

Local & Munl. (1896) Department.

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[Despatch Abstract.]

Administration Report.

Reviewing the ----- of the Tirupattur
Municipal Council for 1895-96.

PRESS.

No. 1102. m.

Administration Report.

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GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From M. GHOSE, Esq., C.S., Chairman, Municipal Council, Tiruppattūr, to the
Chief Secretary to Government (through the Collector of Salem), dated
25th May 1896, No. 633-Eng.

I have the honour to report on the working of the Tiruppattūr Municipality
during the year 1895-96.

2. The year under report is the tenth since the District Municipalities Act (IV
of 1884) was brought into force in this town. The office of Chairman was held by
J. T. Gillespie, Esq., C.S., from 1st to 12th April 1895; R. H. Campbell, Esq., C.S.,
from 13th to 28th April 1895; J. P. Bedford, Esq., C.S., from 28th April 1895 to 9th
May 1895; and from the 16th May 1895 it was held by me.

I.—CONSTITUTION OF THE COUNCIL.

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

4. There was no change in the constitution of the council during the year under
report. On the 31st March 1896 there were twelve councillors including the Chair-
man. There was only one European on the council.

5. The number of meetings held during the year under report was 22 as against
19 in the previous year. No meetings were adjourned for want of a quorum.
The average attendance is compared below with that of the previous year :—

Official	..	..	..	..	..	..	1894-95.	1895-96.
Non-official	..	..	..	..	..	..	2.52	2.63
							4.74	5.73
Total	..						7.26	8.36

II.—RECEIPTS.

6. The following abstract shows the receipts under the several heads in 1895-96
as compared with those of the previous year and with the revised estimate for
1895-96 :—

Receipts.	Actuals, 1894-95 (audited figures).	Actuals, 1895-96.	Increase.	Decrease.	Revised estimate, 1895-96.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Balance brought forward	2,365 12 3	2,916 1 3	550 5 0	..	2,920 0 0
Tax on Buildings	5,247 15 0	5,475 14 7	227 15 7	..	5,450 0 0
" on Lands	85 5 11	82 12 2	..	2 9 9	80 0 0
" on Vehicles	49 8 0	64 8 0	15 0 0	..	60 0 0
" on Animals	317 0 0	316 12 0	..	0 4 0	320 0 0
" on Carts	750 0 0	772 0 0	22 0 0	..	750 0 0
Tolls	3,300 9 11	3,871 8 7	570 14 8	..	3,870 0 0
Total income from Municipal Rates and Taxes	9,750 6 10	10,583 7 4	835 14 8	2 13 9	10,530 0 0
Realization under Special Acts	100 0 0	120 0 0	20 0 0	..	130 0 0
Revenue derived from Municipal property and powers apart from taxation	5,741 15 0	5,744 5 1	2 6 1	..	5,420 0 0
Grants and Contributions	1,314 8 3	1,602 11 0	288 2 9	..	1,560 0 0
Miscellaneous	813 0 4	980 3 6	167 3 2	..	990 0 0
Extraordinary and Debt	..	..	..	..	..
Total income from Miscellaneous	7,969 7 7	8,447 3 7	477 12 0	..	8,100 0 0
Total income	17,719 14 5	19,030 10 11	1,313 10 3	2 13 9	18,630 0 0
Grand Total	20,085 10 8	21,946 12 2	1,863 15 3	2 13 9	21,560 0 0

7. The year opened with a balance of Rs. 2,916-1-3 against Rs. 2,365-12-3 in the previous year. The receipts during the year under report amounted to Rupees 19,030-10-11 against Rs. 17,719-14-5 (audited figures) in the previous year and Rs. 18,630 anticipated in the revised estimate. Rs. 10,583-7-4 were derived from municipal rates and taxes and Rs. 8,447-3-7 from other sources. The corresponding figures for 1894-95 were Rs. 9,750-6-10 and Rs. 7,969-7-7 (audited figures) respectively. There was thus an increase of Rs. 833-0-6 in the income from municipal rates and taxes and of Rs. 477-12-0 in the receipts from other sources, that is of tax on vehicles, tax on carts, tolls, realization under special Acts, sale-proceeds of old materials, fees from educational institutions, income from markets, provincial grant on account of municipal schools, other grants and contributions, and private scavenging fees. The total assets for the year were Rs. 2,916-1-3 (opening balance) with Rs. 19,030-10-11, making a total of Rs. 21,946-12-2 against Rs. 20,085-10-8 in the previous year. The expenditure amounted to Rs. 18,740-13-4 against Rupees 17,169-9-5 in the previous year and Rs. 18,760 anticipated in the revised estimate. The balance on the 31st March 1896 was thus Rs. 3,205-14-10, which is 16.8 per cent. of the year's total receipts against 16.4 per cent. in the previous year.

8. A.—Receipts from Taxation—(2) Municipal Rates and Taxes; (a) Tax on Arts (not levied); (b) Tax on Buildings.—The house-tax continued to be levied at 7½ per cent. on the annual rent value. The house-tax valuation was revised in accordance with G.O., Nos. 312 and 313, dated 16th March 1889, during the year under report. In the case of rented buildings the actual rent per annum continued to be taken as the annual rental and in the case of other buildings the annual rental was ordinarily fixed at 8 per cent. approximately of the sale value. The collections amounted to Rs. 5,475-14-7 against Rs. 5,247-15-0 (audited figures) in the previous year as detailed below:—

	RS. A. P.
Arrears	148 7 3
Current	5,327 7 4
Total	5,475 14 7

Arrears.—The balance of the previous year Rs. 148-14-5 forms the arrears demand for the year under report, of which Rs. 148-7-3 were collected within the year. A sum of As. 7-2 was written off by the council within the year as irrecoverable after verification. Thus there was no balance outstanding on the 31st March 1896.

Current.—The demand as originally assessed by the Chairman was Rs. 5,360-1-5, of which Rs. 1-12-10 was remitted by the council on appeal. Then the demand for the year under report was Rs. 5,358-4-7 against Rs. 5,278-9-5 in the previous year, the increase being chiefly due to the revision of the tax and to the assessment of new and enlarged houses. The collections amounted to Rs. 5,327-7-4 against Rupees 5,099-12-7 in the previous year, or 99.4 per cent. against 96.6 in the previous year. A sum of Rs. 15-5-7 was remitted on account of vacant houses under section 72 of the Municipal Act and Rs. 15-7-8 were written off as irrecoverable by the council within the year. Thus there was no balance outstanding on the 31st March 1896. The total number of houses as per census of 1891 is 3,390. The number of houses finally assessed during the year was 2,658, * or 78 per cent. The incidence of the tax was Rs. 1-9-1 on the former number (3,390) and Rs. 2-0-1 on the latter (2,658).

* The number of assessed houses as per report of 1894-95	2,616
Add houses newly assessed	42
Total	2,658

9. (c) Tax on Lands.—The lands on which taxes are levied are of two kinds, viz., vacant lands within the village site and cultivable lands within the municipal limits. The tax on the former is continued to be levied at the same rate as the house-tax, viz., 7½ per cent. on the annual rent value (*vide* G.O., No. 1778 M., dated 25th November 1890), and on the latter at the rate of 2 annas per acre of wet and 1 anna per acre of dry lands (*vide* G.O., Mis. No. 918 M., dated 22nd July 1889). The total extent of vacant lands within the village site is 10¼ acres and that of cultivable lands assessed is acres 86 and acres 434 of wet and dry lands respectively. The collections amounted to Rs. 82-12-2 against Rs. 85-5-11 in the previous year as detailed below:—

	RS. A. P.
Arrears	4 2 3
Current	78 9 11
Total	82 12 2

Arrears.—The balance of the previous year Rs. 5-1-5 forms the arrears demand for the year under report, of which Rs. 4-2-3 were collected within the year. A sum of As. 15-2 was written off by the council within the year as irrecoverable after verification. Thus there was no balance outstanding on the 31st March 1896.

Current.—The demand for the year under this head amounted to Rs. 80-11-4 against Rs. 80-12-11 in the previous year, of which Rs. 78-9-11, or 97.5 per cent. against 92.6 in the previous year, was collected within the year. A sum of Rupees 2-1-5 was written off by the council as irrecoverable before the close of the year. Thus there was no balance outstanding on the 31st March 1896. The registers for the taxes on vacant lands within the village site and on cultivable lands within municipal limits were prepared in 1891-92 and 1890-91 respectively.

10. (e) (f) and (g).—Tax on Vehicles with Springs and Palanquins, Animals and Carts.—The receipts under these heads amounted to Rs. 1,153-4-0 as against Rupees 1,116-8-0 in the previous year and Rs. 1,130 in the revised estimate. There was a slight increase, as compared with the actuals of the previous year, in registering the vehicles and carts, the items being fluctuating ones.

11. Coercive Processes.—The number of warrants issued during the year was 451-421 for collection of house-tax against 298 in the previous year, 13 for the collection of land-tax against 5 in the previous year, and 17 for the collection of rent of market stalls against 11 in the previous year. The total amount covered by the

warrants issued during the year was Rs. 476-7-10 as against Rs. 463-2-10 in the previous year, of which Rs. 474-3-1 were collected within the year. In 433 cases (involving Rs. 458-9-10) the amount was collected before distraint, in three cases (involving Rs. 2-4-9) warrants were cancelled and no collections made, and in fifteen cases (involving Rs. 15-9-3) property was attached, but the amount was collected before sale within the year. There were three prosecutions (two for default of payment of house-tax and one for land tax) instituted during the year under report, of which one ended in conviction and the other two were dismissed. There were no warrants remaining unexecuted at the close of the year.

12. (h) *Tolls*.—The tolls were leased out during the year, the lease fetching Rs. 4,810 against Rs. 4,100 in the previous year and Rs. 4,150 in 1893-94. The marked increase is due to keen competition amongst the bidders at the time of sale. A sum of Rs. 9-5-3 was realized as interest on the deposit amount invested in the post office savings bank. Thus the toll receipts during the year were Rs. 4,819-5-3. The cost of constructing and repairing the toll sheds was Rs. 80-6-0. Deducting one-fifth of Rs. 4,819-5-3 — 80-6-0 (or Rs. 947-12-8) due to the District Board on account of through traffic, the net amount credited to municipal funds was Rupees 3,871-8-7, which was paid by the renter in instalments. The number of toll gates on the 31st March 1896 was six as in the previous year, and the tolls continued to be levied at half the maximum rates prescribed by schedule D of the Act.

13. *Incidence of Taxation*.—The total income from taxation was Rs. 10,583-7-4 including the income from tolls or Rs. 6,711-14-9 excluding it. The incidence per head of population of the census of 1891 (viz., 16,499) was As. 10-3 including tolls and As. 6-6 excluding them, the corresponding figures for the previous year being As. 9-5 and As. 6-3 respectively. The general average for the whole Presidency during 1894-95 was As. 13-10 including tolls and As. 10-6 excluding them.

14. B.—*Miscellaneous Receipts*—(3) *Realizations under Special Acts*; (c) *Fees under Act II of 1888*.—The income under this head represents the fees levied on dramatic pandals under Act II of 1888. The receipts under this head were Rs. 120 against Rs. 100 in the previous year. Two dramatic companies and a circus came to this town during the year under report.

15. *Revenue derived from Municipal property and powers apart from taxation*—(a) (i) *Rent of lands*.—The council resolved, at its meeting held on the 16th November 1895, to impose a prohibitory fee of 2 annas per diem on every person leaving his cart on the road or on municipal poramboke land in accordance with section 268 of the Act. This resolution was carried into effect by leasing out the right to collect such fees, and the lease for three months from January 1896 to 31st March 1896 fetched Rs. 10. A sum of Rs. 3 was also collected as rent for the lands rented out by the council.

16. (a) (iii) *Avenue Receipts*.—The receipts under this head amounted to Rupees 146-2-6 as against Rs. 250-13-3 in the previous year and Rs. 200 in the revised estimate. The lease of the avenue produce fetched only Rs. 85 as against Rs. 230 in the previous year, although the sale was conducted twice, the marked decrease being due to combination amongst the bidders at the time of sale and to the price of tamarind having gone down. A sum of Rs. 1-8-0 was also collected as rent for the tamarind trees leased out by the council to some persons. The remaining sum of Rs. 59-10-6 was realized from the sale of fallen and decayed trees.

17. (b) (ii) *Produce of Lands and Gardens, &c.*—The realizations under this head amounted to Rs. 21-14-6 against Rs. 12-5-9 in the previous year, the increase being due to the receipt of the lease amount of Webster's tope which was handed over to the council by the Forest department during the year.

18. (b) (iii) *Sale-proceeds of old Materials, empty oil-cans, packing cases, &c.*—Under this head Rs. 29-4-6 were realized against Rs. 2-14-0 in the previous year and Rs. 30 in the revised estimate. The increase is due to the sale of old unserviceable rubbish carts.

19. (c) *Conservancy receipts, sale-proceeds of night-soil, street refuse, &c.*—The sale of street refuse and of night-soil removed by municipal sweepers and private scavengers to selected depôts fetched Rs. 101 against Rs. 93 in the previous year and Rs. 100 in the revised estimate. The slight increase is due to competition among the bidders at the time of sale. Rs. 91 were realized from the sale of street refuse and Rs. 10 from the sale of night-soil.

20. (d) (i) *Fees from Educational Institutions*.—The receipts under this head amounted to Rs. 3,409-0-7 as against Rs. 3,149-10-6 in the previous year. The increase is chiefly due to the increased strength in the Municipal High school. The collection of fees amounting to Rs. 3,409-0-7 is particularized thus:—

Municipal High School	Rs.	A.	P.
Do. Hindu Primary school	2,784	11	1
Do. Muhammadan Primary school	521	7	6
Do. Panchama Primary school	72	6	0
	30	8	0
Total	3,409	0	7

21. (ii) *Other revenue from Educational Institutions, Rs. 19-13-7*.—The receipts under this head represent the sale of old benches, unserviceable articles and the cost of a school globe recovered from the contractor who broke it accidentally in repairing the High school.

22. (e) (i) *Sale-proceeds and Composition Fees of Medicines*.—The receipts under this head were Rs. 19-9-0 as against Rs. 52-0-9 in the previous year and Rs. 20 in the revised estimate. The marked decrease is due to the fact that the quantity of medicine sold was less than in the previous year. Medicines are sold at the municipal hospital at the rates sanctioned in G.O., Mis. No. 1528 M., dated 13th November 1889.

23. (f) (i) *Income from Markets*.—The current demand under this head amounted to Rs. 478-8-0 against Rs. 404 in the previous year, of which Rs. 474-8-0 + Rs. 16, arrears of last year, were collected before the close of the year, leaving a balance of Rs. 4 at the close of the year. Rs. 1-0-4 represent the interest which accrued on the deposit invested in the Post Office Savings' Bank and the interest recovered from the contractor on account of late payment of kists. A sum of Rs. 3, arrears due for the previous year, was written off by the council within the year as irrecoverable. The shandy or weekly market was leased out for Rs. 405 as against Rs. 350 in the previous year. The increase is due to competition among the bidders at the time of sale. Rs. 69-8-0 was realized from the meat and vegetable, &c., sellers who occupied the stalls of the daily market.

24. (f) (ii) *Income from the Slaughter-houses*.—The receipts under this head amounted to Rs. 351-8-1 as against Rs. 421-6-7 in the previous year, the decrease is due to combination among the bidders. The lease of the sheep slaughter-house fetched Rs. 330 against Rs. 420 in the previous year and the bullock slaughter-house fetched Rs. 20 during the year. Rs. 1-8-1 represent the interest which accrued on the deposit invested in the Post Office Savings' Bank and that recovered from the contractor on account of the late payment of kists.

25. (g) *Other fees*—(i) *Distraint fees*.—The income under this head amounted to Rs. 3 as against Rs. 2-12-0 in the previous year.

26. (ii) *License fees*.—The receipts under this head represent the fees collected for the erection of marriage pandals, for licenses for noxious and dangerous trades under section 188 of the Municipal Act according to the rates sanctioned in G.O., Mis. No. 1141 M., dated 2nd August 1890, and for a license issued to a private market under section 267 of the Act—vide G.O., No. 1420 M., dated 9th October 1894. The collections under this head may be particularized as follows.

	Rs.	A.	P.
Tax on marriage pandals	18	15	5
Fees for timber depôts	85	0	0
" for oil boiling houses	28	0	0
" for brick or tile kilns	50	0	0
" for lime kilns	30	0	0
" for fire-works manufactory	20	0	0
" for licenses granted to private market	180	0	0
Total	411	15	5

The receipts under this head were Rs. 411-15-5 as against Rs. 386-15-11 in the previous year. The increase is due to the levying of fees on a private market for all the twelve months and to a greater number of timber depôts having been licensed during the year than was anticipated.

27. (iii) *Cart-stand fees*.—The lease fetched Rs. 44 against Rs. 61 in the previous year, the decrease being due to combination among the bidders. As. 2-7 represent the interest which accrued on the deposit invested in the Post Office Savings' Bank and the interest recovered from the contractor on account of the late payment of kists. Arrangements have been made to open two more cart-stands in the current year in selected places as a prohibitory charge of As. 2 per diem is being levied on all carts left on the road or on municipal lands other than cart-stands.

28. (iv) *Miscellaneous fees, Re. 1*.—This represents fees collected for permitting parties to inspect the house-tax assessment books under section 70 (ii) of the Municipal Act.

29. (h) *Fines under Municipal and other Acts*.—The amount credited to municipal funds under this head was Rs. 681-6-0 as against Rs. 906-2-0 in the previous year and Rs. 700 in the revised estimate. The decrease is mainly due to the prompt action taken by the people in obeying all notices issued by the council and a consequent diminution of municipal cases and to the fact that the police were not rigorous in bringing to notice cases under the Nuisance Act as in the previous year.

30. (5) *Grants and Contributions*—(a) *From Government*—(i) *Education, Municipal schools, Rs. 708-9-5*.—This represents the following grants paid from Provincial funds:—

	RS.	A.	P.
Salary grant on account of the pay of the Headmaster, Municipal High school	180	0	0
Salary grant on account of the pay of the 1st Assistant Master	200	0	0
Do. do. do. Sanskrit pandit	48	0	0
Do. do. do. Tamil pandit	33	0	0
Do. do. do. Drawing master	35	12	11
Grants for the science apparatus, furniture and library books supplied during the year 1894-95 and 1895-96	198	12	6
Grants for drawing articles purchased	12	2	0
Do. to Panchama girls of the Panchama Primary school	0	14	0
Total	708	9	5

The decrease as compared with the revised estimate figure Rs. 750 is due to the sanction of one-third grant on behalf of the drawing master of the Municipal High school instead of half as anticipated.

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

32. (b) *From Local Boards*—(ii) *Medical*.—This represents the contribution of one-fourth of the net charges of the municipal hospital paid by the Tiruppattūr Taluk Board—vide G.O., No. 2104 L., dated 20th September 1893. The charges amounted to Rs. 2,904-6-8, one-fourth of which is Rs. 726-1-8, but Rs. 726-1-7 were recovered during the year. The difference of one pie arises from the fact that the calculation of the contribution was made on four different occasions.

33. (c) *Other Grants and Contributions*—(iii) *Other purposes, Rs. 120*.—This represents the contribution paid by members of the legal profession at Tiruppattūr for putting up an ornamental lamp post with five lights in a prominent part of the town and the contribution paid by one privately for putting up two lamp posts in the Vaniyambādi and London Mission roads.

34. (6) *Miscellaneous*—(a) *Recoveries on account of services rendered to private individuals*—(i) *Private scavenging*.—During the year under report the system was introduced into seventy additional houses of the C and D divisions. The number of houses served by private scavenging agency on the last day of the year was 456; the amount of fees collected was Rs. 688-3-6 against Rs. 470-4-6 in the previous year and Rs. 700 in the revised estimate, while the charges were Rs. 662-1-6. The collections are detailed below:—

	RS.	A.	P.
Arrears	26	13	0
Current	661	6	6
Total	688	3	6

Arrears.—The balance of old demand as shown in statement IV-B is As. 12-0 which with Rs. 38-3-0, the arrears of the previous year (in all Rs. 38-15-0), forms the arrears demand for the year under report, of which Rs. 26-13-0 were collected before the 31st March 1896. A sum of Rs. 9-14-0 was written off within the year by the council as irrecoverable. Thus, the balance outstanding on the 31st March 1896 was only Rs. 2-4-0 due from the Madras Railway Company. The matter is under correspondence and steps are being taken to clear off this balance as early as possible.

Current.—The demand for the year under this head amounted to Rs. 677-13-0 against Rs. 498-10-0 in the previous year, of which Rs. 661-6-6 or 97.6 per cent. against 89.3 in the previous year were collected within the year. A sum of Rs. 4-5-6 was written off by the council as irrecoverable within the year after inquiry and verification. The balance at the close of the year was Rs. 12-1-0 against Rs. 38-3-0 (audited figures) in the previous year. This has been reduced by subsequent collections to Rs. 6-13-0; steps are being taken to clear off these arrears as early as possible. The fees are now being collected in advance. During the current year, the council proposes to introduce the system in the village of Vengalapuram which was recently brought within the municipal limits. No coercive processes were resorted to and no prosecutions were instituted for the recovery of the fees during the year.

35. (ii) *Other purposes, Rs. 12*.—This represents the fees collected for clearing away the contents of the cess-pool constructed by a private individual at the rate of Re. 1 per month.

36. (b) *Other items*—(i) *Fishery-rents*.—The fishery was leased out for the official year, the lease fetching Rs. 220 against Rs. 315 in the previous year. The lessee having failed to pay the kists and to execute the muchilika as required in the sale notification, the council resolved to adjust the deposit amount of Rs. 55 paid by the lessee at the time of sale and to resell the farm for the fasli year as desired by the bidders. Then the re-sale fetched Rs. 200. Rs. 1-6-6 represent the interest which accrued on the deposit amount invested in the Post Office Savings' Bank and that recovered from the contractor on account of delay in payment of kists.

37. (iii) *Fee for numbering carts, As. 14*.—This represents the fees collected at the rate of As. 2 per cart for renewing the registration.

38. (iv) *Other items*.—The entry under this head represents the sale of gravel, license forms, unclaimed cart and the recoveries as per audit notes.

III.—EXPENDITURE.

39. The following abstract shows the expenditure under each grant in 1895-96 as compared with the figures of 1894-95 and the revised estimate for 1895-96.

Grant.	Actuals, 1894-95 (audited figures).	Actuals, 1895-96.	Budget esti- mate (with subsequent allotments 1895-96.)	Revised estimate, 1895-96.	Percentage as compared with the total assets.	
					1894-95.	1895-96.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		
Grant I— Public Works	2,855 14 11	3,091 13 4	3,085 0 0	3,040 0 0	14.2	14.1
Grant II— Education	5,013 4 7	5,449 8 6	5,680 0 0	5,530 0 0	25.0	24.8
Grant III— Sanitation and Medical services..	6,929 9 3	7,104 11 0	7,454 4 0	7,140 0 0	34.5	32.4
Grant IV— Lighting and Miscellaneous Municipal purposes	1,032 14 10	1,442 12 10	1,500 0 0	1,500 0 0	5.1	6.6
Grant V— Supervision and management ..	1,337 13 10	1,548 11 8	1,500 0 0	1,550 0 0	6.7	7.0
Advances recoverable .. ..	.. ..	103 4 0	.. ..	.. ..	..	0.5
Refunds	2,916 1 3	3,205 14 10	100 12 0	2,790 0 0	14.5	14.6
Closing balance .. .. .	.. ..	.. ..	.. ..	.. ..	..	..
Grand Total	20,085 10 8	21,946 12 2	19,320 0 0	21,550 0 0	100	100

40. *Grant I, Public Works—(i) New Works—(a) Communications.*—The lease of tolls having fetched Rs. 710 more than last year, the council thought it necessary to construct culverts on the Krishnagiri and Kakangarai branch roads and some in the middle of the town although no provision was made in the budget and sanctioned Rs. 900 under this head. The sum of Rs. 200 provided in the last year's budget for widening the Cutcherry street not having been expended before the close of the year, it was taken up again and spent during the year. The expenditure under this head amounted to Rs. 798-4-2 as against Rs. 317-14-2 in the previous year and Rs. 900 in the revised estimate. The decrease as compared with the revised estimate is due to (1) stoppages made for bad work in the actual payment and (2) the contract of the works having been executed at $2\frac{1}{2}$ per cent. less than the estimated amount. The details of expenditure are given in statement II-A.

41. *(b) Buildings.*—Complaints having been received that for want of a latrine the people assembling in the market felt great difficulties, the council resolved to construct a masonry latrine in the shandy market place in addition to constructing two latrines as sanctioned by Government. An estimate for Rs. 70 was passed, but, as the work was carried out departmentally and available old materials were used, only Rs. 30-12-0 were spent. The outlay under this head was Rs. 507-2-3 as against Rs. 923-15-7 in the previous year and Rs. 480 in the revised estimate. The details of expenditure are given in statement II-A.

42. *(2) Repairs—(a) Communications.*—The income from tolls credited to municipal funds was Rs. 3,871-8-7, the local fund share being deducted. The expenditure on construction and repair of toll-sheds amounted to Rs. 80-6-0. The net receipts therefore were Rs. 3,791-2-7. The estimates originally sanctioned by the council for the road repairs amounted to Rs. 1,091, of which Rs. 974-7-2 were spent during the year. The decrease in the expenditure as compared with the sanctioned amount is due to (1) bills having amounted to less than was anticipated, and to (2) the contracts of the works having been given out at $2\frac{1}{2}$ per cent. less than the estimated amount. A sum of Rs. 303-5-9 was also spent in collecting materials required for the permanent road coolies engaged for carrying out works departmentally during the current year. The actual expenditure amounted to Rs. 1,277-12-11 against Rupees 1,320-7-7 in the previous year and Rs. 1,040 in the revised estimate. Adding to this, the sum of Rs. 798-4-2 spent for constructing tunnels and for widening the Cutcherry street (under new works—(a) communications), the total comes to Rs. 2,076-1-1 or 54 per cent. of the net receipts as against Rs. 1,638-5-9 (nearly 51 per cent.) in the previous year. Many of the town roads and streets were repaired during the year. It is proposed to do the spreading work departmentally during the current year as the contractors are apt to neglect the tamping and the result is that roads get into

disrepair within a few months of the repairs. The number of miles of roads including streets and lanes maintained by the council during the year was 11 miles, 5 furlongs and 175 yards:—

									MS. FRS. YS.
Metalled	..	..	..	..	..	..	..	..	11 2 131
Unmetalled	..	..	..	..	..	..	..	..	0 3 44
Total	..	..	..	..	..	..	..	..	11 5 175

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

43. *(b) Buildings.*—The council having found that the present number of stalls is insufficient for selling meat, fish, &c., in the daily market, they thought it desirable to repair the old stalls on the southern side of the daily market at a cost of Rs. 168. Some of the municipal buildings having been found to leak during rains, a sum of Rs. 535 was sanctioned to repair them. The actual expenditure under this head was Rs. 418-14-2 against Rs. 211-8-7 in the previous year and Rs. 500 in the revised estimate. The decrease as compared with the revised estimate is due to (1) the bills received for payment having amounted to less than was anticipated, (2) the works having been given out on contract at $2\frac{1}{2}$ per cent. less than the estimated amount (3) and to the stoppages made for bad work. The details of expenditure are given in statement II-A.

44. *(2) (d) Water-supply—(ii) Establishment.*—The entry of Rs. 54-11-3 represents the pay of the tank-watcher at Rs. 4 per mensem and the cost of constructing stone-steps to the jubilee tank.

Water-supply.—The chief source of water-supply is the Chetti tank, and there are also five draw and two step wells which are used by public for drinking purposes. These are maintained in good condition and a watchman is kept to prevent washing and bathing in the Chetti tank. The water-supply during the year under report was fairly good and was sufficient.

45. *(4) Tools and plant and other stores.*—The entry under this head was Rs. 35-0-7 as against Rs. 22-1-0 in the previous year and Rs. 40 in the revised estimate. The increase as compared with the actuals of the previous year is due to the purchase of drawing articles and pick-axes for the use of the municipal overseer and road coolies.

46. *Grant II, Education.*—The total expenditure on education amounted to Rs. 5,449-8-6 against Rs. 5,013-4-7 in the previous year and Rs. 5,530 in the revised estimate. The details are —

	1894-95.			1895-96.		
	RS.	A.	P.	RS.	A.	P.
(1) Stipends to normal students	60	7	8	26	10	8
(2) On salary system	2,767	12	4	3,010	14	4
(3) On salary-results system	1,772	10	6	1,805	12	10
(4) Result grants	124	10	0	200	0	0
(5) Inspection	133	12	7	147	2	8
(6) Miscellaneous	153	15	6	259	0	0
Total	5,013	4	7	5,449	8	6

The chief causes of the increase were —

- The entertainment of a drawing master in the high school.
- The entertainment of an additional teacher on Rs. 5 in the Hindu Primary school.
- Larger result grants paid to the aided schools than last year.
- The payment of the building grants to the Government Garden Primary school. Deducting the school-fee receipts, &c., amounting to Rs. 3,409-0-7, Rupees 19-13-7, other revenue from educational institutions and the Provincial grant of

Rs. 756-9-5, the net expenditure on education was Rs. 1,419-0-11 including the expenditure of Rs. 155 shown under Grant I, 2 (b) Buildings for the repairs of the High school building, i.e., 12·3 per cent. of the income from taxation and rents.

47. (1) *Training Schools*—(b) *Stipends to Normal Students*, Rs. 26-10-8.—This represents the stipend paid at Rs. 8 per mensem to an art student of this municipality who was under training at Madras for three months and ten days, i.e., from the month of March up to the 10th June 1895, from which date the stipend was stopped on the recommendation of the Superintendent of the School of Arts on the ground that the stipendiary student was unfit to learn Drawing and incapable of passing the examination.

48. (2) *Municipal Schools*—(i) *On Salary System*.—The expenditure under this head represents the cost of maintaining the Municipal High School. The average daily attendance was 112 against 104 in the previous year. The net cost amounted to Rs. 3,010-14-4 less Rs. 2,784-11-1, school-fees, plus Rs. 18-12-7 other revenue from educational institutions, viz., Rs. 207-6-8 against Rs. 231-12-6 in the previous year. Fourteen boys against 4 in the previous year passed in the Lower Secondary examination out of 15 sent up. The results and the state of the school have been considered very satisfactory by the council as well as by the educational officers.

(a) *Establishment*.—The salary of the masters amounted to Rs. 228 a month or Rs. 2,721 for the year owing to provision having been made in the budget for the payment of the drawing master for eleven months only. The actual cost of the establishment was Rs. 2,655-2-10 against Rs. 2,463-4-10 in the previous year. The saving of Rs. 68-1-4 shown in statement II-B was due to (1) the entertainment of a drawing master only on the 24th July 1895 and to the fact that the last assistant master's place was vacant for 21 days in June 1895 and that the drawing master was granted leave on loss of pay for three days in October 1895. A sum of Rs. 2-4-2 was paid as salary to the last assistant master for the joining days when he returned from the Normal school after training, as recommended by the Inspector of Schools, Western Circle.

(b) *Contingencies*.—The expenditure incurred under this head was Rs. 355-11-6 against Rs. 304-7-6 in the previous year and Rs. 330 in the revised estimate. The details are given below:—

	RS.	A.	P.
1. Library books, maps	33	6	0
2. Class-books	12	0	0
3. Furniture, gymnastic and science apparatus	200	13	0
4. Prize books	20	4	0
5. Stationery	18	11	6
6. Ordinary contingencies	35	9	0
7. Drawing articles	35	0	0
Total	355	11	6

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

	RS.	A.	P.
Hindu Primary school	1,034	8	8
Muhammadan Primary school	525	3	11
Panchama Primary school	246	0	3
Total	1,805	12	10

The total expenditure under this head amounted to Rs. 1,805-12-10 against Rupees 1,772-10-6 in the previous year and Rs. 1,800 in the revised estimate. The increase as compared with the revised estimate is due to the appointment of an additional

teacher to the Hindu Primary school—vide G.O., Mis. No. 1447 M., dated 6th September 1895, and to excess expenditure under contingencies of the primary schools.

(i) *Hindu Upper Primary School*.—The monthly cost of the establishment was Rs. 67 or Rs. 784 for the year owing to provision having been made for the payment of an additional teacher for eight months only—vide G.O., Mis. No. 1447 M., dated 6th September 1895. The actual cost of the establishment was Rs. 745-4-9 against Rs. 650-5-7 in the previous year. The saving of Rs. 38-11-3 was due to (1) the entertainment of an additional teacher sanctioned in G.O., Mis. No. 1447 M., dated 6th September 1895, only on the 17th February 1896, (2) to the fact that the third and the fifth assistant masters' posts were vacant for one day in January 1896 and three days in February 1896, respectively. The net cost of maintaining this school was Rs. 1,034-8-8 less Rs. 521-7-6 (school-fees), plus Rs. 1-1-0 other revenue from educational institutions, viz., Rs. 512-0-2 against Rs. 445-2-5 in the previous year. The average attendance was 149 against 134 in the previous year. The results of the school have been considered satisfactory by the council and the educational officers.

(ii) *Muhammadan Upper Primary School*.—The monthly cost of the establishment was Rs. 34 or Rs. 403 plus Rs. 7 paid to an assistant teacher whose services were dispensed with only on the 1st April 1895 instead of on the 1st March 1895 as provided in the budget for the year. The actual cost of the establishment was Rs. 406-7-11 against Rs. 497-11-7 in the previous year. A saving of Rs. 8-8-1 was due to (1) the fines imposed on the establishment, (2) the headmaster's absence without pay for four days in June 1895 and (3) the headmaster's place having been vacant for fifteen days in July 1895. The net cost of maintaining the school was Rs. 525-3-11 minus Rs. 72-6-0 school-fees or Rs. 452-13-11 against Rs. 528-8-3 in the previous year. The average attendance was 41 against 55 in the previous year.

(iii) *Panchama Primary School*.—The monthly cost of the establishment was Rs. 14 or Rs. 168 per annum. The actual cost was Rs. 166-12-0 against Rs. 155 in the previous year. A saving of Rs. 1-4-0 was due to (1) fines imposed on the establishment, (2) and to the fact that the headmaster was paid at the rate of Rs. 7 only for March 1895 instead of Rs. 8 as provided in the budget. The net cost of maintaining the school was Rs. 246-0-3 minus Rs. 30-8-0 school-fees or Rupees 215-8-3 against Rs. 172-6-10 in the previous year. The average attendance was 38 (boys and girls) against 34 (30 boys and 4 girls) in the previous year.

(a) *Fixed payments*.—The expenditure under this head was Rs. 1,318-8-8 against Rs. 1,303-1-2 in the previous year.

(b) *Result Stipends*.—In accordance with the recommendation of the Educational Department, the results stipends were paid at the maximum rates to the Muhammadan and Panchama Primary schools as the council consider them backward and a half grant to the Hindu Upper Primary school as usual in addition to their pay. The expenditure under this head was Rs. 200 against Rs. 255-6-0 in the previous year and Rs. 200 in the revised estimate. The results of these primary schools were satisfactory.

(c) *Contingencies*.—The expenditure under this head amounted to Rs. 287-4-2 against Rs. 214-3-4 in the previous year and Rs. 270 in the revised estimate. The details are given below:—

Schools.	House-rent.		Contingencies.	
	RS.	A.	P.	
Hindu Upper Primary school	144	42	5	11
Muhammadan Upper Primary school	45	14	10	0
Panchama Primary school	24	17	4	3
		287	4	2

The council possessed no school buildings of its own except the Municipal High school which was vested in the Municipal Council by Government. During the current year, provision has been made in the budget to construct a building for the Panchama Primary school.

50. (4) *Result Grants*.—The results grants paid to the aided schools during the year under report amounted to Rs. 200 against Rs. 124-10-0 in the previous year and Rs. 200 in the revised estimate. Eleven schools were recognized for grants, but only ten schools were examined, the other one having been rejected for not having fulfilled the conditions of the Grant-in-Aid Code. The number of pupils who presented themselves and who passed was 223 and 139 against 165 and 80, respectively, in the previous year.

51. 6 (a) *Contribution to Local Boards*.—The President, District Board, Salem, having declined to allow the Board Muhammadan Inspecting Schoolmaster to supervise the Municipal Muhammadan schools of the municipality, no sum was spent under the item. During the current year, provision has been made in the budget to appoint a separate joint Muhammadan Inspecting Schoolmaster for the supervision of the Muhammadan schools of the three municipalities in the district.

(b) *Municipal Inspectors*—(i) *Establishment*, Rs. 88-12-8.—This represents half the pay of the combined inspecting schoolmaster for the Vaniyambadi and Tirupattur municipalities at Rs. 15 per mensem, each council paying half his salary. A saving of Rs. 1-3-4 was due to the inspecting schoolmaster having been granted privilege leave on half pay for ten days from the 7th to 16th March 1895.

52. (ii) *Contingencies*.—The charges amounted to Rs. 58-6-0 against Rs. 44-0-7 in the previous year and Rs. 50 in the revised estimate. This represents the cost of printed forms and stationery, &c., supplied and the fixed travelling allowance paid to the inspecting schoolmaster. The excess expenditure over the revised estimate was due to the increase in printing charges.

53. (7) *Miscellaneous (a) Building, furniture, &c., grants*, Rs. 100.—This represents the building grant (one-third of the total cost) paid to the Manager of the Government Garden Primary school as recommended by the Educational officers.

(b) *Common Gymnasium*—(i) *Establishment*, Rs. 144.—This represents the pay of the gymnastic instructor on Rs. 12 per mensem.

(ii) *Contingencies*, Rs. 15.—This represents the cost incurred in fixing the gymnastic apparatus near the Municipal High school.

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

55. *Grant III, Sanitation and Medical Services—Hospitals and Dispensaries*—(a) *Establishment*.—The monthly cost of the establishment was Rs. 178-4-0 or Rs. 2,139 per annum. The total cost incurred on account of the establishment was Rupees 2,083-11-4 against Rs. 2,022-11-2 in the previous year and Rs. 2,100 in the revised estimate. The saving of Rs. 55-4-8 was due to (1) fines imposed on the establishment, (2) the fact that the midwife's place was vacant for six days from 9th to 14th September 1895, twenty-two days from 24th September to 15th October 1895 and one month and twenty days from 9th December 1895 to 28th January 1896 and (3) to the fact that the midwife was paid at Rs. 10 per mensem from the 16th October 1895. The hospital was in charge of a Civil Apothecary, one-eighth of whose salary (Rs. 150 per mensem) is paid from Provincial funds. No quarters were provided in accordance with G.O., No. 1005 L., dated 6th June 1894, as he is a Civil Apothecary, but he lives very close to the municipal hospital.

(b) *Medicines and Supplies*.—The expenditure under this head was Rupees 346-15-7 against Rs. 492-13-8 in the previous year and Rs. 400 in the revised estimate. The decrease was due to the purchase of medicines and surgical instruments supplied which was less than was anticipated.

(c) *Diet of Patients*.—The total cost of dieting the in-patients was Rupees 225-14-11 against Rs. 245-9-8 in the previous year and Rs. 270 in the revised estimate.

(d) *Sundries and Contingencies*.—The expenditure under this head was Rupees 247-12-10 against Rs. 198-6-0 in the previous year and Rs. 160 in the revised estimate. The increase as compared with the revised estimate is due to a larger amount having been incurred in printing charges than was anticipated. The total

cost of maintaining the hospital during the year was Rs. 2,904-6-8 minus Rs. 19-9-0 (the income from the sale of medicines), viz., Rs. 2,884-13-8 against Rs. 2,907-7-9 in the previous year and Rs. 2,930 in the revised estimate. A quarter of the charges was contributed by the Tirupattur Taluk Board towards the upkeep of the Municipal hospital—vide G.O., No. 2104 L., dated 20th September 1893. The numbers of in and out patients treated during the year were 125 and 12,969, respectively against 112 and 12,844 in the previous year. The rules framed by the council for the treatment of the sick at the Municipal hospital, as amended by Government in G.O., Mis. No. 1528, dated 13th November 1889, were in force. There are nine beds for in-patients which are sufficient to meet the requirements of the town. The council at its meeting held on the 28th March 1895 resolved to raise the minimum number of cases to be returned by the midwife from seven to ten per mensem and no fines were imposed on her for short work in accordance with G.O., No. 441 L., dated 9th March 1895. The midwife attended seventy-six cases of labour as against eighty-four in the previous year. The decrease was due to the place of the midwife having been vacant for nearly three months during the year. The instruments and furniture were reported by the District Medical officer to be in good order and sufficient, and the hospital building and out-houses were also in good condition during the year. The convenience of the people has been further improved by the District Board, Salem, who have generously opened a caste female dispensary for the treatment of women and children in the centre of the town which is in charge of Lady Civil Apothecary Miss R. Holmes.

A copy of the Medical officer's report on the working of the hospital accompanies.

56. (2) (a) *Contributions to Provincial Funds*, Rs. 167.—The expenditure under this head represents the contribution paid on account of Medical College, Sanitary Inspection, Medical Reserve staff, and Cutlers' establishment as per Accountant-General's letter, Nos. 73-T.B.B., dated 27th March 1895, 24-T.B.B., dated 8th February 1896 and 53-T.B.B., dated 7th March 1896.

57. (3) *Vaccination*—(a) *Establishment*, Rs. 120.—The entry under this head represents the pay of the second-class vaccinator on Rs. 10 per mensem. The midwife attached to the hospital was required to give ten vaccine cases every month without any allowances.

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

	1894-95.			1895-96.		
	Successful.	Unsuccessful.	Total.	Successful.	Unsuccessful.	Total.
Number of vaccine operations performed by the medical subordinate ..	39	1	40	90	..	90
Number of vaccine operations performed by the municipal vaccinator and vaccinatrix ..	698	8	706	712	..	712
Total number of vaccine operations performed by the medical subordinate on children under one year of age ..	32	1	33	74	..	74
Total number of vaccine operations performed by the municipal vaccinator and vaccinatrix on children under one year of age ..	575	5	580	575	..	575
Total number of operations ..	737	9	746	802	..	802

The average cost of each successful case was As. 3-6 against As. 4-1 in the previous year. The average for the whole Presidency was As. 4-2 against As. 4-6 in the previous year. The total number of vaccine operations performed was 802 (the total number of births registered being 750) against 746 in the previous year. The proportion per mille of the total number of successful operations (802) to total population was 48 against 44 in the previous year. During the year under report 15 cases of disobedience to notices issued under section 138 of the Act to get unprotected children vaccinated were reported to the Magistrate. No prosecutions were instituted, the warning of the Magistrate having the desired effect in each case. The total number of births registered during the year was 750 as against 684 in the previous year, and

the results of vaccination as compared with this year (the number of successful cases being 802) may be considered satisfactory and the credit is due to Civil Apothecary Mr. G. M. Green who supervises the vaccination work. The operations were performed with glycerine paste obtained from the Central Vaccine depôt, Salem. Attention is also being paid to re-vaccination. The Deputy Sanitary Commissioner and Inspector of Vaccination has remarked in his recent inspection report that the work done was good. The vaccinator and the midwife were required to give fifty and ten vaccine cases respectively every month, but the vaccine cases required to be given by the midwife were subsequently reduced from ten to five from the month of November 1895 on condition of paying As. 4 remuneration for cases operated in excess of the minimum. There were no deaths during the year under report from small-pox.

(b) *Contingencies*.—The expenditure under this head was Rs. 55-5-2 against Rs. 68-10-10 in the previous year and Rs. 60 in the revised estimate.

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

				Births.		Deaths.	
				Number registered.	Rate per mille.	Number registered.	Rate per mille.
1894-95	..	..	..	684	41	408	24
1895-96	..	..	..	750	45	398	24

The particulars of deaths are given below:—

Fever	..	..	..	..	..	..	..	Rs.
Dysentery or diarrhoea	..	..	..	..	..	..	..	170
All other causes	..	..	..	..	..	..	..	14
								214
Total								398

The decrease in the number of deaths was due to the epidemic of cholera and small-pox having been absent in the town during the last two years. The number of prosecutions instituted during the year under report for failure to register births and deaths was seven (three for births and four for deaths) against nine in the previous year and all these ended in convictions.

(a) *Establishment, Rs. 117-10-8*.—This represents the pay of the Registrar of Births and Deaths at Rs. 10 per mensem. A saving of Rs. 2-5-4 was due to the place having been vacant for seven days in September 1895.

(b) *Contingencies*.—The outlay under this head amounted to Rs. 31-1-7 against Rs. 16-14-9 in the previous year and Rs. 10 in the revised estimate. The increase was due to more receipt books and registers having been printed than was anticipated.

60. (5) *Conservancy, Road-cleaning and Road-watering*—(a) (i) *Establishment*.—The monthly cost of the establishment was Rs. 2-1 per mensem or Rs. 2,652 per annum. The actual expenditure under this head was Rs. 2,537-14-11 against Rs. 2,389-2-10 in the previous year and Rs. 2,550 in the revised estimate. A saving of Rs. 144-1-1 was due to (1) the fact that the sanitary inspector's place was vacant for twenty-one days in September 1895, (2) to fines and stoppages imposed on the establishment, (3) to the fact that the two additional female sweepers were entertained only on the 13th May 1895, (4) that the three additional toties were entertained only on the 14th July 1895, another on the 1st September 1895 and the third on the 1st November 1895, and (5) that two toties were entertained on Rs. 4 each instead of Rs. 5 each per mensem. A sum of Rs. 30 was paid (at the rate of Rs. 15 per mensem) for March and April 1895 to the temporary sanitary inspector—vide G.O., Mis. No. 347 M., dated 4th March 1895, as the permanent incumbent was under training at Madras.

61. (ii) *Other Charges, such as purchase or hire of Carts, Dry Earth, purchase and maintenance or hire of Bullocks, &c.*—The outlay under this head amounted to Rs. 344-7-0 against Rs. 344 in the previous year and Rs. 350 in the revised estimate. The decrease as compared with the budget estimate of Rs. 420 was due to (1) the fact that one additional bullock was hired only on the 3rd May 1895, (2) that the hire of five bullocks was reduced from Rs. 35-8-0 to Rs. 29 per mensem from the 1st June 1895 and (3) to the stoppages made for the days on which one of the bullocks was not at work.

62. *Private Scavenging*—(i) *Establishment*.—The expenditure under this head represents the pay of the ten scavengers employed for removing the night-soil of the private latrines and a maistry for the collection of fees. The number of houses served by private scavenging agency was 456 on the 31st March 1896 against 386 in the previous year. During the year under report the system was introduced into the C and D divisions of the town. Each scavenger serves an average of forty-five houses a day. The monthly cost of the establishment was Rs. 57 or Rs. 684 per annum. The actual cost was Rs. 590-15-3. A saving of Rs. 93-0-9 was due to (1) fines imposed on the establishment, (2) to an additional scavenger having been entertained only on the 14th July 1895, (3) to the maistry's place having been vacant from 8th to 31st August 1895 and again from 7th to 29th February 1896, and (4) to the fact that seven scavengers' places were vacant for twenty-two days in February 1896. The receipts under private scavenging amounted to Rs. 688-3-6 and the expenditure for the system was Rs. 590-15-3. During the year the system was self-supporting and there was a gain of Rs. 97-4-3 to the council. During the current year the council proposes to introduce the system into the Vengalapuram village which was recently included within the municipal limits.

(ii) *Contingencies, such as cost of Scavenging Carts, &c., Rs. 71-2-3*.—The outlay under this head represents the cost of two additional iron hand night-soil carts purchased at a cost of Rs. 30 each, the travelling allowance paid to the scavengers, &c., and the cost of brooms and winnows purchased for removing the night-soil from private privies.

(c) *Cholera Charges*.—As cholera never made its appearance during the year under report, no sum was spent under this item.

(d) *Contingencies*.—The expenditure under this head was Rs. 164-11-6 against Rs. 80-12-0 in the previous year and Rs. 100 in the revised estimate. The increase over the revised estimate was due to the purchase of nine air-tight receptacles in accordance with the council's resolution, No. 3, dated 8th February 1896. The sum of Rs. 164-11-6 represents the cost of repairing the rubbish carts, cost of purchasing pickaxes and munties for the use of the sweepers, cost of grease, winnows, baskets, stationery articles, and the air-tight receptacles, &c., purchased.

63. The total number of dust-bins in the town on the 31st March 1896 was 127 (85 metal and 42 stone slabs) including ten dust-bins supplied during the year. Three masonry latrines were constructed during the year. The number of latrines was ten against seven in the previous year. The sweepings of the town were collected in the dust-bins and removed by the municipal sweepers in ordinary carts drawn by bullocks to the selected depôt and there sold in auction. The sum realized thereby was Rs. 91 against Rs. 81 in the previous year as stated in paragraph 19 *supra*. There is only one night-soil depôt (outside the municipal town). The night-soil is buried in trenches and was sold in auction for Rs. 10 against Rs. 12 in the previous year. There are ten rubbish and eight night-soil carts against ten and six, respectively, in the previous year. There are no urinals in the town. Provision has been made during the current year for the purchase of two rubbish and one iron night-soil hand-cart and for hiring five additional bullocks to draw these carts. The private scavenging system was extended during the year. An additional bullock was hired to draw the rubbish carts during the year under report. As suggested by the Deputy Sanitary Commissioner and Inspector of Vaccination in his inspection report, nine air-tight receptacles were purchased and placed near each latrine for collecting the excreta awaiting the arrival of the night-soil carts. The trenches for night-soil are being dug as per suggestions of the Deputy Sanitary Commissioner. Many

improvements, such as repairing the floor of the slaughter-house, providing the weekly market with gates, and repairing the old stalls of the daily market for selling meat and fish, have been made during the year under report. The health of the public during the year was satisfactory.

64. *Grant IV, Lighting and Miscellaneous Municipal purposes—(i) Lighting—(a) Establishment.*—The outlay under this head represents the pay of the four lamp-lighters on Rs. 5 each. The actual cost of the establishment was Rs. 197-0-1 against Rs. 178-5-8 in the previous year and Rs. 200 in the revised estimate. A saving of Rs. 42-15-11 was due to (1) fines imposed on the establishment; (2) to an additional lamp-lighter having been entertained only on the 12th October 1895; and (3) to the lamp-lighters' places having been vacant for four days from the 11th to 14th October 1895.

(b) *Contingencies.*—The outlay under this head was Rs. 680-0-4 against Rs. 427-8-7 in the previous year and Rs. 540 in the revised estimate. The increase as compared with the revised estimate was due to the cost of two additional lamp-posts and one arch lamp-post with five lights which were put up during the year. Private contributions were paid by the members of the legal profession and by myself for the express purpose of carrying out these works—*vide* paragraph 33 *supra*. The total number of lamp-posts in the town at the close of the year was 108 against 95 in the previous year. Ten additional lamp-posts as provided in the budget were also put up during the year. The details are given below :—

	RS.	A.	P.
Kerosine-oil	305	5	9
New iron lamp-posts and repairs	308	10	0
Sundries, such as wicks, matches, chimneys, &c. . .	66	0	7
Total ..	680	0	4

65. *Other Charges.*—The outlay under this head amounted to Rs. 565-12-5 against Rs. 427-0-7 in the previous year and Rs. 760 in the revised estimate. The decrease as compared with the revised estimate was due to (1) the fact that the payment of compensation in acquiring a land for digging gravel was less than was anticipated; (2) and to the compensation not having been paid for the acquisition of a land for placing the old car as the matter has been referred to the Advocate-General for opinion—*vide* Proceedings, dated 21st January 1896, No. 109, of the Madras Government. The details of the expenditure are given in statement II.

66. *Grant V—(a) General Establishment—(i) Office Establishment.*—The monthly cost of the establishment was Rs. 67 or Rs. 804 per annum. The actual expenditure was Rs. 802-0-9 against Rs. 741 in the previous year, and Rs. 800 in the revised estimate. The saving of Rs. 1-15-3 was due to (1) fines imposed on the establishment; and (2) to the attender on Rs. 7 having been appointed as shroff on Rs. 10 only on the 16th March 1895 as provided in the budget.

67. (b) *Collection of Municipal Taxes.*—The monthly cost of the establishment was Rs. 18 or Rs. 216 per annum, but the actual cost was Rs. 214-11-0. A saving of Rs. 1-5-0 was due to fines imposed on the establishment.

(c) (iii) *Cost of forms supplied by V. N. Jubilee Press.*—The expenditure under this head amounted to Rs. 81-13-5 against Rs. 68-12-0 in the previous year and Rs. 80 in the revised estimate. The increase as compared with the actuals of the previous year was due to the fact that more printed forms were indented for on the V. N. Jubilee Press, Madras, during the year than in the last year.

68. (d) *Office Contingencies other than (b) (ii).*—The expenditure under this head was Rs. 350-2-6 against Rs. 249-0-3 in the previous year and Rs. 350 in the revised estimate. The sum of Rs. 350-2-9 represents the cost of stationery, postage and adhesive stamps and a cyclostyle box purchased, travelling allowance paid to the municipal servants, the printing charges incurred and the house-rent paid during the year.

69. (e) *Contributions for Central Office and Audit Establishments.*—The expenditure under this head was Rs. 100 against Rs. 70 in the previous year and Rs. 100 in the revised estimate, and represents the contribution paid in accordance with the Accountant-General's letter No. 2994, dated 29th October 1895, communicated with the Salem Treasury Deputy Collector's endorsement Ref. on No. 1602-Acct.—Sup., dated 7th November 1895.

70. *Advances recoverable, others Rs. 103-4-0.*—This represents the amount advanced for acquiring a piece of land for placing the old car and the amount advanced for the private scavengers, which was not recouped within the year.

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

IV.—CLOSING BALANCE.

72. Deducting the total expenditure of Rs. 18,740-13-4 from the total receipts including the opening balance (Rs. 21,946-12-2), the closing balance was Rupees 3,205-14-10, which, with deposits, Rs. 1,686 amounted to Rs. 4,891-14-10. Deducting from this the deposit amount of Rs. 58-8-0 invested in the post office savings bank, viz., Rs. 4,833-6-10, has been stated to be correct by the Deputy Collector in charge of Treasury, Salem, in his letter, No. 727-Acct., dated 11th April 1896. The closing balance is 16.8 per cent. of the year's receipts. The increase in the closing balance as compared with the revised estimate (Rs. 2,790) was due to the amount of receipts from educational institutions in the shape of fees and the income from other grants and contributions being greater than was anticipated.

73. *Municipal accounts.*—The accounts of the year 1894-95 were audited during the year under report by M.R.Ry. K. Govinda Menon Avargal, Assistant Inspector of Local Fund Accounts. The result of the audit as stated by him was very satisfactory.

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

ENCLOSURE.

CONCISE Annual Report of the Municipal Hospital, Tiruppattūr, for the official year 1895-96.

1. *Public Health.*—The health of the municipal town of Tiruppattūr has been barring a mild epidemic of influenza that prevailed during the cold and dewy season good. There has been no epidemic of cholera in the town. Small-pox was absent. The area of the municipality has been enlarged by the incorporation of the village of Vengalapuram within municipal limits. Country sore-eyes, malarial fevers and ulcers were the most common diseases treated for the year under review.

2. *Vital Statistics.*—The number of births registered in the town was 750 and the number of deaths was 398. The principal deaths were from fevers and bowel complaints; among the out-patients treated in the hospital no deaths occurred, among in-patients five deaths were registered—one from dropsy, two anæmia, one connective tissue and one local injuries. The popularity of the institution is still maintained as is shown by the larger number of in and out patients treated compared with those of the previous year :—

		1894-95	1895-96.
In	.. .. .	112	125
Out	.. .. .	12,844	12,969

3. *Sanitation.*—The sanitary arrangements of the town are satisfactory. The conservancy staff consists of one sanitary inspector, two divisional maistries and forty sweepers. In addition to these there are four lamp-lighters, one tank watchman and twenty-four scavengers. There are (ten) nine double and one single public latrines and six iron night-soil carts to remove night-soil. The conservancy staff is supervised by the civil apothecary. The drinking water of the town is obtained chiefly from the Chetty tank, which is conserved; there are also several drinking-water wells in the town.

4. *Vaccination*.—The quality of the work turned out during the year is excellent. The number of vaccine operations performed by the vaccine staff was 712, all of which were successful.

The civil apothecary in charge of the operations himself vaccinated ninety cases all successfully. Attention is also being paid to re-vaccination.

5. *Hospital and Dispensary*—(a) *Nature and sufficiency of accommodation*.—There are nine beds for in-patients which is sufficient to meet demands made. An operation room is much needed, and the municipal council are providing steps for the erection of the same.

(b) *State of repair of buildings*.—Some minor repairs are needed to the floor and wood work of the hospital.

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

(d) *Inspection*—(1) *Steps taken to carry out the recommendation of the District Medical and Sanitary Officer*.—Steps are being taken to build an operation room and a gosha and caste dispensary has been opened out in a central part of the town.

(2) *Steps taken to carry out the recommendation of Inspecting Officer*.—The post-mortem shed is still in a ruined condition and needs urgent repair.

(e) *Amount of recoveries from patients who have been able to pay for their medicines*.—Rs. 19-9-0 were recovered by the sale of medicines to patients.

(f) *Number of patients treated as compared with previous years*:—

	1891-92.		1892-93.		1893-94.		1894-95.		1895-96.	
	Number treated.	Average daily attendance.	Number treated.	Average daily attendance.	Number treated.	Average daily attendance.	Number treated.	Average daily attendance.	Number treated.	Average daily attendance.
In-door	103	4-10	103	3-55	100	3-49	112	3-39	125	3-64
Out-door	10,058	53-37	10,717	56-59	10,648	55-79	12,844	67-20	12,969	67-04

(g) *Mortality and actual causes of it*.—In-door deaths five, i.e., general dropsy one, anæmia two, diseases of the connective tissue one, and local injuries one; no deaths registered among out-patients.

(h) *Operation and result*.—Major operations—number 30, successful 30; minor operations—number 551, successful 551.

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

(j) *Midwife's work actually done*.—Marigithee, midwife, from 1st January to 8th September 1895, has conducted 54 cases of natural labour; midwife Janaki, who worked from 16th October to 8th December 1895, conducted four cases of natural labour; Leydia, midwife, from 29th January to 31st March 1896, conducted eighteen cases of natural labour.

(k) *Nil*.

(l) *General remarks*.—The year under review has been on the whole a healthy one, the hospital is much appreciated by the citizens who resort freely when ill for medical treatment to the institution. Their convenience has been further studied by the District Board, Salem, who have generously opened a caste and gosha dispensary in the centre of the town, which is under the charge of Lady Civil Apothecary Miss R. Holmes.

TIRUPPATTUR,
1st April 1896.

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

No. 1542-C.

Submitted to Government through the Collector of Salem.

2. The main roads within municipal limits are not in such good condition as they might be, and arrangements are being made to put them in repair during the current year. The streets and lanes, on the other hand, are in very fair condition.

TIRUPPATTUR,
25th May 1896.

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

No. 1368-Cur.

Forwarded.

(Signed) R. H. CAMPBELL,
Ag. Sub-Collector in charge.

28th May 1896.

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ORDER—No. 1102 M., dated 3rd July 1896.

The receipts and charges of the Tiruppattur Municipality for 1895-96 are compared below with the budget and revised estimates for the year and the actuals of 1894-95:—

	Actuals, 1894-95.	Budget estimate, 1895-96.	Revised estimate, 1895-96.	Actuals, 1895-96.
<i>Receipts.</i>				
	RS.	RS.	RS.	RS.
Balance brought forward	2,366	1,980	2,920	2,918
Tax on Buildings and Lands	5,333	5,330	5,530	5,559
" on Vehicles and Animals	367	350	380	381
" on Carts	750	750	750	772
Tolls	3,301	3,300	3,870	3,870
Realizations under Special Acts	100	50	130	120
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c. ..	266	280	260	210
Conservancy Receipts	93	50	100	101
Fees and Revenue from Educational Institutions	3,163	3,000	3,010	3,429
" from Medical Institutions	56	20	20	20
" from Markets and Slaughter-houses	807	900	850	843
" from Local Boards	387	400	420	412
" from other bodies	64	60	60	48
License fees	906	450	700	681
Other fees	561	740	800	757
Fines under Municipal and other Acts	753	740	730	726
Grants and Contributions from Government	..	..	30	120
" from Local Boards	476	600	710	700
" from other bodies	337	320	280	280
Recoveries for services to private individuals	..	..	..	..
Miscellaneous	..	..	..	..
Total	20,086	19,320	21,550	21,945
<i>Charges.</i>				
GRANT I—				
New Works—				
Communications	318	110	900	798
Buildings	924	500	480	507
Water-supply	..	20	20	..
Repairs—				
Communications	1,320	1,650	1,040	1,278
Buildings	212	520	500	419
Water-supply	60	60	60	55
Tools and Plant and other Stores	22	30	40	35
Contributions for Public Works	..	200	..	..
Total	2,856	3,090	3,040	3,092
GRANT II—				
Training Schools	60	50	50	28
Municipal Schools—				
On the Salary System	2,768	3,050	2,980	3,011
" Result System	1,773	1,830	1,800	1,806
Grants-in-aid—				
Result grants	124	200	200	200
Building and Furniture grants	134	200	200	100
Inspection	154	190	140	147
Miscellaneous	..	160	160	159
Total	5,013	5,080	5,530	5,449
GRANT III—				
Hospitals and Dispensaries	2,960	2,970	2,930	2,905
Contributions	151	100	150	167
Vaccination	189	200	180	175
Registration of Births and Deaths	112	130	130	149
Conservancy, Road-cleaning and Road-watering	3,518	4,050	3,750	3,709
Total	6,930	7,450	7,140	7,105
GRANT IV—				
Lighting	606	740	740	877
Public Garden, Survey of Land, Fire and other charges	427	760	760	566
Total	1,033	1,500	1,500	1,443
GRANT V—				
Supervision and management	1,338	1,500	1,550	1,549
Advances Recoverable	2,916	100	2,790	103
Balance	..	..	..	3,204
Total	20,086	19,320	21,550	21,945

Reading

Tiruppattur

15836

Timpanath's Municipal

Report for 1895-96

C.S.
P.S.

Recd
1897
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Sanitation

(5) *Sanitation*.—More than 91 per cent. of the expenditure amounted to Government is glad to observe from para improvement has been effected in the sar inspected by the Deputy Sanitary Com take steps to remedy, one by one, all the

5. *General Remarks*.—The year clo cent. of the current receipts. The exce allotments (not over the revised estimate in the accounts.

6. Except in regard to communicat tration of the municipality during tl improvement on that of the previous ye

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V.R.
24/1/76

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

Dupe 20/7/76

2. The municipal council held twenty-two meetings against nineteen in 1894-95. The average attendance of the members continued to be satisfactory.

3. *Receipts.*—(1) Owing partly to an increase in the number of houses assessed and partly to the revision of the tax registers, the net current demand under the tax on buildings showed an increase of Rs. 79. The demand under the tax on lands however was the same as in the previous year. As the existing registers of this tax were prepared more than five years ago, the municipal council should subject them to a thorough revision in the current year and report the result to Government. Its attention is drawn to paragraph 3 (1) of G.O., No. 1253 M., dated 3rd August 1895. The collections under these heads, which, in case of the current demand, showed an improvement on those of the previous year, were decidedly good.

(2) There was an increase in the receipts from tolls and school-fees, which is explained in paragraphs 12 and 20 of the Chairman's report. On the other hand, there was a falling off in the income from fines, which is ascribed in part to want of rigour on the part of the police in prosecuting nuisance cases. The attention of the District Magistrate will be drawn in the Judicial Department to this matter.

(3) The number of houses served by the private scavenging agency and the receipts from this source rose from 386 to 456 and Rs. 470 to Rs. 688, respectively, and the service was worked at a profit of Rs. 26 to the municipal council. The Government trusts that the satisfactory progress made in extending the system will be continued during the current year. The council should not rest satisfied until all the private latrines in the town have been brought under the control of the municipal agency.

4. *Expenditure.*—(1) *Public Works.*—No new work of any importance was undertaken during the year. The total outlay on communications amounted to Rs. 2,076 or 51.7 per cent. of the net municipal income from tolls and the streets and lanes are reported by the Revenue divisional officer to have been in very fair condition. The main roads, which do not appear to be in good order, should be attended to at once.

(2) *Education.*—The net expenditure on primary education was Rs. 1,765, but from secondary education the municipal council derived an income of Rs. 502. The total net outlay on education was thus Rs. 1,263 or 12.1 per cent. of the income from taxation. The municipal council continued to maintain a high school on the salary system and three primary schools on the salary-results system and aided ten primary schools with result grants against six in 1894-95. The attendance at the high school remained almost stationary, but that at the municipal primary schools taken as a whole showed an improvement. The continued decrease in the attendance at the Muhammadan primary school is unsatisfactory, and the cause should be explained. The results of the lower secondary examination were excellent, fourteen out of fifteen pupils presented having been successful. The number on the rolls of the aided schools rose from 260 to 465. Both municipal and aided primary schools appear to have done fairly well at the departmental and grant examinations, and the allotment for result grants was fully utilized. The total number of boys under instruction in the schools maintained and aided from municipal funds rose from 670 to 929, or 80 per cent. of the male population of school-going age—a very satisfactory advance.

(3) *Medical relief.*—There was a small increase in the total number of patients treated at the municipal hospital. The midwife attached to the institution attended 76 cases of labour against 84 in 1894-95, the decrease being ascribed to her appointment having been vacant for nearly three months during the year.

(4) *Vaccination and Vital Statistics.*—The total number of vaccine operations performed during the year was 802 or 56 more than in 1894-95 and all of them are reported to have been successful. The Government notes with pleasure the good results obtained, which are said to be due to Mr. G. M. Green's supervision of the vaccination work.

The registration of births improved and the returns may now be considered to be fairly accurate. The death-rate reported still continued very low. Increased attention should be paid to this branch of registration.

Stated I have been attending

1/2/96

making allowance for the lower the results could be considered satisfactory. If the midwife does not do better work she should be got rid of.

The minimum paid for the midwife appears very low and the result of it is to make her care for being one above the minimum appears to be a questionable step.

of the allotment under this head was
er cent. of the current receipts. The
3 of the Chairman's report that some
ondition of the town since it was last
er, and hopes that the council will
pointed out by that officer.

th a balance of Rs. 3,204 /or 16.8 per 2/
enditure incurred over the sanctioned
ed by the Chairman) will be admitted

d registration of deaths, the adminis-
ar under review showed a satisfactory
l was on the whole good.

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Under Secy., P.W.D.,
for Chief Secretary.

ANNUAL STATEMENTS

FOR THE YEAR

1895-96.

of the

Tirupattur

MUNICIPALITY.

Statement I.—Revenues and Receipts of the Municipal Fund of the Town
of *Linnepattur* during the official year 1895-96—continued.

		Actuals 1895-96.		Budget		Revised		Actuals, 1894-95 (audited figures).			
		Details of Minor Heads.		Totals of Major Heads.		Estimate for 1895-96.		Estimate or 1895-96.			
1		2		3		4		5		6	
		RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Brought forward ..				10,703	74	9,780	na	10,660	na	9,860	6 10
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—											
a. i. Rent of lands		13	na			na	na	10	na	na	na
ii. Rent of buildings		na	na			na	na	na	na	na	na
iii. Avenue receipts		146	26			250	na	200	na	250	13 3
iv. Fees from Travellers' Bungalows		na	na			na	na	na	na	na	na
b. i. Sale-proceeds of lands and buildings		na	na			na	na	na	na	na	na
ii. Produce of lands, gardens, &c. ..		21	146			10	na	20	na	12	5 9
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c. ..		29	46			20	na	30	na	2	14 0
c. Conservancy receipts—											
Sale-proceeds of night-soil, street refuse, &c. ..		101	na			50	na	100	na	93	na
d. i. Fees from educational institutions		3,409	07			3,000	na	3,000	na	3,149	10 6
ii. Other revenue from educational institutions ..		19	137			na	na	10	na	12	14 4
e. i. Sale-proceeds and composition fees of medicines ..		19	90			20	na	20	na	52	0 9
ii. Other Hospital receipts ..		na	na			na	na	na	na	3	80
f. i. Income from markets ..		491	84			400	na	500	na	385	14 4
ii. " slaughter-houses.		351	81			500	na	350	na	421	6 7
g. Other fees											
i. Distraint fees		3	na			na	na	10	na	2	12 0
ii. License fees		411	155			400	na	420	na	386	15 11
iii. Cartstand fees		44	27			60	na	50	na	61	1 7
iv. Other fees		1	na			na	na	na	na	na	na
h. Fines under Municipal and other Acts. ..		681	60			na	na	na	na	0	80
i. Interest on investments						450	na	700	na	906	2 0
i. General, including choultries		na	na			na	na	na	na	na	na
ii. Educational		na	na			na	na	na	na	na	na
iii. Medical		na	na			na	na	na	na	na	na
j. Premium on loans		na	na	574	451	na	na	na	na	na	na
Carried forward ..				16,447	12 5	14,740	na	16,080	na	15,725	10

Statement I.—Revenues and Receipts of the Municipal Fund of the Town
of *Linnepattur* during the official year 1895-96—cont.

		Actuals 1895-96		Budget	Revised	Actuals, 1894-95 (audited figures).	
		Details of Minor Heads.	Totals of Major Heads.	Estimate for 1895-96.	Estimate for 1895-96.		
1		2	3	4	5	6	
		RS.	A. P.	RS.	A. P.	RS.	A. P.
Brought forward			16,447 12 5	14,740	16,080	15,725	15 6
5. GRANTS AND CONTRIBUTIONS—							
a. From Government—							
i. Education—							
Normal stipends	..	na	na	na	na	na	na
Buildings	..	na	na	na	na	na	na
Municipal Schools	..	708 95	na	690	750	573	7 11
Other purposes	..	48	na	50	50	48	na
ii. Medical	..	na	na	na	na	na	na
iii. Other purposes—							
Communications	..	na	na	na	na	na	na
Water-supply	..	na	na	na	na	na	na
Drainage	..	na	na	na	na	na	na
Sanitation	..	na	na	na	na	na	na
Other purposes	..	na	na	na	na	na	na
b. From Local Boards—							
i. Education	..	na	na	na	na	na	na
ii. Medical	..	726 17	na	740	730	753	0 4
iii. Other purposes	..	na	na	na	na	na	na
c. Other grants and contributions—							
i. Education	..	na	na	na	na	na	na
ii. Medical	..	na	na	na	na	na	na
iii. Other purposes	..	120	na	1602	110	30	na
6. MISCELLANEOUS—							
a. Recoveries on account of services rendered to private individuals—							
i. Private scavenging	..	688 36	na	600	700	470	4 6
ii. Other purposes	..	12	na	na	10	6	na
b. Other items—							
i. Fishery rents	..	256 66	na	300	260	316	1 10
ii. Refunds of Expenditure of previous year	..	na	na	na	na	na	na
iii. Fee for numbering carts, &c.	..	0 14 0	na	na	na	1 4 0	na
iv. Other items	..	0 80	na	na	na	na	na
v. Sale of license forms	..	20 20	na	20	20	19 6 0	na
vi. Sale of unclaimed carts	..	1 11 0	980 36	na	na	na	na
vii. Patrimonial expenditure	..	2 86	na	na	na	na	na
Carried forward			19,030 10 11	17,340	18,630	17,719	14 5

1. Tax on arts, &c., is levied on the first-
all classes.
2. Tax on buildings is levied at 7 1/2 per cent. and tax on lands at 7 1/2 per cent. of rent value.
and 2 1/2 per cent. on 60 square yards.
3. Water-tax on buildings and lands is levied at - per cent.
4. Tax on vehicles and animals is levied at half the maximum rates.
5. Tax on carts, &c., is levied at Rs. 2 per cart. per annum.
6. Tolls are levied at half the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. dated 7th June 1886 No. 5774.
8. The house-tax registers were last revised in the official year 1884-85 and the land tax registers in the official year 1884-85.
9. Total extent of land assessed is 16,446 acres. of which 10,000 acres are under cultivation.
10. The mode of estimating the annual rental of houses and lands is as follows: 10% of the value of the land and 10% of the value of the buildings.

The tax for the cultivable lands is calculated at 2 annas and one anna per acre of wet and dry lands respectively.

STATEMENT II.—Expenditure from the Municipal Fund of the Town
of *Simpfathur*
for the official year 1895-96.

		Actuals, 1895-96.		Budget		Revised		Actuals, 1894-95 (audited figures).	
		Details of Minor Heads.		Totals of Major Heads.		Estimate for 1895-96.		Estimate for 1895-96.	
1		2	3	4	5	6			
GRANT I—(Public Works)—									
		RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
1. NEW WORKS—									
a. Communications		798	42			114	900	317	42
b. Buildings		507	23			496	480	923	187
c. Drainage		"	"			"	"	"	"
d. Water-supply		"	"	1305	65	22	20	"	"
2. REPAIRS—									
a. Communications		1277	1211			1650	1040	1320	77
b. Buildings		418	142			515	500	211	87
c. Drainage—									
i. Repairs to works		"	"			"	"	"	"
ii. Establishment for flushing drains, &c.		"	"			"	"	"	"
d. Water-supply—									
i. Repairs to works, machinery, &c.		"	"			"	"	"	"
ii. Establishment		54	113			61	60	60	
iii. Contingencies		"	"	1751	64				
3. ESTABLISHMENT		"	"						
4. TOOLS AND PLANT AND OTHER STORES.		35	07	35	07	30	40	22	10
5. CONTRIBUTIONS—									
a. To Local Boards for works		"	"			200	"	"	"
b. To Provincial Funds for scrutiny of estimates, &c.		"	"			"	"	"	"
c. To others for public works		"	"	"	"	"	"	"	"
Total, Grant I				3091	134	3085	3040	2855	1411
GRANT II—(Education)—									
1. TRAINING SCHOOLS—									
a. Contributions to Local Boards		"	"			"	"	"	"
b. Stipends to Normal students		26	108	26	108	50	50	60	78
2. MUNICIPAL SCHOOLS—									
i. On Salary System—									
a. Establishment		2655	210			2720	2650	2463	410
b. Contingencies		355	116	3010	144	330	330	304	70
Carried forward				3037	90	3100	3030	2828	400

Statement II.—Expenditure from the Municipal Fund of the Town
of *Simpfathur*
for the official year 1895-96—cont.

		Actuals, 1895-96.		Budget Revised		Actuals, 1894-95 (audited figures).					
		Details of Minor Heads.		Totals of Major Heads.		Estimate for 1895-96.		Estimate for 1895-96.			
1		2		3		4		5		6	
		RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Brought forward ..				3,037	90	3,100	na	3,030	na	2,828	40
GRANT II—(Education)—cont.											
ii. On Salary-Results System—											
a. Fixed Payments ..		1,318	88	1,360	na	1,330	na	1,303	12		
b. Result Grants ..		200	na	200	na	200	na	255	60		
c. Contingencies ..		287	42	1,805	1210	270	na	270	na	214	34
3. SALARY GRANTS ..		na	na	na	na	na	na	na	na	na	na
4. RESULTS GRANTS ..		200	na	200	na	200	na	200	na	124	10
5. COMBINED GRANTS—											
a. Fixed Payments ..		na	na	na	na	na	na	na	na	na	na
b. Result Grants ..		na	na	na	na	na	na	na	na	na	na
6. INSPECTION—											
a. Contributions to Local Boards ..		na	na	60	na	na	na	na	na	na	na
b. Municipal Inspectors—											
i. Establishment ..		88	128	90	na	90	na	89	120		
ii. Contingencies ..		58	60	147	28	40	na	50	na	44	07
7. MISCELLANEOUS—											
a. Building, furniture, &c., grants ..		100	na	200	na	200	na	na	na	na	na
b. Common gymnasium—											
i. Establishment ..		144	na	140	na	140	na	144	na		
ii. Contingencies ..		18	na	20	na	20	na	na	na		
c. Common Drawing Master—											
i. Establishment ..		na	na	na	na	na	na	na	na		
ii. Contingencies ..		na	na	na	na	na	na	na	na		
d. Other items ..		na	na	259	na	na	na	9	156		
Total, Grant II ..				5,449	86	5,680	na	5,330	na	5,013	47
GRANT III—(Sanitation and Medical Services).											
1. HOSPITALS AND DISPENSARIES—											
a. Establishment ..		2,083	114	2,140	na	2,100	na	2,022	112		
b. Medicines and Supplies ..		346	157	400	na	400	na	492	138		
c. Diet of Patients ..		225	1411	270	na	270	na	245	98		
d. Sundries and Contingencies ..		247	1210	160	na	160	na	198	60		
e. Contributions to Local Boards ..		na	na	na	na	na	na	na	na		
&c., &c., &c.				2,904	68						
Carried forward ..				2,904	68	2,970	na	2,930	na	2,959	86

Statement II.—Expenditure from the Municipal Fund of the Town
of *Simphatten* for the official year 1895-96—cont.

1	Actuals, 1895-96.		Budget		Actuals, 1894-95 (audited figures).
	Details of Minor Heads.	Total of Major Heads.	Estimate for 1895-96.	Estimate for 1895-96.	
	2	3	4	5	6
Brought forward ..	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT III—Sanitation and Medical Services—cont.					
2. a. CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—					
i. Medical College ..	89		30	80	94
ii. Sanitary Inspection ..	61		50	50	65
iii. Medical Reserve staff ..	12		10	10	9
iv. Cutlers' Establishment ..	5		10	10	
b. CONTRIBUTIONS TO LOCAL BOARDS, &c., FOR—					
i. Medical Schools ..					
ii. Reserve staff ..					
&c., &c., &c. ..					
c. OTHER CONTRIBUTIONS ..		167			
3. VACCINATION—					
a. Establishment ..	120		120	120	120
b. Contingencies ..	55 52	175 52	80	60	68 10 6
c. Contributions to Local Boards ..					
4. REGISTRATION OF BIRTHS AND DEATHS—					
a. Establishment ..	117 10 8		120	120	98 80
b. Contingencies ..	31 17	148 12 3	10	10	16 14 9
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—					
a. i. Establishment ..	2537 14 8		2600	2550	2389 2 10
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	344 7 0		420	350	344
b. Private scavenging—					
i. Establishment ..	590 15 3		680	630	537 3 2
ii. Contingencies, such as cost of scavenging carts, &c. ..	71 2 3		109 12 0	70	166 13 2
c. Cholera charges ..			50	50	
d. Contingencies ..	164 11 6		144 8 0	100	80 12 0
&c., &c., &c. ..		3709 2 11			
Total, Grant III ..		7104 11 0	7454 4 0	7140	6929 9 3

Statement II.—Expenditure from the Municipal Fund of the Town
of *Simphatten* for the official year 1895-96—cont.

1	Actuals, 1895-96.		Budget		Actuals, 1894-95 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.	Estimate for 1895-96.	Estimate for 1895-96.	
	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 ..	197 0 1		240	200	178 5 8
b. Contingencies ..	680 0 4	877 0 5	570	540	427 8 7
2. i. MARKETS—					
a. Establishment ..					
b. Contingencies ..					
ii. SLAUGHTER-HOUSES—					
a. Establishment ..					
b. Contingencies ..					
3. CHOUTRIES—					
a. Establishment ..					
b. Contingencies ..					
c. Feeding Travellers ..					
4. TRAVELLERS' BUNGALOWS—					
a. Establishment ..					
b. Contingencies ..					
5. AVENUES—					
a. Establishment ..					
b. Contingencies ..					
6. PUBLIC GARDEN—					
a. Establishment ..					
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..					
7. SURVEY OF LAND ..					
8. FIRE—					
a. Establishment ..					
b. Purchase of fire-engine, buckets, repairs, &c. ..					
9. OTHER CHARGES—					
i. Work done for private individuals other than private scavenging ..					
Carried forward ..		877 0 5	740	740	605 14 3

Statement II.—Expenditure from the Municipal Fund of the Town
of *Simphatun* for the official year 1895-96—cont.

1	Actuals 1895-96.		Budget		Revised	Actuals, 1894-95 (audited figures).
	Details of Minor Heads.	Total of Major Heads.	Estimate for 1895-96.	Estimate for 1895-96.	Estimate for 1895-96.	
	2	3	4	5	6	
Brought forward ..	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
GRANT III—Sanitation and Medical Services—cont.						
2. a. CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—						
i. Medical College ..	89 ..		30 ..	80 ..	81 ..	
ii. Sanitary Inspection ..	61 ..		50 ..	50 ..	55 ..	
iii. Medical Reserve staff ..	12 ..		10 ..	10 ..	9 ..	
iv. Cutlers' Establishment ..	5 ..		10 ..	10 ..		
b. CONTRIBUTIONS TO LOCAL BOARDS, &c., FOR—						
i. Medical Schools ..						
ii. Reserve staff ..						
&c., &c., &c., ..						
c. OTHER CONTRIBUTIONS ..		167 ..				
3. VACCINATION—						
a. Establishment ..	120 ..		120 ..	120 ..	120 ..	
b. Contingencies ..	55 52	175 52	80 ..	60 ..	68 10 10	
c. Contributions to Local Boards ..						
4. REGISTRATION OF BIRTHS AND DEATHS—						
a. Establishment ..	117 10 8		120 ..	120 ..	95 80	
b. Contingencies ..	31 17	148 12 3	10 ..	10 ..	16 14 9	
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—						
a. i. Establishment ..	2537 14 0		2650 ..	2550 ..	2389 2 10	
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	344 7 0		420 ..	350 ..	344 ..	
b. Private scavenging—						
i. Establishment ..	590 15 3		680 ..	630 ..	597 3 2	
ii. Contingencies, such as cost of scavenging carts, &c. ..	71 2 3		108 12 0	70 ..	116 13 2	
c. Cholera charges ..			50 ..	50 ..		
d. Contingencies ..	164 11 6		144 8 0	100 ..	80 12 0	
&c., &c., &c. ..		3709 2 11				
Total, Grant III ..		7104 11 0	7454 4 0	7140 ..	6929 9 3	

Statement II.—Expenditure from the Municipal Fund of the Town
of *Simphatun* for the official year 1895-96—cont.

1	Actuals 1895-96.		Budget		Revised	Actuals, 1894-95 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.	Estimate for 1895-96.	Estimate for 1895-96.	Estimate for 1895-96.	
	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 ..	197 0 1		240 ..	200 ..	178 5 8	
b. Contingencies ..	680 0 4	877 0 5	500 ..	540 ..	427 8 7	
2. i. MARKETS—						
a. Establishment ..						
b. Contingencies ..						
ii. SLAUGHTER-HOUSES—						
a. Establishment ..						
b. Contingencies ..						
3. CHOUTRIES—						
a. Establishment ..						
b. Contingencies ..						
c. Feeding Travellers ..						
4. TRAVELLERS' BUNGALOWS—						
a. Establishment ..						
b. Contingencies ..						
5. AVENUES—						
a. Establishment ..						
b. Contingencies ..						
6. PUBLIC GARDEN—						
a. Establishment ..						
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..						
7. SURVEY OF LAND ..						
8. FIRE —						
a. Establishment ..						
b. Purchase of fire-engine, buckets, repairs, &c. ..						
9. OTHER CHARGES—						
i. Work done for private indivi- duals other than private sea- evnging ..						
Carried forward ..		877 0 5	740 ..	740 ..	605 14 3	

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

Number.	Project.	Amount of estimate.	Past expenditure.	Expenditure in 1895-96.	REMARKS.
1	2	3	4	5	6
		RS.	RS. A. P.	RS. A. P.	
(a)	Communications ..				
1	Constructing a tunnel on the				
2	holagahara street	28-0-0	na na	10 na	
3	— Do — (Pethi Street) ..	93-0-0	na na	75 3 4	
4	— Do — near Hummel's street	50-0-0	na na	35 na	
5	— Do — Pookara street —	23-0-0	na na	7 na	
6	— Do — Shaik Abdul Jan Sahab	41-0-0	na na	21 14 11	
7	— Do — Hindustani road	225-0-0	na na	200 12 10	
8	— Do — Hutcheson street tunnel	114-0-0	na na	103 1 10	
9	— Do — Lakshgarai road	235-0-0	na na	148 15 10	
	— Do — widening the cutting	200-0-0	na na	181 3 5	
	Cost of depositing stones for	15-0-0	na na	15 na	
	the construction of tunnels				
	Total ..	1027-0-0	na na	798 4 2	
(b)	Buildings ..				
1	Cost of constructing three latrines	400-0-0	na na	388 8 10	
2	Cost of providing turpentine	60-0-0	na na	51 1 0	
3	Constructing a toll-shed and	80-0-0	na na	67 2 5	
	veranda			657	
				73 14 11	
	Total ..	550-0-0	na na	507 2 3	

Statement II-A.—Details of Expenditure, &c.—cont.
PART I.—New Works.—cont.

Number	Project.	Amount of estimate.	Past expenditure.	Expenditure in 1895-96.	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.	
(a)	Communications				
1	Cost of repairing Pillayar cond Street	14	13	14	Total mileage of streets, lanes, &c., in town. 11-5-175
2	" chetti Street	154	131	130	Metalled or Gravelled
3	" Minnikolam Street	20	19	35	Unmetalled. 11-2-131 0-3-4
4	" Kanganid Street	35	30	91	
5	" Soomastollai road	17	15	18	Total mileage under maintenance. 11-5-175
6	" Ettukarni branch road	32	29	15	Metalled or Gravelled
7	" Railway Station road	71	73	11	Unmetalled. 11-2-131 0-3-4
8	" Jamakala Street	9	7	9	
9	" Weavers' Street	16	13	84	
10	" Zefampet Street	45	39	79	
4	" Kuntuchettu Kallai Street	56	51	44	
12	" Kutchery Street	75	70	106	
13	" Alabakshi Street	11	9	10	
14	" Kannara Street	16	14	22	
15	" Jedar Street	19	18	22	
16	" Pookan Street	32	28	08	
17	" cut road dam in Kangan Street	6	5	34	
18	" Widening London Mission road	90	86	153	
19	" Kanganayam road	80	70	15	
20	" Atukana Pakir Sahib Street	83	70	511	
21	" Bazaar Street	210	175	811	
22	Cost of collecting materials for the repair of the town roads.			303 59	
Total ..		1091	1277	1211	/

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

PART II.—Repairs—cont.

Number.	Project.	Grant.	Actual expenditure.		REMARKS.
1	2	3	4		5
		RS.	A. P.	RS.	A. P.
(b)	Buildings				
1	Repairs to High School Building	170	155	11	
2	Repairs to Tall Sheds -	8	6	57	
3	Repairs to Slaughter house	102	58	130	
4	Repairs to Market Stalls -	180	161	37	
5	Repairing the gates of the Weekly market.	75	37	80	

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

PART II.—Repairs—cont.

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

Statement II-B.—Details of Municipal Establishments.

	Number.	Salary per mensem.	Salary per annum.
1	2	3	4
		RS. A. P.	RS. A. P.
GRANT I.—2. c. DRAINAGE—			
Overseers			
Drain cleaners			
Total ..			
Deduct Fines and Stoppages ..			
Add arrears for last year paid this year ..			
Balance (Statement II) ..			
d. Water works—			
Overseers			
Watchmen			
Cooly for constructing steps for the jubilee tank ..			
Total ..			
Deduct Fines and Stoppages ..			
Add arrears for last year paid this year ..			
Balance (Statement II) ..			
3. GENERAL.—			
Overseers			
Maistries			
Total ..			
Deduct Fines and Stoppages ..			
Add arrears for last year paid this year ..			
Balance (Statement II) ..			

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

1	Number	Salary per mensem.	Salary per annum.
2	3	4	5
GRANT II.—EDUCATION—			
1. TRAINING SCHOOLS—			
Pupils receiving scholarships ...	1	8	26
<i>* 3 months and 10 days</i>			
Total ..	1	8	26
Deduct Fines and Stoppages ..			
Add arrears for last year paid this year ..			
Balance (Statement II) ..			26
2. MUNICIPAL SCHOOLS—			
a. On the Salary System—			
Head Master ..	1	60	720
1st Assistant Master ..	1	50	600
2nd ..	1	35	420
3rd ..	1	20	240
4th ..	1	15	180
5th ..	1	15	180
6th ..	1	12	144
7th ..	1	15	180
8th ..	1	15	180
9th ..	1	15	180
10th ..	1	15	180
11th ..	1	15	180
12th ..	1	15	180
13th ..	1	15	180
14th ..	1	15	180
15th ..	1	15	180
16th ..	1	15	180
17th ..	1	15	180
18th ..	1	15	180
19th ..	1	15	180
20th ..	1	15	180
21st ..	1	15	180
22nd ..	1	15	180
23rd ..	1	15	180
24th ..	1	15	180
25th ..	1	15	180
26th ..	1	15	180
27th ..	1	15	180
28th ..	1	15	180
29th ..	1	15	180
30th ..	1	15	180
31st ..	1	15	180
32nd ..	1	15	180
33rd ..	1	15	180
34th ..	1	15	180
35th ..	1	15	180
36th ..	1	15	180
37th ..	1	15	180
38th ..	1	15	180
39th ..	1	15	180
40th ..	1	15	180
41st ..	1	15	180
42nd ..	1	15	180
43rd ..	1	15	180
44th ..	1	15	180
45th ..	1	15	180
46th ..	1	15	180
47th ..	1	15	180
48th ..	1	15	180
49th ..	1	15	180
50th ..	1	15	180
51st ..	1	15	180
52nd ..	1	15	180
53rd ..	1	15	180
54th ..	1	15	180
55th ..	1	15	180
56th ..	1	15	180
57th ..	1	15	180
58th ..	1	15	180
59th ..	1	15	180
60th ..	1	15	180
61st ..	1	15	180
62nd ..	1	15	180
63rd ..	1	15	180
64th ..	1	15	180
65th ..	1	15	180
66th ..	1	15	180
67th ..	1	15	180
68th ..	1	15	180
69th ..	1	15	180
70th ..	1	15	180
71st ..	1	15	180
72nd ..	1	15	180
73rd ..	1	15	180
74th ..	1	15	180
75th ..	1	15	180
76th ..	1	15	180
77th ..	1	15	180
78th ..	1	15	180
79th ..	1	15	180
80th ..	1	15	180
81st ..	1	15	180
82nd ..	1	15	180
83rd ..	1	15	180
84th ..	1	15	180
85th ..	1	15	180
86th ..	1	15	180
87th ..	1	15	180
88th ..	1	15	180
89th ..	1	15	180
90th ..	1	15	180
91st ..	1	15	180
92nd ..	1	15	180
93rd ..	1	15	180
94th ..	1	15	180
95th ..	1	15	180
96th ..	1	15	180
97th ..	1	15	180
98th ..	1	15	180
99th ..	1	15	180
100th ..	1	15	180
Total ..	9	228	2721
Deduct Fines and Stoppages ..			68
Add arrears for last year paid this year ..			2
Balance (Statement II) ..			2653

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

1	Number	Salary per mensem.	Salary per annum.
2	3	4	5
GRANT II.—EDUCATION—cont.			
b. On the Salary Result System—			
Kindergarten School.			
Headmaster ..	1	15	180
1st Asst. Master ..	1	12	144
2nd ..	1	10	120
3rd ..	1	8	96
4th ..	1	7	84
5th ..	1	6	72
6th ..	1	5	60
Peon ..	1	4	48
High School.			
Headmaster ..	1	60	720
1st Asst. Master ..	1	8	96
2nd ..	1	6	72
3rd ..	1	6	72
Peon ..	1	4	48
Paikana Upper Primary School.			
Headmaster ..	1	8	96
1st Asst. Master ..	1	6	72
Total ..	15	115	1360
Deduct Fines and Stoppages ..			48
Add arrears for last year paid this year ..			7
Balance (Statement II) ..			1318

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

	Number.	Salary per mensem.		Salary per annum.
1	2	3	4	5
		RS.	A. P.	RS.
GRANT II.—EDUCATION—cont.				
6. INSPECTION—				
Inspecting schoolmaster	1	7	80	90
Total ..	1	7	80	90
Deduct Fines and Stoppages ..				1
Add arrears for last year paid this year ..				4
Balance (Statement II) ..				88
7. GYMNASIUM INSTRUCTORS				
	1	12	12	144
Total ..	1	12	12	144
Deduct Fines and Stoppages ..				4
Add arrears for last year paid this year ..				4
Balance (Statement II) ..				144
8. DRAWING MASTERS				
	1			
Total ..	1			
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.
GRANT III.—SANITATION AND MEDICAL SERVICES—						
1. HOSPITALS AND DISPENSARIES—						
Medical Subordinates	.. .. .	1	131	40	1575	11
"						
Midwife	.. .. .	1	15	11	180	11
Clerk	.. .. .	1	15	11	180	11
Compounder	.. .. .	1	15	11	180	11
Servants	.. .. .	1	6	11	72	11
	Warder	1	6	11	72	11
	Cook	1	6	11	72	11
	Latij	1	5	11	60	11
Total		6	178	40	2139	11
Deduct Fines and Stoppages					55	48
Add arrears for last year paid this year					11	11
Balance (Statement II)					2083	1141

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

1	Number.	Salary per mensem.	Salary per annum.
1	2	3	4
GRANT III.—SANITATION AND MEDICAL SERVICES—cont.			
3. VACCINATION—			
Vaccinators	1	10	120
Peons	"	"	"
Total	1	10	120
Deduct Fines and Stoppages			"
Add arrears for last year paid this year			"
Balance (Statement II)			120
4. REGISTRATION—			
Registrar	1	10	120
Peons	"	"	"
Total	1	10	120
Deduct Fines and Stoppages			2
Add arrears for last year paid this year			"
Balance (Statement II)			117 10

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

1	Number.	Salary per mensem.	Salary per annum.
1	2	3	4
GRANT III.—SANITATION AND MEDICAL SERVICES—cont.			
5. a. "CONSERVANCY, ROAD-CLEANING AND ROAD-WATERING."—			
Nuisance Inspectors	1	25	300
Sub Inspector	1	10	120
Maistries	2	14	168
Scavengers	12	60	720
Sweepers	16	56	672
Male Sweepers	14	56	672
Total	46	221	2652
Deduct Fines and Stoppages			144
Add arrears for last year paid this year			30
Balance (Statement II)			2537 14 11

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

1	Number.	Salary per mensem.	Salary per annum.
2	3	4	
GRANT III.—SANITATION AND MEDICAL SERVICES—cont.			
3. VACCINATION—			
Vaccinators	1	10	120
Peons	"	"	"
Total	1	10	120
Deduct Fines and Stoppages			"
Add arrears for last year paid this year			"
Balance (Statement II)			120
4. REGISTRATION—			
Registrar	1	10	120
Peons	"	"	"
Total	1	10	120
Deduct Fines and Stoppages			"
Add arrears for last year paid this year			"
Balance (Statement II)			117 10

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

1	Number.	Salary per mensem.	Salary per annum.
2	3	4	
GRANT III.—SANITATION AND MEDICAL SERVICES—cont.			
5. a. "CONSERVANCY, ROAD-CLEANING AND ROAD-WATERING."—			
Nuisance Inspectors	1	25	300
Sub Inspectors	1	10	120
Maistries	2	14	168
Scavengers	12	60	720
Female Sweepers	16	56	672
Male Sweepers	14	56	672
Total	46	221	2652
Deduct Fines and Stoppages			144
Add arrears for last year paid this year			30
Balance (Statement II)			2537 14 11

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

Municipal Establishments—cont.				
	Number.	Salary per mensem.		Salary per annum.
1	2	3	4	
GRANT III.—SANITATION AND MEDICAL SERVICES—cont.				
b. Private Scavenging—				
Inspectors		RS.	A. P.	RS.
Maistries	1	7		84
Scavengers	10	50		600
Total	11	57		684
Deduct Fines and Stoppages				93
Add arrears for last year paid this year				590
Balance (Statement II)				157
GRANT IV.—LIGHTING AND MISCELLANEOUS MUNICIPAL PURPOSES—				
1. LIGHTING—				
Superintendents				
Masalchies	4	20		240
Total	4	20		240
Deduct Fines and Stoppages				42
Add arrears for last year paid this year				197
Balance (Statement II)				10

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

	Number.	Salary per mensem.		Salary per annum.	
1	2	3		4	
		RS.	A. P.	RS.	A. P.
GRANT IV.—LIGHTING AND MISCELLANEOUS MUNICIPAL PURPOSES—cont					
2. i. MARKETS—					
Superintendents					
Servants					

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

1	Number.	Salary per mensem.		Salary per annum.	
		3		4	
	2	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.

1	Number.	Salary per mensem.		Salary per annum.	
		3		4	
	2	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) ..	..	..	..	..	..

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

1	Number.	Salary per mensem.	Salary per annum.
1	2	3	4
GRANT V.—a. GENERAL ESTABLISHMENT—			
i. Office—			
Manager			
Clerks	1	33	396
"			
"			
Accountants			
Peons <i>Shroff</i>	1	18	216
<i>Peon</i>	1	10	120
<i>Peon</i>	1	6	72
Total	4	67	804
Deduct Fines and Stoppages			1
Add arrears for last year paid this year			
Balance (Statement II)			802
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.

1	Number.	Salary per mensem.	Salary per annum.
1	2	3	4
		RS.	A. P.
GRANT V.—a. GENERAL ESTABLISHMENT—cont.			
b. Collection—			
Clerks			
Bill Collectors	1	14	168
Peons <i>assist. to the bill collector</i>	1	4	48
Total	2	18	216
Deduct Fines and Stoppages			1 50
Add arrears for last year paid this year			
Balance (Statement II)			214 10 ✓
c. Collection of tolls—			
Inspectors			
Gate-keepers			
Total			
Deduct Fines and Stoppages			
Add arrears for last year paid this year			
Balance (Statement II)			

STATEMENT III.—Municipality of

Deposits Account for the year 1895-96.

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San Francisco

Abstract of

	RS.	A. P.		RS.	A. P.
Balance brought forward ..	1457	40			
Deposits by appellants ..	9	01	1. Credited to Municipal Funds ..	1578	78
Deposits by renters ..	1677	80	2. Returned to appellants ..	na	na
Deposits by contractors ..	588	80	3. Returned to renters ..	na	na
Deposits as security by municipal servants ..	na	na	4. Returned to contractors ..	na	na
Deposited for the execution of work for which private parties are liable ..	na	na	5. Returned to municipal servants ..	na	na
Other deposits under the Act or bye-laws ..	62	62	6. Returned to parties ..	na	27
			7. Paid to claimants ..	na	na
Total, Receipts ..	1807	13			
Total, including balance ..	3264	103			

Total

Balance

Total

* Deposits by Toll gate collector - 13 10-12-9
 - 50 - carthouse - 113-8-4
 - 50 - Washburn - 100-0-0
 - 40 - Washburn - 83-0-0
 - 40 - Washburn - 83-0-0

San Francisco
 1696

STATEMENT IV-B.—Arrears.

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.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	B.	C. & C.
1																
1. Tax on arts, &c. ..																
2. Tax on buildings ..																
3. Tax on lands ..																
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 ..																
<i>Saxa vehicles</i>																
<i>Saxa carts.</i>																
<i>Saxa animals.</i>																
Total ..	1	40	2/2	2/6	2/13	6/10	196	6/6			14	4/4	2	40		

Total ..

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
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, &c. ..																		
Total ..	45	476	710	457	476	710	457	476	710	457	476	710	457	476	710	457	476	710

Rentofohale

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.	2	1 56	2	1 56	"	" " "	2	1 56	"	" " "
3. Tax on lands ..	1	0 30	"	" " "	1	0 30	"	" " "	"	" " "
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 ..	3	1 86	2	1 56	1	0 30	2	1 56	"	" " "

STATEMENT V-A.—Showing the Statistics of Municipal Schools in the Municipality of *Simpsonton* for the official year 1895-96.

STATEMENT V-A.— Showing the Statistics of Municipal Schools in the Municipality of *San Francisco* for the official year 1895-96.—cont.

Schools.	NUMBER OF SCHOOLS.				NUMBER ON ROLL ON 31ST MARCH 1896.		Average attendance throughout the year.	RECEIPTS.					EXPENDITURE.						Total	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.	Masters.			Contingencies and miscellaneous.							
												Fixed salary (masters, clerks and servants).	Results grant.	School fees.								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21		
(b) Salary-results System—																						
Linda & P. Primary School.	1	1	1	1	1	1	149	110	522	86	745	9	102	14	0	187	54	1035	88	573	12	371
Mohammedan & P. Primary School.	1	1	1	1	1	1	141	110	72	60	11	72	60	11	0	58	100	524	34	451	11	11
Zacharia & P. Primary School.	1	1	1	1	1	1	138	110	30	80	11	30	80	11	0	41	43	260	3	214	103	576
Total ..	3	3	3	3	3	3	428	330	110	166	11	110	166	11	0	117	104	1819	121	1238	33	1008
Total, Primary Schools ..	3	3	3	3	3	3	428	330	110	166	11	110	166	11	0	117	104	1819	121	1238	33	1008
Grand Total of all Schools and Colleges ..	3	3	3	3	3	3	428	330	110	166	11	110	166	11	0	117	104	1819	121	1238	33	1008

Foot-note to Statement V-A.

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

Examinations, Number of Pupils examined.

First in Arts ..

Matriculation ..

Upper Secondary ..

Lower Secondary ..

Primary School ..

Infant Standard ..

First Standard ..

Second Standard ..

Third Standard ..

Fourth Standard ..

15	14
25	21
25	22
32	29
22	26
22	19
141	125

228

179-2-4

179-2-4

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38

STATEMENT V-B.—Showing the Statistics of Aided Schools in the Municipality of *Cripplegate* for the official year 1895-96.

STATEMENT V-B.—Showing the Statistics of Aided Schools in the Municipality of <i>Cumfey</i>																							
Schools.	NUMBER OF SCHOOLS.					NUMBER ON ROLLS ON 31st MARCH 189		Number of pupils examined.	Number of pupils found qualified for grants.	Full amount of grant earned.	Amount of such grant payable.		AMOUNT DISBURSED.				Paid as salaries to masters.	Total expenditure from Municipal funds, columns 14 and 15.	REMARKS.				
	At the beginning of the year.	Opened during the year.	Closed during the year.	At the close of the year.	Boys.	Girls.	10				11		12		13	14				15		16	17
											RS.	A. P.	RS.	A. P.						RS.	A. P.		
1																							
GRANT-IN-AID.																							
A. Result Grant (i.e., Schools actually examined for results grants)—																							
(a) Secondary ..																							
Total ..																							
(b) Primary ..																							
1. <i>Conventual London Abbey Primary School C.</i>																							
2. <i>Wadsworth Street, Lower Primary School C.</i>																							
3. <i>St. Andrew's Street, Upper Primary School C.</i>																							
4. <i>Khan Sahib Street, Primary School C.</i>																							
5. <i>Chinua Kadai Street, Primary School C.</i>																							
6. <i>Wadhwan's Street, Primary School C.</i>																							
7. <i>Chatterman Street, Primary School C.</i>																							
8. <i>Chatterman Street, Primary School C.</i>																							
9. <i>London Mission, Primary School C.</i>																							
10. <i>London Mission, Primary School C.</i>																							
11. <i>Chetty Street, Primary School C.</i>																							
Total ..																							
Grand Total ..																							

Grants were paid under the assignment

London

Statement V-B.—Showing the Statistics of Aided Schools in the Municipality of *Leipsville* for the official year 1895-96—cont.

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Statement V-B.—Showing the Statistics of Aided Schools in the State of Punjab.																	
Schools.	NUMBER OF SCHOOLS				NUMBER ON ROLLS ON 31st MARCH 1896		Number of pupils examined.	Number of pupils found qualified for grants.	Full amount of grant earned.	Amount of such grant payable.	AMOUNT DISBURSED.				REMARKS.		
	At the beginning of the year.	Opened during the year.	Closed during the year.	At the close of the year.	Boys.	Girls.					For current year.	For previous year.	Total.	Paid as salaries to masters.		Total expenditure from Municipal funds, columns 14 and 15.	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
B. Combined Grant Schools—																	
(a) Secondary																	

43

C. Salary Grant Schools—

(a) Secondary

Total ..

(b) Primary

Total ..

Grand Total ..

Grant

B. Combined
(a) Se

STATEMENT VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of
Limpfuthur for the year 1895-96.

(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 whenever there is alteration									
Grant I - Public works I new works			114				114		Under Council's resolution No 257 dated 3 rd October 1895
(a) Communication.	480		16				496		Under Council's resolution No 10 (2) dated 21 st March 1896.
(b) Buildings.			20				20		Under Council's resolution No 17 dated 19 th October 1895.
(c) Water supply.			575				575		Under Council's resolution No 23 dated 11 th July 1895, 13 dated 20 th August 1895, and No 22, 23, 24, dated 16 th December 1895.
2. Repairs - (b) Buildings.									
Grant II - Education. - (2) Municipal school									
ii On salary bank system									
(A) Fixed payments. 1320			40				1360		Under G.O. dated 6 th September 1895, No. 1467 M. Misd.

for the year 1894-95---continued.

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

STATEMENT VII.—Tolls.

* Includes the interest accrued on the deposit account deposited in the Post Office Savings Bank.

STATEMENT V.III—Loans.

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 *Limpopo* for the year 1895-96.

STATEMENT XII - Showing particulars regarding the number of patients treated, &c., in the Town of *Siniffathu* during the year 1895-96.

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
<i>Municipal Hospital Siniffathu.</i>	125	12,969	13,094	1. <i>Swargipathi</i> 2. <i>Arakimamul</i> 3. <i>Jandikamul</i> 4. <i>Lydia</i>	54 " 4 18	<i>Side G. O. No. 1528 dated 13th November 1899.</i>

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STATEMENT XIII.—Showing the Statistics of Vaccination and of Births and Deaths registered in the Town of *Siniffathu* during the year 1895-96.

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 vaccinating 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
750	398	7	Medical Subordinates ... 1. <i>Mr. J. H. Freeman.</i> 2. 3.	76	16	74	16	90	90	"	
Total ..				74	16	74	16	90	90	"	
Municipal Vaccinators 1. <i>A. H. Swaminathan</i> 2. <i>Swargipathi</i> 3. <i>Lydia</i>				518	122	58	122	640	640	15	
Total ..				35	10	35	10	45	45	"	
Grand Total ..				22	5	22	5	27	27	"	
Total ..				575	137	575	137	712	712	15	
Grand Total ..				649	153	649	153	802	802	15	

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Siniffathu Municipal Office
25th Dec 1896

Chairman

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Statement No. I Relating to General Statistics in the Toronto Municipality for 1895-6

Statement No. III giving

		1895	1896	Number of pupils on 31 st March	Number of pupils on 31 st March	Remarks	Inspector
Colleges	Government	Number of Schools	Number of pupils on 31 st March	Number of pupils on 31 st March	Number of pupils on 31 st March		
Secondary Schools	Board of Municipal						
	Aided from Provincial Funds						
	Aided from Local or Municipal Funds						
	Unaided and Indigenous						
Primary Schools	Government						
	Municipal						
	Aided from Provincial Funds						
	Aided from Local or Municipal Funds						
Training Schools	Unaided and Indigenous						
	Government						
	Municipal						
	Aided from Provincial Funds						
Sessional Schools	Aided from Municipal Funds						
	Unaided and Indigenous						
	Government						
	Board of Municipal						
Industrial Schools	Aided from Provincial Funds						
	Aided from Local or Municipal Funds						
	Unaided and Indigenous						
	Government						
Total		19	1096	14	21	1281	11

Satisfactory was the increase in the attendance of the municipal schools and in the number and attendance of the aided schools

(Signed) A. C. Prana the Local Inspector of Schools

Assistant Inspector of Schools

Comptroller Division

Free Copy

Chairman

Note. 1. Where an institution is aided from Provincial or Local (or Municipal) Funds it should be shown against Provincial or Local (or Municipal) Funds. 2. No comments should be made except as notes entered in the column of remarks. 3. This statement should be submitted in time to reach the President of Local Boards or the Chairmen of Municipal Councils concerned before the 1st of May.

C.

1. The first of these is the fact that the
 2. second of these is the fact that the
 3. third of these is the fact that the
 4. fourth of these is the fact that the
 5. fifth of these is the fact that the
 6. sixth of these is the fact that the
 7. seventh of these is the fact that the
 8. eighth of these is the fact that the
 9. ninth of these is the fact that the
 10. tenth of these is the fact that the

Statement No III giving it

1. The Committee should be made up of
 2. The Committee should be authorized in time to
 3. The Committee should be authorized to
 4. The Committee should be authorized to

It is a pleasure to have you here and to see you so well.

C.

Colleges

Secondary Schools

Primary School

Note: In the Column of Remarks it should be noted
 1. Teachers during the year under report had
 2. No comments should be made except as
 3. This statement should be submitted in time to
 of Municipal Councils concerned before the

Statement to IV relating to the 19

Statement No III giving p

Standard

Compulsory

Number of
pupils per
- Sorted
The Stand

Classes of Instit

no in the Temperate Zone for 1895-6.

[illegible]

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been can
notes and
ask the subjects
on May 31

106. 2/4/5 Chairman

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of teachers. But 3 teachers
underwent training.

get for training

The Chairman
 1) A. B. Prasadharthi Rao
 Asst. Inspector of Schools
 Coimbatore Dist.

Statement showing the work of the American Association

[illegible]

1014*

LOCAL AND MUNICIPAL DEPT.

FROM

THE CHAIRMAN,
MUNICIPAL COUNCIL,
TIRUPATUR.

To

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

DATED

No. Enclosures *2*

Letter No 633 dated 25.5.96.
SUBJECT.

*Copies of the statements
of the Educational Officers
of the Tirupattur District
for the year 1895-96*

2/1583 not in

*Copy
No 633 dated 25.5.96
Educational Officers
Tirupattur District
for the year 1895-96*

LOCAL AND MUNICIPAL DEPT.

FROM

THE CHAIRMAN,
MUNICIPAL COUNCIL,
TIRUPATUR.

To

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

DATED

No. " Enclosures *NOT*

to letter no. 633 dated 25.5.96.

SUBJECT.

Annual statements of
the Tirupattur Municipality
for the year 1895-96.

1583 11/10/96

*For 25.5.96
To the Chief Secretary to Government
Local and Municipal Department, Madras.
Through the Collector of Salem.*

LOCAL AND MUNICIPAL DEPT.

FROM

THE CHAIRMAN,
MUNICIPAL COUNCIL,
TIRUPATUR.

To

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

DATED

No. u Enclosures No 3

Letter no 633 dated 25.5.96

SUBJECT.

Annual report of the
Municipal Hospital Tirupattur

for the year 1895-96

Extract from the Proceedings of the Tirupatur
Municipal Council dated 16th May 1896.

PRESENT.

L. Glose Esquire, C.S. Chairman.
Official Councillors.

L. P. D. Green Civil Engineer.
L. R. J. Ramaniyam P. S. Officer.
Sub Divisional Officer.
Nonofficial Councillors.

L. R. C. Ranganada Mudaliar Mergal.
" L. Krishnaiah Mergal.
" H. Subba Rao Mergal.
" N. Sundimula Mudaliar Mergal.
" J. Venisami P. S. Officer Mergal.

Mazamian Sahib.

K. Chaitanya Sahib.

Mohammad Abdul Kuddus Sahib.

Mazur Suddhak Alwar raja Venadivabais
Sahib Sahib.

- I. (a) Read the Draft report of the Chairman on the
working of the Tirupattur Municipality for the year 1895-96.
(b) Read report of the District Medical and sanitary
officer Salem on the working of the Municipal Hospital
for the year 1895-96.
(c) Read statements of the Educational Officers
on education for the year 1895-96.

Resolutions

Resolution: - Passed and approved.

(Signed) L. Glase

Chairman

True Copy

Chairman

[Faint, mostly illegible handwritten notes and signatures follow, including a signature that appears to be "B. J. ..."]

LOCAL AND MUNICIPAL DEPT.

FROM

THE CHAIRMAN,
MUNICIPAL COUNCIL,
TIRUPATUR.

To

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

DATED

No. Enclosures No 4

to Letter No 633 dated 20.5.96

SUBJECT.

Extract from the proceedings
of the Tirupattur Municipal
Council dated 16th May, 1896.

Ref on No 1633.

District Medical Office
Station 11th April 1896.

From:

The District Medical and Sanitary
Officer, Salem.

To

The Chairman Municipal
Council Tirupattur.

Sir

Enclosure 1

With reference to your letter Ref on
No 611 of the 7th instant, I have the honour
to forward herewith the annual
report on the working of the hospital
in our Municipality for the year
1895-96.

I have the honour to be

Sir,

Yours most obediently

(Signed) A. V. Rogers Harrison

Surgeon & Colonel

Dist. Medical & San. Officer

True Copy.

Chairman

No. 1102 M., 3RD JULY 1896.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From M. GHOSE, Esq., C.S., Chairman, Municipal Council, Tiruppattūr, to the Chief Secretary to Government (through the Collector of Salem), dated 25th May 1896, No. 633-Eng.

I have the honour to report on the working of the Tiruppattūr Municipality during the year 1895-96.

2. The year under report is the tenth since the District Municipalities Act (IV of 1884) was brought into force in this town. The office of Chairman was held by J. T. Gillespie, Esq., C.S., from 1st to 12th April 1895; R. H. Campbell, Esq., C.S., from 13th to 28th April 1895; J. P. Bedford, Esq., C.S., from 28th April 1895 to 9th May 1895; and from the 16th May 1895 it was held by me.

I.—CONSTITUTION OF THE COUNCIL.

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

4. There was no change in the constitution of the council during the year under report. On the 31st March 1896 there were twelve councillors including the Chairman. There was only one European on the council.

5. The number of meetings held during the year under report was 22 as against 19 in the previous year. No meetings were adjourned for want of a quorum. The average attendance is compared below with that of the previous year :—

		1894-95.	1895-96.
Official	.. .. .	2.52	2.63
Non-official	.. .. .	4.74	5.73
Total	..	7.26	8.36

II.—RECEIPTS.

6. The following abstract shows the receipts under the several heads in 1895-96 as compared with those of the previous year and with the revised estimate for 1895-96 :—

Receipts.	Actuals, 1894-95 (audited figures).	Actuals, 1895-96.	Increase.	Decrease.	Revised estimate, 1895-96.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Balance brought forward	2,365 12 3	2,916 1 3	550 6 0	..	2,920 0 0
Tax on Buildings	5,247 15 0	5,475 14 7	227 15 7	..	5,450 0 0
" on Lands	85 5 11	82 12 2	..	2 9 9	80 0 0
" on Vehicles	49 8 0	64 8 0	15 0 0	..	60 0 0
" on Animals	317 0 0	316 12 0	..	0 4 0	320 0 0
" on Carts	750 0 0	772 0 0	22 0 0	..	750 0 0
Tolls	3,300 9 11	3,871 8 7	570 14 8	..	3,870 0 0
Total income from Municipal Rates and Taxes	9,750 6 10	10,583 7 4	835 14 3	2 13 9	10,530 0 0
Realization under Special Acts	100 0 0	120 0 0	20 0 0	..	130 0 0
Revenue derived from Municipal property and powers apart from taxation	5,741 15 0	5,744 5 1	2 6 1	..	5,420 0 0
Grants and Contributions	1,314 8 3	1,602 11 0	288 2 9	..	1,560 0 0
Miscellaneous	813 0 4	980 3 6	167 3 2	..	990 0 0
Extraordinary and Debt	..	..	..	..	..
Total income from Miscellaneous	7,969 7 7	8,447 3 7	477 12 0	..	8,100 0 0
Total income	17,719 14 5	19,030 10 11	1,313 10 3	2 13 9	18,630 0 0
Grand Total	20,085 10 8	21,946 12 2	1,863 15 3	2 13 9	21,550 0 0

7. The year opened with a balance of Rs. 2,916-1-3 against Rs. 2,365-12-3 in the previous year. The receipts during the year under report amounted to Rupees 19,030-10-11 against Rs. 17,719-14-5 (audited figures) in the previous year and Rs. 18,630 anticipated in the revised estimate. Rs. 10,583-7-4 were derived from municipal rates and taxes and Rs. 8,447-3-7 from other sources. The corresponding figures for 1894-95 were Rs. 9,750-6-10 and Rs. 7,969-7-7 (audited figures) respectively. There was thus an increase of Rs. 835-0-6 in the income from municipal rates and taxes and of Rs. 477-12-0 in the receipts from other sources, that is of Rs. 1,310-12-6 on the whole. This is chiefly accounted for under tax on buildings, tax on vehicles, tax on carts, tolls, realization under special Acts, sale-proceeds of old materials, fees from educational institutions, income from markets, provincial grant fees. The total assets for the year were Rs. 2,916-1-3 (opening balance) with Rs. 19,030-10-11, making a total of Rs. 21,946-12-2 against Rs. 20,085-10-8 in the previous year. The expenditure amounted to Rs. 18,740-13-4 against Rupees 17,169-9-5 in the previous year and Rs. 18,760 anticipated in the revised estimate. The balance on the 31st March 1896 was thus Rs. 3,205-14-10, which is 16·8 per cent. of the year's total receipts against 16·4 per cent. in the previous year.

8. A.—Receipts from Taxation—(2) Municipal Rates and Taxes; (a) Tax on Arts (not levied); (b) Tax on Buildings.—The house-tax continued to be levied at $7\frac{1}{2}$ per cent. on the annual rent value. The house-tax valuation was revised in accordance with G.O., Nos. 312 and 313, dated 16th March 1889, during the year under report. In the case of rented buildings the actual rent per annum continued to be taken as the annual rental and in the case of other buildings the annual rental was ordinarily fixed at 8 per cent. approximately of the sale value. The collections amounted to Rs. 5,475-14-7 against Rs. 5,247-15-0 (audited figures) in the previous year as detailed below:—

Arrears	RS. A. P.
Current	148 7 3
.. ..	5,327 7 4
Total	5,475 14 7

Arrears.—The balance of the previous year Rs. 148-14-5 forms the arrears demand for the year under report, of which Rs. 148-7-3 were collected within the year. A sum of As. 7-2 was written off by the council within the year as irrecoverable after verification. Thus there was no balance outstanding on the 31st March 1896.

Current.—The demand as originally assessed by the Chairman was Rs. 5,360-1-5, of which Rs. 1-12-10 was remitted by the council on appeal. Then the demand for the year under report was Rs. 5,358-4-7 against Rs. 5,278-9-5 in the previous year, the increase being chiefly due to the revision of the tax and to the assessment of new and enlarged houses. The collections amounted to Rs. 5,327-7-4 against Rupees 5,099-12-7 in the previous year, or 99·4 per cent. against 96·6 in the previous year. A sum of Rs. 15-5-7 was remitted on account of vacant houses under section 72 of the Municipal Act and Rs. 15-7-8 were written off as irrecoverable by the council within the year. Thus there was no balance outstanding on the 31st March 1896. The total number of houses as per census of 1891 is 3,390. The number of houses finally assessed during the year was 2,658, * or 78 per cent. The incidence of the tax was Rs. 1-9-1 on the former number (3,390) and Rs. 2-0-1 on the latter (2,658).

* The number of assessed houses as per report of 1894-95	2,616
Add houses newly assessed	42
Total	2,658

9. (c) Tax on Lands.—The lands on which taxes are levied are of two kinds, viz., vacant lands within the village site and cultivable lands within the municipal limits. The tax on the former is continued to be levied at the same rate as the house-tax, viz., $7\frac{1}{2}$ per cent. on the annual rent value (*vide* G.O., No. 1778 M., dated 25th November 1890), and on the latter at the rate of 2 annas per acre of wet and 1 anna per acre of dry lands (*vide* G.O., Mis. No. 918 M., dated 22nd July 1889). The total extent of vacant lands within the village site is $10\frac{1}{4}$ acres and that of cultivable lands assessed is acres 86 and acres 434 of wet and dry lands respectively. The collections amounted to Rs. 82-12-2 against Rs. 85-5-11 in the previous year as detailed below:—

	RS. A. P.
Arrears	4 2 3
Current	78 9 11
Total	82 12 2

Arrears.—The balance of the previous year Rs. 5-1-5 forms the arrears demand for the year under report, of which Rs. 4-2-3 were collected within the year. A sum of As. 15-2 was written off by the council within the year as irrecoverable after verification. Thus there was no balance outstanding on the 31st March 1896.

Current.—The demand for the year under this head amounted to Rs. 80-11-4 against Rs. 80-12-11 in the previous year, of which Rs. 78-9-11, or 97·5 per cent. against 92·6 in the previous year, was collected within the year. A sum of Rupees 2-1-5 was written off by the council as irrecoverable before the close of the year. Thus there was no balance outstanding on the 31st March 1896. The registers for the taxes on vacant lands within the village site and on cultivable lands within municipal limits were prepared in 1891-92 and 1890-91 respectively.

10. (e) (f) and (g).—Tax on Vehicles with Springs and Palanquins, Animals and Carts.—The receipts under these heads amounted to Rs. 1,153-4-0 as against Rupees 1,116-8-0 in the previous year and Rs. 1,130 in the revised estimate. There was a slight increase, as compared with the actuals of the previous year, in registering the vehicles and carts, the items being fluctuating ones.

11. Coercive Processes.—The number of warrants issued during the year was 451-421 for collection of house-tax against 298 in the previous year, 13 for the collection of land-tax against 5 in the previous year, and 17 for the collection of rent of market stalls against 11 in the previous year. The total amount covered by the

warrants issued during the year was Rs. 476-7-10 as against Rs. 463-2-0 in the previous year, of which Rs. 474-3-1 were collected within the year. In 433 cases (involving Rs. 458-9-10) the amount was collected before distraint, in three cases (involving Rs. 2-4-9) warrants were cancelled and no collections made, and in fifteen cases (involving Rs. 15-9-3) property was attached, but the amount was collected before sale within the year. There were three prosecutions (two for default of payment of house-tax and one for land tax) instituted during the year under report, of which one ended in conviction and the other two were dismissed. There were no warrants remaining unexecuted at the close of the year.

12. (h) *Tolls*.—The tolls were leased out during the year, the lease fetching Rs. 4,810 against Rs. 4,100 in the previous year and Rs. 4,150 in 1893-94. The marked increase is due to keen competition amongst the bidders at the time of sale. A sum of Rs. 9-5-3 was realized as interest on the deposit amount invested in the post office savings bank. Thus the toll receipts during the year were Rs. 4,819-5-3. The cost of constructing and repairing the toll sheds was Rs. 80-6-0. Deducting one-fifth of Rs. 4,819-5-3—80-6-0 (or Rs. 947-12-8) due to the District Board on account of through traffic, the net amount credited to municipal funds was Rupees 3,871-8-7, which was paid by the renter in instalments. The number of toll-gates on the 31st March 1896 was six as in the previous year, and the tolls continued to be levied at half the maximum rates prescribed by schedule D of the Act.

13. *Incidence of Taxation*.—The total income from taxation was Rs. 10,583-7-4 including the income from tolls of Rs. 6,711-14-9 excluding it. The incidence per head of population of the census of 1891 (viz., 16,499) was As. 10-3 including tolls and As. 6-6 excluding them, the corresponding figures for the previous year being As. 9-5 and As. 6-3 respectively. The general average for the whole Presidency during 1894-95 was As. 13-10 including tolls and As. 10-6 excluding them.

14. *B.—Miscellaneous Receipts*—(3) *Realizations under Special Acts*; (c) *Fees under Act II of 1888*.—The income under this head represents the fees levied on dramatic pandals under Act II of 1888. The receipts under this head were Rs. 120 against Rs. 100 in the previous year. Two dramatic companies and a circus came to this town during the year under report.

15. *Revenue derived from Municipal property and powers apart from taxation*—(a) (i) *Rent of lands*.—The council resolved, at its meeting held on the 16th November 1895, to impose a prohibitory fee of 2 annas per diem on every person leaving his cart on the road or on municipal poramboke land in accordance with section 268 of the Act. This resolution was carried into effect by leasing out the right to collect such fees, and the lease for three months from January 1896 to 31st March 1896 fetched Rs. 10. A sum of Rs. 3 was also collected as rent for the lands rented out by the council.

16. (a) (iii) *Avenue Receipts*.—The receipts under this head amounted to Rupees 146-2-6 as against Rs. 250-13-3 in the previous year and Rs. 200 in the revised estimate. The lease of the avenue produce fetched only Rs. 85 as against Rs. 230 in the previous year, although the sale was conducted twice, the marked decrease being due to combination amongst the bidders at the time of sale and to the price of tamarind having gone down. A sum of Rs. 1-8-0 was also collected as rent for the tamarind trees leased out by the council to some persons. The remaining sum of Rs. 59-10-6 was realized from the sale of fallen and decayed trees.

17. (b) (ii) *Produce of Lands and Gardens, &c.*—The realizations under this head amounted to Rs. 21-14-6 against Rs. 12-5-9 in the previous year, the increase being due to the receipt of the lease amount of Webster's tope which was handed over to the council by the Forest department during the year.

18. (b) (iii) *Sale-proceeds of old Materials, empty oil-cans, packing cases, &c.*—Under this head Rs. 29-4-6 were realized against Rs. 2-14-0 in the previous year and Rs. 30 in the revised estimate. The increase is due to the sale of old unserviceable rubbish carts.

19. (c) *Conservancy receipts, sale-proceeds of night-soil, street refuse, &c.*—The sale of street refuse and of night-soil removed by municipal sweepers and private scavengers to selected depôts fetched Rs. 101 against Rs. 93 in the previous year and Rs. 100 in the revised estimate. The slight increase is due to competition among the bidders at the time of sale. Rs. 91 were realized from the sale of street refuse and Rs. 10 from the sale of night-soil.

20. (d) (i) *Fees from Educational Institutions*.—The receipts under this head amounted to Rs. 3,409-0-7 as against Rs. 3,149-10-6 in the previous year. The increase is chiefly due to the increased strength in the Municipal High school. The collection of fees amounting to Rs. 3,409-0-7 is particularized thus:—

	RS.	A.	P.
Municipal High School	2,784	11	1
Do. Hindu Primary school	521	7	6
Do. Muhammadan Primary school	72	6	0
Do. Panchama Primary school	30	8	0
Total ..	3,409	0	7

21. (ii) *Other revenue from Educational Institutions, Rs. 19-13-7*.—The receipts under this head represent the sale of old benches, unserviceable articles and the cost of a school globe recovered from the contractor who broke it accidentally in repairing the High school.

22. (e) (i) *Sale-proceeds and Composition Fees of Medicines*.—The receipts under this head were Rs. 19-9-0 as against Rs. 52-0-9 in the previous year and Rs. 20 in the revised estimate. The marked decrease is due to the fact that the quantity of medicine sold was less than in the previous year. Medicines are sold at the municipal hospital at the rates sanctioned in G.O., Mis. No. 1528 M., dated 13th November 1889.

23. (f) (i) *Income from Markets*.—The current demand under this head amounted to Rs. 478-8-0 against Rs. 404 in the previous year, of which Rs. 474-8-0 + Rs. 16, arrears of last year, were collected before the close of the year, leaving a balance of Rs. 4 at the close of the year. Rs. 1-0-4 represent the interest which accrued on the deposit invested in the Post Office Savings' Bank and the interest recovered from the contractor on account of late payment of kists. A sum of Rs. 3, arrears due for the previous year, was written off by the council within the year as irrecoverable. The shandy or weekly market was leased out for Rs. 405 as against Rs. 350 in the previous year. The increase is due to competition among the bidders at the time of sale. Rs. 69-8-0 was realized from the meat and vegetable, &c., sellers who occupied the stalls of the daily market.

24. (f) (ii) *Income from the Slaughter-houses*.—The receipts under this head amounted to Rs. 351-8-1 as against Rs. 421-6-7 in the previous year, the decrease is due to combination among the bidders. The lease of the sheep slaughter-house fetched Rs. 330 against Rs. 420 in the previous year and the bullock slaughter-house fetched Rs. 20 during the year. Rs. 1-8-1 represent the interest which accrued on the deposit invested in the Post Office Savings' Bank and that recovered from the contractor on account of the late payment of kists.

25. (g) *Other fees*—(i) *Distraint fees*.—The income under this head amounted to Rs. 3 as against Rs. 2-12-0 in the previous year.

26. (ii) *License fees*.—The receipts under this head represent the fees collected for the erection of marriage pandals, for licenses for noxious and dangerous trades under section 188 of the Municipal Act according to the rates sanctioned in G.O., Mis. No. 1141 M., dated 2nd August 1890, and for a license issued to a private market under section 267 of the Act—vide G.O., No. 1420 M., dated 9th October 1894. The collections under this head may be particularized as follows.

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17. (b) (ii) *Produce of Lands and Gardens, &c.*—The realizations under this head amounted to Rs. 21-14-6 against Rs. 12-5-9 in the previous year, the increase being due to the receipt of the lease amount of Webster's tope which was handed over to the council by the Forest department during the year.

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Total		3,409	0	7

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23. (f) (i) *Income from Markets*.—The current demand under this head amounted to Rs. 478-8-0 against Rs. 404 in the previous year, of which Rs. 474-8-0 + Rs. 16, arrears of last year, were collected before the close of the year, leaving a balance of Rs. 4 at the close of the year. Rs. 1-0-4 represent the interest which accrued on the deposit invested in the Post Office Savings' Bank and the interest recovered from the contractor on account of late payment of kists. A sum of Rs. 3, arrears due for the previous year, was written off by the council within the year as irrecoverable. The shandy or weekly market was leased out for Rs. 405 as against Rs. 350 in the previous year. The increase is due to competition among the bidders at the time of sale. Rs. 69-8-0 was realized from the meat and vegetable, &c., sellers who occupied the stalls of the daily market.

24. (f) (ii) *Income from the Slaughter-houses*.—The receipts under this head amounted to Rs. 351-8-1 as against Rs. 421-6-7 in the previous year, the decrease is due to combination among the bidders. The lease of the sheep slaughter-house fetched Rs. 330 against Rs. 420 in the previous year and the bullock slaughter-house fetched Rs. 20 during the year. Rs. 1-8-1 represent the interest which accrued on the deposit invested in the Post Office Savings' Bank and that recovered from the contractor on account of the late payment of kists.

25. (g) *Other fees*.—(i) *Distraint fees*.—The income under this head amounted to Rs. 3 as against Rs. 2-12-0 in the previous year.

26. (ii) *License fees*.—The receipts under this head represent the fees collected for the erection of marriage pandals, for licenses for noxious and dangerous trades under section 188 of the Municipal Act according to the rates sanctioned in G.O., Mis. No. 1141 M., dated 2nd August 1890, and for a license issued to a private market under section 267 of the Act—vide G.O., No. 1420 M., dated 9th October 1894. The collections under this head may be particularized as follows.

	RS.	A.	P.
Tax on marriage pandals ..	18	15	5
Fees for timber depôts ..	85	0	0
" for oil boiling houses ..	28	0	0
" for brick or tile kilns ..	50	0	0
" for lime kilns ..	30	0	0
" for fire-works manufactory ..	20	0	0
" for licenses granted to private market ..	180	0	0
Total ..	411	15	5

The receipts under this head were Rs. 411-15-5 as against Rs. 386-15-11 in the previous year. The increase is due to the levying of fees on a private market for all the twelve months and to a greater number of timber depôts having been licensed during the year than was anticipated.

27. (iii) *Cart-stand fees*.—The lease fetched Rs. 44 against Rs. 61 in the previous year, the decrease being due to combination among the bidders. As. 2-7 represent the interest which accrued on the deposit invested in the Post Office Savings' Bank and the interest recovered from the contractor on account of the late payment of kists. Arrangements have been made to open two more cart-stands in the current year in selected places as a prohibitory charge of As. 2 per diem is being levied on all carts left on the road or on municipal lands other than cart-stands.

28. (iv) *Miscellaneous fees, Rs. 1*.—This represents fees collected for permitting parties to inspect the house-tax assessment books under section 70 (c) of the Municipal Act.

29. (v) *Fines under Municipal and other Acts*.—The amount credited to municipal funds under this head was Rs. 681-6-0 as against Rs. 906-2-0 in the previous year and Rs. 700 in the revised estimate. The decrease is mainly due to the prompt action taken by the people in obeying all notices issued by the council and a consequent diminution of municipal cases and to the fact that the police were not rigorous in bringing to notice cases under the Nuisance Act as in the previous year.

30. (5) *Grants and Contributions*—(a) *From Government*—(i) *Education, Municipal schools, Rs. 708-9-5*.—This represents the following grants paid from Provincial funds:—

	RS.	A.	P.
Salary grant on account of the pay of the Headmaster, Municipal High school ..	180	0	0
Salary grant on account of the pay of the 1st Assistant Master ..	200	0	0
Do. do. do. Sanskrit pandit ..	48	0	0
Do. do. do. Tamil pandit ..	33	0	0
Do. do. do. Drawing master ..	35	12	11
Grants for the science apparatus, furniture and library books supplied during the year 1894-95 and 1895-96 ..	198	12	6
Grants for drawing articles purchased ..	12	2	0
Do. to Panchama girls of the Panchama Primary school ..	0	14	0
Total ..	708	9	5

The decrease as compared with the revised estimate figure Rs. 750 is due to the sanction of one-third grant on behalf of the drawing master of the Municipal High school instead of half as anticipated.

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

32. (b) *From Local Boards*—ii) *Medical*.—This represents the contribution of one-fourth of the net charges of the municipal hospital paid by the Tiruppattūr Taluk Board—vide G.O., No. 2104 L., dated 20th September 1893. The charges amounted to Rs. 2,904-6-8, one-fourth of which is Rs. 726-1-8, but Rs. 726-1-7 were recalculated of the contribution was made on four different occasions.

33. (c) *Other Grants and Contributions*—(iii) *Other purposes, Rs. 120*.—This represents the contribution paid by members of the legal profession at Tiruppattūr for putting up an ornamental lamp post with five lights in a prominent part of the town and the contribution paid by one privately for putting up two lamp posts in the Vaniyambādi and London Mission roads.

34. (6) *Miscellaneous*—(a) *Recoveries on account of services rendered to private individuals*—(i) *Private scavenging*.—During the year under report the system was introduced into seventy additional houses of the C and D divisions. The number of houses served by private scavenging agency on the last day of the year was 456; the amount of fees collected was Rs. 688-3-6 against Rs. 470-4-6 in the previous year and Rs. 700 in the revised estimate, while the charges were Rs. 662-1-6. The collections are detailed below:—

	RS.	A.	P.
Arrears ..	26	13	0
Current ..	661	6	6
Total ..	688	3	6

Arrears.—The balance of old demand as shown in statement IV-B is As. 12-0 which with Rs. 38-3-0, the arrears of the previous year (in all Rs. 38-15-0), forms the arrears demand for the year under report, of which Rs. 26-13-0 were collected before the 31st March 1896. A sum of Rs. 38-3-0 was written off within the year 1895-96 as irrecoverable. The balance outstanding on the 31st March 1896 was Rs. 12-0. A sum of Rs. 9-14-0 was written off within the year 1896-97 as irrecoverable. The balance outstanding on the 31st March 1897 was Rs. 12-0. The matter is under correspondence and steps are being taken to clear off this balance as early as possible.

Current.—The demand for the year under this head amounted to Rs. 677-13-0 against Rs. 498-10-0 in the previous year, of which Rs. 661-6-6 or 97.6 per cent. against Rs. 89.9 in the previous year were collected within the year. A sum of Rs. 4-5-6 was written off by the council as irrecoverable within the year after inquiry and verification. The balance at the close of the year was Rs. 12-1-0 against Rs. 38-2-0 (audited figures) in the previous year. This has been reduced by subsequent collections to Rs. 6-13-0; steps are being taken to clear off these arrears as early as possible. The fees are now being collected in advance. During the current year, the council proposes to introduce the system in the village of Vengalapuram which was recently brought within the municipal limits. No coercive processes were resorted to and no prosecutions were instituted for the recovery of the fees during the year.

35. (ii) *Other purposes, Rs. 12*.—This represents the fees collected for clearing away the contents of the cess-pool constructed by a private individual at the rate of Re. 1 per month.

36. (b) *Other items*—(i) *Fishery-rents*.—The fishery was leased out for the official year, the lease fetching Rs. 220 against Rs. 315 in the previous year. The lessee having failed to pay the kists and to execute the muchilika as required in the sale notification, the council resolved to adjust the deposit amount of Rs. 55 paid by the lessee at the time of sale and to resell the farm for the fasli year as desired by the bidders. Then the re-sale fetched Rs. 200. Rs. 1-6-6 represent the interest which accrued on the deposit amount invested in the Post Office Savings' Bank and that recovered from the contractor on account of delay in payment of kists.

37. (iii) *Fee for numbering carts, As. 14*.—This represents the fees collected at the rate of As. 2 per cart for renewing the registration.

38. (iv) *Other items*.—The entry under this head represents the sale of gravel, license forms, unclaimed cart and the recoveries as per audit notes.

III.—EXPENDITURE.

39. The following abstract shows the expenditure under each grant in 1895-96 as compared with the figures of 1894-95 and the revised estimate for 1895-96.

	RS.	A.	P.
Tax on marriage pandals	18	15	5
Fees for timber depôts	85	0	0
„ for oil boiling houses	28	0	0
„ for brick or tile kilns	50	0	0
„ for lime kilns	30	0	0
„ for fire-works manufactory	20	0	0
„ for licenses granted to private market	180	0	0
Total	411	15	5

The receipts under this head were Rs. 411-15-5 as against Rs. 386-15-11 in the previous year. The increase is due to the levying of fees on a private market for all the twelve months and to a greater number of timber depôts having been licensed during the year than was anticipated.

27. (iii) *Cart-stand fees*.—The lease fetched Rs. 44 against Rs. 61 in the previous year, the decrease being due to combination among the bidders. As. 2-7 represent the interest which accrued on the deposit invested in the Post Office Savings' Bank and the interest recovered from the contractor on account of the late payment of kists. Arrangements have been made to open two more cart-stands in the current year in selected places as a prohibitory charge of As. 2 per diem is being levied on all carts left on the road or on municipal lands other than cart-stands.

28. (iv) *Miscellaneous fees, Re. 1*.—This represents fees collected for permitting parties to inspect the house-tax assessment books under section 70 (ii) of the Municipal Act.

29. (h) *Fines under Municipal and other Acts*.—The amount credited to municipal funds under this head was Rs. 681-6-0 as against Rs. 906-2-0 in the previous year and Rs. 700 in the revised estimate. The decrease is mainly due to the prompt action taken by the people in obeying all notices issued by the council and a consequent diminution of municipal cases and to the fact that the police were not rigorous in bringing to notice cases under the Nuisance Act as in the previous year.

30. (5) *Grants and Contributions*—(a) *From Government*—(i) *Education, Municipal schools, Rs. 708-9-5*.—This represents the following grants paid from Provincial funds:—

	RS.	A.	P.
Salary grant on account of the pay of the Headmaster, Municipal High school	180	0	0
Salary grant on account of the pay of the 1st Assistant Master	200	0	0
Do. do. do. Sanskrit pandit	48	0	0
Do. do. do. Tamil pandit	33	0	0
Do. do. do. Drawing master	35	12	11
Grants for the science apparatus, furniture and library books supplied during the year 1894-95 and 1895-96	198	12	6
Grants for drawing articles purchased	12	2	0
Do. to Panchama girls of the Panchama Primary school	0	14	0
Total	708	9	5

The decrease as compared with the revised estimate figure Rs. 750 is due to the sanction of one-third grant on behalf of the drawing master of the Municipal High school instead of half as anticipated.

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

32. (b) *From Local Boards*—ii) *Medical*.—This represents the contribution of one-fourth of the net charges of the municipal hospital paid by the Tiruppattūr Taluk Board—vide G.O., No. 2104 L., dated 20th September 1893. The charges amounted to Rs. 2,904-6-8, one-fourth of which is Rs. 726-1-8, but Rs. 726-1-7 were re-calculated of the contribution was made on four different occasions.

33. (c) *Other Grants and Contributions*—(iii) *Other purposes, Rs. 120*.—This represents the contribution paid by members of the legal profession at Tiruppattūr for putting up an ornamental lamp post with five lights in a prominent part of the town and the contribution paid by one privately for putting up two lamp posts in the Vániyambádi and London Mission roads.

34. (6) *Miscellaneous*—(a) *Recoveries on account of services rendered to private individuals*—(i) *Private scavenging*.—During the year under report the system was introduced into seventy additional houses of the C and D divisions. The number of houses served by private scavenging agency on the last day of the year was 456; the amount of fees collected was Rs. 688-3-6 against Rs. 470-4-6 in the previous year and Rs. 700 in the revised estimate, while the charges were Rs. 662-1-6. The collections are detailed below:—

	RS.	A.	P.
Arrears	26	13	0
Current	661	6	6
Total	688	3	6

Arrears.—The balance of old demand as shown in statement IV-B is As. 12-0 which with Rs. 38-3-0, the arrears of the previous year (in all Rs. 38-15-0), forms the arrears demand for the year under report, of which Rs. 26-13-0 were collected before the 31st March 1896. A sum of Rs. 9-14-0 was written off within the year by the council as irrecoverable. Thus, the balance outstanding on the 31st March 1896 was only Rs. 2-4-0 due from the Madras Railway Company. The matter is under correspondence and steps are being taken to clear off this balance as early as possible.

Current.—The demand for the year under this head amounted to Rs. 677-13-0 against Rs. 498-10-0 in the previous year, of which Rs. 661-6-6 or 97.6 per cent. against 89.3 in the previous year were collected within the year. A sum of Rs. 4-5-6 was written off by the council as irrecoverable within the year after inquiry and verification. The balance at the close of the year was Rs. 12-1-0 against Rs. 38-2-0 (audited figures) in the previous year. This has been reduced by subsequent collections to Rs. 6-13-0; steps are being taken to clear off these arrears as early as possible. The fees are now being collected in advance. During the current year, the council proposes to introduce the system in the village of Vengalapuram which was recently brought within the municipal limits. No coercive processes were resorted to and no prosecutions were instituted for the recovery of the fees during the year.

35. (ii) *Other purposes, Rs. 12*.—This represents the fees collected for clearing away the contents of the cess-pool constructed by a private individual at the rate of Re. 1 per month.

36. (b) *Other items*—(i) *Fishery-rents*.—The fishery was leased out for the official year, the lease fetching Rs. 220 against Rs. 315 in the previous year. The lessee having failed to pay the kists and to execute the muchilika as required in the sale notification, the council resolved to adjust the deposit amount of Rs. 55 paid by the lessee at the time of sale and to resell the farm for the fasli year as desired by the bidders. Then the re-sale fetched Rs. 200. Rs. 1-6-6 represent the interest which accrued on the deposit amount invested in the Post Office Savings' Bank and that recovered from the contractor on account of delay in payment of kists.

37. (iii) *Fee for numbering carts, As. 14*.—This represents the fees collected at the rate of As. 2 per cart for renewing the registration.

38. (iv) *Other items*.—The entry under this head represents the sale of gravel, license forms, unclaimed cart and the recoveries as per audit notes.

III.—EXPENDITURE.

39. The following abstract shows the expenditure under each grant in 1895-96 as compared with the figures of 1894-95 and the revised estimate for 1895-96.

Grant.	Actuals, 1894-95 (audited figures).	Actuals, 1895-96.	Budget esti- mate (with subsequent allotments 1895-96.)	Revised estimate, 1895-96.	Percentage as compared with the total assets.	
					1894-95.	1895-96.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		
Grant I.— Public Works	2,855 14 11	3,091 13 4	3,085 0 0	3,040 0 0	14.2	14.1
Grant II.— Education	5,013 4 7	5,449 8 6	5,680 0 0	5,530 0 0	25.0	24.8
Grant III.— Sanitation and Medical services ..	6,929 9 3	7,104 11 0	7,454 4 0	7,140 0 0	34.5	32.4
Grant IV.— Lighting and Miscellaneous Municipal purposes	1,032 14 10	1,442 12 10	1,500 0 0	1,500 0 0	5.1	6.6
Grant V.— Supervision and management ..	1,337 13 10	1,548 11 8	1,500 0 0	1,550 0 0	6.7	7.0
Advances recoverable		103 4 0				0.5
Refunds	2,916 1 3	3,205 14 10	100 12 0	2,790 0 0	14.5	14.6
Closing balance						
Grand Total	20,085 10 8	21,546 12 2	19,320 0 0	21,550 0 0	100	100

40. *Grant I, Public Works—(i) New Works—(a) Communications.*—The lease of tolls having fetched Rs. 710 more than last year, the council thought it necessary to construct culverts on the Krishnagiri and Kakangarai branch roads and some in the middle of the town although no provision was made in the budget and sanctioned Rs. 900 under this head. The sum of Rs. 200 provided in the last year's budget for widening the Cutcherry street not having been expended before the close of the year, it was taken up again and spent during the year. The expenditure under this head amounted to Rs. 798-4-2 as against Rs. 317-14-2 in the previous year and Rs. 900 in the revised estimate. The decrease as compared with the revised estimate is due to (1) stoppages made for bad work in the actual payment and (2) the contract of the works having been executed at $2\frac{1}{2}$ per cent. less than the estimated amount. The details of expenditure are given in statement II-A.

41. *(b) Buildings.*—Complaints having been received that for want of a latrine the people assembling in the market felt great difficulties, the council resolved to construct a masonry latrine in the shandy market place in addition to constructing two latrines as sanctioned by Government. An estimate for Rs. 70 was passed, but, as the work was carried out departmentally and available old materials were used, only Rs. 30-12-0 were spent. The outlay under this head was Rs. 507-2-3 as against Rs. 923-15-7 in the previous year and Rs. 480 in the revised estimate. The details of expenditure are given in statement II-A.

42. *(2) Repairs—(a) Communications.*—The income from tolls credited to municipal funds was Rs. 3,871-8-7, the local fund share being deducted. The expenditure on construction and repair of toll-sheds amounted to Rs. 80-6-0. The net receipts therefore were Rs. 3,791-2-7. The estimates originally sanctioned by the council for the road repairs amounted to Rs. 1,091, of which Rs. 974-7-2 were spent during the year. The decrease in the expenditure as compared with the sanctioned amount is due to (1) bills having amounted to less than was anticipated, and to (2) the contracts of the works having been given out at $2\frac{1}{2}$ per cent. less than the estimated amount. A sum of Rs. 303-5-9 was also spent in collecting materials required for the permanent road coolies engaged for carrying out works departmentally during the current year. The actual expenditure amounted to Rs. 1,277-12-11 against Rupees 1,320-7-7 in the previous year and Rs. 1,040 in the revised estimate. Adding to this, the sum of Rs. 798-4-2 spent for constructing tunnels and for widening the Cutcherry street (under new works—(a) communications), the total comes to Rs. 2,076-1-1 or 54 per cent. of the net receipts as against Rs. 1,638-5-9 (nearly 51 per cent.) in the previous year. Many of the town roads and streets were repaired during the year. It is proposed to do the spreading work departmentally during the current year as the contractors are apt to neglect the tamping and the result is that roads get into

disrepair within a few months of the repairs. The number of miles of roads including streets and lanes maintained by the council during the year was 11 miles, 5 furlongs and 175 yards:—

	MS. FRS. YS.		
Metalled	11	2	131
Unmetalled	0	3	44
Total	11	5	175

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

43. *(b) Buildings.*—The council having found that the present number of stalls is insufficient for selling meat, fish, &c., in the daily market, they thought it desirable to repair the old stalls on the southern side of the daily market at a cost of Rs. 168. Some of the municipal buildings having been found to leak during rains, a sum of Rs. 535 was sanctioned to repair them. The actual expenditure under this head was Rs. 418-14-2 against Rs. 211-8-7 in the previous year and Rs. 500 in the revised estimate. The decrease as compared with the revised estimate is due to (1) the bills received for payment having amounted to less than was anticipated, (2) the works having been given out on contract at $2\frac{1}{2}$ per cent. less than the estimated amount (3) and to the stoppages made for bad work. The details of expenditure are given in statement II-A.

44. *(2) (d) Water-supply—(ii) Establishment.*—The entry of Rs. 54-11-3 represents the pay of the tank-watcher at Rs. 4 per mensem and the cost of constructing stone-steps to the jubilee tank.

Water-supply.—The chief source of water-supply is the Chetti tank, and there are also five draw and two step wells which are used by public for drinking purposes. These are maintained in good condition and a watchman is kept to prevent washing and bathing in the Chetti tank. The water-supply during the year under report was fairly good and was sufficient.

45. *(4) Tools and plant and other stores.*—The entry under this head was Rs. 35-0-7 as against Rs. 22-1-0 in the previous year and Rs. 40 in the revised estimate. The increase as compared with the actuals of the previous year is due to the purchase of drawing articles and pick-axes for the use of the municipal overseer and road coolies.

46. *Grant II, Education.*—The total expenditure on education amounted to Rs. 5,449-8-6 against Rs. 5,013-4-7 in the previous year and Rs. 5,530 in the revised estimate. The details are—

	1894-95.			1895-96.		
	RS.	A.	P.	RS.	A.	P.
(1) Stipends to normal students	60	7	8	26	10	8
(2) On salary system	2,767	12	4	3,010	14	4
(3) On salary-results system	1,772	10	6	1,805	12	10
(4) Results grants	124	10	0	200	0	0
(5) Inspection	133	12	7	147	2	8
(6) Miscellaneous	153	15	6	259	0	0
Total	5,013	4	7	5,449	8	6

The chief causes of the increase were—

- The entertainment of a drawing master in the high school.
- The entertainment of an additional teacher on Rs. 5 in the Hindu Primary school.
- Larger result grants paid to the aided schools than last year.
- The payment of the building grants to the Government Garden Primary school. Deducting the school-fee receipts, &c., amounting to Rs. 3,409-0-7, Rupees 19-13-7, other revenue from educational institutions and the Provincial grant of

Rs. 756-9-5, the net expenditure on education was Rs. 1,419-0-11 including the expenditure of Rs. 155 shown under Grant I, 2 (b) Buildings for the repairs of the High school building, i.e., 12·3 per cent. of the income from taxation and rents.

47. (1) *Training Schools*—(b) *Stipends to Normal Students*, Rs. 26-10-8.—This represents the stipend paid at Rs. 8 per mensem to an art student of this municipality who was under training at Madras for three months and ten days, i.e., from the month of March up to the 10th June 1895, from which date the stipend was stopped on the recommendation of the Superintendent of the School of Arts on the ground that the stipendiary student was unfit to learn Drawing and incapable of passing the examination.

48. (2) *Municipal Schools*—(i) *On Salary System*.—The expenditure under this head represents the cost of maintaining the Municipal High School. The average daily attendance was 112 against 104 in the previous year. The net cost amounted to Rs. 3,010-14-4 less Rs. 2,784-11-1, school-fees, plus Rs. 18-12-7 other revenue from educational institutions, viz., Rs. 207-6-8 against Rs. 231-12-6 in the previous year. Fourteen boys against 4 in the previous year passed in the Lower Secondary examination out of 15 sent up. The results and the state of the school have been considered very satisfactory by the council as well as by the educational officers.

(a) *Establishment*.—The salary of the masters amounted to Rs. 228 a month or Rs. 2,721 for the year owing to provision having been made in the budget for the payment of the drawing master for eleven months only. The actual cost of the establishment was Rs. 2,655-2-10 against Rs. 2,463-4-10 in the previous year. The saving of Rs. 68-1-4 shown in statement II-B was due to (1) the entertainment of a drawing master only on the 24th July 1895 and to the fact that the last assistant master's place was vacant for 21 days in June 1895 and that the drawing master was granted leave on loss of pay for three days in October 1895. A sum of Rs. 2-4-2 was paid as salary to the last assistant master for the joining days when he returned from the Normal school after training, as recommended by the Inspector of Schools, Western Circle.

(b) *Contingencies*.—The expenditure incurred under this head was Rs. 355-11-6 against Rs. 304-7-6 in the previous year and Rs. 330 in the revised estimate. The details are given below:—

	RS.	A.	P.
1. Library books, maps	33	6	0
2. Class-books	12	0	9
3. Furniture, gymnastic and science apparatus	200	13	0
4. Prize books	20	4	0
5. Stationery	18	11	8
6. Ordinary contingencies	35	9	0
7. Drawing articles	35	0	0
Total	355	11	6

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

	RS.	A.	P.
Hindu Primary school	1,034	8	8
Muhammadan Primary school	525	3	11
Panchama Primary school	246	0	3
Total	1,805	12	10

The total expenditure under this head amounted to Rs. 1,805-12-10 against Rupees 1,772-10-6 in the previous year and Rs. 1,800 in the revised estimate. The increase as compared with the revised estimate is due to the appointment of an additional

teacher to the Hindu Primary school—vide G.O., Mis. No. 1447 M., dated 6th September 1895, and to excess expenditure under contingencies of the primary schools

(i) *Hindu Upper Primary School*.—The monthly cost of the establishment was Rs. 67 or Rs. 784 for the year owing to provision having been made for the payment of an additional teacher for eight months only—vide G.O., Mis. No. 1447 M., dated 6th September 1895. The actual cost of the establishment was Rs. 745-4-9 against Rs. 650-5-7 in the previous year. The saving of Rs. 38-11-3 was due to (1) the entertainment of an additional teacher sanctioned in G.O., Mis. No. 1447 M., dated 6th September 1895, only on the 17th February 1896, (2) to the fact that the third and the fifth assistant masters' posts were vacant for one day in January 1896 and three days in February 1896, respectively. The net cost of maintaining this school was Rs. 1,034-8-8 less Rs. 521-7-6 (school-fees), plus Rs. 1-1-0 other revenue from educational institutions, viz., Rs. 512-0-2 against Rs. 445-2-5 in the previous year. The average attendance was 149 against 134 in the previous year. The results of the school have been considered satisfactory by the council and the educational officers.

(ii) *Muhammadan Upper Primary School*.—The monthly cost of the establishment was Rs. 34 or Rs. 408 plus Rs. 7 paid to an assistant teacher whose services were dispensed with only on the 1st April 1895 instead of on the 1st March 1895 as provided in the budget for the year. The actual cost of the establishment was Rs. 406-7-11 against Rs. 497-11-7 in the previous year. A saving of Rs. 8-8-1 was due to (1) the fines imposed on the establishment, (2) the headmaster's absence without pay for four days in June 1895 and (3) the headmaster's place having been vacant for fifteen days in July 1895. The net cost of maintaining the school was Rs. 525-3-11 minus Rs. 72-6-0 school-fees or Rs. 452-13-11 against Rs. 528-8-3 in the previous year. The average attendance was 41 against 55 in the previous year.

(iii) *Panchama Primary School*.—The monthly cost of the establishment was Rs. 14 or Rs. 168 per annum. The actual cost was Rs. 166-12-0 against Rs. 155 in the previous year. A saving of Rs. 1-4-0 was due to (1) fines imposed on the establishment, (2) and to the fact that the headmaster was paid at the rate of Rs. 7 only for March 1895 instead of Rs. 8 as provided in the budget. The net cost of maintaining the school was Rs. 246-0-3 minus Rs. 30-8-0 school-fees or Rupees 215-8-3 against Rs. 172-6-10 in the previous year. The average attendance was 38 (boys and girls) against 34 (30 boys and 4 girls) in the previous year.

(a) *Fixed payments*.—The expenditure under this head was Rs. 1,318-8-8 against Rs. 1,303-1-2 in the previous year.

(b) *Result Stipends*.—In accordance with the recommendation of the Educational Department, the result stipends were paid at the maximum rates to the Muhammadan and Panchama Primary schools as the council consider them backward and a half grant to the Hindu Upper Primary school as usual in addition to their pay. The expenditure under this head was Rs. 200 against Rs. 255-6-0 in the previous year and Rs. 200 in the revised estimate. The results of these primary schools were satisfactory.

(c) *Contingencies*.—The expenditure under this head amounted to Rs. 287-4-2 against Rs. 214-3-4 in the previous year and Rs. 270 in the revised estimate. The details are given below:—

Schools.	House-rent.	Contingencies.
	RS.	RS. A. P.
Hindu Upper Primary school	144	42 5 11
Muhammadan Upper Primary school	45	14 10 0
Panchama Primary school	24	17 4 3
		287 4 2

The council possessed no school buildings of its own except the Municipal High school which was vested in the Municipal Council by Government. During the current year, provision has been made in the budget to construct a building for the Panchama Primary school.

Rs. 756-9-5, the net expenditure on education was Rs. 1,419-0-11 including the expenditure of Rs. 155 shown under Grant I, 2 (b) Buildings for the repairs of the High school building, i.e., 12.3 per cent. of the income from taxation and rents.

47. (1) *Training Schools*—(b) *Stipends to Normal Students*, Rs. 26-10-8.—This represents the stipend paid at Rs. 8 per mensem to an art student of this municipality who was under training at Madras for three months and ten days, i.e., from the month of March up to the 10th June 1895, from which date the stipend was stopped on the recommendation of the Superintendent of the School of Arts on the ground that the stipendiary student was unfit to learn Drawing and incapable of passing the examination.

48. (2) *Municipal Schools*—(i) *On Salary System*.—The expenditure under this head represents the cost of maintaining the Municipal High School. The average daily attendance was 112 against 104 in the previous year. The net cost amounted to Rs. 3,010-14-4 less Rs. 2,784-11-1, school-fees, plus Rs. 18-12-7 other revenue from educational institutions, viz., Rs. 207-6-8 against Rs. 231-12-6 in the previous year. Fourteen boys against 4 in the previous year passed in the Lower Secondary examination out of 15 sent up. The results and the state of the school have been considered very satisfactory by the council as well as by the educational officers.

(a) *Establishment*.—The salary of the masters amounted to Rs. 228 a month or Rs. 2,721 for the year owing to provision having been made in the budget for the payment of the drawing master for eleven months only. The actual cost of the establishment was Rs. 2,655-2-10 against Rs. 2,463-4-10 in the previous year. The saving of Rs. 68-1-4 shown in statement II-B was due to (1) the entertainment of a drawing master only on the 24th July 1895 and to the fact that the last assistant master's place was vacant for 21 days in June 1895 and that the drawing master was granted leave on loss of pay for three days in October 1895. A sum of Rs. 2-4-2 was paid as salary to the last assistant master for the joining days when he returned from the Normal school after training, as recommended by the Inspector of Schools, Western Circle.

(b) *Contingencies*.—The expenditure incurred under this head was Rs. 355-11-6 against Rs. 304-7-6 in the previous year and Rs. 330 in the revised estimate. The details are given below:—

	RS.	A.	P.
1. Library books, maps	33	6	0
2. Class-books	12	0	0
3. Furniture, gymnastic and science apparatus	200	13	0
4. Prize books	20	4	0
5. Stationery	18	11	6
6. Ordinary contingencies	35	9	0
7. Drawing articles	35	0	0
Total	355	11	6

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

	RS.	A.	P.
Hindu Primary school	1,034	8	8
Muhammadan Primary school	525	3	11
Panchama Primary school	246	0	3
Total	1,805	12	10

The total expenditure under this head amounted to Rs. 1,805-12-10 against Rupees 1,772-10-6 in the previous year and Rs. 1,800 in the revised estimate. The increase as compared with the revised estimate is due to the appointment of an additional

teacher to the Hindu Primary school—vide G.O., Mis. No. 1447 M., dated 6th September 1895, and to excess expenditure under contingencies of the primary schools

(i) *Hindu Upper Primary School*.—The monthly cost of the establishment was Rs. 67 or Rs. 784 for the year owing to provision having been made for the payment of an additional teacher for eight months only—vide G.O., Mis. No. 1447 M., dated 6th September 1895. The actual cost of the establishment was Rs. 745-4-9 against Rs. 650-5-7 in the previous year. The saving of Rs. 38-11-3 was due to (1) the entertainment of an additional teacher sanctioned in G.O., Mis. No. 1447 M., dated 6th September 1895, only on the 17th February 1896, (2) to the fact that the third and the fifth assistant masters' posts were vacant for one day in January 1896 and three days in February 1896, respectively. The net cost of maintaining this school was Rs. 1,034-8-8 less Rs. 521-7-6 (school-fees), plus Rs. 1-1-0 other revenue from educational institutions, viz., Rs. 512-0-2 against Rs. 445-2-5 in the previous year. The average attendance was 149 against 134 in the previous year. The results of the school have been considered satisfactory by the council and the educational officers.

(ii) *Muhammadan Upper Primary School*.—The monthly cost of the establishment was Rs. 34 or Rs. 408 plus Rs. 7 paid to an assistant teacher whose services were dispensed with only on the 1st April 1895 instead of on the 1st March 1895 as provided in the budget for the year. The actual cost of the establishment was Rs. 406-7-11 against Rs. 497-11-7 in the previous year. A saving of Rs. 8-8-1 was due to (1) the fines imposed on the establishment, (2) the headmaster's absence without pay for four days in June 1895 and (3) the headmaster's place having been vacant for fifteen days in July 1895. The net cost of maintaining the school was Rs. 525-3-11 minus Rs. 72-6-0 school-fees or Rs. 452-13-11 against Rs. 528-8-3 in the previous year. The average attendance was 41 against 55 in the previous year.

(iii) *Panchama Primary School*.—The monthly cost of the establishment was Rs. 14 or Rs. 168 per annum. The actual cost was Rs. 166-12-0 against Rs. 155 in the previous year. A saving of Rs. 1-4-0 was due to (1) fines imposed on the establishment, (2) and to the fact that the headmaster was paid at the rate of Rs. 7 only for March 1895 instead of Rs. 8 as provided in the budget. The net cost of maintaining the school was Rs. 246-0-3 minus Rs. 30-8-0 school-fees or Rupees 215-8-3 against Rs. 172-6-10 in the previous year. The average attendance was 38 (boys and girls) against 34 (30 boys and 4 girls) in the previous year.

(a) *Fixed payments*.—The expenditure under this head was Rs. 1,318-8-8 against Rs. 1,303-1-2 in the previous year.

(b) *Result Stipends*.—In accordance with the recommendation of the Educational Department, the result stipends were paid at the maximum rates to the Muhammadan and Panchama Primary schools as the council consider them backward and a half grant to the Hindu Upper Primary school as usual in addition to their pay. The expenditure under this head was Rs. 200 against Rs. 255-6-0 in the previous year and Rs. 200 in the revised estimate. The results of these primary schools were satisfactory.

(c) *Contingencies*.—The expenditure under this head amounted to Rs. 287-4-2 against Rs. 214-3-4 in the previous year and Rs. 270 in the revised estimate. The details are given below:—

Schools.	House-rent.	Contingencies.
	RS.	RS. A. P.
Hindu Upper Primary school	144	42 5 11
Muhammadan Upper Primary school	45	14 10 0
Panchama Primary school	24	17 4 3
		287 4 2

The council possessed no school buildings of its own except the Municipal High school which was vested in the Municipal Council by Government. During the current year, provision has been made in the budget to construct a building for the Panchama Primary school.

50. (4) *Result Grants*.—The result grants paid to the aided schools during the year under report amounted to Rs. 200 against Rs. 124-10-0 in the previous year and Rs. 200 in the revised estimate. Eleven schools were recognized for grants, but only ten schools were examined, the other one having been rejected for not having fulfilled the conditions of the Grant-in-Aid Code. The number of pupils who presented themselves and who passed was 223 and 139 against 165 and 80, respectively, in the previous year.

51. 6 (a) *Contribution to Local Boards*.—The President, District Board, Salem, having declined to allow the Board Muhammadan Inspecting Schoolmaster to supervise the Municipal Muhammadan schools of the municipality, no sum was spent under the item. During the current year, provision has been made in the budget to appoint a separate joint Muhammadan Inspecting Schoolmaster for the supervision of the Muhammadan schools of the three municipalities in the district.

(b) *Municipal Inspectors*—(i) *Establishment*, Rs. 88-12-8.—This represents half the pay of the combined inspecting schoolmaster for the Vaniyambadi and Tirupattur municipalities at Rs. 15 per mensem, each council paying half his salary. A saving of Rs. 1-3-4 was due to the inspecting schoolmaster having been granted privilege leave on half pay for ten days from the 7th to 16th March 1895.

52. (ii) *Contingencies*.—The charges amounted to Rs. 58-6-0 against Rs. 44-0-7 in the previous year and Rs. 50 in the revised estimate. This represents the cost of printed forms and stationery, &c., supplied and the fixed travelling allowance paid to the inspecting schoolmaster. The excess expenditure over the revised estimate was due to the increase in printing charges.

53. (7) *Miscellaneous (a) Building, furniture, &c., grants*, Rs. 100.—This represents the building grant (one-third of the total cost) paid to the Manager of the Government Garden Primary school as recommended by the Educational officers.

(b) *Common Gymnasium*—(i) *Establishment*, Rs. 144.—This represents the pay of the gymnastic instructor on Rs. 12 per mensem.

(ii) *Contingencies*, Rs. 15.—This represents the cost incurred in fixing the gymnastic apparatus near the Municipal High school.

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

55. *Grant III, Sanitation and Medical Services—Hospitals and Dispensaries*—(a) *Establishment*.—The monthly cost of the establishment was Rs. 178-4-0 or Rs. 2,139 per annum. The total cost incurred on account of the establishment was Rupees 2,083-11-4 against Rs. 2,022-11-2 in the previous year and Rs. 2,100 in the revised estimate. The saving of Rs. 55-4-8 was due to (1) fines imposed on the establishment, (2) the fact that the midwife's place was vacant for six days from 9th to 14th September 1895, twenty-two days from 24th September to 15th October 1895 and to the fact that the midwife was paid at Rs. 10 per mensem from the 16th October 1895. The hospital was in charge of a Civil Apothecary, one-eighth of whose salary (Rs. 150 per mensem) is paid from Provincial funds. No quarters were provided in accordance with G.O., No. 1005 L., dated 6th June 1894, as he is a Civil Apothecary, but he lives very close to the municipal hospital.

(b) *Medicines and Supplies*.—The expenditure under this head was Rupees 346-15-7 against Rs. 492-13-8 in the previous year and Rs. 400 in the revised estimate. The decrease was due to the purchase of medicines and surgical instruments supplied which was less than was anticipated.

(c) *Diet of Patients*.—The total cost of dieting the in-patients was Rupees 225-14-11 against Rs. 245-9-8 in the previous year and Rs. 270 in the revised estimate.

(d) *Sundries and Contingencies*.—The expenditure under this head was Rupees 247-12-10 against Rs. 198-6-0 in the previous year and Rs. 160 in the revised estimate. The increase as compared with the revised estimate is due to a larger amount having been incurred in printing charges than was anticipated. The total

cost of maintaining the hospital during the year was Rs. 2,904-6-8 minus Rs. 19-9-0 (the income from the sale of medicines), viz., Rs. 2,884-13-8 against Rs. 2,907-7-9 in the previous year and Rs. 2,930 in the revised estimate. A quarter of the charges was contributed by the Tirupattur Taluk Board towards the upkeep of the Municipal hospital—vide G.O., No. 2104 L., dated 20th September 1893. The numbers of in and out patients treated during the year were 125 and 12,969, respectively against 112 and 12,844 in the previous year. The rules framed by the council for the treatment of the sick at the Municipal hospital, as amended by Government in G.O., Mis. No. 1528, dated 13th November 1889, were in force. There are nine beds for in-patients which are sufficient to meet the requirements of the town. The council at its meeting held on the 28th March 1895 resolved to raise the minimum number of cases to be returned by the midwife from seven to ten per mensem and no fines were imposed on her for short work in accordance with G.O., No. 441 L., dated 9th March 1895. The midwife attended seventy-six cases of labour as against eighty-four in the previous year. The decrease was due to the place of the midwife having been vacant for nearly three months during the year. The instruments and furniture were reported by the District Medical officer to be in good order and sufficient, and the hospital building and out-houses were also in good condition during the year. The convenience of the people has been further improved by the District Board, Salem, who have generously opened a caste female dispensary for the treatment of women and children in the centre of the town which is in charge of Lady Civil Apothecary Miss R. Holmes.

A copy of the Medical officer's report on the working of the hospital accompanies.

56. (2) (a) *Contributions to Provincial Funds*, Rs. 167.—The expenditure under this head represents the contribution paid on account of Medical College, Sanitary Inspection, Medical Reserve staff, and Cutlers' establishment as per Accountant-General's letter, Nos. 73-T.B.B., dated 27th March 1895, 24-T.B.B., dated 8th February 1896 and 53-T.B.B., dated 7th March 1896.

57. (3) *Vaccination*—(a) *Establishment*, Rs. 120.—The entry under this head represents the pay of the second-class vaccinator on Rs. 10 per mensem. The midwife attached to the hospital was required to give ten vaccine cases every month without any allowances.

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

	1894-95.			1895-96.		
	Successful.	Unsuccessful.	Total.	Successful.	Unsuccessful.	Total.
Number of vaccine operations performed by the medical subordinate	39	1	40	90	..	90
Number of vaccine operations performed by the municipal vaccinator and vaccinatrix	698	8	706	712	..	712
Total number of vaccine operations performed by the medical subordinate on children under one year of age	32	1	33	74	..	74
Total number of vaccine operations performed by the municipal vaccinator and vaccinatrix on children under one year of age	575	5	580	575	..	575
Total number of operations	737	9	746	802	..	802

The average cost of each successful case was As. 3-6 against As. 4-1 in the previous year. The average for the whole Presidency was As. 4-2 against As. 4-6 in the previous year. The total number of vaccine operations performed was 802 (the total number of births registered being 750) against 746 in the previous year. The proportion per mille of the total number of successful operations (802) to total population was 48 against 44 in the previous year. During the year under report 15 cases of disobedience to notices issued under section 138 of the Act to get unprotected children vaccinated were reported to the Magistrate. No prosecutions were instituted, the warning of the Magistrate having the desired effect in each case. The total number of births registered during the year was 750 as against 684 in the previous year, and

the results of vaccination as compared with this year (the number of successful cases being 802) may be considered satisfactory and the credit is due to Civil Apothecary Mr. G. M. Green who supervises the vaccination work. The operations were performed with glycerine paste obtained from the Central Vaccine depôt, Salem. Attention is also being paid to re-vaccination. The Deputy Sanitary Commissioner and Inspector of Vaccination has remarked in his recent inspection report that the work done was good. The vaccinator and the midwife were required to give fifty and ten vaccine cases respectively every month, but the vaccine cases required to be given by the midwife were subsequently reduced from ten to five from the month of November 1895 on condition of paying As. 4 remuneration for cases operated in excess of the minimum. There were no deaths during the year under report from small-pox.

(b) *Contingencies*.—The expenditure under this head was Rs. 55-5-2 against Rs. 68-10-10 in the previous year and Rs. 60 in the revised estimate.

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

	Births.		Deaths.	
	Number registered.	Rate per mille.	Number registered.	Rate per mille.
1894-95	684	41	408	24
1895-96	760	45	398	24

The particulars of deaths are given below:—

Fever	RS.
Dysentery or diarrhoea	170
All other causes	14
Total	214

The decrease in the number of deaths was due to the epidemic of cholera and small-pox having been absent in the town during the last two years. The number of prosecutions instituted during the year under report for failure to register births and deaths was seven (three for births and four for deaths) against nine in the previous year and all these ended in convictions.

(a) *Establishment, Rs. 117-10-8*.—This represents the pay of the Registrar of Births and Deaths at Rs. 10 per mensem. A saving of Rs. 2-5-4 was due to the place having been vacant for seven days in September 1895.

(b) *Contingencies*.—The outlay under this head amounted to Rs. 31-1-7 against Rs. 16-14-9 in the previous year and Rs. 10 in the revised estimate. The increase was due to more receipt books and registers having been printed than was anticipated.

60. (5) *Conservancy, Road-cleaning and Road-watering*—(a) (i) *Establishment*.—The monthly cost of the establishment was Rs. 221 per mensem or Rs. 2,652 per annum. The actual expenditure under this head was Rs. 2,537-14-11 against Rs. 2,389-2-10 in the previous year and Rs. 2,550 in the revised estimate. A saving of Rs. 144-1-1 was due to (1) the fact that the sanitary inspector's place was vacant for twenty-one days in September 1895, (2) to fines and stoppages imposed on the establishment, (3) to the fact that the two additional female sweepers were entertained only on the 13th May 1895, (4) that the three additional toties were entertained (one on the 14th July 1895, another on the 1st September 1895 and the third on the 1st November 1895), and (5) that two toties were entertained on Rs. 4 each instead of Rs. 5 each per mensem. A sum of Rs. 30 was paid (at the rate of Rs. 15 per mensem) for March and April 1895 to the temporary sanitary inspector—vide G.O., Mis. No. 347 M., dated 4th March 1895, as the permanent incumbent was under training at Madras.

61. (ii) *Other Charges, such as purchase or hire of Carts, Dry Earth, purchase and maintenance or hire of Bullocks, &c.*—The outlay under this head amounted to Rs. 344-7-0 against Rs. 344 in the previous year and Rs. 350 in the revised estimate. The decrease as compared with the budget estimate of Rs. 420 was due to (1) the fact that one additional bullock was hired only on the 3rd May 1895, (2) that the hire of five bullocks was reduced from Rs. 35-8-0 to Rs. 29 per mensem from the 1st June 1895 and (3) to the stoppages made for the days on which one of the bullocks was not at work.

62. *Private Scavenging*—(i) *Establishment*.—The expenditure under this head represents the pay of the ten scavengers employed for removing the night-soil of the private latrines and a maistry for the collection of fees. The number of houses served by private scavenging agency was 456 on the 31st March 1896 against 300 in the previous year. During the year under report the system was introduced into the C and D divisions of the town. Each scavenger serves an average of forty-five houses a day. The monthly cost of the establishment was Rs. 57 or Rs. 684 per annum. The actual cost was Rs. 590-15-3. A saving of Rs. 93-0-9 was due to (1) fines imposed on the establishment, (2) to an additional scavenger having been entertained only on the 14th July 1895, (3) to the maistry's place having been vacant from 8th to 31st August 1895 and again from 7th to 29th February 1896, and (4) to the fact that seven scavengers' places were vacant for twenty-two days in February 1896. The receipts under private scavenging amounted to Rs. 688-3-6 and the expenditure for the system was Rs. 590-15-3. During the year the system was self-supporting and there was a gain of Rs. 97-4-3 to the council. During the current year the council proposes to introduce the system into the Vengalapuram village which was recently included within the municipal limits.

(ii) *Contingencies, such as cost of Scavenging Carts, &c., Rs. 71-2-3*.—The outlay under this head represents the cost of two additional iron hand night-soil carts purchased at a cost of Rs. 30 each, the travelling allowance paid to the scavengers, &c., and the cost of brooms and winnows purchased for removing the night-soil from private privies.

(c) *Cholera Charges*.—As cholera never made its appearance during the year under report, no sum was spent under this item.

(d) *Contingencies*.—The expenditure under this head was Rs. 164-11-6 against Rs. 80-12-0 in the previous year and Rs. 100 in the revised estimate. The increase over the revised estimate was due to the purchase of nine air-tight receptacles in accordance with the council's resolution, No. 3, dated 8th February 1896. The sum of Rs. 164-11-6 represents the cost of repairing the rubbish carts, cost of purchasing pickaxes and momatties for the use of the sweepers, cost of grease, winnows, baskets, stationery articles, and the air-tight receptacles, &c., purchased.

63. The total number of dust-bins in the town on the 31st March 1896 was 127 (85 metal and 42 stone slabs) including ten dust-bins supplied during the year. Three masonry latrines were constructed during the year. The number of latrines was ten against seven in the previous year. The sweepings of the town were collected in the dust-bins and removed by the municipal sweepers in ordinary carts drawn by bullocks to the selected depôt and there sold in auction. The sum realized thereby was Rs. 91 against Rs. 81 in the previous year as stated in paragraph 19 *supra*. There is only one night-soil depôt (outside the municipal town). The night-soil is buried in trenches and was sold in auction for Rs. 10 against Rs. 12 in the previous year. There are ten rubbish and eight night-soil carts against ten and six respectively, in the previous year. There are no urinals in the town. Provision has been made during the current year for the purchase of two rubbish and one iron night-soil hand-cart and for hiring five additional bullocks to draw these carts. The private scavenging system was extended during the year. An additional bullock was hired to draw the rubbish carts during the year under report. As suggested by the Deputy Sanitary Commissioner and Inspector of Vaccination in his inspection report, nine air-tight receptacles were purchased and placed near each latrine for collecting the excreta awaiting the arrival of the night-soil carts. The trenches for night-soil are being dug as per suggestions of the Deputy Sanitary Commissioner. Many

improvements, such as repairing the floor of the slaughter-house, providing the weekly market with gates, and repairing the old stalls of the daily market for selling meat and fish, have been made during the year under report. The health of the public during the year was satisfactory.

64. *Grant IV, Lighting and Miscellaneous Municipal purposes—(i) Lighting—(a) Establishment.*—The outlay under this head represents the pay of the four lamp-lighters on Rs. 5 each. The actual cost of the establishment was Rs. 197-0-1 against Rs. 178-5-8 in the previous year and Rs. 200 in the revised estimate. A saving of Rs. 42-15-11 was due to (1) fines imposed on the establishment; (2) to an additional lamp-lighter having been entertained only on the 12th October 1895; and (3) to the lamp-lighters' places having been vacant for four days from the 11th to 14th October 1895.

(b) *Contingencies.*—The outlay under this head was Rs. 680-0-4 against Rs. 427-8-7 in the previous year and Rs. 540 in the revised estimate. The increase as compared with the revised estimate was due to the cost of two additional lamp-posts and one arch lamp-post with five lights which were put up during the year. Private contributions were paid by the members of the legal profession and by myself for the express purpose of carrying out these works—*vide* paragraph 33 *supra*. The total number of lamp-posts in the town at the close of the year was 108 against 95 in the previous year. Ten additional lamp-posts as provided in the budget were also put up during the year. The details are given below:—

	RS.	A.	P.
Kerosine-oil	305	5	9
New iron lamp-posts and repairs	308	10	0
Sundries, such as wicks, matches, chimneys, &c. .. .	66	0	7
Total	680	0	4

65. *Other Charges*—The outlay under this head amounted to Rs. 565-12-5 against Rs. 427-0-7 in the previous year and Rs. 760 in the revised estimate. The decrease as compared with the revised estimate was due to (1) the fact that the payment of compensation in acquiring a land for digging gravel was less than was anticipated; (2) and to the compensation not having been paid for the acquisition of a land for placing the old car as the matter has been referred to the Advocate-General for opinion—*vide* Proceedings, dated 21st January 1896, No. 109, of the Madras Government. The details of the expenditure are given in statement II.

66. *Grant V—(a) General Establishment—(i) Office Establishment.*—The monthly cost of the establishment was Rs. 67 or Rs. 804 per annum. The actual expenditure was Rs. 802-0-9 against Rs. 741 in the previous year, and Rs. 800 in the revised estimate. The saving of Rs. 1-15-3 was due to (1) fines imposed on the establishment; and (2) to the attender on Rs. 7 having been appointed as shroff on Rs. 10 only on the 16th March 1895 as provided in the budget.

67. (b) *Collection of Municipal Taxes.*—The monthly cost of the establishment was Rs. 18 or Rs. 216 per annum, but the actual cost was Rs. 214-11-0. A saving of Rs. 1-5-0 was due to fines imposed on the establishment.

(c) (iii) *Cost of forms supplied by V. N. Jubilee Press.*—The expenditure under this head amounted to Rs. 81-13-5 against Rs. 68-12-0 in the previous year and Rs. 80 in the revised estimate. The increase as compared with the actuals of the previous year was due to the fact that more printed forms were indented for on the V. N. Jubilee Press, Madras, during the year than in the last year.

68. (d) *Office Contingencies other than (b) (ii).*—The expenditure under this head was Rs. 350-2-6 against Rs. 249-0-3 in the previous year and Rs. 350 in the revised estimate. The sum of Rs. 350-2-9 represents the cost of stationery, postage and adhesive stamps and a cyclostyle box purchased, travelling allowance paid to the municipal servants, the printing charges incurred and the house-rent paid during the year.

69. (c) *Contributions for Central Office and Audit Establishments.*—The expenditure under this head was Rs. 100 against Rs. 70 in the previous year and Rs. 100 in the revised estimate, and represents the contribution paid in accordance with the Accountant-General's letter No. 2994, dated 29th October 1895, communicated with the Salem Treasury Deputy Collector's endorsement Ref. on No. 1602-Acct.—Sup., dated 7th November 1895.

70. *Advances recoverable, others Rs. 102-4-0.*—This represents the amount advanced for acquiring a piece of land for placing the old car and the amount advanced for the private scavengers, which was not recouped within the year.

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

IV.—CLOSING BALANCE.

72. Deducting the total expenditure of Rs. 18,740-13-4 from the total receipts including the opening balance (Rs. 21,946-12-2), the closing balance was Rupees 3,205-14-10, which, with deposits, Rs. 1,686 amounted to Rs. 4,891-14-10. Deducting from this the deposit amount of Rs. 58-8-0 invested in the post office savings bank, viz., Rs. 4,833-6-10, has been stated to be correct by the Deputy Collector in charge of Treasury, Salem, in his letter, No. 727-Acct., dated 11th April 1896. The closing balance is 16.8 per cent. of the year's receipts. The increase in the closing balance as compared with the revised estimate (Rs. 2,790) was due to the amount of receipts from educational institutions in the shape of fees and the income from other grants and contributions being greater than was anticipated.

73. *Municipal accounts.*—The accounts of the year 1894-95 were audited during the year under report by M.R.Ry. K. Govinda Menon Avargal, Assistant Inspector of Local Fund Accounts. The result of the audit as stated by him was very satisfactory.

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

ENCLOSURE.

CONCISE Annual Report of the Municipal Hospital, Tiruppattūr, for the official year 1895-96.

1. *Public Health.*—The health of the municipal town of Tiruppattūr has been, barring a mild epidemic of influenza that prevailed during the cold and dewy season, good. There has been no epidemic of cholera in the town. Small-pox was absent. The area of the municipality has been enlarged by the incorporation of the village of Vengalapuram within municipal limits. Country sore-eyes, malarial fevers and ulcers were the most common diseases treated for the year under review.

2. *Vital Statistics.*—The number of births registered in the town was 750 and the number of deaths was 398. The principal deaths were from fevers and bowel complaints; among the out-patients treated in the hospital no deaths occurred, among in-patients five deaths were registered—one from dropsy, two anæmia, one connective tissue and one local injuries. The popularity of the institution is still maintained as is shown by the larger number of in and out patients treated compared with those of the previous year:—

	1894-95	1895-96.
In	112	125
Out	12,844	12,969

3. *Sanitation.*—The sanitary arrangements of the town are satisfactory. The conservancy staff consists of one sanitary inspector, two divisional maistries and forty sweepers. In addition to these there are four lamp-lighters, one tank watchman and twenty-four scavengers. There are (ten) nine double and one single public latrines and six iron night-soil carts to remove night-soil. The conservancy staff is supervised by the civil apothecary. The drinking water of the town is obtained chiefly from the Chetty tank, which is conserved; there are also several drinking-water wells in the town.

4. *Vaccination*.—The quality of the work turned out during the year is excellent. The number of vaccine operations performed by the vaccine staff was 712, all of which were successful.

The civil apothecary in charge of the operations himself vaccinated ninety cases all successfully. Attention is also being paid to re-vaccination.

5. *Hospital and Dispensary*—(a) *Nature and sufficiency of accommodation*.—There are nine beds for in-patients which is sufficient to meet demands made. An operation room is much needed, and the municipal council are providing steps for the erection of the same.

(b) *State of repair of buildings*.—Some minor repairs are needed to the floor and wood work of the hospital.

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

(d) *Inspection*—(1) *Steps taken to carry out the recommendation of the District Medical and Sanitary Officer*.—Steps are being taken to build an operation room and a gosha and caste dispensary has been opened out in a central part of the town.

(2) *Steps taken to carry out the recommendation of Inspecting Officer*.—The post-mortem shed is still in a ruined condition and needs urgent repair.

(e) *Amount of recoveries from patients who have been able to pay for their medicines*.—Rs. 19-9-0 were recovered by the sale of medicines to patients.

(f) *Number of patients treated as compared with previous years*:—

	1891-92.		1892-93.		1893-94.		1894-95.		1895-96.	
	Number treated.	Average daily attendance.	Number treated.	Average daily attendance.	Number treated.	Average daily attendance.	Number treated.	Average daily attendance.	Number treated.	Average daily attendance.
In-door	103	4.10	103	3.55	100	3.49	112	3.39	125	3.64
Out-door	10,058	53.37	10,717	56.59	10,648	55.79	12,844	67.20	12,969	67.04

(g) *Mortality and actual causes of it*.—In-door deaths five, i.e., general dropsy one, anaemia two, diseases of the connective tissue one, and local injuries one; no deaths registered among out-patients.

(h) *Operation and result*.—Major operations—number 30; successful 30; minor operations—number 551, successful 551.

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

(j) *Midwife's work actually done*.—Marigithee, midwife, from 1st January to 8th September 1895, has conducted 54 cases of natural labour; midwife Janaki, who worked from 16th October to 8th December 1895, conducted four cases of natural labour; Lydia, midwife, from 29th January to 31st March 1896, conducted eighteen cases of natural labour.

(k) *Nil*.

(l) *General remarks*.—The year under review has been on the whole a healthy one, the hospital is much appreciated by the citizens who resort freely when ill for medical treatment to the institution. Their convenience has been further studied by the District Board, Salem, who have generously opened a caste and gosha dispensary in the centre of the town, which is under the charge of Lady Civil Apothecary Miss R. Holmes.

TIRUPPATTUR,
1st April 1896.

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

No. 1542-C.

Submitted to Government through the Collector of Salem.

2. The main roads within municipal limits are not in such good condition as they might be, and arrangements are being made to put them in repair during the current year. The streets and lanes, on the other hand, are in very fair condition.

TIRUPPATTUR,
25th May 1896.

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

No. 1368-Cur.

Forwarded.

(Signed) R. H. CAMPBELL,
Ag. Sub-Collector in charge.

28th May 1896.

ORDER—No. 1102 M., dated 3rd July 1896.

The receipts and charges of the Tiruppattur Municipality for 1895-96 are compared below with the budget and revised estimates for the year and the actuals of 1894-95:—

	Actuals, 1894-95.	Budget estimate, 1895-96.	Revised estimate, 1895-96.	Actuals, 1895-96.
Receipts.				
Balance brought forward	Rs. 2,366	Rs. 1,980	Rs. 2,920	Rs. 2,916
Tax on Buildings and Lands	5,333	5,330	5,580	5,559
" on Vehicles and Animals	367	350	380	381
" on Carts	750	750	750	772
Tolls	3,301	3,300	3,870	3,870
Realizations under Special Acts	100	50	130	120
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c. ..	266	280	260	210
Conservancy Receipts	93	50	100	101
Fees and Revenue from Educational Institutions	3,163	3,000	3,010	3,429
" from Medical Institutions	56	20	20	20
Income from Markets and Slaughter-houses	807	900	850	843
License Fees	387	400	420	412
Other Fees	64	60	60	48
Fines under Municipal and other Acts	906	450	700	681
Grants and Contributions from Government	561	740	800	757
" from Local Boards	753	740	730	725
" from other Bodies	476	600	710	700
Recoveries for Services to Private Individuals	337	320	280	280
Miscellaneous				
Total ..	20,086	19,320	21,550	21,945
Charges.				
GRANT I—				
New Works—				
Communications	318	110	900	798
Buildings	924	500	480	507
Water-supply		20	20	
Repairs—				
Communications	1,320	1,650	1,040	1,278
Buildings	212	520	500	419
Water-supply	60	60	60	55
Tools and Plant and other Stores	22	30	40	35
Contributions for Public Works		200		
Total ..	2,856	3,000	3,040	3,092
GRANT II—				
Training Schools	60	50	50	26
Municipal Schools—				
On the Salary System	2,768	2,050	2,980	3,011
Salary-result System	1,773	1,830	1,800	1,806
Grants-in-aid—				
Result Grants	124	200	200	200
Building and Furniture Grants		200	200	100
Inspection	134	190	140	147
Miscellaneous	154	160	140	159
Total ..	5,013	5,680	5,530	5,449

		Actuals, 1894-95.	Budget estimate, 1895-96.	Revised estimate, 1895-96.	Actuals, 1895-96.
<i>Charges—cont.</i>		Rs.	Rs.	Rs.	Rs.
GRANT III—					
Hospitals and Dispensaries ..		2,900	2,970	2,930	2,905
Contributions ..		161	100	150	167
Vaccination ..		189	200	180	175
Registration of Births and Deaths ..		112	130	130	149
Conservancy, Road-cleaning and Road-watering ..		3,618	4,050	3,750	3,709
	Total ..	6,980	7,450	7,140	7,105
GRANT IV—					
Lighting ..		606	740	740	877
Public Garden, Survey of Land, Fire and other Charges ..		427	760	760	566
	Total ..	1,033	1,500	1,500	1,443
GRANT V—					
Supervision and Management ..		1,838	1,500	1,550	1,649
Advances Recoverable ..		2,916	100	2,790	103
Balance ..					3,204
	Total ..	20,085	19,320	21,550	21,945

2. The municipal council held twenty-two meetings against nineteen in 1894-95. The average attendance of the members continued to be satisfactory.

3. *Receipts.*—(1) Owing partly to an increase in the number of houses assessed and partly to the revision of the tax registers, the net current demand under the tax on buildings showed an increase of Rs. 79. The demand under the tax on lands however was the same as in the previous year. As the existing registers of this tax were prepared more than five years ago, the municipal council should subject them to a thorough revision in the current year and report the result to Government. Its attention is drawn to paragraph 3 (1) of G.O., No. 1253 M., dated 3rd August 1895. The collections under these heads, which, in the case of the current demand, showed an improvement on those of the previous year, were decidedly good.

(2) There was an increase in the receipts from tolls and school-fees, which is explained in paragraphs 12 and 20 of the Chairman's report. On the other hand, there was a falling off in the income from fines, which is ascribed in part to want of rigour on the part of the police in prosecuting nuisance cases. The attention of the District Magistrate will be drawn in the Judicial Department to this matter.

(3) The number of houses served by the private scavenging agency and the receipts from this source rose from 386 to 456 and Rs. 470 to Rs. 688, respectively, and the service was worked at a profit of Rs. 26 to the municipal council. The Government trusts that the satisfactory progress made in extending the system will be continued during the current year. The council should not rest satisfied until all the private latrines in the town have been brought under the control of the municipal agency.

4. *Expenditure.*—(1) *Public Works.*—No new work of any importance was undertaken during the year. The total outlay on communications amounted to Rs. 2,076, or 54.7 per cent. of the net municipal income from tolls, and the streets and lanes are reported by the Revenue Divisional officer to have been in very fair condition. The main roads, which do not appear to be in good order, should be attended to at once.

(2) *Education.*—The net expenditure on primary education was Rs. 1,765, but from secondary education the municipal council derived an income of Rs. 502. The total net outlay on education was thus Rs. 1,263, or 12.1 per cent. of the income from taxation. The municipal council continued to maintain a high school on the salary system and three primary schools on the salary-result system and aided ten primary schools with result grants against six in 1894-95. The attendance at the high school remained almost stationary, but that at the municipal primary schools taken as a whole showed an improvement. The continued decrease in the attendance at the Muham-madan primary school is unsatisfactory, and the cause should be explained. The

results of the lower secondary examination were excellent, fourteen out of fifteen pupils presented having been successful. The number on the rolls of the aided schools rose from 260 to 465. Both municipal and aided primary schools appear to have done fairly well at the departmental and grant examinations, and the allotment for result grants was fully utilized. The total number of boys under instruction in the schools maintained and aided from municipal funds rose from 670 to 929, or 80 per cent. of the male population of school-going age—a very satisfactory advance.

(3) *Medical Relief.*—There was a small increase in the total number of patients treated at the municipal hospital. The midwife attached to the institution attended 76 cases of labour against 84 in 1894-95, the decrease being ascribed to her appointment having been vacant for nearly three months during the year: making allowance for this, however, the results cannot be considered satisfactory. If the midwife does not do better work she should be got rid of.

(4) *Vaccination and Vital Statistics.*—The total number of vaccine operations performed during the year was 802, or 56 more than in 1894-95, and all of them are reported to have been successful. The Government notes with pleasure the good results stated to have been obtained, which are said to be due to Apothecary Mr. G. M. Green's supervision of the vaccination work. It is somewhat remarkable, if correct, that there should not have been a single failure. The minimum fixed for the midwife appears very low, and the grant of 4 annas per case for every one above the minimum seems to be a questionable step.

The registration of births improved and the returns may now be considered to be fairly accurate. The death-rate reported, however, still continued low. Increased attention should be paid to this branch of registration.

(5) *Sanitation.*—More than 91 per cent. of the allotment under this head was utilized and the expenditure amounted to 19.5 per cent. of the current receipts. The Government is glad to observe from paragraph 63 of the Chairman's report that some improvement has been effected in the sanitary condition of the town since it was last inspected by the Deputy Sanitary Commissioner, and hopes that the council will take steps to remedy, one by one, all the defects pointed out by that officer.

5. *General Remarks.*—The year closed with a balance of Rs. 3,204, or 16.8 per cent. of the current receipts. The excess expenditure incurred over the sanctioned allotments (not over the revised estimate, as stated by the Chairman) will be admitted in the accounts.

Except in regard to communications and registration of deaths, the administration of the municipality during the year under review showed a satisfactory improvement on that of the previous year and was on the whole good.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Chairman, Municipal Council, Tiruppattūr.

" Collector of Salem.
" President, District Board, Salem.
" Accountant-General.
" Director of Public Instruction.
" Surgeon-General.
" Sanitary Commissioner.
" Engineer.
" Judicial Department.

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Reviewing the — of the Tiruppattur Municipal
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