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No. M., TH JUNE 1896.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From M. GHOSE, Esq., C.S., Chairman, Municipal Council, Vániyambádi, to the Chief Secretary to Government (through the Collector of Salem), dated Vániyambádi, 25th May 1896, Ref. on No. 294.

I have the honour to report on the working of the Vániyambádi Municipality during the official year 1895–96.

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

3. *Administrative Changes.*—I assumed charge of the office of Chairman on the 16th May 1895 and thus held it for over ten months in the year under report. Prior to that it was held by the undermentioned gentlemen :—

Mr. J. T. Gillespie from 1st to 13th April 1895.
Mr. R. H. Campbell from 14th to 28th April 1895.
Mr. J. P. Bedford from 29th April to 9th May 1895.

I.—CONSTITUTION OF THE COUNCIL.

4. The municipal council consisted as usual of twelve members, the maximum sanctioned strength, and all of them were appointed by Government. The number of official and non-official councillors was the same as in the previous year, viz., 3 and 9 respectively. There was no European on the council subsequent to 9th May 1895.

5. On the 1st April 1895, there were only eleven councillors, the vacancy caused by the death of a Muhammadan councillor not having been filled up within the close of the past official year. This, however, was filled up during the year. One official councillor vacated his seat on the council consequent on his transfer from this place, six non-official councillors resigned while another non-official councillor was removed for non-attendance at the meetings for more than three consecutive months. All the vacancies were filled up then and there and on the last day of the official year, *i.e.*, on the 31st March 1896, the council had the full complement. The Deputy Tahsildar and Municipal Councillor M.R.Ry. O. Sundara Rao Garu took active interest in the municipal affairs and rendered useful assistance to me.

6. The number of meetings held during the year was 21 as against the same number in the previous year. One meeting was adjourned for want of a quorum. The average attendance is compared below with that of the previous year :—

	1894–95.	1895–96.
Official	2·7	2·8
Non-official	4·9	4·4
Total ..	7 6	7·2

After I assumed charge I presided at all the meetings without any exception. I may add that the attendance of the official councillors was more satisfactory than that of the non-officials.

II.—Receipts.

7. The following abstract compares the receipts under the several heads in 1895–96 with those of the previous year as also 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.
Tax on Arts	..	1,235 0 0	1,235 0 0	..	1,200 0 0
„ on Buildings	8,224 8 0	8,577 0 4	352 8 4	..	8,620 0 0
„ on Lands	232 10 11	220 4 2	..	12 6 9	220 0 0
„ on Vehicles	28 8 0	21 0 0	..	7 8 0	30 0 0
„ on Animals	257 8 0	277 12 0	20 4 0	..	260 0 0
„ on Carts	497 0 0	513 0 0	16 0 0	..	500 0 0
Tolls	3,363 14 7	3,235 4 8	..	128 9 11	3,210 0 0
Total from Taxation ..	12,604 1 6	14,079 5 2	1,623 12 4	148 8 8	14,040 0 0
Fees under Act II of 1888 ..	..	55 0 0	55 0 0	..	..
Rent of Lands	1 0 0	..	..	1 0 0	..
Avenue Receipts	114 6 6	227 14 2	113 7 8	..	220 0 0
Produce of Lands, gardens	11 8 0	14 0 0	2 8 0	..	10 0 0
Sale-proceeds of old materials and empty oil-cans, &c.	16 9 0	40 3 6	25 10 6	..	40 0 0
Conservancy Receipts	7 2 6	31 3 0	24 0 6	..	40 0 0
Fees from Educational Institutions ..	162 4 6	317 2 9	154 14 3	..	320 0 0
Other Hospital Receipts	1 10 0	2 6 10	0 12 10	..	10 0 0
Income from Markets	350 9 5	325 6 1	..	25 3 4	330 0 0
„ from Slaughter-house	685 15 11	780 10 4	94 10 5	..	780 0 0
Other Fees	231 7 11	316 15 5	85 7 6	..	310 0 0
Fines under Municipal and other Acts ..	1,134 11 9	1,368 14 3	234 2 6	..	1,400 0 0
Grants and Contributions	383 13 2	10,372 9 8	9,988 12 6	..	440 0 0
Private Scavenging Fees	343 1 0	633 4 0	290 3 0	..	600 0 0
Miscellaneous other receipts	19 3 3	23 13 6	4 10 3	..	30 0 0
Loans from Government	..	13,800 0 0	13,800 0 0	..	..
Advances recovered	10 0 0	..	..	10 0 0	..
Total income from Miscellaneous sources ..	3,473 6 11	28,309 7 6	24,872 3 11	36 3 4	4,530 0 0
Opening Balance	3,327 10 6	3,853 6 8	..	..	3,850 0 0
Grand Total ..	19,405 2 11	46,242 3 4	26,496 0 3	184 12 0	22,420 0 0

8. The year under report opened with a balance of Rs. 3,853–6–8 (audited figures) as against Rs. 3,327–10–6 in the previous year. The receipts during the year amounted to Rs. 42,388–12–8 as against Rs. 16,077–8–5 in the previous year, the marked net increase being due to the Government grant and loan of Rs. 10,000 and 13,800, respectively, drawn from the treasury at the close of the year in accordance with G.O., Mis. No. 440 M., dated 17th March 1896, for the construction of a suspension bridge over the Pálár. Even after deducting this amount there is an increase of Rs. 2,511–4–3 in the receipts of the year as compared with those of the last year which is due to the imposition of tax on arts and the revision of house-tax. Rs. 14,079–5–2 were derived from rates and taxes and Rs. 28,309–7–6 from other sources. The corresponding figures for 1894–95 were Rs. 12,604–1–6 and Rupees 3,473–6–11 (audited figures), respectively. Deducting the Government grant and the loan, viz., Rs. 23,800, there was an increase of Rs. 1,475–3–8 in the income derived from rates and taxes and of Rs. 1,030–0–7 in the receipts from other sources, *i.e.*, of Rs. 2,511–4–3 on the whole which occurred chiefly under tax on arts and buildings, avenue receipts, fines under Municipal and other Acts and private scavenging fees. The cause of increase in each case is discussed below. The total assets for the year were Rs. 46,242–3–4 (Rs. 3,853–6–8, opening balance + Rs. 42,388–12–8) as against Rs. 19,405–2–11 in the previous year. The expenditure during the year amounted to Rs. 18,738–6–8 as against Rs. 15,551–12–3 in the previous year and Rs. 19,360 allotted in the revised estimate. The balance on the 31st March 1896 was thus Rs. 27,503–12–8 including the grant and the loan and Rs. 3,703–12–8 excluding them, the percentage being 59·48 and 16·51, respectively.

A.—Receipts from Taxation.

9. (2) *Municipal Rates and Taxes—(a) Tax on Arts.*—As directed in G.O., Mis. No. 703 M., dated 4th June 1894, tax on arts was levied for the first time

during the year under report. Although the demand originally fixed by me under this head was Rs. 2,580–8–0, the council on hearing the appeals of the assessees indiscriminately reduced the demand to Rs. 1,248–8–0 as already reported in my letter, dated 30th September 1895, Ref. on No. 745-Eng. The demand finally settled by the council was thus Rs. 1,248–8–0. Of this sum Rs. 1,235 were collected and the balance left uncollected at the close of the year was only Rs. 6. Steps have been taken to adjust this sum (since collected) as soon as possible. In accordance with G.O., Mis. No. 632 M., dated 8th April 1895, this tax was levied on all classes of the schedule A except the last class. The number of persons assessed and the aggregate amount of the assessment under each class are given below :—

	No.	Amount. Rs. A. P.
Class I	..	..
„ II	2	100 0 0
„ III	12	300 0 0
„ IV	28	336 0 0
„ V	47	282 0 0
„ VI	78	226 8 0
„ VII	2	4 0 0
„ VIII	..	..

The incidence per head on this sum was As. 1–3.

10. (*b*) *Tax on Buildings.*—Although the tax on buildings continued to be levied at 7½ per cent. on the annual rent value, there is an increase in the receipts under this head. A thorough revision of house-tax was, during the year under report, carried out and new registers prepared. In the case of rented buildings the actual rent per annum was as usual taken as the annual rental, and in the case of other buildings the annual rental was ordinarily fixed at 8 per cent. approximately of the sale value. The total collections under this head amounted to Rs. 8,577–0–4 as detailed below against Rs. 8,224–8–0 (audited figures) in the previous year and Rs. 8,620 anticipated in the revised estimate, or Rs. 352–8–4 more than the previous year :—

	Rs. A. P.
Arrears	99 13 3
Current	8,477 3 1
Total ..	8,577 0 4

Arrears.—The balance of old demand as shown in statement IV-B of the previous year was Rs. 164–11–11. Of this sum, Rs. 99–13–3 were collected long before the close of the official year. A sum of Rs. 55–14–8 was written off by the council as irrecoverable after due inquiry and verification and Rs. 9 were remitted by the council as the building for which the sum was due was a charitable school. At the close of the year therefore there was no balance whatever of the arrear demand.

Current.—The demand fixed by the Chairman after disposal of the revision petitions was Rs. 8,540–13–7 as against Rs. 8,087–10–9 in the preceding year. This was the final demand, there having been no further deductions or remissions. The increase as compared with the demand of the previous year was Rs. 453–2–10, which was partly due to the revision of house-tax and partly due to the new and enlarged houses brought on the registers and assessed during the year. Of the total demand Rs. 8,477–3–1 or 99·26 per cent. as against 98 in the preceding year were collected before the close of the year. Of the balance, a sum of Rs. 28–9–2 was remitted by the Chairman on account of vacant houses under section 72 of the District Municipalities Act, while Rs. 35–1–4 were written off the accounts within the official year owing to poverty, absence, death, &c., of the defaulters concerned. It is satisfactory to note that the year thus closed with a *nil* balance. During the year 2,991 houses (or 85 per cent.) were finally assessed out of a total number of 3,520 houses according to the census of 1891. The corresponding figure of 1894–95 was 2,888 houses (82 per cent). The incidence of the tax was Rs. 2–13–8 on the former number (2,991) and Rs. 2–6–9 on the latter (3,520).

11. (*c*) *Tax on Lands.*—The registers for the taxes on vacant lands within the village-site and the cultivable lands within municipal limits were prepared in 1889–90 and 1890–91, respectively. They were revised at the close of the official year under report and new registers will be prepared for the current year. Lands on which taxes are levied are of two kinds, viz., vacant lands within the village-sites and cultivable lands within the municipal limits. The tax on the former is levied at the same rate as house-tax (viz., 7½ per cent. on the annual rent value) and on the latter at the rate of 2 annas per acre of wet and one anna per acre of dry lands respectively—*vide* G.O., No. 1665 M., dated 9th December 1889). The total extent of vacant land within the village-site is acres 13·50 and that of cultivable lands assessed is acres 267·34 and acres 531·17 of wet and dry lands, respectively. The collections under this head amounted to Rs. 220–4–2 against Rs. 232–10–11 in the previous year as shown below:—

	Rs.	A.	P.
Arrears	27	8	10
Current	192	11	4
Total ..	220	4	2

Arrears.—The balance of the arrear demand as shown in paragraph 11 of the previous year's report was Rs. 32–8–0. Of this sum Rs. 27–8–10 were collected and Rs. 4–15–2 were written off by the council as irrecoverable. There was no balance at the close of the year.

Current.—The demand on both classes of lands as finally fixed by the Chairman for the year was Rs. 201–15–0 against Rs. 209–8–8 in the previous year, the decrease being due to the fact that some numbers were struck off the registers on account of new houses built thereon. The collections amounted to Rs. 192–11–4, which is nearly 96 per cent. of the demand as against 84 per cent. collected in the previous year. Rs. 9–3–8 were written off by the council as irrecoverable owing to the poverty or absence of the defaulters concerned. At the close of the year there was thus no balance whatever.

The imposition of tax on arts and the revision of house-tax during the year increased the demand considerably under the said three heads of taxes and the entire amount except Rs. 6 was collected before the close of the official year under report. Coercive measures adopted in time coupled with strict supervision exercised in the matter brought the collections to this satisfactory state. It may also not be out of place to state here that the amount written off under house and land taxes was also very small as compared with that of the previous years.

12. (*e*), (*f*) *and* (*g*)—*Tax on Vehicles, Animals and Carts.*—The receipts under these heads amounted to Rs. 811–12–0 as against Rs. 783 in the previous year and Rs. 790 in the revised estimate. The increase as compared with the actuals of the previous year and the revised estimate was owing to the strict supervision exercised during the year under report.

13. *Coercive process.*—The number of warrants of all kinds issued during the year was 361. Adding to this the one unexecuted warrant pending at the close of the last year, the total was 362 as against 154 in the previous year. All the warrants were promptly executed immediately after issue and there was no warrant remaining unexecuted at the close of the year. The total amount covered by the warrants issued during the year was Rs. 748–10–11 as against Rs. 423–6–8 in the year previous to the one under report and the whole of this amount was collected. In 329 cases (involving Rs. 693–8–3) the amount was collected before distraint and in 32 cases (involving Rs. 52–14–8) property was attached but the amount was collected before sale. In one case (involving Rs. 2–4–0) the amount was realised by the sale of property attached. The number of prosecutions instituted for failure to pay taxes was one as against the same number in the previous year.

14. *Tolls.*—No new gates were put up or old ones abolished or alterations made in the sites of existing ones during the year under report. The total number of gates continued to be seven as in the previous year. Tolls were levied at all the gates at the maximum rates specified in schedule D annexed to the District Municipalities Act. The gates were leased out for Rs. 4,010. During the previous year the toll-gates were under departmental management as explained in paragraph 14 of the last year's report. The departmental collections made on the 31st March 1895, viz., Rs. 20–12–0, were credited on the 1st April 1895 and the interest on the security deposit of the renter which was invested in the Post Office Savings Bank amounted to Rs. 1–10–11. The total collections under this head therefore during the year amounted to Rupees 4,032–6–11 (Rs. 4010 + Rs. 22–6–11). A sum of Rs. 46–11–8 was spent in repairing the toll sheds, &c. The one-fifth share of tolls due to the District Board, Salem, on account of through traffic amounted to Rs. 797–2–3 as shown in the margin, of which Rs. 796–12–11 were paid within the close of the year. The balance, viz., As. 5–4 (since paid), has been transferred to deposits. The net amount credited to municipal funds after paying the local fund share was Rs. 3,235–4–8.

	Rs.	A.	P.
Amount of lease	4,010	0	0
Collections of the 31st March 1895 credited during the year.	20	12	0
Proportionate interest on the security deposit of the renter credited to municipal funds ..	1	10	11
Total ..	4,032	6	11
Deduct previous year's establishment charges paid from this year's funds and the charges incurred in repairing toll-gates.	46	11	8
Net receipts ..	3,985	11	3
One-fifth share due to the district board	797	2	3

15. *Incidence of Taxation.*—The total income from taxation amounted to Rs. 14,079–5–2 including the tolls, and to Rs. 10,844–0–6 excluding them. The incidence per head of population as per census of 1891 (viz., 15,838) was As. 14–2 including tolls and As. 10–11 excluding them, the corresponding figures of the previous year being As. 12–9 and As. 9–4, respectively. The average incidence for the whole Presidency in 1894–95 was As. 13–10 including, and As. 10–6 excluding, tolls.

16. (3) *Realizations under Special Acts*—(*c*) *Fees under Act II of* 1888.—The sum of Rs. 55 entered under this head represents the fees levied on the dramatic pandals under Act II of 1888. Two dramatic companies came to this town during the year while there was none in the previous year.

B.—Miscellaneous Receipts.

17. (4) *Revenue derived from Municipal Property and Powers apart from Taxation*—(*a*) (iii) *Avenue Receipts.*—The receipts under this head amounted to Rs. 227–14–2 as against Rs. 114–6–6 in the previous year and Rs. 220 in the revised estimate. The lease of the avenue produce fetched Rs. 135 against Rs. 95 in the previous year. The increase is due to the produce being more abundant than the previous year and to increased competition at the time of sale. The remaining sum of Rs. 92–14–2 was realized from the sale-proceeds of fallen and decayed trees.

18. (*b*) (ii) *Produce of Lands and Gardens.*—Under this head the realizations amounted to Rs. 14 as against Rs. 11–8–0 in the previous year and Rs. 10 in the revised estimate. This represents the amount of the lease of the date trees by the side of the new trunk road.

19. (*b*) (iii) *Sale-proceeds of old Materials, &c.*—The receipts under this head were Rs. 40–3–6 as against Rs. 16–9–0 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 fact that there were more unserviceable articles for sale.

20. (*c*) *Conservancy Receipts—Sale-proceeds of night-soil, street refuse, &c.*—Although there remain sufficient quantity of night-soil and street refuse every year, the difficulty experienced in securing bidders for their sale has already been sufficiently explained in the previous years' reports. Every possible arrangement was made during the year under report to sell the rubbish, &c., after publishing the sales widely by beat of tom tom. The sales fetched Rs. 31–3–0 on the whole as against Rs. 7–2–6 in the previous year and Rs. 40 in the revised estimate. The increase as

compared with the actuals of the previous year was in a great measure owing to the fact that there was some competition at the time of the sale of the Puthur rubbish depôt which was beyond municipal limits.

21. (*d*) (i) *Fees from Educational Institutions.*—The receipts under this head amounted to Rs. 317–2–9 as against Rs. 162–4–6, the actuals of the previous year, and Rs. 320, the revised estimate. As in the previous year, five primary schools—two Hindu, two Muhammadan and one Pariah—were maintained by the council. The scale of fees in the Hindu primary schools was enhanced during the year as recommended by the educational authorities and fees were levied in the two Muhammadan primary schools in which the pupils were admitted free prior to 1st January 1895 as explained in paragraph 21 of the previous year's report. The lower primary school at Periyapet was made an upper primary one with a fourth standard opened in the month of September last. These facts account for the increase in the receipts under this head as compared with the actuals of the previous year. In the Pariah primary school no fees were levied as in the previous year.

22. (ii) *Other Hospital Receipts.*—The receipts under this head represent the sale-proceeds of the unserviceable articles sent from the municipal dispensary for sale.

23. (*f*) (i) *Income from Markets.*—Under this head the income amounted to Rs. 325–6–1 as against Rs. 350–9–5, the actuals of the previous year, and Rs. 330, the revised estimate. The lease of the weekly market fetched Rs. 325 as against Rupees 350 in the previous year, the decrease being due to absence of competition amongst the bidders at the time of sale.

24. (*f*) (ii) *Income from Slaughter-house.*—The income under this head amounted to Rs. 780–10–4 as against Rs. 685–15–11 in the previous year and Rs. 600 and 780, the budget and the revised estimates. During the past three or four years, the renters have obtained good profit from this farm and consequently there was keen competition at the time of sale, which fetched Rs. 780 against Rs. 685 in the previous year. The whole amount was regularly paid by the renter. The remaining sum, viz., As. 10–4, represents the interest on the security deposit which was invested in the Post Office Savings Bank.

25. (*g*) *Other Fees.*—The total receipts under this head amounted to Rupees 316–15–5 as against Rs. 231–7–11, the actuals of the previous year, and Rs. 310, the revised estimate, and they represent the fees collected for distraint of property for arrears of house and land tax, the recovery of pandal fees, the fees collected for carrying on noxious and dangerous trades at the rates sanctioned in G.O., No. 1140 M., dated 20th August 1890, and the cart-stand fees. The distraint fees amounted to Rs. 7–2–0 against Rs. 2–6–0 in the previous year, the increase being due to the corresponding increase in the number of warrants issued. Under license fees Rupees 293–13–5 were collected as against Rs. 224–9–11 in the previous year, the increase being due to the fact that there was large demand for licenses to put up pandals in the streets for marriage purposes, and that license fees were levied on three private markets during the year at the rates sanctioned in G.O., Mis. No. 1334 M., dated 16th August 1895. The lease of the cart-stand fetched Rs. 16 as against Rs. 4–8–0 in the previous year when it was leased out for the first time.

26. (*l*) *Fines under Municipal and other Acts.*—The receipts from this source amounted to Rs. 1,368–14–3, or Rs. 234–2–6 more than the previous year's figure, viz., Rs. 1,134–11–9. The increase is due to the enforcement of the sanitary provisions of law with more strictness and promptitude.

27. (5) *Grants and Contributions*—(*a*) *From Government*—(i) *Education—Municipal Schools.*—The entry under this head, Rs. 54–4–0, represents the results grant from Provincial funds on account of girls in the three Hindu primary schools who passed the examination or alterations in the number of girls who passed the examination was greater than anticipated. The total number of pupils in the Inspector of Schools first sent in C memoranda amounting to Rs. 39–4–0 were levied at all the three schools and credited to municipal funds paying as usual half of the results grants. Subsequently, *i.e.*, at the close of the year, a supplementary C memoranda for Rs. 39–4–0 were received from the same schools and

of the cause of further payment and this was also credited to municipal funds. These facts account for the large increase in the receipts under this head as compared with the actuals of the previous year.

28. (iii) *Other purposes—Communications.*—In its Order, No. 308 M., dated 21st February 1896, Government was pleased to sanction a grant of Rs. 10,000 to the municipal council to help them in the construction of a suspension bridge over the Pálár river at Vániyambádi at a cost of Rs. 23,800 and the above sum was drawn from the treasury at the close of the official year under report and credited to municipal funds.

29. (*b*) *From Local Boards.*—The receipts under this head, representing the contribution paid by the taluk board of Tiruppattúr towards the upkeep of the municipal dispensary amounted to Rs. 318–5–8 as against Rs. 379–7–2 in the previous year. The expenditure incurred towards the upkeep of the dispensary amounted to Rs. 1,312–10–4 and one-fourth of it being the contribution payable by the taluk board as sanctioned in G.O., No. 2104 L., dated 20th September 1893, amounts to Rs. 327–8–10 after deducting Rs. 2–6–10 credited under "other hospital receipts". Of this sum Rs. 318–5–8 only were recovered within the close of the official year. The balance, Rs. 9–3–2, still due by the taluk board is shown under assets in the note to statement II.

30. (6) *Miscellaneous—(a) Recoveries on account of services rendered to Private Individuals—(i) Private Scavenging.*—The number of houses served by the private scavenging agency on the last day of the official year was 345 as against 320 in the previous year, the amount of fees collected being Rs. 633–4–0 against Rs. 343–1–0 in the preceding year. The charges incurred under this head were Rs. 473–4–3. It would thus appear that the system worked with a gain to the municipality. Increase is seen in the collections without the corresponding increase in the number of houses worked. This is partly due to the revision and partly due to the collection of the arrear demand. The fees are levied with reference to the house-tax payable by each building and the new houses brought on the new register during the year pay high tax with the result of increase in the demand. The collections are detailed below :—

	Rs.	A.	P.
Arrears	70	11	0
Current	562	9	0
Total ..	633	4	0

Arrears.—The arrear balance shown in statement IV-B of last year was Rs. 86–13–0, of which Rs. 70–11–0 were collected during the year, while the remaining sum of Rs. 16–2–0 was written off the accounts as irrecoverable, the defaulters concerned being either too poor or absent from the station. At the close of the year there was no balance.

Current.—The demand for the year under this head amounted to Rs. 567–4–0, of which Rs. 562–9–0 were collected within the close of the official year under report. Out of the remaining sum, Rs. 2–7–0 were remitted, the houses concerned having been vacant and Rs. 2–4–0 were written off as irrecoverable. At the close of the year therefore the balance was *nil*. It may not be out of place to state here that although every effort has been made to extend the system during the year, toties were not procurable for service. I addressed the Chairmen of Municipal Councils of Nellore, Vellore, Salem, &c., where toties were said to be available, but without success. Want of toties was the main cause for not extending the system further. Still steps will be taken to effect all possible improvement in this direction in the year.

20. (*c*) Although there is the difficulty experienced—The receipts under this head were Rs. 23–13–6 against Rs. 7–2–6 in the previous year, and the major portion of this sum was as usual sufficiently explained in the report made during the year under forms. Notice was widely by beat of tom tom. *b*—(*b*) *Loans*—(i) *From Government.*—The sum of Rs. 7–2–6 in the previous year was paid by Government at the close of the year

in connection with the proposed construction of a suspension bridge over the Pálár river as sanctioned in G.O., No. 308 M., dated 21st February 1896. The loan is repayable in 30 years at the rate of Rs. 822 per year, the rate of interest being 4¼ per cent. per annum.

III.—Expenditure.

33. The following abstract shows the expenditure under the several heads as compared with the figures of the previous year and of the revised estimate :—

Grants.	Actuals, 1894-95 (audited figures).	Actuals of 1895-96.	Revised estimate.	Percentage as compared with the total assets.	
				1894-95.	1895-96.
	Rs. A. P.	Rs. A. P.	Rs. A. P.		
Grant I, Public Works	4,273 5 8	8,218 2 2	8,330 0 0	22·06	17·77
„ II, Education	1,803 10 3	2,147 4 0	2,240 0 0	9·29	4·64
„ III, Sanitation and Medical Service ..	5,515 11 3	5,208 0 3	5,560 0 0	28·99	11·26
„ IV, Lighting and Miscellaneous ..	1,743 2 1	1,302 10 3	1,430 0 0	8·38	2·82
„ V, Supervision and Management ..	2,192 15 0	1,862 6 0	1,800 0 0	11·30	4·03
Advances recoverable	23 0 0	..	..	·12	..
Total ..	15,551 12 3	18,738 6 8	19,360 0 0	80·14	40·52
Closing Balance ..	3,853 6 8	27,503 12 8	3,060 0 0	19·86	59·48
Grand Total ..	19,405 2 11	46,242 3 4	22,420 0 0	100	100

The net increase of Rs. 3,186–10–5 as compared with the actuals of the previous year appears almost entirely under Grant I and more or less corresponds with the increased receipts.

34. *Grant I, Public Works*—(1) *New Works*—(*a*) *Communications.*—It was proposed to construct a culvert over the irrigation channel on the Govindapuram road and also to acquire some sites for widening certain streets, and the council provided accordingly a sum of Rs. 300 under this head in the revised estimate. The construction of the culvert was not put in hand before the close of the official year as there was water in the channel and the acquisition of the sites proposed was pending till the close of the official year. Hence there was no necessity for any expenditure under this head.

35. (*b*) *Buildings.*—The total outlay under this head amounted to Rs. 5,769–13–8 as against Rs. 2,032–9–9 in the preceding year and Rs. 5,780 in the revised estimate. Having due regard to the anticipated receipts of the year under report, a sum of Rs. 4,000 only was provided in the budget for the construction of the new hospital building, although the estimate for which, according to the plan furnished by the Sanitary Engineer who insisted upon the council to adhere to it, was Rs. 7,244. But as in the course of the year the receipts seemed to admit of further expenditure for this purpose, a sum of Rs. 1,500 more was provided in the revised estimate reserving the remaining amount to be paid from the current year's funds. This accounts for the increased expenditure as compared with the budget figure. I regret to have to note that with such a large expenditure the male and female ward building has only a thatched roof. I regret also that the preparation of the estimate for such an important work had to be entrusted to the Municipal Overseer, who was an unqualified man. In the course of construction I found several defects in the estimate which seem to have also escaped the attention of the scrutinizing officers of the Sanitary Engineer's office, and consequently several supplemental estimates had to be prepared which considerably increased the original estimated amount. The overseer having been found inefficient has since been replaced by a more competent person. A latrine in brick and chunam was also constructed during the year in place of a mud wall latrine demolished. The particulars of expenditure under this head are given in detail in statement II-A.

36. (*e*) *Miscellaneous Public Improvements.*—The sum of Rs. 37 entered under this head represents the cost of putting up a silt fence to support the stone groyne in Amburpet as sanctioned by the council.

37. (2) *Repairs*—(*a*) *Communications.*—The total expenditure under this head was Rs. 1,567–0–6 as against Rs. 1,473–4–0 in the previous year. The income from tolls credited to municipal funds was Rs. 3,235–4–8 excluding the local fund share. Deducting also the expenditure (detailed in paragraphs 82 and 83 *infra*) amounting to Rs. 46–11–8, the net receipts were Rs. 3,188–9–0. Of this sum, Rs. 1,567–0–6 or 49 per cent. against 52 per cent. in the previous year were spent on the repairs of roads. I may add that the short expenditure during the year does not show that due attention was not paid to the repairs of roads. The estimates sanctioned by the council for the repairs of roads amounted to Rs. 1,823–8–0 or 56·3 per cent. of the net receipts from tolls. The decrease in the actual expenditure as compared with the sanctioned amount is due (1) to the contract having been executed at 3 per cent. less than the amount of estimates, (2) to stoppages made when the amount was actually paid to the contractor. I supervised the works while in progress and, although each work was check-measured by the Road Sub-committee members, I made no payment until I personally inspected them after completion. I have no hesitation in saying that the quality and quantity of the work turned out during the year are better than those in the previous year chiefly with reference to the amount of expenditure of the two years. Many of the smaller lanes and streets were put in order. On the whole the main roads and some of the streets and lanes are in satisfactory condition. The names of roads and streets repaired during the year are given in detail in statement II-A. The number of miles of roads (including streets of every description) maintained by the council during the year is detailed below :—

	Mls.	Fur.	Yds.
Metalled	7	2	0
Unmetalled	0	7	6
Total ..	8	1	6

38. (*b*) *Buildings.*—The charges incurred under this head amounted to Rs. 39 as against Rs. 15 in the previous year. In the budget and the revised estimates, Rs. 80 were provided under this head for extending the present slaughter-house building, but the council on subsequent consideration resolved to construct a pucka new building as the existing one which has a thatched roof was found to be unsuitable for the purpose. The proposed work therefore was postponed. Hence the savings. The construction of the new building will be started as soon as the site is acquired.

39. (*d*) *Water-supply*—(i) *Repairs to Works, Machinery, &c.*—No provision was made under this head in the budget and the revised estimates of the year under report. The public well in the cutcherry compound was in a dangerous condition, and it was found necessary to reconstruct it. The work was accordingly undertaken, and subsequent to the submission of the revised estimate, the council sanctioned the payment of Rs. 140 for the purpose. Hence the expenditure.

40. (ii) *Establishment.*—The total outlay under this head was Rs. 350–11–7 as against Rs. 357–10–11, the actuals of the previous year, and Rs. 360, the revised estimate. The decrease, viz., Rs. 9–4–5, as compared with the sanctioned amount of Rs. 360 (statement II-B), is due to (1) the services of the spring-cleaners having been dispensed with for about ten days in the year as there were floods in the river, and (2) to the imposition of fines on the establishment for neglect of duty.

41. Drinking water is obtained from the springs in the bed of the Pálár river and from public wells. The springs set apart for the purpose are cleaned every day, and contamination by bathing and washing clothes in them is prevented as far as possible by watchmen kept at each spring. As regards the quality of water-supply and character, an extract from the last sanitary report of the District Medical and Sanitary Officer, Salem, is quoted below :—

"*From the river and holes dug in the bed thereof and numerous draw-wells.*—The river water is good and the supply ample, but it is liable to pollution. During the dry season, holes are dug in the bed of the river and the water collecting therein is protected by watchmen to prevent bathing and washing. Some of the public draw-wells contain good water and are kept in good condition."

42. (iii) *Contingencies.*—The particulars of expenditure under this head are detailed in Statement II-A, and seem to call for no remarks.

43. (3) *Establishment.*—The sum of Rs. 296 entered under this head, as against Rs. 287–10–1 in the previous year and Rs. 300 in the revised estimate, represents the pay of the municipal inspector appointed to supervise the public works as in the previous year, and the saving of Rs. 4 shown in Statement II-B was effected on account of fines imposed on the municipal inspector for neglect of duty.

44. (4) *Tools, Plant and other Stores.*—The entry of Rs. 11–8–11, as against Rs. 15–14–3 in the previous year and Rs. 10 in the revised estimate, represents the cost of stationery articles, &c., supplied to the municipal inspector.

45. *Grant II, Education*—(1) *Training Schools*—(*b*) *Stipends to Normal Students.*—During the year the educational officers sent a teacher for training to the Government Training School, Salem, and recommended the payment of an additional stipend of Rs. 2 per mensem from municipal funds, as his stipend in the school was less than the pay he was drawing as a teacher and was hardly sufficient for his maintenance in a town like Salem. The council sanctioned this additional stipend (*vide* G.O., Mis. No. 1157 M., dated 20th July 1895). Hence the expenditure.

46. (ii) *On Salary-results System*—(*a*) *Fixed Payments.*—The outlay under this head amounted to Rs. 962–11–3, as against Rs. 787–13–0 in the preceding year and Rs. 970 in the revised estimate. The council, as in the previous year, maintained on the whole five primary schools, and the particulars of teachers employed are given in Statement II-B. The scale of pay of the teachers employed in two of the Hindu primary schools was enhanced as recommended by the educational authorities as detailed in Statement II-B. This and the fact that the second assistant master's place of the Rahimanpet Hindu Upper Primary school was vacant throughout the preceding year account for the increase in the expenditure under this head. The saving of Rupees 9–4–9 shown in Statement II-B was owing to the fact that the first and the last assistant teachers of the Rahimanpet Upper Primary school were granted leave on forfeiture of pay for 24 days and 3 days, respectively, during the year. The number of teachers employed in the municipal primary schools on the 31st March 1896 was ten. Of these, four were trained, one had ordinary certificate, four possessed general educational certificate, and one was an unpassed man who also has since been replaced. The qualifications of the teachers employed were, however, better than in the previous year.

47. (*b*) *Result Grants.*—The total outlay under this head amounted to Rupees 180–6–0, against Rs. 123–14–0 in the preceding year and Rs. 180 in the revised estimate. This includes a portion of the provincial grant (viz., Rs. 7–8–0) paid to the teachers of the Hindu primary schools. The total grant (excluding the provincial grant) earned by all the schools was Rs. 316–10–0. There is an increase in the actual amount of grant paid, though there is not the corresponding increase in the number of boys that passed the examination. This is due to the fact that the educational officers first sent certifying memoranda at 50 per cent. of the earnings as usual and recommended again the payment of the savings under the head proportionately to the teachers, stating that there would be no encouragement if the allotted amount was not paid. On receipt of the supplemental certifying memoranda, the council paid the entire allotment agreeably to their recommendations. This accounts for the increase as compared with the actual amount of grant paid last year. The number of pupils on the rolls in the municipal primary schools on the 31st March 1896 was 175 boys and 35 girls, as against 212 boys and 34 girls on the corresponding date in the previous year, while the number of those that presented themselves for examination and who passed were 122 and 97, respectively, as against 123 and 86 in the previous year. It will be seen that the strength in the primary schools has fallen during the year as compared with the number in the preceding year, and this was, it may be said, due to the enhanced rate of school fees. In submitting the educational portion of the budget estimate for the year under report, the educational officers recommended the enhancement of fees referred to and credit was accordingly taken in the budget. The cause of fall in the matter of strength was reported to be on account of the enhanced rate of fees,

but the council did not see the necessity of reducing them in the middle of the year. Of the two Muhammadan primary schools, one continued to be unsuccessful throughout and the council has therefore since resolved to remove it to another part of the town, where it is hoped that it will be a success. Though there has not been any improvement in the strength of the schools, the examination results seem to be satisfactory considering the number that presented themselves for, and passed, the examination as compared with those of the preceding year. Out of ten pupilssent up for primary school examination from the Rahimanpet Upper Primary school, nine passed and this is satisfactory.

48. (*c*) *Contingencies.*—The charges under this head amounted to Rs. 304–8–0, as against Rs. 237–14–5 in the preceding year and Rs. 300 in the revised estimate. The increase as compared with the actuals of the previous year was due (1) to the supply of furniture such as benches with backs to two of the Hindu primary schools, and (2) to the raising of the house-rent from Rs. 4 to Rs. 6 of the Rahimanpet school building. All the schools except the Pariah primary school, which had its own building, were held only in rented buildings as in the preceding year, the rent amounting to Rs. 15 per mensem.

49. (3) *Salary Grants.*—The outlay under this head amounted to Rs. 390–9–10, as against Rs. 383–1–7 in the preceding year, and Rs. 400, the budget and the revised estimates, and this represents the salary grants paid as usual to the lower secondary school under the management of the London Mission. The council contributed one-third of the pay of the qualified teachers and one-half of the house-rent. Of the total expenditure, Rs. 233–6–11 were spent on the secondary department and Rupees 157–2–11 on the primary department. The strength of the school on the 31st March 1896 was 90 as against 91 in the preceding year, and the average attendance was 71 (24 in the lower secondary department and 47 in the primary department). The corresponding figures in the previous year were 18 and 46 respectively. There were no girls. Of the six teachers employed in the school, five were trained men, while the remaining one was unpassed. No grant was paid towards the salary of the unpassed man. From this school five pupils appeared for the lower secondary examination and seven for the primary school examination and the numbers successful were two and six respectively.

50. (4) *Results Grants.*—The amount entered under this head represents the grant paid to the purely aided schools. The expenditure amounted to Rs. 86–2–0, as against Rs. 139–10–0 in the previous year and Rs. 150 in the revised estimate. The number of schools registered for examination during the year was three, as against the same number in the previous year (one Hindu and two Muhammadan schools). One of the managers of the two Muhammadan primary schools withdrew his application for aid in the middle of the year, and this, it was said, was owing to his unwillingness to adhere to the educational rules. Consequently, only two schools were examined with the result of decreased expenditure under this head. Although there are many Muhammadan mosque schools in the town where education is given to the pupils gratis, the managers do not require any aid, and it is reported that they are unwilling to subject them to examination by the educational officers. The results grants were paid to the aided schools at the maximum rates laid down in the Grant-in-aid Code. The number of pupils who presented themselves for the examination and passed was 50 and 42, respectively, against 216 and 116 in the previous year.

51. (6) *Inspection*—(*b*) *Municipal Inspector*—(i) *Establishment.*—The charges under this head amounted to Rs. 117–15–9, as against Rs. 88 in the previous year and Rs. 120 in the budget and the revised estimates, the increase being due to the fact that the fixed travelling allowance paid to the inspecting schoolmaster (Rupees 2–8–0 per mensem) was included under this head, while in the previous year it was shown under contingencies. The saving of Rs. 1–3–4 shown in Statement II-B resulted from the grant of leave on forfeiture of pay to the inspecting schoolmaster for ten days in the month of March 1895. As in the preceding year, one inspecting schoolmaster was employed in common for the Tiruppattúr and Vániyambádi municipalities, each council bearing one-half of the expenditure.

52. (ii) *Contingencies.*—The entry of Rs. 27–2–11 under this head, against Rs. 37–5–3 in the previous year, and Rs. 30, the revised estimate, represents the expenditure incurred for the supply of stationery articles, printed forms, &c., to the inspecting schoolmaster.

53. (7) *Miscellaneous*—(*b*) *Common Gymnasium*—(i) *Establishment.*—The outlay under this head amounted to Rs. 23–11–4, against Rs. 60 and 30 in the budget and the revised estimates respectively. During the year under report the services of the gymnastic instructor employed by the London Mission Society were utilized for the council's primary schools on a monthly contribution of Rs. 5, as sanctioned in G.O., No. 87 M., dated 19th January 1895. The decrease as compared with the budget estimate is due to the fact that no substitute was employed for seven months in the year whilst the gymnastic instructor of the London Mission school was under training in Madras.

54. (ii) *Contingencies, Rs.* 31–4–0.—This represents the cost of the gymnastic apparatus supplied to all the schools in the year. Some of the furniture indented for was not purchased within the close of the year. Hence the decrease as compared with the budget and the revised estimates. The prescribed statements received from the Assistant Inspector of Schools are herewith forwarded. The total outlay on education was Rs. 2,147–4–0 *, as against Rs. 1,803–10–3, the actuals of the preceding year, and Rs. 2,240 in the revised estimate. Deducting the income from Provincial funds, Rs. 54–4–0, and the school-fees, Rs. 317–2–9, or Rupees 371–6–9, the net cost on education was Rs. 1,775–13–3, which is 11 per cent. of the total income from taxation, markets and rents.

	Rs.	A.	P.
* Lower Secondary	233	6	11
Primary	1,913	13	1
Total ..	2,147	4	0

55. *Grant III, Sanitation and Medical Service*—(1) *Hospitals and Dispensaries*—(*a*) *Establishment.*—The charges under this head amounted to Rs. 886–10–0, as against Rs. 995–12–0 in the previous year, and Rs. 1,000 and Rs. 870, the budget and the revised estimates respectively. As provided in the budget, a first-class hospital assistant was in charge of the municipal dispensary for five months in the year, *i. e.*, till the end of August 1895, when the Surgeon-General transferred him to another district, replacing him by a second-class hospital assistant. The change was made without consulting the council. This accounts for the decrease as compared with the actuals of the previous year and the budget estimate. The saving of Rs. 17–6–0 (Statement II B) was due (1) to the fines imposed on the hospital assistant and the midwife for neglect of duty and (2) to the grant of leave for 15 days on loss of pay to the compounder. As usual, one-eighth of the salary of the hospital assistant was paid from Provincial funds.

56. (*b*) *Medicines and Supplies.*—The outlay under this head was Rs. 146–8–10, as against Rs. 267–5–9 in the previous year, and Rs. 350, the revised estimate. Though the quantity of medicines purchased for the use of the dispensary was more than in the previous year and many of the surgical instruments which were unserviceable were replaced, there is decrease in the actual expenditure as compared with both the actuals of the previous year and the revised estimate. This is due to the fact that the cost of medicines supplied by Messrs. Burgoyne, Burbidges & Co., London, was not paid, the bill not having been received within the close of the official year.

57. (*d*) *Sundries and Contingencies.*—The total expenditure under this head amounted to Rs. 299–7–6, as against Rs. 256–4–11 in the previous year and Rupees 360 in the revised estimate. The increase as compared with the actuals of the previous year was owing to (1) the supply of a new clock to the dispensary at a cost of Rs. 22, (2) to the payment of house-rent for the quarters supplied to the hospital assistant in lieu of free quarters agreeably to the suggestions contained in G.O., No. 154 L., dated 24th January 1895, while the decrease as compared with the revised estimate was due to the fact that several other articles of furniture such as tables, chairs, &c., purchased for the use of dispensary at the close of the official year as recommended

by the District Medical Officer were not paid for within the year under report. The total charges incurred in maintaining the dispensary during the year amounted to Rs. 1,312–10–4, as against Rs. 1,519–6–8 in the previous year and Rs. 1,580 in the revised estimate. The taluk board contributed one-fourth of the total cost as in the previous year and the amount paid by that body was Rs. 318–5–8. The balance of Rs. 9–3–2 was not recovered within the year for reasons explained in paragraph 29 *supra*. The total number of out-patients treated during the year was 10,193 against 11,574 in the previous year, and this shows a decrease of 1,381 as compared with the last year's figure. The chief cause of this may be explained as follows. The dispensary was closed in the month of August for about ten days as the hospital assistant left the station on leave as he was seriously ill and the substitute appointed did not join immediately; again the dispensary had to be closed on three occasions for about a week owing to the grant of casual leave to the hospital assistants who were in charge. Secondly, it may be said that the town was in comparatively better health and the number of sore-eye cases treated was much less than in the previous year. The midwife attended 34 cases of labour as against 52 in the previous year, and she was required to give six cases per month. The system of imposing a fine of As. 8 per case was abolished by the council with reference to G.O., No. 441 L., dated 9th March 1895. The work of the midwife was no doubt unsatisfactory which is partly due to the change of hands. Stringent orders are being issued to improve this branch of work. The midwife was a trained woman. The dispensary was located in the same building till the last date of the official year when it was converted into a hospital and removed to the newly constructed building. No free quarters were provided to the hospital assistant, but a house-rent of Rs. 3 per mensem was paid instead. The rented house was within 200 yards of the dispensary. The question of constructing free quarters to the hospital assistant in accordance with the design furnished by Government is under the consideration of the council. A copy of the Medical Officer's report on the working of the dispensary is herewith sent.

58. *Medical training of Women.*—No expenditure as in the previous year was incurred by the council for training of female medical practioners as the midwife attached to the municipal dispensary was a trained woman.

59. (2) *Contribution to Provincial Funds.*—The outlay under this head amounted to Rs. 150, as against Rs. 125 in the previous year, and this was paid in accordance with the Accountant-General's letter, No. F.B.B.—53, dated 7th March 1896.

60. (3) *Vaccination*—(*a*) *Establishment.*—The cost of the vaccination establishment amounted to Rs. 146–8–11, as against Rs. 156 in the previous year and Rs. 160 in the revised estimate. The particulars of establishment maintained are detailed in Statement II-B, and the saving of Rs. 9–7–1 shown therein was due to fines imposed on the establishment for neglect of duty. The midwife attached to the municipal dispensary continued to do the duty of vaccinatrix with an extra remuneration of Rs. 3 per mensem.

61. The number of vaccine operations performed during the year is compared below with the figure of the previous year:—

—	1894–95.			1895–96.		
	Successful.	Unsuccessful.	Total.	Successful.	Unsuccessful.	Total.
Number of vaccine operations performed by the medical subordinate	47	1	48	31	1	32
Number of vac ine operations performed by the vaccinator and vaccinatrix	876	15	891	788	..	989
Total number of vaccine operations performed by the medical subordinate on children under one year of age	14	..	14	10	..	10
Total number of vaccine operations performed by the municipal vaccinator and vaccinatrix on children under one year of age	582	4	586	678	1	679
Total number of vaccine operations	923	16	939	999	13	1,012

The average cost of each successful operation was As. 3–2, as against As. 3–7 in the previous year. The average cost for the whole presidency for 1894–95 was As. 4–2, against As. 4–6 in the previous year.

62. The total number of vaccine operations performed was 1,012 (the total number of births registered being 843), as against 939 in the previous year and 973 in the year 1893–94. The proportion per mille of the total number of successful operations (999) to total population was 63, as against 58 in the previous year and 59 in 1893–94. The corresponding figure for infantile vaccination only was 43, as against 37·8 in the previous year. During the year 121 cases of disobedience to notices issued under section 138 of the District Municipalities Act to get unprotected children vaccinated were reported to the magistrate. Only one prosecution was instituted as against the same number in the previous year, the warning of the magistrate having had the desired effect in the remaining cases. The total number of births during the year was 843 as against 783 in the previous year and the results of vaccination as compared with those of the previous year and with the birth-rate are satisfactory. The vaccinator and the vaccinatrix were required to give 45 and 15 cases, respectively, per mensem as in the previous year. In case of short work a fine of As. 4 for each case was imposed. It is satisfactory to note that during the past three years there has been no death from small-pox. I may add that the rigorous enforcement of compulsory vaccination has resulted in the practical disappearance of small-pox within the town.

63. (*b*) *Contingencies.*—The outlay under this head amounted to Rs. 50–2–0 against Rs. 51–7–10, the actuals of the previous year, and Rs. 60, the revised estimate, and this seems to call for no remarks as it closely follows the last year's figure. In all cases of vaccination, glycerine paste which was purchased from the central vaccine depôt, Salem, was used.

64. (4) *Registration of Births and Deaths*—(*a*) *Establishment.*—The expenditure under this head was Rs. 119–8–0, as against Rs. 118, the actuals of the previous year, and Rs. 120, the revised estimate. The saving of As. 8 was the fine imposed on the establishment.

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

Years.	Births.		Deaths.	
	Number registered.	Rate per mille.	Number registered.	Rate per mille.
1894–95	783	49·4	373	23·5
1895–96	843	53·2	510	32·2

The particulars and causes of deaths are shown below :—

	1894–95.	1895–96.
Fever	183	177
Dysentery or Diarrhœa	7	22
Accidents	3	3
Snake-bite	..	1
Measles	..	3
All other causes	180	304
Total ..	373	510

The number of prosecutions instituted during the year for failure to register births and deaths was 35, as against 53 in the previous year. Strict supervision was exercised in the matter and it may be stated that no case of failure escaped notice without prosecution. This evidently diminished the number of prosecutions. The large increase in the number of deaths occur mainly under the head "All other causes."

66. (*b*) *Contingencies.*—The small expenditure of Rs. 3–12–0 entered under this head represents the cost of stationery supplied to the registrar of births and deaths. The supply of furniture, new registers, printed forms, &c., to the registrar was the cause of the increased expenditure in the previous year, while during the year there was no necessity for such supply.

67. *Conservancy, Road-cleansing and Road-watering*—(*a*) (i) *Establishment.*—The total charges under this head amounted to Rs. 2,853–4–5, against Rs. 2,797–14–8, the actuals of the previous year, and Rs. 2,900, the revised estimate. The increase as compared with the previous year is due to the fact that (1) the pay of one of the sanitary maistries was increased during the year as sanctioned in G.O., No. 87 M., dated 19th January 1895, and (2) the fine imposed on the conservancy staff was not so much as it was last year. The saving of Rs. 74–11–7 as entered in Statement II-B resulted from (1) the appointment of five male, six female toties and one boy toty on Rs. 5–8–0, Rs. 4–8–0 and Rs. 4–0–0, respectively, in place of seven male and five female toties on Rs. 5–8–0 and Rs. 4–8–0, respectively, throughout the year, (2) the fines and stoppages in the pay of the staff for absence, &c., and (3) the place of one male toty having been vacant for three-and-a-half months in the year. The deviation from the sanctioned scale in the appointment of toties was unavoidable on account of the difficulty experienced in procuring their services.

68. (ii) *Other Charges, such as purchase or hire of Carts, &c.*—The outlay under this head was Rs. 48–15–0, as against Rs. 165–13–6, the actuals of the previous year, and Rs. 50, the budget and the revised estimates. During the preceding year two iron night-soil carts at a cost of Rs. 40 each were purchased and many of the rubbish carts had to be repaired, while necessity for any such expenditure did not arise during the year. This chiefly accounts for the decrease in the expenditure as compared with the actuals of the previous year.

69. (*b*) *Private Scavenging*—(i) *Establishment.*—The charges under this head amounted to Rs. 457–10–3, as against Rs. 347–8–5 in the previous year. The budget and the revised estimates under this head were Rs. 780 and Rs. 470 respectively. The increase as compared with the actuals of the previous year was due to (1) the appointment of a maistry on Rs. 6 throughout the year as against only five months in the previous year, and (2) the appointment of six toties throughout the year as against four toties for six months and six toties for the remaining six months of the previous year. The saving of Rs. 10–5–9 was due to fines imposed on the establishment for neglect of duty, absence, &c. The marked decrease as compared with the budget was owing to the fact that provision was made in the budget for the entertainment of eleven toties on Rs. 5–8–0 each, whereas there were only six toties under employment for reasons explained in paragraph 30 *supra*. Much difficulty is being experienced in getting toties for this service.

70. (ii) *Contingencies, such as cost of Scavenging carts, &c.*—The expenditure incurred under this head was Rs. 15–10–0, as against Rs. 121 in the previous year and Rs. 30 in the revised estimate. The large decrease as compared with the actuals of the previous year was owing to the fact that in that year three night-soil carts at a cost of Rs. 40 each were purchased, while during the year no such expenditure was incurred, and the slight decrease as compared with the revised estimate was due to the cost incurred in repairing some of the scavenging carts not having been paid within the close of the official year.

71. (*c*) *Cholera Charges.*—The provision under this head was not utilized, the town having been free from cholera.

72. (*d*) *Contingencies.*—Under this head the charges amounted to Rs. 49–15–4, as against Rs. 63–11–3 in the previous year and Rs. 30 in the revised estimate. The increase over the revised estimate was due to the supply of bamboo baskets to all the rubbish carts at the close of the year.

73. The sweepings of the town were collected in dust-bins placed in each street and lane and removed by the municipal sweepers in rubbish carts to selected depôts and sold in auction. The night-soil from the public and private latrines and streets was similarly removed in iron hand-carts to selected depôts and there buried in trenches. The number of rubbish and night-soil carts in use was 15 and 10, respectively (including the private scavenging carts), and that of the rubbish and night-soil depôts in the town was 5 and 3, respectively, as in the previous year. There was a separate urine cart newly purchased during the year. The number of dust-bins in the town on the 31st March 1895 was 100. During the year twelve more were supplied

and the total number therefore was 112 at the close of the year; all of them were moveable made of corrugated iron. The total number of latrines was eleven as against the same number in the previous year. One mud-wall latrine was replaced by one in brick and chunam. Of the total number, one was double iron latrine, two brick and chunam wall, and two mud-wall latrines, while the remaining six were tatty enclosures. There were no public urinals in the town. With the hearty co-operation of M.R.Ry. O. Sundara Rao Garu, Deputy Tahsildar and Municipal Councillor, sanitation of the town was very carefully looked after and the staff was strictly supervised. The penal provisions of the Municipal Act were strictly enforced, as will be seen from the large amount of fines realised under Municipal and other Acts (paragraph 26 *supra*). Public health was said to be satisfactory.

74. *Grant IV, Lighting and Miscellaneous*—(*a*)—*Establishment.*—The charges under this head amounted to Rs. 232–15–6, as against Rs. 173–12–7, the actuals of the previous year, and Rs. 24, the revised estimate. The entertainment of an additional lamplighter was sanctioned in G.O., No. 87 M., dated 19th January 1895, and during the year, therefore, there were four lamplighters against three in the previous year; this accounts for the increase in the expenditure as compared with the actuals of the previous year. The saving of Rs. 7–0–6 shown in Statement II-B was due to the fact that (1) the additional lamplighter was employed in the month of April, which allowed only eleven payments against twelve provided in the budget, and (2) to fines imposed on the establishment for neglect of duty.

75. (*b*) *Contingencies.*—The outlay under this head amounted to Rs. 505–12–3, against Rs. 424–2–0, the actuals of the previous year, and Rs. 470, the revised estimate. The increase as compared with the actuals of the previous year was due to the fact that (1) the cost of kerosine oil was higher than what it was last year, and (2) five new lights (with iron posts) were put up at a cost of Rs. 80, while the increase over the revised estimate was due to the purchase of a larger quantity of oil than was anticipated and to the purchase of some burners and chimneys subsequent to the submission of the revised estimate. There were 125 lamp-posts on the 31st March 1895 and with the five additional lights newly put up, the number at the close of the year was 130.

76. (9) *Other Charges*—(iii) *Printng.*—The outlay under this head was Rupees 422–5–5, as against Rs. 503–4–8 in the previous year and Rs. 600 in the revised estimate. The supply of printed forms, &c., was more than in the previous year, and hence Rs. 600 were provided in the revised estimate, but the bill for the printing charges for the last five months of the year was not received from the press within the close of the official year under report and this accounts for the marked decrease as compared with the revised estimate.

77. (iv) *Compensation for Lands.*—A sum of Rs. 300 was provided in the budget under this head for acquiring sites for the use of burial and burning grounds as it was under contemplation to close some of the existing burial-grounds; but the question of acquiring the sites selected for the purpose was kept in abeyance pending the approval of them by the Sanitary Commissioner (G.O., Mis. No. 1054 M., dated 4th July 1895). Hence there was no expenditure under this head.

78. (v) *Other Items.*—The particulars of expenditure incurred under this head are given in detail in the margin of Statement II. The charges amounted to Rupees 128–2–1 against Rs. 504–11–10 in the previous year. During the preceding year all the houses in the town were numbered and boards showing the names of streets were put up at a cost of nearly Rs. 390. This accounts in a great measure for the decrease as compared with the actuals of the previous year. Out of Rs. 128–2–1 entered under this head, Rs. 115–10–0 were incurred in conducting one civil suit against a teacher, and another criminal prosecution for river encroachment, instituted by the council.

79. *Grant V, Supervision and Management.*—The cost of office establishment was Rs. 74 per mensem (against Rs. 72 in the previous year), or Rs. 888 per annum; the increase of Rs. 2 per month being due to the fact that the pay of the office manager was raised from Rs. 30 to Rs. 32 as sanctioned in G.O., No. 87 M., dated 19th

January 1895. The total charges under this head amounted to Rs. 874–3–3, as against Rs. 843–3–0 in the previous year and Rs. 890 in the revised estimate. The saving of Rs. 13–12–9 shown in Statement II-B was due to (1) the post of accountant having been vacant for eleven days in September, and (2) the clerk having been granted leave on forfeiture of pay for twenty days.

80. (*b*) *Collection of Municipal Taxes*—(i) *Establishment.*—The monthly expenditure under this head was Rs. 26 (as against Rs. 24 in the previous year), or Rs. 312 per annum, the increase of Rs. 2 per mensem being due to the fact that an assistant to the bill collector on Rs. 2 was appointed during the year (*vide* G.O., Mis. No. 617 M., dated 6th April 1895). The total charges amounted to Rs. 309–8–0, as against Rs. 279–3–9 in the previous year. The saving of Rs. 2–8–0 shown in Statement II-B. resulted from the fines imposed on the collection staff.

81. *Purchase of Account Books, Paper, &c.*—The charges incurred under this head were Rs. 108–5–2, against Rs. 117–14–0 in the previous year and Rs. 80 in the revised estimate. This represents the cost of printing charges paid to the V. N. Jubilee Press, Madras, in accordance with the Accountant-General's letter, dated 7th March 1896, communicated with the Treasury Deputy Collector's endorsement, Ref. on No. 613-Acct., dated 12th March 1896, and the stationery articles supplied to the collection establishment.

82. (*c*) *Collection of Tolls*—(i) *Establishment.*—During the preceding year the toll-gates were managed departmentally. The entry of Rs. 38–11–8 represents the salary of the gate-keepers for March 1895 paid in the month of April from the current year's funds. During the year the toll-gates were leased out.

83. (ii) *Contingencies.*—The charges under this head were Rs. 8 as against Rs. 412–15–2 in the previous year. The departmental management of tolls in the previous year was the cause of increased expenditure in that year. The sum of Rs. 8 represents the cost of repairing the toll-sheds, &c.

84. (*d*) (ii) *Office Contingencies other than* (*b*) (ii).—The outlay under this head amounted to Rs. 443–9–11, against Rs. 333–6–5 in the previous year and Rs. 400 in the revised estimate. The increase as compared with the actuals of the previous year was due to the fact that an iron safe at a cost of Rs. 100 was purchased for the office and that the office had to be removed to another building on a monthly rent of Rs. 12 against Rs. 10 paid for the former building. The increase over the revised estimate was due to the fact that the iron safe for which Rs. 60 only were provided was purchased at a higher cost, viz., Rs. 100, with the sanction of the council at the close of the official year.

85. (*e*) *Contribution to the Central Office and Audit Establishment, Rs.* 80.—This amount was paid in accordance with the Accountant-General's letter, No. 2994, dated 29th October 1895.

IV.—Closing Balance.

86. Deducting the total expenditure of Rs. 18,738–6–8 from the total receipts (including the opening balance), viz., Rs. 46,242–3–4, the closing balance was Rs. 27,503–12–8. The deposits of the renters of several farms for 1896–97 credited into the treasury in March last were Rs. 1,403–8–0 and the deposit balance was As. 5–4 (paragraph 14 *supra*). With this, the amount on the 31st March 1896 was Rs. 28,907–10–0. The balance to the credit of this municipality on the 31st March 1896 at the Tiruppattúr Sub-Treasury was Rs. 29,618–15–10 as certified by the Treasury Deputy Collector, Salem, in his letter, No. 727, dated 11th April 1896. Deducting from this the amount of uncashed cheques, viz., Rs. 711–5–10, the balance according to the office accounts agrees with that of the treasury. The closing balance was 59 per cent. of the year's total receipts.

87. *Municipal Accounts.*—During the year under report, the accounts were audited by the Assistant Inspector of Local Fund Accounts, M.R.Ry. K. Govinda Menon Avargal, and the results were said to be satisfactory: *vide* paragraph 16 of his report.

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

ENCLOSURE.

ANNUAL concise report of the Municipal Dispensary, Vániyambádi, for the official year 1895–96.

Public Health.—The public health of the town was excellent during the year, there having been no cholera or small-pox. Measles and chicken-pox having begun in the latter part of the last official year continued throughout the year under report attacking children especially. Fevers of malarial and other types prevailed during the year.

2. *Vital Statistics.*—The total number of births during the year was 843, being in excess by 60 over the preceding year and the total deaths were 510. This figure increased by 120 over that of the last year, probably due to the high mortality amongst children suffering from measles and chicken-pox.

3. *Sanitation.*—The sanitary conditions of the town is progressing fairly and the sanitary staff is strictly supervised. The number of dust-bins was increased during the year and another mud wall latrine was demolished in C division and a masonry one erected instead. In all there are six tatty latrines, two mud wall latrines, two masonry and one double iron latrine. Some more public latrines are absolutely needed, and it is hoped that the tatty latrines would be replaced by masonry ones at the earliest convenience of the council. The private scavenging system is becoming popular and there has been a slight increase in the number of such houses during the year under report, and it is hoped that the council would effort to extend it further. With reference to suggestions made last year for the construction of masonry cess-pools by the townspeople, I have now to say that the council is insisting upon their construction according to the design suggested by the Sanitary Board. The burial-ground close to the new hospital building was closed during the year and one was opened instead at Puttúr, the site having been approved of by the District Medical and Sanitary Officer. The question of selecting site for the Hindu burial and burning grounds has not yet been settled, pending the personal inspection and approval of the Sanitary Commissioner. There are good many burial-grounds situated in the midst of the populous parts of town being surrounded by drinking-water wells. Steps should be taken to close as many as possible and new ones opened instead outside the town.

4. *Vaccination.*—Vaccination was made compulsory in this municipality in 1890–91 and is ever since under operation. The total number of cases vaccinated during the year under report was 1,012, of whom 679 were infantile. The total number of successful operations was 999. This slight increase is due to the vigilant supervision exercised on the working of the vaccine staff. Glycerine paste supplied by the central vaccine depôt prepared under the supervision of the Assistant Surgeon of the district has been in use throughout the year and has always proved successful.

5. *Hospital and Dispensary.*—(*a*) The dispensary was located in a rented building during the year and has since been removed to the new hospital building which was completed at the commencement of the current official year.

(*b*) *Nil.*

(*c*) Tables, chairs, &c., were purchased during the year to replace old ones which were unfit for use.

(*d*) The dispensary was inspected by the District Medical and Sanitary Officer on the 13th September last.

(*e*) *Nil.*

(*f*) Statement as to the patients treated is herewith attached.

(*g*) The total deaths amongst the out-patients were only two, one from infantile diarrhœa and the other from carbuncle.

(*h*) Major operations 16 and minor operations 473. There were no deaths.

(*i*) The establishment is sufficient for the present. The services of the acting compounder were dispensed with and another entertained instead. The necessity for the services of a gardener and waterman is much felt.

(*j*) The total number of cases attended by the midwife is 34, of which 5 were of tedious nature.

(*k*) *Nil.*

(*l*) The slaughter-house has been without roof for the past some months and the space occupied by the building is insufficient to the requirements of the work. It is highly desirable that the council should take steps to have a pucka building constructed on an enlarged scale at their possible convenience.

VANIYAMBADI,
10*th April* 1896.

(Signed) A. PERUMAL NAIDU,
Second-class Hospital Assistant.

No. 1542-C.

Submitted to Government through the Collector of Salem.

2. The main roads are in very fair condition, but some of the lanes in the interior of the town need looking after, being cut up by drainage water flowing over them. Steps are being taken to construct cess-pools and small drains to prevent this.

TIRUPPATTUR,
25*th May* 1896.

(Signed) M. GHOSE,
Ag. Hd. Asst. Collector.

Endt. No. 1369-Cur.

Forwarded.

28*th May* 1896.

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

C. No. 1582 m

2. As in the previous year the numbe
council was twenty-one. The average attend
good, but that of the non-officials again decline

3. *Receipts.*—(1) The tax on arts was le
under review and a sum of Rs. 1,235 was
original demand under this head is stated to
the municipal council, the assessments should
year and the result reported to Governmen
the registers the current demand under the ta
to Rs. 8,541, but that under the tax on lan
collections under the principal taxes continued to

(2) Owing to competition at the auction
sweepings rose from Rs. 7 to Rs. 31, the gener
1894–95 being Rs. 495. This source of revenue
development after the construction of the propo
increase in the income from school fees is noted;
satisfactory, in so far as it indicates continued activ
the municipal executive in enforcing the sanitary
however, also tend to show that the latrine accom
as remarked in paragraph 3 of the Medical Officer's

(3) The number of houses served by the p
320 to 345 and the service was worked at a profit
This amount might well have been utilized in in
only be maintained in order to provide for adequa
expense to the municipality and not as a source
obtaining a sufficient number of toties required
by the grant of higher rates of pay or else by provi
which would possibly induce men to come from
ample.

4. *Expenditure*—(1) *Public Works.*—The new
of Rs. 5,530 was spent up to 31st March last, was
undertaken during the year. In this connection
will be drawn to the Chairman's remarks in the la
report. The expenditure on communications amou
of the net municipal income from tolls. The Rev
the main roads are in very fair condition.

(2) *Education.*—The net expenditure on
per cent. of the receipts from taxation. Of this
primary education. As in the previous year, the
primary schools on the salary-result system and ai
the primary department with salary grants, but
results grants was two against three in 1894–95.
schools were satisfactory, but the attendance decli
of boys under instruction in the municipal an
last was only 403, or 38·5 per cent. of the male p
635, or 60·1 per cent. in 1894–95. It is also a m
of the allotment for result grants was allowed
came up for examination was only 50 against
passes improved. Increased attention should be
ment of education, as the results this year as
considered satisfactory.

(3) *Medical Relief.*—There was a further f
at th

	Rs.	
1893–94	11,790	ascrib
1894–95	11,574	closur
1895–96	10,193	when

lea
of the town. It is to be regretted that no arra

rings held by the municipal
he official members was very
not be considered satisfactory.
the first time during the year
therefrom. As, however, the
en indiscriminately reduced by
oughly revised in the current
ig to a thorough revision of
building, rose from Rs. 8,088
nained almost stationary. The
very satisfactory.
the receipts from the sale of
verage for all municipalities in
uld be capable of considerable
bridge across the Pálár. The
at in the receipts from fines is
on the part of the police and
visions of the law. It would,
lation in the town is insufficient,

ste scavenging agency rose from
Rs. 160 to the municipal council.
oving the service, which should
conservancy without additional
revenue. The difficulty felt in
this service might be overcome
suitable house accommodation,
ther towns, where the supply is

spital building, on which a sum
he only work of any importance
e Sanitary Engineer's attention
r portion of paragraph 35 of his
ted to Rs. 1,567, or 49·2 per cent.
he Divisional Officer reports that

ducation was Rs. 1,776, or 12·6
m all but Rs. 233 was spent on
unicipal council maintained five
d one secondary school including
e number of schools aided with
he examination results of these
considerably. The total number
ided schools on the 31st March
ation of school-going age against
or regret that about 43 per cent.
se. The number of pupils who
ast year, but the percentage of
d by the council to the develop-
pared with last year cannot be

in the number of patients treated
municipal dispensary, which is
by the Chairman to the temporary
of the institution on four occasions
hospital assistant had to take
the health improvement in the
ts were made to keep the dis-

ORDER—No. 1103 M., dated 3 July th June 1896.

The receipts and charges of the Vániyambádi 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.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	3,328	3,030	3,850	3,853
Tax on Arts	..	1,500	1,200	1,235
,, Buildings and Lands	8,457	8,220	8,840	8,797
,, Vehicles and Animals	286	280	290	299
,, Carts	497	450	500	513
Tolls	3,364	3,200	3,210	3,235
Realizations under Special Acts	..	..	..	55
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	143	200	270	282
Conservancy Receipts	7	30	40	31
Fees and Revenue from Educational Institutions	162	190	320	317
Do. from Medical Institutions	2	..	10	3
Income from Markets and Slaughter-houses	1,087	1,000	1,110	1,106
License fees	225	220	280	294
Other fees	6	40	30	23
Fines under Municipal and other Acts	1,135	500	1,400	1,369
Grants and Contributions from Government	4	40	40	10,054
Do. from Local Boards	380	420	400	318
Recoveries for services to private individuals	343	680	600	633
Miscellaneous	19	20	30	24
Loans	..	..	..	13,800
Advances Recovered	10	..	..	..
Total ..	19,405	20,020	22,420	46,241
Charges.				
GRANT I—				
New Works—				
Communications	39	..	300	..
Buildings	2,033	4,250	5,780	5,770
Miscellaneous Public Improvements	10	40	40	37
Repairs—				
Communications	1,473	1,800	1,450	1,527
Buildings	15	80	80	39
Drainage	..	..	..	40
Water-supply	400	510	370	428
Establishment	287	300	300	296
Tools and Plant and other Stores	16	10	10	11
Total ..	4,273	6,990	8,330	8,218
GRANT II—				
Training Schools	..	20	20	23
Municipal Schools—				
On the Salary-result System	1,150	1,370	1,450	1,447
Grants-in-aid—				
Salary grants	383	400	400	391
Result grants	140	150	150	86
Inspection	125	130	150	145
Miscellaneous	6	110	70	55
Total ..	1,804	2,180	2,240	2,147
GRANT III—				
Hospitals and Dispensaries	1,519	1,680	1,580	1,313
Contributions	125	150	100	150
Vaccination	207	220	220	197
Registration of Births and Deaths	168	130	130	123
Conservancy, Road-cleaning and Road-watering	3,497	3,930	3,530	3,425
Total ..	5,516	6,110	5,560	5,208
GRANT IV—				
Lighting	598	680	710	739
Public Garden, Survey of Land, Fire and other charges	1,145	910	720	564
Total ..	1,743	1,590	1,430	1,303
GRANT V—				
Supervision and management	2,193	1,780	1,800	1,862
Advances Recoverable	23	..	..	..
Balance	3,853	1,370	3,060	27,503
Total ..	19,405	20,020	22,420	46,241

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Vaniyambadi municipal

Report for 1895-96

C.S.
P.S.

pensary open on the occasions when the ho
the midwife attached to the dispensary,
against fifty-two in 1894–95, is attribu
the new midwife will show an improve

(4) *Vaccination and Vital Stati*
nated during the year rose from 939 to
was also good. Infantile vaccination
attention, the total number of children
688 against 596 in 1894–95.

There was an improvement in t
may now be regarded as ~~fairly accurate~~.

(5) *Sanitation.*—The expenditure
per cent. of the allotment, and 18·5 per
short outlay under this head is explained
From paragraph 73 the Government is gl
supply the sanitary needs of the town. Th
are removed. The Government notes
Chairman to the assistance rendered to hi
Tahsildar and Municipal Councillor, in e

5. *General Remarks.*—The year clos
cent. of the current receipts. Of this su
Pálár bridge.

The administration of the municipa
Increased attention should be paid to ed
year.

(True

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

ital assistant took leave. The short work of
attended only thirty-four cases of labour
to the change of hands. It is hoped that
in her work in the current year.

—The reported number of persons vacci-
and the quality of the work turned out
appears to have received a fair share of
one year successfully operated on being

stration of vital statistics, and the returns

nitation amounted to Rs. 3,425 or 87·2
nt. of the ordinary current receipts. The
in paragraph 69 of the Chairman's report.
d to observe that efforts have been made to
e should not be relaxed until all the defects
h pleasure the testimony borne by the
by M.R.Ry. O. Sundara Rao, the Deputy
ting sanitary improvements.

with a balance of Rs. 27,503 or 148·4 per
however, Rs. 23,800 are recovered for the

continued to be on the whole efficient.
cation and medical relief in the current

xtract.)

Chief Secretary.

ceipts of the Municipal Fund of the Town
during the official year 1895–96.

Actuals 1895–96.				Budget	Revised	Actuals, 1894–95 (audited figures).
ails minor ads.		Totals of Major Heads.		Estimate for 1895–96.	Estimate for 1895–96.	
		3		4	5	6
A.	P.	RS.	A. P.	RS.	RS. A. P.	RS. A. P.
.	.	3853	6 8	3030 . .	3850 . .	3327 10 6
.	.			1500 . .	1200 . .	. . .
.	4			8000 . .	8620 . .	8224 8 .
4	2			220 . .	220 . .	232 10 11
.	.			. . .	. . .	. . .
.	.			30 . .	30 . .	28 8 .
12	.			260 . .	260 . .	257 8 .
.	.			450 . .	500 . .	497 . .
4	8			3200 . .	3210 . .	3363 14 7
.	.			. . .	. . .	. . .
.	.			. .		
.	.					

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Vaniyambadi during the official year 1895–96.

	Actuals 1895–96.		Budget	Revised	Actuals,
	Details of Minor Heads.	Totals of Major Heads.	Estimate for 1895–96.	Estimate for 1895–96.	1894–95 (audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. BALANCE BROUGHT FORWARD—					
a. Municipal Fund	. . .	3853 6 8	3030 . .	3850 . .	3327 10 6
b. Endowments					
c. Water-tax Fund					
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	1235 . .		1500 . .	1200 . .	. . .
b. Tax on buildings (section 63) ..	8577 . 4		8000 . .	8620 . .	8224 8 .
c. Tax on lands (section 63) ..	220 4 2		220 . .	220 . .	232 10 11
d. Water-tax on buildings and lands (section 75) ..	. . .		. . .	. . .	. . .
e. Tax on vehicles with springs and palanquins (section 77) ..	21 . .		30 . .	30 . .	28 8 .
f. Tax on animals (section 77) ..	277 12 .		260 . .	260 . .	257 8 .
g. Tax on carts and other vehicles without springs (section 85) ..	513 . .		450 . .	500 . .	497 . .
h. Tolls (section 91)—					
Gross receipts 4032 6 11 / 797 2 3	3235 4 8		3200 . .	3210 . .	3363 14 7
Less Local Fund share					
i. Penalties on account of—					
i. Tax on arts	. . .		. . .	. . .	. . .
ii. Tax on buildings ..	. . .		. . .	. . .	. . .
iii. Tax on lands	. . .		. . .	. . .	. . .
iv. Water-tax on buildings and lands	. . .		. . .	. . .	. . .
v. Tax on vehicles, &c. ..	. . .		. . .	. . .	. . .
vi. Tax on animals	. . .		. . .	. . .	. . .
vii. Tax on carts, &c. ..	. . .		. . .	. . .	. . .
vii. Evasion of tolls	. . .	14079 5 2	. . .	. . .	. . .
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds	. . .		. . .	. . .	. . .
b. Ferry rents	. . .		. . .	. . .	. . .
c. Fees under Act II of 1888 ..	55 . .	55 . .	. . .	. . .	. . .
Carried forward ..		14134 5 2	13660 . .	14040 . .	12604 1 6

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

—	Actuals 1895-96. Details of Minor Heads.	Actuals 1895-96. Totals of Major Heads.	Budget Estimate for 1895-96.	Revised Estimate for 1895-96.	Actuals, 1894-95 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		14134 5 2	13660 . .	14040 . .	12604 1 6
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	. . .		. . .	. . .	. . .
ii. Rent of buildings	. . .		. . .	. . .	1 . .
iii. Avenue receipts	227 14 2	+	150 . .	220 . .	114 6 6
iv. Fees from Travellers' Bungalows	. . .		. . .	. . .	. . .
b. i. Sale-proceeds of lands and buildings	. . .	228	. . .	. . .	. . .
ii. Produce of lands, gardens, &c.	14 . .		. . .	. . .	. . .
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	40 3 6	54	30 . .	10 . .	11 8 .
c. Conservancy receipts—		282	20 . .	40 . .	16 9 .
Sale-proceeds of night-soil, street refuse, &c.	31 3 .		30 . .	40 . .	7 2 6
d. i. Fees from educational institutions	317 2 9		190 . .	320 . .	162 4 6
ii. Other revenue from educational institutions ..	. . .		. . .	. . .	. . .
e. i. Sale-proceeds and composition fees of medicines ..	. . .		. . .	. . .	. . .
ii. Other Hospital receipts ..	2 6 10		. . .	. . .	. . .
f. i. Income from markets ..	325 6 1	X	. . .	10 . .	1 10 .
ii. ,, slaughter-houses.	780 10 4	X	400 . .	330 . .	350 9 5
g. Other fees	. . .		600 . .	780 . .	685 15 11
i. Distraint fees	7 2 .		. . .	. . .	. . .
ii. License fees	293 13 5		10 . .	10 . .	2 6 .
iii. Cartstand fees	16 . .		220 . .	280 . .	224 9 11
iv. Other fees	. . .		30 . .	20 . .	4 8 .
h. Fines under Municipal and other Acts.	1368 14 3		. . .	. . .	. . .
i. Interest on investments			500	1400 . .	1134 11 9
i. General, including choultries	. . .				
ii. Educational	. . .		. . .	. . .	. . .
iii. Medical	. . .		. . .	. . .	. . .
j. Premium on loans	. . .		. . .	. . .	. . .
		3424 12 4			
Carried forward ..		17559 1 6	15840 . .	17500 . .	15321 7 .

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

—	Actuals 1895-96. Details of Minor Heads.	Actuals 1895-96. Totals of Major Heads.	Budget Estimate for 1895-96.	Revised Estimate for 1895-96.	Actuals, 1894-95 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		17559 1 6	15840 . .	17500 . .	15321 7 .
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends ..	. . .		. . .	. . .	. . .
Buildings	. . .		. . .	. . .	. . .
Municipal Schools ..	54 4 .		40 . .	40 . .	4 6 .
Other purposes	. . .		. . .	. . .	. . .
ii. Medical	. . .		. . .	. . .	. . .
iii. Other purposes—					
Communications ..	10000 . .		. . .	. . .	. . .
Water-supply	. . .		. . .	. . .	. . .
Drainage	. . .		. . .	. . .	. . .
Sanitation	. . .		. . .	. . .	. . .
Other purposes ..	. . .		. . .	. . .	. . .
b. From Local Boards—	. . .		. . .	. . .	. . .
i. Education	. . .		. . .	. . .	. . .
ii. Medical	318 5 8		420 . .	400 . .	379 7 2
iii. Other purposes	. . .		. . .	. . .	. . .
c. Other grants and contributions—					
i. Education	. . .		. . .	. . .	. . .
ii. Medical	. . .		. . .	. . .	. . .
iii. Other purposes	. . .	10372 9 8	. . .	. . .	. . .
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	633 4 .		680 . .	600 . .	343 1 .
ii. Other purposes	. . .		. . .	. . .	. . .
b. Other items—					
i. Fishery rents	. . .		. . .	. . .	. . .
ii. Refunds of Expenditure of previous year	. . .		. . .	. . .	. . .
iii. Fee for numbering carts, &c.	1 10 .		10 . .	10 . .	1 6 .
iv. Other items	22 3 6	657 1 6	10 . .	20 . .	17 13 3
Carried forward ..		28588 12 8	17000 . .	18570 . .	16067 8 5

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

—	Actuals 1895-96. Details of Minor Heads.	Actuals 1895-96. Totals of Major Heads.	Budget Estimate for 1895-96.	Revised Estimate for 1895-96.	Actuals, 1894-95 (audited figures).
1	2	3	4	5	6
	RS. A. P	RS. A. P	RS. A. P	RS. A. P	RS. A. P
Brought forward ..		14,134 5 2	13,660 . .	14,040 . .	12,604 1 6
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	. . .		. . .	. . .	1 . .
ii. Rent of buildings	. . .		. . .	. . .	. . .
iii. Avenue receipts	227 14 2		150 . .	220 . .	114 6 6
iv. Fees from Travellers' Bungalows	. . .	228	. . .	. . .	. . .
b. i. Sale-proceeds of lands and buildings	. . .		. . .	. . .	. . .
ii. Produce of lands, gardens, &c.	14 . .		30 . .	10 . .	11 8 .
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	40 3 6	54	20 . .	40 . .	16 9 .
c. Conservancy receipts—		282			
Sale-proceeds of night-soil, street refuse, &c.	31 3 .		30 . .	40 . .	7 2 6
d. i. Fees from educational institutions	317 2 9		190 . .	320 . .	162 4 6
ii. Other revenue from educational institutions ..	. . .		. . .	. . .	. . .
e. i. Sale-proceeds and composition fees of medicines ..	. . .		. . .	. . .	. . .
ii. Other Hospital receipts ..	2 6 10		. . .	10 . .	1 10 .
f. i. Income from markets ..	325 6 1		400 . .	330 . .	350 9 5
ii. ,, slaughter-houses.	780 10 4		600 . .	780 . .	685 15 11
g. Other fees	. . .		. . .	. . .	. . .
i. Distraint fees	7 2 .		10 . .	10 . .	2 6 .
ii. License fees	293 13 5		220 . .	280 . .	224 9 11
iii. Cartstand fees	16 . .		30 . .	20 . .	4 8 .
iv. Other fees	. . .		. . .	. . .	. . .
h. Fines under Municipal and other Acts.	1368 14 3		500	1400 . .	1134 11 9
i. Interest on investments					
i. General, including choultries	. . .		. . .	. . .	. . .
ii. Educational	. . .		. . .	. . .	. . .
iii. Medical	. . .		. . .	. . .	. . .
j. Premium on loans	. . .		. . .	. . .	. . .
		3424 12 4			
Carried forward ..		17,559 1 6	15,840 . .	17,500 . .	15,321 7 .

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

—	Actuals 1895-96. Details of Minor Heads.	Actuals 1895-96. Totals of Major Heads.	Budget Estimate for 1895-96.	Revised Estimate for 1895-96.	Actuals, 1894-95 (audited figures).
1	2	3	4	5	6
	RS. A. P	RS. A. P	RS. A. P	RS. A. P	RS. A. P
Brought forward ..		17,559 1 6	15,840 . .	17,500 . .	15,321 7 .
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends ..	. . .		. . .	. . .	. . .
Buildings	. . .		. . .	. . .	. . .
Municipal Schools ..	54 4 .		40 . .	40 . .	4 6 .
Other purposes	. . .		. . .	. . .	. . .
ii. Medical	. . .		. . .	. . .	. . .
iii. Other purposes—					
Communications ..	10,000 . .		. . .	. . .	. . .
Water-supply	. . .		. . .	. . .	. . .
Drainage	. . .		. . .	. . .	. . .
Sanitation	. . .		. . .	. . .	. . .
Other purposes ..	. . .		. . .	. . .	. . .
b. From Local Boards—	. . .		. . .	. . .	. . .
i. Education	. . .		. . .	. . .	. . .
ii. Medical	318 5 8		420 . .	400 . .	379 7 2
iii. Other purposes	. . .		. . .	. . .	. . .
c. Other grants and contributions—					
i. Education	. . .		. . .	. . .	. . .
ii. Medical	. . .		. . .	. . .	. . .
iii. Other purposes	. . .	10,372 9 8	. . .	. . .	. . .
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	633 4 .		680 . .	600 . .	343 1 .
ii. Other purposes	. . .		. . .	. . .	. . .
b. Other items—					
i. Fishery rents	. . .		. . .	. . .	. . .
ii. Refunds of Expenditure of previous year	. . .		. . .	. . .	. . .
iii. Fee for numbering carts, &c.	1 10 .		10 . .	10 . .	1 6 .
iv. Other items	22 3 6	657 1 6	10 . .	20 . .	17 13 3
Carried forward ..		28,588 12 8	17,000 . .	18,570 . .	16,067 8 5

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

—	Actuals 1895-96. Details of Minor Heads.	Actuals 1895-96. Totals of Major Heads.	Budget Estimate for 1895-96.	Revised Estimate for 1895-96.	Actuals, 1894-95 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		28,588 12 8	17,000 . .	18,570 . .	16,067 8 5
7. EXTRAORDINARY AND DEBT—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.					
b. Loans—					
i. From Government ..	13,800 . .		. . .	. . .	. . .
ii. In the market from private individuals	. . .		. . .	. . .	. . .
c. Realizations of Sinking fund for repayment of loans.					
d. Advances—					
i. Permanent	. . .	. . .	. . .	. . .	10 . .
ii. Others	. . .	13800 . .	. . .	. . .	. . .
Total Receipts ..		42,388 12 8	17,000 . .	18,570 . .	16,077 8 5
Grand Total ..		46242 3 4	20030 . .	22420 . .	19405 2 11

(12389 / 23893 / 3589)

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes. except the last class within the village site
2. Tax on buildings is levied at 7½ per cent. and tax on lands at 7½ per cent. of rent value. and
3. Water-tax on buildings and lands is levied ~~at~~ per cent. Cultivable lands at 2 annas and one anna per acre of wet & dry lands respectively.
4. Tax on vehicles and animals is levied at half the maximum rates.
5. Tax on carts, &c., is levied at Rs. 2 per cart. per annum.
6. Tolls are levied at —— the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. No 787 dated 14th August 1886 & G.O No 1120 dated 2nd August 1890.
8. The house-tax registers were last revised in the official year 1895-96 and the land tax registers in the official year 1895-96.
9. Total extent of land assessed is ~~acres~~ Cultivable with lands 267 acres. 34 cents / Dry lands 637 " 17 " / Vacant House sites 13 " 50 "
10. The mode of estimating the annual rental of houses and lands is as follows :—

Houses.
Annual rental was ordinarily fixed at 8 per cent approximately of the Sale Value

Vacant House sites. At 8 per cent of the Sale Value.

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

STATEMENT I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act V of 1884 for the official year 1895-96.

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

42388-12-6 / 23500 / 18588-12-8 / 16077 8 5 / 2511-4-3

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

—	Actuals 1895-96. Details of Minor Heads.	Actuals 1895-96. Totals of Major Heads.	Budget Estimate for 1895-96.	Revised Estimate for 1895-96.	Actuals, 1894-95 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT I—(*Public Works*)—					
1. New Works—					
a. Communications	. . .		. . .	300 . .	39 1 11
b. Buildings	3,769 13 8		4250 . .	5780 . .	2032 9 9
c. Drainage	. . .		. . .	. . .	. . .
d. Water-supply ..	. . .		. . .	. . .	. . .
e. Miscellaneous Public Improvements	37 . .	5806 13 8	40 . .	40 . .	10 . .
2. Repairs—					
a. Communications	1567 . 6		1800 . .	1450 . .	1473 4 .
b. Buildings	39 . .		80 . .	80 . .	15 . .
c. Drainage—					
i. Repairs to works ..	. . .		. . .	. . .	. . .
ii. Establishment for flushing drains, &c.	. . .		. . .	. . .	. . .
d. Water-supply—					
i. Repairs to works, machinery, &c	140 . .		140 . .	. . .	37 11 9
ii. Establishment	350 11 7		360 . .	360 . .	357 10 11
iii. Contingencies	6 15 6	2103 11 7	10 . .	10 . .	4 7 .
3. Establishment	296 . .	296 . .	300 . .	300 . .	287 10 1
4. Tools and Plant and other stores.	11 8 11	11 8 11	10 . .	10 . .	15 14 3
5. Contributions—					
a. To Local Boards for works ..	. . .		. . .	. . .	. . .
b. To Provincial Funds for scrutiny of estimates, &c. ..	. . .		. . .	. . .	. . .
c. To others for public works ..	. . .		. . .	. . .	. . .
Total, Grant I ..		8218 2 2	6,990 . .	8,330 . .	4273 5 8
GRANT II—(*Education*)—					
1. Training Schools—					
a. Contributions to Local Boards ..	. . .		. . .	. . .	. . .
b. Stipends to Normal students ..	22 12 11	22 12 11	20 . .	20 . .	. . .
2 Municipal Schools—					
i On Salary System—					
a. Establishment	. . .		. . .	. . .	. . .
b. Contingencies	. . .		. . .	. . .	. . .
Carried forward ..		22 12 11	20 . .	20 . .	. . .

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

—	Actuals 1895-96. Details of Minor Heads.	Actuals 1895-96. Totals of Major Heads.	Budget Estimate for 1895-96.	Revised Estimate for 1895-96.	Actuals, 1894-95 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		22 12 11	20 . .	20 . .	. . .
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	962 11 3		970 . .	970 . .	787 13 .
b. Result Grants	180 6 .		180 . .	180 . .	123 14 .
c. Contingencies	304 8 .	1447 9 3	220 . .	300 . .	237 4 5
3. Salary Grants	390 9 10	390 9 10	400 . .	400 . .	383 1 7
4. Results Grants	86 2 .	86 2 .	150 . .	150 . .	139 10 .
5. Combined Grants—					
a. Fixed Payments	. . .		. . .	. . .	. . .
b. Result Grants	. . .		. . .	. . .	. . .
6. Inspection—					
a. Contributions to Local Boards ..	. . .		. . .	. . .	. . .
b. Municipal Inspectors—					
i. Establishment	117 15 9		120 . .	120 . .	88 . .
ii. Contingencies	27 2 11	145 2 8	10 . .	30 . .	37 5 3
7. Miscellaneous—					
a. Building, furniture, &c., grants ..	. . .		. . .	. . .	. . .
b. Common gymnasium—					
i. Establishment	23 11 4		60 . .	30 . .	. . .
ii. Contingencies	31 4 .	54 15 4	50 . .	40 . .	. . .
c. Common Drawing Master—					
i. Establishment	. . .		. . .	. . .	. . .
ii. Contingencies	. . .		. . .	. . .	. . .
d. Other items	. . .		. . .	. . .	6 . .
Total, Grant II ..		2147 4 .	2180 . .	2240 . .	1803 10 3
GRANT III—(*Sanitation and Medical Services*).					
1. Hospitals and Dispensaries—					
a. Establishment	866 10 .		1000 . .	870 . .	995 12 .
b. Medicines and Supplies	146 8 10		350 . .	350 . .	267 5 9
c. Diet of Patients	. . .		. . .	. . .	. . .
d. Sundries and Contingencies ..	299 7 6		330 . .	360 . .	256 4 11
e. Contributions to Local Boards ..	. . .		. . .	. . .	. . .
&c., &c., &c. .	. . .	1312 10 4	. . .	. . .	. . .
Carried forward ..		1312 10 4	1680 . .	1580 . .	1519 6 8

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

—	Actuals 1895-96. Details of Minor Heads.	Actuals 1895-96. Total of Major Heads.	Budget Estimate for 1895-96.	Revised Estimate for 1895-96.	Actuals, 1894-95 (audited figures).
1	2	3	4	5	6

	RS.	A.	P.	RS.	A.	P	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				1312	10	4	1680	.	.	1580	.	.	1519	6	8
GRANT III—*Sanitation and Medical Services*—cont.															
2. *a.* Contributions to Provincial funds for—															
i. Medical College ..	81	.	.				50	.	.	50	.	.	72	.	.
ii. Sanitary Inspection ..	55	.	.				50	.	.	50	.	.	46	.	.
iii. Medical Reserve staff ..	11	.	.				50	.	.	.	.	.	7	.	.
iv. Cutlers' Establishment ..	3	.	.	150	.	.	.	.	.	.	.	.	.	.	.
b. Contributions to Local Boards, &c., for—															
i. Medical Schools ..	.	.	.				.	.	.	.	.	.	.	.	.
ii. Reserve staff	.	.	.				.	.	.	.	.	.	.	.	.
&c., &c., &c, ..	.	.	.				.	.	.	.	.	.	.	.	.
c. Other contributions	.	.	.				.	.	.	.	.	.	.	.	.
3. Vaccination—															
a. Establishment	146	8	11				160	.	.	160	.	.	156	.	.
b. Contingencies	50	2	.				60	.	.	60	.	.	51	7	10
c. Contributions to Local Boards ..	.	.	.	196	10	11	.	.	.	.	.	.	.	.	.
4. Registration of Births and Deaths—															
a. Establishment	119	8	.				120	.	.	120	.	.	118	.	.
b. Contingencies	3	12	.	123	4	.	10	.	.	10	.	.	49	12	11
5. Conservancy, Road cleaning and Road watering—															
a. i. Establishment	2853	4	5				2920	.	.	2900	.	.	2797	14	8
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	48	15	.				50	.	.	50	.	.	165	13	6
b. Private scavenging—															
i. Establishment	457	10	3				780	.	.	470	.	.	347	8	5
ii. Contingencies, such as cost of scavenging carts, &c. ..	15	10	.				80	.	.	30	.	.	121	.	.
c. Cholera charges ..	.	.	.				50	.	.	50	.	.	.	.	.
d. Contingencies	49	15	4				50	.	.	30	.	.	63	11	3
&c., &c., &c. ..	.	.	.	3425	7	.	.	.	.	.	.	.	.	.	.
Total, Grant III ..				5208	.	3	6110	.	.	5560	.	.	5515	11	3

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

—	Actuals 1895-96. Details of Minor Heads.	Actuals 1895-96. Totals of Major Heads.	Budget Estimate for 1895-96.	Revised Estimate for 1895-96.	Actuals, 1894-95 (audited figures).
1	2	3	4	5	6

	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*).															
1. Lighting—															
a. Establishment	232	15	6				240	.	.	240	.	.	173	12	7
b. Contingencies	505	12	3	738	11	9	400 / 70	.	.	470	.	.	424	2	.
2. i. Markets—															
a. Establishment	.	.	.				.	.	.	.	.	.	.	.	.
b. Contingencies	.	.	.				.	.	.	.	.	.	.	.	.
ii. Slaughter-houses—															
a. Establishment	.	.	.				.	.	.	.	.	.	.	.	.
b. Contingencies	.	.	.				.	.	.	.	.	.	.	.	.
3. Choultries—															
a. Establishment	.	.	.				.	.	.	.	.	.	.	.	.
b Contingencies	.	.	.				.	.	.	.	.	.	.	.	.
c. Feeding Travellers	.	.	.				.	.	.	.	.	.	.	.	.
4. Travellers' bungalows—															
a. Establishment															
b. Contingencies															
5. Avenues—															
a. Establishment															
b. Contingencies															
6. Public Garden—															
a. Establishment													4	.	.
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 ..				738	11	9	680	.	.	710	.	.	601	14	7

Original budget grant + Allotment made subsequent to the submission of the revised Estimate.

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

	Actuals 1895-96. Details of Minor Heads.	Actuals 1895-96. Totals of Major Heads.	Budget Estimate for 1895-96.	Revised Estimate for 1895-96.	Actuals, 1894-95 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		738 11 9	680 . .	710 . .	601 14 7
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. Other Charges—*cont.*					
ii. Rewards for destruction of wild animals and snakes ..	13 7 .		10 . .	20 . .	16 3 .
iii. Printing	422 5 5		500 . .	600 . .	503 4 8
iv. Compensation for lands ..	. . .		300 . .	. . .	117 . .
v. Other items	*128 2 1	563 14 6	100 . .	100 . .	504 11 10
*Cost of numbering carts .... 5-9-3 Assessment on lands .... 6-14-10 Law charges ..... 115-10-.. 128-2-1					
Total, Grant IV ..		1302 10 3	1590 . .	1430 . .	1743 2 1
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	874 3 3		890 . .	890 . .	843 3 .
ii. Inspection	. . .		. . .	. . .	. . .
b. Collection of Municipal Taxes—					
i. Establishment	309 8 .		310 . .	310 . .	279 3 9
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	108 5 2		86 . . 30 . .	80 . .	117 14 .
c. Collection of Tolls—					
i. Establishment	38 11 8		. . .	40 . .	412 152
ii. Contingencies	8 . .		. . .	. . .	156 4 8
d. Office contingencies other than (b) (ii)	443 9 11		390 . .	400 . .	333 6 5
e. Contributions for Central office and Audit establishments ..	80 . .	1862 6 .	80 . .	80 . .	50 . .
Total, Grant V ..		1862 6 .	1780 . .	1800 . .	2192 15 .
Repayment of Debt—					
a. Instalments paid during the year.					
b. Invested on account of Sinking Fund (Value of securities purchased)	. . .		. . .	. . .	. . .
c. Charges of investment ..	. . .		. . .	. . .	. . .
Interest—					
a. On account of last year ..	. . .		. . .	. . .	. . .
b. „ of current years.	. . .		. . .	. . .	. . .

Budget grant (Rs 50) + Rs 50 allotted subsequent to the submission of the revised Estimate

Budget Grant + the amount allotted subsequent to the submission of the revised Estimate

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

	Actuals 1895-96. Details of Minor Heads.	Actuals 1895-96. Totals of Major Heads	Budget Estimate for 1895-96.	Revised Estimate for 1895-96.	Actuals, 1894-95 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Advances recoverable—					
a. Permanent	. . .		. . .	. . .	20 . .
b. Others	. . .		. . .	. . .	3 . .
Refunds of other than current collections ..	. . .		. . .	. . .	. . .
Discount	. . .		. . .	. . .	. . .
Pensions and gratuities	. . .		. . .	. . .	. . .
Investments—					
a. In Government securities for purposes other than Sinking Fund	. . .		. . .	. . .	. . .
b. In Savings Bank	. . .		. . .	. . .	. . .
Total Expenditure ..		18738 6 8	18650 . .	19360 . .	15551 12 3.
Balances—					
a. Municipal Fund	. . .	27503 12 8	1380 . .	3060 . .	3853 6 8
b. Endowments	. . .	. . .	. . .	. . .	. . .
c. Water-tax Fund	. . .	. . .	. . .	. . .	. . .
Grand Total ..		46242 3 4	20030 . .	22420 . .	19405 2 11

Note to Statement II.

Position of the Municipality of Vaniyambadi *on 31st March* 1896

Liabilities	RS.
Liabilities—	
Balance of Loans	
Deposits to be adjusted ..	1403 . 13 . 4
Other Liabilities (in detail)	
Cost of printing charges due to the C.N. Press, Jinjapatam . . not known	
Cost of medicines & supplies by Messrs Burgoyne, Burbidge & Co, London . . not known	
Total	1403 . 13 . 4

Assets		RS.
Municipal Balance ..	Cash	27503 . 12 . 8
	Securities	. . .
Deposit Balance ..	Cash	1403 . 13 . 4
	Securities	. . .
Sinking Fund of loans		. . .
Funded Capital of endowed institutions, Hospitals, &c.		. . .
	Total ..	28907 . 10 . .
Value of Premises, Street Lamps &c		10,605 . 7 . 5
Do. of Tools and plant		6 . 10 . .
Do. of Live stock		. . .
Do. of Furniture		671 . 2 . 9
Arrears of taxes, &c.		6 . . .
Other assets (in detail) Contribution due by the Jinjapatam Taluq Board		9 . 3 . 2
	Total ..	11298 . 7 . 4
Claims—		
Advances Recoverable—		
Permanent advance		35 . . .
Advances for works, &c.		
	Total ..	35 . . .

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									
2									
3									
	Total ..								
(b)	Buildings								
1	Constructing a hospital building	7,244				5530	4	3	
2	" a brick wall latrine	200				180	1	5	
	Purchase of 12 Corrugated iron dustbins	60				57	8		
	Total ..	7504				5769	13	8	

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

Part I.—New Works.—*cont.*

Number	Project.	Amount of estimate.	Past expenditure.			Expenditure in 189 -9.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage								
1									
2									
3									
	Total ..								
(d)	Water-supply								
1									
2									
3									
(e)	Miscellaneous Public Improvements. Constructing a silt fence near the Stone groyne at Rahimapet	47	10			37			
	Total ..	47	10			37			

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

Part II.—Repairs.

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P	Rs.	A.	P	
(a)	Communications							Total mileage of roads streets, lanes, &c., in the town.
1	Repairing Anjinegar Coil Street	77	.	.	73	4	6	
2	" Govindapuram High road	73	.	.	70	1	4	Metalled or Gravelled / Unmetalled.
3	" Chuckler's reiu ...	105	.	.	92	12	5	m. f. p. / m. f. p.
4	" Sembadarein							8-1-6 / 3-6-214
		303	.	.	293	4	6	12 . . .
5	" Balachetty Street	148	.	.	116	9	10	Total mileage under maintenance.
6	" Railway Station road	139	.	.	98	11	1	Metalled or Gravelled / Unmetalled.
7	" Culvert at Balachetty Street	30	.	.	23	.	.	m. f. p. / m. f. p.
8	" Mangayam road	120	.	.	114	.	.	7-2-0 / 0-7-6
9	" Road between Vakil Muhamad Salih Street and Maraikadai Street	25	.	.	23	4	.	8-1-6
10	Repairing the Culvert at V Muhamad Salih's Street	8	.	.	7	8	.	
11	" Athureon Street	84	8	.	49	5	10	
12	" Kidangamakan Street	75	.	.	60	.	.	
13	" Thattakara Jainulabdin Sahib Street.	40	.	.	35	14	3	
14	" Anji Mudin Sahib Street	50	.	.	43	4	9	
15	" Kaniyambadi Street	150	.	.	149	.	.	
16	" Drain at Kaniyambadi road	40	.	.	40	.	.	X Humble letter to repair drain
17	" Patel Jakub Sahib's Street	127	.	.	127	.	.	
18	" Tunnels in Fy. Kadar Sahib's Street &							
19	In Thattey Sahib's Street	179	.	.	100	.	.	
	Cost of Casual repairs to the roads	50	.	.	50	.	.	
	Total ..	1823	8	.	1567	.	6	

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P	Rs.	A.	P.	
(b)	Buildings							
1	Repairing the mud wall Katinie at Kaderpet ...	15	.	.	15	.	.	
2	Repairing the mudwall Katinie at Tumbipet	15	.	.	15	.	.	
3	" Pariah School building	9	.	.	9	.	.	
	Total ..	39	.	.	39	.	.	

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A	P	Rs.	A	P	
(c)	Drainage	-	-	-	-	-	-	
1								
2								
3								
	Total ..	-	-	-	-	-	-	
(d)	Water-supply							
1	Cost of reconstructing the well in the Cutchery Compound	-	-	-	140	-	-	
2	Earthen rings supplied to the public Springs	-	-	-	5	9	-	
3	Cost of bucket supplied to the public ~~Spring~~ well	-	-	-	-	6	-	
	" Rope supplied to "	-	-	-	-	12	6	
	" Bamboos supplied to the Springs ..	-	-	-	-	4	-	
	Total ..	-	-	-	146	15	6	

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 .. .. @ Rs5 each	2	10	-	-	120	-	-
Spring Cleaners @ Rs4 each	5	20	-	-	240	-	-
Total ..	7	30	-	-	360	-	-
Deduct Fines and Stoppages ..					9	4	5
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					350	11	7
3. General.—							
Overseers	1	25	-	-	300	-	-
Maistries	-	-	-	-	-	-	-
Total	1	25	-	-	300	-	-
Deduct Fines and Stoppages ..					4	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					296	-	-

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

——	Number	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT II.—Education—							
1. Training Schools—							
Pupils receiving scholarships	1	2	.	.	24	.	.
Total ..	1	2	.	.	24	.	.
Deduct Fines and Stoppages ..					1	3	1
Add arrears for last year paid this year ..					-	.	.
Balance (Statement II) ..					22	12	11
2. Municipal Schools—							
a. On the Salary System—							
Head Master	.	.	.	.	.	.	.
1st Assistant Master	.	.	.	.	.	.	.
2nd "							
Total ..	.	.	.	.	.	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					.	.	.

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

——	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A.	P.	Rs.	A.	P.
GRANT II.—Education—*cont.*							
b. On the Salary Result System—							
Rathinampet Upper Primary School							
Head master	1	12	.	.	144	.	.
2nd master	1	10	.	.	120	.	.
3rd master	1	8	.	.	96	.	.
4th master	1	6	.	.	72	.	.
Periapet Primary School							
Head Master	1	10	.	.	120	.	.
2nd master	1	8	.	.	96	.	.
3rd "	1	6	.	.	72	.	.
Gowdapuram Pariah Primary School							
Head master	1	7	.	.	84	.	.
Chennampet & Kaderpet Moh. Primary School							
Teachers	2	14	.	.	168	.	.
Total ..	10	81	.	.	972	.	.
Deduct Fines and Stoppages ..					9	4	9
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					962	11	3

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT II.—EDUCATION—*cont.*							
6. INSPECTION—							
Inspecting schoolmaster	1	7	8	.	90	.	.
Total ..	1	7	8	.	90	.	.
Deduct Fines and Stoppages ..						1	3
Add arrears for last year paid this year ..	* excluding the fixed travelling allowance which is Rs 30 per annum at Rs 2-8-0.						
Balance (Statement II) ..					88	12	3
7. *b.* GYMNASTIC INSTRUCTORS	1	5	.	.	60	.	.
Total ..	1	5	.	.	60	.	.
Deduct Fines and Stoppages ..					36	4	8
Add arrears for last year paid this year ..							
Balance (Statement II) ..					23	11	4
c. DRAWING MASTERS	.	.	.	.	.	.	.
Total ..	.	.	.	.	.	.	.
Deduct Fines and Stoppages .							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					.	.	.

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P	RS.	A.	P.
GRANT III.—SANITATION AND MEDICAL SERVICES—							
1. HOSPITALS AND DISPENSARIES—							
Medical Subordinates	1	56	14	.	284	6	. for 5 months
" "	1	39	6	.	275	10	. " 7 months
Midwife	1	12	.	.	144	.	.
Clerk	.	.	.	.	.	.	.
Compounder	1	9	.	.	108	.	.
Servants	1	6	.	.	72	.	.
"	.	.	.	.	.	.	.
"	.	.	.	.	.	.	.
Total ..	5	123	4	.	884	.	.
Deduct Fines and Stoppages ..					17	6	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					866	10	.

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
3. Vaccination—							
Vaccinators	1	10	.	.	120	.	.
Vaccinatrix (allowance to the midwife)	1	3	.	.	36	.	.
Peons	.	.	.	.	.	.	.
Total ..	2	13	.	.	156	.	.
Deduct Fines and Stoppages ..					9	7	1
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					146	8	11
4. Registration—							
Registrars	1	10	.	.	120	.	.
Peons	.	.	.	.	.	.	.
Total ..	1	10	.	.	120	.	.
Deduct Fines and Stoppages ..					.	8	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					119	8	.

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
5. *a.* "Conservancy, Road-cleaning and Road-watering."—							
Nuisance Inspectors	.	.	.	.	.	.	.
"	.	.	.	.	.	.	.
Sub Inspector	1	15	.	.	180	.	.
Maistries	1	9	.	.	108	.	.
	1	7	.	.	84	.	.
Scavengers	males @ Rs 5-8 each 7	38	8	.	462	.	.
	Females @ 4-8 each 5	22	8	.	270	.	.
Sweepers	males @ Rs 4 each 16	64	.	.	768	.	.
	Pariahs @ 5 each 2	10	.	.	120	.	.
	Females @ Rs 3 each 26	78	.	.	936	.	.
Total ..	59	244	.	.	2928	.	.
Deduct Fines and Stoppages ..					74	11	7
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					2853	4	5

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

——	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors							
Maistries	1	6	.	.	72	.	.
Scavengers .. @ 5-8-0 each	6	33	.	.	396	.	.
Total ..	7	39	.	.	468	.	.
Deduct Fines and Stoppages ..					10	5	7
Add arrears for last year paid this year ..					-	.	.
Balance (Statement II) ..					457	10	3
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents							
Masalchies .. @ Rs 5 each	4	20	.	.	240	.	.
Total ..	4	20	.	.	240	.	.
Deduct Fines and Stoppages ..					7	.	6
Add arrears for last year paid this year ..					-	.	.
Balance (Statement II) ..					232	15	6

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

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

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors							
Maistries	1	6	.	.	72	.	.
Scavengers .. @ 5-8-0 each	6	33	.	.	396	.	.
Total ..	7	39	.	.	468	.	.
Deduct Fines and Stoppages ..					10	5	9
Add arrears for last year paid this year ..					-	.	.
Balance (Statement II) ..					457	10	3
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents	.	.	.	.	-	.	.
Masalchies .. @ Rs 5 each	4	20	.	.	240	.	.
Total ..	4	20	.	.	240	.	.
Deduct Fines and Stoppages ..					7	6	
Add arrears for last year paid this year ..					-	.	.
Balance (Statement II) ..					232	15	6

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

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

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
4. Travellers' Bungalows—							
Maty							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
5. Avenues—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
6. Public Garden—							
Gardeners							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT IV—Lighting and Miscellaneous Municipal Purposes—*cont.*							
8. Fire—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
9.—							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT V.—*a.* General Establishment—							
i. Office—							
Manager	1	32	-	-	384	-	-
Clerks	1	10	-	-	120	-	-
,, ...	.	.	-	-	.	-	-
,, ...	.	.	-	-	.	-	-
Accountants	1	18	-	-	216	-	-
Attender	1	8	-	-	96	-	-
Peons	1	6	-	-	72	-	-
Total ..	5	74	-	-	888	-	-
Deduct Fines and Stoppages ..					13 12 9		
Add arrears for last year paid this year ..					/	-	-
Balance (Statement II) ..					874	3	3
ii. Inspection—							
Chairman's salary or carriage allowance ..	.	.	.	.	.	.	
Total ..	.	.	.	.	.	.	
Deduct Fines and Stoppages ..					.	.	
Add arrears for last year paid this year ..					.	.	
Balance (Statement II) ..					.	.	

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT V.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks	.	.	-	-	.	-	-
Bill Collectors	1 / 1	12	-	-	144	-	-
		8	-	-	96	-	-
Peons	1 / 1	4	-	-	48	-	-
		2	-	-	24	-	-
Total ..	4	26	-	-	312	-	-
Deduct Fines and Stoppages ..					2	8	-
Add arrears for last year paid this year ..					.	-	-
Balance (Statement II) ..					309	8	-
c. Collection of tolls—							
Inspectors	.	.	-	-	.	-	-
Gate-keepers	.	.	-	-	.	-	-
Total ..	-	-	-	-	-	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					-	-	-

STATEMENT IV-A.—*Municipality of* Vaniyambadi — Demand, Collection and Balance tatement for the year 1895-96.

Current.

Tax.	Demand as originally assessed by the Chairman.			Remitted by the Council on appeal.			Demand as finally settled (column 2 *minus* column 3).			Collected.			Remitted on account of vacant houses, &c.			Written off as irrecoverable.			Balance (column 4 *minus* columns 5, 6 and 7).		
1	2			3			4			5			6			7			8		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Tax on arts, &c.	2580	8	-	1332	.	.	1248	8	.	1235	.	.		.	.	7	8	.	6	.	.
2. Tax on buildings	8540	13	7	.	.	.	8540	13	7	8477	13	3		28	9	2	35	1	4	.	.
3. Tax on lands	201	15	.	.	.	.	201	15	.	192	27	10		.	.	.	9	3	8	.	.
4. Water-tax on buildings and lands	.	.	.	.	.	.	.	.	.	.	.	.		.	.	.	.	.	.	.	.
5. Tolls (gross receipts)	4010	.	.	.	.	.	4010	.	.	4010	.	12		.	.	.	.	.	.	.	.
6. Market rents	325	.	.	.	.	.	325	.	.	325	.	.		.	.	.	.	.	.	.	.
7. Slaughter-house fees	780	.	.	.	.	.	780	.	.	780	.	.		.	.	.	.	.	.	.	.
8. Rent of cart-stands	16	.	.	.	.	.	16	.	.	16	.	.		.	.	.	.	.	.	.	.
9. Private scavenging fees	567	4	.	.	.	.	567	4	.	562	9	.		2	7	.	2	4	.	.	.
10. Avenues	135	.	.	.	.	.	135	.	.	135	.	.		.	.	.	.	.	.	.	.
Total	17,156	8	7	1332	.	.	15824	8	7	15,733	7	5		31	.	2	54	1	.	6	.	.

Statement IV-B.—Arrears.

—	Balance of old demand.			Arrears of previous year.			Total demand.			Collected.			Remitted.			Written off.			Balance (column 4 *minus* columns 5, 6 and 7).			Years to which the balance relates.			
1	2			3			4			5			6			7			8			9			
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P	RS.	A.	P.	A.	B.	C.	&c.
1. Tax on arts, &c.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
2. Tax on buildings	.	.	.	164	11	11	164	11	11	99	13	3	✓	9	.	.	55	14	8	.	.	.	.	.	.
3. Tax on lands	.	.	.	32	8	.	32	8	.	27	8	10	✓	.	.	.	4	15	2	.	.	.	.	.	.
4. Water-tax on buildings and lands ..	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
5. Tolls	.	.	.	20	12	.	20	12	.	20	12	.	✓	.	.	.	.	.	.	.	.	.	.	.	.
6. Market rents	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
7. Slaughter-house fees	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
8. Rent of cart-stands	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
9. Private scavenging fees	1	2	.	85	11	.	86	13	.	70	11	.	✓	.	.	.	16	2	.	.	.	.	.	.	.
Total ..	1	2	.	303	10	11	304	12	11	218	13	1	9	.	.	76	15	10	.	.	.	.	.	.	.

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

Taxes.	Warrants remaining unexecuted at the beginning of the year.				Warrants issued during the year.				Total.				Warrants executed and warrants cancelled during the year.				Warrants remaining unexecuted at the close of the year.				Cancelled warrants on which no collections were made.				Collected after issue of warrants, but before distraint.				Property distrained, but not sold.				Property sold.			
	Number.	Amount involved.			Number.	Amount involved.			Number.	Amount involved.			Number.	Amount involved.			Number.	Amount involved.			Number of cases	Amount involved.			Number of cases.	Amount.			Number of cases.	Amount realized on distraint.			Number of cases.	Amount realized by sale.		
1	2	3			4	5			6	7			8	9			10	11			12	13			14	15			16	17			18	19		
		RS.	A.	P.		RS.	A.	P.		RS.	A	P.		RS.	A	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.
1. Tax on arts, &c. ..	.	.	.	.	46	201	.	.	46	201	.	.	46	201	.	.	.	.	.	.	.	.	.	.	42	181	8	.	4	19	8	.	.	.	.	.
2. Tax on buildings ..	1	2	4	.	304	534	1	7	305	536	5	7	305	536	5	7	.	.	.	.	.	.	.	.	279	508	14	4	25	25	3	3	1	2	4	.
3. Tax on lands ..	.	.	.	.	11	11	5	4	11	11	5	4	11	11	5	4	.	.	.	.	.	.	.	.	8	3	1	11	3	8	3	5	.	.	.	.
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 ..	1	2	4	.	361	736	6	11	362	748	10	11	362	748	10	11	.	.	.	.	.	.	.	.	329	693	8	3	32	52	14	8	1	2	4	.

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Appedix 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.	1	6 4 10	1	6 4 10	-	- - -	-	- - -	-	- - -
3. Tax on lands ..										
4. Water-tax on buildings and lands ..										
5. Tax on vehicles with springs and palanquins ..										
6 Tax on animals ..										
7. Tax on carts and other vehicles without springs.										
Total ..	1	6 4 10	1	6 4 10	-	- - -	-	- - -	-	- - -

Statement V-A.—Showing the Statistics of Municipal Schools in the Municipality of Vaniyambadi for the official year 1895-96.

STATEMENT V-A.—Showing the Satistics of Municipal Schools in the Municipality of Vaniyambadi for the official year 1895-96.

Schools.	Number of schools.				Number on rolls on 31st March 1896.		Average attendance throughout the year.	Receipts.					Expenditure.					Net cost to Municipality.	Average net cost per pupil in each class of municipal schools.	Remarks.
	At the beginning of the year.	Opened during the year.	Closed in the year.	At the close of the year.	Boys.	Girls.		Grants from Provincial Funds.	Grants from Local Funds.	School fees.	Other receipts.	Total.	Masters. Fixed salary (masters, clerks and servants).	Masters. Results grant.	Masters. School fees.	Contingencies and Miscellaneous.	Total.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
								Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
I.—Colleges										nil										
II.—Upper Secondary Schools and Departments.																				
(1)																				
(2)																				
(3)										nil										
Total ..																				
Total of Colleges and Upper Secondary Schools and Departments ..										nil										
III.—Lower Secondary Schools and Departments.																				
(a) Salary System—																				
(1)																				
(2)																				
(3)										nil										
Total ..																				
(b) Salary-results System—																				
(1)																				
(2)																				
(3)										nil										
Total ..																				
Total, College and Secondary Schools.																				
IV.—Primary Schools and Departments.																				
(a) Salary System—																				
(1)																				
(2)																				
(3)										nil										
Total ..																				

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

Schools.	Number of schools.				Number on rolls on 31st March 1896.		Average attendance through out the year.	Receipts.					Expenditure.					Net cost to Municipality.	Average net cost per pupil in each class of municipal schools.	Remarks.
	At the beginning of the year.	Opened during the year.	Closed in the year.	At the close of the year.	Boys.	Girls.		Grants from Provincial Funds.	Grants from Local Funds.	School fees.	Other receipts.	Total.	Masters. Fixed salary (masters, clerks and servants).	Masters. Results grant.	Masters. School fees.	Contingencies and miscellaneous.	Total			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
								Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
(1) Periapet Hindu Uppar Primary School	1	-	-	1	40	13	42	230 - -	- - -	101 14 3	- - -	125 8 3	288 8 8	58 6 3	- - -	104 15 -	451 13 11	326 5 8	7 12 4	✓
(2) Rahimanpet do	1	-	-	1	52	20	58	264 -	- - -	158 2 -	- - -	184 6 -	422 2 7	81 13 -	- - -	107 15 -	611 14 7	427 8 7	7 5 11	
(3) Chamundapet Moh. Primary School.	1	-	-	1	18	-	13	- - -	- - -	15 6 -	- - -	15 6 -	84 - -	2 5 6	- - -	50 8 -	136 13 6	121 7 6	9 5 6	
(4) Kadapet Bethandavan Primary School	1	-	-	1	34	-	30	- - -	- - -	41 12 6	- - -	41 12 6	84 - -	10 12 6	- - -	34 2 -	128 14 6	87 2 -	2 14 6	
(5) Pariah Primary School.	1	-	-	1	31	2	27	4 6 -	- - -	- - -	- - -	4 6 -	84 - -	27 - 9	- - -	7 - -	118 - 9	113 10 9	4 3 4	
Total ..	5	-	-	5	175	35	170	54 4 -	- - -	317 2 9	- - -	371 6 9	962 11 3	180 6 -	- - -	304 8 -	1447 9 3	1076 2 6	6 5 3	
Total, Primary Schools ..	-	-	-	-	-	-	-	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -		
Grand Total of all Schools and Colleges	5	-	-	5	175	35	170	54 4 -	- - -	317 2 9	- - -	371 6 9	962 11 3	180 6 -	- - -	304 8 -	1447 9 3	1076 2 6	6 5 3	

Foot-note to Statement V-A.

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

Examinations.	Number of Pupils examined.	Number of Pupils passed.
First in Arts	"	"
Matriculation ..	"	"
Upper Secondary ..	"	"
Lower Secondary ..	"	"
Primary School ..	"	"
Infant Standard ..	28	18 ✓
First Standard ..	28	24 ✓
Second Standard ..	30	26 ✓
Third Standard ..	26	20 ✓
Fourth Standard ..	10	9 ✓
Total	122 ✓	97 ✓

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

Schools.	Number of Schools: At the beginning of the year.	Opened during the year.	Closed during the year.	At the close of the year.	Number on rolls on 31st March 1896: Boys.	Girls.	Number of pupils examined.	Number of pupils found qualified for grants.	Full amount of grant earned. Rs.	A.	P.	Amount of such grant payable. Rs.	A.	P.	Amount disbursed. For current year. Rs.	A.	P.	For previous year. Rs.	A.	P.	Total. Rs.	A.	P.	Paid as salaries to masters. Rs.	A.	P.	Total expenditure from Municipal funds, columns 14 and 15. Rs.	A.	P.	Remarks.
1	2	3	4	5	6	7	8	9	10			11			12			13			14			15			16			17
GRANT-IN-AID.																														Rate at which grants were paid.
A. Result Grant (*i.e.*, Schools actually examined for results grants)—									Nil																					
(*a*) Secondary																														
Total ..																														
(*b*) Primary																														
Shandipet Hindu Result Patsendshool	1	-	-	1	99	-	33	27	41	12	-	-	-	-	41	12	-	-	-	-	41	12	-	-	-	-	41	12	-	
Fort Krishnadasan Primary School	1	-	-	1	39	-	17	15	44	6	-	-	-	-	44	6	-	-	-	-	44	6	-	-	-	-	44	6	-	
Neelikollai Krishnadasan Primary School	1	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total ..	3	-	1	2	138	-	50	42	86	2	-	-	-	-	86	2	-	-	-	-	86	2	-	-	-	-	86	2	-	
Grand Total ..	3	-	1	2	138	-	50	42	86	2	-	-	-	-	86	2	-	-	-	-	86	2	-	-	-	-	86	2	-	

Statistics of Aided Schools in the Municipality of Vaniyambadi for the official year 1895-96

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

Schools.	Number of Schools: At the beginning of the year.	Number of Schools: Opened during the year.	Number of Schools: Closed during the year.	Number of Schools: At the close of the year.	Number on rolls on 31st March 1896: Boys.	Number on rolls on 31st March 1896: Girls.	Number of pupils examined.	Number of pupils found qualified for grants.	Full amount of grant earned.	Amount of such grant payable.	Amount disbursed: For current year.	Amount disbursed: For previous year.	Amount disbursed: Total.	Paid as salaries to masters.	Total expenditure from Municipal funds, columns 14 and 15.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
									Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
B. Combined Grant Schools—																
(*a*) Secondary										nil						
Total ..																
(*b*) Primary										nil						
Total ..																
Grand Total ..																
C. Salary Grant Schools—																
(*a*) Secondary																
London Mission School	1	-	-	1	29	-	-	-	-	-	-	-	-	233 6 11	233 6 11	
Total ..	1	-	-	1	29	-	-	-	-	-	-	-	-	233 6 11	233 6 11	
(*b*) Primary	1	-	-	1	61	-	-	-	-	-	-	-	-	157 2 11	157 2 11	
Total ..	1	-	-	1	61	-	-	-	-	-	-	-	-	157 2 11	157 2 11	
Grand Total ..	2	-	-	2	90	-	-	-	-	-	-	-	-	390 8 9	390 9 10	* Includes rent grant

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STATEMENT VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Vaniyambady for the year 189 5-96.

(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 wherever there is alteration ..													
Grant I Public Works (1) New works													
(2) Miscellaneous Public Improvements	-	-	-	40	-	-	✓	-	-	40	-	✓	Council's resolution no 8 dated 9.5.96.
" (2) Repairs (d) Water Supply													
(i) Repairs to works, machinery	-	-	-	140	-	-	✓	-	-	140	-	✓	" " no 4 dated 11.2.96
Grant II Education, (1) Training Schools													
(b) Stipends to Normal Students	-	-	-	20	-	-	✓	-	-	20	-	✓	Council's resolution no 10 dated 9.5.95 and G.O. No 1157 Jn. Dis dated 20.7.95
Grant III Sanitation & Medical Service,													
2(a) Contribution to provincial funds for medical College, Sanitary Inspectorate	100	-	-	50	-	-	✓	-	-	150	-	✓	Council's resolution no 10 dated 10.3.96
" 5.(d) Conservancy Contingencies	30	-	-	20	-	-	✓	-	-	50	-	✓	" " no 10 dated 10.3.96

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Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Vaniyambadi for the year 1895-96 —*continued.*

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

Items of expenditure.	Original budget grant as sanctioned by Government.	Subsequent additions.	Subsequent deductions.	Total grant.	Authority for the additions and deductions shown in columns 3 and 4.
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Grant IV Lighting & Miscellaneous					
1. Lighting (b) Contingencies	400 . .	40 . .	. . .	440 . .	Council's resolution no 10 dated 10-3-96
" 9. Other Charges (V) Other items	50 . .	50 . .	. . .	100 . .	" " no 8 dated 24-3-96
Grant V (a) General Establishment					
" (b) (i) Office Establishment	290 . .	20 . .	. . .	310 . .	G.O. No 617 M. dis dated 6-4-95
" (b) (ii) Purchase of account books	80 . .	30 . .	. . .	110 . .	Council's resolution No 11 dated 24-3-96
" (d) Office Contingencies	350 . .	40 . .	. . .	390 . .	" " no 6 dated 25-2-96

STATEMENT VII.—Tolls.

Number of toll-gates.	Whether collection of tolls is leased out or managed departmentally.	Amount of collections.	Expenditure on				Balance (column 3 *minus* column 7.)	Share due to the District Board.	Amount paid to the District Board.	Balance, if any, due to the District Board on date on which it was paid.
			Works.	Establishment.	Contingencies.	Total.				
1	2	3	4	5	6	7	8	9	10	11
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS A. P.
7	Leased out	4032 6 11	8 . .	38 11 8	. . .	46 11 8	3985 11 3	797 2 3	796 12 11	. 5 4

46 11 8

5) 3985 11 3 (797-2-3

35

48

45

38

10

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STATEMENT V.III—Loans.

Amount of loan and rate of interest.	For what purpose and terms on which obtained and year in which taken.	Date of Government sanction.	Amount re-paid. Up to 31st March 1895. Number of years.	Amount re-paid. Up to 31st March 1895. Amount.	Amount re-paid. In 1895-96.	Amount transferred to Sinking Fund. Up to 31st March 1895. Number of years.	Amount transferred to Sinking Fund. Up to 31st March 1895. Amount.	Amount transferred to Sinking Fund. In 1895-96.	Invested out of the total amount transferred up to end of 1895-96. In Government Securities.	Invested out of the total amount transferred up to end of 1895-96. In the Savings Bank.
1	2	3	4	5	6	7	8	9	10	11
RS. A. P.				RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
13800 . . at 4¼ per Cent	For the Construction of a Suspension bridge over the Palar Riv. Repayable in 36 years at Rs 822 per year The loan was taken at the Close of the Official Year 1895-96	No 308 dated 21st February 1896 & No 440 dated — 17th March 1896	- - -	- - -	- - -	-	- - -	- - -	- - -	- - -

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

Name of Municipality	Total Number of houses, as per census (occupied and unoccupied).	Number of houses on the municipal register out of the number in column 2.	Assessed. Under 8 Annas. Number.	Under 8 Annas. Amount.	8 Annas to Rs. 1½. Number.	8 Annas to Rs. 1½. Amount.	Rs 1½ to Rs. 5. Number.	Rs 1½ to Rs. 5. Amount.	Rs. 5 to Rs. 15. Number.	Rs. 5 to Rs. 15. Amount.	Rs. 15 to Rs. 30. Number.	Rs. 15 to Rs. 30. Amount.	Rs. 30 and above. Number.	Rs. 30 and above. Amount.	Total. Number.	Total. Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.
Vaniyambadi	3520	2991*	200	89 13 .	838	714 8 4	1576	4067 5 1	296	2270 5 8	57	954 . 9	10	439 12 9	2978	8540 13 7

200 89 13 .
1576 4067 5 1
296 2270 5 8
57 954 . 9
10 439 12 9
2978 8540 13 7

65

* This shows the number of houses on the municipal register out of those in Column 2. It does not appear from the Census records that a single house was given different numbers. Only one number was given to each house with letters A, B & so on irrespective of the number of tenants.

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

Name of Municipality.	Assessed in	Class I.		Class II.		Class III.		Class IV.		Class V.		Class VI.		Class VII.		Class VIII.		Total.	
		Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number	Amount.	Number.	Amount.
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
			Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.
Vaniyambadi				2	100 - -	12	300 - -			47	282 - -	78	2268 - -	2	4 - -			169	2454 - -
				12	372	28	336												
				28	237														
				47	2685														
				78	4														
				169	2454 - -														

Statement X.

1. Name of Municipality .. .. Vaniyambadi
2. Population as per last census 15,838
3. Sanctioned number of Councillors — (*a*) Nominated .. .. 12; (*b*) Elected .. .. "
4. Actual number of Councillors on 31st March 1896—
   - (*a*) Ex-officio 1
   - (*b*) Nominated — Officials .. .. 2; Non-officials 9
   - (*c*) Elected .. — Officials .. .. "; Non-officials .. .. "

   Total .. 12

   - (*d*) Europeans and Eurasians .. .. "
   - (*e*) Natives 12

5. Total number of meetings actually held during the year .. 21
6. Number of meetings adjourned for want of a quorum 1
7. Average attendance at each meeting *actually* held—
   - (*a*) Officials 2-8
   - (*b*) Non-officials 4-4

   Total .. 7-2

   - (*c*) Europeans and Eurasians .. .. - -
   - (*d*) Natives 7-2

   Total .. 7-2

8. Is the Chairman appointed or elected .. .. .. appointed
9. Name and designation of persons who have held the office of Chairman during the year, with the date of appointment or election in each case .. ..

   J. T. Gillespie Esqr. C.S. 1-13 April 1895.
   R. H. Campbell Esqr. C.S. 14-28 April 1895.
   J. P. Bedford Esqr. C.S. 29 April to 9th May 1895
   R. Chose Esqr. C.S. 16th May 1895 to 31st March 96.

STATEMENT X-A.—Showing the particulars of Sel ections held in the Municipality of Vaniyambadi in 1895-96.

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

STATEMENT XI.—Furnishing information regarding Municipal markets, houses served by the private scavenging agency, number of latrines and of lights, &c., in the Town of Vaniyambadi for the year 1895-96.

Area of Municipality in square miles.	Name of Municipal markets.	Whether collection of fees, rents, &c., was leased out or managed departmentally.	Number of houses served by the private scavenging agency on the registers on 31st March 1896.	Number of public latrines on 31st March 1895.	Number of latrines constructed in 1895-96.	Number of latrines demolished in 1895-96.	Number of latrines on 31st March 1896.	Number of lamps put up in 1895-96.	Number of lamps removed in 1895-96.	Number of lamps on 31st March 1896.
1	2	3	4	5	6	7	8	9	10	11	12
Nearly 2 square miles.	Kaudyanakal	Leased out	345	11	1	1	11	5	-	130

There are no public urinals in the town.

Капитанская

Капитанская

Капитанская

Statement No. I relating to General Statistics in the Vaniyambadi Municipality for 1895-96

		1895. Number of Schools.	1895. Number of pupils on 31st March. Boys.	1895. Girls.	1896. Number of Schools.	1896. Number of pupils on 31st March. Boys.	1896. Girls.	Remarks.
Colleges	Government							
	Board or Municipal							
	Aided from Provincial Funds							
	Aided from Local or Municipal Funds							
	Unaided and Indigenous							
Secondary Schools	Government							
	Board or Municipal							
	Aided from Provincial Funds							
	Aided from ~~Local or~~ Municipal Funds	1	91	-	1	90	-	
	Unaided and Indigenous	4	302	-	4	280	-	
Primary Schools	Government							
	~~Board or~~ Municipal	5	212	34	5	175	35	
	Aided from Provincial Funds							
	Aided from ~~Local or~~ Municipal Funds	3	332	-	2	138	-	
	Unaided and Indigenous	4	218	-	7	496	-	
Training Schools	Government							
	Board or Municipal							
	Aided from Provincial Funds							
	Aided from Local or Municipal Funds							
	Unaided and Indigenous							
Sessional Schools	Government							
	Board or Municipal							
	Aided from Provincial Funds							
	Aided from Local or Municipal Funds							
	Unaided and Indigenous							
Industrial Schools	Government							
	Board or Municipal							
	Aided from Provincial Funds							
	Aided from Local or Municipal Funds							
	Unaided and Indigenous							
	Total	17	1155	3[illegible]	19	1179	35	

Remarks:

The 5 Municipal schools were kept up but such of them as were for the Muhammadans declined in attendance.

Half the number of schools in the Municipality were [illegible] and given [illegible] to them even then [illegible] entire attendance. This is due to the Muhammadans who form more than half the population, setting apart [illegible] own system of education. It is hoped [illegible] appointment of Muhammadan [illegible] school master would improve matters which are far from satisfactory.

[illegible] 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) according as it has received a larger grant from 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 Presidents of Local Boards or the Chairmen of Municipal Councils concerned before the 1st May.*

Ed. R. 45 5,800 2-6-93.

[illegible] Asst. Inspr. of Schools, Coimbatore [illegible]

Statements of out patients treated in the year 1895-96 in the Municipal dispensary Vaniyambadi.

Name of Dispensary	1891-92		1892-93		1893-94		1894-95		1895-96.	
	Number treated	Number of average daily sick.	Number treated	Number of average daily sick.	Number treated	Number of average daily sick.	Number treated	Number of average daily sick.	Number treated	Number of average daily sick.
Municipal Dispensary Vaniyambadi	11323	56.42	11166	54.07	11790	56.63	11574	56.63	10193	57.62

Municipal Hospital
Vaniyambadi
11 April 1896

(Signed) A. Perumal Naidu
Hospital Assistant

(True copy)

Chairman

Enclosure No 2.

Concise Report on the working of the Municipal dispensary Vaniyambadi for 1895-96.

Extract from the Proceedings of the Municipal Council Vaniyambadi dated 19th May 1896.

PRESENT.

M. Ghose Esquire; C.S. Chairman

Official Councillors.

M.R.Ry O. Sundara Rao Garu, Deputy Tahsildar

" M. Gurusawmi Sastriar Avargal, B.A Sub Registrar.

Non-official Councillors.

M.R.Ry Hanumantha Rao Avargal

" Jayakarma Lala Avargal

" Budda Papayya Chettiar Avargal

" Venkatappa Naynda Garu

" Bala Guruvappa Chettiar Avargal

Patel Ahmad Kasim Sahib

Haji Madar Sahib

Newasal Jafar Sahib

I. Read Annual report on the working of the Vaniyambady Municipality for 1895-96.

Read also Annual Concise report on the working of the Vaniyambady Municipal

Statement No. III. giving particulars as to the qualifications of Teaching Staff employed in the Tanjore Municipality for 1895-96.

Classes of Institutions.		Number of Teachers employed.	Number possessing Trained Teachers' Certificates.	Number possessing Untrained Teachers' Certificates.	Number with General Education Certificates.	Unpassed Teachers.	Remarks.
Colleges	Government						
	Board or Municipal						
	Aided from Provincial Funds						
	Aided from Local or Municipal Funds						
	Unaided and Indigenous						
Secondary Schools.	Government						
	~~Board or Municipal~~ Aided from Municipal Funds	7	a 5	-	2	-	a) Includes one gymnastic Instructor who is also employed in the Municipal Primary Schools.
	~~Aided from Local or Municipal Funds~~						
	Unaided and Indigenous	5	-	-	5	-	
Primary Schools	Government						
	~~Board or~~ Municipal	10	4	1	4	1	These were 5 new teachers employed in the 2 new classes opened in the Municipal Schools during the year. The remaining 5 were teachers who were already in the service of the Municipality but who were unprovided with certificates. The number of unpassed teachers is 2 less than the number of new teachers employed during the year. 2 new primary schools were opened for training teachers during the year under report.
	Aided from ~~Local or~~ Municipal Funds	2	-	-	2	-	
	Unaided and Indigenous	14	1	-	1	12	
	Total	38	10	1	9	18	

Note.—1. *In the column of remarks it should be noted whether the provision made in the bu*
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 Presidents of Local Bod*

the Chairman of Municipal Councils concerned before the 1st May.

Chairman

Asst Supdt of Educ
Central Circle

Ed. B. 47 5,000 16-5-93.

Salary Result

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

Standard.	1895. Compulsory Subjects only. Number of pupils presented for the Standard.	Number passed.	Merit.	Ordinary.	18 Compulsory Number of pupils presented for the Standard.	Number passed.	Merit.	Ordinary.	Remarks.
VII. Standard or Lower Secondary Examination.									
VI. Standard									
V. Do.					120		3	6	
IV. Do. including Primary School Examination.	16	6		6	10		2	18	
III. Standard	18	11		11	26	2	5	4	
II. Do.	29	22	6	16	80	2	12	12	
I. Do.	35	27	11	16	28	2	8	10	
Infant Do.	35	20	7	13	28	1			

Name of Subject.*	1895. Optional Subjects.	Option

BJECTS.

Standard.	1895. Compulsory Subjects only. Number of pupils presented for the Standard.	Number passed.	Merit.	Ordinary.	Comp… Number of pupils presented for the Standard.	…it.	Ordinary.	Remarks.
VII. Standard or Lower Secondary Examination.								
VI. Standard								
V. Do.								
IV. Do. including Primary School Examination.								
III. Standard	37	11	4	7	50	-	2	
II. Do.	57	22	5	17	12	-	8	
I. Do.	42	20	7	13	21	14	6	
Infant Do.	80	63	51	12	12	8	4	

Name of Subject.*	1895. Optional Subjects.	Opti…	…s.

1895.

COMPULSORY SUBJECTS ONLY.

Number of pupils presented for the Standard.	Number passed.	Merit.	Ordinary.
37	11	4	7
57	22	5	17
42	20	7	13
70	63	51	12

COMP

Number of pupils presented for the Standard.
50
5
12
21
12

1895.

OPTIONAL SUBJECTS.

OPTI

Name	Range	No. of Schools Visited			No. of Schools examined			No. of pupils examined	No. of new Schools		No. of open	
		Board	Aided	Unaided	Board	Aided	Unaided		Started	Brought under inspection	Examining Schools	
C. Nallaswara Aiyar	Deputing School Range Vengalpatti Municipality	5	2	7	5	2	7	785?	-	-	132	

2nd Deputing School Range characters

2nd Chairman

1895.

Optional Subjects.

Opti

FROM

THE ASSISTANT INSPECTOR OF SCHOOLS,

Coimbatore 7th Division.

To

The Chairman
Municipal Council
Vaniyambadi

Dated. 8th
Despatched. a } May 1896.
Received.

Enclosure No 3.

No. 280

SUBJECT.

Educational Statements
for 1895-96

Vaniyambadi Municipality

Municipal Statements
I to 4 and 6 for 1895-96
forwarding

No. 1103 M., 3RD JULY 1896.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From M. GHOSE, Esq., C.S., Chairman, Municipal Council, Vániyambádi, to the Chief Secretary to Government (through the Collector of Salem), dated Vániyambádi, 25th May 1896, Ref. on No. 294.

I have the honour to report on the working of the Vániyambádi Municipality during the official year 1895–96.

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

3. *Administrative Changes.*—I assumed charge of the office of Chairman on the 16th May 1895 and thus held it for over ten months in the year under report. Prior to that it was held by the undermentioned gentlemen :—

Mr. J. T. Gillespie from 1st to 13th April 1895.

Mr. R. H. Campbell from 14th to 28th April 1895.

Mr. J. P. Bedford from 29th April to 9th May 1895.

I.—CONSTITUTION OF THE COUNCIL.

4. The municipal council consisted as usual of twelve members, the maximum sanctioned strength, and all of them were appointed by Government. The number of official and non-official councillors was the same as in the previous year, viz., 3 and 9 respectively. There was no European on the council subsequent to 9th May 1895.

5. On the 1st April 1895, there were only eleven councillors, the vacancy caused by the death of a Muhammadan councillor not having been filled up within the close of the past official year. This, however, was filled up during the year. One official councillor vacated his seat on the council consequent on his transfer from this place, six non-official councillors resigned while another non-official councillor was removed for non-attendance at the meetings for more than three consecutive months. All the vacancies were filled up then and there and on the last day of the official year, *i.e.*, on the 31st March 1896, the council had the full complement. The Deputy Tahsildar and Municipal Councillor M.R.Ry. O. Sundara Rao Garu took active interest in the municipal affairs and rendered useful assistance to me.

6. The number of meetings held during the year was 21 as against the same number in the previous year. One meeting was adjourned for want of a quorum. The average attendance is compared below with that of the previous year :—

	1894-95.	1895-96.
Official	2·7	2·8
Non-official	4·9	4·4
Total ..	7·6	7·2

After I assumed charge I presided at all the meetings without any exception. I may add that the attendance of the official councillors was more satisfactory than that of the non-officials.

II.—Receipts.

7. The following abstract compares the receipts under the several heads in 1895–96 with those of the previous year as also 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.
Tax on Arts	..	1,235 0 0	1,235 0 0	..	1,200 0 0
,, on Buildings	8,224 8 0	8,577 0 4	352 8 4	..	8,620 0 0
,, on Lands	232 10 11	220 4 2	..	12 6 9	220 0 0
,, on Vehicles	28 8 0	21 0 0	..	7 8 0	30 0 0
,, on Animals	257 8 0	277 12 0	20 4 0	..	260 0 0
,, on Carts	497 0 0	513 0 0	16 0 0	..	500 0 0
Tolls	3,363 14 7	3,235 4 8	..	128 9 11	3,210 0 0
Total from Taxation ..	12,604 1 6	14,079 5 2	1,623 12 4	148 8 8	14,040 0 0
Fees under Act II of 1888	..	55 0 0	55 0 0	..	..
Rent of Lands	1 0 0	..	..	1 0 0	..
Avenue Receipts	114 6 6	227 14 2	113 7 8	..	220 0 0
Produce of Lands, gardens	11 8 0	14 0 0	2 8 0	..	10 0 0
Sale-proceeds of old materials and empty oil-cans, &c.	16 9 0	40 3 6	25 10 6	..	40 0 0
Conservancy Receipts	7 2 6	31 3 0	24 0 6	..	40 0 0
Fees from Educational Institutions ..	162 4 6	317 2 9	154 14 5	..	320 0 0
Other Hospital Receipts	1 10 0	2 6 10	0 12 10	..	10 0 0
Income from Markets	350 9 5	325 6 1	..	25 3 4	330 0 0
,, from Slaughter-house	685 15 11	780 10 4	94 10 5	..	780 0 0
Other Fees	231 7 11	316 15 5	85 7 6	..	310 0 0
Fines under Municipal and other Acts ..	1,134 11 9	1,368 14 3	234 2 6	..	1,400 0 0
Grants and Contributions	383 13 2	10,372 9 8	9,988 12 6	..	440 0 0
Private Scavenging Fees	343 1 0	633 4 0	290 3 0	..	600 0 0
Miscellaneous other receipts	19 3 3	23 13 6	4 10 3	..	30 0 0
Loans from Government	..	13,800 0 0	13,800 0 0	..	..
Advances recovered	10 0 0	..	..	10 0 0	..
Total income from Miscellaneous sources ..	3,473 6 11	28,309 7 6	24,872 3 11	36 3 4	4,530 0 0
Opening Balance	3,327 10 6	3,853 6 8	..	..	3,850 0 0
Grand Total ..	19,405 2 11	46,242 3 4	26,496 0 3	184 12 0	22,420 0 0

8. The year under report opened with a balance of Rs. 3,853–6–8 (audited figures) as against Rs. 3,327–10–6 in the previous year. The receipts during the year amounted to Rs. 42,388–12–8 as against Rs. 16,077–8–5 in the previous year, the marked net increase being due to the Government grant and loan of Rs. 10,000 and 13,800, respectively, drawn from the treasury at the close of the year in accordance with G.O., Mis. No. 440 M., dated 17th March 1896, for the construction of a suspension bridge over the Pálár. Even after deducting this amount there is an increase of Rs. 2,511–4–3 in the receipts of the year as compared with those of the last year which is due to the imposition of tax on arts and the revision of house-tax. Rs. 14,079–5–2 were derived from rates and taxes and Rs. 28,309–7–6 from other sources. The corresponding figures for 1894–95 were Rs. 12,604–1–6 and Rupees 3,473–6–11 (audited figures), respectively. Deducting the Government grant and the loan, viz., Rs. 23,800, there was an increase of Rs. 1,475–3–8 in the income derived from rates and taxes and of Rs. 1,036–0–7 in the receipts from other sources, *i.e.*, of Rs. 2,511–4–3 on the whole which occurred chiefly under tax on arts and buildings, avenue receipts, fines under Municipal and other Acts and private scavenging fees. The cause of increase in each case is discussed below. The total assets for the year were Rs. 46,242–3–4 (Rs. 3,853–6–8, opening balance + Rs. 42,388–12–8) as against Rs. 19,405–2–11 in the previous year. The expenditure during the year amounted to Rs. 18,738–6–8 as against Rs. 15,551–12–3 in the previous year and Rs. 19,360 allotted in the revised estimate. The balance on the 31st March 1896 was thus Rs. 27,503–12–8 including the grant and the loan and Rs. 3,703–12–8 excluding them, the percentage being 59·48 and 16·51, respectively.

A.—Receipts from Taxation.

9. (2) *Municipal Rates and Taxes*—(*a*) *Tax on Arts.*—As directed in G.O., Mis. No. 703 M., dated 4th June 1894, tax on arts was levied for the first time during the year under report. Although the demand originally fixed by me under this head was Rs. 2,280–8–0, the council on hearing the appeals of the assessees indiscriminately reduced the demand to Rs. 1,248–8–0 as already reported in my letter, dated 30th September 1895, Ref. on No. 745-Eng. The demand finally settled by the council was thus Rs. 1,248–8–0. Of this sum Rs. 1,235 were collected and the balance left uncollected at the close of the year was only Rs. 6. Steps have been taken to adjust this sum (since collected) as soon as possible. In accordance with G.O., Mis. No. 632 M., dated 8th April 1895, this tax was levied on all classes of the schedule A except the last class. The number of persons assessed and the aggregate amount of the assessment under each class are given below :—

	No.	Amount. Rs. A. P.
Class I	..	..
,, II	2	100 0 0
,, III	12	300 0 0
,, IV	28	336 0 0
,, V	47	282 0 0
,, VI	78	226 8 0
,, VII	2	4 0 0
,, VIII	..	..

The incidence per head on this sum was As. 1–3.

10. (*b*) *Tax on Buildings.*—Although the tax on buildings continued to be levied at 7½ per cent. on the annual rent value, there is an increase in the receipts under this head. A thorough revision of house-tax was, during the year under report, carried out and new registers prepared. In the case of rented buildings the actual rent per annum was as usual taken as the annual rental, and in the case of other buildings the annual rental was ordinarily fixed at 8 per cent. approximately of the sale value. The total collections under this head amounted to Rs. 8,577–0–4 as detailed below against Rs. 8,224–8–0 (audited figures) in the previous year and Rs. 8,620 anticipated in the revised estimate, or Rs. 352–8–4 more than the previous year :—

	Rs. A. P.
Arrears	99 13 3
Current	8,477 3 1
Total ..	8,577 0 4

Arrears.—The balance of old demand as shown in statement IV-B of the previous year was Rs. 164–11–11. Of this sum, Rs. 99–13–3 were collected long before the close of the official year. A sum of Rs. 55–14–8 was written off by the council as irrecoverable after due inquiry and verification and Rs. 9 were remitted by the council as the building for which the sum was due was a charitable school. At the close of the year therefore there was no balance whatever of the arrear demand.

Current.—The demand fixed by the Chairman after disposal of the revision petitions was Rs. 8,540–13–7 as against Rs. 8,087–10–9 in the preceding year. This was the final demand, there having been no further deductions or remissions. The increase as compared with the demand of the previous year was Rs. 453–2–10, which was partly due to the revision of house-tax and partly due to the new and enlarged houses brought on the registers and assessed during the year. Of the total demand Rs. 8,477–3–1 or 99·26 per cent. as against 98 in the preceding year were collected before the close of the year. Of the balance, a sum of Rs. 28–9–2 was remitted by the Chairman on account of vacant houses under section 72 of the District Municipalities Act, while Rs. 35–1–4 were written off the accounts within the official year owing to poverty, absence, death, &c., of the defaulters concerned. It is satisfactory to note that the year thus closed with a *nil* balance. During the year 2,991 houses (or 85 per cent.) were finally assessed out of a total number of 3,520 houses according to the census of 1891. The corresponding figure of 1894–95 was 2,888 houses (82 per cent). The incidence of the tax was Rs. 2–13–8 on the former number (2,991) and Rs. 2–6–9 on the latter (3,520).

11. (*c*) *Tax on Lands.*—The registers for the taxes on vacant lands within the village-site and the cultivable lands within municipal limits were prepared in 1889–90 and 1890–91, respectively. They were revised at the close of the official year under report and new registers will be prepared for the current year. Lands on which taxes are levied are of two kinds, viz., vacant lands within the village-sites and cultivable lands within the municipal limits. The tax on the former is levied at the same rate as house-tax (viz., 7½ per cent. on the annual rent value) and on the latter at the rate of 2 annas per acre of wet and one anna per acre of dry lands respectively—*vide* G.O., No. 1665 M., dated 9th December 1889). The total extent of vacant land within the village-site is acres 13·50 and that of cultivable lands assessed is acres 267·34 and acres 531·17 of wet and dry lands, respectively. The collections under this head amounted to Rs. 220–4–2 against Rs. 232–10–11 in the previous year as shown below:—

	RS.	A.	P.
Arrears	27	8	10
Current	192	11	4
Total ..	220	4	2

Arrears.—The balance of the arrear demand as shown in paragraph 11 of the previous year's report was Rs. 32–8–0. Of this sum Rs. 27–8–10 were collected and Rs. 4–15–2 were written off by the council as irrecoverable. There was no balance at the close of the year.

Current.—The demand on both classes of lands as finally fixed by the Chairman for the year was Rs. 201–15–0 against Rs. 209–8–8 in the previous year, the decrease being due to the fact that some numbers were struck off the registers on account of new houses built thereon. The collections amounted to Rs. 192–11–4, which is nearly 96 per cent. of the demand as against 84 per cent. collected in the previous year. Rs. 9–3–8 were written off by the council as irrecoverable owing to the poverty or absence of the defaulters concerned. At the close of the year there was thus no balance whatever.

The imposition of tax on arts and the revision of house-tax during the year increased the demand considerably under the said three heads of taxes and the entire amount except Rs. 6 was collected before the close of the official year under report. Coercive measures adopted in time coupled with strict supervision exercised in the matter brought the collections to this satisfactory state. It may also not be out of place to state here that the amount written off under house and land taxes was also very small as compared with that of the previous years.

12. (*e*), (*f*) *and* (*g*)—*Tax on Vehicles, Animals and Carts.*—The receipts under these heads amounted to Rs. 811–12–0 as against Rs. 783 in the previous year and Rs. 790 in the revised estimate. The increase as compared with the actuals of the previous year and the revised estimate was owing to the strict supervision exercised during the year under report.

13. *Coercive process.*—The number of warrants of all kinds issued during the year was 361. Adding to this the one unexecuted warrant pending at the close of the last year, the total was 362 as against 154 in the previous year. All the warrants were promptly executed immediately after issue and there was no warrant remaining unexecuted at the close of the year. The total amount covered by the warrants issued during the year was Rs. 748–10–11 as against Rs. 423–6–8 in the year previous to the one under report and the whole of this amount was collected. In 329 cases (involving Rs. 693–8–3) the amount was collected before distraint and in 32 cases (involving Rs. 52–14–8) property was attached but the amount was collected before sale. In one case (involving Rs. 2–4–0) the amount was realised by the sale of property attached. The number of prosecutions instituted for failure to pay taxes was one as against the same number in the previous year.

14. *Tolls.*—No new gates were put up or old ones abolished or alterations made in the sites of existing ones during the year under report. The total number of gates continued to be seven as in the previous year. Tolls were levied at all the gates at the maximum rates specified in schedule D annexed to the District Municipalities Act. The gates were leased out for Rs. 4,010. During the previous year the toll-gates were under departmental management as explained in paragraph 14 of the last year's report. The departmental collections made on the 31st March 1895, viz., Rs. 20–12–0, were credited on the 1st April 1895 and the interest on the security deposit of the renter which was invested in the Post Office Savings Bank amounted to Rs. 1–10–11. The total collections under this head therefore during the year amounted to Rupees 4,032–6–11 (Rs. 4010 + Rs. 22–6–11). A sum of Rs. 46–11–8 was spent in repairing the toll sheds, &c. The one-fifth share of tolls due to the District Board, Salem, on account of through traffic amounted to Rs. 797–2–3 as shown in the margin, of which Rs. 796–12–11 were paid within the close of the year. The balance, viz., As. 5–4 (since paid), has been transferred to deposits. The net amount credited to municipal funds after paying the local fund share was Rs. 3,235–4–8.

	RS.	A.	P.
Amount of lease	4,010	0	0
Collections of the 31st March 1895 credited during the year.	20	12	0
Proportionate interest on the security deposit of the renter credited to municipal funds ..	1	10	11
Total ..	4,032	6	11
Deduct previous year's establishment charges paid from this year's funds and the charges incurred in repairing toll-gates.	46	11	8
Net receipts ..	3,985	11	3
One-fifth share due to the district board	797	2	3

15. *Incidence of Taxation.*—The total income from taxation amounted to Rs. 14,079–5–2 including the tolls, and to Rs. 10,844–0–6 excluding them. The incidence per head of population as per census of 1891 (viz., 15,838) was As. 14–2 including tolls and As. 10–11 excluding them, the corresponding figures of the previous year being As. 12–9 and As. 9–4, respectively. The average incidence for the whole Presidency in 1894–95 was As. 13–10 including, and As. 10–6 excluding, tolls.

16. (3) *Realizations under Special Acts*—(*c*) *Fees under Act II of* 1888.—The sum of Rs. 55 entered under this head represents the fees levied on the dramatic pandals under Act II of 1888. Two dramatic companies came to this town during the year while there was none in the previous year.

B.—Miscellaneous Receipts.

17. (4) *Revenue derived from Municipal Property and Powers apart from Taxation*—(*a*) (iii) *Avenue Receipts.*—The receipts under this head amounted to Rs. 227–14–2 as against Rs. 114–6–6 in the previous year and Rs. 220 in the revised estimate. The lease of the avenue produce fetched Rs. 135 against Rs. 95 in the previous year. The increase is due to the produce being more abundant than the previous year and to increased competition at the time of sale. The remaining sum of Rs. 92–14–2 was realized from the sale-proceeds of fallen and decayed trees.

18. (*b*) (ii) *Produce of Lands and Gardens.*—Under this head the realizations amounted to Rs. 14 as against Rs. 11–8–0 in the previous year and Rs. 10 in the revised estimate. This represents the amount of the lease of the date trees by the side of the new trunk road.

19. (*b*) (iii) *Sale-proceeds of old Materials, &c.*—The receipts under this head were Rs. 40–3–6 as against Rs. 16–9–0 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 fact that there were more unserviceable articles for sale.

20. (*c*) *Conservancy Receipts—Sale-proceeds of night-soil, street refuse, &c.*—Although there remain sufficient quantity of night-soil and street refuse every year, the difficulty experienced in securing bidders for their sale has already been sufficiently explained in the previous years' reports. Every possible arrangement was made during the year under report to sell the rubbish, &c., after publishing the sales widely by beat of tom tom. The sales fetched Rs. 31–3–0 on the whole as against Rs. 7–2–6 in the previous year and Rs. 40 in the revised estimate. The increase as

compared with the actuals of the previous year was in a great measure owing to the fact that there was some competition at the time of the sale of the Puthur rubbish depôt which was beyond municipal limits.

21. (*d*) (i) *Fees from Educational Institutions.*—The receipts under this head amounted to Rs. 317–2–9 as against Rs. 162–4–6, the actuals of the previous year, and Rs. 320, the revised estimate. As in the previous year, five primary schools—two Hindu, two Muhammadan and one Pariah—were maintained by the council. The scale of fees in the Hindu primary schools was enhanced during the year as recommended by the educational authorities and fees were levied in the two Muhammadan primary schools in which the pupils were admitted free prior to 1st January 1895 as explained in paragraph 21 of the previous year's report. The lower primary school at Periyapet was made an upper primary one with a fourth standard opened in the month of September last. These facts account for the increase in the receipts under this head as compared with the actuals of the previous year. In the Pariah primary school no fees were levied as in the previous year.

22. (ii) *Other Hospital Receipts.*—The receipts under this head represent the sale-proceeds of the unserviceable articles sent from the municipal dispensary for sale.

23. (*f*) (i) *Income from Markets.*—Under this head the income amounted to Rs. 325–6–1 as against Rs. 350–9–5, the actuals of the previous year, and Rs. 330, the revised estimate. The lease of the weekly market fetched Rs. 325 as against Rupees 350 in the previous year, the decrease being due to absence of competition amongst the bidders at the time of sale.

24. (*f*) (ii) *Income from Slaughter-house.*—The income under this head amounted to Rs. 780–10–4 as against Rs. 685–15–11 in the previous year and Rs. 600 and 780, the budget and the revised estimates. During the past three or four years, the renters have obtained good profit from this farm and consequently there was keen competition at the time of sale, which fetched Rs. 780 against Rs. 685 in the previous year. The whole amount was regularly paid by the renter. The remaining sum, viz., Rs. 10–4, represents the interest on the security deposit which was invested in the Post Office Savings Bank.

25. (*g*) *Other Fees.*—The total receipts under this head amounted to Rupees 316–15–5 as against Rs. 231–7–11, the actuals of the previous year, and Rs. 310, the revised estimate, and they represent the fees collected for distraint of property for arrears of house and land tax, the recovery of pandal fees, the fees collected for carrying on noxious and dangerous trades at the rates sanctioned in G.O., No. 1140 M., dated 20th August 1890, and the cart-stand fees. The distraint fees amounted to Rs. 7–2–0 against Rs. 2–6–0 in the previous year, the increase being due to the corresponding increase in the number of warrants issued. Under license fees Rupees 293–13–5 were collected as against Rs. 224–9–11 in the previous year, the increase being due to the fact that there was large demand for licenses to put up pandals in the streets for marriage purposes, and that license fees were levied on three private markets during the year at the rates sanctioned in G.O., Mis. No. 1334 M., dated 16th August 1895. The lease of the cart-stand fetched Rs. 16 as against Rs. 4–8–0 in the previous year when it was leased out for the first time.

26. (*l*) *Fines under Municipal and other Acts.*—The receipts from this source amounted to Rs. 1,368–14–3, or Rs. 234–2–6 more than the previous year's figure, viz., Rs. 1,134–11–9. The increase is due to the enforcement of the sanitary provisions of law with more strictness and promptitude.

27. (5) *Grants and Contributions*—(*a*) *From Government*—(i) *Education—Municipal Schools.*—The entry under this head, Rs. 54–4–0, represents the results grants paid from Provincial funds on account of girls in the three Hindu primary schools. The number of girls who passed the examination was greater than in the previous year. The Inspector of Schools first sent in C memoranda amounting to Rs. 15, which was credited to municipal funds paying as usual half of the amount to the teachers as results grants. Subsequently, *i.e.*, at the close of the year, supplemental C memoranda for Rs. 39–4–0 were received from the same officer without any communication

of the cause of further payment and this was also credited to municipal funds. These facts account for the large increase in the receipts under this head as compared with the actuals of the previous year.

28. (iii) *Other purposes—Communications.*—In its Order, No. 308 M., dated 21st February 1896, Government was pleased to sanction a grant of Rs. 10,000 to the municipal council to help them in the construction of a suspension bridge over the Pálár river at Vániyambádi at a cost of Rs. 23,800 and the above sum was drawn from the treasury at the close of the official year under report and credited to municipal funds.

29. (*b*) *From Local Boards.*—The receipts under this head, representing the contribution paid by the taluk board of Tiruppattúr towards the upkeep of the municipal dispensary amounted to Rs. 318–5–8 as against Rs. 379–7–2 in the previous year. The expenditure incurred towards the upkeep of the dispensary amounted to Rs. 1,312–10–4 and one-fourth of it being the contribution payable by the taluk board as sanctioned in G.O., No. 2104 L., dated 20th September 1893, amounts to Rs. 327–8–10 after deducting Rs. 2–6–10 credited under "other hospital receipts". Of this sum Rs. 318–5–8 only were recovered within the close of the official year. The balance, Rs. 9–3–2, still due by the taluk board is shown under assets in the note to statement II.

30. (6) *Miscellaneous*—(*a*) *Recoveries on account of services rendered to Private Individuals*—(*i*) *Private Scavenging.*—The number of houses served by the private scavenging agency on the last day of the official year was 345 as against 320 in the previous year, the amount of fees collected being Rs. 633–4–0 against Rs. 343–1–0 in the preceding year. The charges incurred under this head were Rs. 473–4–3. It would thus appear that the system worked with a gain to the municipality. Increase is seen in the collections without the corresponding increase in the number of houses worked. This is partly due to the revision and partly due to the collection of the arrear demand. The fees are levied with reference to the house-tax payable by each building and the new houses brought on the new register during the year pay high tax with the result of increase in the demand. The collections are detailed below:—

	Rs.	A.	P.
Arrear	70	11	0
Current	562	9	0
Total ..	633	4	0

Arrears.—The arrear balance shown in statement IV-B of last year was Rs. 86–13–0, of which Rs. 70–11–0 were collected during the year, while the remaining sum of Rs. 16–2–0 was written off the accounts as irrecoverable, the defaulters concerned being either too poor or absent from the station. At the close of the year there was no balance.

Current.—The demand for the year under this head amounted to Rs. 567–4–0, of which Rs. 562–9–0 were collected within the close of the official year under report. Out of the remaining sum, Rs. 2–7–0 were remitted, the houses concerned having been vacant and Rs. 2–4–0 were written off as irrecoverable. At the close of the year therefore the balance was *nil*. It may not be out of place to state here that although every effort has been made to extend the system during the year, toties were not procurable for service. I addressed the Chairmen of Municipal Councils of Nellore, Vellore, Salem, &c., where toties were said to be available, but without success. Want of toties was the main cause for not extending the system further. Necessary steps will be taken to effect all possible improvement in this direction in the current year.

31. (*b*) *Other Items.*—The receipts under this head were Rs. 23–13–6 against Rs. 19–3–3 in the previous year, and the major portion of this sum was as usual realized from the sale of license forms.

32. (7) *Extraordinary and Debt*—(*b*) *Loans*—(i) *From Government.*—The sum of Rs. 13,800 entered under this head was paid by Government at the close of the year

in connection with the proposed construction of a suspension bridge over the Pálár river as sanctioned in G.O., No. 308 M., dated 21st February 1896. The loan is repayable in 30 years at the rate of Rs. 822 per year, the rate of interest being $4\frac{1}{4}$ per cent. per annum.

III.—Expenditure.

33. The following abstract shows the expenditure under the several heads as compared with the figures of the previous year and of the revised estimate :—

Grants.	Actuals, 1894–95 (audited figures).	Actuals of 1895–96.	Revised estimate.	Percentage as compared with the total assets.	
				1894–95.	1895–96.
	Rs. A. P.	Rs. A. P.	Rs. A. P.		
Grant I, Public Works	4,273 5 8	8,218 2 2	8,330 0 0	22·06	17·77
„ II, Education	1,803 10 3	2,147 4 0	2,240 0 0	9·29	4·64
„ III, Sanitation and Medical Service ..	5,515 11 3	5,208 0 3	5,560 0 0	28·99	11·26
„ IV, Lighting and Miscellaneous ..	1,743 2 1	1,302 10 3	1,430 0 0	8·38	2·82
„ V, Supervision and Management ..	2,192 15 0	1,862 6 0	1,800 0 0	11·30	4·03
Advances recoverable	23 0 0	..	..	·12	..
Total ..	15,551 12 3	18,738 6 8	19,360 0 0	80·14	40·52
Closing Balance ..	3,853 6 8	27,503 12 8	3,060 0 0	19·86	59·48
Grand Total ..	19,405 2 11	46,242 3 4	22,420 0 0	100	100

The net increase of Rs. 3,186–10–5 as compared with the actuals of the previous year appears almost entirely under Grant I and more or less corresponds with the increased receipts.

34. *Grant I, Public Works*—(1) *New Works*—(*a*) *Communications.*—It was proposed to construct a culvert over the irrigation channel on the Govindapuram road and also to acquire some sites for widening certain streets, and the council provided accordingly a sum of Rs. 300 under this head in the revised estimate. The construction of the culvert was not put in hand before the close of the official year as there was water in the channel and the acquisition of the sites proposed was pending till the close of the official year. Hence there was no necessity for any expenditure under this head.

35. (*b*) *Buildings.*—The total outlay under this head amounted to Rs. 5,769–13–8 as against Rs. 2,032–9–9 in the preceding year and Rs. 5,780 in the revised estimate. Having due regard to the anticipated receipts of the year under report, a sum of Rs. 4,000 only was provided in the budget for the construction of the new hospital building, although the estimate for which, according to the plan furnished by the Sanitary Engineer who insisted upon the council to adhere to it, was Rs. 7,244. But as in the course of the year the receipts seemed to admit of further expenditure for this purpose, a sum of Rs. 1,500 more was provided in the revised estimate reserving the remaining amount to be paid from the current year's funds. This accounts for the increased expenditure as compared with the budget figure. I regret to have to note that with such a large expenditure the male and female ward building has only a thatched roof. I regret also that the preparation of the estimate for such an important work had to be entrusted to the Municipal Overseer, who was an unqualified man. In the course of construction I found several defects in the estimate which seem to have also escaped the attention of the scrutinizing officers of the Sanitary Engineer's office, and consequently several supplemental estimates had to be prepared which considerably increased the original estimated amount. The overseer having been found inefficient has since been replaced by a more competent person. A latrine in brick and chunam was also constructed during the year in place of a mud wall latrine demolished. The particulars of expenditure under this head are given in detail in Statement II-A.

36. (*c*) *Miscellaneous Public Improvements.*—The sum of Rs. 37 entered under this head represents the cost of putting up a silt fence to support the stone groyne in Amburpet as sanctioned by the council.

37. (2) *Repairs*—(*a*) *Communications.*—The total expenditure under this head was Rs. 1,567–0–6 as against Rs. 1,473–4–0 in the previous year. The income from tolls credited to municipal funds was Rs. 3,235–4–8 excluding the local fund share. Deducting also the expenditure (detailed in paragraphs 82 and 83 *infra*) amounting to Rs. 46–11–8, the net receipts were Rs. 3,188–9–0. Of this sum, Rs. 1,567–0–6 or 49 per cent. against 52 per cent. in the previous year were spent on the repairs of roads. I may add that the short expenditure during the year does not show that due attention was not paid to the repairs of roads. The estimates sanctioned by the council for the repairs of roads amounted to Rs. 1,823–8–0 or 56·3 per cent. of the net receipts from tolls. The decrease in the actual expenditure as compared with the sanctioned amount is due (1) to the contract having been executed at 3 per cent. less than the amount of estimates, (2) to stoppages made when the amount was actually paid to the contractor. I supervised the works while in progress and, although each work was check-measured by the Road Sub-committee members, I made no payment until I personally inspected them after completion. I have no hesitation in saying that the quality and quantity of the work turned out during the year are better than those in the previous year chiefly with reference to the amount of expenditure of the two years. Many of the smaller lanes and streets were put in order. On the whole the main roads and some of the streets and lanes are in satisfactory condition. The names of roads and streets repaired during the year are given in detail in Statement II-A. The number of miles of roads (including streets of every description) maintained by the council during the year is detailed below :—

	Mls.	Fur.	Yds.
Metalled	7	2	0
Unmetalled	0	7	6
Total ..	8	1	6

38. (*b*) *Buildings.*—The charges incurred under this head amounted to Rs. 39 as against Rs. 15 in the previous year. In the budget and the revised estimates, Rs. 80 were provided under this head for extending the present slaughter-house building, but the council on subsequent consideration resolved to construct a pucka new building as the existing one which has a thatched roof was found to be unsuitable for the purpose. The proposed work therefore was postponed. Hence the savings. The construction of the new building will be started as soon as the site is acquired.

39. (*d*) *Water-supply*—(i) *Repairs to Works, Machinery, &c.*—No provision was made under this head in the budget and the revised estimates of the year under report. The public well in the cutcherry compound was in a dangerous condition, and it was found necessary to reconstruct it. The work was accordingly undertaken, and subsequent to the submission of the revised estimate, the council sanctioned the payment of Rs. 140 for the purpose. Hence the expenditure.

40. (ii) *Establishment.*—The total outlay under this head was Rs. 350–11–7 as against Rs. 357–10–11, the actuals of the previous year, and Rs. 360, the revised estimate. The decrease, viz., Rs. 9–4–5, as compared with the sanctioned amount of Rs. 360 (statement II-B), is due to (1) the services of the spring-cleaners having been dispensed with for about ten days in the year as there were floods in the river, and (2) to the imposition of fines on the establishment for neglect of duty.

41. Drinking water is obtained from the springs in the bed of the Pálár river and from public wells. The springs set apart for the purpose are cleaned every day, and contamination by bathing and washing clothes in them is prevented as far as possible by watchmen kept at each spring. As regards the quality of water-supply and character, an extract from the last sanitary report of the District Medical and Sanitary Officer, Salem, is quoted below :—

"*From the river and holes dug in the bed thereof and numerous draw-wells.*—The river water is good and the supply ample, but it is liable to pollution. During the dry season, holes are dug in the bed of the river and the water collecting therein is protected by watchmen to prevent bathing and washing. Some of the public draw-wells contain good water and are kept in good condition."

52. (ii) *Contingencies.*—The entry of Rs. 27–2–11 under this head, against Rs. 37–5–3 in the previous year, and Rs. 30, the revised estimate, represents the expenditure incurred for the supply of stationery articles, printed forms, &c., to the inspecting schoolmaster.

53. (7) *Miscellaneous*—(*b*) *Common Gymnasium*—(i) *Establishment.*—The outlay under this head amounted to Rs. 23–11–4, against Rs. 60 and 30 in the budget and the revised estimates respectively. During the year under report the services of the gymnastic instructor employed by the London Mission Society were utilized for the council's primary schools on a monthly contribution of Rs. 5, as sanctioned in G.O., No. 87 M., dated 19th January 1895. The decrease as compared with the budget estimate is due to the fact that no substitute was employed for seven months in the year whilst the gymnastic instructor of the London Mission school was under training in Madras.

54. (ii) *Contingencies, Rs.* 31–4–0.—This represents the cost of the gymnastic apparatus supplied to all the schools in the year. Some of the furniture indented for was not purchased within the close of the year. Hence the decrease as compared with the budget and the revised estimates. The prescribed statements received from the Assistant Inspector of Schools are herewith forwarded. The total outlay on education was Rs. 2,147–4–0 *, as against Rs. 1,803–10–3, the actuals of the preceding year, and Rs. 2,240 in the revised estimate. Deducting the income from Provincial funds, Rs. 54–4–0, and the school-fees, Rs. 317–2–9, or Rupees 371–6–9, the net cost on education was Rs. 1,775–13–3, which is 11 per cent. of the total income from taxation, markets and rents.

	Rs.	A.	P.
* Lower Secondary	233	6	11
Primary	1,913	13	1
Total ..	2,147	4	0

55. *Grant III, Sanitation and Medical Service*—(1) *Hospitals and Dispensaries*—(*a*) *Establishment.*—The charges under this head amounted to Rs. 886–10–0, as against Rs. 995–12–0 in the previous year, and Rs. 1,000 and Rs. 870, the budget and the revised estimates respectively. As provided in the budget, a first-class hospital assistant was in charge of the municipal dispensary for five months in the year, *i.e.*, till the end of August 1895, when the Surgeon-General transferred him to another district, replacing him by a second-class hospital assistant. The change was made without consulting the council. This accounts for the decrease as compared with the actuals of the previous year and the budget estimate. The saving of Rs. 17–6–0 (Statement II B) was due (1) to the fines imposed on the hospital assistant and the midwife for neglect of duty and (2) to the grant of leave for 15 days on loss of pay to the compounder. As usual, one-eighth of the salary of the hospital assistant was paid from Provincial funds.

56. (*b*) *Medicines and Supplies.*—The outlay under this head was Rs. 146–8–10, as against Rs. 267–5–9 in the previous year, and Rs. 350, the revised estimate. Though the quantity of medicines purchased for the use of the dispensary was more than in the previous year and many of the surgical instruments which were unserviceable were replaced, there is decrease in the actual expenditure as compared with both the actuals of the previous year and the revised estimate. This is due to the fact that the cost of medicines supplied by Messrs. Burgoyne, Burbidges & Co., London, was not paid, the bill not having been received within the close of the official year.

57. (*d*) *Sundries and Contingencies.*—The total expenditure under this head amounted to Rs. 299–7–6, as against Rs. 256–4–11 in the previous year and Rupees 360 in the revised estimate. The increase as compared with the actuals of the previous year was owing to (1) the supply of a new clock to the dispensary at a cost of Rs. 22, (2) to the payment of house-rent for the quarters supplied to the hospital assistant in lieu of free quarters agreeably to the suggestions contained in G.O., No. 154 L., dated 24th January 1895, while the decrease as compared with the revised estimate was due to the fact that several other articles of furniture such as tables, chairs, &c., purchased for the use of dispensary at the close of the official year as recommended

by the District Medical Officer were not paid for within the year under report. The total charges incurred in maintaining the dispensary during the year amounted to Rs. 1,312–10–4, as against Rs. 1,519–6–8 in the previous year and Rs. 1,580 in the revised estimate. The taluk board contributed one-fourth of the total cost as in the previous year and the amount paid by that body was Rs. 318–5–8. The balance of Rs. 9–3–2 was not recovered within the year for reasons explained in paragraph 29 *supra*. The total number of out-patients treated during the year was 10,193 against 11,574 in the previous year, and this shows a decrease of 1,381 as compared with the last year's figure. The chief cause of this may be explained as follows. The dispensary was closed in the month of August for about ten days as the hospital assistant left the station on leave as he was seriously ill and the substitute appointed did not join immediately; again the dispensary had to be closed on three occasions for about a week owing to the grant of casual leave to the hospital assistants who were in charge. Secondly, it may be said that the town was in comparatively better health and the number of sore-eye cases treated was much less than in the previous year. The midwife attended 34 cases of labour as against 52 in the previous year, and she was required to give six cases per month. The system of imposing a fine of As. 8 per case was abolished by the council with reference to G.O., No. 441 L., dated 9th March 1895. The work of the midwife was no doubt unsatisfactory which is partly due to the change of hands. Stringent orders are being issued to improve this branch of work. The midwife was a trained woman. The dispensary was located in the same building till the last date of the official year when it was converted into a hospital and removed to the newly constructed building. No free quarters were provided to the hospital assistant, but a house-rent of Rs. 3 per mensem was paid instead. The rented house was within 200 yards of the dispensary. The question of constructing free quarters to the hospital assistant in accordance with the design furnished by Government is under the consideration of the council. A copy of the Medical Officer's report on the working of the dispensary is herewith sent.

58. *Medical training of Women.*—No expenditure as in the previous year was incurred by the council for training of female medical practioners as the midwife attached to the municipal dispensary was a trained woman.

59. (2) *Contribution to Provincial Funds.*—The outlay under this head amounted to Rs. 150, as against Rs. 125 in the previous year, and this was paid in accordance with the Accountant-General's letter, No. F.B.B.—53, dated 7th March 1896.

60. (3) *Vaccination*—(*a*) *Establishment.*—The cost of the vaccination establishment amounted to Rs. 146–8–11, as against Rs. 156 in the previous year and Rs. 160 in the revised estimate. The particulars of establishment maintained are detailed in Statement II-B, and the saving of Rs. 9–7–1 shown therein was due to fines imposed on the establishment for neglect of duty. The midwife attached to the municipal dispensary continued to do the duty of vaccinatrix with an extra remuneration of Rs. 3 per mensem.

61. The number of vaccine operations performed during the year is compared below with the figure of the previous year:—

	1894–95.			1895–96.		
	Successful.	Unsuccessful.	Total.	Successful.	Unsuccessful.	Total.
Number of vaccine operations performed by the medical subordinate	47	1	48	31	1	32
Number of vaccine operations performed by the vaccinator and vaccinatrix	876	15	891	788	..	788
Total number of vaccine operations performed by the medical subordinate on children under one year of age	14	..	14	10	..	10
Total number of vaccine operations performed by the municipal vaccinator and vaccinatrix on children under one year of age	582	4	586	678	1	679
Total number of vaccine operations	923	16	939	999	13	1,012

The average cost of each successful operation was As. 3–2, as against As. 3–7 in the previous year. The average cost for the whole presidency for 1894–95 was As. 4–2, against As. 4–6 in the previous year.

62. The total number of vaccine operations performed was 1,012 (the total number of births registered being 843), as against 939 in the previous year and 973 in the year 1893–94. The proportion per mille of the total number of successful operations (999) to total population was 63, as against 58 in the previous year and 59 in 1893–94. The corresponding figure for infantile vaccination only was 43, as against 37·8 in the previous year. During the year 121 cases of disobedience to notices issued under section 138 of the District Municipalities Act to get unprotected children vaccinated were reported to the magistrate. Only one prosecution was instituted as against the same number in the previous year, the warning of the magistrate having had the desired effect in the remaining cases. The total number of births during the year was 843 as against 783 in the previous year and the results of vaccination as compared with those of the previous year and with the birth-rate are satisfactory. The vaccinator and the vaccinatrix were required to give 45 and 15 cases, respectively, per mensem as in the previous year. In case of short work a fine of As. 4 for each case was imposed. It is satisfactory to note that during the past three years there has been no death from small-pox. I may add that the rigorous enforcement of compulsory vaccination has resulted in the practical disappearance of small-pox within the town.

63. (*b*) *Contingencies.*—The outlay under this head amounted to Rs. 50–2–0 against Rs. 51–7–10, the actuals of the previous year, and Rs. 60, the revised estimate, and this seems to call for no remarks as it closely follows the last year's figure. In all cases of vaccination, glycerine paste which was purchased from the central vaccine depôt, Salem, was used.

64. (4) *Registration of Births and Deaths*—(*a*) *Establishment.*—The expenditure under this head was Rs. 119–8–0, as against Rs. 118, the actuals of the previous year, and Rs. 120, the revised estimate. The saving of As. 8 was the fine imposed on the establishment.

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

Years.	Births.		Deaths.	
	Number registered.	Rate per mille.	Number registered.	Rate per mille.
1894–95	783	49·4	373	23·5
1895–96	843	53·2	510	32·2

The particulars and causes of deaths are shown below :—

	1894–95.	1895–96.
Fever	183	177
Dysentery or Diarrhœa	7	22
Accidents	3	3
Snake-bite	..	1
Measles	..	3
All other causes	180	304
Total ..	373	510

The number of prosecutions instituted during the year for failure to register births and deaths was 35, as against 53 in the previous year. Strict supervision was exercised in the matter and it may be stated that no case of failure escaped notice without prosecution. This evidently diminished the number of prosecutions. The large increase in the number of deaths occur mainly under the head "All other causes."

66. (*b*) *Contingencies.*—The small expenditure of Rs. 3–12–0 entered under this head represents the cost of stationery supplied to the registrar of births and deaths. The supply of furniture, new registers, printed forms, &c., to the registrar was the cause of the increased expenditure in the previous year, while during the year there was no necessity for such supply.

67. *Conservancy, Road-cleansing and Road-watering*—(*a*) (i) *Establishment.*—The total charges under this head amounted to Rs. 2,853–4–5, against Rs. 2,797–14–8, the actuals of the previous year, and Rs. 2,900, the revised estimate. The increase as compared with the previous year is due to the fact that (1) the pay of one of the sanitary maistries was increased during the year as sanctioned in G.O., No. 87 M., dated 19th January 1895, and (2) the fine imposed on the conservancy staff was not so much as it was last year. The saving of Rs. 74–11–7 as entered in Statement II-B resulted from (1) the appointment of five male, six female toties and one boy toty on Rs. 5–8–0, Rs. 4–8–0 and Rs. 4–0–0, respectively, in place of seven male and five female toties on Rs. 5–8–0 and Rs. 4–8–0, respectively, throughout the year, (2) the fines and stoppages in the pay of the staff for absence, &c., and (3) the place of one male toty having been vacant for three-and-a-half months in the year. The deviation from the sanctioned scale in the appointment of toties was unavoidable on account of the difficulty experienced in procuring their services.

68. (ii) *Other Charges, such as purchase or hire of Carts, &c.*—The outlay under this head was Rs. 48–15–0, as against Rs. 165–13–6, the actuals of the previous year, and Rs. 50, the budget and the revised estimates. During the preceding year two iron night-soil carts at a cost of Rs. 40 each were purchased and many of the rubbish carts had to be repaired, while necessity for any such expenditure did not arise during the year. This chiefly accounts for the decrease in the expenditure as compared with the actuals of the previous year.

69. (*b*) *Private Scavenging*—(i) *Establishment.*—The charges under this head amounted to Rs. 457–10–3, as against Rs. 347–8–5 in the previous year. The budget and the revised estimates under this head were Rs. 780 and Rs. 470 respectively. The increase as compared with the actuals of the previous year was due to (1) the appointment of a maistry on Rs. 6 throughout the year as against only five months in the previous year, and (2) the appointment of six toties throughout the year as against four toties for six months and six toties for the remaining six months of the previous year. The saving of Rs. 10–5–9 was due to fines imposed on the establishment for neglect of duty, absence, &c. The marked decrease as compared with the budget was owing to the fact that provision was made in the budget for the entertainment of eleven toties on Rs. 5–8–0 each, whereas there were only six toties under employment for reasons explained in paragraph 30 *supra.* Much difficulty is being experienced in getting toties for this service.

70. (ii) *Contingencies, such as cost of Scavenging carts, &c.*—The expenditure incurred under this head was Rs. 15–10–0, as against Rs. 121 in the previous year and Rs. 30 in the revised estimate. The large decrease as compared with the actuals of the previous year was owing to the fact that in that year three night-soil carts at a cost of Rs. 40 each were purchased, while during the year no such expenditure was incurred, and the slight decrease as compared with the revised estimate was due to the cost incurred in repairing some of the scavenging carts not having been paid within the close of the official year.

71. (*c*) *Cholera Charges.*—The provision under this head was not utilized, the town having been free from cholera.

72. (*d*) *Contingencies.*—Under this head the charges amounted to Rs. 49–15–4, as against Rs. 63–11–3 in the previous year and Rs. 30 in the revised estimate. The increase over the revised estimate was due to the supply of bamboo baskets to all the rubbish carts at the close of the year.

73. The sweepings of the town were collected in dust-bins placed in each street and lane and removed by the municipal sweepers in rubbish carts to selected depôts and sold in auction. The night-soil from the public and private latrines and streets was similarly removed in iron hand-carts to selected depôts and there buried in trenches. The number of rubbish and night-soil carts in use was 15 and 10, respectively (including the private scavenging carts), and that of the rubbish and night-soil depôts in the town was 5 and 3, respectively, as in the previous year. There was a separate urine cart newly purchased during the year. The number of dust-bins in the town on the 31st March 1895 was 100. During the year twelve more were supplied

and the total number therefore was 112 at the close of the year; all of them were moveable made of corrugated iron. The total number of latrines was eleven as against the same number in the previous year. One mud-wall latrine was replaced by one in brick and chunam. Of the total number, one was double iron latrine, two brick and chunam wall, and two mud-wall latrines, while the remaining six were tatty enclosures. There were no public urinals in the town. With the hearty co-operation of M.R.Ry. O. Sundara Rao Garu, Deputy Tahsildar and Municipal Councillor, sanitation of the town was very carefully looked after and the staff was strictly supervised. The penal provisions of the Municipal Act were strictly enforced, as will be seen from the large amount of fines realised under Municipal and other Acts (paragraph 26 *supra*). Public health was said to be satisfactory.

74. *Grant IV, Lighting and Miscellaneous*—(*a*)—*Establishment.*—The charges under this head amounted to Rs. 232–15–6, as against Rs. 173–12–7, the actuals of the previous year, and Rs. 240, the revised estimate. The entertainment of an additional lamplighter was sanctioned in G.O., No. 87 M., dated 19th January 1895, and during the year, therefore, there were four lamplighters against three in the previous year; this accounts for the increase in the expenditure as compared with the actuals of the previous year. The saving of Rs. 7–0–6 shown in Statement II-B was due to the fact that (1) the additional lamplighter was employed in the month of April, which allowed only eleven payments against twelve provided in the budget, and (2) to fines imposed on the establishment for neglect of duty.

75. (*b*) *Contingencies.*—The outlay under this head amounted to Rs. 505–12–3, against Rs. 424–2–0, the actuals of the previous year, and Rs. 470, the revised estimate. The increase as compared with the actuals of the previous year was due to the fact that (1) the cost of kerosine oil was higher than what it was last year, and (2) five new lights (with iron posts) were put up at a cost of Rs. 80, while the increase over the revised estimate was due to the purchase of a larger quantity of oil than was anticipated and to the purchase of some burners and chimneys subsequent to the submission of the revised estimate. There were 125 lamp-posts on the 31st March 1895 and with the five additional lights newly put up, the number at the close of the year was 130.

76. (9) *Other Charges*—(iii) *Printng.*—The outlay under this head was Rupees 422–5–5, as against Rs. 503–1–8 in the previous year and Rs. 600 in the revised estimate. The supply of printed forms, &c., was more than in the previous year, and hence Rs. 600 were provided in the revised estimate, but the bill for the printing charges for the last five months of the year was not received from the press within the close of the official year under report and this accounts for the marked decrease as compared with the revised estimate.

77. (iv) *Compensation for Lands.*—A sum of Rs. 300 was provided in the budget under this head for acquiring sites for the use of burial and burning grounds as it was under contemplation to close some of the existing burial-grounds; but the question of acquiring the sites selected for the purpose was kept in abeyance pending the approval of them by the Sanitary Commissioner (G.O., Mis. No. 1054 M., dated 4th July 1895). Hence there was no expenditure under this head.

78. (v) *Other Items.*—The particulars of expenditure incurred under this head are given in detail in the margin of Statement II. The charges amounted to Rupees 128–2–1 against Rs. 504–11–10 in the previous year. During the preceding year all the houses in the town were numbered and boards showing the names of streets were put up at a cost of nearly Rs. 390. This accounts in a great measure for the decrease as compared with the actuals of the previous year. Out of Rs. 128–2–1 entered under this head, Rs. 115–10–0 were incurred in conducting one civil suit against a teacher, and another criminal prosecution for river encroachment, instituted by the council.

79. *Grant V, Supervision and Management.*—The cost of office establishment was Rs. 74 per mensem (against Rs. 72 in the previous year), or Rs. 888 per annum; the increase of Rs. 2 per month being due to the fact that the pay of the office manager was raised from Rs. 30 to Rs. 32 as sanctioned in G.O., No. 87 M., dated 19th January 1895. The total charges under this head amounted to Rs. 874–3–3, as against Rs. 843–3–0 in the previous year and Rs. 890 in the revised estimate. The saving of Rs. 13–12–9 shown in Statement II-B was due to (1) the post of accountant having been vacant for eleven days in September, and (2) the clerk having been granted leave on forfeiture of pay for twenty days.

80. (*b*) *Collection of Municipal Taxes*—(i) *Establishment.*—The monthly expenditure under this head was Rs. 26 (as against Rs. 24 in the previous year), or Rs. 312 per annum, the increase of Rs. 2 per mensem being due to the fact that an assistant to the bill collector on Rs. 2 was appointed during the year (*vide* G.O., Mis. No. 617 M., dated 6th April 1895). The total charges amounted to Rs. 309–8–0, as against Rs. 279–3–9 in the previous year. The saving of Rs. 2–8–0 shown in Statement II-B. resulted from the fines imposed on the collection staff.

81. *Purchase of Account Books, Paper, &c.*—The charges incurred under this head were Rs. 108–5–2, against Rs. 117–14–0 in the previous year and Rs. 80 in the revised estimate. This represents the cost of printing charges paid to the V. N. Jubilee Press, Madras, in accordance with the Accountant-General's letter, dated 7th March 1896, communicated with the Treasury Deputy Collector's endorsement, Ref. on No. 613-Acct., dated 12th March 1896, and the stationery articles supplied to the collection establishment.

82. (*c*) *Collection of Tolls*—(i) *Establishment.*—During the preceding year the toll-gates were managed departmentally. The entry of Rs. 38–11–8 represents the salary of the gate-keepers for March 1895 paid in the month of April from the current year's funds. During the year the toll-gates were leased out.

83. (ii) *Contingencies.*—The charges under this head were Rs. 8 as against Rs. 412–15–2 in the previous year. The departmental management of tolls in the previous year was the cause of increased expenditure in that year. The sum of Rs. 8 represents the cost of repairing the toll-sheds, &c.

84. (*d*) (ii) *Office Contingencies other than* (*b*) (ii).—The outlay under this head amounted to Rs. 443–9–11, against Rs. 333–6–5 in the previous year and Rs. 400 in the revised estimate. The increase as compared with the actuals of the previous year was due to the fact that an iron safe at a cost of Rs. 100 was purchased for the office and that the office had to be removed to another building on a monthly rent of Rs. 12 against Rs. 10 paid for the former building. The increase over the revised estimate was due to the fact that the iron safe for which Rs. 60 only were provided was purchased at a higher cost, viz., Rs. 100, with the sanction of the council at the close of the official year.

85. (*e*) *Contribution to the Central Office and Audit Establishment, Rs.* 80.—This amount was paid in accordance with the Accountant-General's letter, No. 2994, dated 29th October 1895.

IV.—Closing Balance.

86. Deducting the total expenditure of Rs. 18,738–6–8 from the total receipts (including the opening balance), viz., Rs. 46,242–3–4, the closing balance was Rs. 27,503–12–8. The deposits of the renters of several farms for 1896–97 credited into the treasury in March last were Rs. 1,403–8–0 and the deposit balance was As. 5–4 (paragraph 14 *supra*). With this, the amount on the 31st March 1896 was Rs. 28,907–10–0. The balance to the credit of this municipality on the 31st March 1896 at the Tiruppattúr Sub-Treasury was Rs. 29,618–15–10 as certified by the Treasury Deputy Collector, Salem, in his letter, No. 727, dated 11th April 1896. Deducting from this the amount of uncashed cheques, viz., Rs. 711–5–10, the balance according to the office accounts agrees with that of the treasury. The closing balance was 59 per cent. of the year's total receipts.

87. *Municipal Accounts.*—During the year under report, the accounts were audited by the Assistant Inspector of Local Fund Accounts, M.R.Ry. K. Govinda Menon Avargal, and the results were said to be satisfactory: *vide* paragraph 16 of his report.

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

Enclosure.

Annual concise report of the Municipal Dispensary, Vániyambádi, for the official year 1895–96.

Public Health.—The public health of the town was excellent during the year, there having been no cholera or small-pox. Measles and chicken-pox having begun in the latter part of the last official year continued throughout the year under report attacking children especially. Fevers of malarial and other types prevailed during the year.

2. *Vital Statistics.*—The total number of births during the year was 843, being in excess by 60 over the preceding year and the total deaths were 510. This figure increased by 120 over that of the last year, probably due to the high mortality amongst children suffering from measles and chicken-pox.

3. *Sanitation.*—The sanitary conditions of the town is progressing fairly and the sanitary staff is strictly supervised. The number of dust-bins was increased during the year and another mud wall latrine was demolished in C division and a masonry one erected instead. In all there are six tatty latrines, two mud wall latrines, two masonry and one double iron latrine. Some more public latrines are absolutely needed, and it is hoped that the tatty latrines would be replaced by masonry ones at the earliest convenience of the council. The private scavenging system is becoming popular and there has been a slight increase in the number of such houses during the year under report, and it is hoped that the council would effort to extend it further. With reference to suggestions made last year for the construction of masonry cess-pools by the townspeople, I have now to say that the council is insisting upon their construction according to the design suggested by the Sanitary Board. The burial-ground close to the new hospital building was closed during the year and one was opened instead at Puttúr, the site having been approved of by the District Medical and Sanitary Officer. The question of selecting site for the Hindu burial and burning grounds has not yet been settled, pending the personal inspection and approval of the Sanitary Commissioner. There are good many burial-grounds situated in the midst of the populous parts of town surrounded by drinking-water wells. Steps should be taken to close as many as possible and new ones opened instead outside the town.

4. *Vaccination.*—Vaccination was made compulsory in this municipality in 1890–91 and is ever since under operation. The total number of cases vaccinated during the year under report was 1,012, of whom 679 were infantile. The total number of successful operations was 999. This slight increase is due to the vigilant supervision exercised on the working of the vaccine staff. Glycerine paste supplied by the central vaccine depôt prepared under the supervision of the Assistant Surgeon of the district has been in use throughout the year and has always proved successful.

5. *Hospital and Dispensary.*—(*a*) The dispensary was located in a rented building during the year and has since been removed to the new hospital building which was completed at the commencement of the current official year.

(*b*) *Nil.*

(*c*) Tables, chairs, &c., were purchased during the year to replace old ones which were unfit for use.

(*d*) The dispensary was inspected by the District Medical and Sanitary Officer on the 13th September last.

(*e*) *Nil.*

(*f*) Statement as to the patients treated is herewith attached.

(*g*) The total deaths amongst the out-patients were only two, one from infantile diarrhœa and the other from carbuncle.

(*h*) Major operations 16 and minor operations 473. There were no deaths.

(*i*) The establishment is sufficient for the present. The services of the acting compounder were dispensed with and another entertained instead. The necessity for the services of a gardener and waterman is much felt.

(*j*) The total number of cases attended by the midwife is 34, of which 5 were of tedious nature.

(*k*) *Nil.*

(*l*) The slaughter-house has been without roof for the past some months and the space occupied by the building is insufficient to the requirements of the work. It is highly desirable that the council should take steps to have a pucka building constructed on an enlarged scale at their possible convenience.

Vaniyambadi,
10*th April* 1896.

(Signed) A. PERUMAL NAYUDU,
Second-class Hospital Assistant.

No. 1542-C.

Submitted to Government through the Collector of Salem.

2. The main roads are in very fair condition, but some of the lanes in the interior of the town need looking after, being cut up by drainage water flowing over them. Steps are being taken to construct cess-pools and small drains to prevent this.

Tiruppattur,
25*th May* 1896.

(Signed) M. GHOSE,
Ag. Hd. Asst. Collector.

Endt. No. 1369-Cur.

Forwarded.

28*th May* 1896.

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

Order—No. 1103 M., dated 3rd July 1896.

The receipts and charges of the Vániyambádi 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.	rs.	rs.	rs.	rs.
Balance brought forward	3,328	3,030	3,850	3,853
Tax on Arts	..	1,500	1,200	1,235
,, Buildings and Lands	8,457	8,220	8,840	8,797
,, Vehicles and Animals	286	280	290	299
,, Carts	497	450	500	513
Tolls	3,364	3,200	3,210	3,235
Realizations under Special Acts	..	..	..	55
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	143	200	270	282
Conservancy Receipts	7	30	40	31
Fees and Revenue from Educational Institutions	162	190	320	317
Do. from Medical Institutions	2	..	10	3
Income from Markets and Slaughter-houses	1,037	1,000	1,110	1,106
License fees	225	220	280	294
Other fees	6	40	30	23
Fines under Municipal and other Acts	1,135	500	1,400	1,369
Grants and Contributions from Government	4	40	40	10,054
Do. from Local Boards	380	420	400	318
Recoveries for services to private individuals	343	680	600	633
Miscellaneous	19	20	30	24
Loans	..	..	..	13,800
Advances Recovered	10	..	..	..
Total	19,405	20,020	22,420	46,241
Charges.				
Grant I—				
New Works—				
Communications	39	..	300	..
Buildings	2,033	4,250	5,780	5,770
Miscellaneous Public Improvements	10	40	40	37
Repairs—				
Communications	1,473	1,800	1,450	1,527
Buildings	15	80	80	39
Drainage	..	..	..	40
Water-supply	400	510	370	498
Establishment	287	300	300	296
Tools and Plant and other Stores	16	10	10	11
Total	4,273	6,990	8,330	8,218
Grant II—				
Training Schools	..	20	20	23
Municipal Schools—				
On the Salary-result System	1,150	1,370	1,450	1,447
Grants-in-aid—				
Salary grants	383	400	400	391
Result grants	140	150	150	86
Inspection	125	130	150	146
Miscellaneous	6	110	70	55
Total	1,804	2,180	2,240	2,147

	Actuals, 1894–95.	Budget estimate. 1895–96	Revised estimate. 1895–96.	Actuals, 1895–96.
Charges—cont.	Rs.	Rs.	Rs.	Rs.
Grant III—				
Hospitals and Dispensaries	1,519	1,680	1,580	1,313
Contributions	125	150	100	150
Vaccination	207	220	220	197
Registration of Births and Deaths	168	130	130	123
Conservancy, Road-cleaning and Road-watering	3,497	3,930	3,530	3,425
Total ..	5,516	6,110	5,560	5,208
Grant IV—				
Lighting	598	680	710	739
Public Garden, Survey of Land, Fire and other charges ..	1,145	910	720	564
Total ..	1,743	1,590	1,430	1,303
Grant V—				
Supervision and management	2,193	1,780	1,800	1,862
Advances Recoverable	23	..	..	..
Balance	3,853	1,370	3,060	27,503
Total ..	19,405	20,020	22,420	46,241

2. As in the previous year the number of meetings held by the municipal council was twenty-one. The average attendance of the official members was very good, but that of the non-officials again declined and cannot be considered satisfactory.

3. *Receipts.*—(1) The tax on arts was levied for the first time during the year under review and a sum of Rs. 1,235 was realised therefrom. As, however, the original demand under this head is stated to have been indiscriminately reduced by the municipal council, the assessments should be thoroughly revised in the current year and the result reported to Government. Owing to a careful revision of the registers, the current demand under the tax on buildings rose from Rs. 8,088 to Rs. 8,941, but that under the tax on lands remained almost stationary. The collections under the principal taxes continued to be very satisfactory.

(2) Owing to competition the receipts from the sale of sweepings rose from Rs. 7 to Rs. 31, the general average for all municipalities in 1894–95 being Rs. 495. This source of revenue should be capable of considerable development after the construction of the proposed bridge across the Pálár. The increase in the income from school fees is noted; that in the receipts from fines is satisfactory, in so far as it indicates continued activity on the part of the police and the municipal executive in enforcing the sanitary provisions of the law.

(3) The number of houses served by the private scavenging agency rose from 320 to 345 and the service was worked at a profit of Rs. 160 to the municipal council. This amount might well have been utilized in improving the service, which should only be maintained in order to provide for adequate conservancy without additional expense to the municipality, and not as a source of revenue. The difficulty felt in obtaining a sufficient number of toties required for this service might be overcome by the grant of higher rates of pay or else by providing suitable house accommodation, which would possibly induce men to come from other towns, where the supply is ample. As at present the council derives a profit from the service, it can well afford to incur additional expenditure on it.

4. *Expenditure*—(1) *Public Works.*—The new hospital building, on which a sum of Rs. 5,530 was spent up to 31st March last, was the only work of any importance undertaken during the year. In this connection the Sanitary Engineer's attention will be drawn to the Chairman's remarks in the latter portion of paragraph 35 of his report. The expenditure on communications amounted to Rs. 1,567, or 49·2 per cent. of the net municipal income from tolls. The Revenue Divisional Officer reports that the main roads are in very fair condition.

(2) *Education.*—The net expenditure on education was Rs. 1,776, or 12·6 per cent. of the receipts from taxation. Of this sum, all but Rs. 233 was spent on primary education. As in the previous year, the municipal council maintained five

primary schools on the salary-result system and aided one secondary school, including the primary department, with salary grants, but the number of schools aided with result grants was two against three in 1894–95. The examination results of these schools were satisfactory, but the attendance declined considerably. The total number of boys under instruction in the municipal and aided schools on the 31st March last was only 403, or 38·5 per cent. of the male population of school-going age, against 635, or 60·1 per cent. in 1894–95. It is also a matter for regret that about 43 per cent. of the allotment for result grants was allowed to lapse. The number of pupils who came up for examination was only 50 against 216 last year, but the percentage of passes improved. Increased attention should be paid by the council to the development of education, as the results this year as compared with its predecessor cannot be considered satisfactory.

(3) *Medical Relief.*—There was a further fall in the number of patients treated at the municipal dispensary, which is ascribed by the Chairman to the temporary closure of the institution on four occasions when the hospital assistant had to take leave and to the improvement in the health of the town. It is to be regretted that no arrangements were made to keep the dispensary open during the absence of the hospital assistant on leave. The unsatisfactory work of the midwife attached to the dispensary who attended only thirty-four cases of labour against fifty-two in 1894–95, is attributed to the change of hands. It is hoped that the new midwife will show an improvement in her work in the current year; this branch of the administration certainly calls for careful attention.

1893–94	11,790
1894–95	11,574
1895–96	10,193

(4) *Vaccination and Vital Statistics.*—The reported number of persons vaccinated during the year rose from 939 to 1,012, and the quality of the work turned out was also good. Infantile vaccination appears to have received a fair share of attention, the total number of children under one year successfully operated on being 688 against 596 in 1894–95.

There was an improvement in the registration of vital statistics, and the returns may now be regarded as decidedly satisfactory.

(5) *Sanitation.*—The expenditure on sanitation amounted to Rs. 3,425, or 87·2 per cent. of the allotment, and 18·5 per cent. of the ordinary current receipts. The short outlay under this head is explained in paragraph 69 of the Chairman's report. From paragraph 73, the Government is glad to observe that efforts have been made to supply the sanitary needs of the town. These should not be relaxed until all defects are removed. The Government notes with pleasure the testimony borne by the Chairman to the assistance rendered to him by M.R.Ry. O. Sundara Rao, the Deputy Tahsildar and Municipal Councillor, in effecting sanitary improvements.

5. *General Remarks.*—The year closed with a balance of Rs. 27,503, or 148·4 per cent. of the current receipts. Of this sum, however, Rs. 23,800 are reserved for the construction of the Pálár bridge.

The administration of the municipality continued to be on the whole efficient and satisfactory. Increased attention should be paid to education and medical relief in the current year.

(True Extract.)

J. F. PRICE,
Chief Secretary.

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

Exd. P. Seetharam.

[R.O. 10]

5,000—5 12-10.

MADRAS RECORD OFFICE.

Block No.

Paper taken out of the Records from the charge of the Referencer,

Dept. L.Am Press / Mis. / Rout. No. 1103, dated 3-8-1911, Rack No. 1896 Range,

Date taken out.	For what purpose.			Initials of Referencer.	Date returned.	Initials of attender.
	Department.	C. No.	Year.			
2.9.11	L.Am	3474	11			
	MR	3067	11	VA	7.2.12	

Date taken out.	For what purpose.			Initials of Referencer.	Date returned.	Initials of attender.
	Department.	C. No.	Year.			

LOCAL AND MUNICIPAL DEPARTMENT.

[L. & M. 28]
1,000—22-10-01.

Paper taken out of the Records from the charge of the Referencer.

~~Press~~
~~Ordinary~~ Routine No. 1104, dated 3-7-1906

Date taken out.	For what purpose.			Initials of clerk taking the paper or of attender.	Date returned.	Initials of attender.
	Department.	C. No.	Year.			
9/7/06	Ry	1878 Buff 2		[illegible]	21/11/06	
10-1-06	Sh	Secret		[illegible]	22-1-06	
6/1	9	2		[illegible]		
		71			Refiled 23/2/07	