Date taken out.	For what purpose.			Initials of clerk taking the paper or of attender.	Date returned.	Initials of attender.
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Local & Munl. (1897) Department.

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[Despatch Abstract.]

Administration Report

Revising the —— of the Comptroller, Munl: Council

for 1896-97.

BACK PAPERS.

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

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Government {1897} of Madras.

LOCAL AND MUNICIPAL.

Recd. } 1897. *Enclosures*

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G.O., No. 1687 M., 29th July 1897.

JULY.

Administration Report.

Reviewing the — of the Tiruppattúr Municipal Council for 1896–97.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From M.R.Ry. T. V. GOPALASWAMI AIYAR Avargal, B.A., Chairman, Municipal Council, Tiruppattúr, to the Secretary to Government, Local and Municipal Department (through the Collector of Salem), dated 25th May 1897, No. 859-Eng.

I have the honour to report on the working of the Tiruppattúr Municipality during the official year 1896–97.

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

3. *Administrative Changes.*—I assumed charge of the office of Chairman on the 1st June 1896 and thus held it for ten months in the year under report. It was held previously by M. Ghose, Esq., I.C.S.

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., three and nine respectively. During the year under report one official councillor vacated his seat on the council consequent on his transfer from this place, four non-official councillors vacated their seats consequent on the expiry of their term of office, and one non-official councillor was removed from the seat on the council for absenting himself for more than three consecutive months' meetings. All these vacancies were filled up then and there, and on the last day of the official year, *i.e.*, on the 31st March 1897, the council had the full complement. There was only one European on the council.

5. The number of meetings held during the year under report was 24 as against 22 in the previous year. No meetings were adjourned for want of a quorum. The average attendance is compared below with that of the previous year:—

	1895–96.	1896–97.
Official	2·63	2·20
Non-official	5·73	5·46
Total ..	8·36	7·66

The slight fall is due to the absence of one of the official councillors from the town on leave for about three months and of a non-official councillor for more than three months during the period.

II.—RECEIPTS.

6. The following abstract shows the receipts under the several heads in 1896–97 as compared with those of the previous year and with the revised estimate for 1896–97:—

Receipts.	Actuals, 1895–96 (audited figures).	Actuals, 1896–97.	Increase.	Decrease.	Revised estimate, 1896–97.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Balance brought forward	2,916 1 3	3,205 14 10	289 13 7	..	3,210 0 0
Tax on arts	..	1,680 0 0	1,680 0 0	..	1,600 0 0
,, on buildings	5,475 14 7	5,946 0 10	470 2 3	..	5,900 0 0
,, on lands	82 12 2	72 7 1	..	10 5 1	60 0 0
,, on vehicles	64 8 0	83 4 0	18 12 0	..	80 0 0
,, on animals	316 12 0	420 15 0	104 3 0	..	420 0 0
,, on carts	772 0 0	1,030 8 0	258 8 0	..	1,000 0 0
,, on tolls	3,871 8 7	4,260 4 0	388 11 5	..	4,260 0 0
Total income from municipal rates and taxes.	10,583 7 4	13,493 6 11	2,920 4 8	10 5 1	13,320 0 0
Realization under Special Acts	120 0 0	140 0 0	20 0 0	..	160 0 0
Revenue derived from municipal property and powers apart from taxation	5,744 5 1	6,205 6 3	461 1 2	..	5,970 0 0
Grants and contributions	1,602 11 0	1,352 10 2	..	250 0 10	1,960 0 0
Miscellaneous	980 3 6	1,025 12 3	45 8 9	..	1,000 0 0
Extraordinary and debt	..	103 4 0	103 4 0	..	..
Total income from miscellaneous ..	8,447 3 7	8,827 0 8	629 13 11	250 0 10	9,090 0 0
Total income ..	19,030 10 11	22,320 7 7	3,550 2 7	260 5 11	22,410 0 0
Grand Total ..	21,946 12 2	25,526 6 5	3,840 0 2	260 5 11	25,620 0

7. The year under report opened with a balance of Rs. 3,205–14–10 (audited figures) as against Rs. 2,916–1–3 in the previous year. The receipts during the year under report amounted to Rs. 22,320–7–7 as against Rs. 19,030–10–11 (audited figures) in the previous year and Rs. 22,410 in the revised estimate. The marked increase in the receipts is due to the imposition of tax on arts and the raising of taxes on vehicles, animals and carts to three-fourths maximum rates and the levying of all taxes in the village of Vengalapuram which was annexed to the municipality during the year under report in accordance with G.O., No. 128 M., dated 23rd January 1896. Rs. 13,493–6–11 was derived from municipal rates and taxes and Rs. 8,827–0–8 from other sources. The corresponding figures for 1895–96 were Rs. 10,583–7–4 and Rs. 8,447–3–7 (audited figures) respectively. There was thus an increase of Rupees 2,909–15–7 in the income derived from municipal rates and taxes and of Rs. 379–13–1 in the receipts from other sources, the increase occurring under tax on arts and buildings, taxes on vehicles, animals and carts, tolls, realization under Special Acts, rent of lands, avenue receipts, fees from educational institutions, income from markets and slaughter-houses, license fees, private scavenging fees and other items.

The total assets for the year were Rs. 3,205–14–10 (opening balance) with Rs. 22,320–7–7, making a total of Rs. 25,526–6–5 as against Rs. 21,946–12–2 in the previous year and Rs. 25,620 anticipated in the revised estimate. The expenditure during the year amounted to Rs. 21,383–12–8 as against Rs. 18,740–13–4 in the previous year and Rs. 22,820 allotted in the revised estimate. The balance on the 31st March 1897 was thus Rs. 4,142–9–9, which is 18·5 per cent. of the year's total receipts as against 16·8 per cent. in the previous year.

A.—Receipts from Taxation.

8. (2) *Municipal Rates and Taxes—(a) Tax on Arts.*—In accordance with G.O., No. 128 M., dated 23rd January 1896, the tax on arts was levied for the first time during the year under report. The demand originally fixed by me under this head was Rs. 2,150, and as finally settled after the disposal of appeals by the council, Rs. 1,711. Of this sum, Rs. 1,680 was collected within the year. A sum of Rs. 18–8–0 was remitted by the council. Thus the balance outstanding at the close of the year was Rs. 12–8–0 which has since been collected. 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.
Class I	..	..
„ II	1	50
„ III	12	300
„ IV	44	522
„ V	57	339
„ VI	162	483
„ VII	10	17
Total ..	286	1,711

The incidence per head on this sum was As. 1–6.

9. (*b*) *Tax on Buildings.*—The house-tax continued to be levied at 7½ per cent. on the annual rent value. The house-tax valuation was made in the year 1895–96. The increase in the receipts under this head is chiefly due to the houses of Vengalapuram village having been taxed during the year. In the case of rented buildings the actual rent derived per annum was 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 as in previous years. The total collections under this head amounted to Rs. 5,946–0–10 as against Rs. 5,475–14–7 (audited figures) in the previous year. The demand as originally assessed by me was Rs. 5,989–13–2, of which Rs. 6–12–0 was remitted by the council on appeal. Then the demand as finally settled for the year under report was Rs. 5,983–1–2 as against Rs. 5,358–4–7 in the previous year, the increase being partly due to the assessment on new and enlarged houses and partly on the houses of Vengalapuram village having been newly taxed during the year. Of the total demand, Rs. 5,946–0–10 as against Rs. 5,327–7–4 in the previous year or 99·3 per cent. as against 99·4 in the previous year was collected before the close of the year. Of the balance a sum of Rs. 32–12–2 was remitted by me on account of vacant houses under section 72 of the District Municipalities Act IV of 1884 and Rs. 4–4–2 was written off as irrecoverable by the council within the year. Thus there was no balance outstanding on the 31st March 1897. It is satisfactory to note that the year closed with a *nil* balance under this item. The total number of houses as per census of 1891 is 3,390 for Tiruppattúr proper. Adding 183 houses of Vengalapuram newly annexed to the municipality, the total number of houses was 3,573. The number of houses finally assessed during the year was 2,806 * or 78 per cent. The incidence of the tax was Rs. 1–10–7 on the former number (3,573) and Rs. 2–1–10 on the latter (2,806).

* The number of assessed houses as per report of 1895–96	2,658
Add houses newly assessed	148
Total ..	2,806

10. (*c*) *Tax on Lands.*—As directed in G.O., No. 1102 M., dated 3rd July 1896, the land-tax was revised during the year under report. The lands on which taxes are levied are of two kinds, viz., vacant lands within the village site and cultivable lands within the municipal limits. The tax on the former is continued to be levied at the same rate as the house-tax, viz., 7½ per cent. on the annual rent value (*vide* G.O., No. 1778 M., dated 25th November 1890) and on the latter at the rate of 2 annas and 1 anna per acre of wet and dry lands respectively (*vide* G.O., Mis. No. 918 M., dated 22nd July 1889). The total extent of vacant lands within the village site is 5 acres and 7 decimals and that of cultivable lands assessed is 372·24 acres, of which 338 acres and 17 decimals is dry land, and 34 acres 7 decimals is wet land. The demand for the year under this head amounted to Rs. 73–0–1 as against Rs. 80–11–4 in the previous year, the decrease being due to some of the vacant sites and cultivable lands having been excluded from the land-tax register in revision, houses having been built on them. The collections amounted to Rs. 72–7–1, which is nearly 99 per cent. of the demand as against 97·5 per cent. collected in the previous year. Annas 9 were written off by the council as irrecoverable within the year. There was thus no balance under this item also at the end of the year. The registers were prepared during the year 1896–97.

11. (*e*), (*f*) *and* (*g*) *Tax on Vehicles with springs and palanquins, animals and carts.*—These taxes have been raised to three-fourths of the maximum rates during the year. The receipts under these heads amounted to Rs. 1,534–11–0 as against Rs. 1,153–4–0 in the previous year and Rs. 1,5[illegible]0 in the revised estimate. There was a slight increase as compared with the revised estimate, the items being fluctuating ones. Strict supervision was exercised in the collection of these taxes during the year.

12. *Coercive Processes.*—The number of warrants issued during the year was 195, viz., 2 for the collection of tax on arts, 179 for the collection of house-tax against 421 in the previous year, and 14 for the collection of rent of market stalls against 17 in the previous year. The total amount covered by the warrants issued during the year was Rs. 209–5–3 as against Rs. 476–7–10 in the previous year, of which Rs. 208–6–1 was collected within the year. In 192 cases (involving Rs. 206–14–1) the amount was collected before distraint, in one case (involving Rs. 1–8–0) property was attached, but the amount was collected before sale within the year and in two cases (involving As. 15–2) warrants were cancelled and no collections were made as the tax was remitted by the council. All the warrants issued were executed without delay and there was no warrant remaining unexecuted at the close of the year. There were no prosecutions instituted during the year under report. It will thus appear that with less coercion than in the previous year the full demand was collected.

13. (*h*) *Tolls.*—The tolls were leased out during the year, the lease fetching Rs. 5,310 as against Rs. 4,810 in the previous year and Rs. 4,100 in 1894–95. The marked increase is due to keen competition amongst the bidders at the time of sale and to the extension of the municipal limits owing to the annexation of the Vengalapuram village. The cost of constructing a toll-shed was Rs. 61–3–11. Deducting one-fifth of Rs. 5,310—Rs. 61–3–11 (or Rs. 1,049–12–0) due to the district board on account of through traffic, the net amount credited to municipal funds was Rs. 4,260–4–0 which was paid by the renter in instalments. Only one new gate was constructed on the limits of the village of Vengalapuram on the Singarapet road and the old one near the town was abolished owing to the extension of the limits of the municipality. The number of toll-gates on the 31st March 1897 was six as in the previous year and the tolls continued to be levied at half the maximum rates prescribed by schedule D of the Act.

14. *Incidence of Taxation.*—The total income from taxation was Rs. 13,493–6–11 including the income from tolls or Rs. 9,233–2–11 excluding it. The incidence per head of population of the census of 1891 (viz., 17,693) was As. 12–2 including tolls and As. 8–4 excluding them, the corresponding figures for the previous year being As. 10–3 and As. 6–6 respectively. The general average for the whole Presidency during 1895–96 was As. 14–3 including tolls and As. 10–9 excluding them.

B.—Miscellaneous Receipts.

15. (3) *Realizations under Special Acts—*(*c*) *Fees under Act II of* 1888.—The income under this head represents the fees levied on dramatic pandals under Act II of 1888. The receipts under this head were Rs. 140 as against Rs. 120 in the previous year. A dramatic company and a circus company came to this town during the year under report.

16. *Revenue derived from Municipal property and powers apart from taxation—*(*a*) (i) *Rent of Lands.*—The lease of collecting fees on carts standing on poramboke lands fetched Rs. 51 during the year as against Rs. 10 (only for three months) in the previous year and Rs. 50 in the revised estimate. A sum of As. 2–2 was realized as interest for the late payment of kists and the remaining sum of Rs. 2–4–0 was collected as rent for the lands rented out by the council.

17. (*a*) (iii) *Avenue receipts.*—The receipts under this head amounted to Rs. 189–9–2 as against Rs 146–2–6 in the previous year and Rs. 190 in the revised estimate. The lease of the avenue produce fetched Rs. 154 as against Rs. 85 in the previous year, the increase being chiefly due to the inclusion of some tamarind trees within municipal limits owing to the amalgamation of the village of Vengalapuram. A sum of As. 12–2 was realized as interest for the late payment of kists and Rs. 1–8–0 was also collected as rent for the tamarind trees leased out by the council

to some persons. The remaining sum of Rs. 33–5–0 was realized from the sale of fallen and decayed trees.

18. (iv) *Fees from Travellers' Bungalows.*—No income under this head as the old Forest office building was not handed over to the municipality to be used as travellers' bungalow as contemplated by the council.

19. (*b*) (i) *Sale-proceeds of Lands and Buildings.*—In accordance with G.O., Mis. No. 1701 M., dated 5th October 1896, arrangements were made to sell the land acquired for digging gravel. The sale did not fetch a reasonable price, although it was conducted on two occasions by the Tahsildar of Tiruppattúr. The council therefore resolved at its meeting held on the 30th March last to lease the land for cultivation; hence no income under this head as anticipated in the revised estimate.

20. (*b*) (ii) *Produce of Lands, Gardens, &c.*—The realizations under this head amounted to Rs. 16–11–0 as against Rs. 21–14–6 in the previous year and Rs. 20 in the revised estimate, the decrease being due to less produce from Webster's tope.

21. (*b*) (iii) *Sale-proceeds of old materials, empty oil-cans, packing cases, &c.*—Under this head Rs. 38–1–9 was realized as against Rs. 29–4–6 in the previous year and Rs. 50 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 and old tins for sale during the year.

22. (*c*) *Conservancy Receipts—Sale-proceeds of night-soil, street refuse, &c.*—The sale of street refuse and of night-soil removed by municipal sweepers and scavengers to selected depôts fetched Rs. 105 as against Rs. 101 in the previous year and Rs. 120 in the revised estimate. The slight increase as compared with the previous year, is due to the more quantity of night-soil sold than that of the previous year. Rs. 85 was realized from the sale of street refuse and Rs. 20 from the sale of night-soil as against Rs. 91 and Rs. 10, respectively, in the previous year.

23. (*d*) (i) *Fees from Educational institutions.*—The receipts under this head amounted to Rs. 3,618–5–7 as against Rs. 3,409–0–7 in the previous year and Rs. 3,400 in the revised estimate. The increase is chiefly due to the increased strength in the municipal high and Hindu upper primary schools and to the opening of a primary school at Vengalapuram. The collection of fees amounting to Rupees 3,618–5–7 is as follows:—

	Rs.	A.	P.
Municipal high school	2,988	8	7
„ Hindu upper primary school	537	4	0
„ Muhammadan upper primary school	27	0	0
„ Panchama upper primary school	23	15	0
„ Vengalapuram primary school	41	10	0
Total ..	3,618	5	7

24. (ii) *Other revenue from Educational institutions, Rs.* 10–5–9.—The receipts under this head represent the sale of old benches and unserviceable articles of the municipal schools.

25. (*e*) (i) *Sale-proceeds and composition fees of medicines.*—The receipts under this head were Rs. 12–9–10 as against Rs. 19–9–0 in the previous year and Rs. 10 in the revised estimate. The decrease is due to the fact that the quantity of medicines sold was less than in the previous year as prepayment is being insisted on as per suggestions of the auditor. Medicines are sold at the municipal hospital at the rates sanctioned in G.O., Mis. No. 1528 M., dated 13th November 1889.

26. (*e*) (ii) *Other hospital receipts, As.* 12.—The receipts under this head represent the sale of a broken chair of the hospital.

27. (*f*) (i) *Income from Markets.*—The current demand under this head amounted to Rs. 527 as against Rs. 478–8–0, in the previous year, of which Rs. 526–8–0 *plus* Rs. 4, arrears of previous year, were collected before the close of the year. A sum of As. 8 being the fishstall rent was remitted by the council as irrecoverable within

the year. Thus there was no balance to be collected under this item. The remaining sum of As. 4–9 represents the interest collected for the late payment of kists. The shandy or weekly market was leased out for Rs. 454 as against Rs. 405 in the previous year. The increase is due to competition among the bidders at the time of sale. Rs. 76–8–0 was realized as against Rs. 69–8–0 in the previous year, from the meat and fish sellers who occupied the stalls of the daily market.

28. (*f*) (ii) *Income from Slaughter-houses.*—The income under this head amounted to Rs. 463 as against Rs. 351–8–1 in the previous year, the increase is due to competition among the bidders at the time of sale. The leases of sheep slaughter-house and the cow slaughter-house fetched Rs. 400 and Rs. 63, respectively, as against Rs. 330 and Rs. 20 in the previous year.

29. (*g*) *Other Fees*—(i) *Distraint Fees.*—The income under this head amounted to As. 4 only as against Rs. 3 in the previous year. The decrease was due to the fact that except in one case the collections were made before distraint.

(ii) *License Fees.*—The receipts under this head represent the fees collected for the erection of marriage pandals in streets, for licenses issued for carrying on noxious and dangerous trades under section 188 of the Municipal Act according to the rates sanctioned in G.O., Mis. No. 1141 M., dated 2nd August 1890, and G.O., Mis. 1143 M., dated 8th July 1896, and for a license issued to a private market under section 267 of the Act (*vide* G.O., No. 1420 M., dated 9th October 1894). The collections under this head are as follows:—

	Rs.	A.	P.
Tax on marriage pandals	22	8	11
Fees for timber depôts	70	0	0
„ oil-boiling houses	122	0	0
„ brick or tile kilns	40	0	0
„ lime-kilns	28	0	0
„ fireworks manufactory	15	0	0
„ skin depôts	10	0	0
„ license granted to a private market	144	0	0
Total ..	451	8	11

The receipts under this head were Rs. 451–8–11 as against Rs. 411–15–5 in the previous year and Rs. 440 in the revised estimate. The increase is chiefly due to a number of oil-boiling houses of the Vengalapuram village amalgamated within the municipal limits having been licensed during the year.

(iii) *Cart-stand Fees.*—The lease fetched Rs. 43 as against Rs. 44 in the previous year. As. 4–10 represent the interest collected from the contractor for the late payment of kists. As suitable lands are not available in the heart of the town for another cart-stand as proposed, the income of Rs. 100 anticipated in the budget was not realised; the council has resolved to use the land in front of the daily market on the Vániyambádi road for the same.

(iv) *Miscellaneous Fees, Re.* 1.—This represents fees collected for grant of extracts from the death register under section 249 (4) of the Municipal Act.

30. (*h*) *Fines under Municipal and other Acts.*—The amount credited to municipal funds under this head was Rs. 670–10–6 as against Rs. 681–6–0 in the previous year and Rs. 500 in the revised estimate. The increase, as compared with the revised estimate figure, is mainly due to a number of prosecutions sanctioned by the council under section 221 of the Act for failure to make arrangements for the introduction of the private scavenging system as ordered by the council.

31. (5) *Grants and Contributions*—(*a*) *From Government*—(*i*) *Education—Buildings.*—No grant has been received under the item as anticipated in the revised estimate owing to the non-receipt within the year of sanction from the Director of Public Instruction for the Provincial grant towards the extension of the municipal high school building.

Municipal schools, Rs. 586-15-6.—This represents the following grants paid from Provincial funds :—

	Rs.	A.	P.
Salary grant on account of the pay of the Headmaster	180	0	0
,, ,, ,, First Assistant master ..	200	0	0
,, ,, ,, Sanskrit pandit	48	0	0
,, ,, ,, Tamil pandit	36	0	0
,, ,, ,, Drawing master	37	6	11
Grants for the science apparatus, furniture and library books, &c. ..	82	14	7
,, to Panchama girls of Panchama primary school	2	10	0
Total ..	586	15	6

The decrease as compared with the revised estimate figure, Rs. 750, is due to the receipt of less grant towards the pay of the drawing master, whose place was vacant for some months, and for furniture of the municipal high school. There were also a less number of girls who went up from the Panchama primary school for examination and who earned grant.

Other purposes, Rs. 39-7-8.—This represents the Provincial grant received on account of the pay of the gymnastic instructor at Rs. 4 per mensem. The decrease is due to the permanent incumbent having been on leave and the acting incumbent not being qualified for grant under the rules.

32. (*b*) *From Local Boards*—(ii) *Medical.*—This represents the contribution of one-fourth of the net charges of the municipal hospital paid by the Tiruppattúr Taluk Board—*vide* G.O., No. 2104 L., dated 20th September 1893. The charges amounted to Rs. 2,902-11-11, one-fourth of which is Rs. 725-10-11, but Rs. 725-11-0 was recovered during the year. The excess of one pie recovered was due to the contribution received from the taluk board on four different occasions.

33. (*c*) *Other grants and contributions*—(iii) *Other purposes, As.* 8.—This represents the contribution paid by a vakil, M.R.Ry. S. Seshachari, towards the cost of an arch light put up in the previous year. No contributions were received from private parties for public utility as anticipated in the budget. Hence the decrease.

34. (6) *Miscellaneous*—(*a*) *Recoveries on account of services rendered to private individuals*—(i) *Private scavenging.*—During the year under report, the system was introduced into 102 additional houses of the C, D and E divisions. The number of houses served by private scavenging agency on the last day of the year was 558 as against 456 in the previous year. The amount of fees collected was Rs. 754-7-6 as against Rs. 688-3-6 in the previous year and Rs. 730 in the revised estimate, while the charges were Rs. 691-13-0. It would thus appear that the system was worked at a profit of Rs. 62-10-6 to the municipality as against Rs. 26-2-0 in the previous year. The collections are detailed below :—

	Rs.	A.	P.
Arrears	7	3	0
Current	747	4	6
Total ..	754	7	6

Arrears.—The balance of old demand as shown in Statement IV-B, viz., Rs. 2-4-0 and Rs. 12-1-0, the arrear of the previous year (Rs. 14-5-0 in all), form the arrear demand for the year under report. Of this, Rs. 7-3-0 was collected before the close of the year. A sum of Rs. 7-2-0 was written off within the year by the council as irrecoverable. There was thus no balance outstanding on the 31st March 1897.

Current.—The demand for the year under this head amounted to Rs. 755-5-6 as against Rs. 677-13-0 in the previous year, of which Rs. 747-4-6 was collected within the year. A sum of Rs. 8-1-0 was written off by the council as irrecoverable within the year after due inquiry and verification on account of the houses having been vacant. Thus the balance at the close of the year was *nil.* The fees are now being collected in advance. During the current year, the council proposes to introduce the system into as many houses as possible. The chief difficulty felt in introducing the system more largely is the want of scavengers, who have to be sent for

from other places. No coercive processes were resorted to and no prosecutions were instituted for the recovery of the fees during the year.

35. (ii) *Other purposes, Rs.* 12.—This represents the fees collected for clearing away the contents of the cesspool constructed by a private individual at the rate of rupee one per month as in the previous year.

36. (*b*) *Other items*—(i) *Fishery rents.*—The fishery was leased out for the year, the lease fetching Rs. 191 as against Rs. 200 in the previous year ; the decrease is slight and calls for no remark.

37. (iii) *Fees for numbering carts, As.* 8.—This represents the fees collected at the rate of two annas per cart for renewing registration.

38. (iv) *Other items.*—The receipts under this head were Rs. 67-12-9, as against Rs. 22-11-6 in the previous year and Rs. 70 in the revised estimate. This sum (Rs. 67-12-9) includes the sale of license forms and the cost of law charges recovered under the decree of the District Munsif's Court from a person who filed a suit against the municipality.

39. (7) *Extraordinary and Debt*—(*d*) *Advances*—(ii) *Others, Rs.* 103-4-0.—This represents the amount recovered (Rs. 18-8-0) from the private scavengers who were given advances and brought from other places at the close of the previous year and the amount refunded by Government, Rs. 84-12-0, being the amount deposited in the previous year for acquiring a piece of land for placing the old car. The Government, in its Proceedings, Mis. No. 1373 M., dated 15th August 1896, ordered that the land need not be acquired for the purpose, but that compensation should be paid to the temple authorities for the land taken up by the council. The compensation will be paid during the current year.

III.—EXPENDITURE.

40. The following abstract shows the expenditure under each grant in 1896-97 as compared with the figures of 1895-96 and the revised estimate for 1896-97 :—

Grants.	Actuals, 1895-96 (audited figures).	Actuals, 1896-97.	Revised estimate, 1896-97.	Percentage as compared with the total assets.	
				1895-96.	1896-97.
	Rs. A. P.	Rs. A. P.	Rs. A. P.		
Grant 1 (Public Works)	3,091 13 4	3,410 11 10	4,510 0 0	14·1	13·4
,, 2 (Education)	5,449 8 6	5,519 10 8	5,630 0 0	24·8	21·6
,, 3 (Sanitation and Medical services) ..	7,104 11 0	8,536 13 6	8,310 0 0	32·4	33·4
,, 4 (Lighting and Miscellaneous municipal purposes)	1,436 4 10	1,986 8 3	2,430 0 0	6·5	7·8
,, 5 (Supervision and management) ..	1,555 3 8	1,929 0 5	1,940 0 0	7·1	7·6
Advances recoverable	103 4 0	..	..	0·5	..
Refunds of other than current collections ..	..	1 0 0	..	..	..
Closing balance	3,205 14 10	4,142 9 9	2,800 0 0	14·6	16·2
Grand Total ..	21,946 12 2	25,526 6 5	25,620 0 0	100	100

41. *Grant* 1 (*Public Works*)—(1) *New Works*—(*a*) *Communications.*—The expenditure under this head amounted to Rs. 82-3-7, as against Rs. 798-4-2 in the previous year and Rs. 250 in the revised estimate. The decrease, as compared with the revised estimate, is due to the acquisition of the sites for widening the bazaar street not having been completed within the year. The details of expenditure are given in Statement II-A.

42. (*b*) *Buildings.*—The outlay under this head was Rs. 428-1-0, as against Rs. 507-2-3 in the previous year and Rs. 1,400 in the revised estimate. The decrease, as compared with the revised estimate, is due to the fact that the extension of the high school building had to be postponed owing to the non-receipt of sanction of provincial grant from the Director of Public Instruction towards the cost of the same within the year. A new latrine was constructed for the use of people in the village of Vengalapuram annexed to the municipality. The details of expenditure are given in Statement II-A.

43. (*e*) *Miscellaneous Public Improvements.*—The sum of Rs. 106–5–1 entered under this head represents the cost of removing prickly-pear near the Chinnakolam Marriamman coil well, which adjoins the inhabited portion of the town, as sanctioned by the council.

44. (2) *Repairs*—(*a*) *Communications.*—The income from tolls credited to municipal funds was Rs. 4,260–4–0, the local fund share being deducted. The expenditure on construction of a toll-shed in the village of Vengalapuram annexed to the municipality during the year amounted to Rs. 61–3–11. The net receipts, therefore, were Rs. 4,199–0–1. The estimates originally sanctioned by the council for the repairs of the tunnels and the roads amounted to Rs. 3,268, of which Rs. 1,928–1–2 were spent during the year. The decrease in the expenditure, as compared with the sanctioned amount, is due to (1) bills having amounted to less than was anticipated, (2) to stoppages made for bad works, (3) non-payment for incomplete works, and (4) want of funds, the full grant having been utilized. A sum of Rs. 121–0–11 was spent for paying the salary of the road coolies engaged for carrying out departmental casual repairs and for cutting side-drains of the streets and roads during the year. The actual expenditure amounted to Rs. 2,049–2–1, as against Rs. 1,277–12–11 in the previous year and Rs. 1,880 in the revised estimate. Adding to this the sum of Rs. 82–3–7 spent for constructing tunnels (under New Works—(*a*) Communications), the total comes to Rs. 2,131–5–8, or nearly 51 per cent. of the net receipts, as against Rs. 2,076–1–1 or 54 per cent. in the previous year. Many of the streets and smaller lanes were repaired during the year. The condition of streets, roads and lanes during the year may be said to be fairer than in the previous year. I consider that the amount that the council can allot for the purpose is insufficient, and that it is very necessary to find funds therefor by increasing the rate of tolls. Materials are not available in the vicinity and cartage consumes nearly half the allotment. The number of miles of roads, including streets, roads and lanes, maintained by the council during the year was 13 miles 1 furlong and 175 yards.

	M.	F.	YDS.
Metalled	12	2	131
Unmetalled	0	7	44
Total ..	13	1	175

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

45. (*b*) *Buildings.*—The council having found that the floor of the sheep and cow slaughter-houses was out of order, they were repaired at a cost of Rs. 234. The actual expenditure under this head was Rs. 209–10–9, as against Rs. 418–14–2 in the previous year and Rs. 340 in the revised estimate. The decrease as compared with the revised estimate is due to the fact that the repairs of the hospital building were not put in hand during the year and the repairs of the Chinnaparacherry latrine were postponed in view to replacing it by a masonry one during the current year. The details of expenditure are given in Statement II-A.

46. (2) (*d*) *Water-supply*—(ii) *Establishment.*—When cholera was prevalent in the town from June to September the drinking-water wells and the Chetti tank were cleared and hankanized. The outlay was Rs. 256–12–11, as against Rs. 54–11–3 in the previous year and Rs. 250 in the revised estimate. The details of expenditure are given below:—

	RS	A.	P.
Pay of tank-watcher	47	12	0
Cost of permanganate of potash	78	1	0
„ putting up a pulley to the Government tope well ..	5	11	4
„ removing the silt from the circular draw-well near the high school gate	61	7	0
„ digging a well near the latrine on the Railway station road	27	15	5
„ putting up a bund to the Chetty tank to prevent the flowing of dirty surface-water into the tank	35	14	2
Total ..	256	12	11

Water-supply.—The chief source of water-supply is the Chetti tank, and there are also five draw and two step wells which are used by the public for drinking purposes. The water-supply was fairly good, but owing to failure of rain in June, July and August there was scarcity felt in August. A watchman is kept to prevent washing and bathing in the tank. Arrangements will be made during the current year to put up water-pumps on a masonry platform in the Chetti tank to prevent pollution.

47. (3) *Establishment.*—The sum of Rs. 223–15–11 entered under this head represents the pay of the municipal overseer appointed to supervise the public works of the municipality during the year. The saving of Rs. 16–0–1 was due to (1) the entertainment of the municipal overseer only on the 22nd March 1896, (2) the municipal overseer's place having been vacant for one day in June 1896, (3) the municipal overseer having been granted leave on loss of pay for two days in July 1896, and (4) on account of fines imposed for neglect of duty.

48. (4) *Tools and Plant and other Stores.*—The entry under this head was Rupees 54–8–6, as against Rs. 35–0–7 in the previous year and Rs. 60 in the revised estimate. The increase, as compared with the actuals of the previous year, is due to the cost of stationery and drawing articles purchased for the use of the municipal overseer and pickaxes and baskets purchased for road coolies.

49. *Grant 2, Education.*—The total expenditure on education amounted to Rupees 5,519–10–8, as against Rs. 5,449–8–6 in the previous year and Rs. 5,630 in the revised estimate. The chief causes of the increase were—

(*a*) The opening of a primary school in the Vengalapuram village.

(*b*) The entertainment of a Muhammadan inspecting schoolmaster.

(*c*) More result grants paid to the salary-results system schools than last year.

Deducting the school-fee receipts, &c., amounting to Rs. 3,618–5–7, Rs. 10–5–9, other revenue from educational institutions, and the provincial grant of Rs. 626–7–2, the net expenditure on education was Rs. 1,264–8–2, *i.e.*, 8·7 per cent. of the income from taxation and rents.

50. (2) *Municipal Schools*—(i) *On Salary System.*—The expenditure under this head represents the cost of maintaining the municipal high school. The average daily attendance was 110 as against 112 in the previous year. The net cost amounted to Rs. 2,846–4–4, excluding the expenditure incurred on account of the pay, &c., of the gymnastic instructor and the drawing master shown under 7. Miscellaneous. The fee receipts amounted to Rs. 2,988–8–7; other revenue from the institution was Rupees 3–14–6, and the provincial grant was Rs. 584–5–6, deducting the grant received for the common gymnastic instructor and the girls of the Panchama primary school. Thus the total receipt was Rs. 3,576–12–7. The high school was thus worked at a profit of Rs. 730–8–3. Three boys, against fourteen in the previous year, passed the Lower Secondary examination out of twelve sent up. The results were unsatisfactory; but the state and discipline of the school are said to be satisfactory by the Educational officers. The opening of the sixth form may be sanctioned at least from January 1898, as the maintenance of the high school has been a source of income to the municipality.

(*a*) *Establishment.*—The salary of the masters amounted to Rs. 213 a month, or Rs. 2,556 for the year, excluding the pay of the drawing master, which is debited under 7. Miscellaneous. The saving of Rs. 1–15–0 shown in Statement II-B was due to the last assistant master's place having been vacant for four days in August 1896. A sum of Rs. 4 was paid as salary to the acting headmaster for the days spent by him in transit from Kattayi, as recommended by the Inspector of Schools, Western Circle.

(*b*) *Contingencies.*—The expenditure incurred under this head was Rs. 288–3–4 as against Rs. 320–11–6 (excluding the cost of drawing articles, Rs. 35) in the previous year and Rs. 300 in the revised estimate. The details are given below:—

	RS.	A.	P.
Library books	25	12	0
Furniture and Science apparatus	169	12	6
Prize books	25	9	0
Stationery	14	8	2
Ordinary contingencies	52	9	8
Total ..	288	3	4

51. *On Salary-result System.*—The expenditure under this head represents the cost of maintaining four primary schools—two for Hindus, one for Muhammadans, and the remaining one for Panchamas. The following statement shows the expenditure on each school:—

	RS.	A.	P.
Hindu upper primary school in the town	1,202	6	8
„ lower primary school in Vengalapuram	102	2	0
Muhammadan upper primary school	419	7	7
Panchama upper primary school	237	3	9
Total ..	1,961	4	0

The total expenditure under this head amounted to Rs. 1,961–4–0 as against Rs. 1,805–12–10 in the previous year and Rs. 2,010 in the revised estimate. The increase, as compared with the actuals of the previous year, is due to the opening of a Hindu primary school in the village of Vengalapuram and to the payment of more result stipends than last year.

(i) (*a*) *Hindu Upper Primary School.*—The monthly cost of the establishment was Rs. 67, or Rs. 804 for the year. The actual cost of the establishment was Rupees 800–1–10 as against Rs. 745–4–9 in the previous year. The saving of Rs. 3–14–2 was due to the fact that the peon's place was vacant for thirty days from 27th April to 26th May 1896. The net cost of maintaining this school was Rs. 663–13–11 [Rs. 1,202–6–8 — Rs. 537–4–0 (school fees) — Rs. 1–4–9 (other revenue from educational institutions)] as against Rs. 512–0–2 in the previous year. The average attendance was 215 as against 149 in the previous year. The results of the school have been considered satisfactory by the Educational officers.

(i) (*b*) *Hindu Lower Primary School at Vengalapuram.*—This school was newly started in the village during the year (*vide* G.O., No. 128 M., dated 23rd January 1896). The monthly cost of the establishment was Rs. 7, or Rs. 84 per annum, but the actual cost was Rs. 64–2–1. The saving of Rs. 19–13–11 is due to the entertainment of the teacher only on the 27th May 1896, when the school was opened. The net cost of maintaining the school was [Rs. 102–2–0 — Rs. 41–10–0 (school fees)] Rs. 60–8–0 during the year. The average attendance was 25. The results of the school were satisfactory.

(ii) *Muhammadan Upper Primary School.*—The monthly cost of the establishment was Rs. 28, or Rs. 336 *plus* Rs. 6–3–2 paid to third assistant teacher whose services were dispensed with only on the 2nd April 1896 instead of on the 1st March 1896, as provided in the budget. The actual cost of the establishment was Rupees 326–4–8 as against Rs. 406–7–11 in the previous year. A saving of Rs. 15–14–6 was due to the post of the headmaster having been vacant from 26th July to 9th September 1896 and to the stoppages made for three days in January 1897 in the headmaster's pay on account of his absence without leave. The net cost of maintaining the school was Rs. 387–10–1 [Rs. 419–7–7 — Rs. 27–0–0 (school-fees) + Rs. 4–13–6 (other revenue from educational institutions)] as against Rs. 452–13–11 in the previous year. The average attendance and the results of the school were throughout unsatisfactory during the year, owing to the starting of a private school by the teacher whose services were dispensed with by the council and owing to the indifference of the Muhammadan population generally to education in spite of my personal exertions to bring the school to a satisfactory condition. The school has since been shifted to another locality and it shows signs of improvement, and it is hoped that better results will be obtained during the current year under the present headmaster who has been recently appointed on the recommendation of the Educational department. The average attendance was 60 against 41 in the previous year as per report of the educational officers.

(iii) *Panchama Upper Primary School.*—The monthly cost of the establishment was Rs. 14, or Rs. 168 per annum; but the actual cost was Rs. 166–8–3 as against Rs. 166–12–0 in the previous year. A saving of Rs. 1–7–9 was due to the post of headmaster and the first assistant having been vacant for two days and five days, respectively, in January 1897. The net cost of maintaining the school was (Rupees 237–3–9 *less* Rs. 23–15–0 *plus* Rs. 2–15–0 other revenue from educational institutions

and the provincial grant)] Rs. 210–5–9 as against Rs. 215–8–3 in the previous year. The average attendance was 42 (boys and girls) as against 38 (boys and girls) in the previous year. The results of the school during the year were satisfactory.

(*a*) *Fixed payments.*—The expenditure under this head was Rs. 1,357–0–10 as against Rs. 1,318–8–8 in the previous year and Rs. 1,360 in the revised estimate.

(*b*) *Results stipends.*—The expenditure under this head amounted to rupees 298–4–0 as against Rs. 200 in the revised estimate. The result stipends were paid at the maximum rates to the Muhammadan and Panchama primary schools as the council consider them backward, and at half the rate to the Hindu upper primary and Vengalapuram primary school in accordance with the recommendation of the Educational department. At the close of the year the Educational department again recommended that all the savings under education should be paid proportionately to the primary schools without assigning any reason; this the council did not approve. The number of pupils on the rolls in all the municipal primary schools on the 31st March 1897 was 343 (boys and girls) as against 336 (boys and girls) in the previous year, while the number of those that presented themselves for examination and who passed were 169 and 143 as against 126 and 111, respectively, in the previous year. The results of the primary schools during the year were satisfactory.

(*c*) *Contingencies.*—The expenditure under this head amounted to Rs. 305–15–2 as against Rs. 287–4–2 in the previous year and Rs. 280 in the revised estimate. The details are given below:—

Schools.	House-rent. RS.	A.	P.	Contingencies. RS.	A.	P.
Hindu upper primary school	144	0	0	31	4	10
„ lower primary school, Vengalapuram ..	6	13	11	19	0	0
Muhammadan upper primary school	45	0	0	22	4	11
Panchama upper primary school	24	0	0	13	7	6
Total ..	305	15	2			

The increase, as compared with the actuals of the previous year, was due to the furniture, &c., supplied to Hindu lower primary school at Vengalapuram newly started. The council possessed no school buildings of its own, except the Municipal high school which was vested in the municipal council by Government. There were no suitable sites available for the construction of a school building for the Panchama primary school as contemplated. All the primary schools are in rented buildings.

52. (4) *Results Grants.*—The result grants paid to the aided schools during the year amounted to Rs. 197–14–0 as against Rs. 200 in the previous year and Rs. 200 in the revised estimate. Eleven schools were recognised for grants as in the previous year and nine of them were examined. The number of pupils who presented themselves and who passed was 205 and 155 as against 223 and 139, respectively, in the previous year. The result grants were paid at the maximum rates during the year.

53. (6) *Inspection*—(*b*) *Municipal Inspectors*—(i) *Establishment.*—During the year under report a separate joint Muhammadan inspecting schoolmaster, for the supervision of the Muhammadan schools of the three municipalities—Salem, Tiruppattúr and Vániyambádi—was entertained in accordance with the recommendation of the Director of Public Instruction, Madras. The outlay under this head amounted to Rs. 144–14–3 as against Rs. 88–12–8 in the previous year and Rs. 150 in the revised estimate. The monthly cost of the establishment was Rs. 14–2–8. The Muhammadan inspecting schoolmaster was entertained only on the 24th June 1896.

54. (ii) *Contingencies.*—The charges amounted to Rs. 64–6–8 as against rupees 58–6–0 in the previous year and Rs. 70 in the revised estimate. This represents the cost of printed forms, stationery, boxes for keeping the records, &c., supplied and the fixed travelling allowances paid to the Hindu and Muhammadan inspecting schoolmasters.

55. (7) *Miscellaneous*—(*a*) *Building, Furniture, &c., Grants.*—During the year, the managers of the aided schools did not construct buildings for their own schools, and hence there was no expenditure under the item.

(*b*) *Common Gymnasium*—(i) *Establishment.*—The pay of the instructor was Rs. 12 per mensem, or Rs. 144 for the year, but the actual payment was Rs. 136–4–2 during the year. The saving of Rs. 7–11–10 was due to the post having been vacant for twenty days in August owing to the permanent incumbent having been on leave on forfeiture of pay.

(ii) *Contingencies, Rs.* 11–9–0.—This represents the cost of gymnastic apparatus purchased during the year.

(*c*) *Common Drawingmaster.*—The pay of the drawingmaster was Rs. 15 per mensem, or Rs. 180 per annum; but the actual cost was Rs. 157–2–3 as against rupees 107–6–8 in the previous year and Rs. 160 in the revised estimate. There is very slight difference between the revised estimate and the actuals. The place was vacant for eight days in June, eleven days in July and eleven days in September 1896 and fifteen days in February 1897; and hence the short expenditure.

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

57. *Grant III, Sanitation and Medical Services—Hospitals and Dispensaries—*(*a*) *Establishment.*—The monthly cost of the establishment was Rs. 178–4–0, or Rs. 2,139 per annum. The total cost incurred on account of the establishment was Rs. 1,995–1–2 as against Rs. 2,083–11–4 in the previous year and Rs. 2,020 in the revised estimate. The saving of Rs. 143–14–10 is due to the fact (1) that the civil apothecary was on privilege leave for one month and thirty days from the 21st August 1896 and that a medical subordinate on Rs. 35 + Rs. 10 allowance was in charge; (2) that the midwife was paid at Rs. 10 per mensem from 1st March to 16th July 1896, when alone her pay was raised to Rs. 12 per mensem; and (3) that the compounder's place was vacant from 5th to 23rd December 1896, on which date a probationary compounder on Rs. 5 per mensem was entertained. The hospital was in charge of a civil apothecary, one-eighth of whose salary (Rs. 150 per mensem) is being paid from Provincial funds as usual. No quarters were provided in accordance with G.O., No. 1005 L., dated 6th June 1894, as he is a civil apothecary, but he lives very close to the municipal hospital.

(*b*) *Medicines and Supplies.*—The expenditure under this head was Rs. 391–3–0 as against Rs. 346–15–7 in the previous year and Rs. 400 in the revised estimate.

(*c*) *Diet of Patients.*—The total cost of dieting the in-patients was Rs. 231–0–1 as against Rs. 225–14–11 in the previous year and Rs. 210 in the revised estimate.

(*d*) *Sundries and Contingencies.*—The expenditure under this head was rupees 285–7–8 as against Rs. 247–12–10 in the previous year and Rs. 280 in the revised estimate. The increase, as compared with the actuals of the previous year, is due to the cost of forms, operation table, books, &c., supplied during the year, and the increase, as compared with the revised estimate, is due to the fact that three hanging lamps were supplied to the hospital at the close of the official year in accordance with the recommendation of the District Medical officer, Salem. The total cost of maintaining the hospital during the year was Rs. 2,902–11–11 *plus* Rs. 72–0–4 (shown under Grant I (1) New works—(*b*) Buildings, being the cost of constructing an operation room, *minus* Rs. 13–5–10 (the receipts from the sale of medicines and other hospital receipts), viz., Rs. 2,961–6–5 as against Rs. 2,884–13–8 in the previous year and Rs. 2,910 in the revised estimate. A quarter of the charges was contributed by the Tiruppattúr Taluk Board towards the upkeep of the municipal hospital (*vide* G.O., No. 2104 L., dated 20th September 1893), and the amount contributed by that body during the year was Rs. 725–11–0. The balance of Rs. 14–10–7 is shown under assets in note to statement II. The total number of in and out patients treated during the year were 132 and 10,860, respectively, as against 125 and 12,969 in the previous year. The reason for the decrease in the number of out-patients when compared with the figures of last year is the opening of a Gosha dispensary in the centre of the town. The rules framed by the council for the treatment of the sick at the municipal hospital, as amended by Government in G.O., Mis. No. 1528, dated 13th November 1889, were in force. There are nine beds (five male and four female in-patients) which are said to be sufficient to meet the requirements of the town. The council at its meeting held on the 13th July 1896 resolved to raise the pay of the midwife from Rs. 10 to Rs. 12 on condition of her attending to twelve midwifery cases every month. The midwife attended 139 cases of labour as against 76 in the previous year, and no fines were imposed on her for short work. The District Medical and Sanitary Officer and the Sanitary Commissioner for Madras inspected the hospital during the year and they reported favourably on the state of the hospital. As suggested by the inspecting officers, an operation table and three hanging lamps were supplied and a lamp-post was put up in front of the hospital building for the convenience of the public during nights. Some of the unserviceable instruments were replaced, and the repairs and the alterations of the building and out-houses will be carried out during the current year. Necessary furniture will be supplied during the current year and the old ones sold. The question of constructing an operation room and a lying-in ward, as per standard plan of the Sanitary Board, is under the consideration of the council.

(*e*) *Contributions to Local Boards, Rs.* 173–7–7.—This represents the contribution of one-fourth of the charges paid by the council to the District Board, Salem, towards the cost of maintaining the Gosha dispensary of this town as resolved by the council. The dispensary is located in the centre of the town for the treatment of women and children, and it is in charge of a lady apothecary Miss R. Holmes. The institution is fairly availed of by the public. A copy of the Medical officer's report on the working of the hospital is submitted herewith.

58. (2) (*a*) *Contributions to Provincial Funds for Rs.* 154.—The outlay under this head represents the contribution paid on account of Medical College, sanitary inspection and medical reserve staff as per letter No. I.B.B.—41, dated 8th March 1897, of the Accountant-General, Madras.

59. (3) *Vaccination*—(*a*) *Establishment, Rs.* 144.—This represesents the pay of the second-class vaccinator on Rs. 12 per mensem. The midwife attached to the hospital was required to give seven vaccine cases every month without allowances, and for any extra work she was remunerated at the rate of As 4 a case.

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

—	1895–96.			1896–97.		
	Successful.	Unsuccessful.	Total.	Successful.	Unsuccessful.	Total
Number of vaccine operations performed by the medical subordinate	90	..	90	40	..	40
Number of vaccine operations performed by the municipal vaccinator and vaccinatrix	712	..	712	840	5	845
Total number of vaccine operations performed by the medical subordinate on children under one year of age	74	..	74	30	..	30
Total number of vaccine operations performed by the municipal vaccinator and vaccinatrix on children under one year of age	575	..	575	618	..	618
Total number of operations ..	802	..	802	880	5	885

The average cost of each successful case was As. 3–11 as against As. 3–6 in the previous year. The average for the whole Presidency was As. 4–1 as against As. 4–2 in the previous year. The total number of operations performed was 885 (the total number of births registered being 670) as against 802 in the previous year, the chief cause for the increase being the inclusion of the village of Vengalapuram within the municipal limits during the year. The proportion per mille of the total number of successful operations (880) to total population (17,693) was about 50 as against 48 in the previous year. During the year, 37 cases of disobedience to notices issued under section 138 of the Act to get unprotected children vaccinated were reported to the Magistrate and there were no convictions, as the warning of the magistrate had the desired effect. The total number of births registered during the year was 670 as against 750 in the previous year, and yet the results of vaccination were much better than in the previous year, and I should think it is chiefly attributable to the better supervision over vaccinator's work by the civil apothecary Mr. F. W. Harris.

The operations were performed with glycerine paste obtained from the central vaccine depôt, Salem, as in the previous year. The instructions laid down in G.O., No. 1502, dated 19th October 1894, are being strictly observed. The Sanitary Commissioner for Madras and the District Medical and Sanitary Officer have remarked in their recent inspection reports that the vaccination work was satisfactory, and that better attention should be paid to re-vaccination. The council have issued stringent orders to the vaccinator to pay more attention to re-vaccination. The vaccinator was required to give 70 cases every month. There was only one death during the year under report from small-pox.

(*b*) *Contingencies.*—The expenditure under this head was Rs. 75–1–0, as against Rs. 55–5–2 in the previous year and Rs. 70 in the revised estimate. The increase, as compared with the actuals of the previous year, was due to the cost of a table stool, box, &c., supplied to the vaccinator and the extra remuneration paid to the midwife for vaccine cases operated by her in excess of the minimum fixed.

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

Year.	Births.		Deaths.	
	Number registered.	Rate per mille.	Number registered.	Rate per mille.
1895-96	750	45	398	24
1896-97	670	38	678	38

The particulars of deaths are given below :—

Fever	224
Dysentery or diarrhœa	16
Small-pox	1
Cholera	268
All other causes	169
Total ..	678

The decrease in the number of births registered and the increase in the number of deaths registered is due to the prevalence of cholera in the town for nearly five months during the year. In accordance with the recommendations of the inspecting officers, the sanitary maistries were ordered to gather information regarding births and deaths when they go daily rounds on sanitary duties and communicate the same to the registrar of births and deaths. The registrar also was directed to make careful inquiries, and he made such inquiries in the mornings of private midwives, &c. I am of opinion that by these careful inquiries no births or deaths escaped registry. The number of prosecutions instituted during the year for failure to register births and deaths was two (one for birth and one for death), as against seven (three for births and four for deaths) in the previous year, and these two cases ended in convictions. The decrease in the number of prosecutions instituted is due to the fact that strict supervision was exercised in the matter, and that people were made to understand that they should give information of births and deaths then and there without fail. Arrangements are being made to put up boards in conspicuous places of the town during the current year.

(*a*) *Establishment Rs.* 144.—This represents the pay of the registrar of births and deaths at Rs. 12 per mensem.

(*b*) *Contingencies.*—The expenditure under this head amounted to Rs. 34–4–1, as against Rs. 31–1–7 in the previous year and Rs. 40 in the revised estimate. The decrease as compared with the revised estimate was due to the cost of printed registers having been less than was anticipated.

62. (5) *Conservancy, Road-cleaning and Road-watering*—(*a*) (i) *Establishment.*—The monthly cost of the establishment was Rs. 263, or Rs. 3,156 for the year, but the

actual cost was Rs. 3,042–3–3 as against Rs. 2,537–14–11 in the previous year. A saving of Rs. 137–15–10 shown in statement II-B was due to the following causes :—

(1) the horse allowance of Rs. 5 was not paid to the sanitary inspector for 21 days in March 1896 and 12 days in January 1897, as he had no pony during the period ;

(2) the sanitary inspector's place was vacant for four days in August 1896 owing to the permanent incumbent having been on leave on half pay ;

(3) there were fines and stoppages in the pay of the staff for absence and neglect of work ; and

(4) the appointment of five female sweepers in place of male sweepers throughout the year as male sweepers were not available and the deviation from the sanctioned scale was unavoidable. A sum of Rs. 24–3–1 was paid at the rate of Rs. 15 per mensem for January and February 1897 to the temporary sanitary inspector (*vide* G.O., Mis. No. 217 M., dated 15th February 1897), as the permanent incumbent was under training at Madras.

63. (ii) *Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c.*—The outlay under this head amounted to Rs. 403, as against Rs. 344–7–0 in the previous year and Rs. 440 in the revised estimate. The decrease, as compared with the revised estimate, was due to additional bullocks not having been hired during the year. The sum of Rs. 403 entered under this head was paid to the contractor for five bullocks hired at Rs. 29 per mensem and the carpenter for supplying two new rubbish carts at Rs. 27–8–0 each.

64. *Private Scavenging*—(i) *Establishment.*—The expenditure under this head represents the pay of 13 scavengers employed (11 throughout the year and two from 12th February 1897) for removing night-soil from the private latrines. Each scavenger serves on an average 43 houses a day during the year. The charges under this head amounted to Rs. 649–8–0 as against Rs. 590–15–3 in the previous year and Rs. 650 in the revised estimate. The increase, as compared with the actuals of the previous year, was due to the appointment of an additional scavenger during the year. The saving of Rs. 16–9–2 shown in statement II-B was due to the fact (1) that 6 scavengers were entertained only on 17th March 1896 instead of 1st March 1896 in place of six scavengers who left the appointment during the month of February in the previous year, and (2) the fines and stoppages in the pay of the staff for absence and neglect of duty. A sum of Rs. 6–1–2 was also paid for the two additional scavengers entertained (*vide* G.O., Mis. No. 1148 M., dated 10th May 1897).

(ii) *Contingencies, such as cost of scavenging carts, &c.*—The expenditure under this head amounted to Rs. 42–5–0, as against Rs. 71–2–3 in the previous year and Rs. 40 in the revised estimate. The decrease, as compared with the actuals of the previous year, was due to the fact that two iron night-soil carts at a cost of Rs. 30 each were purchased in that year, while only one was purchased during the year. The sum of Rs. 42–5–0 represents the cost of purchasing and repairing the night-soil carts, brooms, winnows, &c., purchased for the use of scavengers for removing the night-soil from private latrines.

65. (*e*) *Cholera Charges.*—The epidemic of cholera was imported into the town from the Kolar Gold fields on the 3rd June, and subsequently prevailed in a sporadic form throughout June, July and till the 3rd August 1896, when there was a marked increase in the number of attacks. The water of the Chetti tank and two other draw-wells were suspected and closed temporarily on the recommendation of the sanitary officer, and then they were properly hankanized by the medical officer in charge of the hospital. The tank was properly watched both day and night by appointing a temporary watcher. Special cholera establishment, as detailed below, was employed (*vide* G.O., Mis. No. 1658 M., dated 23rd September 1896), and all measures were adopted to combat the disease according to the rules on the subject as far as the finances of the municipality permitted :—

	Rs.
One sanitary inspector	35+15
One sub-inspector	10
Four peons	8 each
Eight toties	7 each

Then the epidemic gradually subsided in the month of October and disappeared in December 1896. There was cholera throughout the year in the district, and hence stray cases occurred now and then. The number of attacks was 512, of which 268 proved fatal. The sum of Rs. 643–12–7 entered under this head represents the following charges:—

	Rs.	A.	P.
(1) Cost of special establishment employed	373	12	5
(2) Cart-hire paid to the medical officer	7	4	0
(3) Cost of disinfectant powder purchased	49	13	0
(4) Cost of medicines, such as perchloride of mercury, tin canisters, &c.	137	2	0
(5) Cost of alum purchased for hankanizing the bathing tank (Jubilee)	26	8	6
(6) Cost of unslaked lime, saw dust, clothes distributed to poor, &c.	34	4	8
(7) Iron receptacles	15	0	0
Total ..	643	12	7

66. (*d*) *Contingencies.*—The expenditure under this head was Rs. 128–8–1, as against Rs. 164–11–6 in the previous year and Rs. 100 in the revised estimate. The increase, as compared with the revised estimate, was due to the payment of travelling allowance to and from Madras to the sanitary inspector who was under training at Madras, and the cost of repairing the rubbish carts was also more than was anticipated. The figure of the previous year includes the cost of nine air-tight receptacles purchased in that year. The sum of Rs. 128–8–1 represents the cost of repairing the rubbish carts, &c., cost of purchasing pick-axes, mumties, tar, grease, winnows, baskets, stationery articles supplied for the sanitary inspector and the maistries and the payment of travelling allowance to the sanitary inspector under training in Madras.

67. The total number of dust-bins in the town on the 31st March 1897 was 144 (105 zinc and 39 stone slabs) including twenty dust-bins supplied during the year. Only one masonry latrine was constructed during the year. The number of latrines was eleven as against ten in the previous year. The sweepings of the town were collected in the dust-bins (144) placed in the streets and lanes and removed daily in carts drawn by bullocks and men to a selected depôt outside the town and there sold in auction every year; there is not much demand for the rubbish; a sum of Rs. 85 was, however, realized against Rs. 91 in the previous year as stated in paragraph 22 *supra*. The contents of the private and public latrines were also removed in iron air-tight covered carts (nine) to a selected depôt outside the municipal town and there buried in trenches. The sale of the night-soil fetched Rs. 20 as against Rs. 10 in the previous year. There are in all twelve rubbish carts and nine iron night-soil hand-carts as against ten and eight, respectively, in the previous year. There are no urinals in the town. Five bullocks were hired to draw the rubbish and night-soil carts. A separate scavenger is detailed for each public latrine, and he is to be at his latrine cleaning it as often as nuisance is committed from 6 to 10 A.M. and 2 to 6 P.M. The latrines are thus kept always neat. Private scavenging system was extended during the year. It would have been extended further, if scavengers were available. Attempts are being made to get them from Nellore, Madras, &c., and now that their pay has been increased, it is hoped that the system will be introduced more extensively. I may state that I have been unremitting in my endeavours to introduce the service into all houses in the town. Provision has been made during the current year for the purchase of two rubbish carts, thirty-two iron night-soil hand-carts and thirty dust-bins. There is only one licensed cesspool, the contents of which are being cleaned at a monthly fee of Re. 1 by the municipal toti in a cylindrical cart drawn by a bullock. The inspecting officers and the local medical officer remark that sewage is allowed to be collected in cesspits or allowed to run in the street side drains where it soaks into the soil, and that this must be checked. The council has since obtained a plan from the Sanitary Board for the construction of cesspools in the town, and every possible arrangement is being made to induce people to construct cesspits of the kind on pain of prosecution. It is hoped that the nuisance complained of will no longer

exist. Pending the general scheme for drainage of the town, no other satisfactory arrangement is possible. Except for the fact that there was cholera for about five months, the public health might be said to be satisfactory.

68. *Grant 4, Lighting and Miscellaneous Municipal purposes*—(*i*) *Lighting*—(*a*) *Establishment.*—The outlay under this head represents the pay of the four lamp-lighters on Rs. 5 each. The monthly cost of the establishment was Rs. 20 or Rs. 240 per annum, but the actual cost was Rs. 239–10–0, as against Rs. 197–0–1 in the previous year and Rs. 250 in the revised estimate. A saving of As. 6 is due to the fines imposed on the lamp-lighters for neglect of duty. An additional lamp-lighter sanctioned in G.O., No. 128 M., dated 23rd January 1896, was not entertained during the year, as the additional lights put up during the year were also lighted by the present staff.

69. (*b*) *Contingencies.*—The outlay under this head was Rs. 979–6–11, as against Rs. 680–0–4 in the previous year and Rs. 960 in the revised estimate. The increase, as compared with the revised estimate, was due to the fact that the cost of putting up twenty-four additional lights was more than was anticipated. The total number of lamp-posts in the town at the close of the year was 132 as against 108 in the previous year. Twenty-four additional lights were put up during the year. The details of expenditure are given below:—

	Rs.	A.	P.
Kerosine oil	545	3	0
New iron lamp-posts and repairs	386	3	9
Sundries, such as, wicks, matches, chimneys, &c.	48	0	2
Total ..	979	6	11

70. (4) *Travellers' Bungalows.*—No expenditure was incurred under this item, as the old Forest office building was not handed over to the municipality as expected by the council.

71. (9) *Other Charges*—(ii) *Rewards for destruction of wild Animals and Snakes, Rs.* 10.—This represents the rewards paid for the destruction of stray dogs in the town as usual.

72. (iii) *Printing.*—The outlay under this head amounted to Rs. 616–8–0, as against Rs. 383–10–10 in the previous year and Rs. 700 in the revised estimate. The decrease, as compared with the revised estimate, is due to a bill having had to be returned being incorrect and its being received back after the close of the year.

73. (iv) *Compensation for Lands.*—A sum of Rs. 300 was provided in the budget for acquiring sites for cart-stands and for residence of municipal sweepers and scavengers, but no suitable sites were found available, and the expenditure was not therefore incurred.

74. (v) *Other Items.*—The outlay under this head amounted to Rs. 140–15–4, as against Rs. 17–4–0 (audited figures) in the previous year and Rs. 120 in the revised estimate. The increase, as compared with the revised estimate, is due to the fact that the cost of supplying street-boards and the numbering houses in the village of Vengalapuram annexed to the municipality was more than was anticipated. Out of Rs. 140–15–4, Rs. 73–6–0 was law charges incurred in conducting a civil suit against the municipality brought by a private person to establish his right over a piece of land (*vide* paragraph 38 *supra*). The particulars of expenditure incurred under this head are given in detail in the margin of statement II.

75. *Grant 5*—(*a*) *General Establishment*—(i) *Office Establishment.*—The monthly cost of the establishment was Rs. 76, or Rs. 912 per annum. The actual expenditure was Rs. 908–8–1, as against Rs. 802–0–9 in the previous year and Rs. 910 in the revised estimate. A saving of Rs. 3–7–11 was due to (1) fines imposed on the establishment for neglect of duty, and (2) the entertainment of an attender only on the 7th March 1896, and (3) the attender's post having been vacant for six days, viz., three days in November 1896 and three days in January 1897.

76. (*b*) *Collection of Municipal Taxes*—(i) *Establishment.*—The monthly cost of the establishment was Rs. 31 or Rs. 372 per annum, but the actual cost was Rupees 367–0–10 as against Rs. 214–11–0 in the previous year, and Rs. 370 in the revised estimate. A saving of Rs. 4–15–2 was due to (1) the entertainment of an assistant on Rs. 3 per mensem to the bill-collector only on the 1st April instead of 1st March 1896, (2) the post of an assistant on Rs. 3 per mensem and of an assistant on Rs. 4 per mensem having been vacant for five days in August and one day in September 1896, respectively, and (3) the bill-collector's (on Rs. 10) post having been vacant for four days in September 1896.

(ii) *Purchase of Account books, paper, money-boxes, repair to out-posts, &c., Rs.* 77–2–0.—This represents the cost of an iron safe, &c., purchased for the use of the office for keeping money collected by the bill-collectors during holidays.

77. (iii) *Cost of Account forms supplied by V. N. Jubilee Press, Madras.*—The expenditure under this head amounted to Rs. 120–8–4 as against Rs. 81–13–5 in the previous year and Rs. 100 in the revised estimate. The increase, as compared with the actuals of the previous year, was due to the fact that more printed forms were supplied during the year than last year. The sum of Rs. 120–8–4 was paid in accordance with the letter No. 46-I.B.B., dated 9th March 1897 of the Accountant-General, Madras.

78. (*d*) *Office Contingencies other than* (*b*) (ii).—The expenditure under this head was Rs. 326–13–2 as against Rs. 350–2–6 in the previous year and Rs. 350 in the revised estimate. The sum of Rs. 326–13–2 represents the cost of adhesive and postage stamps, stationery, printing charges, travelling allowance to municipal servants and the house-rent paid during the year.

79. (*c*) *Contributions for Central Office and Audit Establishments.*—The expenditure under this head was Rs. 129 as against Rs. 100 in the previous year and Rs. 130 in the revised estimate and represents the contribution paid in accordance with the Accountant-General's letters Nos. 3599 and 519, dated 21st November 1896 and 15th February 1897, respectively.

80. *Refunds of other than current collections, Re.* 1.—This represents the amount refunded to a person to whom a piece of land was rented for one rupee per annum at the close of the previous year for storing firewood, &c., as the land was taken back by the council.

81. The excess expenditure incurred over the sanctioned allotments under the several heads may be admitted and sanction accorded.

IV.—CLOSING BALANCE.

82. Deducting the total expenditure of Rs. 21,383–12–8 from the total receipts including the opening balance, viz., Rs. 25,526–6–5, the closing balance was Rs. 4,142–9–9, which, with deposits, Rs. 1,559–4–0 deposited by the renters of several leases during the month of March last, amounted to Rs. 5,701–13–9. Adding to this the amount of uncashed cheques, viz., Rs. 363–9–9, the total comes to Rupees 6,065–7–6, which amount has been stated to be correct by the Deputy Collector in charge of Treasury, Salem, in his letter, No. 668-Acct., dated 10th April 1897. The closing balance was 18·5 per cent of the year's total receipts. The increase in the closing balance as compared with the revised estimate (Rs. 2,800) was chiefly due to the amount of receipts from tax on arts, fees from educational institutions and fines under Municipal and other Acts being greater and less expenditure under grants 1 and 4 than was anticipated.

83. *Municipal Accounts.*—During the year under report, the accounts of the year 1895–96 were audited by M.R.Ry. T. Krishnasawmi Mudaliyar, Municipal Auditor, and the results were said to be very satisfactory. I myself on two occasions during the year checked the accounts and the registers maintained in the office in addition to the checking of the accounts by the sub-registrar and municipal councillor and found them satisfactory. I may add that I have been receiving useful assistance from the councillor M.R.Ry. T. Ramasawmi Kattadiyar Avargal, who checks the municipal accounts and from M.R.Ry. T. Ramanujam Pillai Avargal, Sub-divisional officer, Public Works Department. I have also much pleasure to report, for the information of Government, that the councillors have been working harmoniously.

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

ENCLOSURE.

CONCISE Annual Report of the Municipal hospital at Tiruppattúr for the official year 1896–97 (*vide* paragraph 98 of S.O. No. 21 of 1896).

Public Health.—Cholera prevailed from the first week in June to the second week in December 1896. There were 512 attacks with * 267 deaths. Otherwise the public health has been normal. No undue prevalence of chicken-pox or measles. Small-pox does not appear in the hospital records.

2. *Vital Statistics.*—Births 670 ; deaths 678 ; cholera accounts for * 267 deaths. In 1895–96 there was no cholera and the births and deaths stood as 750 and 398, respectively. The number of births for the year under review is less by 80 and the number of deaths, excluding cholera, more by three than in the preceding year.

3. *Sanitation.*—The sanitation of the town is carried out by a sanitary inspector who has under his direction two maistries, forty sweepers, four lamp-lighters, two tank watchmen and twenty-five scavengers.

The public latrines are eleven in number. There are 558 licensed private latrines, making a total 569, and thus giving an average of 22½ latrines to each of the 25 scavengers employed. Nine night-soil carts are employed to remove the deposits. A night-soil and a rubbish depôt are situated well out of the town. The street sweepings, &c., are collected in 144 dust-bins. One rubbish cart is employed to remove the sweepings to the depôt. Tiruppattúr has no pucka drains. The streets and the sub-soil water are polluted by the overflowings of cess-pools and cess-pits. There is but one cess-pool cart and one licensed cess-pool in Tiruppattúr. This matter was brought to the notice of the Chairman who lost no time whatever in starting arrangements for a proper and at the same time efficient system of cess-pools and cess-pool cleansing. The drinking water-supply of the public consists of the Chetty tank, five municipal and five private wells. The Chetty tank is, as such, always open to contamination. To prevent this, the Chairman has under consideration a system for preventing soiled vessels and extremities polluting the water. I understand that a number of good strong hand-pumps are likely to be erected for the convenience of the public and the conservation of the water. The tank watchmen do their duty well, much better than in any other town that I have served in.

4. *Vaccination.*—Eight hundred and eighty-five cases were operated on, of these only five were unsuccessful. The work was carried out by the (1) vaccinator, 730 cases ; (2) the midwife, 115 cases and (3) the civil apothecary, 40 cases ; of the total vaccinated, 648 were of one year and under all successful. In 1895–96 the total was 802. The year under report has an advance of 83 cases. The main difficulty experienced by the vaccinator is in the passive resistance offered in the Muhammadan quarters, the cries of "gosha" and "absence of the malik" most effectually stopping him. Even when the midwife is admitted any curiosity as to the numbers, names and ages of the children is effectually repressed. The main dependence of the vaccinator is therefore on the birth registrar, and the major number of operations on children of "one year and under." The population of the town was in 1891, 17,693, the Hindus and Muhammadans being nearly equal in numbers.

5. (*a*) *Hospital.*—Provision is made for five male and four female patients. There is no provision for lying-in cases, for cases requiring segregation and poor Eurasian or European patients.

(*b*) *The Buildings* are in a fair condition ; all necessary repairs will be carried out in 1897–98.

(*c*) A new operation table has been supplied, but there is no proper operation room to accommodate it in. Three hanging lamps (country-made) have replaced the cheap wall lamps previously in use. The chairs and benches are in a rickety state.

(*d*) (1) There was no inspection by the Surgeon-General.

(2) The District Medical and Sanitary Officer inspected the hospital in October 1896. The remarks were fair. Certain alterations in the building were suggested. I understand that these will be carried out during the current year. A lamp has been erected in the hospital compound for the convenience of night cases.

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* The number of deaths from cholera according to the municipal register is 268. One case of death occurred is excluded from the figure entered herein.

—	Actuals, 1895–96.	Budget estimate, 1896–97.	Revised estimate, 1896–97.	Actuals, 1896–97.
Charges—cont.				
	Rs.	Rs.	Rs.	Rs.
GRANT 4—				
Lighting	877	1,240	1,210	1,219
Travellers' Bungalows	..	130	90	..
Public Garden, Survey of Land, Fire and other Charges ..	559	890	1,130	767
Total ..	1,436	2,260	2,430	1,986
GRANT 5—				
Supervision and Management	1,555	1,930	1,940	1,929
Advances Recoverable	103	..	..	..
Refunds	..	..	..	1
Balance	3,206	280	2,800	4,143
Total ..	21,947	23,340	25,620	25,526

2. The number of meetings held by the municipal council was 24, or two more than in the previous year. There was a slight decline in the average attendance of the members, which, however, continued to be satisfactory.

3. *Receipts.*—(1) The tax on arts was levied for the first time during the year. The demand under this head, as originally assessed by the Chairman, was Rs. 2,150, but more than 20 per cent. of this amount was remitted by the council on appeal. Some explanation of this should have been given. Owing to the inclusion of the village of Vengalpuram within municipal limits, the number of houses assessed to the tax on buildings and the net current demand under this head rose from 2,658 and Rs. 5,358 to 2,806 and Rs. 5,983, respectively. The collections under the principal taxes continued to be very satisfactory.

(2) The receipts from the taxes on vehicles, animals and carts, tolls and school-fees showed an improvement, which is explained in paragraphs 11, 13 and 23 of the Chairman's report.

(3) It is satisfactory to observe that the number of houses served by the private scavenging agency rose from 456 to 558 and that the receipts covered the cost of the service. The efforts made to improve this service should be sustained until all the latrines in the town are brought under the control of municipal agency.

4. *Expenditure*—(1) *Public Works.*—No new work of any importance was undertaken during the year. The roads are reported by the Revenue Divisional-officer to have been generally in fair order. The suggestion to raise the rate of tolls in order to allot more money for the maintenance of roads, contained in paragraph 44 of the Chairman's report, should form the subject of a separate communication.

(2) *Education.*—A sum of Rs. 1,958 was spent on primary education, while secondary education was worked at a profit of Rs. 694 to the council. The net expenditure on education was Rs. 1,264 or 9·4 per cent. of the receipts from taxation. As in the previous year, the municipal council maintained a high school on the salary system, but the number of primary schools was four against three in 1895–96, a new school having been opened at Vengalpuram. The council also aided with result grants nine primary schools or one less than in the previous year. The attendance at the High and the Hindu upper primary schools improved somewhat, but at the Muhammadan school there was a further falling off, which, it is trusted, may, as explained in paragraph 51 (ii) of the Chairman's report be only of a temporary character. The numbers on the rolls of the aided schools also declined. The results of the Lower Secondary examination were not good, only three out of twelve pupils presented having been successful, but the municipal primary and aided schools appear to have done well at the departmental and grant examinations. The total number of boys under instruction in the municipal and aided schools fell from 929 to 857, being 64·5 per cent. of the male population of school-going age. This is a matter for regret. The request contained in paragraph 50 of the Chairman's report should form the subject of a separate communication, and be submitted through the Director of Public Instruction.

(3) *Medical Relief.*—The total number of patients treated at the municipal hospital fell from 13,094 to 10,992; the decline was among the out-patients, and this is attributed partly to the opening of a separate dispensary for women and children (not a gosha dispensary as incorrectly described in the Medical officer's report) and partly to "the panic caused by a six months' visitation of cholera." How this latter cause acted should have been explained. It is satisfactory to note that the midwife employed by the municipal council attended 139 cases of labour against 76 in 1895–96.

(4) *Vaccination and Vital Statistics.*—The reported number of persons vaccinated during the year rose from 802 to 885 owing to the inclusion of Vengalpuram within municipal limits. The quality of the work turned out was also reported to be satisfactory. Infantile vaccination received fair attention, the number of children successfully vaccinated being 36·6 per mille of the population against a registered birth-rate of 37·9 per mille.

Owing to the prevalence of cholera, the number of deaths registered during the year rose from 398 to 678. The births registered fell from 750 to 670. Effort to improve the registration of births should not be relaxed.

(5) *Sanitation.*—The expenditure under this head was Rs. 4,910 or 96·7 per cent. of the allotment and 22 per cent. of the receipts. In paragraph 67 of his report, the Chairman gives details of what was done for the sanitation of the town during the year; but much remains to be done by the municipal council before all the defects pointed out by the Sanitary Commissioner in his last inspection notes recorded in G.O., No. 754 M., dated 31st March 1897, have been remedied.

5. *General Remarks.*—The year closed with a balance of Rs. 4,143 or 18·5 per cent. of the current receipts. The excess expenditure incurred over the sanctioned allotments will be admitted in the accounts.

Except in regard to primary education and the registration of births, the administration of the municipality during the year under review continued to be, on the whole, satisfactory. The Government notes with pleasure the testimony borne by the Chairman to the assistance rendered to him by the councillors M.R.Ry. T. Ramaswami Kattadiyar and M.R.Ry. T. Ramanujam Pillai.

(True Extract.)

G. S. FORBES,
Secretary to Government.

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

Exd. Md. Philwan.

Government {1897} of Madras.

LOCAL AND MUNICIPAL.

Recd. } 1897. Enclosures
Regd. } Spare copies

G.O., No. 1687 M., 29th July 1897.

JULY.

Administration Report.

Reviewing the — of the Tiruppattúr Municipal Council for 1896–97.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From M.R.Ry. T. V. GOPALASWAMI AIYAR Avargal, B.A., Chairman, Municipal Council, Tiruppattúr, to the Secretary to Government, Local and Municipal Department (through the Collector of Salem), dated 25th May 1897, No. 859-Eng.

I have the honour to report on the working of the Tiruppattúr Municipality during the official year 1896–97.

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

3. *Administrative Changes.*—I assumed charge of the office of Chairman on the 1st June 1896 and thus held it for ten months in the year under report. It was held previously by M. Ghose, Esq., I.C.S.

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., three and nine respectively. During the year under report one official councillor vacated his seat on the council consequent on his transfer from this place, four non-official councillors vacated their seats consequent on the expiry of their term of office, and one non-official councillor was removed from the seat on the council for absenting himself for more than three consecutive months' meetings. All these vacancies were filled up then and there, and on the last day of the official year, *i.e.*, on the 31st March 1897, the council had the full complement. There was only one European on the council.

5. The number of meetings held during the year under report was 24 as against 22 in the previous year. No meetings were adjourned for want of a quorum. The average attendance is compared below with that of the previous year:—

	1895–96.	1896–97.
Official	2·63	2·20
Non-official	5·73	5·46
Total ..	8·36	7·66

The slight fall is due to the absence of one of the official councillors from the town on leave for about three months and of a non-official councillor for more than three months during the period.

II.—RECEIPTS.

6. The following abstract shows the receipts under the several heads in 1896–97 as compared with those of the previous year and with the revised estimate for 1896–97:—

Receipts.	Actuals, 1895–96 (audited figures).	Actuals, 1896–97.	Increase.	Decrease.	Revised estimate, 1896–97.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Balance brought forward	2,916 1 3	3,205 14 10	289 13 7	..	3,210 0 0
Tax on arts	..	1,680 0 0	1,680 0 0	..	1,600 0 0
,, on buildings	5,475 14 7	5,946 0 10	470 2 3	..	5,900 0 0
,, on lands	82 12 2	72 7 1	..	10 5 1	60 0 0
,, on vehicles	64 8 0	83 4 0	18 12 0	..	80 0 0
,, on animals	316 12 0	420 15 0	104 3 0	..	420 0 0
,, on carts	772 0 0	1,030 8 0	258 8 0	..	1,000 0 0
,, on tolls	3,871 8 7	4,260 4 0	388 11 5	..	4,260 0 0
Total income from municipal rates and taxes.	10,583 7 4	13,493 6 11	2,920 4 8	10 5 1	13,320 0 0
Realization under Special Acts	120 0 0	140 0 0	20 0 0	..	160 0 0
Revenue derived from municipal property and powers apart from taxation	5,744 5 1	6,205 6 3	461 1 2	..	5,970 0 0
Grants and contributions	1,602 11 0	1,352 10 2	..	250 0 10	1,960 0 0
Miscellaneous	980 3 6	1,025 12 3	45 8 9	..	1,000 0 0
Extraordinary and debt	..	103 4 0	103 4 0	..	..
Total income from miscellaneous ..	8,447 3 7	8,827 0 8	629 13 11	250 0 10	9,090 0 0
Total income ..	19,030 10 11	22,320 7 7	3,550 2 7	260 5 11	22,410 0 0
Grand Total ..	21,946 12 2	25,526 6 5	3,840 0 2	260 5 11	25,620 0 0

7. The year under report opened with a balance of Rs. 3,205–14–10 (audited figures) as against Rs. 2,916–1–3 in the previous year. The receipts during the year under report amounted to Rs. 22,320–7–7 as against Rs. 19,030–10–11 (audited figures) in the previous year and Rs. 22,410 in the revised estimate. The marked increase in the receipts is due to the imposition of tax on arts and the raising of taxes on vehicles, animals and carts to three-fourths maximum rates and the levying of all taxes in the village of Vengalapuram which was annexed to the municipality during the year under report in accordance with G.O., No. 128 M., dated 23rd January 1896. Rs. 13,493–6–11 was derived from municipal rates and taxes and Rs. 8,827–0–8 from other sources. The corresponding figures for 1895–96 were Rs. 10,583–7–4 and Rs. 8,447–3–7 (audited figures) respectively. There was thus an increase of Rupees 2,909–15–7 in the income derived from municipal rates and taxes and of Rs. 379–13–1 in the receipts from other sources, the increase occurring under tax on arts and buildings, taxes on vehicles, animals and carts, tolls, realization under Special Acts, rent of lands, avenue receipts, fees from educational institutions, income from markets and slaughter-houses, license fees, private scavenging fees and other items.

The total assets for the year were Rs. 3,205–14–10 (opening balance) with Rs. 22,320–7–7, making a total of Rs. 25,526–6–5 as against Rs. 21,946–12–2 in the previous year and Rs. 25,620 anticipated in the revised estimate. The expenditure during the year amounted to Rs. 21,383–12–8 as against Rs. 18,740–13–4 in the previous year and Rs. 22,820 allotted in the revised estimate. The balance on the 31st March 1897 was thus Rs. 4,142–9–9, which is 18·5 per cent. of the year's total receipts as against 16·8 per cent. in the previous year.

A.—Receipts from Taxation.

8. (2) *Municipal Rates and Taxes—(a) Tax on Arts.*—In accordance with G.O., No. 128 M., dated 23rd January 1896, the tax on arts was levied for the first time during the year under report. The demand originally fixed by me under this head was Rs. 2,150, and as finally settled after the disposal of appeals by the council, Rs. 1,711. Of this sum, Rs 1,680 was collected within the year. A sum of Rs. 18–8–0 was remitted by the council. Thus the balance outstanding at the close of the year was Rs. 12–8–0 which has since been collected. 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.
Class I	..	..
„ II	1	50
„ III	12	300
„ IV	44	522
„ V	57	339
„ VI	162	483
„ VII	10	17
Total ..	286	1,711

The incidence per head on this sum was As. 1–6.

9. (*b*) *Tax on Buildings.*—The house-tax continued to be levied at 7½ per cent. on the annual rent value. The house-tax valuation was made in the year 1895–96. The increase in the receipts under this head is chiefly due to the houses of Vengalapuram village having been taxed during the year. In the case of rented buildings the actual rent derived per annum was 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 as in previous years. The total collections under this head amounted to Rs. 5,946–0–10 as against Rs. 5,475–14–7 (audited figures) in the previous year. The demand as originally assessed by me was Rs. 5,989–13–2, of which Rs. 6–12–0 was remitted by the council on appeal. Then the demand as finally settled for the year under report was Rs. 5,983–1–2 as against Rs. 5,358–4–7 in the previous year, the increase being partly due to the assessment on new and enlarged houses and partly on the houses of Vengalapuram village having been newly taxed during the year. Of the total demand, Rs. 5,946–0–10 as against Rs. 5,327–7–4 in the previous year or 99·3 per cent. as against 99·4 in the previous year was collected before the close of the year. Of the balance a sum of Rs. 32–12–2 was remitted by me on account of vacant houses under section 72 of the District Municipalities Act IV of 1884 and Rs. 4–4–2 was written off as irrecoverable by the council within the year. Thus there was no balance outstanding on the 31st March 1897. It is satisfactory to note that the year closed with a *nil* balance under this item. The total number of houses as per census of 1891 is 3,390 for Tiruppattúr proper. Adding 183 houses of Vengalapuram newly annexed to the municipality, the total number of houses was 3,573. The number of houses finally assessed during the year was 2,806 * or 78 per cent. The incidence of the tax was Rs. 1–10–7 on the former number (3,573) and Rs. 2–1–10 on the latter (2,806).

* The number of assessed houses as per report of 1895–96	2,658
Add houses newly assessed	148
Total ..	2,806

10. (*c*) *Tax on Lands.*—As directed in G.O., No. 1102 M., dated 3rd July 1896, the land-tax was revised during the year under report. The lands on which taxes are levied are of two kinds, viz., vacant lands within the village site and cultivable lands within the municipal limits. The tax on the former is continued to be levied at the same rate as the house-tax, viz., 7½ per cent. on the annual rent value (*vide* G.O., No. 1778 M., dated 25th November 1890) and on the latter at the rate of 2 annas and 1 anna per acre of wet and dry lands respectively (*vide* G.O., Mis. No. 918 M., dated 22nd July 1889). The total extent of vacant lands within the village site is 5 acres and 7 decimals and that of cultivable lands assessed is 372·24 acres, of which 338 acres and 17 decimals is dry land, and 34 acres 7 decimals is wet land. The demand for the year under this head amounted to Rs. 73–0–1 as against Rs. 80–11–4 in the previous year, the decrease being due to some of the vacant sites and cultivable lands having been excluded from the land-tax register in revision, houses having been built on them. The collections amounted to Rs. 72–7–1, which is nearly 99 per cent. of the demand as against 97·5 per cent. collected in the previous year. Annas 9 were written off by the council as irrecoverable within the year. There was thus no balance under this item also at the end of the year. The registers were prepared during the year 1896–97.

11. (*e*), (*f*) *and* (*g*) *Tax on Vehicles with springs and palanquins, animals and carts.*—These taxes have been raised to three-fourths of the maximum rates during the year. The receipts under these heads amounted to Rs. 1,534–11–0 as against Rs. 1,153–4–0 in the previous year and Rs. 1,500 in the revised estimate. There was a slight increase as compared with the revised estimate, the items being fluctuating ones. Strict supervision was exercised in the collection of these taxes during the year.

12. *Coercive Processes.*—The number of warrants issued during the year was 195, viz., 2 for the collection of tax on arts, 179 for the collection of house-tax against 421 in the previous year, and 14 for the collection of rent of market stalls against 17 in the previous year. The total amount covered by the warrants issued during the year was Rs. 209–5–3 as against Rs. 476–7–10 in the previous year, of which Rs. 208–6–1 was collected within the year. In 192 cases (involving Rs. 206–14–1) the amount was collected before distraint, in one case (involving Rs. 1–8–0) property was attached, but the amount was collected before sale within the year and in two cases (involving As. 15–2) warrants were cancelled and no collections were made as the tax was remitted by the council. All the warrants issued were executed without delay and there was no warrant remaining unexecuted at the close of the year. There were no prosecutions instituted during the year under report. It will thus appear that with less coercion than in the previous year the full demand was collected.

13. (*h*) *Tolls.*—The tolls were leased out during the year, the lease fetching Rs. 5,310 as against Rs. 4,810 in the previous year and Rs. 4,100 in 1894–95. The marked increase is due to keen competition amongst the bidders at the time of sale and to the extension of the municipal limits owing to the annexation of the Vengalapuram village. The cost of constructing a toll-shed was Rs. 61–3–11. Deducting one-fifth of Rs. 5,310—Rs. 61–3–11 (or Rs. 1,049–12–0) due to the district board on account of through traffic, the net amount credited to municipal funds was Rs. 4,260–4–0 which was paid by the renter in instalments. Only one new gate was constructed on the limits of the village of Vengalapuram on the Singarapet road and the old one near the town was abolished owing to the extension of the limits of the municipality. The number of toll-gates on the 31st March 1897 was six as in the previous year and the tolls continued to be levied at half the maximum rates prescribed by schedule D of the Act.

14. *Incidence of Taxation.*—The total income from taxation was Rs. 13,493–6–11 including the income from tolls or Rs. 9,233–2–11 excluding it. The incidence per head of population of the census of 1891 (viz., 17,693) was As. 12–2 including tolls and As. 8–4 excluding them, the corresponding figures for the previous year being As. 10–3 and As. 6–6 respectively. The general average for the whole Presidency during 1895–96 was As. 14–3 including tolls and As. 10–9 excluding them.

B.—Miscellaneous Receipts.

15. (3) *Realizations under Special Acts—(c) Fees under Act II of* 1888.—The income under this head represents the fees levied on dramatic pandals under Act II of 1888. The receipts under this head were Rs. 140 as against Rs. 120 in the previous year. A dramatic company and a circus company came to this town during the year under report.

16. *Revenue derived from Municipal property and powers apart from taxation*—(*a*) (i) *Rent of Lands.*—The lease of collecting fees on carts standing on poramboke lands fetched Rs. 51 during the year as against Rs. 10 (only for three months) in the previous year and Rs. 50 in the revised estimate. A sum of As. 2–2 was realized as interest for the late payment of kists and the remaining sum of Rs. 2–4–0 was collected as rent for the lands rented out by the council.

17. (*a*) (iii) *Avenue receipts.*—The receipts under this head amounted to Rs. 189–9–2 as against Rs. 146–2–6 in the previous year and Rs. 190 in the revised estimate. The lease of the avenue produce fetched Rs. 154 as against Rs. 85 in the previous year, the increase being chiefly due to the inclusion of some tamarind trees within municipal limits owing to the amalgamation of the village of Vengalapuram. A sum of As. 12–2 was realized as interest for the late payment of kists and Rs. 1–8–0 was also collected as rent for the tamarind trees leased out by the council

to some persons. The remaining sum of Rs. 33–5–0 was realized from the sale of fallen and decayed trees.

18. (iv) *Fees from Travellers' Bungalows.*—No income under this head as the old Forest office building was not handed over to the municipality to be used as travellers' bungalow as contemplated by the council.

19. (*b*) (i) *Sale-proceeds of Lands and Buildings.*—In accordance with G.O., Mis. No. 1701 M., dated 5th October 1896, arrangements were made to sell the land acquired for digging gravel. The sale did not fetch a reasonable price, although it was conducted on two occasions by the Tahsildar of Tiruppattúr. The council therefore resolved at its meeting held on the 30th March last to lease the land for cultivation; hence no income under this head as anticipated in the revised estimate.

20. (*b*) (ii) *Produce of Lands, Gardens, &c.*—The realizations under this head amounted to Rs. 16–11–0 as against Rs. 21–14–6 in the previous year and Rs. 20 in the revised estimate, the decrease being due to less produce from Webster's tope.

21. (*b*) (iii) *Sale-proceeds of old materials, empty oil-cans, packing cases, &c.*—Under this head Rs. 38–1–9 was realized as against Rs. 29–4–6 in the previous year and Rs. 50 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 and old tins for sale during the year.

22. (*c*) *Conservancy Receipts—Sale-proceeds of night-soil, street refuse, &c.*—The sale of street refuse and of night-soil removed by municipal sweepers and scavengers to selected depôts fetched Rs. 105 as against Rs. 101 in the previous year and Rs. 120 in the revised estimate. The slight increase as compared with the previous year, is due to the more quantity of night-soil sold than that of the previous year. Rs. 85 was realized from the sale of street refuse and Rs. 20 from the sale of night-soil as against Rs. 91 and Rs. 10, respectively, in the previous year.

23. (*d*) (i) *Fees from Educational institutions.*—The receipts under this head amounted to Rs. 3,618–5–7 as against Rs. 3,409–0–7 in the previous year and Rs. 3,400 in the revised estimate. The increase is chiefly due to the increased strength in the municipal high and Hindu upper primary schools and to the opening of a primary school at Vengalapuram. The collection of fees amounting to Rupees 3,618–5–7 is as follows:—

		Rs.	A.	P.
Municipal high school	.. ..	2,988	8	7
„ Hindu upper primary school	.. .. ..	537	4	0
„ Muhammadan upper primary school	.. ..	27	0	0
„ Panchama upper primary school	.. ..	23	15	0
„ Vengalapuram primary school	.. .. ..	41	10	0
Total	..	3,618	5	7

24. (ii) *Other revenue from Educational institutions, Rs.* 10–5–9.—The receipts under this head represent the sale of old benches and unserviceable articles of the municipal schools.

25. (*e*) (i) *Sale-proceeds and composition fees of medicines.*—The receipts under this head were Rs. 12–9–10 as against Rs. 19–9–0 in the previous year and Rs. 10 in the revised estimate. The decrease is due to the fact that the quantity of medicines sold was less than in the previous year as prepayment is being insisted on as per suggestions of the auditor. Medicines are sold at the municipal hospital at the rates sanctioned in G.O., Mis. No. 1528 M., dated 13th November 1889.

26. (*e*) (ii) *Other hospital receipts, As.* 12.—The receipts under this head represent the sale of a broken chair of the hospital.

27. (*f*) (i) *Income from Markets.*—The current demand under this head amounted to Rs. 527 as against Rs. 478–8–0, in the previous year, of which Rs. 526–8–0 *plus* Rs. 4, arrears of previous year, were collected before the close of the year. A sum of As. 8 being the fishstall rent was remitted by the council as irrecoverable within

the year. Thus there was no balance to be collected under this item. The remaining sum of As. 4–9 represents the interest collected for the late payment of kists. The shandy or weekly market was leased out for Rs. 454 as against Rs. 405 in the previous year. The increase is due to competition among the bidders at the time of sale. Rs. 76–8–0 was realized as against Rs. 69–8–0 in the previous year, from the meat and fish sellers who occupied the stalls of the daily market.

28. (*f*) (ii) *Income from Slaughter-houses.*—The income under this head amounted to Rs. 463 as against Rs. 351–8–1 in the previous year, the increase is due to competition among the bidders at the time of sale. The leases of sheep slaughter-house and the cow slaughter-house fetched Rs. 400 and Rs. 63, respectively, as against Rs. 330 and Rs. 20 in the previous year.

29. (*g*) *Other Fees*—(i) *Distraint Fees.*—The income under this head amounted to As. 4 only as against Rs. 3 in the previous year. The decrease was due to the fact that except in one case the collections were made before distraint.

(ii) *License Fees.*—The receipts under this head represent the fees collected for the erection of marriage pandals in streets, for licenses issued for carrying on noxious and dangerous trades under section 188 of the Municipal Act according to the rates sanctioned in G.O., Mis. No. 1141 M., dated 2nd August 1890, and G.O., Mis. 1143 M., dated 8th July 1896, and for a license issued to a private market under section 267 of the Act (*vide* G.O., No. 1420 M., dated 9th October 1894). The collections under this head are as follows:—

	Rs.	A.	P.
Tax on marriage pandals	22	8	11
Fees for timber depôts	70	0	0
„ oil-boiling houses	122	0	0
„ brick or tile kilns	40	0	0
„ lime-kilns	28	0	0
„ fireworks manufactory	15	0	0
„ skin depôts	10	0	0
„ license granted to a private market	144	0	0
Total ..	451	8	11

The receipts under this head were Rs. 451–8–11 as against Rs. 411–15–5 in the previous year and Rs. 440 in the revised estimate. The increase is chiefly due to a number of oil-boiling houses of the Vengalapuram village amalgamated within the municipal limits having been licensed during the year.

(iii) *Cart-stand Fees.*—The lease fetched Rs. 43 as against Rs. 44 in the previous year. As. 4–10 represent the interest collected from the contractor for the late payment of kists. As suitable lands are not available in the heart of the town for another cart-stand as proposed, the income of Rs. 100 anticipated in the budget was not realised; the council has resolved to use the land in front of the daily market on the Vániyambádi road for the same.

(iv) *Miscellaneous Fees, Re.* 1.—This represents fees collected for grant of extracts from the death register under section 249 (4) of the Municipal Act.

30. (*h*) *Fines under Municipal and other Acts.*—The amount credited to municipal funds under this head was Rs. 670–10–6 as against Rs. 681–6–0 in the previous year and Rs. 500 in the revised estimate. The increase, as compared with the revised estimate figure, is mainly due to a number of prosecutions sanctioned by the council under section 221 of the Act for failure to make arrangements for the introduction of the private scavenging system as ordered by the council.

31. (5) *Grants and Contributions*—(*a*) *From Government*—(*i*) *Education*—*Buildings.*—No grant has been received under the item as anticipated in the revised estimate owing to the non-receipt within the year of sanction from the Director of Public Instruction for the Provincial grant towards the extension of the municipal high school building.

Municipal schools, Rs. 586-15-6.—This represents the following grants paid from Provincial funds :—

	Rs.	A.	P.
Salary grant on account of the pay of the Headmaster	180	0	0
" " " First Assistant master ..	200	0	0
" " " Sanskrit pandit	48	0	0
" " " Tamil pandit	36	0	0
" " " Drawing master	37	6	11
Grants for the science apparatus, furniture and library books, &c. ..	82	14	7
" to Panchama girls of Panchama primary school	2	10	0
Total ..	586	15	6

The decrease as compared with the revised estimate figure, Rs. 750, is due to the receipt of less grant towards the pay of the drawing master, whose place was vacant for some months, and for furniture of the municipal high school. There were also a less number of girls who went up from the Panchama primary school for examination and who earned grant.

Other purposes, Rs. 39-7-8.—This represents the Provincial grant received on account of the pay of the gymnastic instructor at Rs. 4 per mensem. The decrease is due to the permanent incumbent having been on leave and the acting incumbent not being qualified for grant under the rules.

32. (*b*) *From Local Boards*—(ii) *Medical.*—This represents the contribution of one-fourth of the net charges of the municipal hospital paid by the Tiruppattúr Taluk Board—*vide* G.O., No. 2104 L., dated 20th September 1893. The charges amounted to Rs. 2,902-11-11, one-fourth of which is Rs. 725-10-11, but Rs. 725-11-0 was recovered during the year. The excess of one pie recovered was due to the contribution received from the taluk board on four different occasions.

33. (*c*) *Other grants and contributions*—(iii) *Other purposes, As.* 8.—This represents the contribution paid by a vakil, M.R.Ry. S. Seshachari, towards the cost of an arch light put up in the previous year. No contributions were received from private parties for public utility as anticipated in the budget. Hence the decrease.

34. (6) *Miscellaneous*—(*a*) *Recoveries on account of services rendered to private individuals*—(i) *Private scavenging.*—During the year under report, the system was introduced into 102 additional houses of the C, D and E divisions. The number of houses served by private scavenging agency on the last day of the year was 558 as against 456 in the previous year. The amount of fees collected was Rs. 754-7-6 as against Rs. 688-3-6 in the previous year and Rs. 730 in the revised estimate, while the charges were Rs. 691-13-0. It would thus appear that the system was worked at a profit of Rs. 62-10-6 to the municipality as against Rs. 26-2-0 in the previous year. The collections are detailed below :—

	Rs.	A.	P.
Arrears	7	3	0
Current	747	4	6
Total ..	754	7	6

Arrears.—The balance of old demand as shown in Statement IV-B, viz., Rs. 2-4-0 and Rs. 12-1-0, the arrear of the previous year (Rs. 14-5-0 in all), form the arrear demand for the year under report. Of this, Rs. 7-3-0 was collected before the close of the year. A sum of Rs. 7-2-0 was written off within the year by the council as irrecoverable. There was thus no balance outstanding on the 31st March 1897.

Current.—The demand for the year under this head amounted to Rs. 755-5-6 as against Rs. 677-13-0 in the previous year, of which Rs. 747-4-6 was collected within the year. A sum of Rs. 8-1-0 was written off by the council as irrecoverable within the year after due inquiry and verification on account of the houses having been vacant. Thus the balance at the close of the year was *nil.* The fees are now being collected in advance. During the current year, the council proposes to introduce the system into as many houses as possible. The chief difficulty felt in introducing the system more largely is the want of scavengers, who have to be sent for

from other places. No coercive processes were resorted to and no prosecutions were instituted for the recovery of the fees during the year.

35. (ii) *Other purposes, Rs.* 12.—This represents the fees collected for clearing away the contents of the cesspool constructed by a private individual at the rate of rupee one per month as in the previous year.

36. (*b*) *Other items*—(i) *Fishery rents.*—The fishery was leased out for the year, the lease fetching Rs. 191 as against Rs. 200 in the previous year ; the decrease is slight and calls for no remark.

37. (iii) *Fees for numbering carts, As.* 8.—This represents the fees collected at the rate of two annas per cart for renewing registration.

38. (iv) *Other items.*—The receipts under this head were Rs. 67-12-9, as against Rs. 22-11-6 in the previous year and Rs. 70 in the revised estimate. This sum (Rs. 67-12-9) includes the sale of license forms and the cost of law charges recovered under the decree of the District Munsif's Court from a person who filed a suit against the municipality.

39. (7) *Extraordinary and Debt*—(*d*) *Advances*—(ii) *Others, Rs.* 103-4-0.—This represents the amount recovered (Rs. 18-8-0) from the private scavengers who were given advances and brought from other places at the close of the previous year and the amount refunded by Government, Rs. 84-12-0, being the amount deposited in the previous year for acquiring a piece of land for placing the old car. The Government, in its Proceedings, Mis. No. 1373 M., dated 15th August 1896, ordered that the land need not be acquired for the purpose, but that compensation should be paid to the temple authorities for the land taken up by the council. The compensation will be paid during the current year.

III.—EXPENDITURE.

40. The following abstract shows the expenditure under each grant in 1896-97 as compared with the figures of 1895-96 and the revised estimate for 1896-97 :—

Grants.	Actuals, 1895-96 (audited figures).	Actuals, 1896-97.	Revised estimate, 1896-97.	Percentage as compared with the total assets.	
				1895-96.	1896-97.
	Rs. A. P.	Rs. A. P.	Rs. A. P.		
Grant 1 (Public Works)	3,091 13 4	3,410 11 10	4,510 0 0	14·1	13·4
" 2 (Education)	5,449 8 6	5,519 10 8	5,630 0 0	24·8	21·6
" 3 (Sanitation and Medical services) ..	7,104 11 0	8,536 13 6	8,310 0 0	32·4	33·4
" 4 (Lighting and Miscellaneous municipal purposes)	1,436 4 10	1,986 8 3	2,430 0 0	6·5	7·8
" 5 (Supervision and management) ..	1,555 3 8	1,929 0 5	1,940 0 0	7·1	7·6
Advances recoverable	103 4 0	..	..	0·5	..
Refunds of other than current collections ..	..	1 0 0	..	..	..
Closing balance	3,205 14 10	4,142 9 9	2,800 0 0	14·6	16·2
Grand Total ..	21,946 12 2	25,526 6 5	25,620 0 0	100	100

41. *Grant* 1 (*Public Works*)—(1) *New Works*—(*a*) *Communications.*—The expenditure under this head amounted to Rs. 82-3-7, as against Rs. 798-4-2 in the previous year and Rs. 250 in the revised estimate. The decrease, as compared with the revised estimate, is due to the acquisition of the sites for widening the bazaar street not having been completed within the year. The details of expenditure are given in Statement II-A.

42. (*b*) *Buildings.*—The outlay under this head was Rs. 428-1-0, as against Rs. 507-2-3 in the previous year and Rs. 1,400 in the revised estimate. The decrease, as compared with the revised estimate, is due to the fact that the extension of the high school building had to be postponed owing to the non-receipt of sanction of provincial grant from the Director of Public Instruction towards the cost of the same within the year. A new latrine was constructed for the use of people in the village of Vengalapuram annexed to the municipality. The details of expenditure are given in Statement II-A.

43. (*e*) *Miscellaneous Public Improvements.*—The sum of Rs. 106–5–1 entered under this head represents the cost of removing prickly-pear near the Chinnakolam Marriamman coil well, which adjoins the inhabited portion of the town, as sanctioned by the council.

44. (2) *Repairs*—(*a*) *Communications.*—The income from tolls credited to municipal funds was Rs. 4,260–4–0, the local fund share being deducted. The expenditure on construction of a toll-shed in the village of Vengalapuram annexed to the municipality during the year amounted to Rs. 61–3–11. The net receipts, therefore, were Rs. 4,199–0–1. The estimates originally sanctioned by the council for the repairs of the tunnels and the roads amounted to Rs. 3,268, of which Rs. 1,928–1–2 were spent during the year. The decrease in the expenditure, as compared with the sanctioned amount, is due to (1) bills having amounted to less than was anticipated, (2) to stoppages made for bad works, (3) non-payment for incomplete works, and (4) want of funds, the full grant having been utilized. A sum of Rs. 121–0–11 was spent for paying the salary of the road coolies engaged for carrying out departmental casual repairs and for cutting side-drains of the streets and roads during the year. The actual expenditure amounted to Rs. 2,049–2–1, as against Rs. 1,277–12–11 in the previous year and Rs. 1,880 in the revised estimate. Adding to this the sum of Rs. 82–3–7 spent for constructing tunnels (under New Works—(*a*) Communications), the total comes to Rs 2,131–5–8, or nearly 51 per cent. of the net receipts, as against Rs. 2,076–1–1 or 54 per cent. in the previous year. Many of the streets and smaller lanes were repaired during the year. The condition of streets, roads and lanes during the year may be said to be fairer than in the previous year. I consider that the amount that the council can allot for the purpose is insufficient, and that it is very necessary to find funds therefor by increasing the rate of tolls. Materials are not available in the vicinity and cartage consumes nearly half the allotment. The number of miles of roads, including streets, roads and lanes, maintained by the council during the year was 13 miles 1 furlong and 175 yards.

	M.	F.	YDS.
Metalled	12	2	131
Unmetalled	0	7	44
Total ..	13	1	175

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

45. (*b*) *Buildings.*—The council having found that the floor of the sheep and cow slaughter-houses was out of order, they were repaired at a cost of Rs. 234. The actual expenditure under this head was Rs. 209–10–9, as against Rs. 418–14–2 in the previous year and Rs. 340 in the revised estimate. The decrease as compared with the revised estimate is due to the fact that the repairs of the hospital building were not put in hand during the year and the repairs of the Chinnaparacherry latrine were postponed in view to replacing it by a masonry one during the current year. The details of expenditure are given in Statement II-A.

46. (2) (*d*) *Water-supply*—(ii) *Establishment.*—When cholera was prevalent in the town from June to September the drinking-water wells and the Chetti tank were cleared and hankanized. The outlay was Rs. 256–12–11, as against Rs. 54–11–3 in the previous year and Rs. 250 in the revised estimate. The details of expenditure are given below:—

	RS	A.	P.
Pay of tank-watcher	47	12	0
Cost of permanganate of potash	78	1	0
„ putting up a pulley to the Government tope well ..	5	11	4
„ removing the silt from the circular draw-well near the high school gate	61	7	0
„ digging a well near the latrine on the Railway station road	27	15	5
„ putting up a bund to the Chetty tank to prevent the flowing of dirty surface-water into the tank	35	14	2
Total ..	256	12	11

Water-supply.—The chief source of water-supply is the Chetti tank, and there are also five draw and two step wells which are used by the public for drinking purposes. The water-supply was fairly good, but owing to failure of rain in June, July and August there was scarcity felt in August. A watchman is kept to prevent washing and bathing in the tank. Arrangements will be made during the current year to put up water-pumps on a masonry platform in the Chetti tank to prevent pollution.

47. (3) *Establishment.*—The sum of Rs. 223–15–11 entered under this head represents the pay of the municipal overseer appointed to supervise the public works of the municipality during the year. The saving of Rs. 16–0–1 was due to (1) the entertainment of the municipal overseer only on the 22nd March 1896, (2) the municipal overseer's place having been vacant for one day in June 1896, (3) the municipal overseer having been granted leave on loss of pay for two days in July 1896, and (4) on account of fines imposed for neglect of duty.

48. (4) *Tools and Plant and other Stores.*—The entry under this head was Rupees 54–8–6, as against Rs. 35–0–7 in the previous year and Rs. 60 in the revised estimate. The increase, as compared with the actuals of the previous year, is due to the cost of stationery and drawing articles purchased for the use of the municipal overseer and pickaxes and baskets purchased for road coolies.

49. *Grant 2, Education.*—The total expenditure on education amounted to Rupees 5,519–10–8, as against Rs. 5,449–8–6 in the previous year and Rs. 5,630 in the revised estimate. The chief causes of the increase were—

(*a*) The opening of a primary school in the Vengalapuram village.

(*b*) The entertainment of a Muhammadan inspecting schoolmaster.

(*c*) More result grants paid to the salary-results system schools than last year.

Deducting the school-fee receipts, &c., amounting to Rs. 3,618–5–7, Rs. 10–5–9, other revenue from educational institutions, and the provincial grant of Rs. 626–7–2, the net expenditure on education was Rs. 1,264–8–2, *i.e.*, 8·7 per cent. of the income from taxation and rents.

50. (2) *Municipal Schools*—(i) *On Salary System.*—The expenditure under this head represents the cost of maintaining the municipal high school. The average daily attendance was 110 as against 112 in the previous year. The net cost amounted to Rs. 2,846–4–4, excluding the expenditure incurred on account of the pay, &c., of the gymnastic instructor and the drawing master shown under 7. Miscellaneous. The fee receipts amounted to Rs. 2,988–8–7; other revenue from the institution was Rupees 3–14–6, and the provincial grant was Rs. 584–5–6, deducting the grant received for the common gymnastic instructor and the girls of the Panchama primary school. Thus the total receipt was Rs. 3,576–12–7. The high school was thus worked at a profit of Rs. 730–8–3. Three boys, against fourteen in the previous year, passed the Lower Secondary examination out of twelve sent up. The results were unsatisfactory; but the state and discipline of the school are said to be satisfactory by the Educational officers. The opening of the sixth form may be sanctioned at least from January 1898, as the maintenance of the high school has been a source of income to the municipality.

(*a*) *Establishment.*—The salary of the masters amounted to Rs. 213 a month, or Rs. 2,556 for the year, excluding the pay of the drawing master, which is debited under 7. Miscellaneous. The saving of Rs. 1–15–0 shown in Statement II-B was due to the last assistant master's place having been vacant for four days in August 1896. A sum of Rs. 4 was paid as salary to the acting headmaster for the days spent by him in transit from Kattayi, as recommended by the Inspector of Schools, Western Circle.

(*b*) *Contingencies.*—The expenditure incurred under this head was Rs. 288–3–4 as against Rs. 320–11–6 (excluding the cost of drawing articles, Rs. 35) in the previous year and Rs. 300 in the revised estimate. The details are given below:—

	RS.	A.	P.
Library books	25	12	0
Furniture and Science apparatus	169	12	6
Prize books	25	9	0
Stationery	14	8	2
Ordinary contingencies	52	9	8
Total ..	288	3	4

51. *On Salary-result System.*—The expenditure under this head represents the cost of maintaining four primary schools—two for Hindus, one for Muhammadans, and the remaining one for Panchamas. The following statement shows the expenditure on each school:—

	RS.	A.	P.
Hindu upper primary school in the town	1,202	6	8
„ lower primary school in Vengalapuram	102	2	0
Muhammadan upper primary school	419	7	7
Panchama upper primary school	237	3	9
Total ..	1,961	4	0

The total expenditure under this head amounted to Rs. 1,961–4–0 as against Rs. 1,805–12–10 in the previous year and Rs. 2,010 in the revised estimate. The increase, as compared with the actuals of the previous year, is due to the opening of a Hindu primary school in the village of Vengalapuram and to the payment of more result stipends than last year.

(i) (*a*) *Hindu Upper Primary School.*—The monthly cost of the establishment was Rs. 67, or Rs. 804 for the year. The actual cost of the establishment was Rupees 800–1–10 as against Rs. 745–4–9 in the previous year. The saving of Rs. 3–14–2 was due to the fact that the peon's place was vacant for thirty days from 27th April to 26th May 1896. The net cost of maintaining this school was Rs. 663–13–11 [Rs. 1,202–6–8 — Rs. 537–4–0 (school fees) — Rs. 1–4–9 (other revenue from educational institutions)] as against Rs. 512–0–2 in the previous year. The average attendance was 215 as against 149 in the previous year. The results of the school have been considered satisfactory by the Educational officers.

(i) (*b*) *Hindu Lower Primary School at Vengalapuram.*—This school was newly started in the village during the year (*vide* G.O., No. 128 M., dated 23rd January 1896). The monthly cost of the establishment was Rs. 7, or Rs. 84 per annum, but the actual cost was Rs. 64–2–1. The saving of Rs. 19–13–11 is due to the entertainment of the teacher only on the 27th May 1896, when the school was opened. The net cost of maintaining the school was [Rs. 102–2–0 — Rs. 41–10–0 (school fees)] Rs. 60–8–0 during the year. The average attendance was 25. The results of the school were satisfactory.

(ii) *Muhammadan Upper Primary School.*—The monthly cost of the establishment was Rs. 28, or Rs. 336 *plus* Rs. 6–3–2 paid to third assistant teacher whose services were dispensed with only on the 2nd April 1896 instead of on the 1st March 1896, as provided in the budget. The actual cost of the establishment was Rupees 326–4–8 as against Rs. 406–7–11 in the previous year. A saving of Rs. 15–14–6 was due to the post of the headmaster having been vacant from 26th July to 9th September 1896 and to the stoppages made for three days in January 1897 in the headmaster's pay on account of his absence without leave. The net cost of maintaining the school was Rs. 387–10–1 [Rs. 419–7–7 — Rs. 27–0–0 (school-fees) + Rs. 4–13–6 (other revenue from educational institutions)] as against Rs. 452–13–11 in the previous year. The average attendance and the results of the school were throughout unsatisfactory during the year, owing to the starting of a private school by the teacher whose services were dispensed with by the council and owing to the indifference of the Muhammadan population generally to education in spite of my personal exertions to bring the school to a satisfactory condition. The school has since been shifted to another locality and it shows signs of improvement, and it is hoped that better results will be obtained during the current year under the present headmaster who has been recently appointed on the recommendation of the Educational department. The average attendance was 60 against 41 in the previous year as per report of the educational officers.

(iii) *Panchama Upper Primary School.*—The monthly cost of the establishment was Rs. 14, or Rs. 168 per annum; but the actual cost was Rs. 166–8–3 as against Rs. 166–12–0 in the previous year. A saving of Rs. 1–7–9 was due to the post of headmaster and the first assistant having been vacant for two days and five days, respectively, in January 1897. The net cost of maintaining the school was (Rupees 237–3–9 *less* Rs. 23–15–0 *plus* Rs. 2–15–0 other revenue from educational institutions

and the provincial grant)] Rs. 210–5–9 as against Rs. 215–8–3 in the previous year. The average attendance was 42 (boys and girls) as against 38 (boys and girls) in the previous year. The results of the school during the year were satisfactory.

(*a*) *Fixed payments.*—The expenditure under this head was Rs. 1,357–0–10 as against Rs. 1,318–8–8 in the previous year and Rs. 1,360 in the revised estimate.

(*b*) *Results stipends.*—The expenditure under this head amounted to rupees 298–4–0 as against Rs. 200 in the revised estimate. The result stipends were paid at the maximum rates to the Muhammadan and Panchama primary schools as the council consider them backward, and at half the rate to the Hindu upper primary and Vengalapuram primary school in accordance with the recommendation of the Educational department. At the close of the year the Educational department again recommended that all the savings under education should be paid proportionately to the primary schools without assigning any reason; this the council did not approve. The number of pupils on the rolls in all the municipal primary schools on the 31st March 1897 was 343 (boys and girls) as against 336 (boys and girls) in the previous year, while the number of those that presented themselves for examination and who passed were 169 and 143 as against 126 and 111, respectively, in the previous year. The results of the primary schools during the year were satisfactory.

(*c*) *Contingencies.*—The expenditure under this head amounted to Rs. 305–15–2 as against Rs. 287–4–2 in the previous year and Rs. 280 in the revised estimate. The details are given below:—

Schools.	House-rent. RS.	A.	P.	Contingencies. RS.	A.	P.
Hindu upper primary school	144	0	0	31	4	10
„ lower primary school, Vengalapuram ..	6	13	11	19	0	0
Muhammadan upper primary school	45	0	0	22	4	11
Panchama upper primary school	24	0	0	13	7	6
Total ..	305	15	2			

The increase, as compared with the actuals of the previous year, was due to the furniture, &c., supplied to Hindu lower primary school at Vengalapuram newly started. The council possessed no school buildings of its own, except the Municipal high school which was vested in the municipal council by Government. There were no suitable sites available for the construction of a school building for the Panchama primary school as contemplated. All the primary schools are in rented buildings.

52. (4) *Results Grants.*—The result grants paid to the aided schools during the year amounted to Rs. 197–14–0 as against Rs. 200 in the previous year and Rs. 200 in the revised estimate. Eleven schools were recognised for grants as in the previous year and nine of them were examined. The number of pupils who presented themselves and who passed was 205 and 155 as against 223 and 139, respectively, in the previous year. The result grants were paid at the maximum rates during the year.

53. (6) *Inspection*—(*b*) *Municipal Inspectors*—(i) *Establishment.*—During the year under report a separate joint Muhammadan inspecting schoolmaster, for the supervision of the Muhammadan schools of the three municipalities—Salem, Tiruppattúr and Vániyambádi—was entertained in accordance with the recommendation of the Director of Public Instruction, Madras. The outlay under this head amounted to Rs. 144–14–3 as against Rs. 88–12–8 in the previous year and Rs. 150 in the revised estimate. The monthly cost of the establishment was Rs. 14–2–8. The Muhammadan inspecting schoolmaster was entertained only on the 24th June 1896.

54. (ii) *Contingencies.*—The charges amounted to Rs. 64–6–8 as against rupees 58–6–0 in the previous year and Rs. 70 in the revised estimate. This represents the cost of printed forms, stationery, boxes for keeping the records, &c., supplied and the fixed travelling allowances paid to the Hindu and Muhammadan inspecting schoolmasters.

55. (7) *Miscellaneous*—(*a*) *Building, Furniture, &c., Grants.*—During the year, the managers of the aided schools did not construct buildings for their own schools, and hence there was no expenditure under the item.

(*b*) *Common Gymnasium*—(i) *Establishment.*—The pay of the instructor was Rs. 12 per mensem, or Rs. 144 for the year, but the actual payment was Rs. 136–4–2 during the year. The saving of Rs. 7–11–10 was due to the post having been vacant for twenty days in August owing to the permanent incumbent having been on leave on forfeiture of pay.

(ii) *Contingencies, Rs.* 11–9–0.—This represents the cost of gymnastic apparatus purchased during the year.

(*c*) *Common Drawingmaster.*—The pay of the drawingmaster was Rs. 15 per mensem, or Rs. 180 per annum; but the actual cost was Rs. 157–2–3 as against rupees 107–6–8 in the previous year and Rs. 160 in the revised estimate. There is very slight difference between the revised estimate and the actuals. The place was vacant for eight days in June, eleven days in July and eleven days in September 1896 and fifteen days in February 1897; and hence the short expenditure.

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

57. *Grant III, Sanitation and Medical Services—Hospitals and Dispensaries—*(*a*) *Establishment.*—The monthly cost of the establishment was Rs. 178–4–0, or Rs. 2,139 per annum. The total cost incurred on account of the establishment was Rs. 1,995–1–2 as against Rs. 2,083–11–4 in the previous year and Rs. 2,020 in the revised estimate. The saving of Rs. 143–14–10 is due to the fact (1) that the civil apothecary was on privilege leave for one month and thirty days from the 21st August 1896 and that a medical subordinate on Rs. 35 + Rs. 10 allowance was in charge; (2) that the midwife was paid at Rs. 10 per mensem from 1st March to 16th July 1896, when alone her pay was raised to Rs. 12 per mensem; and (3) that the compounder's place was vacant from 5th to 23rd December 1896, on which date a probationary compounder on Rs. 5 per mensem was entertained. The hospital was in charge of a civil apothecary, one-eighth of whose salary (Rs. 150 per mensem) is being paid from Provincial funds as usual. No quarters were provided in accordance with G.O., No. 1005 L., dated 6th June 1894, as he is a civil apothecary, but he lives very close to the municipal hospital.

(*b*) *Medicines and Supplies.*—The expenditure under this head was Rs. 391–3–0 as against Rs. 346–15–7 in the previous year and Rs. 400 in the revised estimate.

(*c*) *Diet of Patients.*—The total cost of dieting the in-patients was Rs. 231–0–1 as against Rs. 225–14–11 in the previous year and Rs. 210 in the revised estimate.

(*d*) *Sundries and Contingencies.*—The expenditure under this head was rupees 285–7–8 as against Rs. 247–12–10 in the previous year and Rs. 230 in the revised estimate. The increase, as compared with the actuals of the previous year, is due to the cost of forms, operation table, books, &c., supplied during the year, and the increase, as compared with the revised estimate, is due to the fact that three hanging lamps were supplied to the hospital at the close of the official year in accordance with the recommendation of the District Medical officer, Salem. The total cost of maintaining the hospital during the year was Rs. 2,902–11–11 *plus* Rs. 72–0–4 (shown under Grant I (1) New works—(*b*) Buildings, being the cost of constructing an operation room, *minus* Rs. 13–5–10 (the receipts from the sale of medicines and other hospital receipts), viz., Rs. 2,961–6–5 as against Rs. 2,884–13–8 in the previous year and Rs. 2,910 in the revised estimate. A quarter of the charges was contributed by the Tiruppattúr Taluk Board towards the upkeep of the municipal hospital (*vide* G.O., No. 2104 L., dated 20th September 1893), and the amount contributed by that body during the year was Rs. 725–11–0. The balance of Rs. 14–10–7 is shown under assets in note to statement II. The total number of in and out patients treated during the year were 132 and 10,860, respectively, as against 125 and 12,969 in the previous year. The reason for the decrease in the number of out-patients when compared with the figures of last year is the opening of a Gosha dispensary in the centre of the town. The rules framed by the council for the treatment of the sick at the municipal hospital, as amended by Government in G.O., Mis. No. 1528, dated 13th November 1889, were in force. There are nine beds (five male and four female in-patients) which are said to be sufficient to meet the requirements of the town. The council at its meeting held on the 13th July 1896 resolved to raise the pay of the midwife from Rs. 10 to Rs. 12 on condition of her attending to twelve midwifery cases every month. The midwife attended 139 cases of labour as against 76 in the previous year, and no fines were imposed on her for short work. The District Medical and Sanitary Officer and the Sanitary Commissioner for Madras inspected the hospital during the year and they reported favourably on the state of the hospital. As suggested by the inspecting officers, an operation table and three hanging lamps were supplied and a lamp-post was put up in front of the hospital building for the convenience of the public during nights. Some of the unserviceable instruments were replaced, and the repairs and the alterations of the building and out-houses will be carried out during the current year. Necessary furniture will be supplied during the current year and the old ones sold. The question of constructing an operation room and a lying-in ward, as per standard plan of the Sanitary Board, is under the consideration of the council.

(*e*) *Contributions to Local Boards, Rs.* 173–7–7.—This represents the contribution of one-fourth of the charges paid by the council to the District Board, Salem, towards the cost of maintaining the Gosha dispensary of this town as resolved by the council. The dispensary is located in the centre of the town for the treatment of women and children, and it is in charge of a lady apothecary Miss R. Holmes. The institution is fairly availed of by the public. A copy of the Medical officer's report on the working of the hospital is submitted herewith.

58. (2) (*a*) *Contributions to Provincial Funds for Rs.* 154.—The outlay under this head represents the contribution paid on account of Medical College, sanitary inspection and medical reserve staff as per letter No. I.B.B.—41, dated 8th March 1897, of the Accountant-General, Madras.

59. (3) *Vaccination*—(*a*) *Establishment, Rs.* 144.—This represesents the pay of the second-class vaccinator on Rs. 12 per mensem. The midwife attached to the hospital was required to give seven vaccine cases every mouth without allowances, and for any extra work she was remunerated at the rate of As 4 a case.

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

—	1895–96.			1896–97.		
	Successful.	Unsuccessful.	Total.	Successful.	Unsuccessful.	Total.
Number of vaccine operations performed by the medical subordinate	90	..	90	40	..	40
Number of vaccine operations performed by the municipal vaccinator and vaccinatrix	712	..	712	840	5	845
Total number of vaccine operations performed by the medical subordinate on children under one year of age	74	..	74	30	..	30
Total number of vaccine operations performed by the municipal vaccinator and vaccinatrix on children under one year of age	575	..	575	618	..	618
Total number of operations ..	802	..	802	880	5	885

The average cost of each successful case was As. 3–11 as against As. 3–6 in the previous year. The average for the whole Presidency was As. 4–1 as against As. 4–2 in the previous year. The total number of operations performed was 885 (the total number of births registered being 670) as against 802 in the previous year, the chief cause for the increase being the inclusion of the village of Vengalapuram within the municipal limits during the year. The proportion per mille of the total number of successful operations (880) to total population (17,693) was about 50 as against 48 in the previous year. During the year, 37 cases of disobedience to notices issued under section 138 of the Act to get unprotected children vaccinated were reported to the Magistrate and there were no convictions, as the warning of the magistrate had the desired effect. The total number of births registered during the year was 670 as against 750 in the previous year, and yet the results of vaccination were much better than in the previous year, and I should think it is chiefly attributable to the better supervision over vaccinator's work by the civil apothecary Mr. F. W. Harris.

The operations were performed with glycerine paste obtained from the central vaccine depôt, Salem, as in the previous year. The instructions laid down in G.O., No. 1502, dated 19th October 1894, are being strictly observed. The Sanitary Commissioner for Madras and the District Medical and Sanitary Officer have remarked in their recent inspection reports that the vaccination work was satisfactory, and that better attention should be paid to re-vaccination. The council have issued stringent orders to the vaccinator to pay more attention to re-vaccination. The vaccinator was required to give 70 cases every month. There was only one death during the year under report from small-pox.

(*b*) *Contingencies.*—The expenditure under this head was Rs. 75–1–0, as against Rs. 55–5–2 in the previous year and Rs. 70 in the revised estimate. The increase, as compared with the actuals of the previous year, was due to the cost of a table stool, box, &c., supplied to the vaccinator and the extra remuneration paid to the midwife for vaccine cases operated by her in excess of the minimum fixed.

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

Year.	Births.		Deaths.	
	Number registered.	Rate per mille.	Number registered.	Rate per mille.
1895–96	750	45	398	24
1896–97	670	38	678	38

The particulars of deaths are given below :—

Fever	224
Dysentery or diarrhœa	16
Small-pox	1
Cholera	268
All other causes	169
Total ..	678

The decrease in the number of births registered and the increase in the number of deaths registered is due to the prevalence of cholera in the town for nearly five months during the year. In accordance with the recommendations of the inspecting officers, the sanitary maistries were ordered to gather information regarding births and deaths when they go daily rounds on sanitary duties and communicate the same to the registrar of births and deaths. The registrar also was directed to make careful inquiries, and he made such inquiries in the mornings of private midwives, &c. I am of opinion that by these careful inquiries no births or deaths escaped registry. The number of prosecutions instituted during the year for failure to register births and deaths was two (one for birth and one for death), as against seven (three for births and four for deaths) in the previous year, and these two cases ended in convictions. The decrease in the number of prosecutions instituted is due to the fact that strict supervision was exercised in the matter, and that people were made to understand that they should give information of births and deaths then and there without fail. Arrangements are being made to put up boards in conspicuous places of the town during the current year.

(*a*) *Establishment Rs.* 144 —This represents the pay of the registrar of births and deaths at Rs. 12 per mensem.

(*b*) *Contingencies.*—The expenditure under this head amounted to Rs. 34–4–1, as against Rs. 31–1–7 in the previous year and Rs. 40 in the revised estimate. The decrease as compared with the revised estimate was due to the cost of printed registers having been less than was anticipated.

62. (5) *Conservancy, Road-cleaning and Road-watering*—(*a*) (i) *Establishment.*—The monthly cost of the establishment was Rs. 263, or Rs. 3,156 for the year, but the

actual cost was Rs. 3,042–3–3 as against Rs. 2,537–14–11 in the previous year. A saving of Rs. 137–15–10 shown in statement II-B was due to the following causes :—

(1) the horse allowance of Rs. 5 was not paid to the sanitary inspector for 21 days in March 1896 and 12 days in January 1897, as he had no pony during the period ;

(2) the sanitary inspector's place was vacant for four days in August 1896 owing to the permanent incumbent having been on leave on half pay ;

(3) there were fines and stoppages in the pay of the staff for absence and neglect of work ; and

(4) the appointment of five female sweepers in place of male sweepers throughout the year as male sweepers were not available and the deviation from the sanctioned scale was unavoidable. A sum of Rs. 24–3–1 was paid at the rate of Rs. 15 per mensem for January and February 1897 to the temporary sanitary inspector (*vide* G.O., Mis. No. 217 M., dated 15th February 1897), as the permanent incumbent was under training at Madras.

63. (ii) *Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c.*—The outlay under this head amounted to Rs. 403, as against Rs. 344–7–0 in the previous year and Rs. 440 in the revised estimate. The decrease, as compared with the revised estimate, was due to additional bullocks not having been hired during the year. The sum of Rs. 403 entered under this head was paid to the contractor for five bullocks hired at Rs. 29 per mensem and the carpenter for supplying two new rubbish carts at Rs. 27–8–0 each.

64. *Private Scavenging*—(i) *Establishment.*—The expenditure under this head represents the pay of 13 scavengers employed (11 throughout the year and two from 12th February 1897) for removing night-soil from the private latrines. Each scavenger serves on an average 43 houses a day during the year. The charges under this head amounted to Rs. 649–8–0 as against Rs. 590–15–3 in the previous year and Rs. 650 in the revised estimate. The increase, as compared with the actuals of the previous year, was due to the appointment of an additional scavenger during the year. The saving of Rs. 16–9–2 shown in statement II-B was due to the fact (1) that 6 scavengers were entertained only on 17th March 1896 instead of 1st March 1896 in place of six scavengers who left the appointment during the month of February in the previous year, and (2) the fines and stoppages in the pay of the staff for absence and neglect of duty. A sum of Rs. 6–1–2 was also paid for the two additional scavengers entertained (*vide* G.O., Mis. No. 1148 M., dated 10th May 1897).

(ii) *Contingencies, such as cost of scavenging carts, &c.*—The expenditure under this head amounted to Rs. 42–5–0, as against Rs. 71–2–3 in the previous year and Rs. 40 in the revised estimate. The decrease, as compared with the actuals of the previous year, was due to the fact that two iron night-soil carts at a cost of Rs. 30 each were purchased in that year, while only one was purchased during the year. The sum of Rs. 42–5–0 represents the cost of purchasing and repairing the night-soil carts, brooms, winnows, &c., purchased for the use of scavengers for removing the night-soil from private latrines.

65. (*c*) *Cholera Charges.*—The epidemic of cholera was imported into the town from the Kolar Gold fields on the 3rd June, and subsequently prevailed in a sporadic form throughout June, July and till the 3rd August 1896, when there was a marked increase in the number of attacks. The water of the Chetti tank and two other draw-wells were suspected and closed temporarily on the recommendation of the sanitary officer, and then they were properly hankanized by the medical officer in charge of the hospital. The tank was properly watched both day and night by appointing a temporary watcher. Special cholera establishment, as detailed below, was employed (*vide* G.O., Mis. No. 1658 M., dated 23rd September 1896), and all measures were adopted to combat the disease according to the rules on the subject as far as the finances of the municipality permitted :—

	Rs.
One sanitary inspector	35+15
One sub-inspector	10
Four peons	8 each
Eight toties	7 each

Then the epidemic gradually subsided in the month of October and disappeared in December 1896. There was cholera throughout the year in the district, and hence stray cases occurred now and then. The number of attacks was 512, of which 268 proved fatal. The sum of Rs. 643–12–7 entered under this head represents the following charges:—

	Rs.	A.	P.
(1) Cost of special establishment employed	373	12	5
(2) Cart-hire paid to the medical officer	7	4	0
(3) Cost of disinfectant powder purchased	49	13	0
(4) Cost of medicines, such as perchloride of mercury, tin canisters, &c.	137	2	0
(5) Cost of alum purchased for hankanizing the bathing tank (Jubilee)	26	8	6
(6) Cost of unslaked lime, saw dust, clothes distributed to poor, &c.	34	4	8
(7) Iron receptacles	15	0	0
Total ..	643	12	7

66. (*d*) *Contingencies.*—The expenditure under this head was Rs. 128–8–1, as against Rs. 164–11–6 in the previous year and Rs. 100 in the revised estimate. The increase, as compared with the revised estimate, was due to the payment of travelling allowance to and from Madras to the sanitary inspector who was under training at Madras, and the cost of repairing the rubbish carts was also more than was anticipated. The figure of the previous year includes the cost of nine air-tight receptacles purchased in that year. The sum of Rs. 128–8–1 represents the cost of repairing the rubbish carts, &c., cost of purchasing pick-axes, mumties, tar, grease, winnows, baskets, stationery articles supplied for the sanitary inspector and the maistries and the payment of travelling allowance to the sanitary inspector under training in Madras.

67. The total number of dust-bins in the town on the 31st March 1897 was 144 (105 zinc and 39 stone slabs) including twenty dust-bins supplied during the year. Only one masonry latrine was constructed during the year. The number of latrines was eleven as against ten in the previous year. The sweepings of the town were collected in the dust-bins (144) placed in the streets and lanes and removed daily in carts drawn by bullocks and men to a selected depôt outside the town and there sold in auction every year; there is not much demand for the rubbish; a sum of Rs. 85 was, however, realized against Rs. 91 in the previous year as stated in paragraph 22 *supra*. The contents of the private and public latrines were also removed in iron air-tight covered carts (nine) to a selected depôt outside the municipal town and there buried in trenches. The sale of the night-soil fetched Rs. 20 as against Rs. 10 in the previous year. There are in all twelve rubbish carts and nine iron night-soil hand-carts as against ten and eight, respectively, in the previous year. There are no urinals in the town. Five bullocks were hired to draw the rubbish and night-soil carts. A separate scavenger is detailed for each public latrine, and he is to be at his latrine cleaning it as often as nuisance is committed from 6 to 10 A.M. and 2 to 6 P.M. The latrines are thus kept always neat. Private scavenging system was extended during the year. It would have been extended further, if scavengers were available. Attempts are being made to get them from Nellore, Madras, &c., and now that their pay has been increased, it is hoped that the system will be introduced more extensively. I may state that I have been unremitting in my endeavours to introduce the service into all houses in the town. Provision has been made during the current year for the purchase of two rubbish carts, thirty-two iron night-soil hand-carts and thirty dust-bins. There is only one licensed cesspool, the contents of which are being cleaned at a monthly fee of Re. 1 by the municipal toti in a cylindrical cart drawn by a bullock. The inspecting officers and the local medical officer remark that sewage is allowed to be collected in cesspits or allowed to run in the street side drains where it soaks into the soil, and that this must be checked. The council has since obtained a plan from the Sanitary Board for the construction of cesspools in the town, and every possible arrangement is being made to induce people to construct cesspits of the kind on pain of prosecution. It is hoped that the nuisance complained of will no longer

exist. Pending the general scheme for drainage of the town, no other satisfactory arrangement is possible. Except for the fact that there was cholera for about five months, the public health might be said to be satisfactory.

68. *Grant 4, Lighting and Miscellaneous Municipal purposes*—(*i*) *Lighting*—(*a*) *Establishment.*—The outlay under this head represents the pay of the four lamp-lighters on Rs. 5 each. The monthly cost of the establishment was Rs. 20 or Rs. 240 per annum, but the actual cost was Rs. 239–10–0, as against Rs. 197–0–1 in the previous year and Rs. 250 in the revised estimate. A saving of As. 6 is due to the fines imposed on the lamp-lighters for neglect of duty. An additional lamp-lighter sanctioned in G.O., No. 128 M., dated 23rd January 1896, was not entertained during the year, as the additional lights put up during the year were also lighted by the present staff.

69. (*b*) *Contingencies.*—The outlay under this head was Rs. 979–6–11, as against Rs. 680–0–4 in the previous year and Rs. 960 in the revised estimate. The increase, as compared with the revised estimate, was due to the fact that the cost of putting up twenty-four additional lights was more than was anticipated. The total number of lamp-posts in the town at the close of the year was 132 as against 108 in the previous year. Twenty-four additional lights were put up during the year. The details of expenditure are given below:—

	Rs.	A.	P.
Kerosine oil	545	3	0
New iron lamp-posts and repairs	386	3	9
Sundries, such as, wicks, matches, chimneys, &c.	48	0	2
Total ..	979	6	11

70. (4) *Travellers' Bungalows.*—No expenditure was incurred under this item, as the old Forest office building was not handed over to the municipality as expected by the council.

71. (9) *Other Charges*—(ii) *Rewards for destruction of wild Animals and Snakes, Rs.* 10.—This represents the rewards paid for the destruction of stray dogs in the town as usual.

72. (iii) *Printing.*—The outlay under this head amounted to Rs. 616–8–0, as against Rs. 383–10–10 in the previous year and Rs. 700 in the revised estimate. The decrease, as compared with the revised estimate, is due to a bill having had to be returned being incorrect and its being received back after the close of the year.

73. (iv) *Compensation for Lands.*—A sum of Rs. 300 was provided in the budget for acquiring sites for cart-stands and for residence of municipal sweepers and scavengers, but no suitable sites were found available, and the expenditure was not therefore incurred.

74. (v) *Other Items.*—The outlay under this head amounted to Rs. 140–15–4, as against Rs. 17–4–0 (audited figures) in the previous year and Rs. 120 in the revised estimate. The increase, as compared with the revised estimate, is due to the fact that the cost of supplying street-boards and the numbering houses in the village of Vengalapuram annexed to the municipality was more than was anticipated. Out of Rs. 140–15–4, Rs. 73–6–0 was law charges incurred in conducting a civil suit against the municipality brought by a private person to establish his right over a piece of land (*vide* paragraph 38 *supra*). The particulars of expenditure incurred under this head are given in detail in the margin of statement II.

75. *Grant 5*—(*a*) *General Establishment*—(i) *Office Establishment.*—The monthly cost of the establishment was Rs. 76, or Rs. 912 per annum. The actual expenditure was Rs. 908–8–1, as against Rs. 802–0–9 in the previous year and Rs. 910 in the revised estimate. A saving of Rs. 3–7–11 was due to (1) fines imposed on the establishment for neglect of duty, and (2) the entertainment of an attender only on the 7th March 1896, and (3) the attender's post having been vacant for six days, viz., three days in November 1896 and three days in January 1897.

76. (*b*) *Collection of Municipal Taxes*—(i) *Establishment.*—The monthly cost of the establishment was Rs. 31 or Rs. 372 per annum, but the actual cost was Rupees 367–0–10 as against Rs. 214–11–0 in the previous year, and Rs. 370 in the revised estimate. A saving of Rs. 4–15–2 was due to (1) the entertainment of an assistant on Rs. 3 per mensem to the bill-collector only on the 1st April instead of 1st March 1896, (2) the post of an assistant on Rs. 3 per mensem and of an assistant on Rs. 4 per mensem having been vacant for five days in August and one day in September 1896, respectively, and (3) the bill-collector's (on Rs. 10) post having been vacant for four days in September 1896.

(ii) *Purchase of Account books, paper, money-boxes, repair to out-posts, &c., Rs.* 77–2–0.—This represents the cost of an iron safe, &c., purchased for the use of the office for keeping money collected by the bill-collectors during holidays.

77. (iii) *Cost of Account forms supplied by V. N. Jubilee Press, Madras.*—The expenditure under this head amounted to Rs. 120–8–4 as against Rs. 81–13–5 in the previous year and Rs. 100 in the revised estimate. The increase, as compared with the actuals of the previous year, was due to the fact that more printed forms were supplied during the year than last year. The sum of Rs. 120–8–4 was paid in accordance with the letter No. 46-I.B.B., dated 9th March 1897 of the Accountant-General, Madras.

78. (*d*) *Office Contingencies other than* (*b*) (ii).—The expenditure under this head was Rs. 326–13–2 as against Rs. 350–2–6 in the previous year and Rs. 350 in the revised estimate. The sum of Rs. 326–13–2 represents the cost of adhesive and postage stamps, stationery, printing charges, travelling allowance to municipal servants and the house-rent paid during the year.

79. (*c*) *Contributions for Central Office and Audit Establishments.*—The expenditure under this head was Rs. 129 as against Rs. 100 in the previous year and Rs. 130 in the revised estimate and represents the contribution paid in accordance with the Accountant-General's letters Nos. 3599 and 519, dated 21st November 1896 and 15th February 1897, respectively.

80. *Refunds of other than current collections, Re.* 1.—This represents the amount refunded to a person to whom a piece of land was rented for one rupee per annum at the close of the previous year for storing firewood, &c., as the land was taken back by the council.

81. The excess expenditure incurred over the sanctioned allotments under the several heads may be admitted and sanction accorded.

IV.—CLOSING BALANCE.

82. Deducting the total expenditure of Rs. 21,383–12–8 from the total receipts including the opening balance, viz., Rs. 25,526–6–5, the closing balance was Rs. 4,142–9–9, which, with deposits, Rs. 1,559–4–0 deposited by the renters of several leases during the month of March last, amounted to Rs. 5,701–13–9. Adding to this the amount of uncashed cheques, viz., Rs. 363–9–9, the total comes to Rupees 6,065–7–6, which amount has been stated to be correct by the Deputy Collector in charge of Treasury, Salem, in his letter, No. 668-Acct., dated 10th April 1897. The closing balance was 18·5 per cent. of the year's total receipts. The increase in the closing balance as compared with the revised estimate (Rs. 2,800) was chiefly due to the amount of receipts from tax on arts, fees from educational institutions and fines under Municipal and other Acts being greater and less expenditure under grants 1 and 4 than was anticipated.

83. *Municipal Accounts.*—During the year under report, the accounts of the year 1895–96 were audited by M.R.Ry. T. Krishnasawmi Mudaliyar, Municipal Auditor, and the results were said to be very satisfactory. I myself on two occasions during the year checked the accounts and the registers maintained in the office in addition to the checking of the accounts by the sub-registrar and municipal councillor and found them satisfactory. I may add that I have been receiving useful assistance from the councillor M.R.Ry. T. Ramasawmi Kattadiyar Avargal, who checks the municipal

accounts and from M.R.Ry. T. Ramanujam Pillai Avargal, Sub-divisional officer, Public Works Department. I have also much pleasure to report, for the information of Government, that the councillors have been working harmoniously.

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

ENCLOSURE.

CONCISE Annual Report of the Municipal hospital at Tiruppattúr for the official year 1896–97 (*vide* paragraph 98 of S.O. No. 21 of 1896).

Public Health.—Cholera prevailed from the first week in June to the second week in December 1896. There were 512 attacks with * 267 deaths. Otherwise the public health has been normal. No undue prevalence of chicken-pox or measles. Small-pox does not appear in the hospital records.

2. *Vital Statistics.*—Births 670; deaths 678; cholera accounts for * 267 deaths. In 1895–96 there was no cholera and the births and deaths stood as 750 and 398, respectively. The number of births for the year under review is less by 80 and the number of deaths, excluding cholera, more by three than in the preceding year.

3. *Sanitation.*—The sanitation of the town is carried out by a sanitary inspector who has under his direction two maistries, forty sweepers, four lamp-lighters, two tank watchmen and twenty-five scavengers.

The public latrines are eleven in number. There are 558 licensed private latrines, making a total 569, and thus giving an average of 22⅔ latrines to each of the 25 scavengers employed. Nine night-soil carts are employed to remove the deposits. A night-soil and a rubbish depôt are situated well out of the town. The street sweepings, &c., are collected in 144 dust-bins. One rubbish cart is employed to remove the sweepings to the depôt. Tiruppattúr has no pucka drains. The streets and the sub-soil water are polluted by the overflowings of cess-pools and cess-pits. There is but one cess-pool cart and one licensed cess-pool in Tiruppattúr. This matter was brought to the notice of the Chairman who lost no time whatever in starting arrangements for a proper and at the same time efficient system of cess-pools and cess-pool cleansing. The drinking water-supply of the public consists of the Chetty tank, five municipal and five private wells. The Chetty tank is, as such, always open to contamination. To prevent this, the Chairman has under consideration a system for preventing soiled vessels and extremities polluting the water. I understand that a number of good strong hand-pumps are likely to be erected for the convenience of the public and the conservation of the water. The tank watchmen do their duty well, much better than in any other town that I have served in.

4. *Vaccination.*—Eight hundred and eighty-five cases were operated on, of these only five were unsuccessful. The work was carried out by the (1) vaccinator, 730 cases; (2) the midwife, 115 cases and (3) the civil apothecary, 40 cases; of the total vaccinated, 648 were of one year and under all successful. In 1895–96 the total was 802. The year under report has an advance of 83 cases. The main difficulty experienced by the vaccinator is in the passive resistance offered in the Muhammadan quarters, the cries of "gosha" and "absence of the malik" most effectually stopping him. Even when the midwife is admitted any curiosity as to the numbers, names and ages of the children is effectually repressed. The main dependence of the vaccinator is therefore on the birth registrar, and the major number of operations on children of "one year and under." The population of the town was in 1891, 17,693, the Hindus and Muhammadans being nearly equal in numbers.

5. (*a*) *Hospital.*—Provision is made for five male and four female patients. There is no provision for lying-in cases, for cases requiring segregation and poor Eurasian or European patients.

(*b*) *The Buildings* are in a fair condition; all necessary repairs will be carried out in 1897–98.

(*c*) A new operation table has been supplied, but there is no proper operation room to accommodate it in. Three hanging lamps (country-made) have replaced the cheap wall lamps previously in use. The chairs and benches are in a rickety state.

(*d*) (1) There was no inspection by the Surgeon-General.

(2) The District Medical and Sanitary Officer inspected the hospital in October 1896. The remarks were fair. Certain alterations in the building were suggested. I understand that these will be carried out during the current year. A lamp has been erected in the hospital compound for the convenience of night cases.

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* The number of deaths from cholera according to the municipal register is 268. One case of death occurred is excluded from the figure entered herein.

(*e*) Rupees 12-9-10 were realised by sales of medicines. As usual in small mofussil stations there were no recoveries for diets supplied.

Patients.	Years.									
	1892-93.		1893-94.		1894-95.		1895-96.		1896-97.	
	Number treated.	Average attendance.	Number treated.	Average attendance.	Number treated.	Average attendance.	Number treated.	Average attendance.	Number treated.	Average attendance.
In	103	3·55	100	3·49	112	3·39	125	3·64	132	4·71
Out	10,717	56·59	10,648	55·79	12,844	67·20	12,969	67·04	10,860	54·43

(*f*) There has been a decrease in the out-patients department owing to the opening of a gosha dispensary in the centre of the town and to the panic caused by a six months' visitation of cholera.

(*g*) Of deaths amongst the in-patients, two were anæmia, one from gangrene of the lungs and one from a punctured wound of the abdomen, total five. There were no deaths from diseases acquired in hospital.

(*h*) Four hundred and thirty operations were performed. These were, with a few exceptions, of a minor nature and were discharged, cured or relieved. No case was discharged "otherwise" nor did any case die under or after operation.

(*i*) The establishment consists of the apothecary in charge, a compounder, a midwife, a cook, a male ward cooly and a male scavenger. So far as the servants' duties go they perform their work well. But the want of a female ward cooly is a desideratum for the simple reason that having a female ward we have women patients. The midwife, for obvious reasons, cannot be midwife and nurse in the hospital while she has vaccination and a minimum of 12 labour cases to account for.

(*j*) The midwife's salary is Rs. 12 per mensem. For this she has to show a minimum of 12 labour cases and seven cases of vaccination. Besides this she has to issue vaccination notices in the extensive Muhammadan quarters. She attended 139 cases of labour during the year 1896-97; considering her other duties her work has been good.

(*k*) A Gosha dispensary was opened in the beginning of the year. It is situated in the centre of the town and is quite unconnected with this institution. From reports I understand that its establishment is appreciated by the public.

(*l*) *General remarks.*—The town of Tiruppattúr requires a good drinking water-supply, a system of drainage, and a system to render somewhat less objectionable the present practice of allowing house waste to rot in cess-pools or in the streets. The municipality could not possibly attend to all three at once. Some effort, however, could be made with regard to (*d*) an increased and comparatively good water-supply and (*b*) provision for removing household waste.

TIRUPPATTUR,
14*th April* 1897.

(Signed) F. W. HARRIS,
Civil Apothecary.

Endorsement No. 1084.

Submitted to Government, through the Collector of Salem. Many of the streets and lanes, which were reported to be bad in the previous year, were repaired during the year and with the exception of a few streets and roads, the condition of the roads may be said to be fair. Such of the streets and roads as are bad are being put in order during the current year. I am of opinion that the amount which the municipal council is able to allot for the repairs of roads and streets is insufficient to maintain them in a good state. It is necessary that the council should find funds for this purpose and it can only be done by increasing the rate of tolls.

26*th May* 1897. (Signed) T. V. GOPALASAMI AIYAR,
Deputy Collector.

Forwarded.

2. I agree with the Divisional officer that the roads were in better order in the year under report than in the previous year. There are still ruined houses that ought to be removed here and there within municipal limits.

28*th May* 1897. (Signed) C. H. MOUNSEY,
Ag. Collector.

ORDER—No. 1687 M., dated 29th July 1897.

The receipts and charges of the Tiruppattúr Municipality for 1896-97 are compared below with the budget and revised estimates for the year and the actuals of 1895-96 :—

—	Actuals, 1895-96.	Budget estimate, 1896-97.	Revised estimate, 1896-97.	Actuals, 1896-97.
Receipts.	RS.	RS.	RS.	RS.
Balance brought forward	2,916	2,790	3,210	3,206
Tax on Arts	..	1,000	1,600	1,680
,, Buildings and Lands	5,559	5,900	5,960	6,018
,, Vehicles and Animals	381	500	500	504
,, Carts	772	1,000	1,000	1,031
Tolls	3,872	3,300	4,260	4,260
Realizations under Special Acts	120	100	160	140
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	210	420	460	298
Conservancy Receipts	101	150	120	105
Fees and Revenue from Educational Institutions	3,429	3,210	3,410	3,629
,, ,, ,, Medical Institutions	20	30	20	13
Income from Markets and Slaughter-houses	843	1,000	970	994
License Fees	412	500	440	452
Other Fees	48	110	50	44
Fines under Municipal and other Acts	681	500	500	671
Grants and Contributions from Government	757	970	1,130	626
,, ,, from Local Boards	726	740	730	726
,, ,, from other bodies	120	100	100	1
Recoveries for Services to Private Individuals	700	740	740	766
Miscellaneous	280	280	260	259
Advances Recovered	..	..	..	103
Total ..	21,647	23,340	25,620	25,526
Charges.				
GRANT 1—				
New Works—				
Communications	798	250	250	82
Buildings	507	1,400	1,400	428
Miscellaneous Public Improvements	..	110	110	34
Repairs—				
Communications	1,278	1,850	1,880	2,049
Buildings	419	310	340	210
Water-supply	55	210	250	223
Establishment	..	240	220	224
Tools and Plant and other Stores	35	50	60	55
Total ..	3,092	4,420	4,510	3,305
GRANT 2—				
Training Schools	26	..	..	..
Municipal Schools—				
On the Salary System	2,869	2,850	2,850	2,846
,, Salary-result System	1,806	2,040	2,010	1,961
Result Grants	200	200	200	198
Building and Furniture Grants	100	30	30	..
Inspection	147	240	220	269
Miscellaneous	302	340	320	305
Total ..	5,450	5,700	5,630	5,519
GRANT 3—				
Hospitals and Dispensaries	2,905	3,140	2,910	3,076
Contributions	167	150	140	154
Vaccination	175	220	210	219
Registration of Births and Deaths	149	160	180	178
Conservancy, Road-cleaning and Road-watering	3,709	5,080	4,870	5,016
Total ..	7,105	8,750	8,310	8,643

—	Actuals, 1895–96.	Budget estimate, 1896–97.	Revised estimate, 1896–97.	Actuals, 1896–97.
Charges—cont.				
GRANT 4—	Rs.	Rs.	Rs.	Rs.
Lighting	877	1,240	1,210	1,219
Travellers' Bungalows	..	130	90	..
Public Garden, Survey of Land, Fire and other Charges	559	890	1,130	767
Total	1,436	2,260	2,430	1,986
GRANT 5—				
Supervision and Management	1,555	1,930	1,940	1,929
Advances Recoverable	103	..	..	..
Refunds	..	..	..	1
Balance	3,206	280	2,800	4,143
Total	21,947	23,340	25,620	25,526

2. The number of meetings held by the municipal council was 24, or two more than in the previous year. There was a slight decline in the average attendance of the members, which, however, continued to be satisfactory.

3. *Receipts.*—(1) The tax on arts was levied for the first time during the year. The demand under this head, as originally assessed by the Chairman, was Rs. 2,150, but more than 20 per cent. of this amount was remitted by the council on appeal. Some explanation of this should have been given. Owing to the inclusion of the village of Vengalpuram within municipal limits, the number of houses assessed to the tax on buildings and the net current demand under this head rose from 2,658 and Rs. 5,358 to 2,806 and Rs. 5,983, respectively. The collections under the principal taxes continued to be very satisfactory.

(2) The receipts from the taxes on vehicles, animals and carts, tolls and school-fees showed an improvement, which is explained in paragraphs 11, 13 and 23 of the Chairman's report.

(3) It is satisfactory to observe that the number of houses served by the private scavenging agency rose from 456 to 558 and that the receipts covered the cost of the service. The efforts made to improve this service should be sustained until all the latrines in the town are brought under the control of municipal agency.

4. *Expenditure*—(1) *Public Works.*—No new work of any importance was undertaken during the year. The roads are reported by the Revenue Divisional-officer to have been generally in fair order. The suggestion to raise the rate of tolls in order to allot more money for the maintenance of roads, contained in paragraph 44 of the Chairman's report, should form the subject of a separate communication.

(2) *Education.*—A sum of Rs. 1,958 was spent on primary education, while secondary education was worked at a profit of Rs. 694 to the council. The net expenditure on education was Rs. 1,264 or 9·4 per cent. of the receipts from taxation. As in the previous year, the municipal council maintained a high school on the salary system, but the number of primary schools was four against three in 1895–96, a new school having been opened at Vengalpuram. The council also aided nine primary schools with result grants or one less than in the previous year. The attendance at the High and the Hindu upper primary schools improved somewhat, but at the Muhammadan school there was a further falling off, which, it is trusted, may, as explained in paragraph 51 (ii) of the Chairman's report be only of a temporary character. The numbers on the rolls of the aided schools also declined. The results of the Lower Secondary examination were not good, only three out of twelve pupils presented having been successful, but the municipal primary and aided schools appear to have done well at the departmental and grant examinations. The total number of boys under instruction in the municipal and aided schools fell from 929 to 857, being 64·5 per cent. of the male population of school-going age. This is a matter for regret. The request contained in paragraph 50 of the Chairman's report should form the subject of a separate communication, and be submitted through the Director of Public Instruction.

(3) *Medical Relief.*—The total number of patients treated at the municipal hospital fell from 13,094 to 10,992, the decline was among the out-patients; and this is attributed partly to the opening of a separate dispensary for women and children (not a gosha dispensary as incorrectly described in the Medical officer's report) and partly to "the panic caused by a six months' visitation of cholera." How this latter cause acted should have been explained. It is satisfactory to note that the midwife employed by the municipal council attended 139 cases of labour against 76 in 1895–96.

(4) *Vaccination and Vital Statistics.*—The reported number of persons vaccinated during the year rose from 802 to 885 owing to the inclusion of Vengalpuram within municipal limits. The quality of the work turned out was also reported to be satisfactory. Infantile vaccination received fair attention, the number of children successfully vaccinated being 36·6 per mille of the population against a registered birth-rate of 37·9 per mille.

Owing to the prevalence of cholera, the number of deaths registered during the year rose from 398 to 678. The births registered fell from 750 to 670. Effort to improve the registration of births should not be relaxed.

(5) *Sanitation.*—The expenditure under this head was Rs. 4,910 or 96·7 per cent. of the allotment and 22 per cent. of the receipts. In paragraph 67 of his report, the Chairman gives details of what was done for the sanitation of the town during the year; but much remains to be done by the municipal council before all the defects pointed out by the Sanitary Commissioner in his last inspection notes recorded in G.O., No. 754 M., dated 31st March 1897, have been remedied.

(6) *General Remarks.*—The year closed with a balance of Rs. 4,143 or 18·5 per cent. of the current receipts. The excess expenditure incurred over the sanctioned allotments will be admitted in the accounts.

Except in regard to primary education and the registration of births, the administration of the municipality during the year under review continued to be, on the whole, satisfactory. The Government notes with pleasure the testimony borne by the Chairman to the assistance rendered to him by the councillors M.R.Ry. T. Ramaswami Kattadiyar and M.R.Ry. T. Ramanujam Pillai.

(True Extract.)

Secretary to Government.

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

Exd. Md. Philwan.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From M.R.Ry. T. V. GOPALASAWMI IYER Avargal, B.A., Chairman, Municipal Council, Tiruppattúr, to the Secretary to Government, Local and Municipal Department (through the Collector of Salem), dated 25th May 1897, No. 859-Eng.

I have the honour to report on the working of the Tiruppattúr Municipality during the official year 1896–97.

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

3. *Administrative Changes.*—I assumed charge of the office of Chairman on the 1st June 1896 and thus held it for ten months in the year under report. It was held previously by M. Ghose, Esq., I.C.S.

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., three and nine respectively. During the year under report one official councillor vacated his seat on the council consequent on his transfer from this place, four non-official councillors vacated their seats consequent on the expiry of their term of office, and one non-official councillor was removed from the seat on the council for absenting himself for more than three consecutive months' meetings. All these vacancies were filled up then and there, and on the last day of the official year, *i.e.*, on the 31st March 1897, the council had the full complement. There was only one European on the council.

5. The number of meetings held during the year under report was 24 as against 22 in the previous year. No meetings were adjourned for want of a quorum. The average attendance is compared below with that of the previous year:—

	1895-96.	1896-97.
Official	2·63	2·20
Non-official	5·73	5·46
Total ..	8·36	7·66

The slight fall is due to the absence of one of the official councillors from the town on leave for about three months and of a non-official councillor for more than three months during the period.

II.—Receipts.

6. The following abstract shows the receipts under the several heads in 1896–97 as compared with those of the previous year and with the revised estimate for 1896–97:—

Receipts.	Actuals, 1895–96 (audited figures).	Actuals, 1896–97.	Increase.	Decrease.	Revised estimate, 1896–97.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Balance brought forward	2,916 1 3	3,205 14 10	289 13 7	..	3,210 0 0
Tax on arts	..	1,680 0 0	1,680 0 0	..	1,600 0 0
,, on buildings	5,475 14 7	5,946 0 10	470 2 3	..	5,900 0 0
,, on lands	82 12 2	72 7 1	..	10 5 1	60 0 0
,, on vehicles	64 8 0	83 4 0	18 12 0	..	80 0 0
,, on animals	316 12 0	420 12 0	104 3 0	..	420 0 0
,, on carts	772 0 0	1,030 8 0	258 8 0	..	1,000 0 0
,, on tolls	3,871 8 7	4,260 4 0	388 11 5	..	4,260 0 0
Total income from municipal rates and taxes.	10,583 7 4	13,493 6 11	2,920 4 8	10 5 1	13,320 0 0
Realization under Special Acts	120 0 0	140 0 0	20 0 0	..	160 0 0
Revenue derived from municipal property and powers apart from taxation	5,744 5 1	6,205 6 3	461 1 2	..	5,970 0 0
Grants and contributions	1,602 11 0	1,352 10 2	..	250 0 10	1,960 0 0
Miscellaneous	980 3 6	1,025 12 3	45 8 9	..	1,000 0 0
Extraordinary and debt	..	103 4 0	103 4 0	..	..
Total income from miscellaneous ..	8,447 3 7	8,827 0 8	629 13 11	250 0 10	9,090 0 0
Total income ..	19,030 10 11	22,320 7 7	3,550 2 7	260 5 11	22,410 0 0
Grand Total ..	21,946 12 2	25,526 6 5	3,840 0 2	260 5 11	25,620 0 0

7. The year under report opened with a balance of Rs. 3,205–14–10 (audited figures) as against Rs. 2,916–1–3 in the previous year. The receipts during the year under report amounted to Rs. 22,320–7–7 as against Rs. 19,030–10–11 (audited figures) in the previous year and Rs. 22,410 in the revised estimate. The marked increase in the receipts is due to the imposition of tax on arts and the raising of taxes on vehicles, animals and carts to three-fourths maximum rates and the levying of all taxes in the village of Vengalapuram which was annexed to the municipality during the year under report in accordance with G.O., No. 128 M., dated 23rd January 1896. Rs. 13,493–6–11 was derived from municipal rates and taxes and Rs. 8,827–0–8 from other sources. The corresponding figures for 1895–96 were Rs. 10,583–7–4 and Rs. 8,447–3–7 (audited figures) respectively. There was thus an increase of Rupees 2,909–15–7 in the income derived from municipal rates and taxes and of Rs. 379–13–1 in the receipts from other sources; the increase occurring under tax on arts and buildings, taxes on vehicles, animals and carts, tolls, realization under Special Acts, rent of lands, avenue receipts, fees from educational institutions, income from markets and slaughter-houses, license fees, private scavenging fees and other items.

The total assets for the year were Rs. 3,205–14–10 (opening balance) with Rs. 22,320–7–7, making a total of Rs. 25,526–6–5 as against Rs. 21,946–12–2 in the previous year and Rs. 25,620 anticipated in the revised estimate. The expenditure during the year amounted to Rs. 21,383–12–8 as against Rs. 18,740–13–4 in the previous year and Rs. 22,820 allotted in the revised estimate. The balance on the 31st March 1897 was thus Rs. 4,142–9–9, which is 18·5 per cent. of the year's total receipts as against 16·8 per cent. in the previous year.

A.—Receipts from Taxation.

8. (2) *Municipal Rates and Taxes—(a) Tax on Arts.*—In accordance with G.O., No. 128 M., dated 23rd January 1896, the tax on arts was levied for the first time during the year under report. The demand originally fixed by me under this head was Rs. 2,150, and as finally settled after the disposal of appeals by the council, Rs. 1,711. Of this sum, Rs 1,680 was collected within the year. A sum of Rs. 18–8–0 was remitted by the council. Thus the balance outstanding at the close of the year was Rs. 12–8–0 which has since been collected. 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.
Class I	..	..
„ II	1	50
„ III	12	300
„ IV	44	522
„ V	57	339
„ VI	162	483
„ VII	10	17
Total ..	286	1,711

The incidence per head on this sum was As. 1–6.

9. (*b*) *Tax on Buildings.*—The house-tax continued to be levied at 7½ per cent. on the annual rent value. The house-tax valuation was made in the year 1895–96. The increase in the receipts under this head is chiefly due to the houses of Vengalapuram village having been taxed during the year. In the case of rented buildings the actual rent derived per annum was 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 as in previous years. The total collections under this head amounted to Rs. 5,946–0–10 as against Rs. 5,475–14–7 (audited figures) in the previous year. The demand as originally assessed by me was Rs. 5,989–13–2, of which Rs. 6–12–0 was remitted by the council on appeal. Then the demand as finally settled for the year under report was Rs. 5,983–1–2 as against Rs. 5,358–4–7 in the previous year, the increase being partly due to the assessment on new and enlarged houses and partly on the houses of Vengalapuram village having been newly taxed during the year. Of the total demand, Rs. 5,946–0–10 as against Rs. 5,327–7–4 in the previous year or 99·3 per cent. as against 99·4 in the previous year was collected before the close of the year. Of the balance a sum of Rs. 32–12–2 was remitted by me on account of vacant houses under section 72 of the District Municipalities Act IV of 1884 and Rs. 4–4–2 was written off as irrecoverable by the council within the year. Thus there was no balance outstanding on the 31st March 1897. It is satisfactory to note that the year closed with a *nil* balance under this item. The total number of houses as per census of 1891 is 3,390 for Tiruppattúr proper. Adding 183 houses of Vengalapuram newly annexed to the municipality, the total number of houses was 3,573. The number of houses finally assessed during the year was 2,806 * or 78 per cent. The incidence of the tax was Rs. 1–10–7 on the former number (3,573) and Rs. 2–1–10 on the latter (2,806).

* The number of assessed houses as per report of 1895–96	2,658
Add houses newly assessed	148
Total ..	2,806

10. (*c*) *Tax on Lands.*—As directed in G.O., No. 1102 M., dated 3rd July 1896, the land-tax was revised during the year under report. The lands on which taxes are levied are of two kinds, viz., vacant lands within the village site and cultivable lands within the municipal limits. The tax on the former is continued to be levied at the same rate as the house-tax, viz., 7½ per cent. on the annual rent value (*vide* G.O., No. 1778 M., dated 25th November 1890) and on the latter at the rate of 2 annas and 1 anna per acre of wet and dry lands respectively (*vide* G.O., Mis. No. 918 M., dated 22nd July 1889). The total extent of vacant lands within the village site is 5 acres and 7 decimals and that of cultivable lands assessed is 372·24 acres, of which 338 acres and 17 decimals is dry land, and 34 acres 7 decimals is wet land. The demand for the year under this head amounted to Rs. 73–0–1 as against Rs. 80–11–4 in the previous year, the decrease being due to some of the vacant sites and cultivable lands having been excluded from the land-tax register in revision, houses having been built on them. The collections amounted to Rs. 72–7–1, which is nearly 99 per cent. of the demand as against 97·5 per cent. collected in the previous year. Annas 9 were written off by the council as irrecoverable within the year. There was thus no balance under this item also at the end of the year. The registers were prepared during the year 1896–97.

11. (*e*), (*f*) *and* (*g*) *Tax on Vehicles with springs and palanquins, animals and carts.*—These taxes have been raised to three-fourths of the maximum rates during the year. The receipts under these heads amounted to Rs. 1,534–11–0 as against Rs. 1,153–4–0 in the previous year and Rs. 1,500 in the revised estimate. There was a slight increase as compared with the revised estimate, the items being fluctuating ones. Strict supervision was exercised in the collection of these taxes during the year.

12. *Coercive Processes.*—The number of warrants issued during the year was 195, viz., 2 for the collection of tax on arts, 179 for the collection of house-tax against 421 in the previous year, and 14 for the collection of rent of market stalls against 17 in the previous year. The total amount covered by the warrants issued during the year was Rs. 209–5–3 as against Rs. 476–7–10 in the previous year, of which Rs. 208–6–1 was collected within the year. In 192 cases (involving Rs. 206–14–1) the amount was collected before distraint, in one case (involving Rs. 1–8–0) property was attached, but the amount was collected before sale within the year and in two cases (involving As. 15–2) warrants were cancelled and no collections were made as the tax was remitted by the council. All the warrants issued were executed without delay and there was no warrant remaining unexecuted at the close of the year. There were no prosecutions instituted during the year under report. It will thus appear that with less coercion than in the previous year the full demand was collected.

13. (*h*) *Tolls.*—The tolls were leased out during the year, the lease fetching Rs. 5,310 as against Rs. 4,810 in the previous year and Rs. 4,100 in 1894–95. The marked increase is due to keen competition amongst the bidders at the time of sale and to the extension of the municipal limits owing to the annexation of the Vengalapurm village. The cost of constructing a toll-shed was Rs. 61–3–11. Deducting one-fifth of Rs. 5,310—Rs. 61–3–11 (or Rs. 1,049–12–0) due to the district board on account of through traffic, the net amount credited to municipal funds was Rs. 4,260–4–0 which was paid by the renter in instalments. Only one new gate was constructed on the limits of the village of Vengalapuram on the Singarapet road and the old one near the town was abolished owing to the extension of the limits of the municipality. The number of toll-gates on the 31st March 1897 was six as in the previous year and the tolls continued to be levied at half the maximum rates prescribed by schedule D of the Act.

14. *Incidence of Taxation.*—The total income from taxation was Rs. 13,493–6–11 including the income from tolls or Rs. 9,233–2–11 excluding it. The incidence per head of population of the census of 1891 (viz., 17,693) was As. 12–2 including tolls and As. 8–4 excluding them, the corresponding figures for the previous year being As. 10–3 and As. 6–6 respectively. The general average for the whole Presidency during 1895–96 was As. 14–3 including tolls and As. 10–9 excluding them.

B.—Miscellaneous Receipts.

15. (3) *Realizations under Special Acts—*(*c*) *Fees under Act II of* 1888.—The income under this head represents the fees levied on dramatic pandals under Act II of 1888. The receipts under this head were Rs. 140 as against Rs. 120 in the previous year. A dramatic company and a circus company came to this town during the year under report.

16. *Revenue derived from Municipal property and powers apart from taxation—* (*a*) (i) *Rent of Lands.*—The lease of collecting fees on carts standing on poramboke lands fetched Rs. 51 during the year as against Rs. 10 (only for three months) in the previous year and Rs. 50 in the revised estimate. A sum of As. 2–2 was realized as interest for the late payment of kists and the remaining sum of Rs. 2–4–0 was collected as rent for the lands rented out by the council.

17. (*a*) (iii) *Avenue receipts.*—The receipts under this head amounted to Rs. 189–9–2 as against Rs 146–2–6 in the previous year and Rs. 190 in the revised estimate. The lease of the avenue produce fetched Rs. 154 as against Rs. 85 in the previous year, the increase being chiefly due to the inclusion of some tamarind trees within municipal limits owing to the amalgamation of the village of Vengalapuram. A sum of As. 12–2 was realized as interest for the late payment of kists and Rs. 1–8–0 was also collected as rent for the tamarind trees leased out by the council

to some persons. The remaining sum of Rs. 33–5–0 was realized from the sale of fallen and decayed trees.

18. (iv) *Fees from Travellers' Bungalows.*—No income under this head as the old Forest office building was not handed over to the municipality to be used as travellers' bungalow as contemplated by the council.

19. (*b*) (i) *Sale-proceeds of Lands and Buildings.*—In accordance with G.O., Mis. No. 1701 M., dated 5th October 1896, arrangements were made to sell the land acquired for digging gravel. The sale did not fetch a reasonable price, although it was conducted on two occasions by the Tahsildar of Tiruppattúr. The council therefore resolved at its meeting held on the 30th March last to lease the land for cultivation; hence no income under this head as anticipated in the revised estimate.

20. (*b*) (ii) *Produce of Lands, Gardens, &c.*—The realizations under this head amounted to Rs. 16–11–0 as against Rs. 21–14–6 in the previous year and Rs. 20 in the revised estimate, the decrease being due to less produce from Webster's tope.

21. (*b*) (iii) *Sale-proceeds of old materials, empty oil-cans, packing cases, &c.*—Under this head Rs. 38–1–9 was realized as against Rs. 29–4–6 in the previous year and Rs. 50 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 and old tins for sale during the year.

22. (*c*) *Conservancy Receipts—Sale-proceeds of night-soil, street refuse, &c.*—The sale of street refuse and of night-soil removed by municipal sweepers and scavengers to selected depôts fetched Rs. 105 as against Rs. 101 in the previous year and Rs. 120 in the revised estimate. The slight increase as compared with the previous year, is due to the more quantity of night-soil sold than that of the previous year. Rs. 85 was realized from the sale of street refuse and Rs. 20 from the sale of night-soil as against Rs. 91 and Rs. 10, respectively, in the previous year.

23. (*d*) (i) *Fees from Educational institutions.*—The receipts under this head amounted to Rs. 3,618–5–7 as against Rs. 3,409–0–7 in the previous year and Rs. 3,400 in the revised estimate. The increase is chiefly due to the increased strength in the municipal high and Hindu upper primary schools and to the opening of a primary school as Vengalapuram. The collection of fees amounting to Rupees 3,618–5–7 is as follows:—

	Rs.	A.	P.
Municipal high school	2,988	8	7
„ Hindu upper primary school	537	4	0
„ Muhammadan upper primary school	27	0	0
„ Panchama upper primary school	23	15	0
„ Vengalapuram primary school	41	10	0
Total ..	3,618	5	7

24. (ii) *Other revenue from Educational institutions, Rs.* 10–5–9.—The receipts under this head represent the sale of old benches and unserviceable articles of the municipal schools.

25. (*e*) (i) *Sale-proceeds and composition fees of medicines.*—The receipts under this head were Rs. 12–9–10 as against Rs. 19–9–0 in the previous year and Rs. 10 in the revised estimate. The decrease is due to the fact that the quantity of medicines sold was less than in the previous year as prepayment is being insisted on as per suggestions of the auditor. Medicines are sold at the municipal hospital at the rates sanctioned in G.O., Mis. No. 1528 M., dated 13th November 1889.

26. (*e*) (ii) *Other hospital receipts, As.* 12.—The receipts under this head represent the sale of a broken chair of the hospital.

27. (*f*) (i) *Income from Markets.*—The current demand under this head amounted to Rs. 527 as against Rs. 478–8–0, in the previous year, of which Rs. 526–8–0 *plus* Rs. 4, arrears of previous year, were collected before the close of the year. A sum of As. 8 being the fishstall rent was remitted by the council as irrecoverable within

the year. Thus there was no balance to be collected under this item. The remaining sum of As. 4–9 represents the interest collected for the late payment of kists. The shandy or weekly market was leased out for Rs. 454 as against Rs. 405 in the previous year. The increase is due to competition among the bidders at the time of sale. Rs. 76–8–0 was realized as against Rs. 69–8–0 in the previous year, from the meat and fish sellers who occupied the stalls of the daily market.

28. (*f*) (ii) *Income from Slaughter-houses.*—The income under this head amounted to Rs. 463 as against Rs. 351–8–1 in the previous year, the increase is due to competition among the bidders at the time of sale. The leases of sheep slaughter-house and the cow slaughter-house fetched Rs. 400 and Rs. 63, respectively, as against Rs. 330 and Rs. 20 in the previous year.

29. (*g*) *Other Fees*—(i) *Distraint Fees.*—The income under this head amounted to As. 4 only as against Rs. 3 in the previous year. The decrease was due to the fact that except in one case the collections were made before distraint.

(ii) *License Fees.*—The receipts under this head represent the fees collected for the erection of marriage pandals in streets, for licenses issued for carrying on noxious and dangerous trades under section 188 of the Municipal Act according to the rates sanctioned in G.O., Mis. No. 1114 M., dated 2nd August 1890, and G.O., Mis. 1143 M., dated 8th July 1896, and for a license issued to a private market under section 267 of the Act (*vide* G.O., No. 1420 M., dated 9th October 1894). The collections under this head are as follows:—

	Rs.	A.	P.
Tax on marriage pandals	22	8	11
Fees for timber depôts	70	0	0
„ oil-boiling houses	122	0	0
„ brick or tile kilns	40	0	0
„ lime-kilns	28	0	0
„ fireworks manufactory	15	0	0
„ skin depôts	10	0	0
„ licenses granted to a private market	144	0	0
Total ..	451	8	11

The receipts under this head were Rs. 451–8–11 as against Rs. 411–15–5 in the previous year and Rs. 440 in the revised estimate. The increase is chiefly due to a number of oil-boiling houses of the Vengalapuram village amalgamated within the municipal limits having been licensed during the year.

(iii) *Cart-stand Fees.*—The lease fetched Rs. 43 as against Rs. 44 in the previous year. As. 4–10 represent the interest collected from the contractor for the late payment of kists. As suitable lands are not available in the heart of the town for another cart-stand as proposed, the income of Rs. 100 anticipated in the budget was not realised; the council has resolved to use the land in front of the daily market on the Vániyambádi road for the same.

(iv) *Miscellaneous Fees, Re.* 1.—This represents fees collected for grant of extracts from the death register under section 249 (4) of the Municipal Act.

30. (*h*) *Fines under Municipal and other Acts.*—The amount credited to municipal funds under this head was Rs. 670–10–6 as against Rs. 681–6–0 in the previous year and Rs. 500 in the revised estimate. The increase, as compared with the revised estimate figure, is mainly due to a number of prosecutions sanctioned by the council under section 221 of the Act for failure to make arrangements for the introduction of the private scavenging system as ordered by the council.

31. (5) *Grants and Contributions—(a) From Government—(i) Education—Buildings.*—No grant has been received under the item as anticipated in the revised estimate owing to the non-receipt within the year of sanction from the Director of Public Instruction for the Provincial grant towards the extension of the municipal high school building.

Municipal schools, Rs. 586-15-6.—This represents the following grants paid from Provincial funds :—

	Rs.	A.	P.
Salary grant on account of the pay of the Headmaster	180	0	0
" " " First Assistant master	200	0	0
" " " Sanskrit pandit	48	0	0
" " " Tamil pandit	36	0	0
" " " Drawing master	37	6	11
Grants for the science apparatus, furniture and library books, &c. ..	82	14	7
" to Panchama girls of Panchama primary school	2	10	0
Total ..	586	15	6

The decrease as compared with the revised estimate figure, Rs. 750, is due to the receipt of less grant towards the pay of the drawing master, whose place was vacant for some months, and for furniture of the municipal high school. There were also a less number of girls who went up from the Panchama primary school for examination and who earned grant.

Other purposes, Rs. 39-7-8.—This represents the Provincial grant received on account of the pay of the gymnastic instructor at Rs. 4 per mensem. The decrease is due to the permanent incumbent having been on leave and the acting incumbent not being qualified for grant under the rules.

32. (*b*) *From Local Boards*—(ii) *Medical.*—This represents the contribution of one-fourth of the net charges of the municipal hospital paid by the Tiruppattúr Taluk Board—*vide* G.O., No. 2104 L., dated 20th September 1893. The charges amounted to Rs. 2,902-11-11, one-fourth of which is Rs. 725-10-11, but Rs. 725-11-0 was recovered during the year. The excess of one pie recovered was due to the contribution received from the taluk board on four different occasions.

33. (*c*) *Other grants and contributions*—(iii) *Other purposes, As.* 8.—This represents the contribution paid by a vakil, M.R.Ry. S. Seshachari, towards the cost of an arch light put up in the previous year. No contributions were received from private parties for public utility as anticipated in the budget. Hence the decrease.

34. (6) *Miscellaneous*—(*a*) *Recoveries on account of services rendered to private individuals*—(i) *Private scavenging.*—During the year under report, the system was introduced into 102 additional houses of the C, D and E divisions. The number of houses served by private scavenging agency on the last day of the year was 558 as against 456 in the previous year. The amount of fees collected was Rs. 754-7-6 as against Rs. 688-3-6 in the previous year and Rs. 730 in the revised estimate, while the charges were Rs. 691-13-0. It would thus appear that the system was worked at a profit of Rs. 62-10-6 to the municipality as against Rs. 26-2-0 in the previous year. The collections are detailed below :—

	Rs.	A.	P.
Arrears	7	3	0
Current	747	4	6
Total ..	754	7	6

Arrears.—The balance of old demand as shown in Statement IV-B, viz., Rs. 2-4-0 and Rs. 12-1-0, the arrear of the previous year (Rs. 14-5-0 in all), form the arrear demand for the year under report. Of this, Rs. 7-3-0 was collected before the close of the year. A sum of Rs. 7-2-0 was written off within the year by the council as irrecoverable. There was thus no balance outstanding on the 31st March 1897.

Current.—The demand for the year under this head amounted to Rs. 755-5-6 as against Rs. 677-13-0 in the previous year, of which Rs. 747-4-6 was collected within the year. A sum of Rs. 8-1-0 was written off by the council as irrecoverable within the year after due inquiry and verification on account of the houses having been vacant. Thus the balance at the close of the year was *nil.* The fees are now being collected in advance. During the current year, the council proposes to introduce the system into as many houses as possible. The chief difficulty felt in introducing the system more largely is the want of scavengers, who have to be sent for

from other places. No coercive processes were resorted to and no prosecutions were instituted for the recovery of the fees during the year.

35. (ii) *Other purposes, Rs.* 12.—This represents the fees collected for clearing away the contents of the cesspool constructed by a private individual at the rate of rupee one per month as in the previous year.

36. (*b*) *Other items*—(i) *Fishery rents.*—The fishery was leased out for the year, the lease fetching Rs. 191 as against Rs. 200 in the previous year ; the decrease is slight and calls for no remark.

37. (iii) *Fees for numbering carts, As.* 8.—This represents the fees collected at the rate of two annas per cart for renewing registration.

38. (iv) *Other items.*—The receipts under this head were Rs. 67-12-9, as against Rs. 22-11-6 in the previous year and Rs. 70 in the revised estimate. This sum (Rs. 67-12-9) includes the sale of license forms and the cost of law charges recovered under the decree of the District Munsif's Court from a person who filed a suit against the municipality.

39. (7) *Extraordinary and Debt—(d) Advances*—(ii) *Others, Rs.* 103-4-0.—This represents the amount recovered (Rs. 18-8-0) from the private scavengers who were given advances and brought from other places at the close of the previous year and the amount refunded by Government, Rs. 84-12-0, being the amount deposited in the previous year for acquiring a piece of land for placing the old car. The Government, in its Proceedings, Mis. No. 1373 M., dated 15th August 1896, ordered that the land need not be acquired for the purpose, but that compensation should be paid to the temple authorities for the land taken up by the council. The compensation will be paid during the current year.

III.—Expenditure.

40. The following abstract shows the expenditure under each grant in 1896-97 as compared with the figures of 1895-96 and the revised estimate for 1896-97 :—

Grants.	Actuals, 1895-96 (audited figures).	Actuals, 1896-97.	Revised estimate, 1896-97.	Percentage as compared with the total assets.	
				1895-96.	1896-97.
	Rs. A. P.	Rs. A. P.	Rs. A. P.		
Grant 1 (Public Works)	3,091 13 4	3,410 11 10	4,510 0 0	14·1	13·4
" 2 (Education)	5,449 8 6	5,519 10 8	5,630 0 0	24·8	21·6
" 3 (Sanitation and Medical services) ..	7,104 11 0	8,536 13 6	8,310 0 0	32·4	33·4
" 4 (Lighting and Miscellaneous municipal purposes)	1,436 4 10	1,986 8 3	2,430 0 0	6·5	7·8
" 5 (Supervision and management) ..	1,555 3 8	1,929 0 5	1,940 0 0	7·1	7·6
Advances recoverable	103 4 0	..	..	0·5	..
Refunds of other than current collections ..	..	1 0 0	..	..	..
Closing balance	3,205 14 10	4,142 9 9	2,800 0 0	14·6	16·2
Grand Total ..	21,946 12 2	25,526 6 5	25,620 0 0	100	100

41. *Grant* 1 (*Public Works*)—(1) *New Works*—(*a*) *Communications.*—The expenditure under this head amounted to Rs. 82-3-7, as against Rs. 798-4-2 in the previous year and Rs. 250 in the revised estimate. The decrease, as compared with the revised estimate, is due to the acquisition of the sites for widening the bazaar street not having been completed within the year. The details of expenditure are given in Statement II A.

42. (*b*) *Buildings.*—The outlay under this head was Rs. 428-1-0, as against Rs. 507-2-3 in the previous year and Rs. 1,400 in the revised estimate. The decrease, as compared with the revised estimate, is due to the fact that the extension of the high school building had to be postponed owing to the non-receipt of sanction of provincial grant from the Director of Public Instruction towards the cost of the same within the year. A new latrine was constructed for the use of people in the village of Vengalapuram annexed to the municipality. The details of expenditure are given in Statement II-A.

43. (*e*) *Miscellaneous Public Improvements.*—The sum of Rs. 106–5–1 entered under this head represents the cost of removing prickly-pear near the Chinnakolam Marriamman coil well, which adjoins the inhabited portion of the town, as sanctioned by the council.

44. (2) *Repairs*—(*a*) *Communications.*—The income from tolls credited to municipal funds was Rs. 4,260–4–0, the local fund share being deducted. The expenditure on construction of a toll-shed in the village of Vengalapuram annexed to the municipality during the year amounted to Rs. 61–3–11. The net receipts, therefore, were Rs. 4,199–0–1. The estimates originally sanctioned by the council for the repairs of the tunnels and the roads amounted to Rs. 3,268, of which Rs. 1,928–1–2 were spent during the year. The decrease in the expenditure, as compared with the sanctioned amount, is due to (1) bills having amounted to less than was anticipated, (2) to stoppages made for bad works, (3) non-payment for incomplete works, and (4) want of funds, the full grant having been utilized. A sum of Rs. 121–0–11 was spent for paying the salary of the road coolies engaged for carrying out departmental casual repairs and for cutting side-drains of the streets and roads during the year. The actual expenditure amounted to Rs. 2,049–2–1, as against Rs. 1,277–12–11 in the previous year and Rs. 1,880 in the revised estimate. Adding to this the sum of Rs. 82–3–7 spent for constructing tunnels (under New Works—(*a*) Communications), the total comes to Rs 2,131–5–8, or nearly 51 per cent. of the net receipts, as against Rs. 2,076–1–1 or 54 per cent. in the previous year. Many of the streets and smaller lanes were repaired during the year. The conditions of streets, roads and lanes during the year may be said to be fairer than in the previous year. I consider that the amount that the council can allot for the purpose is insufficient, and that it is very necessary to find funds therefor by increasing the rate of tolls. Materials are not available in the vicinity and cartage consumes nearly half the allotment. The number of miles of roads, including streets, roads and lanes, maintained by the council during the year was 13 miles 1 furlong and 175 yards.

	M.	F.	YDS.
Metalled	12	2	131
Unmetalled	0	7	44
Total ..	13	1	175

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

45. (*b*) *Buildings.*—The council having found that the floor of the sheep and cow slaughter-houses was out of order, they were repaired at a cost of Rs. 234. The actual expenditure under this head was Rs. 209–10–9, as against Rs. 418–14–2 in the previous year and Rs. 340 in the revised estimate. The decrease as compared with the revised estimate is due to the fact that the repairs of the hospital building were not put in hand during the year and the repairs of the Chinnaparacherry latrine were postponed in view to replacing it by a masonry one during the current year. The details of expenditure are given in Statement II-A.

46. (2) (*d*) *Water-supply*—(ii) *Establishment.*—When cholera was prevalent in the town from June to September the drinking-water wells and the Chetti tank were cleared and hankanized. The outlay was Rs. 256–12–11, as against Rs. 54–11–3 in the previous year and Rs. 250 in the revised estimate. The details of expenditure are given below:—

	RS	A.	P.
Pay of tank-watcher	47	12	0
Cost of permanganate of potash	78	1	0
„ putting up a pulley to the Government tope well ..	5	11	4
„ removing the silt from the circular draw-well near the high school gate	61	7	0
„ digging a well near the latrine on the Railway station road	27	15	5
„ putting up a bund to the Chetty tank to prevent the flowing of dirty surface-water into the tank	35	14	2
Total ..	256	12	11

Water-supply.—The chief source of water-supply is the Chetti tank, and there are also five draw and two step wells which are used by the public for drinking purposes. The water-supply was fairly good, but owing to failure of rain in June, July and August there was scarcity felt in August. A watchman is kept to prevent washing and bathing in the tank. Arrangements will be made during the current year to put up water-pumps on a masonry platform in the Chetti tank to prevent pollution.

47. (3) *Establishment.*—The sum of Rs. 223–15–11 entered under this head represents the pay of the municipal overseer appointed to supervise the public works of the municipality during the year. The saving of Rs. 16–0–1 was due to (1) the entertainment of the municipal overseer only on the 22nd March 1896, (2) the municipal overseer's place having been vacant for one day in June 1896, (3) the municipal overseer having been granted leave on loss of pay for two days in July 1896, and (4) on account of fines imposed for neglect of duty.

48. (4) *Tools and Plant and other Stores.*—The entry under this head was Rupees 54–8–6, as against Rs. 35–0–7 in the previous year and Rs. 60 in the revised estimate. The increase, as compared with the actuals of the previous year, is due to the cost of stationery and drawing articles purchased for the use of the municipal overseer and pickaxes and baskets purchased for road coolies.

49. *Grant 2, Education.*—The total expenditure on education amounted to Rupees 5,519–10–8, as against Rs. 5,449–8–6 in the previous year and Rs. 5,630 in the revised estimate. The chief causes of the increase were—

(*a*) The opening of a primary school in the Vengalapuram village.
(*b*) The entertainment of a Muhammadan inspecting schoolmaster.
(*c*) More result grants paid to the salary-results system schools than last year.

Deducting the school-fee receipts, &c., amounting to Rs. 3,618–5–7, Rs. 10–5–9, other revenue from educational institutions, and the provincial grant of Rs. 626–7–2, the net expenditure on education was Rs. 1,264–8–2, *i.e.*, 8·7 per cent. of the income from taxation and rents.

50. (2) *Municipal Schools*—(i) *On Salary System.*—The expenditure under this head represents the cost of maintaining the municipal high school. The average daily attendance was 110 as against 112 in the previous year. The net cost amounted to Rs. 2,846–4–4, excluding the expenditure incurred on account of the pay, &c., of the gymnastic instructor and the drawing master shown under 7. Miscellaneous. The fee receipts amounted to Rs. 2,988–8–7; other revenue from the institution was Rupees 3–14–6, and the provincial grant was Rs. 584–5–6, deducting the grant received for the common gymnastic instructor and the girls of the Panchama primary school. Thus the total receipt was Rs. 3,576–12–7. The high school was thus worked at a profit of Rs. 730–8–3. Three boys, against fourteen in the previous year, passed the Lower Secondary examination out of twelve sent up. The results were unsatisfactory; but the state and discipline of the school are said to be satisfactory by the Educational officers. The opening of the sixth form may be sanctioned at least from January 1898, as the maintenance of the high school has been a source of income to the municipality.

(*a*) *Establishment.*—The salary of the masters amounted to Rs. 213 a month, or Rs. 2,556 for the year, excluding the pay of the drawing master, which is debited under 7. Miscellaneous. The saving of Rs. 1–15–0 shown in Statement II-B was due to the last assistant master's place having been vacant for four days in August 1896. A sum of Rs. 4 was paid as salary to the acting headmaster for the days spent by him in transit from Kattayi, as recommended by the Inspector of Schools, Western Circle.

(*b*) *Contingencies.*—The expenditure incurred under this head was Rs. 288–3–4 as against Rs. 320–11–6 (excluding the cost of drawing articles, Rs. 35) in the previous year and Rs. 300 in the revised estimate. The details are given below:—

	RS.	A.	P.
Library books	25	12	0
Furniture and Science apparatus	169	12	6
Prize books	25	9	0
Stationery	14	8	2
Ordinary contingencies	52	9	8
Total ..	288	3	4

51. *On Salary-result System.*—The expenditure under this head represents the cost of maintaining four primary schools—two for Hindus, one for Muhammadans, and the remaining one for Panchamas. The following statement shows the expenditure on each school:—

	Rs.	A.	P.
Hindu upper primary school in the town	1,202	6	8
„ lower primary school in Vengalapuram	102	2	0
Muhammadan upper primary school	419	7	7
Panchama upper primary school	237	3	9
Total ..	1,961	4	0

The total expenditure under this head amounted to Rs. 1,961–4–0 as against Rs. 1,805–12–10 in the previous year and Rs. 2,010 in the revised estimate. The increase, as compared with the actuals of the previous year, is due to the opening of a Hindu primary school in the village of Vengalapuram and to the payment of more result stipends than last year.

(i) (*a*) *Hindu Upper Primary School.*—The monthly cost of the establishment was Rs. 67, or Rs. 804 for the year. The actual cost of the establishment was Rupees 800–1–10 as against Rs. 745–4–9 in the previous year. The saving of Rs. 3–14–2 was due to the fact that the peon's place was vacant for thirty days from 27th April to 26th May 1896. The net cost of maintaining this school was Rs. 663–13–11 [Rs. 1,202–6–8 — Rs. 537–4–0 (school fees) — Rs. 1–4–9 (other revenue from educational institutions)] as against Rs. 512–0–2 in the previous year. The average attendance was 215 as against 149 in the previous year. The results of the school have been considered satisfactory by the Educational officers.

(i) (*b*) *Hindu Lower Primary School at Vengalapuram.*—This school was newly started in the village during the year (*vide* G.O., No. 128 M., dated 23rd January 1896). The monthly cost of the establishment was Rs. 7, or Rs. 84 per annum, but the actual cost was Rs. 64–2–1. The saving of Rs. 19–13–11 is due to the entertainment of the teacher only on the 27th May 1896, when the school was opened. The net cost of maintaining the school was [Rs. 102–2–0 — Rs. 41–10–0 (school fees)] Rs. 60–8–0 during the year. The average attendance was 25. The results of the school were satisfactory.

(ii) *Muhammadan Upper Primary School.*—The monthly cost of the establishment was Rs. 28, or Rs. 336 *plus* Rs. 6–3–2 paid to third assistant teacher whose services were dispensed with only on the 2nd April 1896 instead of on the 1st March 1896, as provided in the budget. The actual cost of the establishment was Rupees 326–4–8 as against Rs. 406–7–11 in the previous year. A saving of Rs. 15–14–6 was due to the post of the headmaster having been vacant from 26th July to 9th September 1896 and to the stoppages made for three days in January 1897 in the headmaster's pay on account of his absence without leave. The net cost of maintaining the school was Rs. 387–10–1 [Rs. 419–7–7 — Rs. 27–0–0 (school-fees) + Rs. 4–13–6 (other revenue from educational institutions)] as against Rs. 452–13–11 in the previous year. The average attendance and the results of the school were throughout unsatisfactory during the year, owing to the starting of a private school by the teacher whose services were dispensed with by the council and owing to the indifference of the Muhammadan population generally to education in spite of my personal exertions to bring the school to a satisfactory condition. The school has since been shifted to another locality and it shows signs of improvement, and it is hoped that better results will be obtained during the current year under the present headmaster who has been recently appointed on the recommendation of the Educational department. The average attendance was 60 against 41 in the previous year as per report of the educational officers.

(iii) *Panchama Upper Primary School.*—The monthly cost of the establishment was Rs. 14, or Rs. 168 per annum; but the actual cost was Rs. 166–8–3 as against Rs. 166–12–0 in the previous year. A saving of Rs. 1–7–9 was due to the post of headmaster and the first assistant having been vacant for two days and five days, respectively, in January 1897. The net cost of maintaining the school was (Rupees 237–3–9 *less* Rs. 23–15–0 *plus* Rs. 2–15–0 other revenue from educational institutions

and the provincial grant)] Rs. 210–5–9 as against Rs. 215–8–3 in the previous year. The average attendance was 42 (boys and girls) as against 38 (boys and girls) in the previous year. The results of the school during the year were satisfactory.

(*a*) *Fixed payments.*—The expenditure under this head was Rs. 1,357–0–10 as against Rs. 1,318–8–8 in the previous year and Rs. 1,360 in the revised estimate.

(*b*) *Results stipends.*—The expenditure under this head amounted to rupees 298–4–0 as against Rs. 200 in the revised estimate. The result stipends were paid at the maximum rates to the Muhammadan and Panchama primary schools as the council consider them backward, and at half the rate to the Hindu upper primary and Vengalapuram primary school in accordance with the recommendation of the Educational department. At the close of the year the Educational department again recommended that all the savings under education should be paid proportionately to the primary schools without assigning any reason; this the council did not approve. The number of pupils on the rolls in all the municipal primary schools on the 31st March 1897 was 343 (boys and girls) as against 336 (boys and girls) in the previous year, while the number of those that presented themselves for examination and who passed were 169 and 143 as against 126 and 111, respectively, in the previous year. The results of the primary schools during the year were satisfactory.

(*c*) *Contingencies.*—The expenditure under this head amounted to Rs. 305–15–2 as against Rs. 287–4–2 in the previous year and Rs. 280 in the revised estimate. The details are given below:—

Schools.	House-rent. Rs.	A.	P.	Contingencies. Rs.	A.	P.
Hindu upper primary school	144	0	0	31	4	10
„ lower primary school, Vengalapuram ..	6	13	11	19	0	0
Muhammadan upper primary school	45	0	0	22	4	11
Panchama upper primary school	24	0	0	13	7	6
Total ..	305	15	2			

The increase, as compared with the actuals of the previous year, was due to the furniture, &c., supplied to Hindu lower primary school at Vengalapuram newly started. The council possessed no school buildings of its own, except the Municipal high school which was vested in the municipal council by Government. There were no suitable sites available for the construction of a school building for the Panchama primary school as contemplated. All the primary schools are in rented buildings.

52. (4) *Results Grants.*—The result grants paid to the aided schools during the year amounted to Rs. 197–14–0 as against Rs. 200 in the previous year and Rs. 200 in the revised estimate. Eleven schools were recognised for grants as in the previous year and nine of them were examined. The number of pupils who presented themselves and who passed was 205 and 155 as against 223 and 139, respectively, in the previous year. The result grants were paid at the maximum rates during the year.

53. (6) *Inspection*—(*b*) *Municipal Inspectors*—(i) *Establishment.*—During the year under report a separate joint Muhammadan inspecting schoolmaster, for the supervision of the Muhammadan schools of the three municipalities—Salem, Tiruppattúr and Vániyambádi—was entertained in accordance with the recommendation of the Director of Public Instruction, Madras. The outlay under this head amounted to Rs. 144–14–3 as against Rs. 88–12–8 in the previous year and Rs. 150 in the revised estimate. The monthly cost of the establishment was Rs. 14–2–8. The Muhammadan inspecting schoolmaster was entertained only on the 24th June 1896.

54. (ii) *Contingencies.*—The charges amounted to Rs. 64–6–8 as against rupees 58–6–0 in the previous year and Rs. 70 in the revised estimate. This represents the cost of printed forms, stationery, boxes for keeping the records, &c., supplied and the fixed travelling allowances paid to the Hindu and Muhammadan inspecting schoolmasters.

55. (7) *Miscellaneous*—(*a*) *Building, Furniture, &c., Grants.*—During the year, the managers of the aided schools did not construct buildings for their own schools, and hence there was no expenditure under the item.

(*b*) *Common Gymnasium*—(i) *Establishment.*—The pay of the instructor was Rs. 12 per mensem, or Rs. 144 for the year, but the actual payment was Rs. 136–4–2 during the year. The saving of Rs. 7–11–10 was due to the post having been vacant for twenty days in August owing to the permanent incumbent having been on leave on forfeiture of pay.

(ii) *Contingencies, Rs.* 11–9–0.—This represents the cost of gymnastic apparatus purchased during the year.

(*c*) *Common Drawingmaster.*—The pay of the drawingmaster was Rs. 15 per mensem, or Rs. 180 per annum; but the actual cost was Rs. 157–2–3 as against rupees 107–6–8 in the previous year and Rs. 160 in the revised estimate. There is very slight difference between the revised estimate and the actuals. The place was vacant for eight days in June, eleven days in July and eleven days in September 1896 and fifteen days in February 1897; and hence the short expenditure.

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

57. *Grant III, Sanitation and Medical Services—Hospitals and Dispensaries—*(*a*) *Establishment.*—The monthly cost of the establishment was Rs. 178–4–0, or Rs. 2,139 per annum. The total cost incurred on account of the establishment was Rs. 1,995–1–2 as against Rs. 2,083–11–4 in the previous year and Rs. 2,020 in the revised estimate. The saving of Rs. 143–14–10 is due to the fact (1) that the civil apothecary was on privilege leave for one month and thirty days from the 21st August 1896 and that a medical subordinate on Rs. 35 + Rs. 10 allowance was in charge; (2) that the midwife was paid at Rs. 10 per mensem from 1st March to 16th July 1896, when alone her pay was raised to Rs. 12 per mensem; and (3) that the compounder's place was vacant from 5th to 23rd December 1896, on which date a probationary compounder on Rs. 5 per mensem was entertained. The hospital was in charge of a civil apothecary, one-eighth of whose salary (Rs. 150 per mensem) is being paid from Provincial funds as usual. No quarters were provided in accordance with G.O., No. 1005 L., dated 6th June 1894, as he is a civil apothecary, but he lives very close to the municipal hospital.

(*b*) *Medicines and Supplies.*—The expenditure under this head was Rs. 391–3–0 as against Rs. 346–15–7 in the previous year and Rs. 400 in the revised estimate.

(*c*) *Diet of Patients.*—The total cost of dieting the in-patients was Rs. 231–0–1 as against Rs. 225–14–11 in the previous year and Rs. 210 in the revised estimate.

(*d*) *Sundries and Contingencies.*—The expenditure under this head was rupees 285–7–8 as against Rs. 247–12–10 in the previous year and Rs. 280 in the revised estimate. The increase, as compared with the actuals of the previous year, is due to the cost of forms, operation table, books, &c., supplied during the year, and the increase, as compared with the revised estimate, is due to the fact that three hanging lamps were supplied to the hospital at the close of the official year in accordance with the recommendation of the District Medical officer, Salem. The total cost of maintaining the hospital during the year was Rs. 2,902–11–11 *plus* Rs. 72–0–4 (shown under Grant I (1) New works—(*b*) Buildings, being the cost of constructing an operation room, *minus* Rs. 13–5–10 (the receipts from the sale of medicines and other hospital receipts), viz., Rs. 2,961–6–5 as against Rs. 2,884–13–8 in the previous year and Rs. 2,910 in the revised estimate. A quarter of the charges was contributed by the Tiruppattúr Taluk Board towards the upkeep of the municipal hospital (*vide* G.O., No. 2104 L., dated 20th September 1893), and the amount contributed by that body during the year was Rs. 725–11–0. The balance of Rs. 14–10–7 is shown under assets in note to statement II. The total number of in and out patients treated during the year were 132 and 10,860, respectively, as against 125 and 12,969 in the previous year. The reason for the decrease in the number of out-patients when compared with the figures of last year is the opening of a Gosha dispensary in the centre of the town. The rules framed by the council for the treatment of the sick at the municipal hospital, as amended by Government in G.O., Mis. No. 1528, dated 13th November 1889, were in force. There are nine beds (five male and four female in-patients) which are said to be sufficient to meet the requirements of the town. The council at its meeting held on the 13th July 1896 resolved to raise the pay of the

midwife from Rs. 10 to Rs. 12 on condition of her attending to twelve midwifery cases every month. The midwife attended 139 cases of labour as against 76 in the previous year, and no fines were imposed on her for short work. The District Medical and Sanitary Officer and the Sanitary Commissioner for Madras inspected the hospital during the year and they reported favourably on the state of the hospital. As suggested by the inspecting officers, an operation table and three hanging lamps were supplied and a lamp-post was put up in front of the hospital building for the convenience of the public during nights. Some of the unserviceable instruments were replaced, and the repairs and the alterations of the building and out-houses will be carried out during the current year. Necessary furniture will be supplied during the current year and the old ones sold. The question of constructing an operation room and a lying-in ward, as per standard plan of the Sanitary Board, is under the consideration of the council.

(*e*) *Contributions to Local Boards, Rs.* 173–7–7.—This represents the contribution of one-fourth of the charges paid by the council to the District Board, Salem, towards the cost of maintaining the Gosha dispensary of this town as resolved by the council. The dispensary is located in the centre of the town for the treatment of women and children, and it is in charge of a lady apothecary Miss R. Holmes. The institution is fairly availed of by the public. A copy of the Medical officer's report on the working of the hospital is submitted herewith.

58. (2) (*a*) *Contributions to Provincial Funds for Rs.* 154.—The outlay under this head represents the contribution paid on account of Medical College, sanitary inspection and medical reserve staff as per letter No. I.B.B.—41, dated 8th March 1897, of the Accountant-General, Madras.

59. (3) *Vaccination*—(*a*) *Establishment, Rs.* 144.—This represesents the pay of the second-class vaccinator on Rs. 12 per mensem. The midwife attached to the hospital was required to give seven vaccine cases every month without allowances, and for any extra work she was remunerated at the rate of As 4 a case.

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

—	1895–96.			1896–97.		
	Successful.	Unsuccessful.	Total.	Successful.	Unsuccessful.	Total.
Number of vaccine operations performed by the medical subordinate	90	..	90	40	..	40
Number of vaccine operations performed by the municipal vaccinator and vaccinatrix	712	..	712	840	5	845
Total number of vaccine operations performed by the medical subordinate on children under one year of age	74	..	74	30	..	30
Total number of vaccine operations performed by the municipal vaccinator and vaccinatrix on children under one year of age	575	..	575	618	..	618
Total number of operations ..	802	..	802	880	5	885

The average cost of each successful case was As. 3–11 as against As. 3–6 in the previous year. The average for the whole Presidency was As. 4–1 as against As. 4–2 in the previous year. The total number of operations performed was 885 (the total number of births registered being 670) as against 802 in the previous year, the chief cause for the increase being the inclusion of the village of Vengalapuram within the municipal limits during the year. The proportion per mille of the total number of successful operations (880) to total population (17,693) was about 50 as against 48 in the previous year. During the year, 37 cases of disobedience to notices issued under section 138 of the Act to get unprotected children vaccinated were reported to the Magistrate and there were no convictions, as the warning of the magistrate had the desired effect. The total number of births registered during the year was 670 as against 750 in the previous year, and yet the results of vaccination were much better than in the previous year, and I should think it is chiefly attributable to the better supervision over vaccinator's work by the civil apothecary Mr. F. W. Harris.

The operations were performed with glycerine paste obtained from the central vaccine depôt, Salem, as in the previous year. The instructions laid down in G.O., No. 1502, dated 19th October 1894, are being strictly observed. The Sanitary Commissioner for Madras and the District Medical and Sanitary Officer have remarked in their recent inspection reports that the vaccination work was satisfactory, and that better attention should be paid to re-vaccination. The council have issued stringent orders to the vaccinator to pay more attention to re-vaccination. The vaccinator was required to give 70 cases every month. There was only one death during the year under report from small-pox.

(*b*) *Contingencies.*—The expenditure under this head was Rs. 75–1–0, as against Rs. 55–5–2 in the previous year and Rs. 70 in the revised estimate. The increase, as compared with the actuals of the previous year, was due to the cost of a table stool, box, &c., supplied to the vaccinator and the extra remuneration paid to the midwife for vaccine cases operated by her in excess of the minimum fixed.

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

Year.	Births.		Deaths.	
	Number registered.	Rate per mille.	Number registered.	Rate per mille.
1895-96	750	45	398	24
1896-97	670	38	678	38

The particulars of deaths are given below :—

Fever	224
Dysentery or diarrhœa	16
Small-pox	1
Cholera	268
All other causes	169
Total ..	678

The decrease in the number of births registered and the increase in the number of deaths registered is due to the prevalence of cholera in the town for nearly five months during the year. In accordance with the recommendations of the inspecting officers, the sanitary maistries were ordered to gather informations regarding births and deaths when they go daily rounds on sanitary duties and communicate the same to the registrar of births and deaths. The registrar also was directed to make careful inquiries, and he made such inquiries in the mornings of private midwifes, &c. I am of opinion that by these careful inquiries no births or deaths escaped registry. The number of prosecutions instituted during the year for failure to register births and deaths was two (one for birth and one for death), as against seven (three for births and four for deaths) in the previous year, and these two cases ended in convictions. The decrease in the number of prosecutions instituted is due to the fact that strict supervision was exercised in the matter, and that people were made to understand that they should give information of births and deaths then and there without fail. Arrangements are being made to put up boards in conspicuous places of the town during the current year.

(*a*) *Establishment Rs.* 144.—This represents the pay of the registrar of births and deaths at Rs. 12 per mensem.

(*b*) *Contingencies.*—The expenditure under this head amounted to Rs. 34–4–1, as against Rs. 31–1–7 in the previous year and Rs. 40 in the revised estimate. The decrease as compared with the revised estimate was due to the cost of printed registers having been less than was anticipated.

62. (5) *Conservancy, Road-cleaning and Road-watering*—(*a*) (i) *Establishment.*—The monthly cost of the establishment was Rs. 263, or Rs. 3,156 for the year, but the

actual cost was Rs. 3,042–3–3 as against Rs. 2,537–14–11 in the previous year. A saving of Rs. 137–15–10 shown in statement II-B was due to the following causes :—

(1) the horse allowance of Rs. 5 was not paid to the sanitary inspector for 21 days in March 1896 and 12 days in January 1897, as he had no pony during the perod ;

(2) the sanitary inspector's place was vacant for four days in August 1896 owing to the permanent incumbent having been on leave on half pay ;

(3) there were fines and stoppages in the pay of the staff for absence and neglect of work ; and

(4) the appointment of five female sweepers in place of male sweepers throughout the year as male sweepers were not available and the deviation from the sanctioned scale was unavoidable. A sum of Rs. 24–3–1 was paid at the rate of Rs. 15 per mensem for January and February 1897 to the temporary sanitary inspector (*vide* G.O., Mis. No. 217 M., dated 15th February 1897), as the permanent incumbent was under training at Madras.

63. (ii) *Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c.*—The outlay under this head amounted to Rs. 403, as against Rs. 344–7–0 in the previous year and Rs. 440 in the revised estimate. The decrease, as compared with the revised estimate, was due to additional bullocks not having been hired during the year. The sum of Rs. 403 entered under this head was paid to the contractor for five bullocks hired at Rs. 29 per mensem and the carpenter for supplying two new rubbish carts at Rs. 27–8–0 each.

64. *Private Scavenging*—(i) *Establishment.*—The expenditure under this head represents the pay of 13 scavengers employed (11 throughout the year and two from 12th February 1897) for removing night-soil from the private latrines. Each scavenger serves on an average 43 houses a day during the year. The charges under this head amounted to Rs. 649–8–0 as against Rs. 590–15–3 in the previous year and Rs. 650 in the revised estimate. The increase, as compared with the actuals of the previous year, was due to the appointment of an additional scavenger during the year. The saving of Rs. 16–9–2 shown in statement II-B was due to the fact (1) that 6 scavengers were entertained only on 17th March 1896 instead of 1st March 1896 in place of six scavengers who left the appointment during the month of February in the previous year, and (2) the fines and stoppages in the pay of the staff for absence and neglect of duty. A sum of Rs. 6–1–2 was also paid for the two additional scavengers entertained (*vide* G.O., Mis. No. 1148 M., dated 10th May 1897).

(ii) *Contingencies, such as cost of scavenging carts, &c.*—The expenditure under this head amounted to Rs. 42–5–0, as against Rs. 71–2–3 in the previous year and Rs. 40 in the revised estimate. The decrease, as compared with the actuals of the previous year, was due to the fact that two iron night-soil carts at a cost of Rs. 30 each were purchased in that year, while only one was purchased during the year. The sum of Rs. 42–5–0 represents the cost of purchasing and repairing the night-soil carts, brooms, winnows, &c., purchased for the use of scavengers for removing the night-soil from private latrines.

65. (*e*) *Cholera Charges.*—The epidemic of cholera was imported into the town from the Kolar Gold fields on the 3rd June, and subsequently prevailed in a sporadic form throughout June, July and till the 3rd August 1896, when there was a marked increase in the number of attacks. The water of the Chetti tank and two other draw-wells were suspected and closed temporarily on the recommendation of the sanitary officer, and then they were properly hankanized by the medical officer in charge of the hospital. The tank was properly watched both day and night by appointing a temporary watcher. Special cholera establishment, as detailed below, was employed (*vide* G.O., Mis. No. 1658 M., dated 23rd September 1896), and all measures were adopted to combat the disease according to the rules on the subject as far as the finances of the municipality permitted :—

	Rs.
One sanitary inspector	35+15
One sub-inspector	10
Four peons	8 each
Eight toties	7 each

Then the epidemic gradually subsided in the month of October and disappeared in December 1896. There was cholera throughout the year in the district, and hence stray cases occurred now and then. The number of attacks was 512, of which 268 proved fatal. The sum of Rs. 643–12–7 entered under this head represents the following charges:—

	Rs.	A.	P.
(1) Cost of special establishment employed	373	12	5
(2) Cart-hire paid to the medical officer	7	4	0
(3) Cost of disinfectants powder purchased	49	13	0
(4) Cost of medicines, such as perchloride of mercury, tin canisters, &c.	137	2	0
(5) Cost of alum purchased for hankanizing the bathing tank (Jubilee)	26	8	6
(6) Cost of unslaked lime, saw dust, clothes distributed to poors, &c.	34	4	8
(7) Iron receptacles	15	0	0
Total ..	643	12	7

66. (*d*) *Contingencies.*—The expenditure under this head was Rs. 128–8–1, as against Rs. 164–11–6 in the previous year and Rs. 100 in the revised estimate. The increase, as compared with the revised estimate, was due to the payment of travelling allowance to and from Madras to the sanitary inspector who was under training at Madras, and the cost of repairing the rubbish carts was also more than was anticipated. The figure of the previous year includes the cost of nine air-tight receptacles purchased in that year. The sum of Rs. 128–8–1 represents the cost of repairing the rubbish carts, &c., cost of purchasing pick-axes, mumties, tar, grease, winnows, baskets, stationery articles supplied for the sanitary inspector and the maistries and the payment of travelling allowance to the sanitary inspector under training in Madras.

67. The total number of dust-bins in the town on the 31st March 1897 was 144 (105 zinc and 39 stone slabs) including twenty dust-bins supplied during the year. Only one masonry latrine was constructed during the year. The number of latrines was eleven as against ten in the previous year. The sweepings of the town were collected in the dust-bins (144) placed in the streets and lanes and removed daily in carts drawn by bullocks and men to a selected depôt outside the town and there sold in auction every year; there is not much demand for the rubbish; a sum of Rs. 85 was, however, realized against Rs. 91 in the previous year as stated in paragraph 22 *supra*. The contents of the private and public latrines were also removed in iron air-tight covered carts (nine) to a selected depôt outside the municipal town and there buried in trenches. The sale of the night-soil fetched Rs. 20 as against Rs. 10 in the previous year. There are in all twelve rubbish carts and nine iron night-soil hand-carts as against ten and eight, respectively, in the previous year. There are no urinals in the town. Five bullocks were hired to draw the rubbish and night-soil carts. A separate scavenger is detailed for each public latrine, and he is to be at his latrine cleaning it as often as nuisance is committed from 6 to 10 A.M. and 2 to 6 P.M. The latrines are thus kept always neat. Private scavenging system was extended during the year. It would have been extended further, if scavengers were available. Attempts are being made to get them from Nellore, Madras, &c., and now that their pay has been increased, it is hoped that the system will be now introduced more extensively. I may state that I have been unremitting in my endeavours to introduce the service into all houses in the town. Provision has been made during the current year for the purchase of two rubbish carts, thirty-two iron night-soil hand-carts and thirty dust-bins. There is only one licensed cesspool, the contents of which are being cleaned at a monthly fee of Re. 1 by the municipal toty in a cylindrical cart drawn by a bullock. The inspecting officers and the local medical officer remark that sewage is allowed to be collected in cesspits or allowed to run in the street side drains where it soaks into the soil, and that this must be checked. The council has since obtained a plan from the Sanitary Board for the construction of cesspools in the town, and every possible arrangement is being made to induce people to construct cesspits of the kind on pain of prosecution. It is hoped that the nuisance complained of will no longer

exist. Pending the general scheme for drainage of the town, no other satisfactory arrangement is possible. Except for the fact that there was cholera for about five months, the public health might be said to be satisfactory.

68. *Grant 4, Lighting and Miscellaneous Municipal purposes—(i) Lighting—(a) Establishment.*—The outlay under this head represents the pay of the four lamp-lighters on Rs. 5 each. The monthly cost of the establishment was Rs. 20 or Rs. 240 per annum, but the actual cost was Rs. 239–10–0, as against Rs. 197–0–1 in the previous year and Rs. 250 in the revised estimate. A saving of As. 6 is due to the fines imposed on the lamp-lighters for neglect of duty. An additional lamp-lighter sanctioned in G.O., No. 128 M., dated 23rd January 1896, was not entertained during the year, as the additional lights put up during the year were also lighted by the present staff.

69. (*b*) *Contingencies.*—The outlay under this head was Rs. 979–6–11, as against Rs. 680–0–4 in the previous year and Rs. 960 in the revised estimate. The increase, as compared with the revised estimate, was due to the fact that the cost of putting up twenty-four additional lights was more than was anticipated. The total number of lamp-posts in the town at the close of the year was 132 as against 108 in the previous year. Twenty-four additional lights were put up during the year. The details of expenditure are given below:—

	Rs.	A.	P.
Kerosine oil	545	3	0
New iron lamp-posts and repairs	386	3	9
Sundries, such as, wicks, matches, chimneys, &c.	48	0	2
Total ..	979	6	11

70. (4) *Travellers' Bungalows.*—No expenditure was incurred under this item, as the old Forest office building was not handed over to the municipality as expected by the council.

71. (9) *Other Charges*—(ii) *Rewards for destruction of wild Animals and Snakes, Rs.* 10.—This represents the reward paid for the destruction of stray dogs in the town as usual.

72. (iii) *Printing.*—The outlay under this head amounted to Rs. 616–8–0, as against Rs. 383–10–10 in the previous year and Rs. 700 in the revised estimate. The decrease, as compared with the revised estimate, is due to a bill having had to be returned being incorrect and its being received back after the close of the year.

73. (iv) *Compensation for Lands.*—A sum of Rs. 300 was provided in the budget for acquiring sites for cart-stands and for residence of municipal sweepers and scavengers, but no suitable sites were found available, and the expenditure was not therefore incurred.

74. (v) *Other Items.*—The outlay under this head amounted to Rs. 140–15–4, as against Rs. 17–4–0 (audited figures) in the previous year and Rs. 120 in the revised estimate. The increase, as compared with the revised estimate, is due to the fact that the cost of supplying street-boards and the numbering houses in the village of Vengalapuram annexed to the municipality was more than was anticipated. Out of Rs. 140–15–4, Rs. 73–6–0 was law charges incurred in conducting a civil suit against the municipality brought by a private person to establish his right over a piece of land (*vide* paragraph 38 *supra*). The particulars of expenditure incurred under this head are given in detail in the margin of statement II.

75. *Grant 5—(a) General Establishment*—(i) *Office Establishment.*—The monthly cost of the establishment was Rs. 76, or Rs. 912 per annum. The actual expenditure was Rs. 908–8–1, as against Rs. 802–0–9 in the previous year and Rs. 910 in the revised estimate. A saving of Rs. 3–7–11 was due to (1) fines imposed on the establishment for neglect of duty, and (2) the entertainment of an attender only on the 7th March 1896, and (3) the attender's post having been vacant for six days, viz., three days in November 1896 and three days in January 1897.

76. (*b*) *Collection of Municipal Taxes*—(i) *Establishment.*—The monthly cost of the establishment was Rs. 31 or Rs. 372 per annum, but the actual cost was Rupees 367–0–10 as against Rs. 214–11–0 in the previous year, and Rs. 370 in the revised estimate. A saving of Rs. 4–15–2 was due to (1) the entertainment of an assistant on Rs. 3 per mensem to the bill-collector only on the 1st April instead of 1st March 1896, (2) the post of an assistant on Rs. 3 per mensem and of an assistant on Rs. 4 per mensem having been vacant for five days in August and one day in September 1896, respectively, and (3) the bill-collector's (on Rs. 10) post having been vacant for four days in September 1896.

(ii) *Purchase of Account books, paper, money-boxes, repair to out-posts, &c., Rs.* 77–2–0.—This represents the cost of an iron safe, &c., purchased for the use of the office for keeping money collected by the bill-collectors during holidays.

77. (iii) *Cost of Account forms supplied by V. N. Jubilee Press, Madras.*—The expenditure under this head amounted to Rs. 120–8–4 as against Rs. 81–13–5 in the previous year and Rs. 100 in the revised estimate. The increase, as compared with the actuals of the previous year, was due to the fact that more printed forms were supplied during the year than last year. The sum of Rs. 120–8–4 was paid in accordance with the letter No. 46-I.B.B., dated 9th March 1897 of the Accountant-General, Madras.

78. (*d*) *Office Contingencies other than* (*b*) (ii).—The expenditure under this head was Rs. 326–13–2 as against Rs. 350–2–6 in the previous year and Rs. 350 in the revised estimate. The sum of Rs. 326–13–2 represents the cost of adhesive and postage stamps, stationery, printing charges, travelling allowance to municipal servants and the house-rent paid during the year.

79. (*e*) *Contributions for Central Office and Audit Establishments.*—The expenditure under this head was Rs. 129 as against Rs. 100 in the previous year and Rs. 130 in the revised estimate and represents the contribution paid in accordance with the Accountant-General's letters Nos. 3599 and 519, dated 21st November 1896 and 15th February 1897, respectively.

80. *Refunds of other than current collections, Re.* 1.—This represents the amount refunded to a person to whom a piece of land was rented for one rupee per annum at the close of the previous year for storing firewood, &c., as the land was taken back by the council.

81. The excess expenditure incurred over the sanctioned allotments under the several heads may be admitted and sanction accorded.

IV.—Closing Balance.

82. Deducting the total expenditure of Rs. 21,383–12–8 from the total receipts including the opening balance, viz., Rs. 25,526–6–5, the closing balance was Rs. 4,142–9–9, which, with deposits, Rs. 1,559–4–0 deposited by the renters of several leases during the month of March last, amounted to Rs. 5,701–13–9. Adding to this the amount of uncashed cheques, viz., Rs. 363–9–9, the total comes to Rupees 6,065–7–6, which amount has been stated to be correct by the Deputy Collector in charge of Treasury, Salem, in his letter, No. 668-Acct., dated 10th April 1897. The closing balance was 18·5 per cent. of the year's total receipts. The increase in the closing balance as compared with the revised estimate (Rs. 2,500) was chiefly due to the amount of receipts from tax on arts, fees from educational institutions and fines under Municipal and other Acts being greater and less expenditure under grants 1 and 4 than was anticipated.

83. *Municipal Accounts.*—During the year under report, the accounts of the year 1895–96 were audited by M.R.Ry. T. Krishnasawmi Mudaliar, Municipal Auditor, and the results were said to be very satisfactory. I myself on two occasions during the year checked the accounts and the registers maintained in the office in addition to the checking of the accounts by the sub-registrar and municipal councillor and found them satisfactory. I may add that I have been receiving useful assistance from the councillor M.R.Ry. T. Ramasawmi Kattadiyar Avargal who checks the municipal

accounts and from M.R.Ry. T. Ramanujam Pillai Avergal, Sub-divisional officer, Public Works Department. I have also much pleasure to report, for the information of Government, that the councillors have been working harmoniously.

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

Endorsement No. 1084.

Submitted to Government, through the Collector of Salem. Many of the streets and lanes, which were reported to be bad in the previous year, were repaired during the year and with the exception of a few streets and roads, the condition of the roads may be said to be fair. Such of the streets and roads as are bad are being put in order during the current year. I am of opinion that the amount which the municipal council is able to allot for the repairs of roads and streets is insufficient to maintain them in a good state. It is necessary that the council should find funds for this purpose and it can only be done by increasing the rate of tolls.

(Signed) T. V. GOPALASAMI AIYAR,
Deputy Collector.

26*th May* 1897.

Forwarded.

I agree with the Divisional officer that the roads were in better order in the year under report than in the previous year. There are still ruined houses that ought to be removed here and there within municipal limits.

(Signed) C. H. MOUNSEY,
Ag. Collector.

28*th May* 1897.

Enclosure.

Concise Annual Report of the Municipal hospital at Tiruppattúr for the official year 1896–97 (*vide* paragraph 98 of S.O. No. 21 of 1896).

Public Health.—Cholera prevailed from the first week in June to the second week in December 1896. There were 512 attacks with * 267 deaths. Otherwise the public health has been normal. No undue prevalence of chicken-pox or measles. Small-pox does not appear in the hospital records.

2. *Vital Statistics.*—Births 670; deaths 678; cholera accounts for * 267 deaths. In 1895–96 there was no cholera and the births and deaths stood as 750 and 398, respectively. The number of births for the year under review is less by 80 and the number of deaths, excluding cholera, more by three than in the preceding year.

3. *Sanitation.*—The sanitation of the town is carried out by a sanitary inspector who has under his directions two maistries, forty sweepers, four lamp-lighters, two tank watchmen and twenty-five scavengers.

The public latrines are eleven in number. There are 558 licensed private latrines, making a total 569, and thus giving an average of 22¾ latrines to each of the 25 scavengers employed. Nine night-soil carts are employed to remove the deposits. A night-soil and a rubbish depôt are situated well out of the town. The street sweepings, &c., are collected in 144 dust-bins. One rubbish cart is employed to remove the sweepings to the depôt. Tiruppattúr has no pucka drains. The streets and the sub-soil water are polluted by the overflowings of cess-pools and cess-pits. There is but one cess-pool cart and one licensed cess-pool in Tiruppattúr. This matter was brought to the notice of the Chairman who lost no time whatever in starting arrangements for a proper and at the same time efficient system of cess-pools and cess-pool cleansing. The drinking water-supply of the public consists of the Chetty tank, five municipal and five private wells. The Chetty tank is, as such, always open to contamination. To prevent this, the Chairman has under consideration a system for preventing soiled vessels and extremities polluting the water. I understand that a number of good strong hand-pumps are likely to be erected for the convenience of the public and the conservation of the water. The tank watchmen do their duty well, much better than in any other town that I have served in.

4. *Vaccination.*—Eight hundred and eighty-five cases were operated on, of these only five were unsuccessful. The work was carried out by the (1) vaccinator, 730 cases; (2) the midwife, 115 cases and (3) the civil apothecary, 40 cases; of the total vaccinated, 648 were of one year and under all successful. In 1895–96 the total was 802. The year under report has an advance of

* The number of death from cholera according to the municipal register is 268. One case of death occurred is excluded from the figure entered herein.

83 cases. The main difficulty experienced by the vaccinator is in the passive resistence offered in the Muhammadan quarters. The cries of "gosha" and "absence of the malik" most effectually stopping him. Even when the midwife is admitted any curiosity as to the numbers, names and ages of the children is effectually repressed. The main dependence of the vaccinator is therefore on the birth registrar, and the major number of operations on children of "one year and under." The population of the town was in 1891, 17,693. The Hindus and Muhammadans being nearly equal in numbers.

5. (*a*) *Hospital.*—Provision is made for five male and four female patients. There is no provision for lying-in cases, for cases requiring segregation and poor Eurasian or European patients.

(*b*) *The Buildings* are in a fair condition; all necessary repairs will be carried out in 1897–98.

(*c*) A new operation table has been supplied, but there is no proper operation room to accommodate it in. Three hanging lamps (country-made) have replaced the cheap wall lamps previously in use. The chairs and benches are in a rickety state.

(*d*) (1) There was no inspection by the Surgeon-General.

(2) The District Medical and Sanitary Officer inspected the hospital in October 1896. The remarks were fair. Certain alterations in the building were suggested. I understand that these will be carried out during the current year. A lamp has been erected in the hospital compound for the convenience of night cases.

(*e*) Rupees 12–9–10 were realised by sales of medicines. As usual in small mofussil stations there was no recoveries for diets supplied.

Patients.	Years.									
	1892–93.		1893–94.		1894–95.		1895–96.		1896–97.	
	Number treated.	Average attendance.	Number treated.	Average attendance.	Number treated.	Average attendance.	Number treated.	Average attendance.	Number treated.	Average attendance.
In	103	3·55	100	3·49	112	3·39	125	3·64	132	4·71
Out	10,717	56·59	10,648	55·79	12,844	67·20	12,969	67·04	10,860	54·43

(*f*) There has been a decrease in the out-patients department owing to the opening of a gosha dispensary in the centre of the town and to the panic caused by a six months' visitation of cholera.

(*g*) Of deaths amongst the in-patients, two were anæmia, one from gangrene of the lungs and one from a punctured wound of the abdomen, total five. There were no deaths from diseases acquired in hospital.

(*h*) Four hundred and thirty operations were performed. These were, with a few exceptions, of a minor nature and were discharged, cured or relieved. No case was discharged "otherwise" nor did any case die under or after operation.

(*i*) The establishment consists of the apothecary in charge, a compounder, a midwife, a cook, a male ward cooly and a male scavenger. So far as the servants' duties go they perform their work well. But the want of a female ward cooly is a desideratum for the simple reason that having a female ward we have women patients. The midwife, for obvious reasons, cannot be midwife and nurse in the hospital while she has vaccination and a minimum of 12 labour cases to account for.

(*j*) The midwife's salary is Rs. 12 per mensem. For this she has to show a minimum of 12 labour cases and seven cases of vaccination. Besides this she has to issue vaccination notices in the extensive Muhammadan quarters. She attended 139 cases of labour during the year 1896–97; considering her other duties her work has been good.

(*k*) A Gosha dispensary was opened in the beginning of the year. It is situated in the centre of the town and is quite unconnected with this institution. From reports I understand that its establishment is appreciated by the public.

(*l*) *General remarks.*—The town of Tiruppattúr requires a good drinking water-supply, a system of drainage, and a system to render somewhat less objectionable the present practice of allowing house waste to rot in cess-pools or in the streets. The municipality could not possibly attend to all three at once. Some effort, however, could be made with regard to (*d*) an increased and comparatively good water-supply and (*b*) provision for removing household waste.

TIRUPPATTUR,
14th April 1897.

(Signed) F. W. HARRIS,
Civil Apothecary.

VSR Tiruppattur Annual Report for 1896-97.

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings :—

Current No. 2102M of 1897, dated 25th May from the Chairman M.C. Tiruppattur

Current No. of 189 , dated from the

Current No. of 189 , dated from the

Current No. of 189 , dated from the

Order— No. 1687 M. dt 29.7.97.

The ~~estimated~~ receipts and charges of the Tiruppattur Municipality for 1896–97 ~~, as passed by Government,~~ are compared below with the budget and revised estimates for the year and the actuals of 1895–96.

	Actuals, 1895–96	Budget Estimate, 1896–97	Revised Estimate, 1896–97	Actuals 1896–97.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	2916	2790	3210	3206
Tax on Arts	..	1000	1600	1680
Tax on Buildings and Lands	5559	5900	5960	6018
Water-Tax on Buildings and Lands	..			
Tax on Vehicles and Animals	381	500	500	504
Tax on Carts	772	1000	1000	1031
Tolls	3872	3300	4260	4260
Realizations under Special Acts	120	100	160	140
Rent of Lands, Buildings, &c, and sale-proceeds of Lands, &c.	210	420	460	298
Conservancy Receipts	101	150	120	105
Fees and Revenue from Educational Institutions ..	3429	3210	3410	3629
Fees and Revenue from Medical Institutions	20	30	20	13
Income from Markets and Slaughter-houses	843	1000	970	994
License fees	412	500	440	452
Other fees	48	110	50	44
Fines under Municipal and other Acts	681	500	500	671
Interest on Investments and premium on Loans ..	..			
Grants and Contributions from Government	757	970	1130	626
Do. from Local Boards	726	740	730	726
Do. from other bodies	120	100	100	1
Recoveries for services to private individuals	700	740	740	766
Miscellaneous	280	280	260	269
Loans				..
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund				
Advances Recovered				108
Total ..	21947	23340	25620	25526

Charges.	Actuals, 1895-96.	Budget Estimate, 1896-97.	Revised Estimate, 1896-97.	Actuals 1896-97
	Rs.	Rs.	Rs.	Rs.
GRANT I.				
New Works—				
Communications	798	250	250	82
Buildings	507	1399	1400	428
Drainage				
Water-supply				34
Miscellaneous Public Improvements ..		110	110	106
Repairs—				
Communications	1278	1850	1880	2049
Buildings	419	314	340	210
Drainage	..			
Water-supply	55	210	250	257 223
Establishment	..	240	220	224
Tools and Plant and other Stores	25	50	60	55
Contributions for Public Works				
Total ..	3092	4423	4510	3411 3305
GRANT II—				
Training Schools	27			
Municipal Schools—				
(*a*) On the Salary System	2869	2850	2850	2846
(*b*) On the Salary Result System	1806	2040	2010	1961
Salary Grants-in-aid	..			
Result Grants	200	200	200	198
Building and Furniture Combined Grants	100	30	30	"
Inspection	147	240	220	209
Miscellaneous	302	340	320	305
Total ..	5451	5700	5630	5519
GRANT III—				
Hospitals and Dispensaries	2904	3140	2910	3076
Contributions	167	154	140	154
Vaccination	175	220	210	219
Registration of Births and Deaths	149	160	180	178
Conservancy, Road-cleaning and Road-watering ..	3709	5079	4870	4910 5016
Total ..	7104	8754	8310	8537 8643
GRANT IV—				
Lighting	877	1240	1210	1219
Markets and Slaughter-houses	..			
Choultries	..			
Traveller's Bungalows	..	130	90	..
Avenues				
Public Garden, Survey of Land, Fire and other charges.	559	888	1130	767
Total ..	1436	2268	2430	1986
GRANT V—				
Supervision and Management	1555	1925	1940	1929
Repayment of Debt				
Interest on loan				
Advances Recoverable	103	..	..	..
Refunds				1
Discount				
Pensions and Gratuities				
Investments				
Balance	3206	280	2800	4143
Total ..	21947	23340	25620	25526

2. The number of meetings held by the Municipal Council was 24 or two more than in the previous year. There was a slight decline in the average attendance of the members, which however continued to be satisfactory.

3. Receipts-(1) The tax on arts was levied for the first time during the year. The demand under this head as originally assessed by the Chairman was Rs. 2150, but more than twenty per cent of this amount was remitted by the Council on appeal. Some explanation should have been given. Owing to the inclusion of the village of Vengalpuram within Municipal limits, the number of houses assessed to the tax on buildings and the net current demand under this head rose from 2,658 and Rs.5,358 to 2,806 and Rs.5,983 respectively; ~~for the reason stated in para 10 of the Chairman's report the demand under the tax on lands, which was also revised during the year, showed a slight falling off.~~ The collections under the principal taxes continued to be very satisfactory.

(2) The receipts from the taxes on vehicles animals and carts, tolls and school fees showed an improvement, which is explained in paras 11, 15 and 23 of the Chairman's report

(3) It is satisfactory to observe that the number of houses served by the private scavenging agency rose from 456 to 558 and the receipts covered the cost of the service ~~was worked at a profit of Rs.62 to the Municipal Council against Rs.86 in 1895-1896. It is hoped that~~ the efforts made to improve this service should be sustained until all the latrines in the town are brought under the control of Municipal agency.

4. Expenditure (1) Public Works

No new work of any importance was undertaken during the year. The roads are reported by the Revenue Divisional Officer to have been generally in fair order. The suggestion to raise the rate of tolls in order to allot more money for the maintenance of roads, contained in para 44 of the Chairman's report, should form the subject of a separate communication.

(2) Education. A sum of Rs.1958 was spent on primary education, while secondary education was worked at a profit of Rs.694 to the Council. The net expenditure on education was thus Rs.1264 or 9.4 per cent of the receipts from taxation. As in the previous year, the Municipal Council maintained a High School on the salary system, but the number of primary schools was four against three in 1895-96, a new school having been opened at Vengalpuram. The Council also aided nine primary schools with result grants or one less than in the previous year. The attendance at the High and the Hindu Upper primary schools improved somewhat, but ~~that~~ at the Muhammadan school ~~showed~~ there was a further falling off, which ~~is~~ explained in para. 51(ii) of the Chairman's report. The numbers on the rolls of the aided schools also declined. The results of the Lower secondary examination were not good, only three out of twelve pupils presented having been successful, but the Municipal primary and aided schools appear to have done well at the departmental and grant examinations. ~~It is to be regretted that~~ the total number of boys under instruction in the Municipal and aided schools fell from 929 to 857, or being 64.5 per cent of the male population of school goingage. This is a matter for regret. The request contained in para.50 of the Chairman's report should ~~form the subject of a separate communica-~~ tion, ~~which should~~ be submitted through the Director of Public Instruction.

(3) Medical Relief. ~~Owing to~~ the opening of a ~~dispensary for~~ women and children by the ~~District Board and the prevalence of cholera in the town for six months,~~ the total number of patients treated at the Municipal hospital fell from 13,094 to 10,992, but it is satisfactory to note that the midwife employed by the Municiapl Council attended 139 cases of labor against 76 in 1895-96.

(4) Vaccination and Vital statistics. The reported number of persons vaccinated during the year rose from 802 to 885 owing to the inclusion of Vengalpuram within Municipal limits and the quality of the work turned out ~~continues~~ also was reported to be satisfactory. Infantile vaccination ~~also~~ received fair attention, the number of children successfully vaccinated being 36.6 per mille of the population against a registered birth rate of 37.9 per mille.

Owing to the prevalence of cholera, the number of deaths registered during the year rose from 398 to 678, ~~but that of~~ the ~~birth~~ rate ~~registered~~ fell from 750 to 670. ~~The reason given for this decline in para 61 of the Chairman's report cannot be considered~~

considered satisfactory. Every effort should be made to improve the registration of births in the current year. It is therefore hoped.

(5) Sanitation. The expenditure under this head was Rs.4,910 or 96.7 per cent of the allotment and 22 per cent of the receipts. From para 67 of the Chairman's report it appears that some attention was paid to the sanitation of the town during the year. but the Municipal Council should not relax its efforts in this direction until all the defects pointed out by the Sanitary Commissioner in his last inspection notes, recorded in G.O.No.754 M, dated 31st March 1897 and in para 2 of the Collector's endorsement have been remedied as far as funds permit.

5. General remarks. The year closed with a balance of Rs. 4145 or 18.5 per cent of the current receipts. The excess expenditure incurred over the sanctioned allotments will be admitted in the accounts .

Except in regard to primary education and the registration of births, in the administration of the Municipality during the year under review continued to be on the whole satisfactory. The Government notes with pleasure the testimony borne by the Chairman to the assistance rendered to him by the Councillors M.R.Ry.T.Ramaswami Kattadiyar and M.R.Ry.T.Ramanujan Pillai.

15/6/97

To

The Chairman, M.C., Tiruppattur.
,, Collector of Salem.
,, President, Dt. Bd., Salem.
,, Accountant General.
,, Director of Pub. Instn.
,, Surgeon General.
,, Sanitary Board.
,, Sanitary Commissioner.
,, Sanitary Engineer.
Editor's Table.

Dupd 20/8/97

ANNUAL STATEMENTS

FOR THE YEAR

1896-97

of the

Tiruppattur MUNICIPALITY.

CHINTAMANI PRESS, TIRUPATUR.

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Tiruppattur during the official year 1896-97.

	Actuals 1896-97.						Budget Estimate for 1896-97.			Revised Estimate for 1896-97.			Actuals, 1895-96 (audited figures).		
	Details of Minor Heads.			Totals of Major Heads.											
1	2			3			4			5			6		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. BALANCE BROUGHT FORWARD—															
a. Municipal Fund	3,205	14	10				2,790	-	-	3,210	-	-	2,916	1	3
b. Endowments															
c. Water-tax Fund				3,205	14	10									
2. MUNICIPAL RATES AND TAXES—															
a. Tax on arts, &c. (section 53) ..	1,680	-	-	✓			1,000	-	-	1,600	-	-	-	-	-
b. Tax on buildings (section 63) ..	5,946	-	10	✓			5,800	-	-	5,900	-	-	5,475	14	7
c. Tax on lands (section 63) ..	72	7	1	✓			100	-	-	60	-	-	82	12	2
d. Water-tax on buildings and lands (section 75)	-	-	-				-	-	-	-	-	-	-	-	-
e. Tax on vehicles with springs and palanquins (section 77) ..	83	4	-	✓			80	-	-	80	-	-	64	8	-
f. Tax on animals (section 77) ..	420	15	-	✓			420	-	-	420	-	-	316	12	-
g. Tax on carts and other vehicles without springs (section 85) ..	1,030	8	-	✓			1,000	-	-	1,000	-	-	772	-	-
h. Tolls (section 91)—															
Gross receipts .. 5,310	✓														
Less Local Fund share 1,049-12-	4,260	4	-	✓			3,300	-	-	4,260	-	-	3,871	8	7
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	-	-	-	13,493	6	11									
3. REALIZATIONS UNDER SPECIAL ACTS—															
a. Pounds	-	-	-				-	-	-	-	-	-	-	-	-
b. Ferry rents	-	-	-				-	-	-	-	-	-	-	-	-
c. Fees under Act II of 1888 ..	140	-	-	140	-	-	100	-	-	160	-	-	120	-	-
Carried forward ..				13,633	6	11	11,800	-	-	13,480	-	-	10,703	7	4

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Tiruppattur during the official year 1896-97—*continued*.

	Actuals 1896-97. Details of Minor Heads.	Actuals 1896-97. Totals of Major Heads.	Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	Actuals, 1895-96 (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 ..		13,63[illegible] 6 11	11,800 - -	13,480 - -	10703 7 4
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	53 6 2		30 - -	50 - -	13 - -
ii. Rent of buildings	- - -		- - -	- - -	- - -
iii. Avenue receipts	189 9 2		300 - -	190 - -	146 2 6
iv. Fees from Travellers' Bungalows	- - -		30 - -	- - -	- - -
b. i. Sale-proceeds of lands and buildings	- - -		- - -	150 - -	- - -
ii. Produce of lands, gardens, &c.	16 11 -		30 - -	20 - -	21 14 6
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	38 1 9		30 - -	50 - -	29 4 6
c. Conservancy receipts—					
Sale-proceeds of night-soil, street refuse, &c.	105 - -		150 - -	120 - -	101 - -
d. i. Fees from educational institutions	3618 5 7		3,200 - -	3400 - -	3409 0 7
ii. Other revenue from educational institutions ..	10 5 9		10 - -	10 - -	19 13 7
e. i. Sale-proceeds and composition fees of medicines ..	12 9 10		20 - -	10 - -	19 9 -
ii. Other Hospital receipts ..	- 12 -		10 - -	10 - -	- - -
f. i. Income from markets ..	530 12 9		600 - -	500 - -	491 8 4
ii. ,, slaughter-houses.	463 - -		400 - -	470 - -	351 8 1
g. Other fees					
i. Distraint fees	- 4 -		10 - -	10 - -	3 - -
ii. License fees	451 8 11		500 - -	440 - -	411 15 5
iii. Cartstand fees	43 4 10		100 - -	40 - -	44 2 7
iv. Other fees miscellaneous fees	1 - -		- - -	- - -	1 - -
v. Fees from Entrance from Birth & Marriage			- - -	- - -	- - -
h. Fines under Municipal and other Acts.	670 10 6		500 - -	500 - -	681 6 -
i. Interest on investments					
i. General, including choultries	- - -		- - -	- - -	- - -
ii. Educational	- - -		- - -	- - -	- - -
iii. Medical	- - -		- - -	- - -	- - -
j. Premium on loans	- - -		- - -	- - -	- - -
		6205 6 3			
Carried forward ..		19838 13 2	17720 - -	19450 - -	16447 12 5

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Tiruppattur during the official year 1896-97—*cont.*

	Actuals 1896-97. Details of Minor Heads.	Actuals 1896-97. Totals of Major Heads.	Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	Actuals, 1895-96 (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 ..		19838 13 2	17720 - -	19450 - -	16447 12 5
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends ..	- - -		- - -	- - -	- - -
Buildings	- - -		170 - -	340 - -	- - -
Municipal Schools ..	586 15 6		750 - -	750 - -	708 9 5
Other purposes	39 7 8		50 - -	40 - -	48 - -
ii. Medical	- - -		- - -	- - -	- - -
iii. Other purposes—			970	1130	756 15
Communications ..	- - -		- - -	- - -	- - -
Water-supply	- - -		- - -	- - -	- - -
Drainage	- - -		- - -	- - -	- - -
Sanitation	- - -		- - -	- - -	- - -
Other purposes ..	- - -		- - -	- - -	- - -
b. From Local Boards—					
i. Education	- - -		- - -	- - -	- - -
ii. Medical	725 11 -		740 - -	730 - -	726 1 7
iii. Other purposes	- - -		- - -	- - -	- - -
c. Other grants and contributions—					
i. Education	- - -		- - -	- - -	- - -
ii. Medical	- - -		- - -	- - -	- - -
iii. Other purposes	- 8 -	1352 10 2	100 - -	100 - -	120 - -
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	754 7 6		730 - -	730 - -	688 3 6
ii. Other purposes	12 - -		10 - -	10 - -	12 - -
b. Other items—					
i. Fishery rents	191 - -		250 - -	190 - -	256 6 6
ii. Refunds of Expenditure of previous year	- - -		- - -	- - -	- - -
iii. Fee for numbering carts, &c.	- 8 -		10 - -	- - -	- 14 -
iv. Other items	- - -		- - -	- - -	- 8 -
v Sale of license forms ..	16 13 9		20 - -	20 - -	20 2 -
vi Sale of unclaimed Cart ..	- - -		- - -	- - -	1 11 -
vii Recoveries as per audit notes	- - -		- - -	- - -	- 6 6
viii Receipt from Govt on account of Law charges—	50 15 -	1025 12 3	- - -	50 - -	- - -
Carried forward ..		22217 3 7	20550 - -	22410 - -	19030 10 11

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Tiruppattur — during the official year 1896-97 —*cont.*

	Actuals, 1896-97.			Budget	Revised	Actuals, 1895-96 (audited figures).		
	Details of Minor Heads.		Totals of Major Heads.	Estimate for 1896-97.	Estimate for 1896-97.			
1	2		3	4	5	6		
	RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		
Brought forward ..			22217 3 7	20550 . .	22410 . .	19030 10 11		
7. EXTRAORDINARY AND DEBT—								
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.	. . .			. . .	. . .	. . .		
b. Loans—								
i. From Government ..	. . .			. . .	. . .	. . .		
ii. In the market from private individuals	. . .			. . .	. . .	. . .		
c. Realizations of Sinking fund for repayment of loans.	. . .			. . .	. . .	. . .		
d. Advances—								
i. Permanent	. . .			. . .	. . .	. . .		
ii. Others	103 4 .		103 4 .	. . .	. . .	. . .		
Total Receipts ..			22320 7 7	20550 . .	22410 . .	19030 10 11		
Grand Total ..			25526 6 5	23340 . .	25620 . .	21946 12 2		

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on the first seven classes.
2. Tax on buildings is levied at 7½ per cent. and tax on lands at 7½ annas per cent. of rent value. ~~for every 80 square yards.~~ 2 & 1 per acre of wet and dry lands for house sites respectively.
3. Water-tax on buildings and lands is levied at — per cent.
4. Tax on vehicles and animals is levied at 3/4 (Vide form No. 1) the maximum rates.
5. Tax on carts, &c., is levied at Rs. 3 per cart. per annum.
6. Tolls are levied at half the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. dated 7th June 1886 no 517 L., G.O. dated 2nd August 1890 no 1144 Mu-mis, G.O. dated 9th Oct 1894 no 1620 m, G.O. dated 8th July 1896 no 1143 mu-mis.
8. The house-tax registers were last revised in the official year 1895-96 and the land tax registers in the official year.
9. Total extent of land assessed is 338 acres 17 decimals and 34 acres 17 decimals of dry & wet lands respectively, 45 acres 17 decimals of vacant sites.
10. The mode of estimating the annual rental of houses and lands is as follows :—

The rent is calculated at 8 percent on the sale value of the house and vacant house sites and the tax is at 7½ percent on the rent value. The tax for the cultivable lands is calculated at 2 annas and one anna per acre of wet and 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 1896-97.

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

Statement II.—Expenditure from the Municipal Fund of the Town of Tiruppattur for the official year 1896-97.

—	Actuals 1896-97. Details of Minor Heads.	Actuals 1896-97. Totals of Major Heads.	Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	Actuals, 1895-96 (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	82 3 7		250 . .	250 . .	798 4 2
b. Buildings	428 1 .		1399 4 2	1400 . .	507 2 3
c. Drainage	. . .		. . .	. . .	. . .
d. Water-supply	. . .		. . .	. . .	. . .
e. Miscellaneous Public Improvements	106 5 1	616 9 8	110 . .	110 . .	. . .
2. Repairs—					
a. Communications	2049 2 1		1850 . .	1880 . .	1277 12 11
b. Buildings	209 10 9		314 . .	340 . .	418 14 2
c. Drainage—	. . .		. . .	. . .	. . .
i. Repairs to works ..	. . .		. . .	. . .	. . .
ii. Establishment for flushing drains, &c.	. . .		. . .	. . .	. . .
d. Water-supply—					
i. Repairs to works, machinery, &c	. . .		. . .	. . .	. . .
ii. Establishment	256 12 11	2515 9 9	210 . .	250 . .	54 11 3
iii. Contingencies	. . .		. . .	. . .	. . .
3. Establishment	223 15 11	223 15 11	240 . .	220 . .	. . .
4. Tools and Plant and other stores.	54 8 6	54 8 6	50 . .	60 . .	35 . 7
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 ..		3410 11 10	4423 4 2	4570 . .	3091 13 4
GRANT II—(*Education*)—					
1. Training Schools—					
a. Contributions to Local Boards ..	. . .		. . .	. . .	. . .
b. Stipends to Normal students ..	. . .		. . .	. . .	26 10 8
2. Municipal Schools—					
i On Salary System—					
a. Establishment	2558 1 .		2550 . .	2550 . .	2547 12 2
b. Contingencies	288 3 4	2846 4 4	300 . .	300 . .	320 11 6
Carried forward ..		2846 4 4	2850 . .	2850 . .	2895 2 4

Statement II.—Expenditure from the Municipal Fundof the Town of Tiruppattur for the official year 1896-97—*cont.*

—	Actuals 1896-97. Details of Minor Heads.	Actuals 1896-97. Totals of Major Heads.	Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	Actuals, 1895-96 (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 ..		2846 4 4	2850 . .	2850 . .	2895 2 4
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	1357 . 10		1390 . .	1360 . .	1318 8 8
b. Result Grants	298 4 .		370 . .	370 . .	200 . .
c. Contingencies	305 15 2	1961 4 .	280 . .	280 . .	287 4 2
3. Salary Grants	. . .		. . .	. . .	. . .
4. Results Grants	197 14 .	197 14 .	200 . .	200 . .	200 . .
5. Combined Grants—					
a. Fixed Payments	. . .		. . .	. . .	. . .
b. Result Grants	. . .		. . .	. . .	. . .
6. Inspection—					
a. Contributions to Local Boards ..	. . .		. . .	. . .	. . .
b. Municipal Inspectors—					
i. Establishment	144 14 3		170 . .	150 . .	88 12 8
ii. Contingencies	64 6 8	209 4 11	70 . .	70 . .	58 6 .
7. Miscellaneous—					
a. Building, furniture, &c., grants ..	. . .		30 . .	30 . .	100 . .
b. Common gymnasium—					
i. Establishment	136 4 2		140 . .	140 . .	144 . .
ii. Contingencies	11 9 .		20 . .	20 . .	15 . .
c. Common Drawing Master—					
i. Establishment	157 2 3		180 . .	160 . .	107 6 8
ii. Contingencies	. . .		. . .	. . .	35 . .
d. Other items	. . .	304 15 5	37 . .	35 . .	. . .
Total, Grant II ..		5519 10 8	5700 . .	5630 . .	5449 8 6
GRANT III—(*Sanitation and Medical Services*).					
1. Hospitals and Dispensaries—					
a. Establishment	1995 1 2		2160 . .	2020 . .	2083 11 4
b. Medicines and Supplies	391 3 .		400 . .	400 . .	346 15 7
c. Diet of Patients	231 11 1		270 . .	210 . .	225 14 11
d. Sundries and Contingencies ..	285 7 8		160 . .	280 . .	247 12 10
e. Contributions to Local Boards ..	173 7 7		170 15 7	. . .	. . .
&c., &c., &c. .		3076 3 6			
Carried forward ..		3076 3 6	3140 15 7	2910 . .	2904 6 8

Statement II.—Expenditure from the Municipal Fund of the Town of Tiruppattur for the official year 1896-97 Vote.

	Actuals 1896-97. Details of Minor Heads.	Actuals 1896-97. Total of Major Heads.	Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	Actuals, 1895-96 (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 ..		3076 3 6	3140 15 7	2910 - -	2904 6 8
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—					
i. Medical College ..	76 - -		80 - -	80 - -	89 - -
ii. Sanitary Inspection ..	61 - -		60 - -	50 - -	61 - -
iii. Medical Reserve staff ..	17 - -		14 - -	10 - -	12 - -
iv. Cutlers' Establishment ..	- - -	154 - -	- - -	- - -	5 - -
b. CONTRIBUTIONS TO LOCAL BOARDS, &C., FOR—					
i. Medical Schools ..	- - -		- - -	- - -	- - -
ii. Reserve staff	- - -		- - -	- - -	- - -
&c., &c., &c, ..	- - -		- - -	- - -	- - -
c. OTHER CONTRIBUTIONS	- - -		- - -	- - -	- - -
3. VACCINATION—					
a. Establishment	144 - -		140 - -	140 - -	120 - -
b. Contingencies	75 1 -	219 1 -	80 - -	70 - -	55 5 2
c. Contributions to Local Boards ..	- - -		- - -	- - -	- - -
4. REGISTRATION OF BIRTHS AND DEATHS—					
a. Establishment	144 - -		140 - -	140 - -	117 10 8
b. Contingencies	34 4 1	178 4 1	20 - -	40 - -	31 1 7
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—					
a. i. Establishment	3042 3 3		3189 3 1	3040 - -	2537 14 11
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	403 - -		750 - -	440 - -	344 7 -
b. Private scavenging—					
i. Establishment	649 8 -		650 - -	650 - -	590 15 3
ii. Contingencies, such as cost of scavenging carts, &c. ..	42 5 -		40 - -	40 - -	71 2 3
c. Cholera charges ..	643 12 7		350 - -	600 - -	- - -
d. Contingencies	128 8 1		100 - -	100 - -	164 11 6
&c., &c., &c. ..		4909 4 11			
Total, Grant III ..		8536 13 6	8754 2 8	8310 - -	7104 11 -

Statement II.—Expenditure from the Municipal Fund of the Town of Tiruppattur for the official year 1896-97—*cont.*

	Actuals 1896-97. Details of Minor Heads.	Actuals 1896-97. Totals of Major Heads.	Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	Actuals, 1895-96 (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	239 10 -		300 - -	250 - -	197 - 1
b. Contingencies	979 6 11	1219 - 11	940 - -	960 - -	680 - 4
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	- - -		50 - -	10 - -	- - -
b. Contingencies	- - -		80 - -	80 - -	- - -
5. AVENUES—					
a. Establishment	- - -		- - -	- - -	- - -
b. Contingencies	- - -		- - -	- - -	- - -
6. PUBLIC GARDEN—					
a. Establishment	- - -		- - -	- - -	- - -
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	- - -		- - -	- - -	- - -
7. SURVEY OF LAND	- - -		- - -	- - -	- - -
8. FIRE—					
a. Establishment	- - -		- - -	- - -	- - -
b. Purchase of fire-engine, buckets, repairs, &c.	- - -		- - -	- - -	- - -
9. OTHER CHARGES—					
i. Work done for private individuals other than private scavenging	- - -		- - -	- - -	- - -
Carried forward ..		1219 - 11	1370 - -	1300 - -	877 - 5

Statement II.—Expenditure from the Municipal Fund of the Town of Tirupattur for the official year 1896-97—*cont.*

—	Actuals 1896-97. Details of Minor Heads.	Actuals 1896-97. Totals of Major Heads.	Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	Actuals, 1895-96 (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 ..		1219 - 11	1370 - -	1300 - -	877 - 5
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. Other Charges—*cont.*					
ii. Rewards for destruction of wild animals and snakes ..	10 - -		10 - -	10 - -	10 15 -
iii. Printing	616 8 -		500 - -	700 - -	383 10 10
iv. Compensation for lands ..	- - -		300 - -	300 - -	147 6 7
v. Other items					
Law Charges 73-6--					
Lumbering Carts .. 4-15--					
Town-Tonnity 5-13-6					
Sign Boards 26-7-8					
Assessment to Govt 7-6-2					
Numbering Houses 22-15--					
Cost of Demarkation lines	140 15 4	767 7 4	78 5 8	120 - -	17 4 -
Total, Grant IV ..		1986 8 3	2258 5 8	2430 - -	1436 4 10
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	908 8 1		910 - -	910 - -	802 - 9
ii. Inspection	- - -		- - -	- - -	- - -
b. Collection of Municipal Taxes—					
i. Establishment	367 - 10		370 - -	370 - -	214 11 -
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	77 2 -		74 - -	80 - -	- - -
iii Cost of account forms - -	120 8 4		120 8 4	100 - -	81 13 5
c. Collection of Tolls—					
i. Establishment	- - -		- - -	- - -	- - -
ii. Contingencies	- - -		- - -	- - -	6 8 -
d. Office contingencies other than (b) (ii)	326 13 2		350 - -	350 - -	350 2 6
e. Contributions for Central office and Audit establishments ..	129 - -		100 - -	130 - -	100 - -
		1929 - 5			
Total, Grant V ..		1929 - 5	1924 8 4	1940 - -	1555 3 8
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.	- - -		- - -	- - -	- - -

Statement II.—Expenditure from the Municipal Fund of the Town of Tirupattur for the official year 1896-97—*cont.*

—	Actuals 1896-97. Details of Minor Heads.	Actuals 1896-97. Totals of Major Heads.	Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	Actuals, 1895-96 (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	- - -		- - -	- - -	0 - -
b. Others	- - -		- - -	- - -	103 4 -
Refunds of other than current collections ..	1 - -		- - -	- - -	- - -
Discount	- - -		- - -	- - -	- - -
Pensions and gratuities	- - -		- - -	- - -	- - -
Investments—					
a. In Government securities for purposes other than Sinking Fund	- - -		- - -	- - -	- - -
b. In Savings Bank	- - -		- - -	- - -	- - -
Total Expenditure ..		21383 12 8	23060 4 10	22820 - -	18740 13 4
Balances—					
a. Municipal Fund	4142 9 9		279 11 2	2800 - -	3205 14 10
b. Endowments	- - -		- - -	- - -	- - -
c. Water-tax Fund	- - -	4142 9 9			
Grand Total ..		25526 6 5	23340 - -	25620 - -	21946 12 2

Note to Statement II.

Position of the Municipality of Tirupattur *on 31st March* 1897.

Liabilities—	RS.	Assets.	RS.
		Municipal Balance .. { Cash	4142-9-9
		{ Securities	„ — „
		Deposit Balance .. { Cash	1559-4--
		{ Securities	„ — „
Balance of Loans	„ — „	Sinking Fund of loans	„ — „
Deposits to be adjusted	1559-4--	Funded Capital of endowed institutions, Hospitals, &c.	„ — „
Other Liabilities (in detail)	„ — „	Total ..	5701-13-9
		Value of Premises, &c.	11050-7-3
		Do. of Tools and plant	1694-„-„
		Do. of Live stock	„ — „
		Do. of Furniture	1736-4-5
		Arrears of taxes, &c.	12-8--
		Other assets (in detail)	. . .
		Contribution from Taluq Board ..	14-10-7
		Total ..	14507-14-3
		Claims—	
		Advances Recoverable—	
		Permanent advance	38-„-„
		Advances for works, &c.	„ — „
Total ..	1559-4--	Total ..	38-„-„
		Grand Total	20247-12-„

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

Part I.—New Works.

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1896-97.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications								
1	Constructing a tunnel on the Savoni Chatty street	45----	"	"	"	38	7	5	
2	—— Do —— Do —— on the Vaniambadi road . . .	47----	"	"	"	43	12	2	
	Total ..	92----	"	"	"	82	3	7	
(b)	Buildings								
1	Cost of Constructing a latrine	200----	"	"	"	194	6	9	
2	Cost of providing 20 zinc dust-bins	100----	"	"	"	100	6	"	
3	Cost of Constructing a toll shed	67----	"	"	"	61	3	11	
4	Cost of Constructing an operation room in the hospital building	76----	"	"	"	72	"	4	
	Total ..	443----	"	"	"	428	1	"	

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									
	Total	.	.	.	.	.	.	.	
(e)	Miscellaneous. Public improvements— Cost of removing prickly-pear near the Maniammai Kulam	110----	"	"	"	106	5	1	
	Total ..	110----	"	"	"	106	5	1	

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. Mile. Fr. Yds. 13-1-175
1	Repairs to Mal Tharavoo tunnel	12	..		11	3	2	
2	—— Do —— to Pookkara Street tunnel	10	..		8	14	11	Metalled or Gravelled } Unmetalled.
3	—— Do —— to Vaniambadi road tunnel	..	..		..	9	..	Mi. Fr. Yds. Mi. Fr. Yds.
4	—— Do —— to Puttupett road ..	100	..		88	6	9	12-2-131 .. 0-7-44
5	—— Do —— to Uttankarai branch road	80	..		71	13	5	
6	—— Do —— to Bazaar Street ..	575	..		320	12	10	Total mileage under maintenance.
7	—— Do —— to Vaniambadi and Krishnagiri road	613	..		340	9	8	Metalled or Gravelled } Unmetalled.
8	—— Do —— to Kutchary street	164	..		124	2	3	Mi. Fr. Yds. Mi. Fr. Yds.
9	—— Do —— to Mal Tharavoo ..	85	..		63	3	9	12-2-131 .. 0-7-44
10	—— Do —— to Sy Thapet street	30	..		25	11	6	
11	—— Do —— to Muthucherty street	58	..		38	9	8	
12	—— Do —— to Karuthapparoo chetty st.	76	..		56	14	6	
13	—— Do —— to Kanthakstreet.	15	..		11	10	6	
14	—— Do —— to Kolnakkara st. ..	58	..		50	14	3	
15	Removing prickly pear and cutting side drains in the Krishnagiri road	27	..		15	2	8	
16	—— Do —— Do —— in the Uttankarai branch road	28	..		11	5	10	
17	Repairs to Vania street ..	145	..		78	3	2	
18	—— Do —— to Brahmeswara sawmi Koil street	66	..		58	6	3	
19	—— Do —— to Varatharajasawmi Koil st.	177	..		115	3	4	
20	Removal of prickly pear on the Uttankarai road	65	..		53	4	10	
21	Filling up the low ground at Vangalapuram	54	..		19	5	2	
22	Repairs to Singarapett road ..	830	..		363	9	9	
	Pay of Road Coolies	..	..		121	..	11	
	Total ..	3268	..		2049	2	1	

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

PART II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(b)	Buildings							
1	Repairs to Cholera Shed	5	..		4	..	9	
2	—— Do —— to Sheep Slaughter house	177	..		153	7	..	
3	—— Do —— to Pork Slaughter house	57	..		52	3	..	
	Total ..	239	..		209	10	9	

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

Part II.—Repairs—*cont.*

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

Statement II-B.—Details of Municipal Establishments.

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A	P.
GRANT I.—2. *c.* Drainage—							
Overseers	-	-	-	-	-	-	-
Drain cleaners	-	-	-	-	-	-	-
Total ..	-	-	-	-	-	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					-	-	-
d. Water works—							
Overseers	-	-	-	-	-	-	-
Watchmen	1	4	-		48	-	-
Cleansing Tanks and wells ..	-	-	-	-	209	-	11
Total ..	1	4	-	-	257	-	11
Deduct Fines and Stoppages ..					-	4	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					256	12	11
3. General.—							
Overseers	1	20	-	-	240	-	-
Maistries	-	-	-	-	-	-	-
Total ..	1	20	-	-	240	-	-
Deduct Fines and Stoppages ..					16	-	1
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					223	15	11

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

—	Number	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT II.—Education—							
1. Training Schools—							
Pupils receiving scholarships							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
2. Municipal Schools—							
a. On the Salary System—							
Head Master	1	60	.	.	720	.	.
1st Assistant Master	1	50	.	.	600	.	.
2nd „ „	1	35	.	.	420	.	.
3rd „ „	1	20	.	.	240	.	.
4th „ „	1	15	.	.	180	.	.
Tamil Pandit	1	15	.	.	180	.	.
Sanscrit Pandit	1	12	.	.	144	.	.
Peon	1	6	.	.	72	.	.
Total ..	8	213	.	.	2556	.	.
Deduct Fines and Stoppages ..					1	15	.
Add ~~arrears for last year paid this year~~ The transit pay paid to the Hd master ..					4	.	.
Balance (Statement II) ..					2558	1	.

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A	P.	Rs.	A.	P.
GRANT II.—Education—*cont.*							
b. On the Salary Result System—							
Hindu Upper Primary School							
Head master	1	15	.	.	180	.	.
1st Assistant master	1	12	.	.	144	.	.
2nd „ „	1	10	.	.	120	.	.
3rd „ „	1	8	.	.	96	.	.
4th „ „	1	7	.	.	84	.	.
5th „ „	1	6	.	.	72	.	.
6th „ „	1	5	.	.	60	.	.
Peon	1	4	.	.	48	.	.
Mahommadan Upper Primary School							
Head master	1	10	.	.	120	.	.
1st Assistant master	1	8	.	.	96	.	.
2nd „ „	1	6	.	.	72	.	.
Peon	1	4	.	.	48	.	.
Panchama Upper Primary School							
Head master	1	8	.	.	96	.	.
1st Assistant master	1	6	.	.	72	.	.
Vengalapuram Primary School							
Head master	1	7	.	.	84	.	.
Total ..	15	116	.	.	1392	.	.
Deduct Fines and Stoppages ..					41	2	4
Add ~~arrears for last year paid this year~~ The pay of the 3rd asst paid for one month + one day ..					6	3	2
Balance (Statement II) ..					1357	.	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 II.—EDUCATION—*cont.*							
6. INSPECTION—							
Inspecting schoolmaster	1	7	8	.	90	.	.
—— Do —— Mahoumadan Schools	1	6	10	8	80	.	.
Total ..	2	14	2	8	170	.	.
Deduct Fines and Stoppages ..					25	1	9
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					144	14	3
7. b. GYMNASTIC INSTRUCTORS	1	12	.	.	144	.	.
Total ..	1	12	.	.	144	.	.
Deduct Fines and Stoppages ..					7	11	10
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					136	4	2
8. DRAWING MASTERS	1	15	.	.	180	.	.
Total ..	1	15	.	.	180	.	.
Deduct Fines and Stoppages ..					22	13	9
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					157	2	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 III.—SANITATION AND MEDICAL SERVICES—							
1. HOSPITALS AND DISPENSARIES—							
Medical Subordinates	1	131	4	.	1575	.	.
,, ,, ...	.	.	.	.	.	.	.
Midwife	1	15	.	.	180	.	.
Clerk	.	.	.	.	.	.	.
Compounder	1	15	.	.	180	.	.
Servants .. .. Warder	1	6	.	.	72	.	.
,, ... Cook	1	6	.	.	72	.	.
,, ... Toty	1	5	.	.	60	.	.
Total ..	6	178	4	.	2139	.	.
Deduct Fines and Stoppages ..					143	14	10
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					1995	1	2

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
3. Vaccination—							
Vaccinators	1	12	..	..	144	..	..
Peons	.	.	..	..	.	..	..
Total ..	1	12	..	..	144	..	..
Deduct Fines and Stoppages ..					.	..	..
Add arrears for last year paid this year ..					.	..	..
Balance (Statement II) ..					144	..	..
4. Registration—							
Registrars	1	12	..	..	144	..	..
Peons	.	.	..	..	.	..	..
Total ..	1	12	..	..	144	..	..
Deduct Fines and Stoppages ..					.	..	..
Add arrears for last year paid this year ..					.	..	..
Balance (Statement II) ..					144	..	..

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
5. *a.* "Conservancy, Road-cleaning and Road-watering."—							
Nuisance Inspectors	1	20+5	..	..	300	..	..
"	.	.	..	..	.	..	..
"	.	.	..	..	.	..	..
Maistries	2	14	..	..	168	..	..
Scavengers	12	60	..	..	720	..	..
Male Sweepers at Rs 4-8 each ..	24	108	..	..	1296	..	..
Female Sweepers at Rs 3-8 each	16	56	..	..	672	..	..
Total ..	55	263	..	..	3156	..	..
Deduct Fines and Stoppages ..					137	15	10
Add ~~arrears for last year paid this year~~ The pay of the temporary Sanitary Inspector for January & February 1917 ..					24	3	1
Balance (Statement II) ..					3042	3	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 III.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors	-	-	-	-	-	-	-
Maistries	-	-	-	-	-	-	-
Scavengers	11	55	-	-	660	-	-
Total ..	11	55	-	-	660	-	-
Deduct Fines and Stoppages ..					16	9	2
Add ~~arrears for last year paid this year~~ the pay of two Scavengers not obtained in Feby 1897 ..					6	1	2
Balance (Statement II) ..					649	8	-
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents	-	-	-	-	-	-	-
Masalchies	4	20	-	-	240	-	-
	5	25					
Total ..	4	20	-	-	240	-	-
Deduct Fines and Stoppages ..					-	6	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					239	10	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A.	P.	Rs.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont*							
2. i. Markets—							
Superintendents	-	-	-	-	-	-	-
Servants	-	-	-	-	-	-	-
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	1	4	-	-	-	-	-
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	34	.	.	408	.	.
~~Clerks~~ Clerk	1	10	.	.	120	.	.
,, ...	-	-	.	.	.	.	.
,, ...	-	-	.	.	-	.	.
Accountants	-	-	.	.	-	.	.
~~Peons~~ - - Attender	1	18	.	.	216	.	.
Peon	1	8	.	.	96	.	.
	1	6	.	.	72	.	.
Total ..	5	76	.	.	912	.	.
Deduct Fines and Stoppages ..					3	7	11
Add arrears for last year paid this year ..					-	.	.
Balance (Statement II) ..					908	8	1
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 .. (one at Rs 14 and another at Rs 10 per mensem)	2	24	.	.	288	.	.
Peons .. (one at Rs 4 and another at Rs 3 per mensem)	2	7	.	.	84	.	.
Total ..	4	31	.	.	372	.	.
Deduct Fines and Stoppages ..					4	15	2
Add arrears for last year paid this year ..					-	.	.
Balance (Statement II) ..					367	-	10
c. Collection of tolls—							
Inspectors	-	-	.	.	-	.	.
Gate-keepers	-	-	.	.	-	.	.
Total ..	-	-	.	.	-	.	.
Deduct Fines and Stoppages ..					-	.	.
Add arrears for last year paid this year ..					-	.	.
Balance (Statement II) ..					-	.	.

STATEMENT III.—*Municipality of* Tiruppattur ——— Abstract of Deposits Account for the year 1896-97.

	Rs.	A.	P.		Rs.	A.	P.
Balance brought forward ..	1,686	.	.	✓			
1. Deposits by appellants	867	15	7	1. Credited to Municipal Funds ..	2,183	.	7
2. Deposits by renters	1,559	4	.	2. Returned to appellants	316	.	.
3. Deposits by contractors	100	.	.	3. Returned to renters	-	.	.
4. Deposits as security by municipal servants'	-	.	.	4. Returned to contractors	158	8	.
				5. Returned to municipal servants ..	-	.	.
5. Deposited for the execution of work for which private parties are liable..	-	.	.				
				6. Returned to parties	-	.	.
6. Other deposits under the Act or bye-laws	3	9	.	7. Paid to claimants	.	.	.
				Total ..	2,657	8	7
Total, Receipts ..	2,530	12	7	Balance ..	1,559	4	✓
Total, including balance ..	4,216	12	7 ✓	Total ..	4,216	12	7 ✓

Deposits by Toll gate Contractor — 1255 — " "
— Do — Weekly market Do — 116 — 4 — "
— Do — slaughter houses Do — 143 — " — "
Carried over 1514 . 4 . "

Deposit by Carts and Contractors 1514 — 4 — "
Fees for Carts standing on Puramboke lands — 30 — " "
1559 — 4 — "

STATEMENT IV-A.—*Municipality of* Tiruppattur Demand, Collection and Balance tatement for the year 1896-97.

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.	2150	.	.	439	.	.	1711	.	.	1680	.	.	18	8	.	.	.	.	12	8	.
2. Tax on buildings	5989	13	2	6	12	.	5983	1	2	5946	.	10	32	12	2	4	4	2	.	.	.
3. Tax on lands	73	.	1	.	.	.	73	.	1	72	7	1	.	.	.	.	9	.	.	.	.
4. Water-tax on buildings and lands ..	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
5. Tolls (gross receipts)	5310	.	.	.	.	.	5310	.	.	5310	.	.	.	.	.	.	.	.	.	.	.
6. Market rents	527	.	.	.	.	.	527	.	.	a 526	8	.	.	.	.	.	8	.	.	.	.
7. Slaughter-house fees	463	.	.	.	.	.	463	.	.	463	.	.	.	.	.	.	.	.	.	.	.
8. Rent of cart-stands	43	.	.	.	.	.	43	.	.	a 43	.	.	.	.	.	.	.	.	.	.	.
9. Private scavenging fees	755	5	6	.	.	.	755	5	6	747	4	6	.	.	.	8	1	.	.	.	.
10. Tax on Vehicles	83	4	.	.	.	.	83	4	.	83	4	.	.	.	.	.	.	.	.	.	.
11. Tax on Carts	1030	8	.	.	.	.	1030	8	.	1030	8	.	.	.	.	.	.	.	.	.	.
12. Tax on animals	420	15	.	.	.	.	420	15	.	420	15	.	.	.	.	.	.	.	.	.	.
13. Rent of avenues	155	8	.	.	.	.	155	8	.	a B 155	8	.	.	.	.	.	.	.	.	.	.
14. Fishery rents	191	.	.	.	.	.	191	.	.	191	.	.	.	.	.	.	.	.	.	.	.
15. Licence fees	429	.	.	.	.	.	429	.	.	429	.	.	.	.	.	.	.	.	.	.	.
16. Rent of lands	53	4	.	.	.	.	53	4	.	a 53	4	.	.	.	.	.	.	.	.	.	.
Total ..	17674	9	9	445	12	.	17228	12	9	17151	11	5	51	4	2	13	6	2	12	8	.

(a) Exclusive of penal interests recovered.
(b) Exclusive of the income from the sale of Palmyra trees.

Statement IV-B.—Arrears.

1	Balance of old demand. 2	Arrears of previous year. 3	Total demand. 4	Collected. 5	Remitted. 6	Written off. 7	Balance (column 4 *minus* columns 5, 6 and 7). 8	Years to which the balance relates. 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	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . . .
3. Tax on lands	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . . .
4. Water-tax on buildings and lands ..	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . . .
5. Tolls	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . . .
6. Market rents	. . .	4 . .	4 . .	4 . .	. . .	. . .	. . .	. . . .
7. Slaughter-house fees	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .
8. Rent of cart-stands	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .
9. Private scavenging fees	2 4 .	12 1 .	14 5 .	7 3 .	. . .	7 2 .	. . .	. . . .
Total ..	2 4 .	16 1 .	18 5 .	11 3 .	. . .	7 2 .	. . .	. . . .

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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. ..	.	. . .	2	3 . .	2	3 . .	2	3 . .	.	. . .	..	. .. .	1	1 8 .	1	1 8 .	.	. . .
2. Tax on buildings ..	.	. . .	179	188 5 3	179	188 5 3	179	188 5 3	.	. . .	1	. 7 2	178	187 14 1	.	. . .	.	. . .
3. Tax on lands ..	.	. . .	.	. . .	.	. . .	.	. . .	.	. . .	.	. . .	.	. . .	.	. . .	.	. . .
4. Water-tax on buildings and lands ..	.	. . .	.	. . .	.	. . .	.	. . .	.	. . .	.	. . .	.	. . .	.	. . .	.	. . .
5. Tax on vehicles with springs and palanquins ..	.	. . .	.	. . .	.	. . .	.	. . .	.	. . .	.	. . .	.	. . .	.	. . .	.	. . .
6. Tax on animals ..	.	. . .	.	. . .	.	. . .	.	. . .	.	. . .	.	. . .	.	. . .	.	. . .	.	. . .
7. Tax on carts, &c ..	.	. . .	.	. . .	.	. . .	.	. . .	.	. . .	.	. . .	.	. . .	.	. . .	.	. . .
Market rents	.	. . .	14	18 . .	14	18 . .	14	18 . .	.	. . .	1	. 8 .	13	17 8 .	.	. . .	.	. . .
Total ..	.	. . .	195	209 5 3	195	209 5 3	195	209 5 3	.	. . .	2	. 15 2	192	206 14 1	1	1 8 .	.	. . .

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

Statement V-A.—Showing the Statistics of Municipal Schools in the Municipality of Tirupattur for the official year 1896-97.

STATEMENT V-A.—Showing the Statistics of Municipal Schools in the Municipality of Tiruppattur — for the official year 1896-97.

Schools.	Number of schools.				Number on rolls on 31st March 1897.		Average attendance throughout the year.	Receipts.					Expenditure.					Net cost to Municipality.	Average net cost per pupil in each class of municipal schools.	Remarks.
													Masters.							
	At the beginning of the year.	Opened during the year.	Closed in the year.	At the close of the year.	Boys.	Girls.		Grants from Provincial Funds.	Grants from Local Funds.	School fees.	Other receipts.	Total.	Fixed salary (masters, clerks and servants).	Results grant.	School fees.	Contingencies and miscellaneous.	Total.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
								Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
I.—Colleges																				
II.—Upper Secondary Schools and Departments																				
(1) Municipal High School	1	.	.	1	36	.	32	454 9 4	. . .	1205 7 2	1 2 2	1661 2 8	1716 . .	. . .	. . .	178 2 5	1894 2 5	232 15 9	7 4 6	
(2)																				
(3)																				
Total ..	1	.	.	1	36	.	32	454 9 4	. . .	1205 7 2	1 2 2	1661 2 8	1716 . .	. . .	. . .	178 2 5	1894 2 5	232 15 9	7 4 6	
Total of Colleges and Upper Secondary Schools and Departments ..	1	.	.	1	36	.	32	454 9 4	. . .	1205 7 2	1 2 2	1661 2 8	1716 . .	. . .	. . .	178 2 5	1894 2 5	232 15 9	7 4 6	
III.—Lower Secondary Schools and Departments																				
(a) Salary System—																				
(1) Municipal High School	1	.	.	1	108	.	78	129 12 2	. . .	1783 1 5	2 12 4	1915 9 11	1135 7 5	. . .	. . .	121 9 11	1257 1 4	658 8 7	8 7 .	
(2)																				
(3)																				
Total ..	1	.	.	1	108	.	78	129 12 2	. . .	1783 1 5	2 12 4	1915 9 11	1135 7 5	. . .	. . .	121 9 11	1257 1 4	658 8 7	8 7 .	
(b) Results System—																				
Total ..																				
Upper and Secondary Schools.	2	. .	2	144	.	110	584 5 6	. . .	2988 8 7	3 14 6	3876 12 7	2861 7 5	. . .	. . .	. . .	299 12 4	3151 3 9	4258 10	3 13 11	
IV.—Primary Schools and Departments							216 14 7				3539 5 8	2558 1				288 3 4	2846 4 4	6931 4		
(a) Salary System—																				
(1)																				
(2)																				
(3)																				
Total ..																				

(a) Excludes the Provincial Grant of Rs. 216 received on account of the Salary of the Gymnastic Instructor.
(b) Includes the Salary of the Gymnastic Instructor and the drawing master entirely under Local and Municipal Funds.
(c) Includes the Cost of Gymnastic Apparatus purchased

Statement V-A.—Showing the Statistics of Municipal Schools in the Municipality of Tirupattur for the official year 1896-97 —*cont.*

Schools.	Number of schools.				Number on rolls on 31st March 1897.		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
(*b*) Salary-results System—								Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
(1) Hindu Upper Primary School	1	.	1		218	.	215	. . .	. . .	537 4 .	1 4 9	538 8 9	800 1 10	227 . .	. . .	175 4 10	1202 6 8	663 13 11	3 1 5	
(2) Mahammadan ,,	1	.	1		60	.	60	. . .	. . .	27 . .	4 13 6	31 13 6	326 4 8	25 14 .	. . .	67 4 11	419 7 7	387 10 1	6 7 4		
(3) Panchama ,,	1	.	1		31	8	42	2 10 .	. . .	23 15 .	. 5 .	26 14 .	166 8 3	33 4 .	. . .	37 7 6	237 3 9	210 5 9	5 . 2	
(4) Vangalapuram Lower Primary School	1	.	1		26	.	25	. . .	. . .	41 10 .	. . .	41 10 .	64 2 1	12 2 .	. . .	25 13 11	102 2 .	60 8 .	2 6 8	
Total ..	3	1	.	4	335	8	342	2 10 .	. . .	629 13 .	6 7 3	638 14 3	1357 . 10	298 4 .	. . .	305 15 2	1961 4 .	1322 5 9	3 13 10	
Total, Primary Schools ..	3	1	.	4	335	8	342	2 10 .	. . .	629 13 .	6 7 3	638 14 3	1357 . 10	298 4 .	. . .	305 15 2	1961 4 .	1322 5 9	3 13 10	
Grand Total of all Schools and Colleges	5	1	.	6	479	8	452	586 15 6	. . .	3618 5 7	10 5 9	4215 10 10	4208 8 3	298 4 .	. . .	605 11 6	5112 7 9	896 12 11	1 15 9	

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 ..	12	3
Primary School ..	25	22
Infant Standard ..	35	26
First Standard ..	33	33
Second Standard ..	42	33
Third Standard ..	34	29
Fourth Standard ..	"	"

STATEMENT V-B.—Showing the Statistics of Aided Schools in the Municipality of Tiruppattur — for the official year 1896-97.

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 1897. Boys.	Girls.	Number of pupils examined.	Number of pupils found qualified for grants.	Full amount of grant earned.	Amount of such grant payable.	Amount disbursed. For current year.	For previous year.	Total.	Paid as salaries to masters.	Total expenditure from Municipal funds, columns 14 and 15.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
									Rs A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Grant-in-Aid.																
A. Result Grant (*i.e.*, Schools actually examined for results grants)—																Rate at which grants were paid.
(*a*) Secondary																
Total ..																
(*b*) Primary																
1. Govt Garden Upper Primary School	1	.	.	1	118	2	56	45	198 7 .	65 14 .	65 14 .	. . .	65 14 .	. . .	65 14 .	
2. Weavers street Lower Primary School	1	.	1	.	.	.	.	.	. . .	. . .	. . .	. . .	. . .	. . .	. . .	
3. Imam Saibs street School	1	.	.	1	40	.	28	18	24 6 .	24 . .	24 . .	. . .	. . .	. . .	. . .	
4. ... street School	1	.	.	1	45	.	40	35	24 11 .	24 . .	24 . .	. . .	24 . .	. . .	24 . .	
5. ... street School	1	.	1	.	.	.	.	.	. . .	. . .	. . .	. . .	. . .	. . .	. . .	
6. Akadai street School	1	.	.	1	48	.	16	15	42 8 .	16 10 .	16 10 .	. . .	16 10 .	. . .	16 10 .	
7. Washermans street School	1	.	1	.	.	.	14	7	7 4 .	7 4 .	7 4 .	. . .	7 4 .	. . .	7 4 .	Closed after the Grant Examination
8. Chattram School	1	.	.	1	75	.	27	12	18 6 .	12 8 .	12 8 .	. . .	12 8 .	. . .	12 8 .	
9. London Mission Panchama day School	1	.	.	1	25	5	14	13	23 6 .	19 6 .	19 6 .	. . .	19 6 .	. . .	19 6 .	
10. L. M. Panchama night School	1	.	.	1	27	.	3	3	8 4 .	8 4 .	8 4 .	. . .	8 4 .	. . .	8 4 .	
11. Chinnachary Panchama night School ..	.	1	1	.	.	.	7	7	21 12 .	20 . .	20 . .	. . .	20 . .	. . .	20 . .	Closed after the Grant Examination
Total ..	10	1	4	7	378	7	205	155	369 . .	197 14 .	197 14 .	. . .	197 14 .	. . .	197 14 .	
Grand Total ..	10	1	4	7	378	7	205	155	369 . .	197 14 .	197 14 .	. . .	197 14 .	. . .	197 14 .	

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Grants were paid at the maximum rates

Statement V-B.—Showing the Statistics of Aided Schools in the Municipality of Tiruppattur for the official year 1896-97—*cont.*

Schools.	Number of Schools: At the beginning of the year.	Opened during the year.	Closed during the year.	At the close of the year.	Number on rolls on 31st March 1897.: Boys.	Girls.	Number of pupils examined.	Number of pupils found qualified for grants.	Full amount of grant earned.	Amount of such grant payable.	Amount disbursed: For current year.	For previous year.	Total.	Paid as salaries to masters.	Total expenditure from Municipal funds, columns 14 and 15.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
B. Combined Grant Schools—									Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
(*a*) Secondary	-	-	-	-	-	-	-	-	- - -	- - -	- - -	- - -	- - -	- - -	- - -	
Total ..	-	-	-	-	-	-	-	-	- - -	- - -	- - -	- - -	- - -	- - -	- - -	
(*b*) Primary	-	-	-	-	-	-	-	-	- - -	- - -	- - -	- - -	- - -	- - -	- - -	
Total ..	-	-	-	-	-	-	-	-	- - -	- - -	- - -	- - -	- - -	- - -	- - -	
Grand Total ..	-	-	-	-	-	-	-	-	- - -	- - -	- - -	- - -	- - -	- - -	- - -	
C. Salary Grant Schools—																
(*a*) Secondary	-	-	-	-	-	-	-	-	- - -	- - -	- - -	- - -	- - -	- - -	- - -	
Total ..	-	-	-	-	-	-	-	-	- - -	- - -	- - -	- - -	- - -	- - -	- - -	
(*b*) Primary	-	-	-	-	-	-	-	-	- - -	- - -	- - -	- - -	- - -	- - -	- - -	
Total ..	-	-	-	-	-	-	-	-	- - -	- - -	- - -	- - -	- - -	- - -	- - -	
Grand Total ..	-	-	-	-	-	-	-	-	- - -	- - -	- - -	- - -	- - -	- - -	- - -	

STATEMENT VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Tirupattur for the year 1896-97.

(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. 1 New works. (b) Buildings	960	..		439	4	2	✓	..		1,399	4	2	Vide Councils resolutions nos 2 dated 28.7.96 and 11(3) dated 2.11.96.
—Do— (2) miscellaneous. Public Improvements.	..	..		110	..		..	..		110	..		Vide Councils resolution no 21 dated 30-9-96
—Do— 2. Repairs. (b) Buildings ..	200	..		114	..		✓	..		314	..		Vide Councils resolutions nos 2 & 10(4) dated 2.11.96
Grant III. 1. Hospitals and dispensaries— (2) Contributions to Local Boards	..	..		170	15	7	✓	..		170	15	7	Vide Councils resolution no 9 dated 20.3.97
—Do— (2) Contributions to Provincial ii Funds for Sanitary Inspection	50	..		10	..		✓	..		60	..		Vide Councils resolution no 10 dated 20.3.97
—Do— iii Medical Reserve Staff ..	10	..		4	..		✓	..		14	..		—Do— —Do—
—Do— 5. Conservancy Road Cleaning & Road watering. a (i) Establishment	3,150	..		39	3	1	✓	..		3,189	3	1	Vide G.O. no 217 M. dated 15th February
c. Cholera Charges	50	..		300	..		✓	..		350	..		Vide G.O. no 1,658 M. dated 25th September

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Tiruppattur for the year 1896-97 —*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. 9. Other Charges.... (V) Other items. Cost of numbering houses	50	-	-	28	5	8	.	-	-	78	5	8	Vide Councils resolutions nos. 14 dated 15.6.96 and 3 dated 28.7.96.
Grant V. b. ii. Purchase of account books, paper, money boxes repairs to out posts &c.	70	-	-	4	-	-	.	-	-	74	-	-	Vide Councils resolution no. 7 dated 15.6.96
— Do — iii Cost of account forms supplies by V.N. Jubilee Press	100	-	-	20	8	4	✓	-	-	120	8	4	Vide Councils resolution no. 11 dated 20.3.97

STATEMENT VII.—Tolls.

Number of toll-gates.	Whether collection of tolls is leased out or managed departmentally.	Amount of collections.			Expenditure on: Works.			Establishment.			Contingencies.			Total.			Balance (column 3 *minus* column 7.)			Share due to the District Board.			Amount paid to the District Board.			Balance, if any, due to the District Board and date on which it was paid.		
1	2	3			4			5			6			7			8			9			10			11		
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs	A.	P.
6	Leased out	5,310	.	.	61	3	11	.	.	.	.	.	.	61	3	11	5,248	12	1	1,049	12	.	1,049	12	.	.	.	.

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.			Amount transferred to Sinking Fund.			Invested out of the total amount transferred up to end of 189 -9 .	
			Up to 31st March 189 .		In 189 -9 .	Up to 31st March 189 .		In 189 -9 .	In Government Securities.	In the Savings Bank.
			Number of years.	Amount.		Number of years.	Amount.			
1	2	3	4	5	6	7	8	9	10	11
RS. A. P.				RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
				Nil						

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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.		8 Annas to Rs. 1½.		Rs. 1½ to Rs. 5.		Rs. 5 to Rs. 15.		Rs. 15 to Rs. 30		Rs. 30 and above.		Total.	
			Number.	Amount.	Number.	Amount	Number.	Amount	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.
Tirupattur	3,573	2,806	338	151 6 4	1164	1138 11 3	1149	2898 9 6	144	1057 2 1	5	105 12 .	6	631 8 .	2806	5983 1 2
			838	151 6 .												
			1149	2898 9 6												
			144	105 7 2 1												
			5	106 12												
			6	652 8												

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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.
Tirupplattur —				1	50	12	300	44	522	57	339	162	483	10	17			286	1711

STATEMENT X.

1. Name of Municipality .. .. Tirupplattur
2. Population as per last census 17,693
3. Sanctioned number of Councillors { (a) Nominated .. .. 12 / (b) Elected .. .. "
4. Actual number of Councillors on 31st March 1897 —
   - (a) Ex-officio 1
   - (b) Nominated { Officials .. .. 2 / Non-officials 9
   - (c) Elected .. { Officials .. .. " / Non-officials .. .. "
   - Total .. 12
   - (d) Europeans and Eurasians 1
   - (e) Natives 11
5. Total number of meetings actually held during the year .. 24
6. Number of meetings adjourned for want of a quorum .. .. "
7. Average attendance at each meeting *actually* held—
   - (a) Officials .. .. 2·20
   - (b) Non-officials .. .. 5·46
   - Total .. 7·66
   - (c) Europeans and Eurasians .. .. 0·41
   - (d) Natives .. .. 7·25
   - Total .. 7·66
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 .. ..
   1st April to 30th May 1896 - Mr. Ghose Esquire C.S.
   1st June to 31st March 1897 Mr. R. Ry. T. V. Gopalasamy
   - mi Iyar Avargal Bill

STATEMENT X-A.—Showing the particulars of Selections held in the Municipality of Tirupattur in 1896-97.

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 Tirupattur for the year 1896-97.

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 1897.	Number of public latrines on 31st March 1896.	Number of latrines constructed in 1896-97.	Number of latrines demolished in 1896-97.	Number of latrines on 31st March 1897.	Number of lamps on 31st March 1896.	Number of lamps put up in 1896-97.	Number of lamps removed in 1896-97.	Number of lamps on 31st March 1897.
1	2	3	4	5	6	7	8	9	10	11	12
2½ Square miles	Weekly market	Leased out	558	10 (9 double + one single)	1 (Double)	-	11 (Ten double one single)	108	24	-	132 *

(There are no urinals in the town)

* Of which one is an arch light containing 5 lamps.

STATEMENT XII – Showing particulars regarding the number of patients treated, &c., in the Town of Tirupattur during the year 1896-97.

Name of hospital and dispensary.	Patients treated. In	Out.	Total.	Number and name of midwives employed.	Number of labour cases attended by the midwives.	Date and Number of G.O. sanctioning rules for the treatment of the sick under section 127 of Act IV of 1884.
1	2	3	4	5	6	7
Municipal Hospital Tirupattur	132	10860 132 10992	10,992	1. Lydia —	139	Vide G.O. No 1528 dated 13th November 1889.

STATEMENT XIII.—Showing the Statistics of Vaccination and of Births and Deaths registered in the Town of Tirupattur during the year 1896-97.

Number of births registered.	Number of deaths registered.	Number of prosecutions instituted for failure to register births or deaths.	Name of Medical subordinates and vaccinators performing vaccine operations.	Number of operations performed. Below one year of age.	Above one year of age.	Number of successful operations. Below one year of age.	Above one year of age.	Number of operations with animal lymph.	Number of successful operations with animal lymph.	Number of prosecutions instituted for failure to have children vaccinated.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12
670	678	2	Medical Subordinates								
			1 Mr. G. M. Graan	16	4	16	4	20	20	"	
			2 Mr. F. W. Harris —	14	6	14	6	20	20	"	
			3		40		40				
			Total ..	30	10	30	10	40	40	"	
			Municipal Vaccinators								
			1 A. M. Saminatha Pillai	548	182	548	177	730	725	37	
			2 Lydia (vaccinatrix)	70	45	70	45	115	115	"	
			3		845		840				
			Total ..	618	227	618	222	845	840	37	
			Grand Total ..	648	237	648	232	885	880	37	

Tirupattur Municipal Office
25-5-97

F. W. Johnson

G. O. no 291. Rv. dated 25th February 1897.

Memorandum of investments	
Description of Security	Nominal amounts.
— Nil —	

Trichinopoly Municipal Office
25.5.1897

T. V. Coffin
Chairman

24/5/97

Local and Municipal Dept

Tinnevelly

SALEM TREASURY DEPUTY COLLECTOR
27 MAY. 97
RECEIVED

Enclosure No 1 to letter
No 859 dated 25.5.97.
Eng

Annual statements
of the Tinnevelly Municipal
for the year 1896-97.

1
2102 Prof 1897

Statement No. I relating to General

		1896			
		Number of schools	Number of pupils on 31st March		Number of
			Boys	Girls	schools
Colleges	Government				
	Board or Municipal				
	Aided from Provincial funds				
	Unaided and Indigenous				
	Aided from Local or Municipal funds				
Secondary schools	Government				
	Municipal	1	139	"	1
	Aided from Provincial funds				
	Aided from Local or Municipal funds				
	Unaided and Indigenous	2	139		
Primary schools	Government	"	"	"	(a)
	Municipal	3	229	7	4
	Aided from Provincial funds	"	"	"	
	Aided from Municipal funds	10	461	4	(b)
	Unaided and Indigenous	5	213	"	
Training schools	Government				
	Board or Municipal				
	Aided from Provincial funds				
	Aided from Local or municipal funds				
	Unaided and Indigenous				
Sessional schools	Government				
	Boardor 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				

Statement No. II. showing the Proportion of pupils of the great Cla
to Children of school-going age in the Trivepatur Municip

Classes of Populations		Population of school-going age		Pupils under instruction		Percentage		
		Boys	Girls	Boys	Girls	Boys	Girls	
Europeans and Eurasians		.	.	.	.	.	.	
Native Christians		13	12	20	2	153·8	16·6	
Muhammadans		462	461	434	"	93·9	"	
Hindus	Brahmans	.	.	156	.	.	.	
	Non-brahman caste Hindus	762	761	472	.	92·6	1·7	
	Pariyas and Kindred classes	"	"	78	13	.	.	
	others	.	.	.	.	.	.	
		1237	1234	760	15			
Primary Schools	Government	"	"	"				
	Municipal	13		5	2			
	Aided from Provincial funds	"		"	"			
	Aided from Municipal funds	11		2	.			
	Unaided and Indigenous	5		.	.			

The number of Brahman boys under instruction was 16 more than in the

Ack 24/10/97.

Extract from the Proceedings of the Tirupattur Municipal Council, dated 22nd May—1897.

PRESENT:

Dr. R. Rg. T. V. Gopalaswami Iyer avergal B.A.
Chairman

Official Councillors

Dr. R. Rg. T. Ramaswami Mudaliyar avergal,
Sub Registrar

" T. Ramanujam Pillai avergal,
Sub Divisional Officer P.W.D.

Non official Councillors.

Dr. R. Rg. Dr. Krishna Iyer avergal.
" N. Muthimala Mudaliar avergal.
M. Mahaiba Sahib
M. Lazarian Sahib
M. Lazee syed Sha Abdur rajaa Devadiri alias Sabjan Sahib.

I (a) Read the draft report of the Chairman on the working of the Tirupattur municipality for the year 1896-97.

(b). Read report of the District Medical and Sanitary officer, Salem, on the working of the municipal Hospital, Tirupattur, for the year 1896-97.

(c) Read statements of the Educational officers on

ducat for the year 1896-97

Resolution:- Passed unanimously

The suggestions made by the Medical officer have been partly already adopted and the other suggestions will be adopted during the year 1897-98.

× × × ×

(Signed) T. V. Gopalasawmi Iyer
Chairman

True Copy.

T. V. Gopalasawmi
Chairman

24/5/97

Local and Municipal

Enclosure No 4 to Letter

No 859 dated 25.5.97.

Eng

Resolution of the Transpar
Municipal Council date
22nd May 1897.

4
210 Nov 1897

2-8-97

8-8-97

20-8-97

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