing a well and a bridge over the ditch.

28. (*h*) *Fines under Municipal and other Acts.*—The amount credited to Municipal funds under this head was Rs. 1,134–11–9 as against Rs. 653–2–4, the actuals of the previous year and Rs. 650, the revised estimate. Though the council enforced the sanitary provisions with more strictness and promptitude than in the previous year, the police very energetically worked the Towns Nuisances Act in the town during the year under report and there was real co-operation on the part of the police in checking petty offences under the Towns Nuisances and Municipal Acts. This accounts for the considerably large increase in the receipts as compared with the actuals of the previous year.

29. (5) *Grants and Contributions—(a) From Government*—(i) *Education—Normal Stipends.*—Provision was made in the budget for the year under report for half the grant from Provincial funds towards the expenditure expected to be incurred in training a Muhammadan teacher. Subsequently the council did not choose to send any one for training and their resolution was approved by Government in its order, dated 16th July 1894, Mis. No. 901 M.

30. *Municipal Schools, Rs.* 4-6-0.—The entry under this head represents the results grants paid from Provincial funds on account of girls in the two Hindu primary schools. The amount of grant earned last year was Rs. 12-10-8.

31. *From Local Boards*—(ii) *Medical.*—The receipts under this head, representing the contribution paid by the Tiruppattúr taluk board towards the upkeep of the municipal dispensary, amounted to Rs. 379-7-2 as against Rs. 717-12-0, in the previous year and Rs. 400, the revised estimate. The taluk board of Tiruppattúr were of opinion that their payment of half the net charges was unreasonable as the number of out-patients from out of the municipal limits treated in the municipal dispensary were on an average much less than one-half for the last five years. They accordingly resolved to pay only the proportionate charge according to the number treated, but Government in its order, dated 20th September 1893, No. 2104 L., reduced the amount of contribution from one-half to one-fourth with effect from 1st April 1894. The charges of the municipal dispensary amounted to Rs. 1,519-6-8. Deducting from this Rs. 1-10-0, being the sale-proceeds of old materials of the dispensary, the net charges were Rs. 1,517-12-8. According to the reduced rate the contribution amounted to Rs. 379-7-2.

32. (6) *Miscellaneous*—(*a*) *Recoveries on account of services rendered to Private Individuals*—(*i*) *Private Scavenging.*—The number of houses served by the private scavenging agency on the last day of the official year under report was 320 as against 182 in the previous year; the amount of fees collected was Rs. 343-1-0 as against Rs. 126-7-0 in the preceding year, while the establishment charges incurred were Rs. 347-8-5 as against Rs. 212-8-2. It will thus appear that this system has almost been self-supporting during the year. Every effort has been made to extend the system to all the four divisions. The rate of fees was enhanced by the council during the year under report; this accounts for the increased receipts. Notices are now being issued to the owners of many other houses in which the system can conveniently be introduced in all the four divisions to close the objectionable cess-pits and to open out privies under the private scavenging system.

Arrears.—The balance left uncollected at the close of the previous year was shown as Rs. 26-11-0 and the total of arrears demand shown in statement IV-B of the year under report is Rs. 31-3-0. The latrine attached to the mosque in Kaderpet was cleaned for nine months in the previous year by the municipal agency, the fact of which was not communicated to me by the municipal out-door servant (municipal inspector). I noticed it subsequently (*i.e.*, during the year under report) and collected the fees from 1st July 1893, the date on which the toty's services commenced in the mosque, at the rate of As. 8 per month as charged by the council. The arrear demand was supplemented therefore by Rs. 4-8-0 collected as above and the demand amounted to Rs. 31-3-0. Of this sum, Rs. 13-1-0 were collected and Rs. 17 written off as irrecoverable within the close of the year. The balance therefore on the last day of the year under report was Rs. 1-2-0.

Current.—The current demand under this head was Rs. 430-2-0, of which Rs. 330 were collected and Rs. 14-7-0 were written off by the council as irrecoverable owing to the extreme poverty of the defaulters concerned. On the last day of the year, the balance was Rs. 85-11-0, which has by subsequent collections been reduced to Rs. 55-13-0. Arrangements will be made to adjust this outstanding balance as early as possible. The working of the system being still in its infancy, considerable difficulty is felt in collecting the tax in advance. The measure pointed out by Government in paragraph 3 (5) of G.O., dated 20th July 1894, No. 923 M., Local and Municipal, in regard to the non-payment of fees in advance, was resorted to in many cases during the year under report. Many persons who were convicted for the offence under section 221 of the District Municipalities Act continue to neglect to allow the toty for service. The proposed legislation to attach property for default of payment as in the case of other taxes is the only way to secure prompt collection of fees in advance.

33. (*b*) *Other items.*—The receipts under this head were Rs. 19-6-7 as against Rs. 37-15-9 in the previous year and Rs. 20, the revised estimate, and the major portion of this sum was, as usual, from the sale of license forms. The decrease as compared

with the actuals of the previous year is due to the fact that the last year's receipts included also Rs. 10 being the decree amount of a civil suit recovered by the council as stated in paragraph 27 of the last year's report.

34. *Advances Recovered*—(i) *Permanent.*—The sum of Rs. 10 being the permanent advance made to the office manager to meet urgent petty charges having been considered insufficient, the council raised it to Rs. 20 during the year under report. The manager therefore made a refund of the full amount with him and received a fresh advance of Rs. 20 as required by rules. Hence the entry of Rs. 10 under this head.

III.—Expenditure.

35. The total expenditure amounted to Rs. 15,551-12-3 as against Rupees 12,188-13-1 (audited figures), the actuals of the previous year, and Rs. 15,580, the revised estimate. It was distributed among the several grants as shown below:—

Grants.	Actuals of 1893-94 (audited figures).	Actuals of 1894-95.	Revised estimate.	Percentage as compared with the total assets.	
				1893-94.	1894-95.
	Rs. A. P.	Rs. A. P.	Rs. A. P.		
Grant I, Public Works	2,589 15 7	4,281 1 8	4,140 0 0	16·69	22·06
„ II, Education	1,846 14 2	1,803 10 3	1,880 0 0	11·90	9·29
„ III, Sanitation and Medical Service ..	5,225 11 9	5,624 15 3	5,760 0 0	33·68	28·99
„ IV, Lighting and Miscellaneous ..	1,188 15 6	1,626 2 1	1,660 0 0	7·66	8·38
„ V, Supervision and management ..	1,337 4 1	2,192 15 0	2,140 0 0	8·62	11·30
Advances recoverable	..	23 0 0	..	..	·12
Total ..	12,188 13 1	15,551 12 3	15,580 0 0	78·55	80·14
Closing Balance ..	3,327 10 6	3,910 4 7	3,030 0 0	21·45	19·86
Grand Total ..	15,516 7 7	19,462 0 10	18,610 0 0	100	100

The net increase, Rs. 3,362-15-2, as compared with the last year's figure occurs mainly under Grants I and V and slightly under Grants III and IV and more or less corresponds with the increased receipts.

36. *Grant I, Public Works*—(1) *New Works*—(*a*) *Communications.*—The entry of Rs. 39-1-1 under this head represents the cost of constructing a new tunnel for the convenience of carts passing from the new trunk road to the cart-stand. The revised estimate figure under this head is Rs. 100; the decrease in the actual expenditure is due to the fact that some other new works proposed were not taken up before the close of the official year. In the previous year there was no expenditure under this head.

37. (*b*) *Buildings.*—The outlay under this head amounted to Rs. 2,040-5-9 as against Rs. 581-14-6 in the previous year and Rs. 1,980, the revised estimate. The budget provision under this head was Rs. 2,700 and this provision was made for constructing a hospital building. At the time of the submission of the budget, the amount of compensation for the site acquired was not settled and the council did not anticipate a large sum for payment of compensation for the site. Upon local enquiry and perusal of the sale-deeds, &c., regarding the site which measured ·73 cents in extent, the Head Assistant Collector of Salem awarded a compensation of Rupees 1,850-5-2 (including the cost of registration) and the parties not being satisfied with this preferred an appeal. Though the major portion of the allotment was paid for the site acquired, the council was willing to spend as much as the general savings could permit towards the cost of constructing the building. It is a matter of regret that apart from the delay caused in acquiring the selected site for the building, the question of approval of the plan and estimates prepared was under reference with the Sanitary Engineer till the close of the official year when tenders were invited and the work given on contract by the council. The work is now in progress. A brick and chunam latrine at a cost of Rs. 163-0-7 and a tatty latrine at a cost of Rs. 12 (for temporary use till the former was finished) were constructed during the year. The

fact that the construction of the hospital building was not started and consequently no payment made accounts for the decrease in the expenditure. The details of expenditure are given in statement II-A.

38. (*c*) *Drainage.*—A sum of Rs. 500 was provided in the budget for the year under report for surveying and levelling the town in view of the preparation of a drainage scheme, but the council, on subsequent consideration, resolved at its meeting held on the 3rd August 1894 to keep this work in abeyance and to utilize a portion of this sum for the purpose of putting up street boards and numbering the houses in the town, which was considered to be urgent and more important. As the financial circumstances did not permit of drawing up of the required amount for this purpose from the general savings, the surveying and levelling of the town had to be postponed. Hence the budget allotment was not utilized.

39. *Miscellaneous Public Improvements.*—The expenditure of Rs. 10 shown under this head represents the cost of putting up a silt fence to support the stone groyne constructed in the previous year.

40. (2) *Repairs*—(*a*) *Communications.*—The income from tolls credited to municipal funds was Rs 3,420–12–6 excluding the local fund share. Deducting also the establishment charges (the toll gates having been kept under departmental management as stated in paragraph 14 *supra*) and the contingent charges amounting to Rupees 569–3–10, the net receipts were Rs. 2,851–8–8. The amount spent on the repair of roads in the town was Rs. 1,473–4–0, which is nearly 52 per cent. of the net receipts as against 58 per cent. in the previous year. The estimates sanctioned by the council for the repair of roads amounted to Rs. 1,568–8–0. The decrease in the expenditure as compared with the sanctioned amount is due (1) to the contract having been executed at $2\frac{1}{2}$ per cent. less than the amount of the estimates, (2) to fines imposed on the contractor for slow progress and (3) to stoppages made when the amount was actually paid. Without deducting the amount covered by such stoppages, which is only actual expenditure on the work done but not paid, the percentage of expenditure on roads was 55. Many of the inferior smaller lanes and streets were taken up in hand as stated in last year's report and put in order during the year; and many of the remaining smaller lanes and streets will be taken up in the current year. The Govindapuram high road, the condition of which was said to be bad by the Divisional Officer in his endorsement on last year's report, was repaired during the year and is now in a very satisfactory state. The remarks of the Deputy Sanitary Commissioner in his last inspection notes, dated 31st December 1894, on the state of the roads are quoted below: "The main roads within the limits of the municipality are in good order; some are undergoing repair. The smaller streets and back lanes are very rough but cleanly kept." The number of miles of roads (including streets of every description) maintained by the council during the year under report is detailed below:—

	Mls.	Fur.	Yds.
Metalled	7	0	0
Unmetalled	1	1	6
Total ..	8	1	6

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

41. (*b*) *Buildings.*—The charges incurred under this head amounted to Rs. 15 as against Rs. 37–9–9 in the previous year and Rs. 50, the revised estimate, and represents the cost of repairing the existing tatty latrines. The decrease as compared with the actuals of the previous year may be accounted for by the fact that the Pariah school building was repaired in that year at a cost of Rs. 25, while the decrease as compared with the revised estimate is owing to the fact that it was proposed to repair the slaughter-house building within the year, but suggestions having subsequently been received to extend the building with tiled roofing, the proposed work was postponed.

42. (*d*) *Water-supply*—(i) *Repairs to works, machinery, &c.*—The council sanctioned subsequent to the submission of the revised estimate a sum of Rs. 173 for the complete repair of the well in the cutcherry compound which is used by many people and the work was taken up and finished within the end of the official year; but the contractor who undertook the work failed to submit a bill in time to admit of the allotment being disbursed within the year The amount of the bill, viz., Rupees 172–11–0, is therefore shown under liabilities in note to statement II and will be paid from the current year's funds upon fresh sanction of the council.

43. (ii) *Establishment.*—The charges incurred under this head were Rs. 395–6–8 as against Rs. 346–1–7, the actuals of the previous year, and Rs. 390, the revised estimate. The establishment charges amounted to Rs. 357–10–11 (excluding Rs. 2–5–1 being the fines imposed on the establishment for neglect of duty) and the increase of Rs. 37–11–9, as compared with statement II-B, represents the cost of cleansing the well in the cart-stand as found necessary. For the supply of drinking water springs are dug up (five in number) in the bed of the Pálár river; there are also eight public wells in the town. The springs are cleaned daily and five watchmen were placed as in the previous year to prevent their being contaminated by bathing and washing clothes in them. The District Medical and Sanitary Officer remarked that the river water is good but open to pollution as people are said to commit nuisance by the river side. The attention of the police was drawn to this and there were numerous prosecutions during the year under the Towns Nuisances Act.

44. (iii) *Contingencies.*—The particulars of small expenditure under this head are detailed in Statement II-A.

45. (3) *Establishment.*—The expenditure under this head amounted to Rupees 287–10–1 as against Rs. 284–2–6 in the previous year and Rs. 290, the revised estimate. There was one municipal inspector as in the previous year and the saving of Rs. 12–5–11 shown in statement II-B was effected on account of his having been on leave for a week on loss of pay in the month of March 1894 and of fines imposed on him for neglect of duty.

46. (4) *Tools, Plant and other Stores.*—The entry of Rs. 15–14–3 as against the actuals of Rs. 26–12–0 and the revised estimate of Rs. 20 represents the cost of stationery articles, &c., supplied to the municipal inspector.

47. *Grant II, Education*—(1) *Training Schools*—(*b*) *Stipends to Normal Students.*—Though a sum of Rs. 100 was provided under this head in the budget for the year under report, no teacher was sent up for training in accordance with the subsequent resolution of the council as explained in paragraph 29 *supra*. Hence the budget allotment was not utilized.

48. (ii) *On Salary-results System*—(*a*) *Fixed Payments.*—The outlay under this head amounted to Rs. 787–13–0 as against Rs. 738–10–3 in the previous year and Rs. 830, the revised estimate. The council as in the previous year maintained on the whole five primary schools—two Hindu schools and two Muhammadan schools and one Pariah school—and the particulars of teachers employed are given in detail in statement II-B. One of the two Hindu primary schools, viz., the Rahimanpet school, was in the month of June 1894 made an upper primary school as sanctioned in G.O., dated 7th September 1894, Mis. No. 1227 M., and the number of teachers was raised from three to four with the revision of the scale of their pay as will be seen from statement II-B. The increase of pay to the teachers from the 16th June 1894, on which date the higher class was opened in the school, accounts for the increased expenditure as compared with the actuals of the previous year, and the decrease as compared with the revised estimate was owing to the fact that the first assistant master's place was vacant till about the end of the year. For want of a competent and trained Telugu teacher the post was vacant till the close of the year when it was filled up. The saving of Rs. 17–11–0 shown in statement II-B resulted from (1) the place of third assistant teacher of the Rahimanpet primary school having been vacant for about a month and (2) the fines imposed on, and the leave granted on loss of pay to, the teachers of the other primary schools. The number of teachers in the council's primary schools on the 31st March 1895 was ten (including the teacher

who was appointed at the close of the year to the vacant first assistant master's place of the Rahimanpet upper primary school); of these, two were trained, two had ordinary certificates, five possessed general education certificates and one was an unpassed man. The last assistant teacher's place of the Rahimanpet upper primary school carried a pay of Rs. 5 only per mensem, and hence the services of a passed or trained man were not procurable. However as compared with the previous year the qualifications of the teachers employed were better during the year under report, and endeavours will be made to secure the services of fully trained men for all the schools.

49. (*b*) *Results Grants.*—The expenditure under this head amounted to Rupees 123–14–0 as against Rs. 138–4–7 in the previous year and Rs. 180, the revised and budget estimates; this includes half of the provincial grant (viz., Rs. 2–3–0) paid to the teachers of the two Hindu primary schools. The total grant (excluding the provincial grant) earned by all the five schools was Rs. 247–12–0 and, as the results grants to the salary-results system schools are paid at 50 per cent., the sum actually paid to the teachers in addition to and proportionately to their pay amounted to Rs. 123–14–0. It is a matter of regret that the two Muhammadan primary schools produced a very unsatisfactory result at the last annual examination and the amount of grant recommended and paid was only Rs. 12–11–6. There was apparently no fall in the strength of the two schools on the date of the examination and from the papers received with explanation of the inspecting schoolmaster, who was called upon to explain the cause of this unsatisfactory result, I find that the teachers and the inspecting schoolmaster are not much to blame in the matter. The teachers of the schools were not given previous intimation of the examination date. The date on which the Sub-Assistant Inspector of Muhammadan schools arrived for examination was an important festival day and most of the pupils were said to be absent. Besides, the pupils of the Municipal Muhammadan school had to attend at a private Mosque school for examination (about half a mile off). I addressed the Inspector of Schools on the subject and from the reply received from him I cannot discover why the rules in the Grant-in-aid Code were not complied with. As for the reason why the headmasters of the schools were not previously informed of the date of examination, the Sub-Assistant Inspector of Muhammadan schools throws the blame upon the inspecting schoolmaster whom I have called upon to explain. Apart from the question of strength in which there was neither fall nor increase, I am unable to make any mention of the progress which the schools made for reasons stated above. In paragraph 38 of the last year's report it was stated that the result of the discussion as to the advisability of retaining or abolishing these two schools will be reported to Government. The educational officers who were consulted suggest that the schools be placed under the supervision of the Muhammadan Inspecting schoolmaster of the Salem District Board on payment of contribution to that body. The council since resolved not to concur in this proposal. As fees are now levied in the schools, they will be tried for another year. The number of pupils on the rolls in the council's primary schools on the 31st March 1895 was 212 boys and 34 girls as against 211 boys and 31 girls on the corresponding date in the previous year, while the number of those presented themselves for the examination and who passed were 123 and 86 respectively as against 113 and 84 in the previous year. There has not been any improvement in the strength of the schools, and though the number of pupils presented themselves for the examination was greater, the results cannot be said to be better than last year. However it may not be out of place here to mention that the number of boys who appeared for primary school examination from the Rahimanpet upper primary school was six and that although the pupils were taught in the school for the examination for six months only, the fourth class having been opened only in the month of June last, the entire number passed; this is very creditable to the headmaster of the school and speaks well of the inspecting schoolmaster's supervision.

50. (*c*) *Contingencies.*—The outlay under this head amounted to Rs. 237–14–5 as against Rs. 270–3–3 in the previous year and Rs. 200, the revised estimate. The decrease as compared with the actuals of the previous year is due to the fact that furniture in the previous year was supplied to the primary schools while such necessity

did not arise except in the case of one school in the year under report, and the fact that there is an increase, as compared with the revised estimate, is due to the supply of benches with backs to the Rahimanpet Upper Primary school subsequent to the submission of the revised estimate. All the schools, except the Pariah primary school which had a building of its own, were held in rented buildings as in the previous year.

51. (3) *Salary Grants.*—The expenditure under this head amounted to Rupees 383–1–7 as against the revised estimate of Rs. 390 and the actuals of Rs. 419–11–3 in the previous year. This represents the salary grant paid as usual to the lower secondary school managed by the London Mission Society. The council contributes one-third of the pay of the qualified teachers and one-third of the house-rent and one-half of the pay of the gymnastic instructor. The decrease, as compared with the actuals of the previous year, was owing to the non-payment of the salary grant towards the pay of the gymnastic instructor, as he was not a qualified man. Of the total expenditure, Rs. 103–12–4 were spent on the secondary department and Rupees 279–5–3 on the primary department. The strength of the school on the 31st March 1895 was 91 as against 93 in the previous year, and the average attendance was 64 (18 in the lower secondary department and 46 in the primary department). The corresponding figures in the previous year were 11 and 59 respectively. There were no girls at all in the school as in the previous year. Of the six teachers employed in the school (against five in the previous year) four were qualified trained men, while the remaining two (including the gymnastic instructor) were unpassed men. No salary grant was paid towards the salary of the two unpassed men,

52. (4) *Results Grants.*—The results grants paid to the aided schools during the year under report amounted to Rs. 139–10–0 as against Rs. 132 in the previous year and Rs. 150 in the budget and revised estimates. The number of schools registered for examination during the year was three—one Hindu and two Muhammadan primary schools—as against the same number in the previous year. There are no Hindu primary schools at all in the town, but there are many Muhammadan mosque schools with sufficient strength. In all these schools education is given with free supply of food, clothing, books, &c., to the poorer class of pupils and the managers do not require any aid. Consequently any effort to register more schools for aid was of no avail. The total grant earned by all the three schools was Rs. 213–2–0. The Neelikollai mosque school itself earned Rs. 131–14–0, but the decrease in the actual payment was due to the fact that the educational officers submitted certifying memoranda disallowing the amount earned in excess of the sanctioned estimate. The results grants are paid to the aided schools at the maximum rates laid down in the Grant-in-aid Code. The number of pupils who presented themselves for examination and passed was 216 and 116, respectively, as against 112 and 89 in the previous year. Although the number presented for examination was double that of the last year, the examination results have not been satisfactory except in one Muhammadan school.

53. (6) *Inspection*—(*b*) *Municipal Inspector*—(i) *Establishment.*—The entry under this head of Rs. 88 against Rs. 89–4–5 in the previous year and Rs. 90 in the revised and budget estimates, represents the salary of the inspecting schoolmaster appointed in common for the Tiruppattúr and Vániyambádi municipalities, each council paying half the cost. The saving of Rs. 2 was on account of fines imposed on the inspecting schoolmaster for neglect of duty.

54. (ii) *Contingencies.*—The outlay under this head was Rs. 37–5–3 against Rs. 47–10–7 in the previous year and Rs. 40 in the revised and budget estimates, and this represents the fixed travelling allowance paid to the inspecting schoolmaster and the cost of stationery articles, postage stamps, &c., supplied to him. The grant of fixed travelling allowance was sanctioned by Government in its order, dated 27th April 1894, Mis. No. 546 M.

55. (7) *Miscellaneous.*—In order to send the unpassed teachers employed in the municipal primary schools for the Primary School examination, the educational officers seem to have required inspecting schoolmaster to hold a central class each week and

to prepare and send the teachers for examination, and recommended to the council to pay a bonus of Rs. 3 to the inspecting schoolmaster for each teacher coming out successfully in the examination. Two teachers passed and the council accordingly sanctioned and paid a bonus of Rs 6. The sum of Rs. 11-1-10 incurred under this head during the previous year was for the payment of grant for the library purchased by the London Mission School Manager.

The prescribed statements received from the Assistant Inspector of Schools are herewith submitted. The total outlay on education was Rs. 1,803-10-3 * as against Rs. 1,846-14-2, the actuals of previous year, and Rs. 1,880 the revised estimate. Deducting the income from Provincial funds Rs. 4-6-0 and the school fees Rs. 162-4-6 or Rs. 166-10-6, the net cost was Rs. 1,636-15-9. The expenditure therefore on education was 12 per cent. of total income from taxation, market fees and rents.

	Rs.	A.	P.
* Lower secondary	103	12	4
Primary	1,699	13	11
Total ..	1,803	10	3

56. *Grant III, Sanitation and Medical Service*—(1) *Hospitals and Dispensaries*—(*a*) *Establishment.*—The outlay under this head amounted to Rs. 995-12-0 against the actuals of Rs. 939-15-2 in the previous year and the revised estimate of Rupees 1,000. The total establishment charges of the dispensary was Rs. 1,006-8-0 as detailed in Statement II-B. The saving of Rs. 10-12-0 (Statement II-B) was effected by the fines inflicted on the midwife for short work during the course of the year. The increase, as compared with the actuals of the previous year, was due to the fact that the post of midwife was vacant for four months and that the compounder was granted leave on loss of pay for one month last year. The dispensary was in charge of a first-class hospital assistant, one-eighth of whose salary (Rs. 65 per mensem) was, as usual, paid from Provincial funds.

57. (*b*) *Medicines and Supplies.*—The expenditure under this head amounted to Rs. 267-5-9 against the actuals of Rs. 223-2-7 in the previous year and the revised estimate of Rs. 300. As advised by the Surgeon-General with the Government of Madras, medicines were purchased from Messrs. Burgoyne, Burbidges and Co., London, except few acids, &c., which were obtained from the Medical Store Depôt, Madras. The quantity of medicines purchased was the same as last year's; but there has been an increase in the expenditure owing to enhanced rates having been charged for sending them.

58. (*d*) *Sundries and Contingencies.*—The outlay under this head—Rs. 256-4-11 as against Rs. 272-6-1, the actuals of the previous year, and Rs. 300 the revised estimate—represents the dispensary contingencies and house-rent for the building. In the previous year some new furniture and disinfecting table for the dead-house were supplied to the dispensary, while there was no necessity for such expenditure in the year. This accounts for the decrease in the expenditure as compared with the previous year. The total charges for maintaining the dispensary during the year amounted to Rs. 1,519-6-8 as against Rs. 1,435-7-10 in the previous year and Rs. 1,600 in the revised estimate, and the Taluk Board of Tiruppattúr paid one-fourth of the cost. The number of out-patients treated during the year was 11,574 against 11,790 in the previous year. The midwife attended 52 cases of labour as against 38 in the previous year. The minimum number of cases required of her each month was six, and a fine of As. 8 per case was imposed on her for short work, as per G.O., dated 2nd September 1890, No. 1402 M., Mis. The system of fines for short work was subsequently abolished by the council with reference to G.O., dated 9th March 1895, No. 441 L. The midwife was a trained woman. The dispensary was located in the same building. The new building with accommodation for in-patients, according to the new plan furnished by the Sanitary Engineer, is under construction and will very probably be finished within the close of the current official year. Free quarters to hospital assistant will also be constructed along with this, and till then the council has resolved to pay house-rent, instead at the rate of Rs. 3 per mensem from 1st April 1895 for the house in which he is now living. A copy of the Medical officer's report on the working of the dispensary accompanies.

59. *Medical training of women.*—No expenditure was incurred by the council during the year for the training of female medical practitioners, as the midwife attached to the municipal dispensary was a trained woman.

60. (2) *Contribution to Provincial Funds.*—The sum of Rs. 125 entered under this head represents the contribution paid on account of Medical College, Sanitary Inspection and Medical Reserve Staff, as per letter, dated 21st February 1895, Reference on No. 669 Eng., of the Deputy Collector in charge of Treasury, Salem.

61. (3) *Vaccination*—(*a*) *Establishment.*—The cost of the vaccination establishment amounted to Rs. 156 as against Rs. 175-2-1 in the previous year and Rs. 160 in the revised estimate. The decrease, as compared with the actuals of the previous year, was due to the fact that there was a cooly on Rs. 4 per mensem for about ten months last year to look after the calves purchased for vaccine purposes. It was only after the submission of the budget estimate for the year under report that the council resolved to abolish the animal vaccination depôt maintained by it and to obtain glycerine paste at a less cost from the Central Vaccine Depôt, Salem, and the services of the cooly were accordingly dispensed with. This accounts for the decrease in the expenditure as compared with the budget allotment. There was no separate vaccinatrix, the midwife attached to the municipal dispensary being put on this duty with an extra remuneration of Rs. 3 per mensem (*vide* G.O., dated 10th March 1890, No. 384 M.).

62. 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.	136	10	146	47	1	48
Number of vaccine operations performed by the vaccinator and vaccinatrix.	798	29	827	876	15	891
Total number of vaccine operations performed by the medical subordinate on children under one year of age.	48	2	50	14	..	14
Total number of vaccine operations performed by the municipal vaccinator and vaccinatrix on children under one year of age.	529	21	550	582	4	586
Total number of vaccine operations.	934	39	973	923	16	939

The average cost of each successful operation was As. 3-7 as against As. 4 in the previous year. The average cost for the whole presidency for 1893-94 was As. 4-6 against As. 4-11 in the previous year.

63. The total number of vaccine operations performed was 939 (the total number of births registered being 783) as against 973 in the previous year and 1,096 in 1892-93. The proportion per mille of the total number of successful operations (923) to total population was 58 as against 59 in the previous year and 68 in 1892-93. The corresponding figure for infantile vaccination only was 37·8 as against 36·4 in the previous year. During the year 113 cases of disobedience to notices issued under section 138 of the District Municipalities Act to get the unprotected children vaccinated were reported to the Magistrate. Only one prosecution was instituted, as in the remaining cases the warning of the Magistrate had the desired effect. The total number of births during the year was 783 as against 777 in the previous year, and the results of vaccination, as compared with those of the last year (the number of successful cases being only 923 as against 934), cannot be considered altogether satisfactory, and there is a large decrease in the number of cases performed by the medical subordinate who is entrusted with the supervision of the work. Though the question of raising the minimum number of cases required of the vaccinator from 45 to 60 was again discussed, the District Medical officer was not in favour of raising the number for reasons stated by him in which the council concurred. As directed in paragraph 4 (4) of G.O., dated 4th July 1894, No. 923 M., the

unwillingness of the council to raise the minimum was reported to Government in this office letter No. 626, dated 30th November 1894. Instructions recently issued in G.O., dated 19th October 1894, No. 1502 M., are now being attended to, and notices are given to persons on the same day they register births in the municipal office to get the children vaccinated on the date fixed therein. Under this system no birth can possibly escape vaccination. The minimum number of cases required of the vaccinator and vaccinatrix during the year under report was 45 and 15, respectively, and all cases were performed by glycerine paste only. There were no deaths from small-pox during the year.

64. (*b*) *Contingencies.*—The expenditure under this head amounted to Rupees 51–7–10 as against the actuals of Rs. 57–3–4 in the previous year and Rs. 50 the revised estimate. The amount of expenditure closely follow that of the previous year and the revised estimate and needs therefore no explanation. Vaccination was performed with glycerine paste purchased from the Central Vaccine depôt, Salem.

65. (4) *Registration of Births and Deaths*—(*a*) *Establishment.*—The charges under this head were Rs. 118 as against the actuals of Rs. 96 in the previous year and Rs. 120 the revised estimate. The increase, as compared with the actuals of the previous year, was due to the fact that the pay of the birth and death registrar was raised from Rs. 8 to Rs. 10 per mensem (*vide* G.O., dated 26th February 1894, No. 228 M.). As there were only eleven payments during the year at Rs. 10, there was a saving of Rs. 2 (Statement II-B).

66. The subjoined abstract shows the total number of births and deaths registered during the year as compared with that of the previous year :—

Years.	Births.		Deaths.	
	Number registered.	Rate per mille.	Number registered.	Rate per mille.
1893–94	777	49·0	556	35·1
1894–95	783	49·4	373	23·5

The particulars and causes of deaths are shown below :—

	1893–94.	1894–95.
Cholera	167	..
Fever	165	183
Dysentery or Diarrhœa	21	7
Accidents	3	3
All other causes	200	180
Total ..	556	373

The number of prosecutions instituted during the year under report for failure to register births and deaths was 53 as against 36 in the previous year. Every case of failure to register birth or death brought to the notice of the council was prosecuted and strict supervision is being exercised, so that all cases of failure may be brought to notice. The number of births closely follow the last year's figure, while there is considerable decrease in the number of deaths. It is very satisfactory to note that there has been no cholera in the town during the year under report. The fact that there were 167 deaths from cholera alone last year chiefly accounts for the decrease in the number of deaths this year. The general health of the public was satisfactory.

67. (*b*) *Contingencies, Rs.* 49–12–11.—The increased expenditure under this head as against the actuals of Rs. 8–15–6 in the previous year and the revised estimate of Rs. 50 is due to the fact that the furniture, registers, receipt books, &c., that were indented upon, but not supplied within the end of the year, as explained in paragraph 55 of the last year's report, were supplied during the year.

68. (5) *Conservancy, Road-cleansing and Road-watering*—(*a*) (*i*) *Establishment.*—The outlay under this head amounted to Rs. 2,797–14–8 as against Rupees 2,561–7–5 in the previous year and Rs. 2,820 the revised estimate. The increase, as

compared with the actuals of the previous year, was due to the entertainment of two Pariah sweepers on Rs. 5 each during the year (G.O., dated 26th February 1894, No. 228 M., Mis.), as the sanitation of the Pariah quarters was considered to have been neglected, and the saving of Rs. 118–1–4 as entered in statement II-B resulted from (1) fines imposed on the conservancy establishment for neglect of duty and deductions from the pay of absentees, (2) the appointment of two female toties on Rs. 4–8–0 throughout the year in place of two male toties on Rs. 5–8–0 on account of difficulty in procuring male toties, and (3) the appointment of a boy toty on Rs. 3 in place of a female toty on Rs. 4–8–0 throughout the year. The number of sweepers as sanctioned in the budget for the year was fourteen as against sixteen in the previous year, but subsequently two more were appointed as sanctioned by Government (*vide* G.O., dated 21st June 1894, No. 775 M., Mis.) on further reference from the council.

69. (*ii*) *Other charges such as purchase or hire of carts, &c.*—The outlay under this head was Rs. 165–13–6 as against the actuals of Rs. 85–2–4 in the previous year and the revised estimate of Rs. 110. The increase, as compared with the actuals of the previous year and the revised estimate, was owing to the purchase of two iron night-soil carts at a cost of Rs. 40 each during the year under report and the repair of nearly half the number of rubbish carts subsequent to the submission of the revised estimate respectively.

70. (6) *Private Scavenging.*—The outlay under this head was Rs. 347–8–5 as against Rs. 212–8–2 in the previous year and Rs. 380 the revised estimate. The budget allotment under this head was Rs. 500. During the year though provision was made for the entertainment of eight toties, only six toties were appointed, as the number of houses that were brought under the system was not enough for eight men. The increase, as compared with the actuals of the previous year, was due to the fact that there were only four toties last year as against six in the year under report. The saving of Rs. 81–2–11 shown in Statement II-B was owing to (1) the appointment of the additional two toties in the third quarter instead of in the first quarter of the year as houses were not ready and (2) the fines imposed on the establishment for neglect of duty. A maistry to supervise the work and to collect fees was appointed with effect from 18th October 1894 as sanctioned by Government in its order No. 1436 M., Mis., dated 12th October 1894.

71. (*ii*) *Contingencies such as cost of Scavenging carts, &c.*—The expenditure under this head amounted to Rs. 121 as against Rs. 156–6–0 the actuals of the previous year and Rs. 130 the revised estimate. During the year previous to the one under report four night-soil carts were purchased, whereas during this year only three were purchased. This accounts for the decrease.

72. *Contingencies.*—The outlay under this head was Rs. 172–15–3 as against the actuals of Rs 287–11–8 in the previous year and the revised estimate of Rs. 160. In the previous year a land near Puthur measuring four acres was purchased for Rs. 250 for a rubbish and night-soil depôt. Similarly during the year under report another land was acquired under the Land Acquisition Act for the purpose in the other end of the town, but the land was only one acre in extent and consequently the compensation paid was Rs. 117. This accounts for the decrease as compared with the actuals of the previous year. The slight increase over the revised estimate was due to the supply of bamboo baskets, &c., for all the rubbish carts in use subsequent to the submission of the revised estimate.

73. The total number of dust-bins in the town on the 31st March 1895 was 100, and all of them are movable and made of corrugated iron. The total number of latrines was eleven as against the same number in the previous year. One mud wall latrine was replaced by a brick and chunam wall latrine. There was thus one double iron latrine, one brick and chunam wall and three mud wall latrines and six tatty enclosures. There were no public urinals in the town. The sweepings of the town were collected in the dust-bins placed in the streets and lanes and conveyed by the municipal sweepers in the carts kept for the purpose to the selected depôts and there stored. The night-soil from the public and private latrines were similarly removed in the iron hand carts and buried in trenches in the depôts. As in the previous year the number of rubbish and night-soil depôts in the town was five and three

respectively and that of rubbish and night-soil carts was fifteen and ten respectively (including the private scavenging carts). The Amburpet rubbish depôt, which was condemned by the Sanitary Commissioner, was closed during the year and another suitable site was acquired for the purpose far below the town. The sanitary and penal provisions of the Municipal Act were strictly enforced as will be observed from the large amount of fines realized under the Municipal and other Acts (paragraph 28 *supra*). Except as regards drainage, which continued to be in the same state every endeavour was made and strict supervision exercised to keep the town in a clean and sanitary condition. Public health was satisfactory during the year under report. In accordance with the desire of the Board of Revenue, expressed in the concluding paragraph of its Proceedings dated 27th March 1895, No. 100, I have to state that, during the year under report many notices have been issued to the owners of land (within the municipal limits) to clear it of prickly-pear and disobedience has resulted in criminal prosecution.

74. *Grant IV, Lighting and Miscellaneous—(a) Establishment—Rs.* 173–12–7.—The entry under this head represents the salary of three lamp-lighters on Rs. 5 each. The saving of Rs. 6–3–5 shown in statement II-B was due to (1) one lamp-lighter having been on leave on forfeiture of pay for fifteen days and (2) to fines imposed on the establishment for neglect of duty.

75. *Contingencies—Rs.* 424–2–0.—The increase in the expenditure under this head, as compared with the actuals of Rs. 331–6–6 in the previous year and Rs. 420 in the revised estimate, is due to the fact that twelve new lamp-posts were put up during the year. The total number of lamp-posts in the town at the close of the year was 125 as against 113 in the previous year.

76. (6) *Public Garden—(a) Establishment.*—The sum of Rs. 4 entered under this head was the salary of the gardener for March 1894. His services were dispensed with from 1st April 1894, as the garden, which was under the management of the council, was transferred to the Revenue department as stated in paragraph 18 *supra*.

77. (9) *Other Charges.*—The total expenditure under this head amounted to Rs. 1,024–3–6 against the actuals of Rs. 631–4–10 in the previous year and the revised estimate of Rs. 1,060. Though there was a decrease of Rs. 100 in the printing charges, the large increase, as compared with the actuals of the previous year, was owing to the fact that all the houses were numbered and that boards showing the names of streets in the town were put up at a cost of Rs. 380–5–6. The particulars of expenditure are given in detail in statement II.

78. *Grant V, Supervision and Management.*—The cost of office establishment was Rs. 72 per mensem (as against Rs. 59 in the previous year) or Rs. 864 per annum. The increase of Rs. 13 per mensem was due to the accountant's pay having been raised from Rs. 15 to Rs. 18, and to the appointment of a clerk on Rs. 10 per mensem as sanctioned in G.O., dated 26th February 1894, No. 228 M. This accounts for the increase in the expenditure, which amounted to Rs. 843–3–0 as against Rs. 699–10–0 in the previous year, and Rs. 850, the revised estimate. The savings of Rs. 20–13–0 as shown in statement II-B resulted from (1) the increased rate of pay to the accountant and the appointment of clerk were given effect to from 1st April 1894 which allowed only eleven payments instead of twelve as provided in the budget and (2) the clerk having been on leave on loss of pay for seventeen days and (3) the fine imposed on the attender for neglect of duty.

79. (*b*) *Collection of Municipal Taxes*—(1) *Establishment.*—The monthly expenditure of the establishment under this head amounted to Rs. 24 per mensem (as against Rs. 16 in the previous year) or Rs. 288 per annum, the increase being due to the fact that a second bill-collector was appointed during the year under report as sanctioned in Government Order referred to in the above paragraph. The actual expenditure was Rs 279–3–9 as against Rs. 190–8–0 in the previous year and the saving of Rs. 8–12–3 (statement II-B) was due (1) to the appointment of the second bill-collector for eleven months only in the year while twelve payments were provided for in the budget and (2) to the fines imposed on, and the leave granted on loss of pay to, the establishment.

80. *Purchase of Account books, paper, &c.*—The outlay under this head amounted to Rs. 117–14–0 as against Rs. 58–14–6 in the previous year and Rs. 100, the revised estimate. The increase, as compared with the actuals of the previous year, is due to the fact that the quantity of the account forms indented upon the V. N. Jubilee Press were more than in the previous year and a portion of the cost of the account forms supplied last year was paid during the year.

81. (*c*) *Collection of Tolls*—(1) *Establishment.*—The entry of Rs. 412–15–2 under this head against the revised estimate of Rs. 430 represents the establishment charges maintained as sanctioned in G.O., dated 5th June 1894, Mis. No. 705 M., the collection of tolls having been kept under departmental management for reasons explained in paragraph 14 *supra*. There were on the whole seven toll-gates; of these only two were important, while the collections in two others were too small to maintain a gatekeeper on Rs. 5 per mensem. For the former, two men were appointed for each gate, while for the latter two bazaar-men living near the gates referred to were made to do the work on payment of commission of one-fourth and one-third of the amount of collections each month respectively. For each of the remaining three, a gatekeeper was appointed at the beginning of the year, but after one month, as there was no income at all from one gate, the services of one gatekeeper were dispensed with. There were, therefore, six gatekeepers on Rs. 5 each at the close of the year with an inspector on Rs. 12 per mensem.

82. (ii) *Contingencies.*—The entry under this head, viz., Rs. 156–4–8, as against Rs. 80 in the revised estimate, was incurred in printing toll tickets and the purchase of stationery articles, boxes, lanterns, &c., for the gates. The increase over the revised estimate is due to the fact that the cost of the toll tickets which was paid subsequent to the submission of the revised estimate having been more than the amount anticipated.

83. (*d*) (ii) *Office Contingencies other than* (*b*) (*ii*).—The outlay under this head amounted to Rs. 333–6–5 as against the actuals of Rs. 324–3–7 in the previous year and Rs. 350 in the revised estimate and represents the house rent paid to the municipal office building at Rs. 10 per mensem and the cost of stationery articles, postage, stamps, &c., purchased for the office use. The difference is slight as compared with the actuals of the previous year and the revised estimate and it does not seem to call for any remarks.

84. (*e*) *Contribution to the Central Office and Audit Establishment—Rs.* 50.—This amount was paid in accordance with the Accountant-General's letter No. 486, dated 19th February 1894, communicated with the Salem Treasury Deputy Collector's endorsement, Ref. on No. 3474-Acc. Eng., dated 12th November 1894.

85. The total expenditure on Grant V amounted to Rs. 2,192–15–0 which was 11 per cent. of the year's total receipts. The unexpected expenditure incurred in keeping the toll-gates under departmental management necessitated the increased expenditure and it is requested that the excess over the percentage, viz., 10, allowed by Government, be admitted as no reduction was found possible.

IV.—Closing Balance.

86. Deducting the total expenditure of Rs. 15,551–12–3 from the total receipts, which, including the opening balance, amounted to Rs. 19,462–0–10, the closing balance arrived at is Rs. 3,910–4–7 and this, with deposit of Rs 1,646–12–0 in connection with the sale of leases for 1895–96, amounted to Rs. 5,557–0–7. There is no noticeable decrease in the expenditure as compared with the revised estimate of Rs. 15,580. The receipts of the year having been more than was anticipated, there is an increase of Rs. 880–4–7 in the closing balance which is 20 per cent. of the year's total receipts. The balance to the credit of the municipality on the 31st March 1895 at the Tiruppattúr sub-treasury as certified by the Treasury Deputy Collector of Salem in his letter No. 1064-Acc. Eng., dated 17th April 1895, was Rs. 5,645–1–0. Deducting from this the amount of uncashed cheques (which was Rs. 86–14–5) there is a difference of Rs. 1–2–0 as compared with the amount of the balance in the office cash-book. The Deputy Tahsildar of Vániyambádi communicated to me that the amount of fines realized from Municipal and other Acts during the month of February last was Rs. 98–12–0, whereas he has actually credited into

the sub-treasury at Tiruppattúr Rs. 99-14-0; hence a difference of Rs. 1-2-0. The Deputy Tahsildar has been addressed on the subject and the discrepancy will be rectified as soon as a reply from him is received.

87. *Municipal Accounts.*—During the year under report the district municipal auditor audited the accounts of the municipality for the official year 1893–94 and the results of the audit were said to be highly satisfactory—*vide* paragraph 2 H of his report.

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

ENCLOSURE.

ANNUAL concise report of the Municipal Dispensary, Vániyambádi, for the official year 1894–95.

Public Health.— The public health of the town during the year was very excellent. There had been no cholera and small-pox, although there were few cases of these diseases in the adjoining villages belonging to North Arcot. In the months of January and February whooping cough was slightly present among children, and in March measles and chicken-pox were prevalent.

2. *Vital Statistics.*—The total number of births during the year is 783; comparing with that of the previous year it exceeds by 6. The total deaths are 381*. This is less than that of the last year by 180. No deaths occurred either from cholera or small-pox.

* NOTE.—373 deaths + 8 born dead. The latter is not included in the total number shown in the administration report.

(Intld.) M. G.,
Chairman.

3. *Sanitation.*—The sanitary condition of the town is gradually improving. A mud wall latrine in B division was demolished and a masonry one was erected in its stead. The town still requires some more latrines. The private scavengering system is appreciated by the people.

Most of the houses of this town possess cess pools, some outside and some in backyards. These are in general excavated pits with slab stones over them. Being situated near drinking-water wells and injurious to the public health, I suggested during the years 1892–93 and 1893–94 that masonry cess-pools should be constructed by the people in their places, and that the cleaning of these pools should be managed by the council till a pucka drainage system is introduced in the town. This was approved of by the Government in their reviews. The suggestion has not yet been carried out, most probably owing to a want of funds to maintain a staff for the purpose of cleaning, &c.

4. *Vaccination.*—Vaccination has been compulsory since 1890–91. The number of successful cases is 923, of which 596 are infantile. Glycerine paste supplied by the central vaccination depôt under the supervision of the Assistant Surgeon of the district was used throughout the year and I have always found it to be successful.

5. *Hospital and Dispensary.*—(*a*) The present dispensary building is a rented house hardly suited for the purpose. A new hospital building is under construction.

(*b*) The building requires turning of tiles.
(*c*) All the furniture are in a fair condition.
(*d*) Statements as to the patients treated are herewith attached.
(*e*) The total deaths among the out-patients is sixteen—one from dysentery, two fevers, six dropsies, two paralysis, two tedious labour and three burns.
(*f*) Major operations four and minor operations 698. No death has resulted from either of these operations.
(*g*) The establishment is sufficient for the present A better compounder is needed in the place of the acting incumbent.
(*h*) The total number of cases attended by the midwife is 52, of which six were of tedious nature and two of them died The monthly average number of cases attended by her is 4.33 and her work is below the minimum prescribed by the council and she was fined Rs. 10 for it at the rate of As. 8 a case.
(*i*) *Nil.*
(*j*) The council, with the object of closing those burial and burning grounds of the Hindus on the western head of the river, exerted its utmost in selecting a suitable place, and, after much difficulty, it has now proposed a site for the purpose. There is a great necessity also for the closing of those burial grounds which are situated in the midst of the populous parts of the town and surrounded by private drinking-water wells.

The cess-pits of the old houses, which are being repaired, are closed upon the orders of the council and new private latrines are built in their places. The contents of these pits are not at all removed, but they are allowed to remain in the backyards. This is a source of poisonous communication to the adjacent wells with which each house is provided during rainy seasons. The council would do well if it issues stringent orders to such people who close cess-pits to remove their contents to a distant place that may be appointed by the council for the purpose and fill them with quick-lime.

(Signed) SHEIK TIPPU SAHIB,
First-class Hospital Assistant.

SALEM,
18*th May* 1895.

(Signed) T. J. HACKETT-WILKINS, Surgn.-Lt.-Col.,
Ag. Dist. Medical and Sanitary Officer.

Submitted to Government through the Collector of Salem.

2. The roads and lanes in Vániyambádi are in a satisfactory condition.

3. The police have done remarkably good work in detecting nuisance cases and have caused the municipal revenue under fines to be considerably increased.

(Signed) M. GHOSE,
Ag. Head Assistant Collector.

31*st May* 1895.

No. 770-Sub.

Forwarded.

(Signed) G. STOKES,
Collector.

3*rd June* 1895.

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ORDER—dated 14th August 1895, No.

The receipts and charges of the
compared below with the budget and
1893–94 :—

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	Actuals, 1893–94.	Budget estimate, 1894–95.	Revised estimate, 1894–95.	Actuals, 1894–95.
Receipts.				
	Rs.	Rs.	Rs.	Rs.
Balance brought forward	1,312	3,000	3,330	3,328
Tax on Arts	..	1,500	..	..
„ Buildings and Lands	7,963	8,150	8,380	8,457
„ Vehicles and Animals	235	270	290	285
„ Carts	388	400	470	497
Tolls	2,268	3,000	3,100	3,364
Rent of Lands, Buildings, &c., and Sale-proceeds of	342	260	190	143
Conservancy Receipts	23	10	20	7
Fees and Revenue from Educational Institutions ..	123	150	150	162
„ „ from Medical Institutions ..	..	..	..	2
Income from Markets and Slaughter-houses ..	968	950	1,040	1,035
License Fees	293	200	220	225
Other Fees	8	50	20	7
Fines under Municipal and other Acts ..	653	350	650	1,135
Grants and Contributions from Government ..	31	80	20	4
„ „ from Local Boards ..	718	400	400	379
Recoveries for Services to Private Individuals ..	126	300	300	343
Miscellaneous	39	20	30	21
Advances Recovered	26	..	..	10
Total ..	15,516	19,690	18,610	19,405
Charges.				
GRANT I—				
New Works—				
Communications	..	50	100	39
Buildings	582	2,730	1,980	2,040
Drainage	..	170	..	..
Miscellaneous Public Improvements	..	50	..	10
Repairs—				
Communications	1,309	1,800	1,300	1,473
Buildings	38	30	50	15
Water-supply	350	540	400	400
Establishment	284	300	290	288
Tools and Plant and other Stores	27	20	20	16
Total ..	2,590	5,690	4,140	4,281
GRANT II—				
Training Schools	..	100	..	..
Municipal Schools—				
On the Salary-result System	1,147	1,280	1,210	1,150
Salary Grants	420	400	390	383
Results Grants	132	150	150	140
Inspection	137	130	130	125
Miscellaneous	11	..	..	6
Total ..	1,847	2,060	1,880	1,804
GRANT III—				
Hospitals and Dispensaries	1,435	1,600	1,600	1,519
Contributions	60	120	100	125
Vaccination	232	280	210	208
Registration of Births and Deaths	105	170	170	168
Conservancy, Road-cleaning and Road-watering	3,143	3,790	3,680	3,488
Total ..	4,975	5,960	5,760	5,508
GRANT IV—				
Lighting	510	630	600	598
Public Garden, Survey of Land, Fire and other cha	929	890	1,060	1,145
tal ..	1,439	1,520	1,660	1,743
GRANT V—				
Supervision and Management	1,337	1,980	2,140	2,193
Advances Recoverable	..	..	..	23
Balance	3,328	2,480	3,030	3,853
otal ..	15,516	19,690	18,610	19,405

M., Local and Municipal.

Vániyambádi Municipality for 1894–95 are
ised estimates for the year and the actuals of

2. The number of meetings he
the previous year, viz., 21. The ave
satisfactory.

3. *Receipts.*—(1) The net curre
of the previous year by Rs. 234, and
ment from 5 to 7½ per cent. of the re
from Rs. 170 to Rs. 210. The collec
the whole, satisfactory.

(2) There was a large increase
enhancement of the rate from one-half
of sweepings, however, owing it is s
Pálár declined. The construction
perhaps lead to an improvement in fut
from fines is satisfactory in so far as it
part of the police in suppressing nuisa

(3) The number of houses serve
income from that source rose from
Rs. 343, but the system was still worke
Had the fees been collected in advance,
have been almost self-supporting. The
the total number of houses assessed to th
that efforts should be made to extend it

4. *Expenditure*—(1) *Public Works.*
taken during the year, but a site for the
Rs. 1,865. The outlay on communicati
of the net municipal income from tolls,
Divisional Officer to have been in a satis

(2) *Education.*—The net expendi
per cent. of the income from taxation, a
primary education. The municipal cou
on the salary-result system, and aided,
with salary grants and three primary sc
municipal schools, taken as a whole, rem
departmental examinations were far fro
the aided institutions showed a marked
were poor, and nearly 5 per cent. of th
The total number of boys under instruc
fell from 685 to 630, or 60·1 per cent.
The attention of the Director of Public
which is said to have occurred in the
Muhammadan schools. The proportion
still very high and the council should tak
the meanwhile follow the instructions on
20th July 1894, No. 923 M.

(3) *Medical Relief.*—There was a
treated at the municipal dispensary. The
52 cases of labour against 38 during eigh
satisfactory and she should be required to
The Chairman's attention will be drawn t
the appointment of a more efficient compo

(4) *Vaccination and Vital Statistic*
formed during the year showed a further
slightly better, the ratio of success being
Infantile vaccination also improved slightly

y the municipal council was the same as in
attendance of the members continued to be

mand of the tax on buildings exceeded that
of the tax on lands, owing to the enhance-
lue of the tax on vacant house-sites, rose
under both heads improved, and were, on

the income from tolls, due chiefly to the
the maximum. The receipts from the sale
to the difficulty of carting them across the
he proposed bridge across this river may
years. The marked increase in the revenue
an indication of increased energy on the

by the private scavenging agency and the
2 and Rs. 126, respectively, to 320 and
t a loss of Rs. 126 to the municipal council.
directed by Government, the service would
stem is only in force in some 11 per cent. of
ax on buildings, so that it appears necessary
the current year.

No new work of any importance was under-
ospital building was purchased at acost of
s amounted to Rs. 1,512, or 54·1 per cent.
l the roads are reported by the Revenue
tory condition.

e on education amounted to Rs. 1,638, or 13
of this sum all but Rs. 104 was devoted to
l continued to maintain five primary schools
in the previous year, one secondary school
ls with result grants. The strength of the
ned almost stationary, but the results of the
satisfactory. The numbers on the rolls of
cline, the results of the grant examinations
allotment for grants was allowed to lapse.
on in the municipal and aided schools thus
the male population of school-going age.
nstruction will be drawn to the confusion
rangements for the examination of the
npassed teachers in the municipality was
steps to have some of them trained and in
s point in paragraph 4 (2) of G.O., dated

light falling off in the number of patients
idwife attached to this institution attended
nonths in the previous year. This is not
show better results in the current year.
the hospital assistant's remarks regarding
der.

.—The total number of vaccinations per-
decline, but the quality of the work was
98·3 per cent. against 96 in 1893–94.

The registration of births appe
decline in the death-rate is explained

(5) *Sanitation.*—Nearly 99 pe
utilized and the expenditure amount
Attention appears to have been paid to
notes of the Deputy Sanitary Commiss
No. 481 M., show that much still re
made to improve matters should be sus

5. *General Remarks.*—The year
cent. of the receipts.

The administration of the munici
to be, on the whole, satisfactory.

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

IX

have been fairly complete and the marked
agraph 66 of the Chairman's report.
. of the allotment under this head was
22·3 per cent. of the current receipts.
nitary needs of the town, but the inspection
recorded in G.O., dated 19th March 1895,
to be done. The efforts that are being
d.

(Tr with a balance of Rs. 3,910, or 24·2 per

y during the year under review continued

xtract.)

~~Chief Secretary.~~

ádi.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From M. GHOSE, Esq., C.S., Chairman, Municipal Council, Vániyambádi to the Chief Secretary to Government (through the Collector of Salem), dated Vániyambádi, 31st May 1895, No. 286.

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

2. The usual statements of receipts and charges prepared in the forms prescribed by Government in its order, dated 10th December 1891, No. 2193 M., are herewith submitted.

3. *Administrative changes.*—During the year under report, the office of Chairman was held by Mr. G. Stokes and by me for four weeks from the 15th July last; and from 15th to 31st March 1895 it was held by Mr. J. T. Gillespie. During the rest of the period embraced by this report Mr. J. P. Bedford (Divisional officer) held the office, but owing to his departure on transfer to Nellore in the current month it has devolved on me to submit this report.

I.—CONSTITUTION OF THE COUNCIL.

4. 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 also the same, viz., three and nine, respectively, and all of them were appointed by Government.

5. During the year under report five municipal councillors vacated their seats on the council—four non-officials consequent on the expiry of their term of three years and one official consequent on his transfer to another district. All the vacancies were filled up within the close of the official year. The municipal councillor, Daud Faqir Muhammad Sahib, died on the 27th January 1895, and the matter was immediately reported to the Head Assistant Collector of Salem. No successor having been appointed till the close of the year under report, there were only eleven members on the council including the Chairman on the 31st March 1895. The Chairman was the only European on the council.

6. The number of meetings held by the council during the year was 21 as against the same number in the previous year. The average attendance is compared below with that of the previous year:—

	1893–94.	1894–95.
Official	2·7	2·7
Non-official	5·0	4·9
Total ..	7·7	7·6

As in the previous year there was no meeting adjourned for want of a quorum. There has neither been any noticeable decrease or increase in the attendance, and on the whole the attendance may be considered satisfactory, more than half the number of councillors being present on an average at each meeting.

II.—Receipts.

7. In the following abstract the receipts under the several heads are 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.
Tax on buildings	7,781 15 9	8,224 8 0	442 8 3	..	8,160 0 0
,, on lands	180 13 6	232 10 11	51 13 5	..	220 0 0
,, on vehicles	21 0 0	28 8 0	7 8 0	..	30 0 0
,, on animals	213 8 0	257 8 0	44 0 0	..	260 0 0
,, on carts	388 0 0	497 0 0	109 0 0	..	470 0 0
Tolls	2,268 0 0	3,420 12 6	1,152 12 6	..	3,100 0 0
Total from Taxation ..	10,853 5 3	12,660 15 5	1,807 10 2	..	12,240 0 0
Rent of lands	..	1 0 0	1 0 0	..	..
Avenue receipts	234 5 10	114 6 6	..	119 15 4	150 0 0
Produce of lands, gardens	87 15 4	11 8 0	..	76 7 4	20 0 0
Sale-proceeds of old materials, empty oil-cans, &c.	19 4 6	16 9 0	..	2 11 6	20 0 0
Conservancy receipts	23 4 0	7 2 6	..	16 1 6	20 0 0
Fees from Educational institutions	123 1 6	162 4 6	39 3 0	..	150 0 0
Other hospital receipts	..	1 10 0	1 10 0	..	..
Income from markets	392 10 0	350 0 0	..	42 10 0	350 0 0
,, ,, slaughter-houses	575 0 0	685 0 0	110 0 0	..	690 0 0
Other fees	301 10 10	231 7 11	..	70 2 11	240 0 0
Fines under Municipal and other Acts ..	653 2 4	1,134 11 9	481 9 5	..	650 0 0
Grants and contributions	748 12 10	383 13 2	..	364 15 8	420 0 0
Private scavenging fees	126 7 0	343 1 0	216 10 0	..	300 0 0
Miscellaneous, other receipts	38 13 9	20 12 7	..	18 1 2	30 0 0
Advances recovered	26 4 5	10 0 0	..	16 4 5	..
Total income from miscellaneous sources ..	3,350 12 4	3,473 6 11	850 0 5	727 5 10	3,040 0 0
Opening balance	1,312 6 0	3,327 10 6	..	..	3,330 0 0
Grand Total ..	15,516 7 7	19,462 0 10	2,657 10 7	727 5 10	18,610 0 0

8. The year opened with a balance of Rs. 3,327–10–6 as against Rs. 1,312–6–0 in the previous year. The receipts during the year amounted to Rs. 16,134–6–4 as against Rs. 14,204–1–7 (audited figures) in the previous year and Rs. 15,280 anticipated in the revised estimate. Rs. 12,660–15–5 were derived from rates and taxes and Rs. 3,473–6–11 from other sources. The corresponding figures for 1893–94 were Rs. 10,853–5–3 and Rs. 3,350–12–4 (audited figures) respectively. There was thus an increase of Rs. 1,807–10–2 in the income derived from rates and taxes and of Rs. 122–10–7 in the receipts from other sources, *i.e.*, of Rs. 1,930–4–9 on the whole, which occurred chiefly under tax on buildings, carts, and income from tolls. The cause of increase in each case is discussed below. The total assets for the year were Rs. 19,462–0–10 (Rs. 3,327–10–6 opening balance + Rs. 16,134–6–4) as against Rs. 15,516–7–7 in the previous year. The expenditure during the year amounted to Rs. 15,551–12–3 as against Rs. 12,188–13–1 in the previous year and Rs. 15,580 anticipated in the revised estimate. The balance on the 31st March 1895 was thus Rs. 3,910–4–7, which is 20 per cent. of the year's total receipts as against 23 per cent. in the previous year.

A—Receipts from Taxation.

9. (2) *Municipal Rates and Taxes*—(*a*) *Tax on Arts.*—The imposition of tax on arts during the year was sanctioned by Government in its Order, No. 228 M., dated 26th February 1894. The council subsequently protested against this for reasons which it seems unnecessary to explain here and the Government thereupon in its Order, dated 4th June 1894, Mis. No. 703 M., postponed the levy of this tax for one year. Hence no receipts under this head.

10. (*b*) *Tax on Buildings.*—The tax on buildings continued to be levied at 7½ per cent. on the annual rent value. In the case of rented buildings the actual rent per annum was as usual 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 house-tax registers were prepared in 1891–92 and those for the year under report were revised with reference to subsequent additions, alterations and improvements.

During the latter part of the year a thorough revision was carried out and for the current year (1895–96) new house-tax registers will be prepared. The collections amounted to Rs. 8,224–8–0 as detailed below, against Rs. 7,781–15–9 (audited figures) in the previous year and Rs. 8,160 anticipated in the revised estimate, or Rs. 442–8–3 more than in the previous year :—

	Rs. A. P.
Arrears	316 13 11
Current	7,907 10 1
Total ..	8,224 8 0

Arrears.—The balance of old demand as shown in statement IV-B of the previous year was Rs. 43–13–2. This and the balance of Rs. 368–15–11 of the previous year (in all Rs. 412–13–1) form the arrears demand for the year 1894–95, of which Rs. 316–13–11 (or 77 per cent.) were collected long before the close of the official year under report. A sum of Rs. 7–3–3 being the tax levied on a choultry exclusively used for charitable purposes and for which no objection petition was received till the demand for the year was finally settled was subsequently remitted and Rs. 88–11–11 were written off within the year by the council as irrecoverable after due inquiry and verification. This amount (viz., Rs. 88–11–11) appertaining to three preceding years had been retained on the accounts long after collection had become impossible owing to poverty, death or absence of the defaulters concerned. Thus at the close of the year there was no balance whatever of the arrear demand.

Current.—The demand fixed by the Chairman after disposal of revision petitions was Rs. 8,087–10–9 as against Rs. 7,854–2–1 in the previous year. This was the final demand, there being no further reductions or remissions on appeal. The net increase, as compared with the preceding year, was Rs. 233–8–8 which was due to revised valuations and new houses brought on the registers and assessed during the year under report. Of the demand, Rs. 7,907–10–1, or 98 per cent. as against 95 in the preceding year were collected within the 31st March 1895. A sum of Rupees 15–4–9 was remitted by the Chairman on account of vacant houses under section 72 of the District Municipalities Act. The balance outstanding at the close of the year was thus Rs. 164–11–11, which is two per cent. of the demand. This sum has, by subsequent collections, been reduced to Rs. 103–13–7. Though the demand was greater than that of the previous year, the balance was considerably small. Coercive measures were freely resorted to wherever found desirable and the appointment of an additional bill-collector during the year as sanctioned in G.O., dated 26th February 1894, No. 228 M., is the cause of this satisfactory collection. A councillor had to be deputed to supervise this branch of work every year, while during the year under report no supervision at all was found to be necessary. I may add that the two bill-collectors worked very satisfactorily and thus cleared off the arrears entirely and collected as much as could be expected in the current year's demand. In no previous years I find from the reports have the collections in the municipality been so satisfactory as in the year under report. Every endeavour has already been made to clear off the present small outstanding balance and it is found that the major portion of this sum will have to be remitted owing to poverty or absence of the defaulters concerned. The remission lists prepared are now under verification and will be disposed of soon. During the year 2,888 houses (82 per cent.) were finally assessed out of a total number of 3,520 according to the census of 1891. The corresponding figure for 1893–94 was 2,853 houses or 81 per cent. The incidence of the tax was Rs. 2–12–9 on the former number (2,888) and Rs. 2–4–9 on the latter (3,520).

11. (*c*) *Tax on Lands.*—The lands on which the 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 was during the year raised from 5 to 7½ per cent. in accordance with the directions contained in G.O., dated 26th December 1893, Mis. No. 1773 M., and that on the latter continued to be levied on the acreage rate of 2 annas per acre of wet land and 1 anna per acre of dry land (*vide* G.O., dated 9th

December 1889, No. 1665 M.). The total extent of vacant lands within the village-site is nearly 13 acres and that of the cultivable lands assessed is acres 267·34 and acres 531·17 of wet and dry lands respectively. The collections amounted to Rupees 232–10–11 as against Rs. 180–13–6 in the previous year as shown below :—

	Rs.	A.	P.
Arrears	55	10	3
Current	177	0	8
Total ..	232	10	11

Arrears.—The balance of old demand as shown in paragraph 10 of the previous year's report was Rs. 22–3–6 which, with Rs. 45–5–10, the arrears of the previous year (in all Rs. 67–9–4), forms the arrears demand for the year under report. Of this sum, Rs. 55–10–3 or 84 per cent. were collected and Rs. 11–15–1 were written off by the council within the year as irrecoverable after due verification. There was thus no balance whatever at the close of the year.

Current.—The registers for the taxes on vacant house-sites and cultivable lands were prepared in 1889–90 and 1890–91 respectively. The demand on both classes of land as finally settled by the Chairman for the year was Rs. 209–8–8 as against Rs. 170–5–9 in the previous year, the increase being due to the fact that the tax on vacant house-sites was raised during the year from 5 to 7½ per cent. as explained above. The collections amounted to Rs. 177–0–8, which is 84 per cent. of the demand as against 74 per cent. in the previous year. The balance left uncollected at the close of the year was Rs. 32–8–0. which has, by subsequent collections, been reduced to Rs. 17–9–5. Steps are being taken to collect as much as possible of this amount. The proposal to entrust the collection of this tax to the village munsif for reasons explained in paragraph 10 of the previous year's report, which was approved by Government (*vide* paragraph 3 (2) of the G.O., dated 20th July 1894, No. 923 M., Local and Municipal) has not yet been finally settled, as the matter has been referred by the council to the revenue authorities for suggestion as to which village munsif the work should be entrusted to, and what reasonable commission should be paid to remunerate him. The revenue authorities will be requested to expedite the reply and the matter will be disposed of as early as possible.

12. (*e*), (*f*) *and* (*g*)—*Tax on Vehicles, Animals and Carts.*—The receipts under this head amounted to Rs. 783 as against Rs. 622–8–0 in the previous year (or Rs. 160–8–0 more) and Rs. 760 in the revised estimate. Although this is a fluctuating item, the increase, as compared both with the actuals of the previous year and the revised estimate has to be accounted for, and this I hear is due to the fact that many of the town carts which were absent at Oorgaum (gold mining station) returned to the town during the year under report, as railway communication has been opened direct to that place.

13. *Coercive Process.*—The number of warrants issued during the year for the recovery of house and land tax was 137 and 17 respectively (or 154 in all). All the warrants were promptly executed immediately after issue except one which remained unexecuted at the close of the year. The total amount covered by the warrants issued during the year was Rs. 423–6–8 as against Rs. 543–8–2 in the year previous and the amount collected was Rs. 421–2–8, the remainder being the amount of the unexecuted warrant. In 141 cases (involving Rs. 403–14–7) the amount was collected before distraint and in twelve cases only (involving Rs. 17–4–1) property had to be attached, but in no case was there any necessity for the sale of the property as the defaulters paid the tax immediately after distraint. In one case prosecution was instituted for default of payment, while in the previous year there was no prosecution.

14. *Tolls.*—The number of toll-gates in the town on the 31st March 1894 was seven. During the year the tolls were levied on vehicles, carts, animals, &c., entering the municipal limits at the maximum rates sanctioned in G.O., dated 26th February 1894, No. 228 M., while they were half the maximum rates in the previous year. The right of collecting tolls at all the gates was leased out as usual to a contractor,

the lease fetching Rs. 2,505 as against Rs. 2,835 in the previous year and Rs. 2,320 in 1892–93. The sale had to be held three times before it was confirmed owing to combination among the bidders. The last sale was on the last day of the official year 1893–94 and when the sale list was brought before the meeting held on that day, the council approved and confirmed the sale for Rs. 2,505, as it was too late to do anything. Subsequently the council finding that the decrease was considerable as compared with the amount which the lease fetched in the previous year at half the maximum rates, resolved to cancel the lease on a month's notice to the contractor and to keep the toll-gates under departmental management. From 1st June 1894 accordingly, *i.e.*, for ten months in the year, the tolls were managed departmentally and the required establishment was entertained for the purpose. The total receipts under this head amounted to Rs. 4,062–9–3 as detailed below :—

	Rs.	A.	P.
Two months' instalments (April and May) paid by the contractor as leased out at first for Rs. 2,505	417	8	0
Composition fees under section 91 (2) of the District Municipalities Act	317	6	3
Receipts during the ten months while the gates were under departmental management	3,327	11	0
Total ..	4,062	9	3

The establishment and contingent charges amounted to Rs. 569–3–10, leaving a balance of Rs. 3,493–5–5. Out of Rs. 698–10–8 (one-fifth of Rs. 3,493–5–5) due to the district board on account of tolls, Rs. 641–12–9 were actually paid within the official year under report. A sum of Rs. 56–13–11 which was the amount due to the district board for March 1895 was not paid within the close of the official year; the departmental collections having continued till the night of the 31st March last, it was found impossible to do so. This amount (Rs. 56–13–11) was according to the instructions contained in G.O., dated 4th April 1892, No. 644 M., Local and Municipal, transferred to the head of deposits and has subsequently been paid.

15. *Incidence of Taxation.*—The total income from taxation was Rs. 12,660–15–5 including the income from tolls or Rs. 9,240–2–11 excluding it. The incidence per head of population as per census of 1891 (viz., 15,838) was As. 12–9 including tolls and As. 9–4 excluding them, the corresponding figures of the previous year being As. 10–11 and As. 8–8, respectively. The average incidence for the whole Presidency in 1893–94 was As. 13–3 including, and As. 9–10 excluding, tolls.

B.—Miscellaneous Receipts.

16. (4) *Revenue derived from Municipal Property and Powers apart from Taxation*—(*a*) (i) *Rent of Lands.*—The sum of Re. 1 entered under this head represents the rent collected for the deposit of stones by a certain person upon the municipal land for two months as resolved by the council.

17. (*a*) (iii) *Avenue receipts.*—The receipts under this head amounted to Rupees 114–6–6 as against Rs. 234–5–10 in the previous year and Rs. 150 in the revised estimate. The lease of the avenue produce fetched Rs. 95 as against Rs. 195 in the previous year. The avenue produce was rather small within the municipal limits during the year and besides as there was absence of competition, very low bids were offered at the sale. The remaining sum of Rs. 19–6–6 was realized from the sale-proceeds of fallen and decayed trees.

18. (*b*) (ii) *Produce of Lands and Gardens.*—The realizations under this head were Rs. 11–8–0 only as against Rs. 87–15–4, the actuals of the previous year and Rs. 20, the revised estimate. The cutcherry tope within municipal limits belonging to the Forest Department was left in the management of the municipal council under a license since the year 1887, and the council was maintaining it, leasing out the produce every year. For reasons which were not communicated to the municipal council the license was withdrawn during the year under report and the management

of the tope was transferred to the Revenue Department by the Collector of Salem. The connection of the council with the tope referred to therefore ceased with the result that there has been large decrease in the receipts under this head. The entry of Rs. 11–8–0 is made up as follows, the sale of the produce of the land of Pudur rubbish depôt fetched Rs. 10 and the mat-grass by the side of the river fetched Rs. 1–8–0.

19. (*b*) (iii) *Sale-proceeds of Old Materials, &c.*—Under this head the receipts were Rs. 16–9–0 as against Rs. 19–4–6 in the previous year and Rs. 20 in the revised estimate, and they were realized by the sale of few office materials which were unserviceable.

20. *Conservancy Receipts—Sale-proceeds of Night-soil, Street refuse, &c.*—Under this head the receipts amounted to Rs. 7–2–6 as against Rs. 23–4–0, the receipts of the previous year and Rs. 20, the revised estimate. It seems unnecessary to dwell in detail in the matter of difficulty experienced in securing bidders for the sale of street refuse, the reasons having been sufficiently explained in the previous years' reports. Every possible arrangement has been made to sell the rubbish collected and stored in the selected depôts, two of which are now owned by the council and the fact of the sales fixed on different dates in the year was widely published by beat of tom-tom for information of the public and gardeners and owners of fields were also specially informed to attend the sales. In spite of these endeavours the sales held have not been successful, and I am of opinion that the people are not inclined to take the rubbish even if it is given gratis. Only such quantity as is required for manuring the fields within the islands in which the depôts are situated is purchased in the sales. I may here add what actually took place last year. A portion of the rubbish in the Periapet depôt was last year sold for Rs. 4 and the purchaser who paid the amount never removed the rubbish even though he was required on several occasions to do so. The rubbish is still in the depôt and the purchaser does not want to take it at all. This clearly shows that the people cannot under any circumstances be persuaded to take the rubbish. According to the suggestion of the Deputy Sanitary Commissioner in his last inspection notes, an extract from which is quoted below, arrangements will be made to burn the rubbish soon.

"There has been very little demand for it owing to the difficulty of transporting it to the fields across the river. Arrangements should be made to burn the rubbish, otherwise the accumulation will become enormous and the present sites will have to be abandoned for new ones which are most difficult to obtain."

21. (*d*) (i) *Fees from Educational Institutions.*—The receipts under this head amounted to Rs. 162–4–6 as against the sum of Rs. 123–1–6 in the previous year and Rs. 150 in the revised estimate. As in the previous year only five primary schools—two Hindu, two Muhammadan and one Pariah—were maintained by the council. Upon the recommendation of the council the Government in its order, dated 18th October 1892, No. 1632 M., sanctioned the exemption from payment of fees from boys attending the two Muhammadan primary schools till the 31st March 1894. Before the expiration of the period of exemption I addressed the educational officers in the matter as to the advisability of levying the fees, but no reply having been received within a reasonable time, the subject was placed before the council in the month of December last who resolved to grant no further exemption as the schools were kept under that privilege for a sufficient period, viz., three years. Fees, therefore, are now levied from the Muhammadan pupils of the two schools referred to at half the sanctioned rates from 1st January 1895. The Rahimanpet Hindu primary school was, during the year under report, raised to an upper primary school grade with a fourth standard newly opened (*vide* G.O., dated 7th September 1894, Mis. No. 1227 M.). These facts account for the increase in the receipts under the head as compared with the actuals of the previous year. No fees are levied in the Pariah primary school.

22. (*e*) (ii) *Other Hospital Receipts.*—The entry under this head (Rs. 1–10–0) represents the amount realised during the year in the sale of the unserviceable articles of the municipal dispensary.

23. (*f*) (i) *Income from Markets.*—The income under this head amounted to Rs. 350 against Rs. 392–10–0 in the previous year and Rs. 350 in the revised estimate. The weekly market was as usual leased out, the lease fetching Rs. 350 as against Rs. 390 in the previous year; the decrease was due to absence of competition amongst the bidders at the time of sale.

24. (*f*) (ii) *Income from Slaughter-house.*—Under this head the income amounted to Rs. 685 against the actuals of Rs. 575 in the previous year and the revised estimate of Rs. 690. There is only one sheep slaughter-house in the municipality and this was leased out during the year, the lease fetching Rs. 685. There has been, as in the current year's sale, very keen competition for this farm and consequently the lease fetched a higher sum than in the previous year. The whole amount was regularly paid in instalments by the renter.

25. (*g*) *Other Fees* (i) *Distraint Fees.*—The receipts under this head amounted to Rs. 2–6–0 only against Rs. 8–6–0 in the previous year and Rs. 10 in the revised estimate, the decrease being due to the fact that the tax in almost all the cases in which warrants were issued was paid before the property was attached. There has besides been decrease in the number of warrants issued during the year.

26. (ii) *License Fees.*—The sum of Rs. 224–9–11 entered under this head represents the fees collected for carrying on noxious and dangerous trades at the rates sanctioned in G.O., No. 1140 M., dated 2nd August 1890, and the recovery of fees levied for erecting temporary marriage pandals in public streets. The actuals of the previous year under this head were Rs. 293–4–10 and the revised estimate figure was Rs. 220. The decrease as compared with the actuals of the previous year was due to the fact that there was no demand for licenses to put up pandals in the streets for marriages, while in the previous year the receipts under this item alone was Rupees 120–4–10.

27. (iii) *Cart-stand Fees, Rs.* 4–8–0.—There was no cart-stand in the town in the previous years. As there was no suitable site available in any part of the town for the purpose, the council did not provide any. The cartmen coming from outer villages taking advantage of this used to retain carts in and upon the narrow streets and roads within the town limits causing great obstruction and nuisance. The only remedy was prosecution under the Towns Nuisances Act, but such a step seemed unreasonable in the absence of a cart-stand in the town. Though the necessity to provide one already forced the council to take steps in the matter, no suitable site was found within the town. There was a tope with no trees whatever, belonging to the Forest department near the railway station at Kaderpet, and as it was the only place that could be made use of as cart-stand the District Forest-officer, Salem, was requested to allow the use of tope in question for the purpose, and with the sanction of the council it was leased out during the year under report with the right of collecting three pies for every cart. Being the first year there were no bidders at the sale and the lease fetched Rs. 4–8–0 only. To make the place more useful for the cartmen, some improvements have since been made by providing a well and a bridge over the ditch.

28. (*h*) *Fines under Municipal and other Acts.*—The amount credited to Municipal funds under this head was Rs. 1,134–11–9 as against Rs. 653–2–4, the actuals of the previous year and Rs. 650, the revised estimate. Though the council enforced the sanitary provisions with more strictness and promptitude than in the previous year, the police very energetically worked the Towns Nuisances Act in the town during the year under report and there was real co-operation on the part of the police in checking petty offences under the Towns Nuisances and Municipal Acts. This accounts for the considerably large increase in the receipts as compared with the actuals of the previous year.

29. (5) *Grants and Contributions*—(*a*) *From Government*—(i) *Education—Normal Stipends.*—Provision was made in the budget for the year under report for half the grant from Provincial funds towards the expenditure expected to be incurred in training a Muhammadan teacher. Subsequently the council did not choose to send any one for training and their resolution was approved by Government in its order, dated 16th July 1894, Mis. No. 901 M.

30. *Municipal Schools, Rs.* 4–6–0.—The entry under this head represents the results grants paid from Provincial funds on account of girls in the two Hindu primary schools. The amount of grant earned last year was Rs. 12–10–8.

31. *From Local Boards*—(ii) *Medical.*—The receipts under this head, representing the contribution paid by the Tiruppattúr taluk board towards the upkeep of the municipal dispensary, amounted to Rs. 379–7–2 as against Rs. 717–12–0, in the previous year and Rs. 400, the revised estimate. The taluk board of Tiruppattúr were of opinion that their payment of half the net charges was unreasonable as the number of out-patients from out of the municipal limits treated in the municipal dispensary were on an average much less than one-half for the last five years. They accordingly resolved to pay only the proportionate charge according to the number treated, but Government in its order, dated 20th September 1893, No. 2104 L., reduced the amount of contribution from one-half to one-fourth with effect from 1st April 1894. The charges of the municipal dispensary amounted to Rs. 1,519–6–8. Deducting from this Rs. 1–10–0, being the sale-proceeds of old materials of the dispensary, the net charges were Rs. 1,517–12–8. According to the reduced rate the contribution amounted to Rs. 379–7–2.

32. (6) *Miscellaneous*—(*a*) *Recoveries on account of services rendered to Private Individuals*—(*i*) *Private Scavenging.*—The number of houses served by the private scavenging agency on the last day of the official year under report was 320 as against 182 in the previous year; the amount of fees collected was Rs. 343–1–0 as against Rs. 126–7–0 in the preceding year, while the establishment charges incurred were Rs. 347–8–5 as against Rs. 212–8–2. It will thus appear that this system has almost been self-supporting during the year. Every effort has been made to extend the system to all the four divisions. The rate of fees was enhanced by the council during the year under report; this accounts for the increased receipts. Notices are now being issued to the owners of many other houses in which the system can conveniently be introduced in all the four divisions to close the objectionable cess-pits and to open out privies under the private scavenging system.

Arrears.—The balance left uncollected at the close of the previous year was shown as Rs. 26–11–0 and the total of arrears demand shown in statement IV-B of the year under report is Rs. 31–3–0. The latrine attached to the mosque in Kaderpet was cleaned for nine months in the previous year by the municipal agency, the fact of which was not communicated to me by the municipal out-door servant (municipal inspector). I noticed it subsequently (*i.e.*, during the year under report) and collected the fees from 1st July 1893, the date on which the toty's services commenced in the mosque, at the rate of As. 8 per month as charged by the council. The arrear demand was supplemented therefore by Rs. 4–8–0 collected as above and the demand amounted to Rs. 31–3–0. Of this sum, Rs. 13–1–0 were collected and Rs. 17 written off as irrecoverable within the close of the year. The balance therefore on the last day of the year under report was Rs. 1–2–0.

Current.—The current demand under this head was Rs. 430–2–0, of which Rs. 330 were collected and Rs. 14–7–0 were written off by the council as irrecoverable owing to the extreme poverty of the defaulters concerned. On the last day of the year, the balance was Rs. 85–11–0, which has by subsequent collections been reduced to Rs. 55–13–0. Arrangements will be made to adjust this outstanding balance as early as possible. The working of the system being still in its infancy, considerable difficulty is felt in collecting the tax in advance. The measure pointed out by Government in paragraph 3 (5) of G.O., dated 20th July 1894, No. 923 M., Local and Municipal, in regard to the non-payment of fees in advance, was resorted to in many cases during the year under report. Many persons who were convicted for the offence under section 221 of the District Municipalities Act continue to neglect to allow the toty for service. The proposed legislation to attach property for default of payment as in the case of other taxes is the only way to secure prompt collection of fees in advance.

33. (*b*) *Other items.*—The receipts under this head were Rs. 19–6–7 as against Rs. 37–15–9 in the previous year and Rs. 20, the revised estimate, and the major portion of this sum was, as usual, from the sale of license forms. The decrease as compared

with the actuals of the previous year is due to the fact that the last year's receipts included also Rs. 10 being the decree amount of a civil suit recovered by the council as stated in paragraph 27 of the last year's report.

34. *Advances Recovered*—(i) *Permanent.*—The sum of Rs. 10 being the permanent advance made to the office manager to meet urgent petty charges having been considered insufficient, the council raised it to Rs. 20 during the year under report. The manager therefore made a refund of the full amount with him and received a fresh advance of Rs. 20 as required by rules. Hence the entry of Rs. 10 under this head.

III.—Expenditure.

35. The total expenditure amounted to Rs. 15,551–12–3 as against Rupees 12,188–13–1 (audited figures), the actuals of the previous year, and Rs. 15,580, the revised estimate. It was distributed among the several grants as shown below:—

Grants.	Actuals of 1893–94 (audited figures).	Actuals of 1894–95.	Revised estimate.	Percentage as compared with the total assets.	
				1893–94.	1894–95.
	Rs. A. P.	Rs. A. P.	Rs. A. P.		
Grant I, Public Works	2,589 15 7	4,281 1 8	4,140 0 0	16·69	22·06
„ II, Education	1,846 14 2	1,803 10 3	1,880 0 0	11·90	9·29
„ III, Sanitation and Medical Service ..	5,225 11 9	5,624 15 3	5,760 0 0	33·68	28·99
„ IV, Lighting and Miscellaneous ..	1,188 15 6	1,626 2 1	1,660 0 0	7·66	8·38
„ V, Supervision and management ..	1,337 4 1	2,192 15 0	2,140 0 0	8·62	11·30
Advances recoverable	..	23 0 0	..	..	·12
Total ..	12,188 13 1	15,551 12 3	15,580 0 0	78·55	80·14
Closing Balance ..	3,327 10 6	3,910 4 7	3,030 0 0	21·45	19·86
Grand Total ..	15,516 7 7	19,462 0 10	18,610 0 0	100	100

The net increase, Rs. 3,362–15–2, as compared with the last year's figure occurs mainly under Grants I and V and slightly under Grants III and IV and more or less corresponds with the increased receipts.

36. *Grant I, Public Works*—(1) *New Works*—(*a*) *Communications.*—The entry of Rs. 39–1–11 under this head represents the cost of constructing a new tunnel for the convenience of carts passing from the new trunk road to the cart-stand. The revised estimate figure under this head is Rs. 100; the decrease in the actual expenditure is due to the fact that some other new works proposed were not taken up before the close of the official year. In the previous year there was no expenditure under this head.

37. (*b*) *Buildings.*—The outlay under this head amounted to Rs. 2,040–5–9 as against Rs. 581–14–6 in the previous year and Rs. 1,980, the revised estimate. The budget provision under this head was Rs. 2,700 and this provision was made for constructing a hospital building. At the time of the submission of the budget, the amount of compensation for the site acquired was not settled and the council did not anticipate a large sum for payment of compensation for the site. Upon local enquiry and perusal of the sale-deeds, &c., regarding the site which measured ·73 cents in extent, the Head Assistant Collector of Salem awarded a compensation of Rupees 1,850–5–2 (including the cost of registration) and the parties not being satisfied with this preferred an appeal. Though the major portion of the allotment was paid for the site acquired, the council was willing to spend as much as the general savings could permit towards the cost of constructing the building. It is a matter of regret that apart from the delay caused in acquiring the selected site for the building, the question of approval of the plan and estimates prepared was under reference with the Sanitary Engineer till the close of the official year when tenders were invited and the work given on contract by the council. The work is now in progress. A brick and chunam latrine at a cost of Rs. 163–0–7 and a tatty latrine at a cost of Rs. 12 (for temporary use till the former was finished) were constructed during the year. The

fact that the construction of the hospital building was not started and consequently no payment made accounts for the decrease in the expenditure. The details of expenditure are given in statement II-A.

38. (c) *Drainage.*—A sum of Rs. 500 was provided in the budget for the year under report for surveying and levelling the town in view of the preparation of a drainage scheme, but the council, on subsequent consideration, resolved at its meeting held on the 3rd August 1894 to keep this work in abeyance and to utilize a portion of this sum for the purpose of putting up street boards and numbering the houses in the town, which was considered to be urgent and more important. As the financial circumstances did not permit of the drawing up of the required amount for this purpose from the general savings, the surveying and levelling of the town had to be postponed. Hence the budget allotment was not utilized.

39. *Miscellaneous Public Improvements.*—The expenditure of Rs. 10 shown under this head represents the cost of putting up a silt fence to support the stone groyne constructed in the previous year.

40. (2) *Repairs*—(a) *Communications.*—The income from tolls credited to municipal funds was Rs. 3,420–12–6 excluding the local fund share. Deducting also the establishment charges (the toll gates having been kept under departmental management as stated in paragraph 14 *supra*) and the contingent charges amounting to Rupees 569–3–10, the net receipts were Rs. 2,851–8–8. The amount spent on the repair of roads in the town was Rs. 1,473–4–0, which is nearly 52 per cent. of the net receipts as against 58 per cent. in the previous year. The estimates sanctioned by the council for the repair of roads amounted to Rs. 1,568–8–0. The decrease in the expenditure as compared with the sanctioned amount is due (1) to the contract having been executed at 2½ per cent. less than the amount of the estimates, (2) to fines imposed on the contractor for slow progress and (3) to stoppages made when the amount was actually paid. Without deducting the amount covered by such stoppages, which is only actual expenditure on the work done but not paid, the percentage of expenditure on roads was 55. Many of the inferior smaller lanes and streets were taken in hand as stated in last year's report and put in order during the year; and many of the remaining smaller lanes and streets will be taken up in the current year. The Govindapuram high road, the condition of which was said to be bad by the Divisional Officer in his endorsement on last year's report, was repaired during the year and is now in a very satisfactory state. The remarks of the Deputy Sanitary Commissioner in his last inspection notes, dated 31st December 1894, on the state of the roads are quoted below: "The main roads within the limits of the municipality are in good order; some are undergoing repair. The smaller streets and back lanes are very rough but cleanly kept." The number of miles of roads (including streets of every description) maintained by the council during the year under report is detailed below:—

	Mls.	Fur.	Yds.
Metalled	7	0	0
Unmetalled	1	1	6
Total ..	8	1	6

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

41. (b) *Buildings.*—The charges incurred under this head amounted to Rs. 15 as against Rs. 37–9–9 in the previous year and Rs. 50, the revised estimate, and represent the cost of repairing the existing tatty latrines. The decrease as compared with the actuals of the previous year may be accounted for by the fact that the Pariah school building was repaired in that year at a cost of Rs. 25, while the decrease as compared with the revised estimate is owing to the fact that it was proposed to repair the slaughter-house building within the year, but suggestions having subsequently been received to extend the building with tiled roofing, the proposed work was postponed.

42. (d) *Water-supply*—(i) *Repairs to works, machinery, &c.*—The council sanctioned subsequent to the submission of the revised estimate a sum of Rs. 173 for the complete repair of the well in the cutcherry compound which is used by many people and the work was taken up and finished within the end of the official year; but the contractor who undertook the work failed to submit a bill in time to admit of the allotment being disbursed within the year. The amount of the bill, viz., Rupees 172–11–0, is therefore shown under liabilities in note to statement II and will be paid from the current year's funds upon fresh sanction of the council.

43. (ii) *Establishment.*—The charges incurred under this head were Rs. 395–6–8 as against Rs. 346–1–7, the actuals of the previous year, and Rs. 390, the revised estimate. The establishment charges amounted to Rs. 357–10–11 (excluding Rs. 2–5–1 being the fines imposed on the establishment for neglect of duty) and the increase of Rs. 37–11–9, as compared with statement II-B, represents the cost of cleansing the well in the cart-stand as found necessary. For the supply of drinking water springs are dug (five in number) in the bed of the Pálár river; there are also eight public wells in the town. The springs are cleaned daily and five watchmen were placed as in the previous year to prevent their being contaminated by bathing and washing clothes in them. The District Medical and Sanitary Officer remarked that the river water is good but open to pollution as people are said to commit nuisance by the river side. The attention of the police was drawn to this and there were numerous prosecutions during the year under the Towns Nuisances Act.

44. (iii) *Contingencies.*—The particulars of small expenditure under this head are detailed in Statement II-A.

45. (3) *Establishment.*—The expenditure under this head amounted to Rupees 287–10–1 as against Rs. 284–2–6 in the previous year and Rs. 290, the revised estimate. There was one municipal inspector as in the previous year and the saving of Rs. 12–5–11 shown in statement II-B was effected on account of his having been on leave for a week on loss of pay in the month of March 1894 and of fines imposed on him for neglect of duty.

46. (4) *Tools, Plant and other Stores.*—The entry of Rs. 15–14–3 as against the actuals of Rs. 26–12–0 and the revised estimate of Rs. 20 represents the cost of stationery articles, &c., supplied to the municipal inspector.

47. *Grant II, Education*—(1) *Training Schools*—(b) *Stipends to Normal Students.*—Though a sum of Rs. 100 was provided under this head in the budget for the year under report, no teacher was sent up for training in accordance with the subsequent resolution of the council as explained in paragraph 29 *supra*. Hence the budget allotment was not utilized.

48. (ii) *On Salary-results System*—(a) *Fixed Payments.*—The outlay under this head amounted to Rs. 787–13–0 as against Rs. 738–10–3 in the previous year and Rs. 830, the revised estimate. The council as in the previous year maintained on the whole five primary schools—two Hindu schools and two Muhammadan schools and one Pariah school—and the particulars of teachers employed are given in detail in statement II-B. One of the two Hindu primary schools, viz., the Rahimanpet school, was in the month of June 1894 made an upper primary school as sanctioned in G.O., dated 7th September 1894, Mis. No. 1227 M., and the number of teachers was raised from three to four with the revision of the scale of their pay as will be seen from statement II-B. The increase of pay to the teachers from the 16th June 1894, on which date the higher class was opened in the school, accounts for the increased expenditure as compared with the actuals of the previous year, and the decrease as compared with the revised estimate was owing to the fact that the first assistant master's place was vacant till about the end of the year. For want of a competent and trained Telugu teacher the post was vacant till the close of the year when it was filled up. The saving of Rs. 17–11–0 shown in statement II-B resulted from (1) the place of third assistant teacher of the Rahimanpet primary school having been vacant for about a month and (2) the fines imposed on, and the leave granted on loss of pay to, the teachers of the other primary schools. The number of teachers in the council's primary schools on the 31st March 1895 was ten (including the teacher

who was appointed at the close of the year to the vacant first assistant master's place of the Rahimanpet upper primary school); of these, two were trained, two had ordinary certificates, five possessed general education certificates and one was an unpassed man. The last assistant teacher's place of the Rahimanpet upper primary school carried a pay of Rs. 5 only per mensem, and hence the services of a passed or trained man were not procurable. However as compared with the previous year the qualifications of the teachers employed were better during the year under report, and endeavours will be made to secure the services of fully trained men for all the schools.

49. (b) *Result Grants.*—The expenditure under this head amounted to Rupees 123–14–0 as against Rs. 138–4–7 in the previous year and Rs. 180, the revised and budget estimates; this includes half of the provincial grant (viz., Rs. 2–3–0) paid to the teachers of the two Hindu primary schools. The total grant (excluding the provincial grant) earned by all the five schools was Rs. 247–12–0 and, as the result grants to the salary-results system schools are paid at 50 per cent., the sum actually paid to the teachers in addition to and proportionately to their pay amounted to Rs. 123–14–0. It is a matter of regret that the two Muhammadan primary schools produced a very unsatisfactory result at the last annual examination and the amount of grant recommended and paid was only Rs. 12–11–6. There was apparently no fall in the strength of the two schools on the date of the examination and from the papers received with explanation of the inspecting schoolmaster, who was called upon to explain the cause of this unsatisfactory result, I find that the teachers and the inspecting schoolmaster are not much to blame in the matter. The teachers of the schools were not given previous intimation of the examination date. The date on which the Sub-Assistant Inspector of Muhammadan schools arrived for examination was an important festival day and most of the pupils were said to be absent. Besides, the pupils of the Municipal Muhammadan school had to attend at a private Mosque school for examination (about half a mile off). I addressed the Inspector of Schools on the subject and from the reply received from him I cannot discover why the rules in the Grant-in-aid Code were not complied with. As for the reason why the headmasters of the schools were not previously informed of the date of examination, the Sub-Assistant Inspector of Muhammadan schools throws the blame upon the inspecting schoolmaster whom I have called upon to explain. Apart from the question of strength in which there was neither fall nor increase, I am unable to make any mention of the progress which the schools made for reasons stated above. In paragraph 38 of the last year's report it was stated that the result of the discussion as to the advisability of retaining or abolishing these two schools will be reported to Government. The educational officers who were consulted suggest that the schools be placed under the supervision of the Muhammadan Inspecting schoolmaster of the Salem District Board on payment of contribution to that body. The council since resolved not to concur in this proposal. As fees are now levied in the schools, they will be tried for another year. The number of pupils on the rolls in the council's primary schools on the 31st March 1895 was 212 boys and 34 girls as against 211 boys and 31 girls on the corresponding date in the previous year, while the number of those presented themselves for the examination and who passed were 123 and 86 respectively as against 113 and 94 in the previous year. There has not been any improvement in the strength of the schools, and though the number of pupils presented themselves for the examination was greater, the results cannot be said to be better than last year. However it may not be out of place here to mention that the number of boys who appeared for primary school examination from the Rahimanpet upper primary school was six and that although the pupils were taught in the school for the examination for six months only, the fourth class having been opened only in the month of June last, the entire number passed; this is very creditable to the headmaster of the school and speaks well of the inspecting schoolmaster's supervision.

50. (c) *Contingencies.*—The outlay under this head amounted to Rs. 287–14–5 as against Rs. 270–3–3 in the previous year and Rs. 200, the revised estimate. The decrease as compared with the actuals of the previous year is due to the fact that furniture in the previous year was supplied to the primary schools while such necessity

did not arise except in the case of one school in the year under report, and the fact that there is an increase, as compared with the revised estimate, is due to the supply of benches with backs to the Rahimanpet Upper Primary school subsequent to the submission of the revised estimate. All the schools, except the Pariah primary school which had a building of its own, were held in rented buildings as in the previous year.

51. (3) *Salary Grants.*—The expenditure under this head amounted to Rupees 383–1–7 as against the revised estimate of Rs. 390 and the actuals of Rs. 419–11–3 in the previous year. This represents the salary grant paid as usual to the lower secondary school managed by the London Mission Society. The council contributes one-third of the pay of the qualified teachers and one-third of the house-rent and one-half of the pay of the gymnastic instructor. The decrease, as compared with the actuals of the previous year, was owing to the non-payment of the salary grant towards the pay of the gymnastic instructor, as he was not a qualified man. Of the total expenditure, Rs. 103–12–4 were spent on the secondary department and Rupees 279–5–3 on the primary department. The strength of the school on the 31st March 1895 was 91 as against 93 in the previous year, and the average attendance was 64 (18 in the lower secondary department and 46 in the primary department). The corresponding figures in the previous year were 11 and 59 respectively. There were no girls at all in the school as in the previous year. Of the six teachers employed in the school (against five in the previous year) four were qualified trained men, while the remaining two (including the gymnastic instructor) were unpassed men. No salary grant was paid towards the salary of the two unpassed men.

52. (4) *Results Grants.*—The results grants paid to the aided schools during the year under report amounted to Rs. 139–10–0 as against Rs. 132 in the previous year and Rs. 150 in the budget and revised estimates. The number of schools registered for examination during the year was three—one Hindu and two Muhammadan primary schools—as against the same number in the previous year. There are no Hindu primary schools at all in the town, but there are many Muhammadan mosque schools with sufficient strength. In all these schools education is given with free supply of food, clothing, books, &c., to the poorer class of pupils and the managers do not require any aid. Consequently any effort to register more schools for aid was of no avail. The total grant earned by all the three schools was Rs. 213–2–0. The Nílikollai mosque school itself earned Rs. 131–14–0, but the decrease in the actual payment was due to the fact that the educational officers submitted certifying memoranda disallowing the amount earned in excess of the sanctioned estimate. The results grants are paid to the aided schools at the maximum rates laid down in the Grant-in-aid Code. The number of pupils who presented themselves for examination and passed was 216 and 116, respectively, as against 112 and 89 in the previous year. Although the number presented for examination was double that of the last year, the examination results have not been satisfactory except in one Muhammadan school.

53. (6) *Inspection*—(b) *Municipal Inspector*—(i) *Establishment.*—The entry under this head of Rs. 88 against Rs. 89–4–5 in the previous year and Rs. 90 in the revised and budget estimates, represents the salary of the inspecting schoolmaster appointed in common for the Tiruppattúr and Vániyambádi municipalities, each council paying half the cost. The saving of Rs. 2 was on account of fines imposed on the inspecting schoolmaster for neglect of duty.

54. (ii) *Contingencies.*—The outlay under this head was Rs. 37–5–3 against Rs. 47–10–7 in the previous year and Rs. 40 in the revised and budget estimates, and this represents the fixed travelling allowance paid to the inspecting schoolmaster and the cost of stationery articles, postage stamps, &c., supplied to him. The grant of fixed travelling allowance was sanctioned by Government in its order, dated 27th April 1894, Mis. No. 546 M.

55. (7) *Miscellaneous.*—In order to send the unpassed teachers employed in the municipal primary schools for the Primary School examination, the educational officers seem to have required inspecting schoolmaster to hold a central class each week and

to prepare and send the teachers for examination, and recommended to the council to pay a bonus of Rs. 3 to the inspecting schoolmaster for each teacher coming out successfully in the examination. Two teachers passed and the council accordingly sanctioned and paid a bonus of Rs. 6. The sum of Rs. 11-1-10 incurred under this head during the previous year was for the payment of grant for the library purchased by the London Mission School Manager.

The prescribed statements received from the Assistant Inspector of Schools are herewith submitted. The total outlay on education was Rs. 1,803-10-3 * as against Rs. 1,846-14-2, the actuals of previous year, and Rs. 1,880 the revised estimate. Deducting the income from Provincial funds Rs. 4-6-0 and the school fees Rs. 162-4-6 or Rs. 166-10-6, the net cost was Rs. 1,636-15-9. The expenditure therefore on education was 12 per cent. of total income from taxation, market fees and rents.

		RS.	A.	P.
*Lower secondary		103	12	4
Primary		1,699	13	11
Total ..		1,803	10	3

56. *Grant III, Sanitation and Medical Service*—(1) *Hospitals and Dispensaries*—(*a*) *Establishment.*—The outlay under this head amounted to Rs. 995-12-0 against the actuals of Rs. 939-15-2 in the previous year and the revised estimate of Rupees 1,000. The total establishment charges of the dispensary were Rs. 1,006-8-0 as detailed in Statement II-B. The saving of Rs. 10-12-0 (Statement II-B) was effected by the fines inflicted on the midwife for short work during the course of the year. The increase, as compared with the actuals of the previous year, was due to the fact that the post of midwife was vacant for four months and that the compounder was granted leave on loss of pay for one month last year. The dispensary was in charge of a first-class hospital assistant, one-eighth of whose salary (Rs. 65 per mensem) was, as usual, paid from Provincial funds.

57. (*b*) *Medicines and Supplies.*—The expenditure under this head amounted to Rs. 267-5-9 against the actuals of Rs. 223-2-7 in the previous year and the revised estimate of Rs. 300. As advised by the Surgeon-General with the Government of Madras, medicines were purchased from Messrs. Burgoyne, Burbidges and Co., London, except a few acids, &c., which were obtained from the Medical Store Depôt, Madras. The quantity of medicines purchased was the same as last year's; but there has been an increase in the expenditure owing to enhanced rates having been charged for sending them.

58. (*d*) *Sundries and Contingencies.*—The outlay under this head—Rs. 256-4-11 as against Rs. 272-6-1, the actuals of the previous year, and Rs. 300 the revised estimate—represents the dispensary contingencies and house-rent for the building. In the previous year some new furniture and disinfecting table for the dead-house were supplied to the dispensary, while there was no necessity for such expenditure in the year. This accounts for the decrease in the expenditure as compared with the previous year. The total charges for maintaining the dispensary during the year amounted to Rs. 1,519-6-8 as against Rs. 1,435-7-10 in the previous year and Rs. 1,600 in the revised estimate, and the Taluk Board of Tiruppattúr paid one-fourth of the cost. The number of out-patients treated during the year was 11,574 against 11,790 in the previous year. The midwife attended 52 cases of labour as against 38 in the previous year. The minimum number of cases required of her each month was six, and a fine of As. 8 per case was imposed on her for short work, as per G.O., dated 22nd September 1890, No. 1402 M., Mis. The system of fines for short work was subsequently abolished by the council with reference to G.O., dated 9th March 1895, No. 441 L. The midwife was a trained woman. The dispensary was located in the same building. The new building with accommodation for in-patients, according to the new plan furnished by the Sanitary Engineer, is under construction and will very probably be finished within the close of the current official year. Free quarters to hospital assistant will also be constructed along with this, and till then the council has resolved to pay house-rent instead at the rate of Rs. 3 per mensem from 1st April 1895 for the house in which he is now living. A copy of the Medical officer's report on the working of the dispensary accompanies.

59. *Medical training of women.*—No expenditure was incurred by the council during the year for the training of female medical practitioners, as the midwife attached to the municipal dispensary was a trained woman.

60. (2) *Contribution to Provincial Funds.*—The sum of Rs. 125 entered under this head represents the contribution paid on account of Medical College, Sanitary Inspection and Medical Reserve Staff, as per letter, dated 21st February 1895, Reference on No. 669 Eng., of the Deputy Collector in charge of Treasury, Salem.

61. (3) *Vaccination*—(*a*) *Establishment.*—The cost of the vaccination establishment amounted to Rs. 156 as against Rs. 175-2-1 in the previous year and Rs. 160 in the revised estimate. The decrease, as compared with the actuals of the previous year, was due to the fact that there was a cooly on Rs. 4 per mensem for about ten months last year to look after the calves purchased for vaccine purposes. It was only after the submission of the budget estimate for the year under report that the council resolved to abolish the animal vaccination depôt maintained by it and to obtain glycerine paste at a less cost from the Central Vaccine Depôt, Salem, and the services of the cooly were accordingly dispensed with. This accounts for the decrease in the expenditure as compared with the budget allotment. There was no separate vaccinatrix, the midwife attached to the municipal dispensary being put on this duty with an extra remuneration of Rs. 3 per mensem (*vide* G.O., dated 10th March 1890, No. 384 M.).

62. 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.	136	10	146	47	1	48
Number of vaccine operations performed by the vaccinator and vaccinatrix.	798	29	827	876	15	891
Total number of vaccine operations performed by the medical subordinate on children under one year of age.	48	2	50	14	..	14
Total number of vaccine operations performed by the municipal vaccinator and vaccinatrix on children under one year of age.	529	21	550	582	4	586
Total number of vaccine operations.	934	39	973	923	16	939

The average cost of each successful operation was As. 3-7 as against As. 4 in the previous year. The average cost for the whole presidency for 1893-94 was As. 4-6 against As. 4-11 in the previous year.

63. The total number of vaccine operations performed was 939 (the total number of births registered being 783) as against 973 in the previous year and 1,096 in 1892-93. The proportion per mille of the total number of successful operations (923) to total population was 58 as against 59 in the previous year and 68 in 1892-93. The corresponding figure for infantile vaccination only was 37·8 as against 36·4 in the previous year. During the year 113 cases of disobedience to notices issued under section 138 of the District Municipalities Act to get the unprotected children vaccinated were reported to the Magistrate. Only one prosecution was instituted, as in the remaining cases the warning of the Magistrate had the desired effect. The total number of births during the year was 783 as against 777 in the previous year, and the results of vaccination, as compared with those of the last year (the number of successful cases being only 923 as against 934), cannot be considered altogether satisfactory, and there is a large decrease in the number of cases performed by the medical subordinate who is entrusted with the supervision of the work. Though the question of raising the minimum number of cases required of the vaccinator from 45 to 60 was again discussed, the District Medical officer was not in favour of raising the number for reasons stated by him in which the council concurred. As directed in paragraph 4 (4) of G.O., dated 4th July 1894, No. 923 M., the

unwillingness of the council to raise the minimum was reported to Government in this office letter No. 626, dated 30th November 1894. Instructions recently issued in G.O., dated 19th October 1894, No. 1502 M., are now being attended to, and notices are given to persons on the same day they register births in the municipal office to get the children vaccinated on the date fixed therein. Under this system no birth can possibly escape vaccination. The minimum number of cases required of the vaccinator and vaccinatrix during the year under report was 45 and 15, respectively, and all cases were performed by glycerine paste only. There were no deaths from small-pox during the year.

64. (*b*) *Contingencies.*—The expenditure under this head amounted to Rupees 51–7–10 as against the actuals of Rs. 57–3–4 in the previous year and Rs. 50 the revised estimate. The amount of expenditure closely follows that of the previous year and the revised estimate and needs therefore no explanation. Vaccination was performed with glycerine paste purchased from the Central Vaccine depôt, Salem.

65. (4) *Registration of Births and Deaths*—(*a*) *Establishment.*—The charges under this head were Rs. 118 as against the actuals of Rs. 96 in the previous year and Rs. 120 the revised estimate. The increase, as compared with the actuals of the previous year, was due to the fact that the pay of the birth and death registrar was raised from Rs. 8 to Rs. 10 per mensem (*vide* G.O., dated 26th February 1894, No. 228 M.). As there were only eleven payments during the year at Rs. 10, there was a saving of Rs. 2 (Statement II-B).

66. The subjoined abstract shows the total number of births and deaths registered during the year as compared with that of the previous year :—

Years.	Births.		Deaths.	
	Number registered.	Rate per mille.	Number registered.	Rate per mille.
1893–94	777	49·0	556	35·1
1894–95	783	49·4	373	23·5

The particulars and causes of deaths are shown below :—

	1893–94.	1894–95.
Cholera	167	..
Fever	165	183
Dysentery or Diarrhœa	21	7
Accidents	3	3
All other causes	200	180
Total ..	556	373

The number of prosecutions instituted during the year under report for failure to register births and deaths was 53 as against 36 in the previous year. Every case of failure to register birth or death brought to the notice of the council was prosecuted and strict supervision is being exercised, so that all cases of failure may be brought to notice. The number of births closely follow the last year's figure, while there is considerable decrease in the number of deaths. It is very satisfactory to note that there has been no cholera in the town during the year under report. The fact that there were 167 deaths from cholera alone last year chiefly accounts for the decrease in the number of deaths this year. The general health of the public was satisfactory.

67. (*b*) *Contingencies, Rs.* 49–12–11.—The increased expenditure under this head as against the actuals of Rs. 8–15–6 in the previous year and the revised estimate of Rs. 50 is due to the fact that the furniture, registers, receipt books, &c., that were indented upon, but not supplied within the end of the year, as explained in paragraph 55 of the last year's report, were supplied during the year.

68. (5) *Conservancy, Road-cleansing and Road-watering*—(*a*) (*i*) *Establishment.*—The outlay under this head amounted to Rs. 2,797–14–8 as against Rupees 2,561–7–5 in the previous year and Rs. 2,820 the revised estimate. The increase, as

compared with the actuals of the previous year, was due to the entertainment of two Pariah sweepers on Rs. 5 each during the year (G.O., dated 26th February 1894, No. 228 M., Mis.), as the sanitation of the Pariah quarters was considered to have been neglected, and the saving of Rs. 118–1–4 as entered in statement II-B resulted from (1) fines imposed on the conservancy establishment for neglect of duty and deductions from the pay of absentees, (2) the appointment of two female toties on Rs. 4–8–0 throughout the year in place of two male toties on Rs. 5–8–0 on account of difficulty in procuring male toties, and (3) the appointment of a boy toty on Rs. 3 in place of a female toty on Rs. 4–8–0 throughout the year. The number of sweepers as sanctioned in the budget for the year was fourteen as against sixteen in the previous year, but subsequently two more were appointed as sanctioned by Government (*vide* G.O., dated 21st June 1894, No. 775 M., Mis.) on further reference from the council.

69. (*ii*) *Other charges such as purchase or hire of carts, &c.*—The outlay under this head was Rs. 165–13–6 as against the actuals of Rs. 85–2–4 in the previous year and the revised estimate of Rs. 110. The increase, as compared with the actuals of the previous year and the revised estimate, was owing to the purchase of two iron night-soil carts at a cost of Rs. 40 each during the year under report and the repair of nearly half the number of rubbish carts subsequent to the submission of the revised estimate respectively.

70. (6) *Private Scavenging.*—The outlay under this head was Rs. 347–8–5 as against Rs. 212–8–2 in the previous year and Rs. 380 the revised estimate. The budget allotment under this head was Rs. 500. During the year though provision was made for the entertainment of eight toties, only six toties were appointed, as the number of houses that were brought under the system was not enough for eight men. The increase, as compared with the actuals of the previous year, was due to the fact that there were only four toties last year as against six in the year under report. The saving of Rs. 81–2–11 shown in Statement II-B was owing to (1) the appointment of the additional two toties in the third quarter instead of in the first quarter of the year as houses were not ready and (2) the fines imposed on the establishment for neglect of duty. A maistry to supervise the work and to collect fees was appointed with effect from 18th October 1894 as sanctioned by Government in its order No. 1436 M., Mis., dated 12th October 1894.

71. (*ii*) *Contingencies such as cost of Scavenging carts, &c.*—The expenditure under this head amounted to Rs. 121 as against Rs. 156–6–0 the actuals of the previous year and Rs. 130 the revised estimate. During the year previous to the one under report four night-soil carts were purchased, whereas during this year only three were purchased. This accounts for the decrease.

72. *Contingencies.*—The outlay under this head was Rs. 172–15–3 as against the actuals of Rs. 287–11–8 in the previous year and the revised estimate of Rs. 160. In the previous year a land near Puthur measuring four acres was purchased for Rs. 250 for a rubbish and night-soil depôt. Similarly during the year under report another land was acquired under the Land Acquisition Act for the purpose in the other end of the town, but the land was only one acre in extent and consequently the compensation paid was Rs. 117. This accounts for the decrease as compared with the actuals of the previous year. The slight increase over the revised estimate was due to the supply of bamboo baskets, &c., for all the rubbish carts in use subsequent to the submission of the revised estimate.

73. The total number of dust-bins in the town on the 31st March 1895 was 100, and all of them are movable and made of corrugated iron. The total number of latrines was eleven as against the same number in the previous year. One mud wall latrine was replaced by a brick and chunam wall latrine. There was thus one double iron latrine, one brick and chunam wall and three mud wall latrines and six tatty enclosures. There were no public urinals in the town. The sweepings of the town were collected in the dust-bins placed in the streets and lanes and conveyed by the municipal sweepers in the carts kept for the purpose to the selected depôts and there stored. The night-soil from the public and private latrines were similarly removed in the iron hand carts and buried in trenches in the depôts. As in the previous year the number of rubbish and night-soil depôts in the town was five and three

respectively and that of rubbish and night-soil carts was fifteen and ten respectively (including the private scavenging carts). The Amburpet rubbish depôt, which was condemned by the Sanitary Commissioner, was closed during the year and another suitable site was acquired for the purpose far below the town. The sanitary and penal provisions of the Municipal Act were strictly enforced as will be observed from the large amount of fines realized under the Municipal and other Acts (paragraph 28 *supra*). Except as regards drainage, which continued to be in the same state every endeavour was made and strict supervision exercised to keep the town in a clean and sanitary condition. Public health was satisfactory during the year under report. In accordance with the desire of the Board of Revenue, expressed in the concluding paragraph of its Proceedings dated 27th March 1895, No. 100, I have to state that, during the year under report many notices have been issued to the owners of land (within the municipal limits) to clear it of prickly-pear and disobedience has resulted in criminal prosecution.

74. *Grant IV, Lighting and Miscellaneous*—(*a*) *Establishment—Rs.* 173–12–7.—The entry under this head represents the salary of three lamp-lighters on Rs. 5 each. The saving of Rs. 6–3–5 shown in statement II-B was due to (1) one lamp-lighter having been on leave on forfeiture of pay for fifteen days and (2) to fines imposed on the establishment for neglect of duty.

75. *Contingencies—Rs.* 424–2–0.—The increase in the expenditure under this head, as compared with the actuals of Rs. 331–6–6 in the previous year and Rs. 420 in the revised estimate, is due to the fact that twelve new lamp-posts were put up during the year. The total number of lamp-posts in the town at the close of the year was 125 as against 113 in the previous year.

76. (6) *Public Garden*—(*a*) *Establishment.*—The sum of Rs. 4 entered under this head was the salary of the gardener for March 1894. His services were dispensed with from 1st April 1894, as the garden, which was under the management of the council, was transferred to the Revenue department as stated in paragraph 18 *supra*.

77. (9) *Other Charges.*—The total expenditure under this head amounted to Rs. 1,024–3–6 against the actuals of Rs. 631–4–10 in the previous year and the revised estimate of Rs. 1,060. Though there was a decrease of Rs. 100 in the printing charges, the large increase, as compared with the actuals of the previous year and the owing to the fact that all the houses were numbered and that boards showing the names of streets in the town were put up at a cost of Rs. 380–5–6. The particulars of expenditure are given in detail in statement II.

78. *Grant V, Supervision and Management.*—The cost of office establishment was Rs. 72 per mensem (as against Rs. 59 in the previous year) or Rs. 864 per annum. The increase of Rs. 13 per mensem was due to the accountant's pay having been raised from Rs. 15 to Rs. 18, and to the appointment of a clerk on Rs. 10 per mensem as sanctioned in G.O., dated 26th February 1894, No. 228 M. This accounts for the increase in the expenditure, which amounted to Rs. 843–3–0 as against Rs. 699–10–0 in the previous year, and Rs. 850, the revised estimate. The savings of Rs. 20–13–0 as shown in statement II-B resulted from (1) the increased rate of pay to the accountant and the appointment of clerk were given effect to from 1st April 1894 which allowed only eleven payments instead of twelve as provided in the budget and (2) the clerk having been on leave on loss of pay for seventeen days and (3) the fine imposed on the attender for neglect of duty.

79. (*b*) *Collection of Municipal Taxes*—(1) *Establishment.*—The monthly expenditure of the establishment under this head amounted to Rs. 24 per mensem (as against Rs. 16 in the previous year) or Rs. 288 per annum, the increase being due to the fact that a second bill-collector was appointed during the year under report as sanctioned in Government Order referred to in the above paragraph. The actual expenditure was Rs. 279–3–9 as against Rs. 190–8–0 in the previous year and the saving of Rs. 8–12–3 (statement II-B) was due (1) to the appointment of the second bill-collector for eleven months only in the year while twelve payments were provided for in the budget and (2) to the fines imposed on, and the leave granted on loss of pay to, the establishment.

80. *Purchase of Account books, paper, &c.*—The outlay under this head amounted to Rs. 117–14–0 as against Rs. 58–14–6 in the previous year and Rs. 100, the revised estimate. The increase, as compared with the actuals of the previous year, is due to the fact that the quantity of the account forms indented upon the V. N. Jubilee Press were more than in the previous year and a portion of the cost of the account forms supplied last year was paid during the year.

81. (*c*) *Collection of Tolls*—(1) *Establishment.*—The entry of Rs. 412–15–2 under this head against the revised estimate of Rs. 430 represents the establishment charges maintained as sanctioned in G.O., dated 5th June 1894, Mis. No. 705 M., the collection of tolls having been kept under departmental management for reasons explained in paragraph 14 *supra*. There were on the whole seven toll-gates; of these only two were important, while the collections in two others were too small to maintain a gatekeeper on Rs. 5 per mensem. For the former, two men were appointed for each gate, while for the latter two bazaar-men living near the gates referred to were made to do the work on payment of commission of one-fourth and one-third of the amount of collections each month respectively. For each of the remaining three, a gatekeeper was appointed at the beginning of the year, but after one month, as there was no income at all from one gate, the services of one gatekeeper were dispensed with. There were, therefore, six gatekeepers on Rs. 5 each at the close of the year with an inspector on Rs. 12 per mensem.

82. (ii) *Contingencies.*—The entry under this head, viz., Rs. 156–4–8, as against Rs. 80 in the revised estimate, was incurred in printing toll tickets and the purchase of stationery articles, boxes, lanterns, &c., for the gates. The increase over the revised estimate is due to the fact of the cost of the toll tickets which was paid subsequent to the submission of the revised estimate having been more than the amount anticipated.

83. (*d*) (ii) *Office Contingencies other than* (*b*) (*ii*).—The outlay under this head amounted to Rs. 333–6–5 as against the actuals of Rs. 324–3–7 in the previous year and Rs. 350 in the revised estimate and represents the house rent paid to the municipal office building at Rs. 10 per mensem and the cost of stationery articles, postage, stamps, &c., purchased for the office use. The difference is slight as compared with the actuals of the previous year and the revised estimate and it does not seem to call for any remarks.

84. (*e*) *Contribution to the Central Office and Audit Establishment—Rs.* 50.—This amount was paid in accordance with the Accountant-General's letter No. 486, dated 19th February 1894, communicated with the Salem Treasury Deputy Collector's endorsement, Ref. on No. 3474-Acc. Eng., dated 12th November 1894.

85. The total expenditure on Grant V amounted to Rs. 2,192–15–0 which was 11 per cent. of the year's total receipts. The unexpected expenditure incurred in keeping the toll-gates under departmental management necessitated the increased expenditure and it is requested that the excess over the percentage, viz., 10, allowed by Government, be admitted as no reduction was found possible.

IV.—CLOSING BALANCE.

86. Deducting the total expenditure of Rs. 15,551–12–3 from the total receipts, which, including the opening balance, amounted to Rs. 19,462–0–10, the closing balance arrived at is Rs. 3,910–4–7 and this, with deposit of Rs. 1,646–12–0 in connection with the sale of leases for 1895–96, amounted to Rs. 5,557–0–7. There is no noticeable decrease in the expenditure as compared with the revised estimate of Rs. 15,580. The receipts of the year having been more than was anticipated, there is an increase of Rs. 880–4–7 in the closing balance which is 20 per cent. of the year's total receipts. The balance to the credit of the municipality on the 31st March 1895 at the Tiruppattúr sub-treasury as certified by the Treasury Deputy Collector of Salem in his letter No. 1064-Acc. Eng., dated 17th April 1895, was Rs. 5,645–1–0. Deducting from this the amount of uncashed cheques (which was Rs. 86–14–5) there is a difference of Rs. 1–2–0 as compared with the amount of the balance in the office cash-book. The Deputy Tahsildar of Vániyambádi communicated to me that the amount of fines realized from Municipal and other Acts during the month of February last was Rs. 98–12–0, whereas he has actually credited into

the sub-treasury at Tiruppattúr Rs. 99-14-0; hence a difference of Rs. 1-2-0. The Deputy Tahsildar has been addressed on the subject and the discrepancy will be rectified as soon as a reply from him is received.

87. *Municipal Accounts.*—During the year under report the district municipal auditor audited the accounts of the municipality for the official year 1893–94 and the results of the audit were said to be highly satisfactory—*vide* paragraph 2 H of his report.

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

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Enclosure.

Annual concise report of the Municipal Dispensary, Vániyambádi, for the official year 1894–95.

Public Health.—The public health of the town during the year was very excellent. There had been no cholera and small-pox, although there were few cases of these diseases in the adjoining villages belonging to North Arcot. In the months of January and February whooping cough was slightly present among children, and in March measles and chicken-pox were prevalent.

2. *Vital Statistics.*—The total number of births during the year is 783; comparing with that of the previous year it exceeds by 6. The total deaths are 381*. This is less than that of the last year by 180. No deaths occurred either from cholera or small-pox.

3. *Sanitation.*—The sanitary condition of the town is gradually improving. A mud wall latrine in B division was demolished and a masonry one was erected in its stead. The town still requires some more latrines. The private scavengering system is appreciated by the people.

Most of the houses of this town possess cess pools, some outside and some in backyards. These are in general excavated pits with slab stones over them. Being situated near drinking-water wells and injurious to the public health, I suggested during the years 1892–93 and 1893–94 that masonry cess-pools should be constructed by the people in their places, and that the cleaning of these pools should be managed by the council till a pucka drainage system is introduced in the town. This was approved of by the Government in their reviews. The suggestion has not yet been carried out, most probably owing to a want of funds to maintain a staff for the purpose of cleaning, &c.

4. *Vaccination.*—Vaccination has been compulsory since 1890–91. The number of successful cases is 923, of which 596 are infantile. Glycerine paste supplied by the central vaccination depót under the supervision of the Assistant Surgeon of the district was used throughout the year and I have always found it to be successful.

5. *Hospital and Dispensary.*—(*a*) The present dispensary building is a rented house hardly suited for the purpose. A new hospital building is under construction.

(*b*) The building requires turning of tiles.

(*c*) All the furniture are in a fair condition.

(*d*) Statements as to the patients treated are herewith attached.

(*e*) The total deaths among the out-patients is sixteen—one from dysentery, two fevers, six dropsies, two paralysis, two tedious labour and three burns.

(*f*) Major operations four and minor operations 698. No death has resulted from either of these operations.

(*g*) The establishment is sufficient for the present A better compounder is needed in the place of the acting incumbent.

(*h*) The total number of cases attended by the midwife is 52, of which six were of tedious nature and two of them died. The monthly average number of cases attended by her is 4·33 and her work is below the minimum prescribed by the council and she was fined Rs. 10 for it at the rate of As. 8 a case.

(*i*) *Nil.*

(*j*) The council, with the object of closing those burial and burning grounds of the Hindus on the western head of the river, exerted its utmost in selecting a suitable place, and, after much difficulty, it has now proposed a site for the purpose. There is a great necessity also for the closing of those burial grounds which are situated in the midst of the populous parts of the town and surrounded by private drinking-water wells.

* Note.—373 deaths + 8 born dead. The latter is not included in the total number shown in the administration report.

(Intld.) M. G.,
Chairman.

The cess-pits of the old houses, which are being repaired, are closed upon the orders of the council and new private latrines are built in their places. The contents of these pits are not at all removed, but they are allowed to remain in the backyards. This is a source of poisonous communication to the adjacent wells with which each house is provided during rainy seasons. The council would do well if it issues stringent orders to such people who close cess-pits to remove their contents to a distant place that may be appointed by the council for the purpose and fill them with quick-lime.

(Signed) SHAIKH TIPU SAHIB,
First-class Hospital Assistant.

Salem, 18*th May* 1895. (Signed) T. J. HACKETT-WILKINS, Surgn.-Lt.-Col.,
Ag. Dist. Medical and Sanitary Officer.

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Submitted to Government through the Collector of Salem.

2. The roads and lanes in Vániyambádi are in a satisfactory condition.

3. The police have done remarkably good work in detecting nuisance cases and have caused the municipal revenue under fines to be considerably increased.

(Signed) M. GHOSE,
Ag. Head Assistant Collector.

31*st May* 1895.

—

No. 770-Sub.

Forwarded.

(Signed) G. STOKES,
Collector.

3*rd June* 1895.

—

Order—dated 14th August 1895, No. 1321 M., Local and Municipal.

The receipts and charges of the Vániyambádi 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	1,312	3,000	3,330	3,328
Tax on Arts	..	1,500	..	..
,, Buildings and Lands	7,963	8,150	8,380	8,457
,, Vehicles and Animals	235	270	290	286
,, Carts	388	400	470	497
Tolls	2,268	3,600	3,100	3,364
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	342	260	190	143
Conservancy Receipts	23	10	20	7
Fees and Revenue from Educational Institutions	123	150	150	162
,, ,, from Medical Institutions	..	..	..	2
Income from Markets and Slaughter-houses	968	950	1,040	1,035
License Fees	293	200	220	225
Other Fees	8	50	20	7
Fines under Municipal and other Acts	653	350	650	1,135
Grants and Contributions from Government	31	80	20	4
,, ,, from Local Boards	718	400	400	379
Recoveries for Services to Private Individuals	126	300	300	343
Miscellaneous	39	20	30	21
Advances Recovered	26	..	..	10
Total	15,516	19,690	18,610	19,405

—	Actuals, 1893-94.	Budget estimate, 1894-95.	Revised estimate, 1894-95.	Actuals, 1894-95.
Charges.				
Grant I—	Rs.	Rs.	Rs.	Rs.
New Works—				
Communications	..	..	..	..
Buildings	582	50	100	39
Drainage	..	2,730	1,980	2,040
Miscellaneous Public Improvements	..	170	..	..
Repairs—	..	50	..	10
Communications	1,309	1,800	1,300	1,473
Buildings	38	30	50	15
Water-supply	350	540	400	400
Establishment	284	300	290	288
Tools and Plant and other Stores	27	20	20	16
Total ..	2,590	5,690	4,140	4,281
Grant II—				
Training Schools	..	100	..	..
Municipal Schools—				
On the Salary-result System	1,147	1,280	1,210	1,150
Salary Grants	420	400	390	383
Result Grants	132	150	150	140
Inspection	137	130	130	125
Miscellaneous	11	..	..	6
Total ..	1,847	2,060	1,880	1,804
Grant III—				
Hospitals and Dispensaries	1,435	1,600	1,600	1,519
Contributions	60	120	100	125
Vaccination	232	280	210	208
Registration of Births and Deaths	105	170	170	168
Conservancy, Road-cleaning and Road-watering	3,143	3,790	3,680	3,488
Total ..	4,975	5,960	5,760	5,508
Grant IV—				
Lighting	510	630	600	598
Public Garden, Survey of Land, Fire and other charges ..	929	890	1,060	1,145
Total ..	1,439	1,520	1,660	1,743
Grant V—				
Supervision and Management	1,337	1,980	2,140	2,193
Advances Recoverable	..	..	..	23
Balance	3,328	2,480	3,030	3,853
Total ..	15,516	19,690	18,610	19,405

2. The number of meetings held by the municipal council was the same as in the previous year, viz., twenty-one. The average attendance of the members continued to be fairly satisfactory.

3. *Receipts.*—(1) The net current demand of the tax on buildings exceeded that of the previous year by Rs. 234, and that of the tax on lands, owing to the enhancement from 5 to 7½ per cent. of the rent value of the tax on vacant sites, rose from Rs. 170 to Rs. 210. The collections under both heads improved, and were, on the whole, satisfactory.

(2) There was a large increase in the income from tolls, due chiefly to the enhancement of the rate from one-half to the maximum. The receipts from the sale of sweepings, however, owing mainly, it is said, to the difficulty of carting them across the Pálár, declined. The construction of the proposed bridge across this river may perhaps lead to an improvement in future years. The fact that there was no demand for licenses for marriage pandals while Rs. 120 were realized on that account in the previous year is noteworthy, and should have been explained. The marked increase in the revenue from fines is satisfactory in so far as it is an indication of increased energy on the part of the police in suppressing nuisances.

(3) The number of houses served by the private scavenging agency and the income from that source rose from 182 and Rs. 126, respectively, to 320 and Rs. 343, but the system was still worked at a loss of Rs. 126 to the municipal council. Had the fees been collected in advance, as directed by Government, the service would have been almost self-supporting. The system is only in force in about 11 per cent. of the total number of houses assessed to the tax on buildings, so that it appears necessary that efforts should be made to extend it in the current year.

4. *Expenditure*—(1) *Public Works.*—No new work of any importance was undertaken during the year, but a site for the hospital building was purchased at a cost of Rs. 1,865. The outlay on communications amounted to Rs. 1,512, or 54·1 per cent. of the net municipal income from tolls, and the roads are reported by the Revenue Divisional Officer to have been in a satisfactory condition.

(2) *Education.*—The net expenditure on education amounted to Rs. 1,638, or 13 per cent. of the income from taxation, and of this sum all but Rs. 104 was devoted to primary education. The municipal council continued to maintain five primary schools on the salary-result system, and aided, as in the previous year, one secondary school with salary grants and three primary schools with result grants. The strength of the municipal schools, taken as a whole, remained almost stationary, but the results of the departmental examinations were far from satisfactory. The numbers on the rolls of the aided institutions showed a marked decline, the results of the grant examinations were poor, and nearly 5 per cent. of the allotment for grants was allowed to lapse. The total number of boys under instruction in the municipal and aided schools thus fell from 685 to 630, or 60·1 per cent. of the male population of school-going age. The attention of the Director of Public Instruction will be drawn to the confusion which is said to have occurred in the arrangements for the examination of the Muhammadan schools. The proportion of unpassed teachers in the municipality was still very high and the council should take steps to have some of them trained, and should in the meanwhile follow the instructions on this point in paragraph 4 (2) of G.O., dated 20th July 1894, No. 923 M.

(3) *Medical Relief.*—There was a slight falling off in the number of patients treated at the municipal dispensary. The midwife attached to this institution attended 52 cases of labour against 38 during eight months in the previous year, the number being below the prescribed minimum. This is not satisfactory and she should be required to show better results in the current year. The Chairman's attention will be drawn to the hospital assistant's remarks regarding the appointment of a more efficient compounder.

(4) *Vaccination and Vital Statistics.*—The total number of vaccinations performed during the year showed a further decline, but the quality of the work was slightly better, the ratio of reported success being 98·3 per cent. against 96 in 1893–94. Infantile vaccination also improved slightly.

The registration of births appears to have been fairly complete and the marked decline in the death-rate is explained in paragraph 66 of the Chairman's report.

(5) *Sanitation.*—Nearly 99 per cent. of the allotment under this head was utilized and the expenditure amounted to 22·3 per cent. of the current receipts. Attention appears to have been paid to the sanitary needs of the town, but the inspection notes of the Deputy Sanitary Commissioner recorded in G.O., dated 19th March 1895, No. 481 M., show that much still remains to be done. The efforts that are being made to improve matters should be sustained.

5. *General Remarks.*—The year closed with a balance of Rs. 3,853, or 24·0 per cent. of the receipts.

The administration of the municipality during the year under review continued to be, on the whole, satisfactory.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Chairman, Municipal Council, Vániyambádi.
" 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., 14th Aug. 1895, No. 1321 M.

AUGUST.

Municipal Report.

Reviewing the Vániyambádi — for 1894–95.

Back Paper, No. of 18

Further Paper, No. of 18

Read again Order of Government, dated 18 , No.

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