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Administration Report

Reviewing the — of the Daniyambadi Mun:
Council for 1896-97.

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Government {1897} of Madras.

LOCAL AND MUNICIPAL.

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AUGUST.

Administration Report.

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

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From M.R.Ry. T. V. GOPALASAWMI AIYAR Avargal, B.A., Chairman, Municipal Council, Vániyambádi, to the Secretary to Government, Local and Municipal Department (through the Collector of Salem), dated 24th May 1897, No. 336.

I have the honour to report on the operations of the Vániyambádi Municipality during the financial year 1896–97 and to submit herewith the usual statements of receipts and charges prepared in the forms prescribed by Government in its order, No. 2193 M., dated 10th December 1891.

2. *Administrative Changes.*—From the 1st April to 28th May 1896 the office of Chairman was held by Mr. M. Ghose. I assumed charge of the office on the 1st June 1896 and held it during the rest of the period embraced by this report.

I.—Constitution of the Council.

3. The council was of the same strength as last year, *i.e.*, twelve councillors, including the Chairman, and all of them were appointed by Government. The number of official and non-official councillors also remained unaltered, viz., 3 and 9, respectively. There was no European on the council.

4. During the year under report one official councillor vacated his seat on the council consequent on his transfer and the vacancy was filled up on the 13th August 1896. On the last day of the financial year, *i.e.*, on the 31st March 1897, the council had the full complement. As reported by my predecessor, I have much pleasure in again reporting that M.R.Ry. O. Sundara Rao Garu, the Deputy Tahsildar and Municipal Councillor, took active interest in municipal affairs and rendered useful assistance to me.

5. The number of meetings held by the council during the year was 24 as against 21 in the previous year. The average attendance is compared below with that of the previous year :—

	1895–96.	1896–97.
Official	2·8	2·5
Non-official	4·4	6·3
Total ..	7·2	8·8

There has been satisfactory increase in the attendance of the non-official councillors though there has been a slight decrease in the attendance of the officials. There would not have been the decrease in the attendance of the officials but for the fact that there were only two officials on the council for two and a half months. On the whole the attendance was more satisfactory than in the previous years, nearly three-fourths of the total number of councillors being present on the average at each meeting. There was no meeting adjourned for want of a quorum, but there was one such in the previous year.

II.—Receipts.

6. In the following abstract the receipts under the several heads are compared with those of the previous year and with the revised estimate for 1895–96 :—

Receipts.	Actuals, 1895–96, (audited figures).	Actuals, 1896–97.	Increase.	Decrease.	Revised estimate for 1896–97.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Tax on arts	1,235 0 0	1,913 8 0	678 8 0	..	2,050 0 0
,, buildings	8,577 0 4	8,782 5 8	205 5 4	..	8,800 0 0
,, lands	220 4 2	230 13 1	10 8 11	..	220 0 0
,, vehicles	21 0 0	33 0 0	12 0 0	..	30 0 0
,, animals	277 12 0	279 12 0	2 0 0	..	300 0 0
,, carts	513 0 0	547 0 0	34 0 0	..	530 0 0
Tolls	3,235 4 8	3,423 10 6	188 5 10	..	3,410 0 0
Total from taxation ..	14,079 5 2	15,210 1 3	1,130 12 1	..	15,340 0 0
Fees under Act II of 1888	55 0 0	180 0 0	125 0 0	..	130 0 0
Avenue receipts	227 14 2	161 15 2	..	65 15 0	200 0 0
Produce of lands and gardens	14 0 0	..	..	14 0 0	30 0 0
Sale-proceeds of old materials and empty oil-cans, &c.	40 3 6	23 8 0	..	16 11 6	40 0 0
Conservancy receipts	31 3 0	..	..	31 3 0	30 0 0
Fees from Educational Institutions ..	317 2 9	286 13 0	..	30 5 9	300 0 0
Sale-proceeds of medicines	..	7 15 3	7 15 3	..	10 0 0
Other hospital receipts	2 6 10	6 2 3	3 11 5	..	10 0 0
Income from markets	325 6 1	395 3 2	69 13 1	..	400 0 0
,, from slaughter-house	780 10 4	895 0 0	114 5 8	..	900 0 0
Other fees	316 15 5	541 6 1	224 6 8	..	530 0 0
Fines under Municipal and other Acts ..	1,368 14 3	1,048 14 9	..	319 15 6	1,000 0 0
Grants and contributions	10,372 9 8	2,882 2 6	..	7,490 7 2	2,870 0 0
Private scavenging fees	633 4 0	602 7 0	..	30 13 0	600 0 0
Miscellaneous other receipts	23 13 6	27 2 0	3 4 6	..	30 0 0
Loans from Government	13,800 0 0	..	..	13,800 0 0	..
Advances recovered	3 0 0	..	..	3 0 0	..
Total income from Miscellaneous sources	28,312 7 6	7,058 9 2	548 8 7	21,802 6 11	7,080 0 0
Opening balance	3,853 6 8	27,503 12 8	23,650 6 0	..	27,500 0 0
Grand Total ..	46,245 3 4	49,772 7 1	25,329 10 8	21,802 6 11	49,920 0 0

7. The year under report opened with a balance of Rs. 27,503–12–8 (audited figures) as against Rs. 3,853–6–8 in the previous year. The receipts during the year amounted to Rs. 22,268–10–5 against Rs. 42,391–12–8 (audited figures) in the previous year, the noticeable increase in the opening balance of the year and the total receipts of the previous year being due to the fact that they include Rs. 23,800, the loan and grant paid by Government towards the cost of constructing a suspension bridge. Rs. 15,210–1–3 was derived from rates and taxes and Rs. 7,058–9–2 from other sources. The corresponding figures for 1895–96 were Rs. 14,079–5–2 and Rs. 28,312–7–6 (audited figures), respectively. There was a slight increase in the receipts under tax on arts, buildings, tolls, income from slaughter-house, license fees, &c. The noticeable increase in the receipts however, as compared with those of the previous year, excluding Government grant and loan, chiefly occurs under "Contribution from local boards." The cause of increase in each case is given below. The total assets for the year were Rs. 49,772–7–1 (Rs. 27,503–12–8 opening balance +Rs. 22,268–10–5) against Rs. 46,245–3–4 in the previous year. The expenditure during the year amounted to Rs. 20,786–0–6 as against Rs. 18,741–6–8 in the previous year and Rs. 20,640 allotted in the revised estimate. The balance on the 31st March 1897 was thus Rs. 28,986–6–7, which is 58·23 per cent. of the year's total receipt against 59·48 per cent. in the previous year.

A.—Receipts from Taxation.

8. (2) *Municipal Rates and Taxes—(a) Tax on Arts.*—The demand originally assessed by the Chairman under this head was Rs. 2,219 and this demand was fixed by my predecessor. On appeal the council remitted Rs. 281 and the demand finally settled therefore was Rs. 1,938 as against Rs. 1,248–8–0 in the previous year. After I assumed charge of the office great many objection petitions were received. Having

due regard to the orders of Government contained in paragraph 3 (1) of G.O., No. 1103 M., dated 3rd July 1896, I made thorough inquiries about each appellant before the appeal petitions were brought before the council and I reported the result to Government in my letter, No. 633, dated 18th October 1896. I may state that the council paid due consideration this time and each appeal was disposed of on its merits. I shall be wanting in my duty if I do not bring to the notice of Government the hearty co-operation of the council in arriving at a correct decision in each and every case. Including the arrear demand of Rs. 6, the amount for collection during the year was Rs. 1,944. Of this sum, Rs. 1,913–8–0 (including the arrears of Rs. 6) was collected and Rs. 30–8–0 was written off as irrecoverable before the close of the financial year under report, owing to people having either left the station or died, or being too poor to pay. There was no balance at the close of the year. This tax was levied on all classes of the schedule A except the last class, as per G.O., Mis. No. 632 M., dated 8th April 1895. The number of persons assessed and the aggregate amount of assessment under each class are given below :—

	No.	Amount.
		Rs.
Class I		
„ II	7	350
„ III	24	575
„ IV	44	492
„ V	46	255
„ VI	92	261
„ VII	3	5
Total ..	216	1,938

The incidence per head on this sum was As. 2.

9. (*b*) *Tax on Buildings.*—The tax on buildings continued to be levied at 7½ per cent. on the annual rent value. In the case of rented buildings the actual rent per annum was, as usual, taken as the annual rental and in the case of other buildings the annual rental was ordinarily fixed at 8 per cent. approximately of the sale value. The house-tax was thoroughly revised and the registers were prepared in the year 1895–96, and those for the year under report were revised with reference to subsequent additions, alterations and improvements. There was no arrear demand under this head. The demand fixed by the Chairman after the disposal of revision petitions was Rs. 8,851–9–2, as against Rs. 8,540–13–7 in the previous year. This was the final demand, there having been no further deductions or remissions. The increase, as compared with the previous year's demand, is partly due to the new and enlarged buildings brought on the registers and assessed during the year and partly due to the assessment of houses in the village of Puttur which was during the year included within the limits of the municipality as per G.O., No. 658 M., dated 10th April 1896. Of the demand, Rs. 8,782–5–8 or over 99 per cent. was collected within the 31st March 1897. Of the balance a sum of Rs. 17–15–1 was remitted by the Chairman on account of vacant houses under section 72 of the District Municipalities Act, while Rs. 51–4–5 was written off the accounts as irrecoverable within the financial year after due verification, owing to poverty, absence, death, &c., at the defaulter, concerned. Thus the year closed with a *nil* balance. During the year 3,128 houses (or 86 per cent.) were finally assessed out of a total number of 3,611 * houses according to the census of 1891. The corresponding figure of 1895–96 was 2,991 houses (85 per cent.). The incidence of the tax was Rs. 2–13–3 on the former number (3,128) and Rs. 2–7–2 on the latter (3,611).

* 3,520 houses for Vániyambádi and 91 houses for Puttur.

10. (*c*) *Tax on Lands.*—The registers for the taxes on vacant lands within the village-site and the cultivable lands within municipal limits were revised and new registers were prepared during the year under report. Lands on which taxes are levied are of two kinds, viz., vacant lands within the village-sites and cultivable lands within municipal limits. The tax on the former is levied at the same rate as house-tax, viz., 7½ per cent. on the annual rent value and on the latter at the rate of 2 annas per acre of wet and 1 anna per acre of dry lands respectively—*vide* G.O., No. 1665 M., dated 9th December 1889. The total extent of vacant land within the village-site

is 13·50 acres and that of the cultivable lands assessed is 267·34 acres and 531·17 acres of wet and dry lands respectively. The collection under this head amounted to Rs. 230–13–1 against Rs. 220–4–2 in the previous year; the increase is due to the fact that lands in Puttur were newly assessed. The amount of the previous year includes also the arrear collections of Rs. 27–8–10. The demand, as finally settled by the Chairman for the year, was Rs. 235–9–7 as against Rs. 201–15–0 in the previous year, the increase being due to more careful revision. The collections amounted to Rs. 230–13–1, which is 97·88 per cent. of the demand, as against Rs. 96 per cent. collected in the previous year. Rs. 4–12–6 were written off by the council after due verification as irrecoverable owing to poverty or absence of the defaulters concerned. At the close of the year therefore there was no balance.

It would thus appear that during the year there was increase in the demand under all the said three items; the final demand under tax on arts was also very amicably settled after full and very careful inquiries so as to cause general satisfaction to all concerned. The entire sum of the increased demand was also collected before the close of the year under report.

11. (*e*), (*f*) *and* (*g*) *Tax on Vehicles, Animals and Carts.*—The receipts under these heads amounted to Rs. 859–12–0 as against Rs. 811–12–0 in the previous year and Rs. 860 in the revised estimate. The increase, as compared with the actuals of the previous year, was owing to the fact that the village Puttur was brought within the municipal limits during the year.

12. *Coercive Process.*—The number of warrants issued during the year for the recovery of professional, house, and land taxes was 16, 128 and 1, respectively, making a total of 145 as against 361 in the previous year, and there was no unexecuted warrant pending at the close of the last year. There was no necessity to issue a large number of warrants, as the bill collectors were made to understand that the smaller the number of warrants served, the more efficient their work would be considered to be. All the warrants issued were promptly executed, and there was no warrant remaining unexecuted at the close of the year. The total amount covered by the warrants issued was Rs. 411–4–1 as against Rs. 748–10–11 in the previous year, and the whole of this amount was collected. In 125 cases (involving Rs. 333–5–10) the amount was collected before distraint and in 19 cases (involving Rs. 27–14–3) property had to be attached, but in no case was there any necessity for the sale of the property as the defaulters paid the tax immediately after distraint. In one case prosecution was instituted for default of payment as against the same number in the previous year.

13. *Tolls.*—The number of toll-gates continued to be seven as in the previous year. The toll-gate on the Tiruppattúr-Vániyambádi road was demolished and a new one was constructed on the same road about half a mile off the former site owing to the inclusion of Puttur within municipal limits. The right of collecting tolls in the gates was leased out to a contractor, the lease fetching Rs. 4,260 as against Rs. 4,010 in the previous year. The increase was due to keen competition amongst the bidders at the time of sale. Including Rs. 5–14–8, being the interest paid on overdue kists, the total collections under this head amounted to Rs. 4,265–14–8. As stated above, a new toll-gate was constructed on the Tiruppattúr-Vániyambádi road beyond Puttur at a cost of Rs. 54–9–7. Deducting, as usual, one-fifth of Rs. 4,265–14–8—54–9–7, or Rs. 842–4–2 due to the district board on account of through traffic, the net amount credited to municipal funds was Rs. 3,423–10–6. The balance of As. 5–4, which remained unpaid to the district board at the close of last year as stated in paragraph 14 of the last year's annual report, was paid during the year under review. The tolls continued to be levied at the maximum rates specified in Schedule D annexed to the District Municipalities Act.

14. *Incidence of Taxation.*—The total income from taxation amounted to Rs. 15,210–1–3 including the income from tolls, or Rs. 11,786–6–9 excluding it. The incidence per head of population as per census of 1891 (viz., 15,838) was As. 15–4 including, and As. 11–10 excluding them, the corresponding figures for the previous year being As. 14–2 and As. 10–11, respectively. The average incidence for the whole presidency in 1895–96 was As. 14–3 including and As. 10–9 excluding tolls.

15. (3) *Realizations under Special Acts*—(*c*) *Fees under Act II of* 1888.—The realizations under this head amounted to Rs. 180 as against Rs. 55 in the previous year and Rs. 130 in the revised estimate, more dramatic companies than were expected having given performances in the town during the year.

B.—Miscellaneous Receipts.

16. (4) *Revenue derived from Municipal property and powers apart from taxation*—(*a*) (iii) *Avenue Receipts.*—The realization under this head amounted to Rs. 161–15–2 as against Rs. 227–14–2 in the previous year and Rs. 200 in the revised estimate. The lease of the avenue produce fetched Rs. 112 against Rs. 135 in the previous year, the decrease being due to the fact that there was comparatively less competition at the time of sale. The remaining sum of Rs. 49–15–2 represents the sale-proceeds of avenue clippings and the interest paid on overdue kists.

17. (iv) *Fees from Travellers' Bungalow.*—The Taluk Board of Tiruppattúr proposed to construct a travellers' bungalow and to hand over its management to the council. Accordingly, credit was taken in the budget for a sum of Rs. 30. The question was under reference until recently, and the district board has after all abandoned the question; hence there were no receipts under this head.

18. (*b*) (ii) *Produce of Lands and Gardens.*—Though sufficient endeavours were made to lease out as in the previous year the rubbish depôt land at Puttur for cultivation, no bidders came forward as the season was unfavourable during the year under report.

19. (iii) *Sale-proceeds of old materials, &c.*—The receipts under this head were Rs. 23–8–0 as against Rs. 40–3–6 in the previous year and Rs. 40 in the revised estimate, the decrease being due to the fact that there were no empty oil cans for sale during the year as kerosene oil was purchased in iron drums.

20. (*c*) *Conservancy Receipts—Sale-proceeds of Night-soil, Street-refuse, &c.*—It is to be regretted that there were no receipts under this head during the year. No doubt there remains a sufficient quantity of night-soil and street-refuse for sale, and although every possible arrangement was made to sell them after publishing the sales widely by beat of tom-tom and by special intimation to the owners of fields, there were no bids. As this source of revenue is not capable of any development, arrangements will be made to burn the rubbish, &c., stored in the rubbish depôts.

21. (*d*) (1) *Fees from Educational Institutions.*—Under this head the receipts amounted to Rs. 286–13–0 as against Rs. 317–2–9, the actuals of the previous year, and Rs. 300, the revised estimate. The council continued to maintain, as in the previous year, five primary schools—two Hindu, two Muhammadan and one Pariah. It is observed that there was no satisfactory strength in two of the schools. The Muhammadan primary school at Chennampet continued to be in a very unsatisfactory state and as the strength has considerably fallen down, it was, on the recommendation of the educational officers, transferred to Govindapuram, where there was no Muhammadan school although it is thickly populated. This fact chiefly accounts for the decrease in the receipts as compared with the last year. In the Pariah school no fees were levied as in the previous year.

22. (*e*) (i) *Sale-proceeds and Composition Fees of Medicines.*—The entry of Rs. 7–15–3 under this head represents the sale of medicines to those patients who did not attend the hospital personally under the rules framed for the treatment of the sick under section 127 of Act IV of 1884 and sanctioned in G.O., Mis. Nos. 312 and 598 M., dated 25th February 1890 and 18th April 1890, respectively.

23. (ii) *Other Hospital Receipts, Rs.* 6–2–3.—The receipts under this head represent the sale-proceeds of the unserviceable articles sent from the municipal hospital for sale.

24. (*f*) (i) *Income from Markets.*—Under this head the realizations amounted to Rs. 395–3–2 as against Rs. 325–6–1, the actuals of the previous year, and Rs. 400, the revised estimate. The weekly market was, as usual, leased out during the year, the lease fetching Rs. 395 as against Rs. 325 in the previous year, and the increase is due to keen competition amongst the bidders at the time of sale. The remaining sum of As. 3–2 represents the interest paid on overdue kists.

25. (*f*) (ii) *Income from Slaughter-house.*—The receipts under this head amounted to Rs. 895 as against Rs. 780–10–4 in the previous year and Rs. 700 anticipated in the budget estimate. This farm during the past three years having given good profit to the renters there was very keen competition amongst the bidders at the time of sale. The lease fetched Rs. 895 as against Rs. 780 in the previous year. The whole amount was regularly paid on the prescribed dates by the renter.

26. (*g*) *Other Fees*—(i) *Distraint Fees.*—During the year the number of warrants issued was considerably less as will be seen from paragraph 12 *supra* and the tax in almost all the cases in which warrants were issued was paid before the property was attached. Consequently, the fees amounted to Rs. 3–10–0 only as against Rs. 7–2–0 in the previous year.

27. (ii) *License Fees.*—The income under this head amounted to Rs. 518–12–1 as against Rs. 293–13–5 in the previous year, and Rs. 350 and Rs. 500, the budget and the revised estimates respectively. The increase is partly due to (1) many buildings in Puttur having been licensed to be used as tanneries and (2) to the license fees on buildings used for storing skins, &c., having been raised from Rs. 2 to Rs. 10 as sanctioned in G.O., No. 127 M., dated 22nd January 1896. The fees for carrying on noxious and dangerous trades were levied as sanctioned in Government order above referred to.

28. (ii) *Cart-stand Fees.*—The lease of the cart-stand fetched Rs. 16 as against the same amount in the previous year. The place is unsuited for the purpose and consequently there has been no increase in the receipts under this head. The question of selecting another site is under the consideration of the council.

29. (iv) *Other Fees.*—The entry under this head, Rs. 3, represents the recovery of fees under section 249 (4) for grant of extracts from the register of births and deaths.

30. (*h*) *Fines under Municipal and other Acts.*—The income from this source amounted to Rs. 1,048–14–9 as against Rs. 1,368–14–3 in the previous year and Rs. 1,000 in the revised estimate. The sanitary provisions of the law were enforced as far as practicable as in the previous year and the cause of decrease in the receipts, it may be said, is due to a less number of cases prosecuted by the police under the Towns Nuisance Act.

31. (5) *Grants and Contributions*—(*a*) *From Government*—(i) *Education—Municipal Schools.*—The sum of Rs. 23 entered under this head represents the results grants paid from Provincial funds according to the certifying memoranda received from the Inspector of Schools. The decrease, as compared with the actuals of the last year, is due to less number of girls presented for examination. From paragraph 50 *infra* it will be observed that there was increase in the number of girls on the rolls, but at the time of examination many of them were ineligible under the rules for examination.

32. (*b*) *From Local Boards.*—The realizations under this head, representing the contribution payable by the taluk board of Tirupattúr towards the upkeep of the municipal hospital was Rs. 2,859–2–6 as against Rs. 318–5–8 in the previous year and Rs. 2,720 anticipated in the revised estimate. The major portion of this amount represents the cost of constructing the new hospital building which was opened for use during the year under report. The cost of the building including the cost of the site acquired under the Land Acquisition Act amounted to Rs. 8,835–14–1, while the other usual charges such as cost of medicines, establishment charges, &c., amounted to Rs. 2,589–2–1, thus making a total of Rs. 11,425–0–2. Deducting from this Rupees 14–1–6, being the sale-proceeds of medicines and other hospital receipts, the amount of contribution (viz., one-fourth of the net cost) payable by the taluk board as sanctioned in G.O., No. 2104 L., dated 20th September 1893, amounted to Rs. 2,852–11–8. Including the sum of Rs. 9–3–2 due by the taluk board on account of the previous year's expenditure as stated in paragraph 29 of the last year's report, the sum to be recovered was Rs. 2,861–14–10. Of this amount, Rs. 2,859–2–6 was recovered within the close of the year and the balance, viz., Rs. 2–12–4, still due by the taluk board is shown under assets in the note to statement II.

33. (6) *Miscellaneous*—(*a*) *Recoveries on account of services rendered to Private Individuals*—(i) *Private Scavenging.*—During the commencement of the official year under report the number of houses served by private scavenging agency was 345. I have been unremitting in my endeavours to extend the system, but the efforts have not borne fruit proportionate to my endeavours owing to the difficulty of securing the services of toties essentially necessary for introducing the service more largely. During the third-quarter of the year, however, I was able to get some toties from Madras and consequently the number of houses rose from 345 to 457 before the close of the year under report. Now that the pay of the scavengers has been raised as sanctioned in G.O., No. 174 M., dated 6th February 1897, I believe there will not be so much difficulty in future. Since 1st April 1897 the system has been introduced in more than 100 houses. The current demand, there having been no arrears under this head, was Rs. 605–1–0 as against Rs. 567–4–0 in the previous year. Of this sum Rupees 602–7–0 was collected and the remaining sum of Rs. 2–10–0 was written off the accounts as irrecoverable. At the close of the year the balance was *nil*. The decrease in the receipts, as compared with the previous year, Rs. 633–4–0, is due to the fact that the latter includes the sum of Rs. 70–11–0 being the arrear collections. Strenuous efforts are being taken to secure the services of more scavengers from Madras, Nellore, &c., and introduce the service on a more extended scale in the current year.

34. (*b*) *Other Items*—(2) *Refunds of Expenditure of previous year.*—The sum of Rs. 2 entered under this head is accounted for as follows. A Muhammadan teacher who was trained at the Muhammadan branch training school at Madras at the cost of the municipal fund and who bound himself to serve in the municipality a certain number of years left the service without satisfying the terms of the bond executed by him. The council thereupon filed a civil suit against him and a decree was passed for a sum of Rs. 145–0–4 being the stipend drawn by him from the municipal funds while under training. The ex-teacher requested the council to permit him to refund the money at the rate of Rs. 2 per mensem. The council at its meeting held on the 30th January 1897 sanctioned the request. This Rs. 2 was the first remittance made by him.

35. (iii) *Fees for numbering carts and* (iv) *Other items.*—The receipts under this head amounted to Rs. 25–2–0 as against Rs. 23–13–6 in the previous year and the major portion of this sum was as usual realized from the sale of license forms.

III.—EXPENDITURE.

36. The total expenditure amounted to Rs. 20,786–0–6 as against Rupees 18,741–6–8 (audited figures), the actuals of the previous year, and Rs. 20,640, the revised estimate. It was distributed among the several grants as shown below :—

Grants.	Actuals, 1895–96 (audited figures).	Actuals, 1896–97.	Revised estimate.	Percentage as compared with the total assets.	
				1895–96.	1896–97.
	RS. A. P.	RS. A. P.	RS. A. P.		
Grant 1, Public Works	8,218 2 2	5,164 11 4	5,280 0 0	17·77	10·38
„ 2, Education	2,147 4 0	2,289 15 7	2,390 0 0	4·64	4·60
„ 3, Sanitation and Medical Service ..	5,211 0 3	8,523 4 0	8,020 0 0	11·26	17·12
„ 4, Lighting and Miscellaneous ..	1,302 10 3	2,296 13 4	2,320 0 0	2·82	4·62
„ 5, Supervision and Management ..	1,862 6 0	2,065 5 10	2,040 0 0	4·03	4·15
Repayment of Debt (Interest)	..	445 14 5	590 0 0	..	0·90
Total ..	18,741 6 8	20,786 0 6	20,640 0 0	40·52	41·77
Closing balance ..	27,503 12 8	28,986 6 7	29,280 0 0	59·48	58·23
Grand Total ..	46,245 3 4	49,772 7 1	49,920 0 0	100·	100·

As compared with the actuals of the previous year, there is increase under all grants except Grant 1. In the previous year a large amount under Grant 1 was spent towards the construction of the hospital building, while in the current year a corresponding large increase occurs under Grant 3, owing to increased expenditure towards the hospital, conservancy and cholera charges.

37. *Grant 1, Public Works*—(1) *New Works*—(*a*) *Communications.*—The outlay under this head amounted to Rs. 747–9–1 while there was no expenditure under this item in the previous year. The particulars of expenditure are detailed in statement II-A. During the year under report three streets were widened, the required land having been acquired under the Land Acquisition Act. The construction of a culvert over the irrigation channel on the Govindapuram road, which was sanctioned but not put in hand in the preceding year, as explained in paragraph 34 of the last year's annual report, was taken up and completed during the year and two other culverts found necessary were constructed. The decrease as compared with the revised estimate of Rs. 900 is due to the compensation amount awarded by the divisional officer for the acquisition of sites for widening the streets having been less than what was anticipated.

38. (*b*) *Buildings.*—The expenditure under this head amounted to Rupees 1,939–14–10 as against Rs. 5,769–13–8 in the preceding year and Rs. 2,000 in the revised estimate. The construction of the new hospital building which was put in hand in the preceding year was almost completed within the end of that year and was taken up for use on the 1st April 1896. Out of Rs. 1,550 that remained unpaid to the contractor at the close of the preceding year, Rs. 1,054 was paid during the year under report, while the remaining amount Rs. 496 was withheld by the council owing to the bad work done by the contractor. Several other minor improvements were made under this head as far as funds permitted as will be seen from the particulars detailed in statement II-A. The construction of a pucka slaughter-house, for which a sum of Rs. 800 was provided in the budget, was postponed owing to some difficulty in acquiring the site. The existing building was improved with asphalte flooring, &c.

39. (*c*) *Drainage.*—In the budget for the year under report a sum of Rs. 500 was provided under this head for survey of the town. The survey of the town is now carried on by Government and Rs. 250 of this sum was transferred to Grant 3, 5 (*a*) (ii) as sanctioned in G.O., Mis. No. 1324 M., dated 10th August 1896.

40. (2) *Repairs*—(*a*) *Communications.*—The total expenditure under this head was Rs. 1,674–13–5 as against Rs. 1,527–0–6 (audited figures) in the previous year. The income from tolls credited to municipal funds after paying the district board share was Rs. 3,423–10–6. Deducting also the expenditure, viz., Rs. 54–9–7, for constructing a toll-shed, the net receipts were Rs. 3,369–0–11. The amount spent upon the repair of the roads in the town was Rs. 1,674–13–5 which is 49 per cent. of the net receipts. Including the amount spent on new works, viz., Rs. 747–9–1, the total expenditure on communications amounted to Rs. 2,422–6–6 which is nearly 72 per cent. of the net receipts from tolls as against 49 per cent. in the previous year. In order to pay more attention towards the repair of minor roads, &c., and to look to the casual repairs then and there for the main roads, four permanent road coolies were maintained throughout the year as provided in the budget. Metal and gravel were previously purchased and stacked on the road sides and minor roads already selected were put in order one by one under the departmental management, while the main roads were repaired on the usual contract system. The amount spent for the purchase of metal and gravel for the departmental works was Rs. 319–6–2 while the pay of the road coolies amounted to Rs. 178–12–0. Many of the minor roads and lanes were put in order and every effort was made to see that good materials were used. All the main roads are now in fair order and I may state that the work turned out during the year was greater in quantity and better in quality than in the preceding year. The names of roads and streets repaired during the year except the minor lanes and streets that were attended to by the road coolies are given in detail in statement II-A. The number of miles of roads (including the streets of every description) maintained by the municipal council during the year under report is detailed below :—

	M.	F.	YDS.
Metalled	7	3	80
Unmetalled	0	5	146
Total ..	8	1	6

41. (*b*) *Buildings.*—The total outlay under this head was Rs. 235–15–10 as against Rs. 39 in the previous year and Rs. 250 in the revised estimate. The increase as compared with the actuals of the previous year may be accounted for by the fact that the male and female wards attached to the new hospital had to be repaired at a cost of Rs. 126–12–3 and the roof of the slaughter-house building had also to be repaired long before asphalte flooring was provided for the building. The statement II-A gives in detail the particulars of expenditure.

42. (*d*) *Water-supply*—(1) *Repairs to Works, Machinery, &c.*—The outlay under this head amounted to Rs. 30–8–0 as against Rs. 140 in the previous year and Rupees 30 in the revised estimate. The decrease as compared with the actuals of the previous year is due to the fact that an important public well had to be altogether reconstructed in the preceding year at a cost of Rs. 140.

43. (ii) *Establishment.*—The total expenditure under this head was Rs. 190–4–4 as against Rs. 350–11–7, the actuals of the previous year, and Rs. 190, the revised estimate. The noticeable decrease in the charges under this head as compared with the actuals of the previous year is owing to the fact that the services of two river watchmen on Rs. 5 each and a spring cleaner on Rs. 4 maintained in the previous year were dispensed with, as sanctioned in G.O., No. 127 M., dated 22nd January 1896, paragraph 4 (2). The decrease, viz., Rs. 1–11–8, as compared with the sanctioned amount (statement II-B) is due to the imposition of fines on the establishment for neglect of duty.

44. Drinking water is obtained from the springs and pot-wells in the bed of the river and from public wells set apart for drinking purposes in the town. Watchmen are placed to prevent contamination in the public springs and pot-wells. Many of the suspected wells were closed during the year owing to the prevalence of cholera among those using the water while several other private and public wells were hankanized during the year. Agreeably to the suggestions of the Sanitary Commissioner, pot-wells were sunk in the bed of the river closing the public springs. It may not be out of place for me to remark that the people failed to appreciate the pot-well system and they preferred spring water and running water in the river in spite of all my advice to them personally and by publication of printed bulletins. Here the council has to struggle against prejudices and superstitions. The enforcement of the observance of it in practice was found to be difficult and while cholera was prevailing, the Magistrate, on my request, issued a notice under section 133 of the Criminal Procedure Code prohibiting the use of the running water of the river altogether for drinking purposes, &c. In accordance with the advice of the Sanitary Commissioner, the council is arranging to purchase Norton's tube wells for the further improvement of water-supply.

45. (iii) *Contingencies.*—The particulars of expenditure under this head, which do not seem to call for any remarks, are detailed in statement II-A as also the particulars of expenditure under the item (*d*) (i).

46. (3) *Establishment.*—The outlay under this head, Rs. 298, as against Rs. 296 in the previous year and Rs. 300 in the revised estimate, represents the pay of the municipal overseer who supervises the public works; the saving of Rs. 2 shown in statement II-B was effected on account of fines imposed on him for neglect of duty.

47. (4) *Tools, Plant and other Stores.*—The sum of Rs. 37–13–4, as against Rs. 11–8–11 in the previous year and Rs. 50 in the revised estimate, represents the cost of pickaxes, crowbars, mamuties and other tools required for the use of road coolies.

48. *Grant 2, Education—(1) Training Schools— (b) Stipends to Normal Students.*—During the year the Educational officers sent a Muhammadan teacher to the Government Muhammadan branch training school, Madras, and recommended the payment of an additional stipend of Rs. 2 per mensem from municipal funds as the stipend paid from Provincial funds was hardly sufficient for his maintenance in Madras. The council accordingly sanctioned the payment of the additional stipend. Hence the expenditure.

49. (ii) *On Salary-result System—(a) Fixed Payments.*—The charges under this head amounted to Rs. 957–1–0 as against Rs. 962–11–3, the actuals of the previous year, and Rs. 970, the revised estimate. The council, as in the previous year, maintained five primary schools under this system, and the particulars of teachers employed are given in statement II-B. The saving of Rs. 14–15–0 was owing to the fact that the 1st and 3rd assistant masters' places of the Rahimanpet upper primary school were vacant for two and fifteen days, respectively, during the year, and the pay of the headmaster of the Govindapuram Pariah school from the 15th January was not paid within the close of the year. The amount due to the teacher of the latter school, viz., Rs. 10–9–10, is shown under "Liabilities" in note to statement II. The number of teachers employed in the municipal primary schools on the 31st March 1897 was ten. Of these, five were trained, one possesses untrained teacher's certificate while the other four possess general educational certificates. Out of the latter four, two have undergone training, but they have not yet secured certificates as they have to appear for the practical test, one is now under training in Madras while the other possesses service qualifications. The qualifications of the teachers employed, it would appear, were better than in the previous year.

50. (*b*) *Result Grants.*—The charges under this head were Rs. 179–11–0 as against Rs. 180–6–0 in the previous year and Rs. 180 in the budget and the revised estimates. This sum follows almost the actuals of the previous year and the revised estimate. The result grants received from Provincial funds during the year amounted to Rs. 23. Certifying memoranda at first received from the Inspector of schools for grants payable from Provincial funds were for Rs. 16–10–0 and half of this amount was paid to the teachers as resolved by the council. A supplemental certifying memorandum was again received for another sum of Rs. 6–6–0 on the last day of the year and no portion of this amount was paid to the teachers. However the allotment for result grants was utilized in full and the grants were paid under the assignment system. The number of pupils on the rolls of the municipal primary schools on the 31st March 1897 was 172 boys and 50 girls as against 175 boys and 35 girls on the corresponding date in the previous year, while the number of those who presented themselves for examination and who passed were 109 and 86, respectively, as against 113 and 94 in the previous year. As reported in the last annual report one of the two Muhammadan primary schools which was unsuccessful was, during the year under report, removed to another part of the town, viz., Govindapuram, where it is now improving. Though there has not been any general improvement in the strength, the schools under the salary-result system, it would appear, acquitted themselves somewhat creditably at the grant examination. Out of sixteen pupils sent up for the Primary School examination from the municipal upper primary schools, ten passed, and this may be considered satisfactory.

51. (*c*) *Contingencies.*—The expenditure under this head amounted to Rupees 301–12–6 as against Rs. 304–8–0, the actuals of the previous year, and Rs. 300, the revised estimate. This item calls for no remarks as it follows the revised estimate and the actuals of the previous year. The council possessed no school buildings of its own except in the case of the Pariah primary school; the schools were held only in rented buildings as in the preceding year, the rent amounting to Rs. 16 per mensem.

52. (3) *Salary Grants.*—Under this head the outlay amounted to Rs. 370–4–6 as against Rs. 358–9–10, the actuals of the previous year, and Rs. 370, the revised estimate and this represents the salary grant paid (as usual) to the lower secondary school under the management of the London Mission. The council contributed one-third of the house-rent and of the pay of the qualified teachers and one-half of the pay of the gymnastic instructor. The excess payment of nearly Rs. 12 under this head as compared with the actuals of the previous year is due to the increase in the amount of contribution at Re. 1 per mensem paid as sanctioned by the council towards the pay of the first assistant of the school, which was raised from Rs. 18 to Rs. 21 during the year. Of the total expenditure, Rs. 122–2–9 was spent on the secondary department and Rs. 248–1–9 on the primary department. The number of boys on the rolls on the 31st March 1897 was 92 as against 90 in the year previous to the one under review and the average attendance was 70 (23 in the lower secondary department and 47 in the primary department). The corresponding figures in the preceding

year were 11 and 59, respectively. There were no girls in the school. Of the seven teachers employed in the school, four were trained. Of the remaining three, one possesses untrained teacher's certificate and one possesses service qualification, while the other holds general educational certificate. No grant was paid towards the pay of the last-named untrained teacher. From the school, six pupils were sent up during the year for the Lower Secondary examination and eight for the Primary examination, and the number passed was two and five, respectively.

53. (4) *Result Grants.*—The result grants paid to the aided schools during the year amounted to Rs. 125–1–0 as against Rs. 86–2–0, the actuals of the previous year and Rs. 150, the revised estimate. The number of schools registered during the year for examination was two (one Hindu and one Muhammadan school) as against three in the previous year. Ths excess over the actuals of the previous year is due to the satisfactory results produced at the examination and the consequent increase in the amount of grant paid. In spite of all possible endeavours made, it was not found possible to bring any of the Muhammadan mosque schools in the town under the departmental supervision. The Muhammadan community of the town have provided sufficient funds of their own for the maintenance of schools in the mosques with free supply of food, clothing, &c., to the pupils. The managers of the schools do not in fact require any aid from the municipal funds. Consequently any endeavour made to make the managers subject the schools for examination by the educational authorities is, I am inclined to think, useless. The result grants to the two aided schools examined were paid at the maximum rates laid down in the Grant-in-aid Code. The number of pupils who presented themselves for examination and passed was 74 and 62, respectively, as against 50 and 42, respectively, in the previous year. There is increase both in the number who were presented for, and who passed, the examination as compared with the previous year.

54. (6) *Inspection*—(*b*) *Municipal Inspector*—(1) *Establishment.*—The expenditure under this head was Rs. 179–14–2 as against Rs. 117–15–9 in the previous year and Rs. 180 in the revised estimate. The increase, as compared with the actuals of the previous year, is due to the appointment of a separate Muhammadan inspecting schoolmaster to supervise the Muhammadan primary schools as sanctioned in G.O., No. 127 M., dated 22nd January 1896. The saving of Rs. 20–1–10 as shown in statement II-B is owing to the delay of nearly three months in appointing a man for the Muhammadan inspecting schoolmaster's place. There was only one inspecting schoolmaster in common for the Tiruppattúr and Vániyambádi municipalities to supervise the Hindu primary schools, each council bearing one-half of the total cost. The Muhammadan inspecting schoolmaster newly appointed was to supervise the Muhammadan schools of the three municipalities, viz., Salem, Tiruppattúr and Vániyambádi, each council bearing the cost proportionately.

55. (ii) *Contingencies.*—The entry of Rs. 38–6–3 as against Rs. 27–2–11, the actuals of the previous year, and Rs. 50, the revised estimate, represents the expenditure incurred in the supply of stationery articles, printed forms, postage stamps, &c., to the two inspecting schoolmasters. The payment of a fixed travelling allowance at Rs. 1–10–8 to the newly appointed Muhammadan inspecting schoolmaster accounts for the increase as compared with the actuals of the previous year.

56. (7) *Miscellaneous*—(*b*) *Common Gymnasium*—(1) *Establishment.*—The outlay under this head was Rs. 44–0–8 as against Rs. 23–11–4, the actuals of the previous year, and Rs. 60, the revised estimate. As in the previous year the services of the gymnastic instructor employed in the London Mission lower secondary school were utilized to the municipal primary schools also on payment of a monthly contribution of Rs. 5. In the previous year the place was vacant for seven months, and during the year under report it was vacant for three months—one month prior, and two months subsequent, to the submission of the revised estimate. This accounts for the increase as compared with the actuals of the previous year and decrease as compared with the revised estimate.

57. (ii) *Contingencies.*—Though provision was made in the budget and the revised estimate under this head, no necessity arose for the purchase of any gymnastic apparatus, &c.

58. (*d*) *Other Items.*—The expenditure under this head amounted to Rs. 73–12–6 as against Rs. 32 in the previous year and Rs. 80 in the revised estimate. The last year's actuals represent the one-third grant paid towards the house-rent of the London Mission school-building while the expenditure of the year under report includes also the sum of Rs. 38–15–2 being the grant paid to the same London Mission school for the purchase of certain furniture. The prescribed statements received from the Assistant Inspector of Schools are herewith submitted. The total outlay on education amounted to Rs. 2,289–15–7 * as against Rs. 2,147–14–0 in the previous year and Rs. 2,390 in the revised estimate. Deducting the income from Provincial funds, Rs. 23, and the school-fees, Rupees 286–13–0, or Rs. 309–13–0, the net cost was Rs. 1,980–2–7 which is nearly 12 per cent. of the total income from taxation, markets and rents.

	Rs.	A.	P.
* Lower secondary	146	6	8
Primary	2,143	8	11
Total ..	2,289	15	7

59. *Grant 3, Sanitation and Medical Service*—(1) *Hospitals and Dispensaries*—(*a*) *Establishment.*—The expenditure under this head amounted to Rs. 1,053–1–6 as against Rs. 866–10–0, the actuals of the previous year, and Rs. 1,050, the revised estimate. The institution, which was a dispensary, was converted into a hospital during the year under report and the required additional establishment, viz., a cook and a toti on Rs. 6 each, was appointed as provided in the sanctioned budget. The second-class hospital assistant who was in charge of the dispensary for seven months in the previous year, having completed the number of years of service to qualify him to become a first-class hospital assistant, was promoted to that grade on the 30th June 1896. These facts account for the increase in the expenditure as compared with the actuals of the previous year. The saving of Rs. 97–6–6 effected under this head (statement II-B) is due to the following reasons: (1) the hospital assistant in charge was getting his pay as second-class hospital assistant till the end of June, *i.e.*, for three months for the reason stated above, though the provision in the budget was for a first-class hospital assistant; (2) the permanent compounder whose pay was Rs. 9 resigned and his place was taken up by a probationer on a pay of Rs. 5 a month for two months in the year; and (3) the place of toty was vacant for more than two months at intervals. As usual, one-eighth of the salary of the hospital assistant was paid from Provincial funds.

60. (*b*) *Medicines and Supplies.*—The total outlay under this head amounted to Rs. 837–10–2 as against Rs. 146–8–10, the actuals of the previous year, and Rs. 850, the revised estimate. The noticeable increase as compared with the actuals of the previous year is partly due to the fact that an adequate supply of medicines, &c., costing more than Rs. 500 was made to the institution (which was converted into a hospital) as recommended by the District Medical and Sanitary Officer, Salem, and partly to the payment of Rs. 228–2–0 which remained unpaid at the close of the previous year to Messrs. Burgoyne, Burbidges & Co., London, for the supply of medicine as explained in paragraph 56 of the last year's administration report.

61. (*c*) *Diet of Patients.*—The charges under this head amounted to Rs. 58–2–5 as against Rs. 100 and Rs. 360, the revised and budget estimates, respectively, while there was no expenditure under this head during the previous year. Being the first year of the conversion of the dispensary into a hospital, the institution has not attracted as many in-patients as expected. The chief cause, I consider, was that the male and female wards which were formed of only temporary materials with bamboo walls and thatched roof fell into disrepair soon after it was taken up for use as the plan and design did not suit the thatched roof and the execution of the work was also bad. There was also inordinate delay on the part of the hospital assistant in purchasing cots, bedding, &c., required for the in-patients. The design itself being found faulty, casual repairs made to the building were found useless and the council has resolved to construct a substantial building with tiled roof for the accommodation of in-patients and the Sanitary Board has already been addressed to furnish the council with the necessary design, &c. The council has also resolved to have a rented building quite close to the hospital for the in-patients pending the complete restoration of the wards on a satisfactory design.

62. (*d*) *Sundries and Contingencies.*—The total expenditure under this head was Rs. 640–4–0 as against Rs. 299–7–6 in the previous year and Rs. 600 in the revised estimate. All the furniture required for the hospital such as iron cots, teakwood teapoys, &c., and the required bedding were purchased at a cost of more than Rs. 250 for the use of in-patients. Further, the hospital was provided with a suitable compounding table with drawers at a cost of Rs. 50 and with other furniture such as almirah, table, &c. This accounts for the large increase in the expenditure as compared with the actuals of the previous year. Free quarters have not yet been provided for the hospital assistant and during the year no house-rent was also paid in lieu of it as the hospital assistant did not live within 200 yards of the hospital. The question of providing free quarters to the hospital assistant has not yet been taken up by the council for want of funds. This can only be done after the hospital building is put in thorough order. The total charges incurred in maintaining the hospital during the financial year under report amounted to Rs. 2,589–2–1 as against Rupees 1,312–10–4 in the previous year and Rs. 2,600 in the revised estimate, the increase over the actuals of the previous year being due to the conversion of the dispensary into a hospital as already explained. The taluk Board of Tiruppattúr contributed as usual one-fourth of the total cost. The total number of in-patients treated in the hospital during the year was only 46. The total number of out-patients treated was 9,173 (including 118 cholera patients) as against 10,193 in the previous year and 11,574 in the year 1894–95. The reason for the fall in the number of new admissions is attributed by the hospital assistant to his closing the hospital for about twenty days in all during the year. The hospital assistant had been leaving the station without any previous intimation to me, to attend courts out of this district on receipt of summonses direct from the courts or from the District Medical Officer. On several occasions the fact of his having left the station was known to me only after the hospital assistant returned to duty. I then invited the attention of the District Medical and Sanitary Officer to G.O., No. 615 M., dated 22nd April 1890, regarding the course to be adopted in such cases. I cannot say whether the hospital assistant attended the courts in his public or private capacity. The closing of the hospital for twenty days cannot be considered sufficient reason for the steady fall during the last two years. It was not found possible to arrange to keep open the hospital on these occasions. The hospital was during the year sufficiently equipped with medicines and surgical appliances and as regards the public health I cannot say it was satisfactory. In these circumstances any explanation offered for the fall in the number treated cannot be considered satisfactory. It is, however, hoped that the hospital assistant will show better results in the current year. The midwife attended 65 cases of labour as against 34 in the previous year and the monthly minimum fixed was six cases. Though there has been some improvement in her work during the year her work was still very unsatisfactory, the number being less than the prescribed minimum. Stringent orders were issued from time to time and the hospital assistant under whose supervision she is kept was directed to submit a report on the progress of her work every fortnight. There having been no improvement in her work, the District Medical and Sanitary Officer, Salem, has since been requested to recommend a competent trained woman to replace her. A copy of the medical officer's report on the working of the hospital is herewith sent.

63. *Medical Training of Women.*—As in the previous year no expenditure was incurred by the council for training female medical practitioners, as the midwife attached to the hospital was a trained woman.

64. (2) *Contribution to Provincial Funds.*—The outlay under this head amounted to Rs. 150 as against the same amount in the previous year and this was paid in accordance with the Accountant-General's letter No. 41—I.B.B., dated 8th March 1897.

65. (3) *Vaccination*—(*a*) *Establishment.*—The expenditure under this head amounted to Rs. 144 as against Rs. 146–8–11 in the previous year; the latter includes also the pay of the midwife as vaccinatrix at Rs. 3 per mensem. The midwife was relieved of the vaccination work during the year under report and there was only one vaccinator whose pay was increased from Rs. 10 to 12 as sanctioned in the budget (G.O., No. 127 M., dated 22nd January 1896).

66. The number of vaccine operations performed during the year under review 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	31	1	32	..	..	..
,, ,, ,, municipal vaccinator	968	12	980	1,007	35	1,042
Total number of vaccine operations performed by the medical subordinate on children under one year of age.	10	..	10	..	..	..
Total number of vaccine operations performed by the municipal vaccinator on children under one year of age.	678	1	679	739	22	761
Total number of vaccine operations ..	999	13	1,012	1,007	35	*1,046

* Includes four unknown cases.

The average cost of each successful operation was As. 3–8 as against As. 3–2 in the previous year. The average cost for the whole Presidency for 1895–96 was As. 4–1 or only one pie less than in 1894–95.

67. The total number of vaccine operations performed was 1,046 (the total number of births registered being 890) as against 1,012 in the previous year and 939 in the year 1894–95. The proportion per mille of the total number of successful operations (1,007) to total population was 64 as against 63 in the previous year and 58 in 1894–95. The corresponding figure for infantile vaccination only was 47 as against 43 in the previous year. During the year 197 cases of disobedience to notices issued under section 138 of the District Municipalities Act to get unprotected children vaccinated were reported to the magistrate and only in two cases was prosecution instituted as against one in the previous year, the warning of the magistrate having had the desired effect in all the remaining cases. The total number of births during the year was 890 as against 843 in the preceding year and the result of vaccination as compared with that of the previous year and with the birth-rate may be considered satisfactory. The minimum number of cases required of the vaccinator was raised from 45 to 75 in consideration of the fact that the village of Puttúr was brought within municipal limits. There was no death from small-pox as in the past four years—a result chiefly due to the rigorous enforcement of vaccination; compulsory vaccination has been in force since August 1890. It is to be regretted that the medical subordinate performed no case of vaccination during the year and even as regards supervision by him the District Medical Officer has remarked that the hospital assistant should be required to verify more of the vaccinator's work.

68. (*b*) *Contingencies.*—The expenditure under this head amounted to Rs. 87–9–10 as against Rs. 50–2–0 in the previous year and Rs. 60 in the revised estimate, the increase being due to the fact that many printed forms and books in the prescribed form were supplied to the vaccinator. The council maintained no vaccination depôt of its own and in all cases glycerine paste which was purchased from the Central Vaccine Depôt, Salem, was used.

69. (4) *Registration of Births and Deaths*—(*a*) *Establishment.*—The charges under this head were Rs. 144 as against Rs. 119–8–0 in the previous year, the increase being due to the fact that the pay of the birth and death registrar was raised during the year from Rs. 10 to 12 (G.O., No. 127 M., dated 22nd January 1896).

70. (*b*) *Contingencies.*—New registers of births and deaths in the forms revised by the Sanitary Commissioner were supplied during the year and several other notices, monthly return forms, &c., had also to be printed while there was no such expenditure in the previous year. This accounts for the increase in the expenditure which amounted to Rs. 57–1–8 as against Rs. 3–12–0 in the previous year and Rs. 50 in the revised estimate.

71. The subjoined table shows the number of births and deaths registered during the year with the rate per mille of population as compared with that of the previous year :—

Year.	Births.		Deaths.	
	Number registered.	Rate. per mille.	Number. registered.	Rate. per mille.
1895–96	843	53·2	510	32·2
1896–97	890	56·2	832	52·5

Note.—The total births and deaths exclude ten stillborn children.

The particulars and causes of mortality are given below :—

	1895–96.	1896–97.
Cholera	..	315
Fever	177	203
Dysentery or Diarrhœa	22	28
Suicide	..	1
Dents	..	1
Accidents	3	..
Snake-bite	1	..
Measles	3	..
All other causes	304	284
Total ..	510	832

The law as to registration was made known to the public by beat of tom-tom and by notices placed in conspicuous parts of the town. The registrar gathered information personally in his morning enquiries in the streets and from several private midwives who attended confinement cases, on account of better supervision exercised as will be seen from the number of prosecutions instituted, viz., 51 as against 35 in the previous year for failure to register births and deaths. There have been some cases also where prosecution was not instituted, but the concerned persons were only warned as they were special cases deserving of merciful treatment.

72. (5) *Conservancy, Road-Cleansing and Road-Watering*—(*a*) (1) *Establishment.*—The total outlay under this head amounted to Rs. 3,366–10–3 as against Rs. 2,853–4–5, the actuals of the previous year, and Rs. 3,370, the revised estimate. The municipal overseer who was in charge of public works was also made to look after the sanitation of a portion of the town in the previous year. The supervising staff which consisted of one sanitary sub-inspector and two maistries having been found insufficient for this scattered town, a separate chief sanitary inspector and three more maistries were appointed (G.O., No. 127 M., dated 22nd January 1896) as found necessary, in order to place the sanitary condition of the town on a better footing. This accounts for the increase as compared with the actuals of the previous year. The particulars of the staff employed are detailed in statement II-B and the saving of Rs. 113–5–9 shown therein is accounted for as follows: (1) the additional establishment, viz., one sanitary inspector on Rs. 25 and three maistries, was appointed on 1st April 1896 and consequently only eleven payments were made against twelve provided in the budget; (2) the substitution of many female toties on Rs. 4–8–0 in place of males on Rs. 5–8–0 for several months in the year at intervals; (3) the place of four male toties was vacant for more than three months from time to time; and (4) the savings effected on account of fines and stoppages in the pay of the staff for absence, neglect of duty, &c. The deviation from the sanctioned scale in the appointment of toties was unavoidable on account of the difficulty experienced in procuring male toties according to the sanctioned scale.

73. (ii) *Other Charges, such as Purchase or Hire of Carts.*—The total charges under this head amounted to Rs. 328–13–9 as against Rs. 48–15–0, the actuals of the previous year, and Rs. 330, the revised estimate. The noticeable increase as compared with the actuals of the previous year is due to the improvements effected in the conservancy and night-soil carts, &c., as follows. Four new rubbish carts (two additional

and two to replace the old ones) at Rs. 30 each, four night-soil carts and one urine cart at Rs. 33 each were purchased. Three of the buckets of the old night-soil carts were replaced by new ones at Rs. 7 each and the conservancy carts were repaired from time to time.

74. (*b*) *Private Scavenging*—(i) *Establishment.*—Under this head the charges amounted to Rs. 432–10–8 as against Rs. 457–10–3 in the previous year and Rs. 430 in the revised estimate. The decrease as compared with the actuals of the previous year, though there was an increase in the number of houses, is due to the fact that there was a maistry in the preceding year for the collection of private scavenging fees and that during the year this work was entrusted to the sanitary maistries who were five in number. Though this branch of work received my steady and special attention I regret I have not been able to increase the number of houses more satisfactorily, for the reason that the services of toties were not procurable. At the beginning of the year the number of houses served was 345 and about the end of the year when toties were available the number rose to 457. Since the commencement of the current year there has been a further increase of more than 100 houses and no pains will be spared to further extend the system.

75. (ii) *Contingencies, such as Cost of Scavenging Carts, &c.*—Under this head the outlay amounted to Rs. 116–3–0 as against Rs. 18–10–0 in the previous year and Rs. 80 in the revised estimate, the increase being due to the fact that three air-tight iron night-soil hand carts and one urine cart were purchased during the year. Deducting the total expenditure towards the private scavenging service, viz., Rs. 548–13–8 from the total receipts, Rs. 602–7–0, the service, it would appear, was worked at a slight profit of Rs. 53–9–4, which amount, it was not found possible to spend in effecting further improvements as the number of houses increased only late in the year.

76. (*c*) *Cholera Charges.*—Cholera having unfortunately made its appearance in the town during the year under report, a sum of Rs. 1,015–10–8 was spent for efficiently working out the rules contained in G.O., No. 1028 M., dated 26th June 1895. The disease first broke out on the 5th May 1896; the rules contained in the said Government order were rigorously worked and a special establishment, consisting of a certificated sanitary inspector with the required number of maistries, peons, toties, was appointed as sanctioned in G.O., Mis. No. 1175 M., dated 13th July 1896. I left my head-quarters (Tiruppattúr) and specially camped here for some days in the months of June, July and August last to see to the efficient working of the staff and the rules contained in the said Government Order. With the hearty co-operation of the Deputy Tahsildar and other Councillors, I took prompt measures to check the spread of the disease and the result was that the epidemic disappeared from the town early in the month of August 1896. In several of the adjoining villages the disease was then prevailing and unfortunately after a period of one month, *i.e.*, about the close of September, it was again imported into the town. The special establishment was again renewed and a certificated sanitary inspector was at once sent for from Madras by wire. Though the epidemic was not virulent, it was lingering in the town in a sporadic form till the end of January 1897 when it finally disappeared. During this second out-break also, I camped at Vániyambádi for several days and I spared no pains to arrest the spread of the disease. Every affected house was then and there thoroughly disinfected, many of the public and private wells which were suspected were closed and hankanised. Special watchmen were appointed to guard all the public wells in the town and pot wells were sunk in the bed of the river in place of public springs which were closed. Dhobies were specially employed to wash the soiled clothes of almost all the patients as suggested by the Sanitary Commissioner. Much difficulty was experienced in getting toties for service as already reported in paragraph 33 *supra*. The increase in the expenditure as compared with the revised estimate (Rs. 650) is due to the fact that the epidemic continued for a longer period than was expected.

77. (*d*) *Contingencies.*—The outlay under this head amounted to Rs. 91–6–1 as against Rs. 49–15–4, the actuals of the previous year, and Rs. 70, the revised estimate, the increase as compared with the actuals of the previous year being due to the fact that furniture such as table, chair, &c., was supplied to the newly appointed sanitary inspector and the quantity of the stationery articles purchased for the use of the

conservancy staff was greater than in the previous year, while the increase over the revised estimate is due to the supply of big size baskets for all the rubbish carts at a cost of nearly Rs. 30 at the close of the year.

78. The total number of dust-bins in the town on the 31st March 1896 was 112 and during the year twelve more were purchased. The total number therefore at the close of the year was 124; all of them were moveable and made of corrugated iron. The total number of latrines was eleven as against the same number in the previous year. One latrine in brick and chunam was constructed during the year in place of a tatty latrine. Of the total number, one was a double iron latrine, three brick and chunam wall, and two mud wall latrines, while the remaining five were tatty enclosures. There were no public urinals in the town. The sweepings of the town were collected in the dust-bins placed in the various streets and lanes and conveyed in the rubbish carts by the municipal sweepers to the selected depôts and there stored. The night-soil from the public and private latrines was similarly removed in iron hand carts and was buried in trenches in the depôts. The number of rubbish and night-soil carts in use was 17 and 14 respectively (including the private scavenging carts). There were, besides, three urinal carts. The number of rubbish and night-soil depôts in the town was four and three against five and three, respectively, in the previous year. The use of a garden in Periapet for the deposit of rubbish was discontinued during the year, new houses having been constructed close to it. Under the supervision of M.R.Ry. O. Sundara Rao Garu, Deputy Tahsildar and Municipal Councillor, the sanitation of the town was carefully looked after and the staff, which the District Medical and Sanitary Officer remarked in his last inspection report as sufficient and efficient, was worked well. The penal provisions of the Municipal Act were enforced as far as practicable as will be seen from the amount of fines realized. Due attention is being paid to carry out the suggestions made by the Sanitary Commissioner for Madras in his last inspection notes as far as feasible.

79. *Grant 4, Lighting and Miscellaneous—(a) Establishment.*—The outlay under this head amounted to Rs. 242–14–6 as against Rs. 232–15–6, the actuals of the previous year, and Rs. 260, the revised estimate. The appointment of an additional lamp-lighter provided in the budget was rather made late in the year. This and the fines imposed on the establishment for absence and neglect of duty account for the difference of Rs. 57–1–6 shown in statement II-B.

80. *(b) Contingencies.*—The total charges under this head amounted to Rupees 1,175–0–9 as against Rs. 505–12–3, the actuals of the previous year, and Rs. 1,100, the revised estimate. As provided in the budget, 35 additional lights with iron lamp-posts were put up during the year. Almost all the burners and chimneys which were old and out of order were replaced by new ones of bigger size purchased from Madras. There was therefore corresponding increase in the quantity of kerosine oil purchased for use. This accounts for the noticeable increase in the expenditure as compared with the actuals of the previous year. Kerosine oil is being purchased from Messrs. Best & Co., Madras, and for the convenience of transmission of oil from Madras from time to time, 25 iron drums were purchased at a cost of Rs. 50 at the close of the year; this accounts for the increase as compared with the revised estimate. Including the 35 additional lights, the number of lamp-posts on the 31st March 1897 was 165.

81. (9) *Other Charges—Printing.*—The outlay under this head amounted to Rs. 836–13–7 as against Rs. 422–5–5, the actuals of the previous year, and Rs. 900, the revised estimate. The printing charges, viz., Rs. 285 which remained unpaid at the close of the previous year for reasons explained in paragraph 76 of the last year's annual report were paid during the year. Besides an unusually large amount of work had to be given to the press during the year, in printing various kinds of notices regarding bubonic plague and cholera. The slight decrease as compared with the revised estimate is due to the fact that the charge for the printing work done during the last month of the financial year was not paid within the close of the year.

82. (iv) *Compensation for Lands.*—Though a sum of Rs. 1,000 was provided under this head in the budget for acquiring sites for the use of burial and burning ground, construction of daily market, &c., no sites were selected within the close of the financial year. Hence there was no necessity for any expenditure under this head.

83. (v) *Other Items.*—The particulars of expenditure incurred under this head are given in detail in the margin of statement II. The charges amounted to Rupees 33–14–6 as against Rs. 128–2–1 in the previous year and Rs. 50 in the revised estimate. The major portion of the expenditure under this head in the previous year was incurred on account of law charges in conducting a civil suit and a criminal prosecution, while there was no necessity for such expenditure during the year under report. The civil suit referred to in paragraph 78 of the last year's report against a teacher ended in favour of the municipality and a decree was passed against the teacher for a sum of Rs. 145–0–4. Deducting the amount received from the teacher within the year as stated in paragraph 34 *supra*, the balance of the decree amount is shown under assets in note to statement II.

84. *Grant 5—(a) Supervision and Management.*—The cost of the office establishment was Rs. 79 per mensem (against Rs. 74 in the previous year) or Rs. 948 per annum; the increase of Rs. 5 is due to the fact that a second peon for the office on Rs. 5 per mensem was appointed during the year as sanctioned in G.O., No. 127 M., dated 22nd January 1896. The total charges under this head amounted to Rs. 942–10–8 as against Rs. 874–3–3, the actuals of the previous year, and Rs. 950, the revised estimate. The saving of Rs. 5–5–4 shown in statement II-B was due to (1) the post of a clerk and a peon having been vacant for two and seven days respectively in the year and (2) to the fines imposed on the establishment for neglect of duty.

85. *(b) Collection of Municipal Taxes*—(i) *Establishment.*—The monthly expenditure under this head was Rs. 26 (as against the same amount in the previous year), or Rs. 312 per annum. The outlay amounted to Rs. 307–14–5 as against Rs. 309–8–0 in the previous year and Rs. 310 in the revised estimate. The saving of Rs. 4–1–7 shown in statement II-B resulted from the fines imposed on the staff for neglect of duty and from the fact that the post of the first bill-collector's peon was vacant for about twenty days in the year.

86. (ii) *Purchase of Account Books, Paper, &c.*—The charges incurred under this head were Rs. 159–15–3 as against Rs. 108–5–2 in the previous year and Rs. 100 in the revised estimate. The quantity of account forms indented for on the V. N. Jubilee Press was greater than in the previous year. A sum of Rs. 155–0–7 was paid in accordance with the Accountant-General's letter No. T.B.B.—46, dated 9th March 1897, while the remaining sum of Rs. 4–14–8 represents the cost of stationery articles, &c., supplied to the collection establishment.

87. *(c) Collection of Tolls*—(ii) *Contingencies.*—The sum of Rs. 54–9–7 entered under this head represents the cost of constructing a toll-shed on the Tiruppattúr-Vániyambádi road as the municipal limits were extended.

88. *(d) Office Contingencies other than (b-ii).*—The total outlay under this head amounted to Rs. 483–3–11 as against Rs. 443–9–11, the actuals of the previous year, and Rs. 500, the revised estimate. This sum includes Rs. 144 paid as house-rent for the office building and it closely follows the revised estimate.

89. *(e) Contribution for the Central Office and Audit Establishment, Rs.* 117.—This amount was paid in accordance with the Accountant-General's letter, Nos. 3599 and 519, dated 21st November 1896 and 15th February 1897, respectively. It is requested that the excess expenditure over the revised estimate under some of the heads in Grant 3 be admitted in the acounts of the year under report.

90. *Repayment of Debt—Interest—(b) On account of current year, Rs.* 445–14–5.—The entry under this head represents the interest at $4\frac{1}{4}$ per cent. paid during the year on the loan, viz., Rs. 13,800 paid by Government towards the construction of a suspension bridge over the Pálár river (*vide* statement VIII).

IV.—CLOSING BALANCE.

91. Deducting the total expenditure of Rs. 20,786–0–6 from the total receipts which, including the opening balance, amounted to Rs. 49,772–7–1, the closing balance arrived at is Rs. 28,986–6–7. The deposits of the renters of the several farms for 1897–98 credited into the treasury at the end of March 1896 were Rupees 1,227–8–0 and with this, the amount on the 31st March 1897 was Rs. 30,213–14–7. The balance to the credit of the municipality on the 31st March 1897 at the Tiruppattúr sub-treasury (as certified by the Treasury Deputy Collector of Salem in his

letter No. 668, dated 10th April 1897) was Rs. 30,304–3–3. Deducting from this amount the amount of uncashed cheques, viz., Rs. 90–4–8, the balance according to the office accounts agrees with that in the treasury. The closing balance was 58·23 per cent. of the year's total receipts.

92. *Municipal Accounts.*—During the year the accounts of the year 1895–96 were audited by Mr. Charles Brito, the Assistant Inspector of Local Fund Accounts, and he concluded his report with the following remarks which show that the results are satisfactory: "the manager has discharged his duties exceptionally well."

93. As directed in G.O., No. 291 M., dated 25th February 1897, a memorandum of investments is herewith submitted.

94. In conclusion I have to report for the information of Government the assistance I received from the councillors in many matters and their hearty co-operation in carrying on the administration of the municipality satisfactorily.

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

ANNUAL Concise Report of the Municipal Hospital, Vániyambádi, for the official year 1896–97.

(1) *Public Health.*—The public health of the town has been generally good excepting the prevalence of cholera through greater part of the year under report. The disease manifested in two outbreaks. The first epidemic commenced on 4th May and terminated on 19th August 1896, whilst the second began on 19th September 1896 and closed on 4th February 1897. There were scattered cases of measles and chicken-pox, but with fewer cases of mortality. Catarrhal inflammation of the eye (conjunctivites) prevailed in a virulent form during the months of July and August and continued in a mild form throughout the remaining period of year.

(2) *Vital Statistics.*—The total number of births during the year was 890: 47 births being in excess over the preceding and the total deaths were 841.* This figure increased enormously and shows an excess of 331 over that of the past. This increase in death-rate is from the prevalence of cholera from which alone 315 died.

* This figure is incorrect. The number according to the municipal register is 832 excluding 10 still-born children.

(Signed) T. V. GOPALASWAMI AIYAR,
Chairman.

(3) *Sanitation.*—The sanitary condition of the town is progressing fairly and the supervision of the working of the staff is entrusted to the care of the Deputy Tahsildar who is a municipal councillor and also the President of the Conservancy Sub-committee. There had been no meetings of this committee and the subjects discussed were also *nil*. The water-supply for the town is defective. The tube pot wells sunk at the time of cholera were given up and the people have again resorted to enclosed springs. These springs are highly objectionable and open to pollution. Till a better arrangement can be made for water-supply, I believe, it would not be inexpedient for the council to make the following arrangement for the water-supply. The public well in the Tahsildar's kutcherry compound may be utilized by all at Amburpett, the farthermost house from this vicinity is not more than two furlongs. The Ponniammencoil will be utilized by people of Rahimanpett in the centre of which this well is situated and even people from Fort may go for water to this well as it is not farther away than three or four furlongs from it. The well at Thathai Saib Chatram may be used by people who live in the eastern part of Fort and the one in the hospital compound by those in the western side of Fort. Almost all houses in Chennampett and Periapett are provided with wells. People from houses which are unprovided with one may go to the public well in the western side of Periapett and to one within Periuma Coil compound. The only place then left without a well is Govindapuram and to remove this difficulty a well may be sunk in an approved site by the council. This will close the public resorting to river water and would immensely tend to improve the public health. These wells are placed on the best possible sanitary condition.

The number of private scavengering houses has risen from 357 to 457 and although the effort of the council is unremitting in this direction, yet the situation of latrines in the farthermost end of the backyard of houses obstructs the extensive employment of the system. Most of the houses are provided with latrines of pit system which is in vogue for many years.

The construction of cesspools and the disposal of the sewage are very essential so long the river is depended upon for water-supply although it is equally necessary to keep these cesspools far off from wells yielding supply of drinking-water. The suggestion that towns people may construct masonry cesspools could not be given effect to owing to disinclination on the part of towns people to construct them as per design suggested by the Sanitary Board.

The question of selecting a fresh site for the burial ground in lieu of the one closed near the hospital is still pending before the council. There are several burial grounds attached to mosques within close vicinity to dwelling houses. It is hoped the council would endeavour to close these

and select sites in place of them outside the town. The Sanitary Commissioner, Madras, pointed out a site for the Hindu burial and cremation ground and the question of acquiring the same is before the council.

The storing of skins in the bazaar street and amidst dwelling houses still continues which it is hoped the council would not fail to discourage.

(4) *Vaccination.*—Compulsory vaccination is under operation from 1890 and the working of the staff is placed under the supervision of the hospital assistant. The total number of cases vaccinated during the year was 1,046, of which 762 were infantile. The number successfully vaccinated was 1,007. Glycerine paste supplied by the central vaccine depôt has been in use throughout the year and was generally successful. It is expected that the council would endeavour to provide a separate building for the conduct of vaccine operation as suggested by the Sanitary Commissioner, Madras, during his inspection.

(5) *Hospital and Dispensaries.*—The medical institution which was a dispensary from 1882 was converted into hospital from the first day of the year under report. The building was designed and constructed.

(*a*) The accommodation for in-patients though very spacious but being of a temporary nature fell into disrepair during the last rainy season and rendered the same unfit for habitation.

(*b*) The roof of the male ward was subsequently re-thatched with, in fact, no better result. The female ward has no roof and hence female patients are not received.

(*c*) The furniture required for the reception of in-patients were purchased during the year and they are maintained in good repair.

(*d*) The District Medical and Sanitary Officer inspected the hospital on 23rd October 1896, and the Sanitary Commissioner for Madras on 6th November 1896. The suggestion by the District Medical and Sanitary Officer to put a wooden railing between the office and the compounding room has received attention of the council, but the suggestion that separate dressing rooms are required for men and women, it is hoped, to receive their attention at least during the current year. The recommendation of the Sanitary Commissioner to provide a separate building for the conduct of vaccine operation is also hoped to receive the attention of the council during the current year.

(*e*) No amount was recovered from patients who can afford to pay for diets, but such patients were recommended to have their own diet. The amount recovered from patients who can afford to pay for medicine was Rs. 7–15–3.

(*f*) The number of patients as compared with the previous five years run as shown in the statement below:—

Class of Patients.	1892–93.		1893–94.		1894–95.		1895–96.		1896–97.	
	Total admission.	Average daily attendance.	Total admission.	Average daily attendance.	Total admission.	Average daily attendance.	Total admission.	Average daily attendance.	Total admission.	Average daily attendance.
In	..	..	..	..	..	..	..	..	46	1·57
Out	11,166	54·07	11,790	56·63	11,574	56·63	10,193	57·62	9,173	64·90

Though there is a fall in the number of new admissions during the year, when compared with the preceding, yet the average daily attendance stands higher than any one of the past five years. The fall in the number of new admissions may be attributed to the closing of the dispensary for about twenty days in all owing to the medical subordinate in charge having been placed on special cholera duty in the town for about a week and to his absence in the town on other duties, &c. Only forty-six in-patients were treated during the year with a very low average daily attendance as 1·57 on account of the accommodation provided for the reception of in-patients having become unfit for habitation during rainy season and the necessity of frequent repairs therefrom.

(*g*) There were 41 deaths amongst out-patients. These were from cholera. There were five deaths out of 46 cases treated in hospital but none died of septic diseases acquired in hospital.

(*h*) Three hundred and two operations were performed during the year with no deaths 263 cured, 30 relieved seven discharged otherwise.

(*i*) The permanent compounder having resigned, a non-trained man was appointed by the council and ordered to undergo training at the local hospital. The want of a trained compounder is greatly felt, otherwise the establishment is sufficient and efficient.

(*j*) The midwife attached to the hospital attended 65 cases of labour in the town against 34 of last year. Two of these were difficult ones. No cases were attended to in hospital as there is no separate accommodation for treating such.

(*k*) No Dufferin Fund Dispensary for women was at work in the town during the year.

(*l*) As, from the nature of construction, the accommodation for in-patients is not likely to be fit for receiving patients during all seasons of the year and as the male ward is showing signs of shortly collapsing, it is earnestly hoped that the council will not be long before putting up pucka tiled wards with proper flooring, &c., for the benefit of the suffering poor.

VÁNIYAMBÁDI,
22*nd April* 1897.

(Signed) A. PERUMAL NAIDU,
1st-class Hospital Assistant
In Charge, Municipal Hospital.

Countersigned.

SALEM,
26*th April* 1897.

(Signed) A. N. ROGERS HARRISON, Brig.-Surgn.-Lieut.-Col.,
District Medical and Sanitary Officer.

Endorsement No. 1077-C.

Submitted to Government through the Collector of Salem. The main roads and streets are in good order. Some of the minor streets and lanes were repaired and provided with suitable drains. Arrangements have also been made to put many of the other lanes in fair order.

The hospital building, viz., the male and female wards are in very bad state. If the present building is to be restored to an efficient state, it will cost a good round sum (it may be about Rs. 600 or so); and this will be more or less a waste of the municipal funds. It is in contemplation therefore to put up a separate thatched building temporarily for the purpose in consultation with the District Medical Officer at a cost of about Rs. 100, pending the receipt of sanction of the Sanitary Board for another building of a smaller size, enough to meet all local requirements which the council intends to build substantially and not being of temporary structures and thatch.

24*th May* 1897.

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

Endorsement No.—.

Forwarded. It is much to be regretted that the hospital building has been a failure and that great waste of money has been caused thereby. The following is an abstract of the Chairman's report which I called for after inspection.

In the year 1893 the council proposed to convert the then dispensary into a hospital and the District Board Engineer was requested to prepare a plan and estimate. He was informed that the cost should not exceed Rs. 3,000 and that the wards should contain six beds for males and six beds for females. He submitted an estimate for Rs. 5,800 which was, however, not approved of by the Sanitary Board and it furnished another in accordance with the standard requirements of the Surgeon-General. The council represented that the cost was high and beyond its means: thereupon the Sanitary Board stated that the plan already furnished should be adhered to and that if the council was unable to have a tiled building it might have the wards, &c., except the main building, formed of such temporary materials as the municipal council might select and also suggested that the structure of the wards might be of bamboo matting and thatched roof supported by iron rails or jungle wood posts. The council asked the Sanitary Board to be furnished with a revised estimate in accordance with the above suggestions and this being refused, the municipal overseer was directed to prepare an estimate. An estimate was prepared by him and it was approved by the Sanitary Board: this was subsequently found to be incomplete and a supplemental estimate had to be prepared. The District Medical and Sanitary Officer, I may mention, was not consulted. As regards the male and the female wards, the Chairman states, the design was faulty as the necessary alterations to suit a thatched roof were not properly thought of either by the Sanitary Board or the municipal council and that on his first inspection he found several defects and withheld payment for such of the works as were bad and had not then been paid for, the amount being nearly Rs. 500.

2. In regard to roads I consider them to have been well kept up, especially the minor lanes. The system adopted has worked well. The town I found to outward view a particularly clean one. The sanitary defects that contributed to the virulence of the cholera epidemic existed mostly within the walls of larger Mussalman houses. During the epidemic I am glad to record that the Chairman spared no personal efforts to try and combat the disease.

3. The little difficulties about profession tax, &c., that existed at the latter end of 1895, I am glad to say, have completely vanished.

30*th May* 1897.

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

ORDER—No. 1703 M., dated 2nd August 1897.

The receipts and charges of the Vániyambádi 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	3,854	3,060	27,500	27,504
Tax on Arts	1,235	1,500	2,050	1,913
,, on Buildings and Lands	8,797	9,080	9,020	9,013
,, on Vehicles and Animals	299	330	330	313
,, on Carts	513	530	530	547
Tolls	3,235	3,520	3,410	3,424
Realizations under Special Acts	55	..	130	180
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	282	400	270	185
Conservancy Receipts	31	50	30	..
Fees and Revenue from Educational Institutions	317	300	300	287
,, ,, from Medical Institutions	3	10	20	14
Income from Markets and Slaughter-houses	1,106	1,080	1,300	1,290
License Fees	294	350	500	519
Other Fees	23	40	30	23
Fines under Municipal and other Acts	1,369	1,000	1,000	1,049
Grants and Contributions from Government	10,054	150	150	23
,, ,, from Local Boards	318	2,700	2,720	2,859
Recoveries for Services to Private Individuals	633	700	600	602
Miscellaneous	24	30	30	27
Loans	13,800	..	..	..
Advances Recovered	3	..	..	..
Total	46,245	24,830	49,920	49,772
Charges.				
GRANT 1—				
New Works—				
Communications	..	350	900	748
Buildings	5,770	2,460	2,000	1,940
Drainage	..	250	..	..
Miscellaneous	37	10	..	..
Repairs—				
Communications	1,527	1,740	1,550	1,675
Buildings	39	50	250	236
Drainage	40	..	..	..
Water-supply	498	210	230	230
Establishment	296	300	300	298
Tools and Plant and other Stores	11	50	50	38
Contributions for Public Works	..	400	..	..
Total	8,218	5,820	5,280	5,165
GRANT 2—				
Training Schools	23	200	30	20
Municipal Schools—				
On the Salary-result System	1,447	1,450	1,450	1,439
Grants-in-aid—				
Salary Grants	359	400	370	370
Result Grants	86	150	150	125
Inspection	145	250	230	218
Miscellaneous	87	80	160	118
Total	2,147	2,530	2,390	2,290

—	Actuals, 1895-96.	Budget estimate, 1896-97.	Revised estimate, 1896-97.	Actuals, 1896-97.
Charges—cont.	Rs.	Rs.	Rs.	Rs.
GRANT 3—				
Hospitals and Dispensaries	1,313	2,610	2,600	2,589
Contributions	150	150	100	150
Vaccination	197	200	200	232
Registration of Births and Deaths	123	160	190	201
Conservancy, Road-cleaning and Road-watering	3,428	5,570	4,930	5,351
Total	5,211	8,690	8,020	8,523
GRANT 4—				
Lighting	739	1,370	1,360	1,418
Travellers' Bungalows	..	90	..	..
Public Garden, Survey of Land, Fire and other Charges	564	1,680	960	879
Total	1,303	3,140	2,320	2,297
GRANT 5—				
Supervision and Management	1,862	2,010	2,040	2,065
Repayment of Debt	..	150	..	..
Interest on Loan	..	150	590	446
Balance	27,504	2,340	29,280	28,986
Total	46,245	24,830	49,920	49,772

2. Twenty-four meetings were held by the municipal council against 21 in 1895–96. The average attendance of the official members, though not so good as in the previous year, was still satisfactory, and that of the non-officials improved considerably.

3. *Receipts.*—(1) Owing to a thorough revision of the assessments under the taxes on arts and lands, the net current demand under these heads rose from Rupees 1,248 and Rs. 202, respectively, to Rs. 1,938 and Rs. 236. The demand under the tax on buildings also showed an increase of Rs. 310. The enhancement of the demand under the principal heads of receipts was partly due to the inclusion of the village of Puttur within municipal limits during the year. The collections under the principal taxes continued to be very satisfactory.

(2) The receipts from tolls, license fees and contributions from local boards improved; but it is a matter of regret that the steps taken by the council to create a demand for night-soil during the year under review were not successful. The income from fines under the Municipal and Towns Nuisances Acts declined considerably; this is satisfactory if it is due to greater attention to sanitation on the part of the people; it is otherwise if due to neglect on the part of the authorities to enforce the provisions of the law. The prevalence of cholera during the year does not tend altogether to confirm the former view.

(3) The number of houses served by the private scavenging agency rose from 345 to 457 and the receipts covered the cost of the service. This extension is satisfactory. It is hoped that the efforts made to expand this service will not be relaxed until all the latrines in the town are brought under the control of the municipal council.

4. *Expenditure*—(1) *Public Works.*—The new hospital building which was under construction in 1895–96 was completed at a total cost of Rs. 6,584–4–3. From paragraph 1 of the Collector's endorsement, however, it appears that the building was faulty in design and construction and has proved a failure, and that great waste of money has been the consequence. This is most unsatisfactory and reflects discredit on all concerned. The Chairman is requested to report the action which the council now proposes to take in this matter. The total outlay on communications amounted to Rs. 2,423, or 71·9 per cent. of the net municipal income from tolls. The main roads and streets are reported by the Revenue Divisional officer to have been in good order.

(2) *Eductaion.*—The net expenditure under this head amounted to Rs. 1,980, or 13 per cent. of the receipts from taxation. Of this sum, Rs. 1,834 were spent on primary, and the remainder on secondary, education. As in the previous year, the municipal council maintained five primary schools on the salary-result system, and

aided with salary grants one secondary school with its primary department, and with result grants two primary schools. The total attendance at these institutions increased slightly. The results of the departmental and grant examinations continued to be satisfactory. But the total number of boys under instruction in the municipal and aided schools on the 31st March 1897 was only 407, or 38·8 per cent. of the male population of school-going age, against a general average of 57·3 per cent. for municipalities in 1895–96.

(3) *Medical Relief.*—The dispensary maintained by the municipal council was converted into a hospital in the year under review. For the regrettable reasons stated in paragraph 61 of the Chairman's report, only 46 persons were admitted in it as in-patients. There was again a further decline in the total number of out-patients.* The attention of the municipal council is drawn to the remarks of the hospital assistant in paragraph 5 (*d*) and (*i*) of his report. The number of labour cases attended by the midwife attached to the municipal hospital was 65 against 34 in 1895–96—a satisfactory advance; but, as observed by the Chairman, there is still considerable room for improvement.

*1895–96	10,193
1896–97	9,173

(4) *Vaccination and Vital Statistics.*—The reported number of vaccine operations performed during the year was 1,046, or 34 more than in 1895–96. Infantile vaccination also continued to receive fair attention, the total number of children under one year successfully vaccinated being 739 against 688 in the previous year. The attention of the municipal council is drawn to paragraph (4) of the medical officer's report.

There was an improvement in the registration of vital statistics.

(5) *Sanitation.*—The expenditure of Rs. 5,351 under this head slightly exceeded the budget allotment, and was 24 per cent. of the current receipts against 18·5 per cent. in the previous year. From paragraphs 73, 74 and 78 of the Chairman's report, it appears that some attention was paid to the sanitation of the town, but the municipal council should not rest satisfied until all the defects pointed out in the Sanitary Commissioner's last inspection notes, recorded in G.O., No. 755 M., dated 31st March 1897, and in paragraph 3 of the medical officer's report, have been remedied as far as funds permit.

5. *General Remarks.*—The year closed with a balance of Rs. 28,986; but of this sum, the provincial grant and loan of Rs. 23,800, which were reserved for the construction of the Pálár bridge, have since been refunded to Government. The excess expenditure over the sanctioned allotments, referred to in paragraph 89 of the Chairman's report, will be admitted in the accounts. The administration of the municipality during the year under review continued to be on the whole satisfactory, but education and medical relief demand increased attention. The Government is gratified to note the testimony borne by the Chairman to the hearty co-operation of the municipal council and the assistance rendered to him by M.R.Ry. O. Sundara Rao, Deputy Tahsildar and Municipal Councillor, in effecting sanitary improvements. The Collector's appreciation of the personal exertions of the Chairman in checking the spread of cholera in the town is also noted with pleasure.

(True Extract.)

G. S. FORBES,
Secretary to Government.

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

Exd. A. F. Eccleston.

Government {1897} of Madras.

LOCAL AND MUNICIPAL.

Proof for approval.

Recd. *Enclosures*

1897.

Regd. *Spare copies*

G.O., No. 1703 M., 2nd August 1897.

AUGUST.

Administration Report.

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

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From M.R.Ry. T. V. GOPALASAWMI AIYAR Avargal, B.A., Chairman, Municipal Council, Vániyambádi, to the Secretary to Government, Local and Municipal Department (through the Collector of Salem), dated 24th May 1897, No. 336.

I have the honour to report on the operations of the Vániyambádi Municipality during the financial year 1896–97 and to submit herewith the usual statements of receipts and charges prepared in the forms prescribed by Government in its order, No. 2193 M., dated 10th December 1891.

2. *Administrative Changes.*—From the 1st April to 28th May 1896 the office of Chairman was held by Mr. M. Ghose. I assumed charge of the office on the 1st June 1896 and held it during the rest of the period embraced by this report.

I.—Constitution of the Council.

3. The council was of the same strength as last year, *i.e.*, twelve councillors, including the Chairman, and all of them were appointed by Government. The number of official and non-official councillors also remained unaltered, viz., 3 and 9, respectively. There was no European on the council.

4. During the year under report one official councillor vacated his seat on the council consequent on his transfer and the vacancy was filled up on the 13th August 1896. On the last day of the financial year, *i.e.*, on the 31st March 1897, the council had the full complement. As reported by my predecessor, I have much pleasure in again reporting that M.R.Ry. O. Sundara Rao Garu, the Deputy Tahsildar and Municipal Councillor, took active interest in municipal affairs and rendered useful assistance to me.

5. The number of meetings held by the council during the year was 24 as against 21 in the previous year. The average attendance is compared below with that of the previous year :—

	1895–96.	1896–97.
Official	2·8	2·5
Non-official	4·4	6·3
Total ..	7·2	8·8

There has been satisfactory increase in the attendance of the non-official councillors though there has been a slight decrease in the attendance of the officials. There would not have been the decrease in the attendance of the officials but for the fact that there were only two officials on the council for two and a half months. On the whole the attendance was more satisfactory than in the previous years, nearly three-fourths of the total number of councillors being present on the average at each meeting. There was no meeting adjourned for want of a quorum, but there was one such in the previous year.

II.—Receipts.

6. In the following abstract the receipts under the several heads are compared with those of the previous year and with the revised estimate for 1895–96 :—

Receipts.	Actuals, 1895–96, (audited figures).	Actuals, 1896–97.	Increase.	Decrease.	Revised estimate for 1896–97.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Tax on arts	1,235 0 0	1,913 8 0	678 8 0	..	2,050 0 0
,, buildings	8,577 0 4	8,782 5 8	205 5 4	..	8,800 0 0
,, lands	220 4 2	230 13 1	10 8 11	..	220 0 0
,, vehicles	21 0 0	33 0 0	12 0 0	..	30 0 0
,, animals	277 12 0	279 12 0	2 0 0	..	300 0 0
,, carts	513 0 0	547 0 0	34 0 0	..	530 0 0
Tolls	3,235 4 8	3,423 10 6	188 5 10	..	3,410 0 0
Total from taxation ..	14,079 5 2	15,210 1 3	1,130 12 1	..	15,340 0 0
Fees under Act II of 1888	55 0 0	180 0 0	125 0 0	..	130 0 0
Avenue receipts	227 14 2	161 15 2	..	65 15 0	200 0 0
Produce of lands and gardens	14 0 0	..	..	14 0 0	30 0 0
Sale-proceeds of old materials and empty oil-cans, &c.	40 3 6	23 8 0	..	16 11 6	40 0 0
Conservancy receipts	31 3 0	..	..	31 3 0	30 0 0
Fees from Educational Institutions ..	317 2 9	286 13 0	..	30 5 9	300 0 0
Sale-proceeds of medicines	..	7 15 3	7 15 3	..	10 0 0
Other hospital receipts	2 6 10	6 2 3	3 11 5	..	10 0 0
Income from markets	325 6 1	395 3 2	69 13 1	..	400 0 0
,, from slaughter-house	780 10 4	895 0 0	114 5 8	..	900 0 0
Other fees	316 15 5	541 6 1	224 6 8	..	530 0 0
Fines under Municipal and other Acts ..	1,368 14 3	1,048 14 9	..	319 15 6	1,000 0 0
Grants and contributions	10,372 9 8	2,882 2 6	..	7,490 7 2	2,870 0 0
Private scavenging fees	633 4 0	602 7 0	..	30 13 0	600 0 0
Miscellaneous other receipts	23 13 6	27 2 0	3 4 6	..	30 0 0
Loans from Government	13,800 0 0	..	..	13,800 0 0	..
Advances recovered	3 0 0	..	..	3 0 0	..
Total income from Miscellaneous sources	28,312 7 6	7,058 9 2	548 8 7	21,802 6 11	7,080 0 0
Opening balance	3,853 6 8	27,503 12 8	23,650 6 0	..	27,500 0 0
Grand Total ..	46,245 3 4	49,772 7 1	25,329 10 8	21,802 6 11	49,920 0 0

7. The year under report opened with a balance of Rs. 27,503–12–8 (audited figures) as against Rs. 3,853–6–8 in the previous year. The receipts during the year amounted to Rs. 22,268–10–5 against Rs. 42,391–12–8 (audited figures) in the previous year, the noticeable increase in the opening balance of the year and the total receipts of the previous year being due to the fact that they include Rs. 23,800, the loan and grant paid by Government towards the cost of constructing a suspension bridge. Rs. 15,210–1–3 was derived from rates and taxes and Rs. 7,058–9–2 from other sources. The corresponding figures for 1895–96 were Rs. 14,079–5–2 and Rs. 28,312–7–6 (audited figures), respectively. There was a slight increase in the receipts under tax on arts, buildings, tolls, income from slaughter-house, license fees, &c. The noticeable increase in the receipts however, as compared with those of the previous year, excluding Government grant and loan, chiefly occurs under "Contribution from local boards." The cause of increase in each case is given below. The total assets for the year were Rs. 49,772–7–1 (Rs. 27,503–12–8 opening balance +Rs. 22,268–10–5) against Rs. 46,245–3–4 in the previous year. The expenditure during the year amounted to Rs. 20,786–0–6 as against Rs. 18,741–6–8 in the previous year and Rs. 20,640 allotted in the revised estimate. The balance on the 31st March 1897 was thus Rs. 28,986–6–7, which is 58·23 per cent. of the year's total receipt against 59·48 per cent. in the previous year.

A.—Receipts from Taxation.

8. (2) *Municipal Rates and Taxes—(a) Tax on Arts.*—The demand originally assessed by the Chairman under this head was Rs. 2,219 and this demand was fixed by my predecessor. On appeal the council remitted Rs. 281 and the demand finally settled therefore was Rs. 1,938 as against Rs. 1,248–8–0 in the previous year. After I assumed charge of the office great many objection petitions were received. Having

due regard to the orders of Government contained in paragraph 3 (1) of G.O., No. 1103 M., dated 3rd July 1896, I made thorough inquiries about each appellant before the appeal petitions were brought before the council and I reported the result to Government in my letter, No. 633, dated 18th October 1896. I may state that the council paid due consideration this time and each appeal was disposed of on its merits. I shall be wanting in my duty if I do not bring to the notice of Government the hearty co-operation of the council in arriving at a correct decision in each and every case. Including the arrear demand of Rs. 6, the amount for collection during the year was Rs. 1,944. Of this sum, Rs. 1,913–8–0 (including the arrears of Rs. 6) was collected and Rs. 30–8–0 was written off as irrecoverable before the close of the financial year under report, owing to people having either left the station or died, or being too poor to pay. There was no balance at the close of the year. This tax was levied on all classes of the schedule A except the last class, as per G.O., Mis. No. 632 M., dated 8th April 1895. The number of persons assessed and the aggregate amount of assessment under each class are given below :—

	No.	Amount.
		Rs.
Class I		
„ II	7	350
„ III	24	575
„ IV	44	492
„ V	46	255
„ VI	92	261
„ VII	3	5
Total ..	216	1,938

The incidence per head on this sum was As. 2.

9. (*b*) *Tax on Buildings.*—The tax on buildings continued to be levied at 7½ per cent. on the annual rent value. In the case of rented buildings the actual rent per annum was, as usual, taken as the annual rental and in the case of other buildings the annual rental was ordinarily fixed at 8 per cent. approximately of the sale value. The house-tax was thoroughly revised and the registers were prepared in the year 1895–96, and those for the year under report were revised with reference to subsequent additions, alterations and improvements. There was no arrear demand under this head. The demand fixed by the Chairman after the disposal of revision petitions was Rs. 8,851–9–2, as against Rs. 8,540–13–7 in the previous year. This was the final demand, there having been no further deductions or remissions. The increase, as compared with the previous year's demand, is partly due to the new and enlarged buildings brought on the registers and assessed during the year and partly due to the assessment of houses in the village of Puttur which was during the year included within the limits of the municipality as per G.O., No. 658 M., dated 10th April 1896. Of the demand, Rs. 8,782–5–8 or over 99 per cent. was collected within the 31st March 1897. Of the balance a sum of Rs. 17–15–1 was remitted by the Chairman on account of vacant houses under section 72 of the District Municipalities Act, while Rs. 51–4–5 was written off the accounts as irrecoverable within the financial year after due verification, owing to poverty, absence, death, &c., at the defaulter, concerned. Thus the year closed with a *nil* balance. During the year 3,128 houses (or 86 per cent.) were finally assessed out of a total number of 3,611 * houses according to the census of 1891. The corresponding figure of 1895–96 was 2,991 houses (85 per cent.). The incidence of the tax was Rs. 2–13–3 on the former number (3,128) and Rs. 2–7–2 on the latter (3,611).

* 3,520 houses for Vániyambádi and 91 houses for Puttur.

10. (*c*) *Tax on Lands.*—The registers for the taxes on vacant lands within the village-site and the cultivable lands within municipal limits were revised and new registers were prepared during the year under report. Lands on which taxes are levied are of two kinds, viz., vacant lands within the village-sites and cultivable lands within municipal limits. The tax on the former is levied at the same rate as house-tax, viz., 7½ per cent. on the annual rent value and on the latter at the rate of 2 annas per acre of wet and 1 anna per acre of dry lands respectively—*vide* G.O., No. 1665 M., dated 9th December 1889. The total extent of vacant land within the village-site

is 13·50 acres and that of the cultivable lands assessed is 267·34 acres and 531·17 acres of wet and dry lands respectively. The collection under this head amounted to Rs. 230–13–1 against Rs. 220–4–2 in the previous year; the increase is due to the fact that lands in Puttur were newly assessed. The amount of the previous year includes also the arrear collections of Rs. 27–8–10. The demand, as finally settled by the Chairman for the year, was Rs. 235–9–7 as against Rs. 201–15–0 in the previous year, the increase being due to more careful revision. The collections amounted to Rs. 230–13–1, which is 97·88 per cent. of the demand, as against Rs. 96 per cent. collected in the previous year. Rs. 4–12–6 were written off by the council after due verification as irrecoverable owing to poverty or absence of the defaulters concerned. At the close of the year therefore there was no balance.

It would thus appear that during the year there was increase in the demand under all the said three items; the final demand under tax on arts was also very amicably settled after full and very careful inquiries so as to cause general satisfaction to all concerned. The entire sum of the increased demand was also collected before the close of the year under report.

11. (*e*), (*f*) *and* (*g*) *Tax on Vehicles, Animals and Carts.*—The receipts under these heads amounted to Rs. 859–12–0 as against Rs. 811–12–0 in the previous year and Rs. 860 in the revised estimate. The increase, as compared with the actuals of the previous year, was owing to the fact that the village Puttur was brought within the municipal limits during the year.

12. *Coercive Process.*—The number of warrants issued during the year for the recovery of professional, house, and land taxes was 16, 128 and 1, respectively, making a total of 145 as against 361 in the previous year, and there was no unexecuted warrant pending at the close of the last year. There was no necessity to issue a large number of warrants, as the bill collectors were made to understand that the smaller the number of warrants served, the more efficient their work would be considered to be. All the warrants issued were promptly executed, and there was no warrant remaining unexecuted at the close of the year. The total amount covered by the warrants issued was Rs. 411–4–1 as against Rs. 748–10–11 in the previous year, and the whole of this amount was collected. In 125 cases (involving Rs. 333–5–10) the amount was collected before distraint and in 19 cases (involving Rs. 27–14–3) property had to be attached, but in no case was there any necessity for the sale of the property as the defaulters paid the tax immediately after distraint. In one case prosecution was instituted for default of payment as against the same number in the previous year.

13. *Tolls.*—The number of toll-gates continued to be seven as in the previous year. The toll-gate on the Tiruppattúr-Vániyambádi road was demolished and a new one was constructed on the same road about half a mile off the former site owing to the inclusion of Puttur within municipal limits. The right of collecting tolls in the gates was leased out to a contractor, the lease fetching Rs. 4,260 as against Rs. 4,010 in the previous year. The increase was due to keen competition amongst the bidders at the time of sale. Including Rs. 5–14–8, being the interest paid on overdue kists, the total collections under this head amounted to Rs. 4,265–14–8. As stated above, a new toll-gate was constructed on the Tiruppattúr-Vániyambádi road beyond Puttur at a cost of Rs. 54–9–7. Deducting, as usual, one-fifth of Rs. 4,265–14–8—54–9–7, or Rs. 842–4–2 due to the district board on account of through traffic, the net amount credited to municipal funds was Rs. 3,423–10–6. The balance of As. 5–4, which remained unpaid to the district board at the close of last year as stated in paragraph 14 of the last year's annual report, was paid during the year under review. The tolls continued to be levied at the maximum rates specified in Schedule D annexed to the District Municipalities Act.

14. *Incidence of Taxation.*—The total income from taxation amounted to Rs. 15,210–1–3 including the income from tolls, or Rs. 11,786–6–9 excluding it. The incidence per head of population as per census of 1891 (viz., 15,838) was As. 15–4 including, and As. 11–10 excluding them, the corresponding figures for the previous year being As. 14–2 and As. 10–11, respectively. The average incidence for the whole presidency in 1895–96 was As. 14–3 including and As. 10–9 excluding tolls.

15. (3) *Realizations under Special Acts—(c) Fees under Act II of* 1888.—The realizations under this head amounted to Rs. 180 as against Rs. 55 in the previous year and Rs. 130 in the revised estimate, more dramatic companies than were expected having given performances in the town during the year.

B.—Miscellaneous Receipts.

16. (4) *Revenue derived from Municipal property and powers apart from taxation—(a)* (iii) *Avenue Receipts.*—The realization under this head amounted to Rs. 161-15-2 as against Rs. 227-14-2 in the previous year and Rs. 200 in the revised estimate. The lease of the avenue produce fetched Rs. 112 against Rs. 135 in the previous year, the decrease being due to the fact that there was comparatively less competition at the time of sale. The remaining sum of Rs. 49-15-2 represents the sale-proceeds of avenue clippings and the interest paid on overdue kists.

17. (iv) *Fees from Travellers' Bungalow.*—The Taluk Board of Tiruppattúr proposed to construct a travellers' bungalow and to hand over its management to the council. Accordingly, credit was taken in the budget for a sum of Rs. 30. The question was under reference until recently, and the district board has after all abandoned the question; hence there were no receipts under this head.

18. (*b*) (ii) *Produce of Lands and Gardens.*—Though sufficient endeavours were made to lease out as in the previous year the rubbish depôt land at Puttur for cultivation, no bidders came forward as the season was unfavourable during the year under report.

19. (iii) *Sale-proceeds of old materials, &c.*—The receipts under this head were Rs. 23-8-0 as against Rs. 40-3-6 in the previous year and Rs. 40 in the revised estimate, the decrease being due to the fact that there were no empty oil cans for sale during the year as kerosene oil was purchased in iron drums.

20. (*c*) *Conservancy Receipts—Sale-proceeds of Night-soil, Street-refuse, &c.*—It is to be regretted that there were no receipts under this head during the year. No doubt there remains a sufficient quantity of night-soil and street-refuse for sale, and although every possible arrangement was made to sell them after publishing the sales widely by beat of tom-tom and by special intimation to the owners of fields, there were no bids. As this source of revenue is not capable of any development, arrangements will be made to burn the rubbish, &c., stored in the rubbish depôts.

21. (*d*) (1) *Fees from Educational Institutions.*—Under this head the receipts amounted to Rs. 286-13-0 as against Rs. 317-2-9, the actuals of the previous year, and Rs. 300, the revised estimate. The council continued to maintain, as in the previous year, five primary schools—two Hindu, two Muhammadan and one Pariah. It is observed that there was no satisfactory strength in two of the schools. The Muhammadan primary school at Chennampet continued to be in a very unsatisfactory state and as the strength has considerably fallen down, it was, on the recommendation of the educational officers, transferred to Govindapuram, where there was no Muhammadan school although it is thickly populated. This fact chiefly accounts for the decrease in the receipts as compared with the last year. In the Pariah school no fees were levied as in the previous year.

22. (*e*) (i) *Sale-proceeds and Composition Fees of Medicines.*—The entry of Rs. 7-15-3 under this head represents the sale of medicines to those patients who did not attend the hospital personally under the rules framed for the treatment of the sick under section 127 of Act IV of 1884 and sanctioned in G.O., Mis. Nos. 312 and 598 M., dated 25th February 1890 and 18th April 1890, respectively.

23. (ii) *Other Hospital Receipts, Rs.* 6-2-3.—The receipts under this head represent the sale-proceeds of the unserviceable articles sent from the municipal hospital for sale.

24. (*f*) (i) *Income from Markets.*—Under this head the realizations amounted to Rs. 395-3-2 as against Rs. 325-6-1, the actuals of the previous year, and Rs. 400, the revised estimate. The weekly market was, as usual, leased out during the year, the lease fetching Rs. 395 as against Rs. 325 in the previous year, and the increase is due to keen competition amongst the bidders at the time of sale. The remaining sum of As. 3-2 represents the interest paid on overdue kists.

25. (*f*) (ii) *Income from Slaughter-house.*—The receipts under this head amounted to Rs. 895 as against Rs. 780-10-4 in the previous year and Rs. 700 anticipated in the budget estimate. This farm during the past three years having given good profit to the renters there was very keen competition amongst the bidders at the time of sale. The lease fetched Rs. 895 as against Rs. 780 in the previous year. The whole amount was regularly paid on the prescribed dates by the renter.

26. (*g*) *Other Fees*—(i) *Distraint Fees.*—During the year the number of warrants issued was considerably less as will be seen from paragraph 12 *supra* and the tax in almost all the cases in which warrants were issued was paid before the property was attached. Consequently, the fees amounted to Rs. 3-10-0 only as against Rs. 7-2-0 in the previous year.

27. (ii) *License Fees.*—The income under this head amounted to Rs. 518-12-1 as against Rs. 293-13-5 in the previous year, and Rs. 350 and Rs. 500, the budget and the revised estimates respectively. The increase is partly due to (1) many buildings in Puttur having been licensed to be used as tanneries and (2) to the license fees on buildings used for storing skins, &c., having been raised from Rs. 2 to Rs. 10 as sanctioned in G.O., No. 127 M., dated 22nd January 1896. The fees for carrying on noxious and dangerous trades were levied as sanctioned in Government order above referred to.

28. (ii) *Cart-stand Fees.*—The lease of the cart-stand fetched Rs. 16 as against the same amount in the previous year. The place is unsuited for the purpose and consequently there has been no increase in the receipts under this head. The question of selecting another site is under the consideration of the council.

29. (iv) *Other Fees.*—The entry under this head, Rs. 3, represents the recovery of fees under section 249 (4) for grant of extracts from the register of births and deaths.

30. (*h*) *Fines under Municipal and other Acts.*—The income from this source amounted to Rs. 1,048-14-9 as against Rs. 1,368-14-3 in the previous year and Rs. 1,000 in the revised estimate. The sanitary provisions of the law were enforced as far as practicable as in the previous year and the cause of decrease in the receipts, it may be said, is due to a less number of cases prosecuted by the police under the Towns Nuisance Act.

31. (5) *Grants and Contributions—(a) From Government*—(i) *Education—Municipal Schools.*—The sum of Rs. 23 entered under this head represents the results grants paid from Provincial funds according to the certifying memoranda received from the Inspector of Schools. The decrease, as compared with the actuals of the last year, is due to less number of girls presented for examination. From paragraph 50 *infra* it will be observed that there was increase in the number of girls on the rolls, but at the time of examination many of them were ineligible under the rules for examination.

32. (*b*) *From Local Boards.*—The realizations under this head, representing the contribution payable by the taluk board of Tirupattúr towards the upkeep of the municipal hospital was Rs. 2,859-2-6 as against Rs. 318-5-8 in the previous year and Rs. 2,720 anticipated in the revised estimate. The major portion of this amount represents the cost of constructing the new hospital building which was opened for use during the year under report. The cost of the building including the cost of the site acquired under the Land Acquisition Act amounted to Rs. 8,835-14-1, while the other usual charges such as cost of medicines, establishment charges, &c., amounted to Rs. 2,589-2-1, thus making a total of Rs. 11,425-0-2. Deducting from this Rupees 14-1-6, being the sale-proceeds of medicines and other hospital receipts, the amount of contribution (viz., one-fourth of the net cost) payable by the taluk board as sanctioned in G.O., No. 2104 L., dated 20th September 1893, amounted to Rs. 2,852-11-8. Including the sum of Rs. 9-3-2 due by the taluk board on account of the previous year's expenditure as stated in paragraph 29 of the last year's report, the sum to be recovered was Rs. 2,861-14-10. Of this amount, Rs. 2,859-2-6 was recovered within the close of the year and the balance, viz., Rs. 2-12-4, still due by the taluk board is shown under assets in the note to statement II.

33. (6) *Miscellaneous*—(*a*) *Recoveries on account of services rendered to Private Individuals*—(i) *Private Scavenging.*—During the commencement of the official year under report the number of houses served by private scavenging agency was 345. I have been unremitting in my endeavours to extend the system, but the efforts have not borne fruit proportionate to my endeavours owing to the difficulty of securing the services of toties essentially necessary for introducing the service more largely. During the third-quarter of the year, however, I was able to get some toties from Madras and consequently the number of houses rose from 345 to 457 before the close of the year under report. Now that the pay of the scavengers has been raised as sanctioned in G.O., No. 174 M., dated 6th February 1897, I believe there will not be so much difficulty in future. Since 1st April 1897 the system has been introduced in more than 100 houses. The current demand, there having been no arrears under this head, was Rs. 605–1–0 as against Rs. 567–4–0 in the previous year. Of this sum Rupees 602–7–0 was collected and the remaining sum of Rs. 2–10–0 was written off the accounts as irrecoverable. At the close of the year the balance was *nil*. The decrease in the receipts, as compared with the previous year, Rs. 633–4–0, is due to the fact that the latter includes the sum of Rs. 70–11–0 being the arrear collections. Strenuous efforts are being taken to secure the services of more scavengers from Madras, Nellore, &c., and introduce the service on a more extended scale in the current year.

34. (*b*) *Other Items*—(2) *Refunds of Expenditure of previous year.*—The sum of Rs. 2 entered under this head is accounted for as follows. A Muhammadan teacher who was trained at the Muhammadan branch training school at Madras at the cost of the municipal fund and who bound himself to serve in the municipality a certain number of years left the service without satisfying the terms of the bond executed by him. The council thereupon filed a civil suit against him and a decree was passed for a sum of Rs. 145–0–4 being the stipend drawn by him from the municipal funds while under training. The ex-teacher requested the council to permit him to refund the money at the rate of Rs. 2 per mensem. The council at its meeting held on the 30th January 1897 sanctioned the request. This Rs. 2 was the first remittance made by him.

35. (iii) *Fees for numbering carts and* (iv) *Other items.*—The receipts under this head amounted to Rs. 25–2–0 as against Rs. 23–13–6 in the previous year and the major portion of this sum was as usual realized from the sale of license forms.

III.—Expenditure.

36. The total expenditure amounted to Rs. 20,786–0–6 as against Rupees 18,741–6–8 (audited figures), the actuals of the previous year, and Rs. 20,640, the revised estimate. It was distributed among the several grants as shown below :—

Grants.	Actuals, 1895-96 (audited figures).	Actuals, 1896-97.	Revised estimate.	Percentage as compared with the total assets.	
				1895-96.	1896-97.
	Rs. A. P.	Rs. A. P.	Rs. A. P.		
Grant 1, Public Works	8,218 2 2	5,164 11 4	5,280 0 0	17·77	10·38
,, 2, Education	2,147 4 0	2,289 15 7	2,390 0 0	4·64	4·60
,, 3, Sanitation and Medical Service ..	5,211 0 3	8,523 4 0	8,020 0 0	11·26	17·12
,, 4, Lighting and Miscellaneous ..	1,302 10 3	2,296 13 4	2,320 0 0	2 82	4·62
,, 5, Supervision and Management ..	1,862 6 0	2,065 5 10	2,040 0 0	4 03	4·15
Repayment of Debt (Interest)	..	415 14 5	590 0 0	..	0·90
Total ..	18,741 6 8	20,786 0 6	20,640 0 0	40·52	41·77
Closing balance ..	27,503 12 8	28,986 6 7	29,280 0 0	59·48	58·23
Grand Total ..	46,245 3 4	49,772 7 1	49,920 0 0	100·	100·

As compared with the actuals of the previous year, there is increase under all grants except Grant 1. In the previous year a large amount under Grant 1 was spent towards the construction of the hospital building, while in the current year a corresponding large increase occurs under Grant 3, owing to increased expenditure towards the hospital, conservancy and cholera charges.

37. *Grant 1; Public Works*—(1) *New Works*—(*a*) *Communications.*—The outlay under this head amounted to Rs. 747–9–1 while there was no expenditure under this item in the previous year. The particulars of expenditure are detailed in statement II-A. During the year under report three streets were widened, the required land having been acquired under the Land Acquisition Act. The construction of a culvert over the irrigation channel on the Govindapuram road, which was sanctioned but not put in hand in the preceding year, as explained in paragraph 34 of the last year's annual report, was taken up and completed during the year and two other culverts found necessary were constructed. The decrease as compared with the revised estimate of Rs. 900 is due to the compensation amount awarded by the divisional officer for the acquisition of sites for widening the streets having been less than what was anticipated.

38. (*b*) *Buildings.*—The expenditure under this head amounted to Rupees 1,939–14–10 as against Rs. 5,769–13–8 in the preceding year and Rs. 2,000 in the revised estimate. The construction of the new hospital building which was put in hand in the preceding year was almost completed within the end of that year and was taken up for use on the 1st April 1896. Out of Rs. 1,550 that remained unpaid to the contractor at the close of the preceding year, Rs. 1,054 was paid during the year under report, while the remaining amount Rs. 496 was withheld by the council owing to the bad work done by the contractor. Several other minor improvements were made under this head as far as funds permitted as will be seen from the particulars detailed in statement II-A. The construction of a pucka slaughter-house, for which a sum of Rs. 800 was provided in the budget, was postponed owing to some difficulty in acquiring the site. The existing building was improved with asphalte flooring, &c.

39. (*c*) *Drainage.*—In the budget for the year under report a sum of Rs. 500 was provided under this head for survey of the town. The survey of the town is now carried on by Government and Rs. 250 of this sum was transferred to Grant 3, 5 (*a*) (ii) as sanctioned in G.O., Mis. No. 1324 M., dated 10th August 1896.

40. (2) *Repairs*—(*a*) *Communications.*—The total expenditure under this head was Rs. 1,674–13–5 as against Rs. 1,527–0–6 (audited figures) in the previous year. The income from tolls credited to municipal funds after paying the district board share was Rs. 3,423–10–6. Deducting also the expenditure, viz., Rs. 54–9–7, for constructing a toll-shed, the net receipts were Rs. 3,369–0–11. The amount spent upon the repair of the roads in the town was Rs. 1,674–13–5 which is 49 per cent. of the net receipts. Including the amount spent on new works, viz., Rs. 747–9–1, the total expenditure on communications amounted to Rs. 2,422–6–6 which is nearly 72 per cent. of the net receipts from tolls as against 49 per cent. in the previous year. In order to pay more attention towards the repair of minor roads, &c., and to look to the casual repairs then and there for the main roads, four permanent road coolies were maintained throughout the year as provided in the budget. Metal and gravel were previously purchased and stacked on the road sides and minor roads already selected were put in order one by one under the departmental management, while the main roads were repaired on the usual contract system. The amount spent for the purchase of metal and gravel for the departmental works was Rs. 319–6–2 while the pay of the road coolies amounted to Rs. 178–12–0. Many of the minor roads and lanes were put in order and every effort was made to see that good materials were used. All the main roads are now in fair order and I may state that the work turned out during the year was greater in quantity and better in quality than in the preceding year. The names of roads and streets repaired during the year except the minor lanes and streets that were attended to by the road coolies are given in detail in statement II-A. The number of miles of roads (including the streets of every description) maintained by the municipal council during the year under report is detailed below :—

	M.	F.	Yds.
Metalled	7	3	89
Unmetalled	0	5	146
Total ..	8	1	6

41. (*b*) *Buildings.*—The total outlay under this head was Rs. 235–15–10 as against Rs. 39 in the previous year and Rs. 250 in the revised estimate. The increase as compared with the actuals of the previous year may be accounted for by the fact that the male and female wards attached to the new hospital had to be repaired at a cost of Rs. 126–12–3 and the roof of the slaughter-house building had also to be repaired long before asphalte flooring was provided for the building. The statement II-A gives in detail the particulars of expenditure.

42. (*d*) *Water-supply*—(1) *Repairs to Works, Machinery, &c.*—The outlay under this head amounted to Rs. 30–8–0 as against Rs. 140 in the previous year and Rupees 30 in the revised estimate. The decrease as compared with the actuals of the previous year is due to the fact that an important public well had to be altogether reconstructed in the preceding year at a cost of Rs. 140.

43. (ii) *Establishment.*—The total expenditure under this head was Rs. 190–4–4 as against Rs. 350–11–7, the actuals of the previous year, and Rs. 190, the revised estimate. The noticeable decrease in the charges under this head as compared with the actuals of the previous year is owing to the fact that the services of two river watchmen on Rs. 5 each and a spring cleaner on Rs. 4 maintained in the previous year were dispensed with, as sanctioned in G.O., No. 127 M., dated 22nd January 1896, paragraph 4 (2). The decrease, viz., Rs. 1–11–8, as compared with the sanctioned amount (statement II-B) is due to the imposition of fines on the establishment for neglect of duty.

44. Drinking water is obtained from the springs and pot-wells in the bed of the river and from public wells set apart for drinking purposes in the town. Watchmen are placed to prevent contamination in the public springs and pot-wells. Many of the suspected wells were closed during the year owing to the prevalence of cholera among those using the water while several other private and public wells were hankanized during the year. Agreeably to the suggestions of the Sanitary Commissioner, pot-wells were sunk in the bed of the river closing the public springs. It may not be out of place for me to remark that the people failed to appreciate the pot-well system and they preferred spring water and running water in the river in spite of all my advice to them personally and by publication of printed bulletins. Here the council has to struggle against prejudices and superstitions. The enforcement of the observance of it in practice was found to be difficult and while cholera was prevailing, the Magistrate, on my request, issued a notice under section 133 of the Criminal Procedure Code prohibiting the use of the running water of the river altogether for drinking purposes, &c. In accordance with the advice of the Sanitary Commissioner, the council is arranging to purchase Norton's tube wells for the further improvement of water-supply.

45. (iii) *Contingencies.*—The particulars of expenditure under this head, which do not seem to call for any remarks, are detailed in statement II-A as also the particulars of expenditure under the item (*d*) (i).

46. (3) *Establishment.*—The outlay under this head, Rs. 298, as against Rs. 296 in the previous year and Rs. 300 in the revised estimate, represents the pay of the municipal overseer who supervises the public works; the saving of Rs. 2 shown in statement II-B was effected on account of fines imposed on him for neglect of duty.

47. (4) *Tools, Plant and other Stores.*—The sum of Rs. 37–13–4, as against Rs. 11–8–11 in the previous year and Rs. 50 in the revised estimate, represents the cost of pickaxes, crowbars, mamuties and other tools required for the use of road coolies.

48. *Grant 2, Education—(1) Training Schools—* (*b*) *Stipends to Normal Students.*—During the year the Educational officers sent a Muhammadan teacher to the Government Muhammadan branch training school, Madras, and recommended the payment of an additional stipend of Rs. 2 per mensem from municipal funds as the stipend paid from Provincial funds was hardly sufficient for his maintenance in Madras. The council accordingly sanctioned the payment of the additional stipend. Hence the expenditure.

49. (ii) *On Salary-result System—*(*a*) *Fixed Payments.*—The charges under this head amounted to Rs. 957–1–0 as against Rs. 962–11–3, the actuals of the previous year, and Rs. 970, the revised estimate. The council, as in the previous year, maintained five primary schools under this system, and the particulars of teachers employed are given in statement II-B. The saving of Rs. 14–15–0 was owing to the fact that the 1st and 3rd assistant masters' places of the Rahimanpet upper primary school were vacant for two and fifteen days, respectively, during the year, and the pay of the headmaster of the Govindapuram Pariah school from the 15th January was not paid within the close of the year. The amount due to the teacher of the latter school viz., Rs. 10–9–10, is shown under "Liabilities" in note to statement II. The number of teachers employed in the municipal primary schools on the 31st March 1897 was ten. Of these, five were trained, one possesses untrained teacher's certificate while the other four possess general educational certificates. Out of the latter four, two have undergone training, but they have not yet secured certificates as they have to appear for the practical test, one is now under training in Madras while the other possesses service qualifications. The qualifications of the teachers employed, it would appear, were better than in the previous year.

50. (*b*) *Result Grants.*—The charges under this head were Rs. 179–11–0 as against Rs. 180–6–0 in the previous year and Rs. 180 in the budget and the revised estimates. This sum follows almost the actuals of the previous year and the revised estimate. The result grants received from Provincial funds during the year amounted to Rs. 23. Certifying memoranda at first received from the Inspector of schools for grants payable from Provincial funds were for Rs. 16–10–0 and half of this amount was paid to the teachers as resolved by the council. A supplemental certifying memorandum was again received for another sum of Rs. 6–6–0 on the last day of the year and no portion of this amount was paid to the teachers However the allotment for result grants was utilized in full and the grants were paid under the assignment system. The number of pupils on the rolls of the municipal primary schools on the 31st March 1897 was 172 boys and 50 girls as against 175 boys and 35 girls on the corresponding date in the previous year, while the number of those who presented themselves for examination and who passed were 109 and 86, respectively, as against 113 and 94 in the previous year. As reported in the last annual report one of the two Muhammadan primary schools which was unsuccessful was, during the year under report, removed to another part of the town, viz., Govindapuram, where it is now improving. Though there has not been any general improvement in the strength, the schools under the salary-result system, it would appear, acquitted themselves somewhat creditably at the grant examination. Out of sixteen pupils sent up for the Primary School examination from the municipal upper primary schools, ten passed, and this may be considered satisfactory.

51. (*c*) *Contingencies* —The expenditure under this head amounted to Rupees 301–12–6 as against Rs. 304–8–0, the actuals of the previous year, and Rs. 300, the revised estimate. This item calls for no remarks as it follows the revised estimate and the actuals of the previous year. The council possessed no school buildings of its own except in the case of the Pariah primary school; the schools were held only in rented buildings as in the preceding year, the rent amounting to Rs. 16 per mensem.

52. (3) *Salary Grants* —Under this head the outlay amounted to Rs. 370–4–6 as against Rs. 358–9–10, the actuals of the previous year, and Rs. 370, the revised estimate and this represents the salary grant paid (as usual) to the lower secondary school under the management of the London Mission. The council contributed one-third of the house-rent and of the pay of the qualified teachers and one-half of the pay of the gymnastic instructor. The excess payment of nearly Rs 12 under this head as compared with the actuals of the previous year is due to the increase in the amount of contribution at Re. 1 per mensem paid as sanctioned by the council towards the pay of the first assistant of the school, which was raised from Rs. 18 to Rs. 21 during the year. Of the total expenditure, Rs. 122–2–9 was spent on the secondary department and Rs. 248–1–9 on the primary department. The number of boys on the rolls on the 31st March 1897 was 92 as against 90 in the year previous to the one under review and the average attendance was 70 (23 in the lower secondary department and 47 in the primary department). The corresponding figures in the preceding

year were 11 and 59, respectively. There were no girls in the school. Of the seven teachers employed in the school, four were trained. Of the remaining three, one possesses untrained teacher's certificate and one possesses service qualification, while the other holds general educational certificate. No grant was paid towards the pay of the last-named untrained teacher. From the school, six pupils were sent up during the year for the Lower Secondary examination and eight for the Primary examination, and the number passed was two and five, respectively.

53. (4) *Result Grants.*—The result grants paid to the aided schools during the year amounted to Rs. 125–1–0 as against Rs. 86–2–0, the actuals of the previous year, and Rs. 150, the revised estimate. The number of schools registered during the year for examination was two (one Hindu and one Muhammadan school) as against three in the previous year. The excess over the actuals of the previous year is due to the satisfactory results produced at the examination and the consequent increase in the amount of grant paid. In spite of all possible endeavours made, it was not found possible to bring any of the Muhammadan mosque schools in the town under the departmental supervision. The Muhammadan community of the town have provided sufficient funds of their own for the maintenance of schools in the mosques with free supply of food, clothing, &c., to the pupils. The managers of the schools do not in fact require any aid from the municipal funds. Consequently any endeavour made to make the managers subject the schools for examination by the educational authorities is, I am inclined to think, useless. The result grants to the two aided schools examined were paid at the maximum rates laid down in the Grant-in-aid Code. The number of pupils who presented themselves for examination and passed was 74 and 62, respectively, as against 50 and 42, respectively, in the previous year. There is increase both in the number who were presented for, and who passed, the examination as compared with the previous year.

54. (6) *Inspection*—(*b*) *Municipal Inspector*—(1) *Establishment.*—The expenditure under this head was Rs. 179–14–2 as against Rs. 117–15–9 in the previous year and Rs. 180 in the revised estimate. The increase, as compared with the actuals of the previous year, is due to the appointment of a separate Muhammadan inspecting schoolmaster to supervise the Muhammadan primary schools as sanctioned in G.O., No. 127 M., dated 22nd January 1896. The saving of Rs. 20–1–10 as shown in statement II-B is owing to the delay of nearly three months in appointing a man for the Muhammadan inspecting schoolmaster's place. There was only one inspecting schoolmaster in common for the Tiruppattúr and Vániyambádi municipalities to supervise the Hindu primary schools, each council bearing one-half of the total cost. The Muhammadan inspecting schoolmaster newly appointed was to supervise the Muhammadan schools of the three municipalities, viz., Salem, Tiruppattúr and Vániyambádi, each council bearing the cost proportionately.

55. (ii) *Contingencies.*—The entry of Rs 38–6–3 as against Rs. 27–2–11, the actuals of the previous year, and Rs. 50, the revised estimate, represents the expenditure incurred in the supply of stationery articles, printed forms, postage stamps, &c., to the two inspecting schoolmasters. The payment of a fixed travelling allowance at Rs. 1–10–8 to the newly appointed Muhammadan inspecting schoolmaster accounts for the increase as compared with the actuals of the previous year.

56. (7) *Miscellaneous*—(*b*) *Common Gymnasium*—(1) *Establishment.*—The outlay under this head was Rs. 44–0–8 as against Rs. 23–11–4, the actuals of the previous year, and Rs. 60, the revised estimate. As in the previous year the services of the gymnastic instructor employed in the London Mission lower secondary school were utilized to the municipal primary schools also on payment of a monthly contribution of Rs. 5. In the previous year the place was vacant for seven months, and during the year under report it was vacant for three months—one month prior, and two months subsequent, to the submission of the revised estimate. This accounts for the increase as compared with the actuals of the previous year and decrease as compared with the revised estimate.

57. (ii) *Contingencies.*—Though provision was made in the budget and the revised estimate under this head, no necessity arose for the purchase of any gymnastic apparatus, &c.

58. (*d*) *Other Items.*—The expenditure under this head amounted to Rs. 73–12–6 as against Rs. 32 in the previous year and Rs. 80 in the revised estimate. The last year's actuals represent the one-third grant paid towards the house-rent of the London Mission school-building while the expenditure of the year under report includes also the sum of Rs. 38–15–2 being the grant paid to the same London Mission school for the purchase of certain furniture. The prescribed statements received from the Assistant Inspector of Schools are herewith submitted. The total outlay on education amounted to Rs. 2,289–15–7 * as against Rs. 2,147–14–0 in the previous year and Rs. 2,390 in the revised estimate. Deducting the income from Provincial funds, Rs. 23, and the school-fees, Rupees 286–13–0, or Rs. 309–13–0, the net cost was Rs. 1,980–2–7 which is nearly 12 per cent. of the total income from taxation, markets and rents.

		Rs.	A.	P.
* Lower secondary	..	146	6	8
Primary	..	2,143	8	11
Total ..	..	2,289	15	7

59. *Grant 3, Sanitation and Medical Service*—(1) *Hospitals and Dispensaries*—(*a*) *Establishment.*—The expenditure under this head amounted to Rs. 1,053–1–6 as against Rs. 866–10–0, the actuals of the previous year, and Rs. 1,050, the revised estimate. The institution, which was a dispensary, was converted into a hospital during the year under report and the required additional establishment, viz., a cook and a toti on Rs. 6 each, was appointed as provided in the sanctioned budget. The second-class hospital assistant who was in charge of the dispensary for seven months in the previous year, having completed the number of years of service to qualify him to become a first-class hospital assistant, was promoted to that grade on the 30th June 1896. These facts account for the increase in the expenditure as compared with the actuals of the previous year. The saving of Rs. 97–6–6 effected under this head (statement II-B) is due to the following reasons: (1) the hospital assistant in charge was getting his pay as second-class hospital assistant till the end of June, *i.e.*, for three months for the reason stated above, though the provision in the budget was for a first-class hospital assistant; (2) the permanent compounder whose pay was Rs. 9 resigned and his place was taken up by a probationer on a pay of Rs. 5 a month for two months in the year; and (3) the place of toty was vacant for more than two months at intervals. As usual, one-eighth of the salary of the hospital assistant was paid from Provincial funds.

60. (*b*) *Medicines and Supplies.*—The total outlay under this head amounted to Rs. 837–10–2 as against Rs. 146–8–10, the actuals of the previous year, and Rs. 850, the revised estimate. The noticeable increase as compared with the actuals of the previous year is partly due to the fact that an adequate supply of medicines, &c., costing more than Rs. 500 was made to the institution (which was converted into a hospital) as recommended by the District Medical and Sanitary Officer, Salem, and partly to the payment of Rs. 228–2–0 which remained unpaid at the close of the previous year to Messrs. Burgoyne, Burbidges & Co., London, for the supply of medicine as explained in paragraph 56 of the last year's administration report.

61. (*c*) *Diet of Patients.*—The charges under this head amounted to Rs. 58–2–5 as against Rs. 100 and Rs. 360, the revised and budget estimates, respectively, while there was no expenditure under this head during the previous year. Being the first year of the conversion of the dispensary into a hospital, the institution has not attracted as many in-patients as expected. The chief cause, I consider, was that the male and female wards which were formed of only temporary materials with bamboo walls and thatched roof fell into disrepair soon after it was taken up for use as the plan and design did not suit the thatched roof and the execution of the work was also bad. There was also inordinate delay on the part of the hospital assistant in purchasing cots, bedding, &c., required for the in-patients. The design itself being found faulty, casual repairs made to the building were found useless and the council has resolved to construct a substantial building with tiled roof for the accommodation of in-patients and the Sanitary Board has already been addressed to furnish the council with the necessary design, &c. The council has also resolved to have a rented building quite close to the hospital for the in-patients pending the complete restoration of the wards on a satisfactory design.

62. (*d*) *Sundries and Contingencies.*—The total expenditure under this head was Rs. 640–4–0 as against Rs. 299–7–6 in the previous year and Rs. 600 in the revised estimate. All the furniture required for the hospital such as iron cots, teakwood teapoys, &c., and the required bedding were purchased at a cost of more than Rs. 250 for the use of in-patients. Further, the hospital was provided with a suitable compounding table with drawers at a cost of Rs. 50 and with other furniture such as almirah, table, &c. This accounts for the large increase in the expenditure as compared with the actuals of the previous year. Free quarters have not yet been provided for the hospital assistant and during the year no house-rent was also paid in lieu of it as the hospital assistant did not live within 200 yards of the hospital. The question of providing free quarters to the hospital assistant has not yet been taken up by the council for want of funds. This can only be done after the hospital building is put in thorough order. The total charges incurred in maintaining the hospital during the financial year under report amounted to Rs. 2,589–2–1 as against Rupees 1,312–10–4 in the previous year and Rs. 2,600 in the revised estimate, the increase over the actuals of the previous year being due to the conversion of the dispensary into a hospital as already explained. The taluk Board of Tiruppattúr contributed as usual one-fourth of the total cost. The total number of in-patients treated in the hospital during the year was only 46. The total number of out-patients treated was 9,173 (including 118 cholera patients) as against 10,193 in the previous year and 11,574 in the year 1894–95. The reason for the fall in the number of new admissions is attributed by the hospital assistant to his closing the hospital for about twenty days in all during the year. The hospital assistant had been leaving the station without any previous intimation to me, to attend courts out of this district on receipt of summonses direct from the courts or from the District Medical Officer. On several occasions the fact of his having left the station was known to me only after the hospital assistant returned to duty. I then invited the attention of the District Medical and Sanitary Officer to G.O., No. 615 M., dated 22nd April 1890, regarding the course to be adopted in such cases. I cannot say whether the hospital assistant attended the courts in his public or private capacity. The closing of the hospital for twenty days cannot be considered sufficient reason for the steady fall during the last two years. It was not found possible to arrange to keep open the hospital on these occasions. The hospital was during the year sufficiently equipped with medicines and surgical appliances and as regards the public health I cannot say it was satisfactory. In these circumstances any explanation offered for the fall in the number treated cannot be considered satisfactory. It is, however, hoped that the hospital assistant will show better results in the current year. The midwife attended 65 cases of labour as against 34 in the previous year and the monthly minimum fixed was six cases. Though there has been some improvement in her work during the year her work was still very unsatisfactory, the number being less than the prescribed minimum. Stringent orders were issued from time to time and the hospital assistant under whose supervision she is kept was directed to submit a report on the progress of her work every fortnight. There having been no improvement in her work, the District Medical and Sanitary Officer, Salem, has since been requested to recommend a competent trained woman to replace her. A copy of the medical officer's report on the working of the hospital is herewith sent.

63. *Medical Training of Women.*—As in the previous year no expenditure was incurred by the council for training female medical practitioners, as the midwife attached to the hospital was a trained woman.

64. (2) *Contribution to Provincial Funds.*—The outlay under this head amounted to Rs. 150 as against the same amount in the previous year and this was paid in accordance with the Accountant-General's letter No. 41—I.B.B., dated 8th March 1897.

65. (3) *Vaccination—(a) Establishment.*—The expenditure under this head amounted to Rs. 144 as against Rs. 146–8–11 in the previous year; the latter includes also the pay of the midwife as vaccinatrix at Rs. 3 per mensem. The midwife was relieved of the vaccination work during the year under report and there was only one vaccinator whose pay was increased from Rs. 10 to 12 as sanctioned in the budget (G.O., No. 127 M., dated 22nd January 1896).

66. The number of vaccine operations performed during the year under review 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	31	1	32	..	..	..
,, ,, ,, municipal vaccinator	968	12	980	1,007	35	1,042
Total number of vaccine operations performed by the medical subordinate on children under one year of age.	10	..	10	..	..	..
Total number of vaccine operations performed by the municipal vaccinator on children under one year of age.	678	1	679	739	22	761
Total number of vaccine operations ..	999	13	1,012	1,007	35	*1,046

* Includes four unknown cases.

The average cost of each successful operation was As. 3–8 as against As. 3–2 in the previous year. The average cost for the whole Presidency for 1895–96 was As. 4–1 or only one pie less than in 1894–95.

67. The total number of vaccine operations performed was 1,046 (the total number of births registered being 890) as against 1,012 in the previous year and 939 in the year 1894–95. The proportion per mille of the total number of successful operations (1,007) to total population was 64 as against 63 in the previous year and 58 in 1894–95. The corresponding figure for infantile vaccination only was 47 as against 43 in the previous year. During the year 197 cases of disobedience to notices issued under section 138 of the District Municipalities Act to get unprotected children vaccinated were reported to the magistrate and only in two cases was prosecution instituted as against one in the previous year, the warning of the magistrate having had the desired effect in all the remaining cases. The total number of births during the year was 890 as against 843 in the preceding year and the result of vaccination as compared with that of the previous year and with the birth-rate may be considered satisfactory. The minimum number of cases required of the vaccinator was raised from 45 to 75 in consideration of the fact that the village of Puttúr was brought within municipal limits. There was no death from small-pox as in the past four years—a result chiefly due to the rigorous enforcement of vaccination; compulsory vaccination has been in force since August 1890. It is to be regretted that the medical subordinate performed no case of vaccination during the year and even as regards supervision by him the District Medical Officer has remarked that the hospital assistant should be required to verify more of the vaccinator's work.

68. (*b*) *Contingencies.*—The expenditure under this head amounted to Rs. 87–9–10 as against Rs. 50–2–0 in the previous year and Rs. 60 in the revised estimate, the increase being due to the fact that many printed forms and books in the prescribed form were supplied to the vaccinator. The council maintained no vaccination depôt of its own and in all cases glycerine paste which was purchased from the Central Vaccine Depôt, Salem, was used.

69. (4) *Registration of Births and Deaths—(a) Establishment.*—The charges under this head were Rs. 144 as against Rs. 119–8–0 in the previous year, the increase being due to the fact that the pay of the birth and death registrar was raised during the year from Rs. 10 to 12 (G.O., No. 127 M., dated 22nd January 1896).

70. (*b*) *Contingencies.*—New registers of births and deaths in the forms revised by the Sanitary Commissioner were supplied during the year and several other notices, monthly return forms, &c., had also to be printed while there was no such expenditure in the previous year. This accounts for the increase in the expenditure which amounted to Rs. 57–1–8 as against Rs. 3–12–0 in the previous year and Rs. 50 in the revised estimate.

71. The subjoined table shows the number of births and deaths registered during the year with the rate per mille of population as compared with that of the previous year:—

Year.	Births.		Deaths.	
	Number registered.	Rate. per mille.	Number. registered.	Rate. per mille.
1895-96	843	53·2	510	32·2
1896-97	890	56·2	832	52·5

Note.—The total births and deaths exclude ten stillborn children.

The particulars and causes of mortality are given below:—

	1895-96.	1896-97.
Cholera	..	315
Fever	177	203
Dysentery or Diarrhœa	22	28
Suicide	..	1
Dents	..	1
Accidents	3	..
Snake-bite	1	..
Measles	3	..
All other causes	304	284
Total ..	510	832

The law as to registration was made known to the public by beat of tom-tom and by notices placed in conspicuous parts of the town. The registrar gathered information personally in his morning enquiries in the streets and from several private midwives who attended confinement cases, on account of better supervision exercised as will be seen from the number of prosecutions instituted, viz., 51 as against 35 in the previous year for failure to register births and deaths. There have been some cases also where prosecution was not instituted, but the concerned persons were only warned as they were special cases deserving of merciful treatment.

72. (5) *Conservancy, Road-Cleansing and Road-Watering*—(*a*) (1) *Establishment.*—The total outlay under this head amounted to Rs. 3,366-10-3 as against Rs. 2,853-4-5, the actuals of the previous year, and Rs. 3,370, the revised estimate. The municipal overseer who was in charge of public works was also made to look after the sanitation of a portion of the town in the previous year. The supervising staff which consisted of one sanitary sub-inspector and two maistries having been found insufficient for this scattered town, a separate chief sanitary inspector and three more maistries were appointed (G.O., No. 127 M., dated 22nd January 1896) as found necessary, in order to place the sanitary condition of the town on a better footing. This accounts for the increase as compared with the actuals of the previous year. The particulars of the staff employed are detailed in statement II-B and the saving of Rs. 113-5-9 shown therein is accounted for as follows: (1) the additional establishment, viz., one sanitary inspector on Rs. 25 and three maistries, was appointed on 1st April 1896 and consequently only eleven payments were made against twelve provided in the budget; (2) the substitution of many female toties on Rs. 4-8-0 in place of males on Rs. 5-8-0 for several months in the year at intervals; (3) the place of four male toties was vacant for more than three months from time to time; and (4) the savings effected on account of fines and stoppages in the pay of the staff for absence, neglect of duty, &c. The deviation from the sanctioned scale in the appointment of toties was unavoidable on account of the difficulty experienced in procuring male toties according to the sanctioned scale.

73. (ii) *Other Charges, such as Purchase or Hire of Carts.*—The total charges under this head amounted to Rs. 328-13-9 as against Rs. 48-15-0, the actuals of the previous year, and Rs. 330, the revised estimate. The noticeable increase as compared with the actuals of the previous year is due to the improvements effected in the conservancy and night-soil carts, &c., as follows. Four new rubbish carts (two additional

and two to replace the old ones) at Rs. 30 each, four night-soil carts and one urine cart at Rs. 33 each were purchased. Three of the buckets of the old night-soil carts were replaced by new ones at Rs. 7 each and the conservancy carts were repaired from time to time.

74. (*b*) *Private Scavenging*—(i) *Establishment.*—Under this head the charges amounted to Rs. 432-10-8 as against Rs. 457-10-3 in the previous year and Rs. 430 in the revised estimate. The decrease as compared with the actuals of the previous year, though there was an increase in the number of houses, is due to the fact that there was a maistry in the preceding year for the collection of private scavenging fees and that during the year this work was entrusted to the sanitary maistries who were five in number. Though this branch of work received my steady and special attention I regret I have not been able to increase the number of houses more satisfactorily, for the reason that the services of toties were not procurable. At the beginning of the year the number of houses served was 345 and about the end of the year when toties were available the number rose to 457. Since the commencement of the current year there has been a further increase of more than 100 houses and no pains will be spared to further extend the system.

75. (ii) *Contingencies, such as Cost of Scavenging Carts, &c.*—Under this head the outlay amounted to Rs. 116-3-0 as against Rs. 18-10-0 in the previous year and Rs. 80 in the revised estimate, the increase being due to the fact that three air-tight iron night-soil hand carts and one urine cart were purchased during the year. Deducting the total expenditure towards the private scavenging service, viz., Rs. 548-13-8 from the total receipts, Rs. 602-7-0, the service, it would appear, was worked at a slight profit of Rs. 53-9-4, which amount, it was not found possible to spend in effecting further improvements as the number of houses increased only late in the year.

76. (*c*) *Cholera Charges.*—Cholera having unfortunately made its appearance in the town during the year under report, a sum of Rs. 1,015-10-8 was spent for efficiently working out the rules contained in G.O., No. 1028 M., dated 26th June 1895. The disease first broke out on the 5th May 1896; the rules contained in the said Government order were rigorously worked and a special establishment, consisting of a certificated sanitary inspector with the required number of maistries, peons, toties, was appointed as sanctioned in G.O., Mis. No. 1175 M., dated 13th July 1896. I left my head-quarters (Tiruppattúr) and specially camped here for some days in the months of June, July and August last to see to the efficient working of the staff and the rules contained in the said Government Order. With the hearty co-operation of the Deputy Tahsildar and other Councillors, I took prompt measures to check the spread of the disease and the result was that the epidemic disappeared from the town early in the month of August 1896. In several of the adjoining villages the disease was then prevailing and unfortunately after a period of one month, *i.e.*, about the close of September, it was again imported into the town. The special establishment was again renewed and a certificated sanitary inspector was at once sent for from Madras by wire. Though the epidemic was not virulent, it was lingering in the town in a sporadic form till the end of January 1897 when it finally disappeared. During this second out-break also, I camped at Vániyambádi for several days and I spared no pains to arrest the spread of the disease. Every affected house was then and there thoroughly disinfected, many of the public and private wells which were suspected were closed and hankanised. Special watchmen were appointed to guard all the public wells in the town and pot wells were sunk in the bed of the river in place of public springs which were closed. Dhobies were specially employed to wash the soiled clothes of almost all the patients as suggested by the Sanitary Commissioner. Much difficulty was experienced in getting toties for service as already reported in paragraph 33 *supra*. The increase in the expenditure as compared with the revised estimate (Rs. 650) is due to the fact that the epidemic continued for a longer period than was expected.

77. (*d*) *Contingencies.*—The outlay under this head amounted to Rs. 91-6-1 as against Rs. 49-15-4, the actuals of the previous year, and Rs. 70, the revised estimate, the increase as compared with the actuals of the previous year being due to the fact that furniture such as table, chair, &c., was supplied to the newly appointed sanitary inspector and the quantity of the stationery articles purchased for the use of the

conservancy staff was greater than in the previous year, while the increase over the revised estimate is due to the supply of big size baskets for all the rubbish carts at a cost of nearly Rs. 30 at the close of the year.

78. The total number of dust-bins in the town on the 31st March 1896 was 112 and during the year twelve more were purchased. The total number therefore at the close of the year was 124; all of them were moveable and made of corrugated iron. The total number of latrines was eleven as against the same number in the previous year. One latrine in brick and chunam was constructed during the year in place of a tatty latrine. Of the total number, one was a double iron latrine, three brick and chunam wall, and two mud wall latrines, while the remaining five were tatty enclosures. There were no public urinals in the town. The sweepings of the town were collected in the dust-bins placed in the various streets and lanes and conveyed in the rubbish carts by the municipal sweepers to the selected depôts and there stored. The night-soil from the public and private latrines was similarly removed in iron hand carts and was buried in trenches in the depôts. The number of rubbish and night-soil carts in use was 17 and 14 respectively (including the private scavenging carts). There were, besides, three urinal carts. The number of rubbish and night-soil depôts in the town was four and three against five and three, respectively, in the previous year. The use of a garden in Periapet for the deposit of rubbish was discontinued during the year, new houses having been constructed close to it. Under the supervision of M.R.Ry. O. Sundara Rao Garu, Deputy Tahsildar and Municipal Councillor, the sanitation of the town was carefully looked after and the staff, which the District Medical and Sanitary Officer remarked in his last inspection report as sufficient and efficient, was worked well. The penal provisions of the Municipal Act were enforced as far as practicable as will be seen from the amount of fines realized. Due attention is being paid to carry out the suggestions made by the Sanitary Commissioner for Madras in his last inspection notes as far as feasible.

79. *Grant 4, Lighting and Miscellaneous*—(*a*) *Establishment.*—The outlay under this head amounted to Rs. 242–14–6 as against Rs. 232–15–6, the actuals of the previous year, and Rs. 260, the revised estimate. The appointment of an additional lamp-lighter provided in the budget was rather made late in the year. This and the fines imposed on the establishment for absence and neglect of duty account for the difference of Rs. 57–1–6 shown in statement II-B.

80. (*b*) *Contingencies.*—The total charges under this head amounted to Rupees 1,175–0–9 as against Rs. 505–12–3, the actuals of the previous year, and Rs. 1,100, the revised estimate. As provided in the budget, 35 additional lights with iron lamp-posts were put up during the year. Almost all the burners and chimneys which were old and out of order were replaced by new ones of bigger size purchased from Madras. There was therefore corresponding increase in the quantity of kerosine oil purchased for use. This accounts for the noticeable increase in the expenditure as compared with the actuals of the previous year. Kerosine oil is being purchased from Messrs. Best & Co., Madras, and for the convenience of transmission of oil from Madras from time to time, 25 iron drums were purchased at a cost of Rs. 50 at the close of the year; this accounts for the increase as compared with the revised estimate. Including the 35 additional lights, the number of lamp-posts on the 31st March 1897 was 165.

81. (9) *Other Charges—Printing.*—The outlay under this head amounted to Rs. 836–13–7 as against Rs. 422–5–5, the actuals of the previous year, and Rs. 900, the revised estimate. The printing charges, viz., Rs. 285 which remained unpaid at the close of the previous year for reasons explained in paragraph 76 of the last year's annual report were paid during the year. Besides an unusually large amount of work had to be given to the press during the year, in printing various kinds of notices regarding bubonic plague and cholera. The slight decrease as compared with the revised estimate is due to the fact that the charge for the printing work done during the last month of the financial year was not paid within the close of the year.

82. (iv) *Compensation for Lands.*—Though a sum of Rs. 1,000 was provided under this head in the budget for acquiring sites for the use of burial and burning ground, construction of daily market, &c., no sites were selected within the close of the financial year. Hence there was no necessity for any expenditure under this head.

83. (v) *Other Items.*—The particulars of expenditure incurred under this head are given in detail in the margin of statement II. The charges amounted to Rupees 33–14–6 as against Rs. 128–2–1 in the previous year and Rs. 50 in the revised estimate. The major portion of the expenditure under this head in the previous year was incurred on account of law charges in conducting a civil suit and a criminal prosecution, while there was no necessity for such expenditure during the year under report. The civil suit referred to in paragraph 78 of the last year's report against a teacher ended in favour of the municipality and a decree was passed against the teacher for a sum of Rs. 145–0–4. Deducting the amount received from the teacher within the year as stated in paragraph 34 *supra*, the balance of the decree amount is shown under assets in note to statement II.

84. *Grant 5*—(*a*) *Supervision and Management.*—The cost of the office establishment was Rs. 79 per mensem (against Rs. 74 in the previous year) or Rs. 948 per annum; the increase of Rs. 5 is due to the fact that a second peon for the office on Rs. 5 per mensem was appointed during the year as sanctioned in G.O., No. 127 M., dated 22nd January 1896. The total charges under this head amounted to Rs. 942–10–8 as against Rs. 874–3–3, the actuals of the previous year, and Rs. 950, the revised estimate. The saving of Rs. 5–5–4 shown in statement II-B was due to (1) the post of a clerk and a peon having been vacant for two and seven days respectively in the year and (2) to the fines imposed on the establishment for neglect of duty.

85. (*b*) *Collection of Municipal Taxes*—(i) *Establishment.*—The monthly expenditure under this head was Rs. 26 (as against the same amount in the previous year), or Rs. 312 per annum. The outlay amounted to Rs. 307–14–5 as against Rs. 309–8–0 in the previous year and Rs. 310 in the revised estimate. The saving of Rs. 4–1–7 shown in statement II-B resulted from the fines imposed on the staff for neglect of duty and from the fact that the post of the first bill-collector's peon was vacant for about twenty days in the year.

86. (ii) *Purchase of Account Books, Paper, &c.*—The charges incurred under this head were Rs. 159–15–3 as against Rs. 108–5–2 in the previous year and Rs. 100 in the revised estimate. The quantity of account forms indented for on the V. N. Jubilee Press was greater than in the previous year. A sum of Rs. 155–0–7 was paid in accordance with the Accountant-General's letter No. T.B.B —46, dated 9th March 1897, while the remaining sum of Rs. 4–14–8 represents the cost of stationery articles, &c., supplied to the collection establishment.

87. (*c*) *Collection of Tolls*—(ii) *Contingencies.*—The sum of Rs. 54–9–7 entered under this head represents the cost of constructing a toll-shed on the Tiruppattúr-Vániyambádi road as the municipal limits were extended.

88. (*d*) *Office Contingencies other than* (*b-ii*).—The total outlay under this head amounted to Rs. 483–3–11 as against Rs. 443–9–11, the actuals of the previous year, and Rs. 500, the revised estimate. This sum includes Rs. 144 paid as house-rent for the office building and it closely follows the revised estimate.

89. (*e*) *Contribution for the Central Office and Audit Establishment, Rs.* 117.—This amount was paid in accordance with the Accountant-General's letter, Nos. 3599 and 519, dated 21st November 1896 and 15th February 1897, respectively. It is requested that the excess expenditure over the revised estimate under some of the heads in Grant 3 be admitted in the acounts of the year under report.

90. *Repayment of Debt—Interest*—(*b*) *On account of current year, Rs.* 445–14–5.—The entry under this head represents the interest at $4\frac{1}{4}$ per cent. paid during the year on the loan, viz., Rs. 13,800 paid by Government towards the construction of a suspension bridge over the Pálár river (*vide* statement VIII).

IV.—CLOSING BALANCE.

91. Deducting the total expenditure of Rs. 20,786–0–6 from the total receipts which, including the opening balance, amounted to Rs. 49,772–7–1, the closing balance arrived at is Rs. 28,986–6–7. The deposits of the renters of the several farms for 1897–98 credited into the treasury at the end of March 1896 were Rupees 1,227–8–0 and with this, the amount on the 31st March 1897 was Rs 30,213–14–7. The balance to the credit of the municipality on the 31st March 1897 at the Tiruppattúr sub-treasury (as certified by the Treasury Deputy Collector of Salem in his

letter No. 668, dated 10th April 1897) was Rs. 30,304-3-3. Deducting from this amount the amount of uncashed cheques, viz., Rs. 90-4-8, the balance according to the office accounts agrees with that in the treasury. The closing balance was 58·23 per cent. of the year's total receipts.

92. *Municipal Accounts.*—During the year the accounts of the year 1895-96 were audited by Mr. Charles Brito, the Assistant Inspector of Local Fund Accounts, and he concluded his report with the following remarks which show that the results are satisfactory: "the manager has discharged his duties exceptionally well."

93. As directed in G.O., No. 291 M., dated 25th February 1897, a memorandum of investments is herewith submitted.

94. In conclusion I have to report for the information of Government the assistance I received from the councillors in many matters and their hearty co-operation in carrying on the administration of the municipality satisfactorily.

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

ANNUAL Concise Report of the Municipal Hospital, Vániyambádi, for the official year 1896-97.

(1) *Public Health.*—The public health of the town has been generally good excepting the prevalence of cholera through greater part of the year under report. The disease manifested in two outbreaks. The first epidemic commenced on 4th May and terminated on 19th August 1896, whilst the second began on 19th September 1896 and closed on 4th February 1897. There were scattered cases of measles and chicken-pox, but with fewer cases of mortality. Catarrhal inflammation of the eye (conjunctivites) prevailed in a virulent form during the months of July and August and continued in a mild form throughout the remaining period of year.

(2) *Vital Statistics.*—The total number of births during the year was 890: 47 births being in excess over the preceding and the total deaths were 841.* This figure increased enormously and shows an excess of 331 over that of the past. This increase in death-rate is from the prevalence of cholera from which alone 315 died.

* This figure is incorrect. The number according to the municipal register is 832 excluding 10 still-born children.

(Signed) T. V. GOPALASWAMI AIYAR,
Chairman.

(3) *Sanitation.*—The sanitary condition of the town is progressing fairly and the supervision of the working of the staff is entrusted to the care of the Deputy Tahsildar who is a municipal councillor and also the President of the Conservancy Sub-committee. There had been no meetings of this committee and the subjects discussed were also *nil.* The water-supply for the town is defective. The tube pot wells sunk at the time of cholera were given up and the people have again resorted to enclosed springs. These springs are highly objectionable and open to pollution. Till a better arrangement can be made for water-supply, I believe, it would not be inexpedient for the council to make the following arrangement for the water-supply. The public well in the Tahsildar's kutcherry compound may be utilized by all at Amburpett, the farthermost house from this vicinity is not more than two furlongs. The Ponniammencoil will be utilized by people of Rahimanpett in the centre of which this well is situated and even people from Fort may go for water to this well as it is not farther away than three or four furlongs from it. The well at Thathai Saib Chatram may be used by people who live in the eastern part of Fort and the one in the hospital compound by those in the western side of Fort. Almost all houses in Chennampett and Periapett are provided with wells. People from houses which are unprovided with one may go to the public well in the western side of Periapett and to one within Peruma Coil compound. The only place then left without a well is Govindapuram and to remove this difficulty a well may be sunk in an approved site by the council. This will close the public resorting to river water and would immensely tend to improve the public health. These wells are placed on the best possible sanitary condition.

The number of private scavengering houses has risen from 357 to 457 and although the effort of the council is unremitting in this direction, yet the situation of latrines in the farthermost end of the backyard of houses obstructs the extensive employment of the system. Most of the houses are provided with latrines of pit system which is in vogue for many years.

The construction of cesspools and the disposal of the sewage are very essential so long the river is depended upon for water-supply although it is equally necessary to keep these cesspools far off from wells yielding supply of drinking-water. The suggestion that towns people may construct masonry cesspools could not be given effect to owing to disinclination on the part of towns people to construct them as per design suggested by the Sanitary Board.

The question of selecting a fresh site for the burial ground in lieu of the one closed near the hospital is still pending before the council. There are several burial grounds attached to mosques within close vicinity to dwelling houses. It is hoped the council would endeavour to close these

and select sites in place of them outside the town. The Sanitary Commissioner, Madras, pointed out a site for the Hindu burial and cremation ground and the question of acquiring the same is before the council.

The storing of skins in the bazaar street and amidst dwelling houses still continues which it is hoped the council would not fail to discourage.

(4) *Vaccination.*—Compulsory vaccination is under operation from 1890 and the working of the staff is placed under the supervision of the hospital assistant. The total number of cases vaccinated during the year was 1,046, of which 762 were infantile. The number successfully vaccinated was 1,007. Glycerine paste supplied by the central vaccine depôt has been in use throughout the year and was generally successful. It is expected that the council would endeavour to provide a separate building for the conduct of vaccine operation as suggested by the Sanitary Commissioner, Madras, during his inspection.

(5) *Hospital and Dispensaries.*—The medical institution which was a dispensary from 1882 was converted into hospital from the first day of the year under report. The building was designed and constructed.

(*a*) The accommodation for in-patients though very spacious but being of a temporary nature fell into disrepair during the last rainy season and rendered the same unfit for habitation.

(*b*) The roof of the male ward was subsequently re-thatched with, in fact, no better result. The female ward has no roof and hence female patients are not received.

(*c*) The furniture required for the reception of in-patients were purchased during the year and they are maintained in good repair.

(*d*) The District Medical and Sanitary Officer inspected the hospital on 23rd October 1896, and the Sanitary Commissioner for Madras on 6th November 1896. The suggestion by the District Medical and Sanitary Officer to put a wooden railing between the office and the compounding room has received attention of the council, but the suggestion that separate dressing rooms are required for men and women, it is hoped, to receive their attention at least during the current year. The recommendation of the Sanitary Commissioner to provide a separate building for the conduct of vaccine operation is also hoped to receive the attention of the council during the current year.

(*e*) No amount was recovered from patients who can afford to pay for diets, but such patients were recommended to have their own diet. The amount recovered from patients who can afford to pay for medicine was Rs. 7-15-3.

(*f*) The number of patients as compared with the previous five years run as shown in the statement below:—

Class of Patients.	1892-93.		1893-94.		1894-95.		1895-96.		1896-97.	
	Total admission.	Average daily attendance.	Total admission.	Average daily attendance.	Total admission.	Average daily attendance.	Total admission.	Average daily attendance.	Total admission.	Average daily attendance.
In	..	..	..	..	..	..	..	..	46	1·57
Out	11,166	54·07	11,790	56·63	11,574	56·63	10,193	57·62	9,173	64·90

Though there is a fall in the number of new admissions during the year, when compared with the preceding, yet the average daily attendance stands higher than any one of the past five years. The fall in the number of new admissions may be attributed to the closing of the dispensary for about twenty days in all owing to the medical subordinate in charge having been placed on special cholera duty in the town for about a week and to his absence in the town on other duties, &c. Only forty-six in-patients were treated during the year with a very low average daily attendance as 1·57 on account of the accommodation provided for the reception of in-patients having become unfit for habitation during rainy season and the necessity of frequent repairs therefrom.

(*g*) There were 41 deaths amongst out-patients. These were from cholera. There were five deaths out of 46 cases treated in hospital but none died of septic diseases acquired in hospital.

(*h*) Three hundred and two operations were performed during the year with no deaths 263 cured, 30 relieved seven discharged otherwise.

(*i*) The permanent compounder having resigned, a non-trained man was appointed by the council and ordered to undergo training at the local hospital. The want of a trained compounder is greatly felt, otherwise the establishment is sufficient and efficient.

(*j*) The midwife attached to the hospital attended 65 cases of labour in the town against 34 of last year. Two of these were difficult ones. No cases were attended to in hospital as there is no separate accommodation for treating such.

(*k*) No Dufferin Fund Dispensary for women was at work in the town during the year.

(*l*) As, from the nature of construction, the accommodation for in-patients is not likely to be fit for receiving patients during all seasons of the year and as the male ward is showing signs of shortly collapsing, it is earnestly hoped that the council will not be long before putting up pucka tiled wards with proper flooring, &c., for the benefit of the suffering poor.

Vániyambádi,
22*nd April* 1897.

(Signed) A. PERUMAL NAIDU,
1st-class Hospital Assistant
In Charge, Municipal Hospital.

Countersigned.

(Signed) A. N. ROGERS HARRISON, Brig.-Surgn.-Lieut.-Col.,

Salem,
26*th April* 1897. *District Medical and Sanitary Officer.*

Endorsement No. 1077-C.

Submitted to Government through the Collector of Salem. The main roads and streets are in good order. Some of the minor streets and lanes were repaired and provided with suitable drains. Arrangements have also been made to put many of the other lanes in fair order.

The hospital building, viz., the male and female wards are in very bad state. If the present building is to be restored to an efficient state, it will cost a good round sum (it may be about Rs. 600 or so); and this will be more or less a waste of the municipal funds. It is in contemplation therefore to put up a separate thatched building temporarily for the purpose in consultation with the District Medical Officer at a cost of about Rs. 100, pending the receipt of sanction of the Sanitary Board for another building of a smaller size, enough to meet all local requirements which the council intends to build substantially and not being of temporary structures and thatch.

(Signed) T. V. GOPALASWAMI AIYAR,
24*th May* 1897. *Deputy Collector.*

Endorsement No.—.

Forwarded. It is much to be regretted that the hospital building has been a failure and that great waste of money has been caused thereby. The following is an abstract of the Chairman's report which I called for after inspection.

In the year 1893 the council proposed to convert the then dispensary into a hospital and the District Board Engineer was requested to prepare a plan and estimate. He was informed that the cost should not exceed Rs. 3,000 and that the wards should contain six beds for males and six beds for females. He submitted an estimate for Rs. 5,800 which was, however, not approved of by the Sanitary Board and it furnished another in accordance with the standard requirements of the Surgeon-General. The council represented that the cost was high and beyond its means: thereupon the Sanitary Board stated that the plan already furnished should be adhered to and that if the council was unable to have a tiled building it might have the wards, &c., except the main building, formed of such temporary materials as the municipal council might select and also suggested that the structure of the wards might be of bamboo matting and thatched roof supported by iron rails or jungle wood posts. The council asked the Sanitary Board to be furnished with a revised estimate in accordance with the above suggestions and this being refused, the municipal overseer was directed to prepare an estimate. An estimate was prepared by him and it was approved by the Sanitary Board: this was subsequently found to be incomplete and a supplemental estimate had to be prepared. The District Medical and Sanitary Officer, I may mention, was not consulted. As regards the male and the female wards, the Chairman states, the design was faulty as the necessary alterations to suit a thatched roof were not properly thought of either by the Sanitary Board or the municipal council and that on his first inspection he found several defects and withheld payment for such of the works as were bad and had not then been paid for, the amount being nearly Rs. 500.

2. In regard to roads I consider them to have been well kept up, especially the minor lanes. The system adopted has worked well. The town I found to outward view a particularly clean one. The sanitary defects that contributed to the virulence of the cholera epidemic existed mostly within the walls of larger Mussalman houses. During the epidemic I am glad to record that the Chairman spared no personal efforts to try and combat the disease.

3. The little difficulties about profession tax, &c., that existed at the latter end of 1895, I am glad to say, have completely vanished.

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

Order—No. 1703 M., dated 2nd August 1897.

The receipts and charges of the Vániyambádi 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	3,85	3,060	27,500	27,504
Tax on Arts	1,23	1,500	2,050	1,913
,, on Buildings and Lands	8,797	9,080	9,020	9,013
,, on Vehicles and Animals	299	330	330	313
,, on Carts	513	530	530	547
Tolls	3,235	3,520	3,410	3,424
Realizations under Special Acts	55	..	130	180
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	282	400	270	185
Conservancy Receipts	31	50	30	..
Fees and Revenue from Educational Institutions	317	300	300	287
,, ,, from Medical Institutions	3	10	20	14
Income from Markets and Slaughter-houses	1,106	1,080	1,300	1,290
License Fees	294	350	500	519
Other Fees	23	40	30	23
Fines under Municipal and other Acts	1,369	1,000	1,000	1,049
Grants and Contributions from Government	10,054	150	150	23
,, ,, from Local Boards	318	2,700	2,720	2,859
Recoveries for Services to Private Individuals	633	700	600	602
Miscellaneous	24	30	30	27
Loans	13,800	..	..	..
Advances Recovered	3	..	..	..
Total ..	46,245	24,830	49,920	49,772
Charges.				
Grant 1—				
New Works—				
Communications	..	350	900	748
Buildings	5,770	2,460	2,000	1,940
Drainage	..	250	..	..
Miscellaneous	37	10	..	..
Repairs—				
Communications	1,527	1,740	1,550	1,675
Buildings	39	50	250	236
Drainage	40	..	..	..
Water-supply	498	210	230	230
Establishment	296	300	300	298
Tools and Plant and other Stores	11	50	50	38
Contributions for Public Works	..	400	..	..
Total ..	8,218	5,820	5,280	5,165
Grant 2—				
Training Schools	23	200	30	20
Municipal Schools—				
On the Salary-result System	1,447	1,450	1,450	1,439
Grants-in-aid—				
Salary Grants	359	400	370	370
Result Grants	86	150	150	125
Inspection	145	250	230	218
Miscellaneous	87	80	160	118
Total ..	2,147	2,530	2,390	2,290

—	Actuals, 1895–96.	Budget estimate, 1896–97.	Revised estimate, 1896–97.	Actuals, 1896–97.
Charges—cont.	RS.	RS.	RS.	RS.
GRANT 3—				
Hospitals and Dispensaries	1,313	2,610	2,600	2,589
Contributions	150	150	100	150
Vaccination	197	200	200	232
Registration of Births and Deaths	123	160	190	201
Conservancy, Road-cleaning and Road-watering	3,428	5,570	4,930	5,351
Total	5,211	8,690	8,020	8,523
GRANT 4—				
Lighting	739	1,370	1,360	1,418
Travellers' Bungalows	..	90	..	..
Public Garden, Survey of Land, Fire and other Charges	564	1,680	960	879
Total	1,303	3,140	2,320	2,297
GRANT 5—				
Supervision and Management	1,862	2,010	2,040	2,065
Repayment of Debt	..	150	..	..
Interest on Loan	..	150	590	446
Balance	27,503	2,340	29,280	28,986
Total	46,244	24,830	49,920	49,772

2. Twenty-four meetings were held by the municipal council against twenty-one in 1895–96. The average attendance of the official members, though not so good as in the previous year, was still satisfactory, and that of the non-officials improved considerably.

3. *Receipts.*—(1) Owing to a thorough revision of the assessments under the taxes on arts and lands, the net current demand under these heads rose from Rupees 1,248 and Rs. 202, respectively, to Rs. 1,938 and Rs. 236. The demand under the tax on buildings also showed an increase of Rs. 310. The enhancement of the demand under the principal heads of receipts was partly due to the inclusion of the village of Puttur within municipal limits during the year. The collections under the principal taxes continued to be very satisfactory.

(2) The receipts from tolls, license fees and contributions from local boards improved; but it is a matter of regret that the steps taken by the council to create a demand for night-soil during the year under review were not successful. The income from fines under the Municipal and Towns Nuisances Acts declined considerably; this is satisfactory if it is due to greater attention to sanitation on the part of the people; it is otherwise if due to neglect on the part of the authorities to enforce the provisions of the law. The prevalence of cholera during the year does not tend altogether to confirm the former view.

(3) The number of houses served by the private scavenging agency rose from 345 to 457 and the receipts covered the cost of the service. This extension is satisfactory. It is hoped that the efforts made to expand this service will not be relaxed until all the latrines in the town are brought under the control of the municipal council.

4. *Expenditure*—(1) *Public Works.*—The new hospital building which was under construction in 1895–96 was completed at a total cost of Rs. 6,584–4–3. From paragraph 1 of the Collector's endorsement, however, it appears that the building was faulty in design and construction and has proved a failure, and that great waste of money has been the consequence. This is most unsatisfactory and reflects discredit on all concerned. The Chairman is requested to report the action which the council now proposes to take in this matter. The total outlay on communications amounted to Rs. 2,423, or 71·9 per cent. of the net municipal income from tolls. The main roads and streets are reported by the Revenue Divisional officer to have been in good order.

(2) *Eductaion.*—The net expenditure under this head amounted to Rs. 1,980, or 13 per cent. of the receipts from taxation. Of this sum, Rs. 1,834 were spent on primary, and the remainder on secondary, education. As in the previous year, the municipal council maintained five primary schools on the salary-result system, and

aided with salary grants one secondary school with its primary department, and with result grants two primary schools. The total attendance at these institutions increased slightly. The results of the departmental and grant examinations continued to be satisfactory. But the total number of boys under instruction in the municipal and aided schools on the 31st March 1897 was only 407, or 38·8 per cent. of the male population of school-going age, against a general average of 57·3 per cent. for municipalities in 1895–96.

(3) *Medical Relief.*—The dispensary maintained by the municipal council was converted into a hospital in the year under review. For the regretable reasons stated in paragraph 61 of the Chairman's report, only 46 persons were admitted in it as in-patients. There was again a further decline in the total number of out-patients.*

*1895–96	10,193
1896–97	9,173

The attention of the municipal council is drawn to the remarks of the hospital assistant in paragraph 5 (*d*) and (*i*) of his report. The number of labour cases attended by the midwife attached to the municipal hospital was 65 against 34 in 1895–96—a satisfactory advance; but, as observed by the Chairman, there is still considerable room for improvement.

(4) *Vaccination and Vital Statistics.*—The reported number of vaccine operations performed during the year was 1,046, or 34 more than in 1895–96. Infantile vaccination also continued to receive fair attention, the total number of children under one year successfully vaccinated being 739 against 688 in the previous year. The attention of the municipal council is drawn to paragraph (4) of the medical officer's report.

There was an improvement in the registration of vital statistics.

(5) *Sanitation.*—The expenditure of Rs. 5,351 under this head slightly exceeded the budget allotment, and was 24 per cent. of the current receipts against 18·5 per cent. in the previous year. From paragraphs 73, 74 and 78 of the Chairman's report, it appears that some attention was paid to the sanitation of the town, but the municipal council should not rest satisfied until all the defects pointed out in the Sanitary Commissioner's last inspection notes, recorded in G.O., No. 755 M., dated 31st March 1897, and in paragraph 3 of the medical officer's report, have been remedied as far as funds permit.

5. *General Remarks.*—The year closed with a balance of Rs. 28,986; but of this sum, the provincial grant and loan of Rs. 23,800, which were reserved for the construction of the Pálár bridge, have since been refunded to Government. The excess expenditure over the sanctioned allotments, referred to in paragraph 89 of the Chairman's report, will be admitted in the accounts. The administration of the municipality during the year under review continued to be on the whole satisfactory, but education and medical relief demand increased attention. The Government is gratified to note the testimony borne by the Chairman to the hearty co-operation of the municipal council and the assistance rendered to him by M.R.Ry. O. Sundara Rao, Deputy Tahsildar and Municipal Councillor, in effecting sanitary improvements. The Collector's appreciation of the personal exertions of the Chairman in checking the spread of cholera in the town is also noted with pleasure.

(True Extract.)

Secretary to Government.

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

Exd. A. F. Eccleston.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From M.R.Ry. T. V. GOPALASAWMI AIYAR Avargal, B.A., Chairman, Municipal Council, Vániyambádi, to the Secretary to Government, Local and Municipal Department (through the Collector of Salem), dated 24th May 1897, No. 336.

I have the honour to report on the operations of the Vániyambádi Municipality during the financial year 1896–97 and to submit herewith the usual statements of receipts and charges prepared in the forms prescribed by Government in its order, No. 2193 M., dated 10th December 1892.

2. *Administrative Changes.*—From the 1st April to 28th May 1896 the office of Chairman was held by Mr. M. Ghose. I assumed charge of the office on the 1st June 1896 and held it during the rest of the period embraced by this report.

I.—Constitution of the Council.

3. The council was of the same strength as last year, *i.e.*, twelve councillors, including the Chairman, and all of them were appointed by Government. The number of official and non-official councillors also remained unaltered, viz., 3 and 9, respectively. There was no European on the council.

4. During the year under report one official councillor vacated his seat on the council consequent on his transfer and the vacancy was filled up on the 13th August 1896. On the last day of the financial year, *i.e.*, on the 31st March 1897, the council had the full complement. As reported by my predecessor, I have much pleasure in again reporting that M.R.Ry. O. Sundara Rao Garu, the Deputy Tahsildar and Municipal Councillor, took active interest in municipal affairs and rendered useful assistance to me.

5. The number of meetings held by the council during the year was 24 as against 21 in the previous year. The average attendance is compared below with that of the previous year :—

	1895–96.	1896–97.
Official	2·8	2·5
Non-official	4·4	6·3
Total ..	7·2	8·8

There has been satisfactory increase in the attendance of the non-official councillors though there has been a slight decrease in the attendance of the officials. There would not have been the decrease in the attendance of the officials but for the fact that there were only two officials on the council for two and a half months. On the whole the attendance was more satisfactory than in the previous years, nearly three-fourths of the total number of councillors being present on the average at each meeting. There was no meeting adjourned for want of a quorum, but there was one such in the previous year.

II.—Receipts.

6. In the following abstract the receipts under the several heads are compared with those of the previous year and with the revised estimate for 1895–96 :—

Receipts.	Actuals, 1895–96, (audited figures).	Actuals, 1896–97.	Increase.	Decrease.	Revised estimate for 1896–97.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Tax on arts	1,235 0 0	1,913 8 0	678 8 0	..	2,050 0 0
,, buildings	8,577 0 4	8,782 5 8	205 5 4	..	8,800 0 0
,, lands	220 4 2	230 13 1	10 8 11	..	220 0 0
,, vehicles	21 0 0	33 0 0	12 0 0	..	30 0 0
,, animals	277 12 0	279 12 0	2 0 0	..	300 0 0
,, carts	513 0 0	547 0 0	34 0 0	..	530 0 0
Tolls	3,235 4 8	3,423 10 6	188 5 10	..	3,410 0 0
Total from taxation ..	14,079 5 2	15,210 1 3	1,130 12 1	..	15,340 0 0
Fees under Act II of 1888	55 0 0	180 0 0	125 0 0	..	130 0 0
Avenue receipts	227 14 2	161 15 2	..	65 15 0	200 0 0
Produce of lands and gardens	14 0 0	..	..	14 0 0	30 0 0
Sale-proceeds of old materials and empty oil-cans, &c.	40 3 6	23 8 0	..	16 11 6	40 0 0
Conservancy receipts	31 3 0	..	..	31 3 0	30 0 0
Fees from Educational Institutions ..	317 2 9	286 13 0	..	30 5 9	300 0 0
Sale-proceeds of medicines	..	7 15 3	7 15 3	..	10 0 0
Other hospital receipts	2 6 10	6 2 3	3 11 5	..	10 0 0
Income from markets	325 6 1	395 3 2	69 13 1	..	400 0 0
,, from slaughter-house	780 10 4	895 0 0	114 5 8	..	900 0 0
Other fees	316 15 5	541 6 1	224 6 8	..	530 0 0
Fines under Municipal and other Acts ..	1,368 14 3	1,048 14 9	..	319 15 6	1,000 0 0
Grants and contributions	10,372 9 8	2,882 2 6	..	7,490 7 2	2,870 0 0
Private scavenging fees	633 4 0	602 7 0	..	30 13 0	600 0 0
Miscellaneous other receipts	23 13 6	27 2 0	3 4 6	..	30 0 0
Loans from Government	13,800 0 0	..	..	13,800 0 0	..
Advances recovered	3 0 0	..	..	3 0 0	..
Total income from Miscellaneous sources	28,312 7 6	7,058 9 2	548 8 7	21,802 6 11	7,080 0 0
Opening balance	3,853 6 8	27,503 12 8	23,650 6 0	..	27,500 0 0
Grand Total ..	46,245 3 4	49,772 7 1	25,329 10 8	21,802 6 11	49,920 0 0

7. The year under report opened with a balance of Rs. 27,503–12–8 (audited figures) as against Rs. 3,853–6–8 in the previous year. The receipts during the year amounted to Rs. 22,268–10–5 against Rs. 42,391–12–8 (audited figures) in the previous year, the noticeable increase in the opening balance of the year and the total receipts of the previous year being due to the fact that they include Rs. 23,800, the loan and grant paid by Government towards the cost of constructing a suspension bridge. Rs. 15,210–1–3 was derived from rates and taxes and Rs. 7,058–9–2 from other sources. The corresponding figures for 1895–96 were Rs. 14,079–5–2 and Rs. 28,312–7–6 (audited figures), respectively. There was slight increase in the receipts under tax on arts, buildings, tolls, income from slaughter-house, license fees, &c. The noticeable increase in the receipts however, as compared with those of the previous year, excluding Government grant and loan, chiefly occurs under "Contribution from local boards." The cause of increase in each case is given below. The total assets for the year were Rs. 49,772–7–1 (Rs. 27,503–12–8 opening balance +Rs. 22,268–10–5) against Rs. 46,245–3–4 in the previous year. The expenditure during the year amounted to Rs. 20,786–0–6 as against Rs. 18,741–6–8 in the previous year and Rs. 20,640 allotted in the revised estimate. The balance on the 31st March 1897 was thus Rs. 28,986–6–7, which is 58·23 per cent. of the year's total receipts against 59·48 per cent. in the previous year.

A.—Receipts from Taxation.

8. (2) *Municipal Rates and Taxes—(a) Tax on Arts.*—The demand originally assessed by the Chairman under this head was Rs. 2,219 and this demand was fixed by my predecessor. On appeal the council remitted Rs. 281 and the demand finally settled therefore was Rs. 1,938 as against Rs. 1,248–8–0 in the previous year. After I assumed charge of the office great many objection petitions were received. Having

due regard to the orders of Government contained in paragraph 10 of G.O., No. 1103 M., dated 3rd July 1896, I made thorough inquiries about each appellant before the appeal petitions were brought before the council and I reported the result to Government in my letter, No. 633, dated 18th October 1896. I may state that the council paid due consideration this time and each appeal was disposed of on its merits. I shall be wanting in my duty if I do not bring to the notice of Government the hearty co-operation of the council in arriving at a correct decision in each and every case. Including the arrear demand of Rs. 6, the amount for collection during the year was Rs. 1,944. Of this sum, Rs. 1,913–8–0 (including the arrears of Rs. 6) was collected and Rs. 30–8–0 was written off as irrecoverable before the close of the financial year under report, owing to people having either left the station or died, or being too poor to pay. There was no balance at the close of the year. This tax was levied on all classes of the schedule A except the last class, as per G.O., Mis. No. 632 M., dated 8th April 1895. The number of persons assessed and the aggregate amount of assessment under each class are given below :—

	No.	Amount.
		Rs.
Class I		
„ II	7	350
„ III	24	575
„ IV	44	492
„ V	46	255
„ VI	92	261
„ VII	3	5
Total ..	216	1,938

The incidence per head on this sum was As. 2.

9. (*b*) *Tax on Buildings.*—The tax on buildings continued to be levied at 7½ per cent. on the annual rent value. In the case of rented buildings the actual rent per annum was, as usual, taken as the annual rental and in the case of other buildings the annual rental was ordinarily fixed at 8 per cent. approximately of the sale value. The house-tax was thoroughly revised and the registers were prepared in the year 1895–96, and those for the year under report were revised with reference to subsequent additions, alterations and improvements. There was no arrear demand under this head. The demand fixed by the Chairman after the disposal of revision petitions was Rs. 8,851–9–2, as against Rs. 8,540–13–7 in the previous year. This was the final demand, there having been no further deductions or remissions. The increase, as compared with the previous year's demand, is partly due to the new and enlarged buildings brought on the registers and assessed during the year and partly due to the assessment of houses in the village of Puttur which was during the year included within the limits of the municipality as per G.O., No. 658 M., dated 10th April 1896. Of the demand, Rs. 8,782–5–8 or over 99 per cent. was collected within the 31st March 1897. Of the balance a sum of Rs. 17–15–1 was remitted by the Chairman on account of vacant houses under section 72 of the District Municipalities Act, while Rs. 51–4–5 was written off the accounts as irrecoverable within the financial year after due verification, owing to poverty, absence, death, &c., at the defaulter, concerned. Thus the year closed with a *nil* balance. During the year 3,128 houses (or 86 per cent.) were finally assessed out of a total number of 3,611 * houses according to the census of 1891. The corresponding figure of 1895–96 was 2,991 houses (85 per cent.). The incidence of the tax was Rs. 2–13–3 on the former number (3,128) and Rs. 2–7–2 on the latter (3,611).

* 3,520 houses for Vániyambádi and 91 houses for Puttur.

10. (*c*) *Tax on Lands.*—The registers for the taxes on vacant lands within the village-site and the cultivable lands within municipal limits were revised and new registers were prepared during the year under report. Lands on which taxes are levied are of two kinds, viz., vacant lands within the village-sites and cultivable lands within municipal limits. The tax on the former is levied at the same rate as house-tax, viz., 7½ per cent. on the annual rent value and on the latter at the rate of 2 annas per acre of wet and 1 anna per acre of dry lands respectively—*vide* G.O., No. 1665 M., dated 9th December 1889. The total extent of vacant land within the village-site

is 13·50 acres and that of the cultivable lands assessed is 267·34 acres and 531·17 acres of wet and dry lands respectively. The collection under this head amounted to Rs. 220–13–1 against Rs. 220–4–2 in the previous year; the increase is due to the fact that lands in Puttur were newly assessed. The amount of the previous year includes also the arrear collections of Rs. 27–8–10. The demand, as finally settled by the Chairman for the year, was Rs. 235–9–7 as against Rs. 201–15–0 in the previous year, the increase being due to more careful revision. The collections amounted to Rs. 230–13–1, which is 97·88 per cent. of the demand, as against Rs. 96 per cent. collected in the previous year. Rs. 4–12–6 were written off by the council after due verification as irrecoverable owing to poverty or absence of the defaulters concerned. At the close of the year therefore there was no balance.

It would thus appear that during the year there was increase in the demand under all the said three items; the final demand under tax on arts was also very amicably settled after full and very careful inquiries so as to cause general satisfaction to all concerned. The entire sum of the increased demand was also collected before the close of the year under report.

11. (*e*), (*f*) *and* (*g*) *Tax on Vehicles, Animals and Carts.*—The receipts under these heads amounted to Rs. 859–12–0 as against Rs. 811–12–0 in the previous year and Rs. 860 in the revised estimate. The increase, as compared with the actuals of the previous year, was owing to the fact that the village Puttur was brought within the municipal limits during the year.

12. *Coercive Process.*—The number of warrants issued during the year for the recovery of professional, house, and land taxes was 16, 128 and 1, respectively, making a total of 145 as against 361 in the previous year, and there was no unexecuted warrant pending at the close of the last year. There was no necessity to issue a large number of warrants, as the bill collectors were made to understand that the smaller the number of warrants served, the more efficient their work would be considered to be. All the warrants issued were promptly executed, and there was no warrant remaining unexecuted at the close of the year. The total amount covered by the warrants issued was Rs. 411–4–1 as against Rs. 748–10–11 in the previous year, and the whole of this amount was collected. In 125 cases (involving Rs. 333–5–10) the amount was collected before distraint and in 19 cases (involving Rs. 27–14–3) property had to be attached, but in no case was there any necessity for the sale of the property as the defaulters paid the tax immediately after distraint. In one case prosecution was instituted for default of payment as against the same number in the previous year.

13. *Tolls.*—The number of toll-gates continued to be seven as in the previous year. The toll-gate on the Tiruppattúr-Vániyambádi road was demolished and a new one was constructed on the same road about half a mile off the former site owing to the inclusion of Puttur within municipal limits. The right of collecting tolls in the gates was leased out to a contractor, the lease fetching Rs. 4,260 as against Rs. 4,010 in the previous year. The increase was due to keen competition amongst the bidders at the time of sale. Including Rs. 5–14–8, being the interest paid on overdue kists, the total collections under this head amounted to Rs. 4,265–14–8. As stated above, a new toll-gate was constructed on the Tiruppattúr-Vániyambádi road beyond Puttur at a cost of Rs. 54–9–7. Deducting, as usual, one-fifth of Rs. 4,265–14–8—54–9–7, or Rs. 842–4–2 due to the district board on account of through traffic, the net amount credited to municipal funds was Rs. 3,423–10–6. The balance of As. 5–4, which remained unpaid to the district board at the close of last year as stated in paragraph 14 of the last year's annual report, was paid during the year under review. The tolls continued to be levied at the maximum rates specified in Schedule D annexed to the District Municipalities Act.

14. *Incidence of Taxation.*—The total income from taxation amounted to Rs. 15,210–1–3 including the income from tolls, or Rs. 11,786–6–9 excluding it. The incidence per head of population as per census of 1891 (viz., 15,838) was As. 15–4 including, and As. 11–10 excluding them, the corresponding figures for the previous year being As. 14–2 and As. 10–11, respectively. The average incidence for the whole presidency in 1895–96 was As. 14–3 including and As. 10–9 excluding tolls.

15. (3) *Realizations under Special Acts—(c) Fees under Act II of* 1888.—The realizations under this head amounted to Rs. 180 as against Rs. 55 in the previous year and Rs. 130 in the revised estimate, more dramatic companies than were expected having given performances in the town during the year.

B.—Miscellaneous Receipts.

16. (4) *Revenue derived from Municipal property and powers apart from taxation—(a)* (iii) *Avenue Receipts.*—The realization under this head amounted to Rs. 161–15–2 as against Rs. 227–14–2 in the previous year and Rs. 200 in the revised estimate. The lease of the avenue produce fetched Rs. 112 against Rs. 135 in the previous year, the decrease being due to the fact that there was comparatively less competition at the time of sale. The remaining sum of Rs. 49–15–2 represents the sale-proceeds of avenue clippings and the interest paid on overdue kists.

17. (iv) *Fees from Travellers' Bungalow.*—The Taluk Board of Tiruppattúr proposed to construct a travellers' bungalow and to hand over its management to the council. Accordingly, credit was taken in the budget for a sum of Rs. 30. The question was under reference until recently, and the district board has after all abandoned the question; hence there was no receipts under this head.

18. (*b*) (ii) *Produce of Lands and Gardens.*—Though sufficient endeavours were made to lease out as in the previous year the rubbish depôt land at Puttur for cultivation, no bidders came forward as the season was unfavourable during the year under report.

19. (iii) *Sale-proceeds of old materials, &c.*—The receipts under this head were Rs. 23–8–0 as against Rs. 40–3–6 in the previous year and Rs. 40 in the revised estimate, the decrease being due to the fact that there were no empty oil cans for sale during the year as kerosene oil was purchased in iron drums.

20. (*c*) *Conservancy Receipts—Sale-proceeds of Night-soil, Street-refuse, &c.*—It is to be regretted that there were no receipts under this head during the year. No doubt there remains a sufficient quantity of night-soil and street-refuse for sale, and although every possible arrangement was made to sell them after publishing the sales widely by beat of tom-tom and by special intimation to the owners of fields, there were no bids. As this source of revenue is not capable of any development, arrangements will be made to burn the rubbish, &c., stored in the rubbish depôts.

21. (*d*) (1) *Fees from Educational Institutions.*—Under this head the receipts amounted to Rs. 286–13–0 as against Rs. 317–2–9, the actuals of the previous year, and Rs. 300, the revised estimate. The council continued to maintain, as in the previous year, five primary schools—two Hindu, two Muhammadan and one Pariah. It is observed that there was no satisfactory strength in two of the schools. The Muhammadan primary school at Chennampet continued to be in a very unsatisfactory state and as the strength has considerably fallen down, it was, on the recommendation of the educational officers, transferred to Govindapuram, where there was no Muhammadan school although it is thickly populated. This fact chiefly accounts for the decrease in the receipts as compared with the last year. In the Pariah school no fees were levied as in the previous year.

22. (*e*) (i) *Sale-proceeds and Composition Fees of Medicines.*—The entry of Rs. 7–15–3 under this head represents the sale of medicines to those patients who did not attend the hospital personally under the rules framed for the treatment of the sick under section 127 of Act IV of 1884 and sanctioned in G.O., Mis. Nos. 1312 and 598 M., dated 25th February 1890 and 18th April 1890, respectively.

23. (ii) *Other Hospital Receipts, Rs.* 6–2–3.—The receipts under this head represent the sale-proceeds of the unserviceable articles sent from the municipal hospital for sale.

24. (*f*) (i) *Income from Markets.*—Under this head the realizations amounted to Rs. 395–3–2 as against Rs. 325–6–1, the actuals of the previous year, and Rs. 400, the revised estimate. Weekly market was, as usual, leased out during the year, the lease fetching Rs. 395 as against Rs. 325 in the previous year, and the increase is due to keen competition amongst the bidders at the time of sale. The remaining sum of As. 3–2 represents the interest paid on overdue kists.

25. (*f*) (ii) *Income from Slaughter-house.*—The receipts under this head amounted to Rs. 895 as against Rs. 780–10–4 in the previous year and Rs. 700 anticipated in the budget estimate. This farm during the past three years having given good profit to the renters there was very keen competition amongst the bidders at the time of sale. The lease fetched Rs. 895 as against Rs. 780 in the previous year. The whole amount was regularly paid on the prescribed dates by the renter.

26. (*g*) *Other Fees*—(i) *Distraint Fees.*—During the year the number of warrants issued was considerably less as will be seen from paragraph 12 *supra* and the tax in almost all the cases in which warrants were issued was paid before the property was attached. Consequently, the fees amounted to Rs. 3–10–0 only as against Rs. 7–2–0 in the previous year.

27. (ii) *License Fees.*—The income under this head amounted to Rs. 518–12–1 as against Rs. 293–13–5 in the previous year, and Rs. 350 and Rs. 500, the budget and the revised estimates respectively. The increase is partly due to (1) many buildings in Puttur having been licensed to be used as tanneries and (2) to the license fees on buildings used for storing skins, &c., having been raised from Rs. 2 to Rs. 10 as sanctioned in G.O., No. 127 M., dated 22nd January 1896. The fees for carrying on noxious and dangerous trades were levied as sanctioned in Government order above referred to.

28. (ii) *Cart-stand Fees.*—The lease of the cart-stand fetched Rs. 16 as against the same amount in the previous year. The place is unsuited for the purpose and consequently there has been no increase in the receipts under this head. The question of selecting another site is under the consideration of the council.

29. (iv) *Other Fees.*—The entry under this head, Rs. 3, represents the recovery of fees under section 249 (4) for grant of extracts from the register of births and deaths.

30. (*h*) *Fines under Municipal and other Acts.*—The income from this source amounted to Rs. 1,048–14–9 as against Rs. 1,368–14–3 in the previous year and Rs. 1,000 in the revised estimate. The sanitary provisions of the law were enforced as far as practicable as in the previous year and the cause of decrease in the receipts, it may be said, is due to a less number of cases prosecuted by the police under the Towns Nuisance Act.

31. (5) *Grants and Contributions—(a) From Government*—(i) *Education—Municipal Schools.*—The sum of Rs. 23 entered under this head represents the results grants paid from Provincial funds according to the certifying memoranda received from the Inspector of Schools. The decrease, as compared with the actuals of the last year, is due to less number of girls presented for examination. From paragraph 50 *infra* it will be observed that there was increase in the number of girls on the rolls, but at the time of examination many of them were ineligible under the rules for examination.

32. (*b*) *From Local Boards.*—The realizations under this head, representing the contribution payable by the taluk board of Tirupattúr towards the upkeep of the municipal hospital was Rs. 2,859–2–6 as against Rs. 318–5–8 in the previous year and Rs. 2,720 anticipated in the revised estimate. The major portion of this amount represents the cost of constructing the new hospital building which was opened for use during the year under report. The cost of the building including the cost of the site acquired under the Land Acquisition Act amounted to Rs. 8,835–14–1, while the other usual charges such as cost of medicines, establishment charges, &c., amounted to Rs. 2,589–2–1, thus making a total of Rs. 11,425–0–2. Deducting from this rupees 14–1–6, being the sale-proceeds of medicines and other hospital receipts, the amount of contribution (viz., one-fourth of the net cost) payable by the taluk board as sanctioned in G.O., No. 2104 L., dated 20th September 1893, amounted to Rs. 2,852–11–8. Including the sum of Rs. 9–3–2 due by the taluk board on account of the previous year's expenditure as stated in paragraph 29 of the last year's report, the sum to be recovered was Rs. 2,861–14–10. Of this amount, Rs. 2,859–2–6 was recovered within the close of the year and the balance, viz., Rs. 2–12–4, still due by the taluk board is shown under assets in the note to statement II.

33. (6) *Miscellaneous*—(*a*) *Recoveries on account of services rendered to Private Individuals*—(i) *Private Scavenging.*—During the commencement of the official year under report the number of houses served by private scavenging agency was 345. I have been unremitting in my endeavours to extend the system, but the efforts have not borne fruit proportionate to my endeavours owing to the difficulty of securing the services of toties essentially necessary for introducing the service more largely. During the third-quarter of the year, however, I was able to get some toties from Madras and consequently the number of houses rose from 345 to 457 before the close of the year under report. Now that the pay of the scavengers has been raised as sanctioned in G.O., No. 174 M., dated 6th February 1897, I believe there will not be so much difficulty in future. Since 1st April 1897 the system has been introduced in more than 100 houses. The current demand there having been no arrears under this head was Rs. 605–1–0 as against Rs. 567–4–0 in the previous year. Of this sum rupees 602–7–0 was collected and the remaining sum of Rs. 2–10–0 was written off the accounts as irrecoverable. At the close of the year the balance was *nil*. The decrease in the receipts, as compared with the previous year, Rs. 633–4–0, is due to the fact that the latter includes the sum of Rs. 70–11–0 being the arrear collections. Strenuous efforts are being taken to secure the services of more scavengers from Madras, Nellore, &c., and introduce the service on a more extended scale in the current year.

34. (*b*) *Other Items*—(2) *Refunds of Expenditure of previous year.*—The sum of Rs. 2 entered under this head is accounted for as follows. A Muhammadan teacher who was trained at the Muhammadan branch training school at Madras at the cost of the municipal fund and who bound himself to serve in the municipality a certain number of years left the service without satisfying the terms of the bond executed by him. The council thereupon filed a civil suit against him and a decree was passed for a sum of Rs. 145–0–4 being the stipend drawn by him from the municipal funds while under training. The ex-teacher requested the council to permit him to refund the money at the rate of Rs. 2 per mensem. The council at its meeting held on the 30th January 1897 sanctioned the request. This Rs. 2 was the first remittance made by him.

35. (iii) *Fees for numbering carts and* (iv) *Other items.*—The receipts under this head amounted to Rs. 25–2–0 as against Rs. 23–13–6 in the previous year and the major portion of this sum was as usual realized from the sale of license forms.

III.—Expenditure.

36. The total expenditure amounted to Rs. 20,786–0–6 as against rupees 18,741–6–8 (audited figures), the actuals of the previous year, and Rs. 20,640, the revised estimate. It was distributed among the several grants as shown below :—

Grants.	Actuals, 1895–96 (audited figures).	Actuals, 1896–97.	Revised estimate.	Percentage as compared with the total assets.	
				1895–96.	1896–97.
	Rs. A. P.	Rs. A. P.	Rs. A. P.		
Grant 1, Public Works	8,218 2 2	5,164 11 4	5,280 0 0	17·77	10·38
„ 2, Education	2,147 4 0	2,289 15 7	2,390 0 0	4·64	4·60
„ 3, Sanitation and Medical Service ..	5,211 0 3	8,523 4 0	8,020 0 0	11·26	17·12
„ 4, Lighting and Miscellaneous ..	1,302 10 3	2,296 13 4	2,320 0 0	2 82	4 62
„ 5, Supervision and Management .	1,862 6 0	2,065 5 10	2,040 0 0	4 03	4·15
Repayment of Debt (Interest)	..	415 14 5	590 0 0	..	0 90
Total ..	18,741 6 8	20,786 0 6	20,640 0 0	40·52	41·77
Closing balance ..	27,503 12 8	28,986 6 7	29,280 0 0	59·48	5 •23
Grand Total ..	46,245 3 4	49,772 7 1	49,920 0 0	100·	100·

As compared with the actuals of the previous year, there is increase under all grants except Grant 1. In the previous year a large amount under Grant 1 was spent towards the construction of the hospital building, while in the current year a corresponding large increase occurs under Grant 3, owing to increased expenditure towards the hospital, conservancy and cholera charges.

37. *Grant 1, Public Works*—(1) *New Works*—(*a*) *Communications.*—The outlay under this head amounted to Rs. 747–9–1 while there was no expenditure under this item in the previous year. The particulars of expenditure are detailed in statement II-A. During the year under report three streets were widened, the required land having been acquired under the Land Acquisition Act. The construction of a culvert over the irrigation channel on the Govindapuram road, which was sanctioned but not put in hand in the preceding year, as explained in paragraph 34 of the last year's annual report, was taken up and completed during the year and two other culverts found necessary were constructed. The decrease as compared with the revised estimate of Rs. 900 is due to the compensation amount awarded by the divisional officer for the acquisition of sites for widening the streets having been less than what was anticipated.

38. (*b*) *Buildings.*—The expenditure under this head amounted to Rupees 1,939–14–10 as against Rs. 5,769–13–8 in the preceding year and Rs. 2,000 in the revised estimate. The construction of the new hospital building which was put in hand in the preceding year was almost completed within the end of that year and was taken up for use on the 1st April 1896. Out of Rs. 1,550 that remained unpaid to the contractor at the close of the preceding year, Rs. 1,054 was paid during the year under report, while the remaining amount Rs. 496 was withheld by the council owing to the bad work done by the contractor. Several other minor improvements were made under this head as far as funds permitted as will be seen from the particulars detailed in statement II-A. The construction of a pucka slaughter-house, for which a sum of Rs. 800 was provided in the budget, was postponed owing to some difficulty in acquiring the site. The existing building was improved with asphalte flooring, &c.

39. (*c*) *Drainage.*—In the budget for the year under report a sum of Rs. 500 was provided under this head for survey of the town. The survey of the town is now carried on by Government and Rs. 250 of this sum was transferred to Grant III, 5 (*a*) (ii) as sanctioned in G.O., Mis. No. 1324 M., dated 10th August 1896.

40. (2) *Repairs*—(*a*) *Communications.*—The total expenditure under this head was Rs. 1,674–13–5 as against Rs. 1,527–0–6 (audited figures) in the previous year. The income from tolls credited to municipal funds after paying the district board share was Rs. 3,423–10–6. Deducting also the expenditure, viz., Rs. 54–9–7, for constructing a toll-shed, the net receipts were Rs. 3,369–0–11. The amount spent upon the repair of the roads in the town was Rs. 1,674–13–5 which is 49 per cent. of the net receipts. Including the amount spent on new works, viz., Rs. 747–9–1, the total expenditure on communications amounted to Rs. 2,422–6–6 which is nearly 72 per cent. of the net receipts from tolls as against 49 per cent. in the previous year. In order to pay more attention towards the repair of minor roads, &c., and to look to the casual repairs then and there for the main roads, four permanent road coolies were maintained throughout the year as provided in the budget. Metal and gravel were previously purchased and stacked on the road sides and minor roads already selected were put in order one by one under the departmental management, while the main roads were repaired on the usual contract system. The amount spent for the purchase of metal and gravel for the departmental works was Rs. 319–6–2 while the pay of the road coolies amounted to Rs. 178–12–0. Many of the minor roads and lanes were put in order and every effort was made to see that good materials were used. All the main roads are now in fair order and I may state that the work turned out during the year was greater in quantity and better in quality than in the preceding year. The names of roads and streets repaired during the year except the minor lanes and streets that were attended to by the road coolies are given in detail in statement II-A. The number of miles of roads (including the streets of every description) maintained by the municipal council during the year under report is detailed below :—

	M.	F.	Yds.
Metalled	7	3	80
Unmetalled	0	5	146
Total ..	8	1	6

41. (*b*) *Buildings.*—The total outlay under this head was Rs. 235–15–10 as against Rs. 39 in the previous year and Rs. 250 in the revised estimate. The increase as compared with the actuals of the previous year may be accounted for by the fact that the male and female wards attached to the new hospital had to be repaired at a cost of Rs. 126–12–3 and the roof of the slaughter-house building had also to be repaired long before asphalte flooring was provided for the building. The statement II-A gives in detail the particulars of expenditure.

42. (*d*) *Water-supply*—(1) *Repairs to Works, Machinery, &c.*—The outlay under this head amounted to Rs. 30–8–0 as against Rs. 140 in the previous year and Rupees 30 in the revised estimate. The decrease as compared with the actuals of the previous year is due to the fact that an important public well had to be altogether reconstructed in the preceding year at a cost of Rs. 140.

43. (ii) *Establishment.*—The total expenditure under this head was Rs. 190–4–4 as against Rs. 350–11–7, the actuals of the previous year, and Rs. 190, the revised estimate. The noticeable decrease in the charges under this head as compared with the actuals of the previous year is owing to the fact that the services of two river watchmen on Rs. 5 each and a spring cleaner on Rs. 4 maintained in the previous year were dispensed with, as sanctioned in G.O., No. 127 M., dated 22nd January 1896, paragraph 4 (2). The decrease, viz., Rs. 1–11–8, as compared with the sanctioned amount (statement II-B) is due to the imposition of fines on the establishment for neglect of duty.

44. Drinking water is obtained from the springs and pot-wells in the bed of the river and from public wells set apart for drinking purposes in the town. Watchmen are placed to prevent contamination in the public springs and pot-wells. Many of the suspected wells were closed during the year owing to the prevalence of cholera among those using the water while several other private and public wells were hankanized during the year. Agreeably to the suggestions of the Sanitary Commissioner, pot-wells were sunk in the bed of the river closing the public springs. It may not be out of place for me to remark that the people failed to appreciate the pot-well system and they preferred spring water and running water in the river in spite of all my advice to them personally and by publication of printed bulletins. Here the council has to struggle against prejudices and superstitions. The enforcement of the observance of it in practice was found to be difficult and while cholera was prevailing, the Magistrate, on my request, issued a notice under section 133 of the Criminal Procedure Code prohibiting the use of the running water of the river altogether for drinking purposes, &c. In accordance with the advice of the Sanitary Commissioner, the council is arranging to purchase Norton's tube wells for the further improvement of water-supply.

45. (iii) *Contingencies.*—The particulars of expenditure under this head, which do not seem to call for any remarks, are detailed in statement II-A as also the particulars of expenditure under the item (*d*) (i).

46. (3) *Establishment.*—The outlay under this head, Rs. 298, as against Rs. 296 in the previous year and Rs. 300 in the revised estimate, represents the pay of the municipal overseer who supervises the public works; the saving of Rs. 2 shown in statement II-B was effected on account of fines imposed on him for neglect of duty.

47. (4) *Tools, Plant and other Stores.*—The sum of Rs. 37–13–4, as against Rs. 11–8–11 in the previous year and Rs. 50 in the revised estimate, represents the cost of pickaxes, crowbars, mamuties and other tools required for the use of road coolies.

48. *Grant 2, Education—(1) Training Schools— (b) Stipends to Normal Students.*—During the year the Educational officers sent a Muhammadan teacher to the Government Muhammadan branch training school, Madras, and recommended the payment of an additional stipend of Rs. 2 per mensem from municipal funds as the stipend paid from Provincial funds was hardly sufficient for his maintenance in Madras. The council accordingly sanctioned the payment of the additional stipend. Hence the expenditure.

49. (ii) *On Salary-result System—(a) Fixed Payments.*—The charges under this head amounted to Rs. 957–1–0 as against Rs. 962–11–3, the actuals of the previous year, and Rs. 970, the revised estimate. The council, as in the previous year, maintained five primary schools under this system, and the particulars of teachers employed are given in statement II-B. The savings of Rs. 14–15–0 was owing to the fact that the 1st and 3rd assistant masters' places of the Rahimanpet upper primary school were vacant for two and fifteen days, respectively, during the year, and the pay of the headmaster of the Govindapuram Pariah school from the 15th January was not paid within the close of the year. The amount due to the teacher of the latter school viz., Rs. 10–9–10, is shown under "Liabilities" in note to statement II. The number of teachers employed in the municipal primary schools on the 31st March 1897 was ten. Of these, five were trained, one possesses untrained teacher's certificate while the other four possess general educational certificates. Out of the latter four, two have undergone training, but they have not yet secured certificates as they have to appear for the practical test; one is now under training in Madras and while the other possesses service qualifications. The qualifications of the teachers employed, it would appear, were better than in the previous year.

50. (*b*) *Results Grants.*—The charges under this head were Rs. 179–11–0 as against Rs. 180–6–0 in the previous year and Rs. 180 in the budget and the revised estimates. This sum follows almost the actuals of the previous year and the revised estimate. The results grants received from Provincial funds during the year amounted to Rs. 23. Certifying memoranda at first received from the Inspector of schools for grants payable from Provincial funds were for Rs. 16–10–0 and half of this amount was paid to the teachers as resolved by the council. A supplemental certifying memorandum was again received for another sum of Rs. 6–6–0 on the last day of the year and no portion of this amount was paid to the teachers However the allotment for results grants was utilized in full and the grants were paid under the assignment system. The number of pupils on the rolls of the municipal primary schools on the 31st March 1897 was 172 boys and 50 girls as against 175 boys and 35 girls on the corresponding date in the previous year, while the number of those who presented themselves for examination and who passed were 109 and 86, respectively, as against 113 and 94 in the previous year. As reported in the last annual report one of the two Muhammadan primary schools which was unsuccessful was, during the year under report, removed to another part of the town, viz., Govindapuram, where it is now improving. Though there has not been any general improvement in the strength, the schools under the salary-result system, it would appear, acquitted themselves somewhat creditably at the grant examination. Out of sixteen pupils sent up for the Primary School examination from the municipal upper primary schools, ten passed, and this may be considered satisfactory.

51. (*c*) *Contingencies.*—The expenditure under this head amounted to Rupees 301–12–6 as against Rs. 304–8–0, the actuals of the previous year, and Rs. 300, the revised estimate. This item calls for no remarks as it follows the revised estimate and the actuals of the previous year. The council possessed no school buildings of its own except in the case of the Pariah primary school; the schools were held only in rented buildings as in the preceding year, the rent amounting to Rs. 16 per mensem.

52. (3) *Salary Grants.*—Under this head the outlay amounted to Rs. 370–4–6 as against Rs. 358–9–10, the actuals of the previous year, and Rs. 370, the revised estimate and this represents the salary grant paid (as usual) to the lower secondary school under the management of the London Mission. The council contributed one-third of the house-rent and of the pay of the qualified teachers and one-half of the pay of the gymnastic instructor. The excess payment of nearly Rs. 12 under this head as compared with the actuals of the previous year is due to the increase in the amount of contribution at Re. 1 per mensem paid as sanctioned by the council towards the pay of the first assistant of the school, which was raised from Rs. 18 to Rs. 21 during the year. Of the total expenditure, Rs. 122–2–9 was spent on the secondary department and Rs. 248–1–9 on the primary department. The number of boys on the rolls on the 31st March 1897 was 92 as against 90 in the year previous to the one under review and the average attendance was 70 (23 in the lower secondary department and 47 in the primary department). The corresponding figures in the preceding

year were 11 and 59, respectively. There were no girls in the school. Of the seven teachers employed in the school, four were trained. Of the remaining three, one possesses untrained teacher's certificate and one possesses service qualification, while the other holds general educational certificate. No grant was paid towards the pay of the last-named untrained teacher. From the school, six pupils were sent up during the year for the Lower Secondary examination and eight for the Primary examination, and the number passed was two and five, respectively.

53. (4) *Results Grants.*—The results grants paid to the aided schools during the year amounted to Rs. 125–1–0 as against Rs. 86–2–0, the actuals of the previous year, and Rs. 150, the revised estimate. The number of schools registered during the year for examination was two (one Hindu and one Muhammadan school) as against three in the previous year. Ths excess over the actuals of the previous year is due to the satisfactory results produced at the examination and the consequent increase in the amount of grant paid. In spite of all possible endeavours made, it was not found possible to bring any of the Muhammadan mosque schools in the town under the departmental supervision. The Muhammadan community of the town have provided sufficient funds of their own for the maintenance of schools in the mosques with free supply of food, clothing, &c., to the pupils. The managers of the schools do not in fact require any aid from the municipal funds. Consequently any endeavour made to make the managers subject the schools for examination by the educational authorities is, I am inclined to think, useless. The results grants to the two aided schools examined were paid at the maximum rates laid down in the Grant-in-aid Code. The number of pupils who presented themselves for examination and passed was 74 and 62, respectively, as against 50 and 42, respectively, in the previous year. There is increase both in the number who were presented for, and who passed, the examination as compared with the previous year.

54. (6) *Inspection*—(*b*) *Municipal Inspector*—(1) *Establishment.*—The expenditure under this head was Rs. 179–14–2 as against Rs. 117–15–9 in the previous year and Rs. 180 in the revised estimate. The increase, as compared with the actuals of the previous year, is due to the appointment of a separate Muhammadan inspecting schoolmaster to supervise the Muhammadan primary schools as sanctioned in G.O., No. 127 M., dated 22nd January 1896. The savings of Rs. 20–1–10 as shown in statement II-B is owing to the delay of nearly three months in appointing a man for the Muhammadan inspecting schoolmaster's place. There was only one inspecting schoolmaster in common for the Tiruppattúr and Vániyambádi municipalities to supervise the Hindu primary schools, each council bearing one-half of the total cost. The Muhammadan inspecting schoolmaster newly appointed was to supervise the Muhammadan schools of the three municipalities, viz., Salem, Tiruppattúr and Vániyambádi, each council bearing the cost proportionately.

55. (ii) *Contingencies.*—The entry of Rs. 38–6–3 as against Rs. 27–2–11, the actuals of the previous year, and Rs. 50, the revised estimate, represents the expenditure incurred in the supply of stationery articles, printed forms, postage stamps, &c., to the two inspecting schoolmasters. The payment of a fixed travelling allowance at Rs. 1–10–8 to the newly appointed Muhammadan inspecting schoolmaster accounts for the increase as compared with the actuals of the previous year.

56. (7) *Miscellaneous*—(*b*) *Common Gymnasium*—(1) *Establishment.*—The outlay under this head was Rs. 44–0–8 as against Rs. 23–11–4, the actuals of the previous year, and Rs. 60, the revised estimate. As in the previous year the services of the gymnastic instructor employed in the London Mission lower secondary school were utilized to the municipal primary schools also on payment of a monthly contribution of Rs. 5. In the previous year the place was vacant for seven months, and during the year under report it was vacant for three months—one month prior, and two months subsequent, to the submission of the revised estimate. This accounts for the increase as compared with the actuals of the previous year and decrease as compared with the revised estimate.

57. (ii) *Contingencies.*—Though provision was made in the budget and the revised estimate under this head, no necessity arose for the purchase of any gymnastic apparatus, &c.

58. (*d*) *Other Items.*—The expenditure under this head amounted to Rs. 73–12–6 as against Rs. 32 in the previous year and Rs. 80 in the revised estimate. The last year's actuals represent the one-third grant paid towards the house-rent of the London Mission school-building while the expenditure of the year under report includes also the sum of Rs. 38–15–2 being the grant paid to the same London Mission school for the purchase of certain furniture. The prescribed statements received from the Assistant Inspector of Schools are herewith submitted. The total outlay on education amounted to Rs. 2,289–15–7 * as against Rs. 2,147–14–0 in the previous year and Rs. 2,390 in the revised estimate. Deducting the income from Provincial funds, Rs. 23, and the school-fees, Rupees 286–13–0, or Rs. 309–13–0, the net cost was Rs. 1,980–2–7 which is nearly 12 per cent. of the total income from taxation, markets and rents.

		Rs.	A.	P.
* Lower secondary		146	6	8
Primary		2,143	8	11
Total ..		2,289	15	7

59. *Grant 3, Sanitation and Medical Service*—(1) *Hospitals and Dispensaries*—(*a*) *Establishment.*—The expenditure under this head amounted to Rs. 1,053–1–6 as against Rs. 866–10–0, the actuals of the previous year, and Rs. 1,050, the revised estimate. The institution, which was a dispensary, was converted into a hospital during the year under report and the required additional establishment, viz., a cook and a toty on Rs. 6 each, was appointed as provided in the sanctioned budget. The second-class hospital assistant who was in charge of the dispensary for seven months in the previous year, having completed the number of years of service to qualify him to become a first-class hospital assistant, was promoted to that grade on the 30th June 1896. These facts account for the increase in the expenditure as compared with the actuals of the previous year. The savings of Rs 97–6–6 effected under this head (statement II-B) is due to the following reasons: (1) the hospital assistant in charge was getting his pay as second-class hospital assistant till the end of June, *i.e.*, for three months for the reason stated above, though the provision in the budget was for a first-class hospital assistant; (2) the permanent compounder whose pay was Rs. 9 resigned and his place was taken up by a probationer on a pay of Rs. 5 a month for two months in the year; and (3) the place of toty was vacant for more than two months at intervals. As usual, one-eighth of the salary of the hospital assistant was paid from Provincial funds.

60. (*b*) *Medicines and Supplies.*—The total outlay under this head amounted to Rs. 837–10–2 as against Rs. 146–8–10, the actuals of the previous year, and Rs. 850, the revised estimate. The noticeable increase as compared with the actuals of the previous year is partly due to the fact that an adequate supply of medicines, &c., costing more than Rs. 500 was made to the institution (which was converted into a hospital) as recommended by the District Medical and Sanitary Officer, Salem, and partly to the payment of Rs. 228–2–0 which remained unpaid at the close of the previous year to Messrs. Burgoyne, Burbidges & Co., London, for the supply of medicine as explained in paragraph 56 of the last year's administration report.

61. (*c*) *Diet of Patients.*—The charges under this head amounted to Rs. 58–2–5 as against Rs. 100 and Rs. 360, the revised and budget estimates, respectively, while there was no expenditure under this head during the previous year. Being the first year of the conversion of the dispensary into a hospital, the institution has not attracted as many in-patients as expected. The chief cause, I consider, was that the male and female wards which were formed of only temporary materials with bamboo walls and thatched roof fell into disrepair soon after it was taken up for use as the plan and design did not suit the thatched roof and the execution of the work was also bad. There was also inordinate delay on the part of the hospital assistant in purchasing cots, bedding, &c., required for the in-patients. The design itself being found faulty, casual repairs made to the building were found useless and the council has resolved to construct a substantial building with tiled roof for the accommodation of in-patients and the Sanitary Board has already been addressed to furnish the council with the necessary design, &c. The council has also resolved to have a rented building quite close to the hospital for the in-patients pending the complete restoration of the wards on a satisfactory design.

62. (*d*) *Sundries and Contingencies.*—The total expenditure under this head was Rs. 640–4–0 as against Rs. 299–7–6 in the previous year and Rs. 600 in the revised estimate. All the furniture required for the hospital such as iron cots, teakwood teapoys, &c., and the required bedding were purchased at a cost of more than Rs. 250 for the use of in-patients. Further, the hospital was provided with a suitable compounding table with drawers at a cost of Rs. 50 and with other furniture such as almyrah, table, &c. This accounts for the large increase in the expenditure as compared with the actuals of the previous year. Free quarters has not yet been provided for the hospital assistant and during the year no house-rent was also paid in lieu of it as the hospital assistant did not live within 200 yards of the hospital. The question of providing free quarters to the hospital assistant has not yet been taken up by the council for want of funds. This can only be done after the hospital building is put in thorough order. The total charges incurred in maintaining the hospital during the financial year under report amounted to Rs. 2,589–2–1 as against Rupees 1,312–10–4 in the previous year and Rs. 2,600 in the revised estimate, the increase over the actuals of the previous year being due to the conversion of the dispensary into a hospital as already explained. The Taluk Board of Tiruppattúr contributed as usual one-fourth of the total cost. The total number of in-patients treated in the hospital during the year was only 46. The total number of out-patients treated was 9,173 (including 118 cholera patients) as against 10,193 in the previous year and 11,574 in the year 1894–95. The reason for the fall in the number of new admissions is attributed by the hospital assistant to his closing the hospital for about twenty days in all during the year. The hospital assistant had been leaving the station without any previous intimation to me, to attend courts out of this district on receipt of summonses direct from the courts or from the District Medical Officer. On several occasions the fact of his having left the station was known to me only after the hospital assistant returned to duty. I then invited the attention of the District Medical and Sanitary Officer to G.O., No. 615 M., dated 22nd April 1890, regarding the course to be adopted in such cases. I cannot say whether the hospital assistant attended the courts in his public or private capacity. The closing of the hospital for twenty days cannot be considered sufficient reason for the steady fall during the last two years. It was not found possible to arrange to keep open the hospital on these occasions. The hospital was during the year sufficiently equipped with medicines and surgical appliances and as regards the public health I cannot say it was satisfactory. In these circumstances any explanation offered for the fall in the number treated cannot be considered satisfactory. It is, however, hoped that the hospital assistant will show better results in the current year. The midwife attended 65 cases of labour as against 34 in the previous year and the monthly minimum fixed was six cases. Though there has been some improvement in her work during the year her work was still very unsatisfactory, the number being less than the prescribed minimum. Stringent orders were issued from time to time and the hospital assistant under whose supervision she is kept was directed to submit a report on the progress of her work every fortnight. There having been no improvement in her work, the District Medical and Sanitary Officer, Salem, has since been requested to recommend a competent trained woman to replace her. A copy of the medical officer's report on the working of the hospital is herewith sent.

63. *Medical Training of Women.*—As in the previous year no expenditure was incurred by the council for training female medical practitioners, as the midwife attached to the hospital was a trained woman.

64. (2) *Contribution to Provincial Funds.*—The outlay under this head amounted to Rs. 150 as against the same amount in the previous year and this was paid in accordance with the Accountant-General's letter No. 41—I.B.B., dated 8th March 1897.

65. (3) *Vaccination—(a) Establishment.*—The expenditure under this head amounted to Rs. 144 as against Rs. 146–8–11 in the previous year; the latter includes also the pay of the midwife as vaccinatrix at Rs. 3 per mensem. The midwife was relieved of the vaccination work during the year under report and there was only one vaccinator whose pay was increased from Rs. 10 to 12 as sanctioned in the budget (G.O., No. 127 M., dated 22nd January 1896).

66. The number of vaccine operations performed during the year under review 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	31	1	32	..	..	..
,, ,, ,, municipal vaccinator	968	12	980	1,007	35	1,042
Total number of vaccine operations performed by the medical subordinate on children under one year of age.	10	..	10	..	..	..
Total number of vaccine operations performed by the municipal vaccinator on children under one year of age.	678	1	679	739	22	761
Total number of vaccine operations ..	999	13	1,012	1,007	35	*1,046

* Includes four unknown cases.

The average cost of each successful operation was As. 3–8 as against As. 3–2 in the previous year. The average cost for the whole Presidency for 1895–96 was As. 4–1 or only one pie less than in 1894–95.

67. The total number of vaccine operations performed was 1,046 (the total number of births registered being 890) as against 1,012 in the previous year and 939 in the year 1894–95. The proportion per mille of the total number of successful operations (1,007) to total population was 64 as against 63 in the previous year and 58 in 1894–95. The corresponding figure for infantile vaccination only was 47 as against 43 in the previous year. During the year 197 cases of disobedience to notices issued under section 138 of the District Municipalities Act to get unprotected children vaccinated were reported to the magistrate and only in two cases was prosecution instituted as against one in the previous year, the warning of the magistrate having had the desired effect in all the remaining cases. The total number of births during the year was 890 as against 843 in the preceding year and the result of vaccination as compared with that of the previous year and with the birth-rate may be considered satisfactory. The minimum number of cases required of the vaccinator was raised from 45 to 75 in consideration of the fact that the village of Puttúr was brought within municipal limits. There was no death from small-pox as in the past four years—a result chiefly due to the rigorous enforcement of vaccination; compulsory vaccination has been in force since August 1890. It is to be regretted that the medical subordinate performed no case of vaccination during the year and even as regards supervision by him the District Medical Officer has remarked that the hospital assistant should be required to verify more of the vaccinator's work.

68. (*b*) *Contingencies.*—The expenditure under this head amounted to Rs. 87–9–10 as against Rs. 50–2–0 in the previous year and Rs. 60 in the revised estimate, the increase being due to the fact that many printed forms and books in the prescribed form were supplied to the vaccinator. The council maintained no vaccination depôt of its own and in all cases glycerine paste which was purchased from the Central Vaccine Depôt, Salem, was used.

69. (4) *Registration of Births and Deaths—(a) Establishment.*—The charges under this head were Rs. 144 as against Rs. 119–8–0 in the previous year, the increase being due to the fact that the pay of the birth and death registrar was raised during the year from Rs. 10 to 12 (G.O., No. 127 M., dated 22nd January 1896).

70. (*b*) *Contingencies.*—New registers of births and deaths in the forms revised by the Sanitary Commissioner were supplied during the year and several other notices, monthly return forms, &c., had also to be printed while there was no such expenditure in the previous year. This accounts for the increase in the expenditure which amounted to Rs. 57–1–8 as against Rs. 3–12–0 in the previous year and Rs. 50 in the revised estimate.

71. The subjoined table shows the number of births and deaths registered during the year with the rate per mille of population as compared with that of the previous year :—

Year.	Births.		Deaths.	
	Number registered.	Rate. per mille.	Number. registered.	Rate. per mille.
1895-96	843	53·2	510	32·2
1896-97	890	56·2	832	52·5

Note.—The total births and deaths exclude ten stillborn children.

The particulars and causes of mortality are given below :—

	1895-96.	1896-97.
Cholera	..	315
Fever	177	203
Dysentery or Diarrhœa	22	28
Suicide	..	1
Dents	..	1
Accidents	3	..
Snake-bite	1	..
Measles	3	..
All other causes	304	284
Total ..	510	832

The law as to registration was made known to the public by beat of tom-tom and by notices placed in conspicuous parts of the town. The registrar gathered information personally in his morning enquiries in the streets and from several private midwives who attended confinement cases, on account of better supervision exercised as will be seen from the number of prosecutions instituted, viz., 51 as against 35 in the previous year for failure to register births and deaths. There have been some cases also where prosecution was not instituted, but the concerned persons were only warned as they were special cases deserving of merciful treatment.

72. (5) *Conservancy, Road-Cleansing and Road-Watering*—(*a*) (1) *Establishment.*—The total outlay under this head amounted to Rs. 3,366-10-3 as against Rs. 2,853-4-5, the actuals of the previous year, and Rs. 3,370, the revised estimate. The municipal overseer who was in charge of public works was also made to look after the sanitation of a portion of the town in the previous year. The supervising staff which consisted of one sanitary sub-inspector and two maistries having been found insufficient for this scattered town, a separate chief sanitary inspector and three more maistries were appointed (G.O., No. 127 M., dated 22nd January 1896) as found necessary, in order to place the sanitary condition of the town on a better footing. This accounts for the increase as compared with the actuals of the previous year. The particulars of the staff employed are detailed in statement II-B and the savings of Rs. 113-5-9 shown therein is accounted for as follows: (1) the additional establishment, viz., one sanitary inspector on Rs. 25 and three maistries, was appointed on 1st April 1896 and consequently only eleven payments were made against twelve provided in the budget; (2) the substitution of many female toties on Rs. 4-8-0 in places of males on Rs. 5-8-0 for several months in the year at intervals; (3) the place of four male toties was vacant for more than three months from time to time; and (4) the savings effected on account of fines and stoppages in the pay of the staff for absence, neglect of duty, &c. The deviation from the sanctioned scale in the appointment of toties was unavoidable on account of the difficulty experienced in procuring male toties according to the sanctioned scale.

73. (ii) *Other Charges, such as Purchase or Hire of Carts.*—The total charges under this head amounted to Rs. 328-13-9 as against Rs. 48-15-0, the actuals of the previous year, and Rs. 330, the revised estimate. The noticeable increase as compared with the actuals of the previous year is due to the improvements effected in the conservancy and night-soil carts, &c., as follows. Four new rubbish carts (two additional

and two to replace the old ones) at Rs. 30 each, four night-soil carts and one urine cart at Rs. 33 each were purchased. Three of the buckets of the old night-soil carts were replaced by new ones at Rs. 7 each and the conservancy carts were repaired from time to time.

74. (*b*) *Private Scavenging*—(i) *Establishment.*—Under this head the charges amounted to Rs. 432-10-8 as against Rs. 457-10-3 in the previous year and Rs. 430 in the revised estimate. The decrease as compared with the actuals of the previous year, though there was an increase in the number of houses, is due to the fact that there was a maistry in the preceding year for the collection of private scavenging fees and that during the year this work was entrusted to the sanitary maistries who were five in number. Though this branch of work received my steady and special attention I regret I have not been able to increase the number of houses more satisfactorily, for the reason that the services of toties were not procurable. At the beginning of the year the number of houses served was 345 and about the end of the year when toties were available the number rose to 457. Since the commencement of the current year there has been a further increase of more than 100 houses and no pains will be spared to further extend the system.

75. (ii) *Contingencies, such as Cost of Scavenging Carts, &c.*—Under this head the outlay amounted to Rs. 116-3-0 as against Rs. 18-10-0 in the previous year and Rs. 80 in the revised estimate, the increase being due to the fact that three air-tight iron night-soil hand carts and one urine cart were purchased during the year. Deducting the total expenditure towards the private scavenging service, viz., Rs. 518-13-8 from the total receipts, Rs. 602-7-0, the service, it would appear, was worked at a slight profit of Rs. 53-9-4, which amount, it was not found possible to spend in effecting further improvements as the number of houses increased only late in the year.

76. (*c*) *Cholera Charges.*—Cholera having unfortunately made its appearance in the town during the year under report, a sum of Rs. 1,015-10-8 was spent for efficiently working out the rules contained in G.O., No. 1028 M., dated 26th June 1895. The disease first broke out on the 5th May 1896; the rules contained in the said Government order were rigorously worked and a special establishment, consisting of a certificated sanitary inspector with the required number of maistries, peons, toties, was appointed as sanctioned in G.O., No. 1175 M., Mis., dated 13th July 1896. I left my head-quarters (Tiruppattúr) and specially camped here for some days in the months of June, July and August last to see to the efficient working of the staff and the rules contained in the said Government Order. With the hearty co-operation of the Deputy Tahsildar and other Councillors, I took prompt measures to check the spread of the disease and the result was that the epidemic disappeared from the town early in the month of August 1896. In several of the adjoining villages the disease was then prevailing and unfortunately after a period of one month, *i.e.*, about the close of September, it was again imported into the town. The special establishment was again renewed and a certificated sanitary inspector was at once sent for from Madras by wire. Though the epidemic was not virulent, it was lingering in the town in a sporadic form till the end of January 1897 when it finally disappeared. During this second out-break also, I camped at Vániyambádi for several days and I spared no pains to arrest the spread of the disease. Every affected house was then and there thoroughly disinfected, many of the public and private wells which were suspected were closed and hankanised. Special watchmen were appointed to guard all the public wells in the town and pot wells were sunk in the bed of the river in place of public springs which were closed. Dhobies were specially employed to wash the soiled clothes of almost all the patients as suggested by the Sanitary Commissioner. Much difficulty was experienced in getting toties for service as already reported in paragraph 33 *supra*. The increase in the expenditure as compared with the revised estimate (Rs. 650) is due to the fact that the epidemic continued for a longer period than was expected.

77. (*d*) *Contingencies.*—The outlay under this head amounted to Rs. 91-6-1 as against Rs. 49-15-4, the actuals of the previous year, and Rs. 70 the revised estimate, the increase as compared with the actuals of the previous year being due to the fact that furniture such as table, chair, &c., was supplied to the newly appointed sanitary inspector and the quantity of the stationery articles purchased for the use of the

conservancy staff was greater than in the previous year while the increase over the revised estimate is due to the supply of big size baskets for all the rubbish carts at a cost of nearly Rs. 30 at the close of the year.

78. The total number of dust-bins in the town on the 31st March 1896 was 112 and during the year twelve more were purchased. The total number therefore at the close of the year was 124; all of them were moveable and made of corrugated iron. The total number of latrines was eleven as against the same number in the previous year. One latrine in brick and chunam was constructed during the year in place of a tatty latrine. Of the total number, one was a double iron latrine, three brick and chunam wall, and two mud wall latrines, while the remaining five were tatty enclosures. There were no public urinals in the town. The sweepings of the town were collected in the dust-bins placed in the various streets and lanes and conveyed in the rubbish carts by the municipal sweepers to the selected depôts and there stored. The night-soil from the public and private latrines was similarly removed in iron hand carts and was buried in trenches in the depôts. The number of rubbish and night-soil carts in use was 17 and 14 respectively (including the private scavenging carts). There were, besides, three urinal carts. The number of rubbish and night-soil depôts in the town was four and three against five and three, respectively, in the previous year. The use of a garden in Periapet for the deposit of rubbish was discontinued during the year, new houses having been constructed close to it. Under the supervision of M.R.Ry. O. Sundara Rao Garu, Deputy Tahsildar and Municipal Councillor, the sanitation of the town was carefully looked after and the staff, which the District Medical and Sanitary Officer remarked in his last inspection report as sufficient and efficient, was worked well. The penal provisions of the Municipal Act were enforced as far as practicable as will be seen from the amount of fines realized. Due attention is being paid to carry out the suggestions made by the Sanitary Commissioner for Madras in his last inspection notes as far as feasible.

79. *Grant 4, Lighting and Miscellaneous—(a) Establishment.*—The outlay under this head amounted to Rs. 242–14–6 as against Rs. 232–15–6 the actuals of the previous year and Rs. 260 the revised estimate. The appointment of an additional lamp-lighter provided in the budget was rather made late in the year. This and the fines imposed on the establishment for absence and neglect of duty account for the difference of Rs. 57–1–6 shown in statement II-B.

80. (*b*) *Contingencies.*—The total charges under this head amounted to Rupees 1,175–0–9 as against Rs. 505–12–3 the actuals of the previous year and Rs. 1,100 the revised estimate. As provided in the budget, 35 additional lights with iron lamp-posts were put up during the year. Almost all the burners and chimneys which were old and out of order were replaced by new ones of bigger size purchased from Madras. There was therefore corresponding increase in the quantity of kerosine oil purchased for use. This accounts for the noticeable increase in the expenditure as compared with the actuals of the previous year. Kerosine oil is being purchased from Messrs. Best & Co., Madras, and for the convenience of transmission of oil from Madras from time to time, 25 iron drums were purchased at a cost of Rs. 50 at the close of the year; this accounts for the increase as compared with the revised estimate. Including the 35 additional lights, the number of lamp-posts on the 31st March 1897 was 165.

81. (9) *Other Charges—Printing.*—The outlay under this head amounted to Rs. 836–13–7 as against Rs. 422–5–5 the actuals of the previous year and Rs. 900 the revised estimate. The printing charges, viz., Rs. 285 which remained unpaid at the close of the previous year for reasons explained in paragraph 70 of the last year's annual report were paid during the year. Besides an unusually large amount of work had to be given to the press during the year, in printing various kinds of notices regarding bubonic plague and cholera. The slight decrease as compared with the revised estimate is due to the fact that the charges for the printing work done during the last month of the financial year was not paid within the close of the year.

82. (iv) *Compensation for Lands.*—Though a sum of Rs. 1,000 was provided under this head in the budget for acquiring sites for the use of burial and burning ground, construction of daily market, &c., no sites were selected within the close of the financial year. Hence there was no necessity for any expenditure under this head.

83. (v) *Other Items.*—The particulars of expenditure incurred under this head are given in detail in the margin of statement II. The charges amounted to Rupees 33–14–6 as against Rs. 128–2–1 in the previous year and Rs. 50 in the revised estimate. The major portion of the expenditure under this head in the previous year was incurred on account of law charges in conducting a civil suit and a criminal prosecution, while there was no necessity for such expenditure during the year under report. The civil suit referred to in paragraph 78 of the last year's report against a teacher ended in favour of the municipality and a decree was passed against the teacher for a sum of Rs. 145–0–4. Deducting the amount received from the teacher within the year as stated in paragraph 34 *supra*, the balance of the decree amount is shown under assets in note to statement II.

84. *Grant 5—(a) Supervision and Management.*—The cost of the office establishment was Rs. 79 per mensem (against Rs. 74 in the previous year) or Rs. 948 per annum; the increase of Rs. 5 is due to the fact that a second peon for the office on Rs. 5 per mensem was appointed during the year as sanctioned in G.O., No. 127 M., dated 22nd January 1896. The total charges under this head amounted to Rs. 942–10–8 as against Rs. 874–3–3 the actuals of the previous year and Rs. 950 the revised estimate. The savings of Rs. 5–5–4 shown in statement II-B was due to (1) the post of a clerk and a peon having been vacant for two and seven days respectively in the year and (2) to the fines imposed on the establishment for neglect of duty.

85. (*b*) *Collection of Municipal Taxes*—(i) *Establishment.*—The monthly expenditure under this head was Rs. 26 (as against the same amount in the previous year), or Rs. 312 per annum. The outlay amounted to Rs. 307–14–5 as against Rs. 309–8–0 in the previous year and Rs. 310 in the revised estimate. The savings of Rs. 4–1–7 shown in statement II-B resulted from the fines imposed on the staff for neglect of duty and from the fact that the post of the first bill-collector's peon was vacant for about twenty days in the year.

86. (ii) *Purchase of Account Books, Paper, &c.*—The charges incurred under this head were Rs. 159–15–3 as against Rs. 108–5–2 in the previous year and Rs. 100 in the revised estimate. The quantity of account forms indented for on the V. N. Jubilee Press was greater than in the previous year. A sum of Rs. 155–0–7 was paid in accordance with the Accountant-General's letter No. T.B.B —46, dated 9th March 1897, while the remaining sum of Rs. 4–14–8 represents the cost of stationery articles, &c., supplied to the collection establishment.

87. (*c*) *Collection of Tolls*—(ii) *Contingencies.*—The sum of Rs. 54–9–7 entered under this head represents the cost of constructing a toll-shed on the Tiruppattúr-Vániyambádi road as the municipal limits were extended.

88. (*d*) *Office Contingencies other than* (*b-ii*).—The total outlay under this head amounted to Rs. 483–3–11 as against Rs. 443–9–11 the actuals of the previous year and Rs. 500 the revised estimate. This sum includes Rs. 144 paid as house-rent for the office building and it closely follows the revised estimate.

89. (*e*) *Contribution for the Central Office and Audit Establishment, Rs.* 117.—This amount was paid in accordance with the Accountant-General's letter, Nos. 3599 and 519, dated 21st November 1896 and 15th February 1897, respectively. It is requested that the excess expenditure over the revised estimate under some of the heads in Grant 3 be admitted in the acounts of the year under report.

90. *Repayment of Debt—Interest—*(*b*) *On account of current year, Rs.* 445–14–5. —The entry under this head represents the interest at 4¼ per cent. paid during the year on the loan, viz., Rs. 13,800 paid by Government towards the construction of a suspension bridge over the Pálár river (*vide* statement VIII).

IV.—Closing Balance.

91. Deducting the total expenditure of Rs. 20,786–0–6 from the total receipts which, including the opening balance, amounted to Rs. 49,772–7–1, the closing balance arrived at is Rs. 28,986–6–7. The deposits of the renters of the several farms for 1897–98 credited into the treasury at the end of March 1896 were Rupees 1,227–8–0 and with this, the amount on the 31st March 1897 was Rs 30,213–14–7.

The balance to the credit of the municipality on the 31st March 1897 at the Tirupattúr sub-treasury (as certified by the Treasury Deputy Collector of Salem in his letter No. 668, dated 10th April 1897) was Rs. 30,304-3-3. Deducting from this amount the amount of uncashed cheques, viz., Rs. 90-4-8, the balance according to the office accounts agrees with that in the treasury. The closing balance was 58·23 per cent. of the year's total receipts.

92. *Municipal Accounts.*—During the year the accounts of the year 1895-96 were audited by Mr. Charles Brito, the Assistant Inspector of Local Fund Accounts, and he concluded his report with the following remarks which show that the results are satisfactory: "the manager has discharged his duties exceptionally well."

93. As directed in G.O., No. 291 M., dated 25th February 1897, a memorandum of investments is herewith submitted.

94. In conclusion I have to report for the information of Government the assistance I received from the councillors in many matters and their hearty co-operation in carrying on the administration of the municipality satisfactorily.

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

Endorsement No. 1077 C.

Submitted to Government through the Collector of Salem. The main roads and streets are in good order. Some of the minor streets and lanes were repaired and provided with suitable drains. Arrangements have also been made to put many of the other lanes in fair order.

The hospital building, viz., the male and female wards are in very bad state. If the present building is to be restored to an efficient state, it will cost a good round sum (it may be about Rs. 600 or so); and this will be more or less a waste of the municipal funds. It is in contemplation therefore to put up a separate thatched building temporarily for the purpose in consultation with the District Medical Officer at a cost of about Rs. 100, pending the receipt of sanction of the Sanitary Board for another building of a smaller size, enough to meet all local requirements which the council intends to build substantially and not being of temporary structures and thatch.

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

24th May 1897.

ANNUAL Concise Report of the Municipal Hospital, Vániyambádi, for the official year 1896-97.

(1) *Public Health.*—The public health of the town has been generally good excepting the prevalence of cholera through greater part of the year under report. The disease manifested in two outbreaks. The first epidemic commenced on 4th May and terminated on 19th August 1896, whilst the second began on 19th September 1896 and closed on 4th February 1897. There were scattered cases of measles and chicken-pox, but with fewer cases of mortality. Catarrhal inflammation of the eye (conjunctivites) prevailed in a virulent form during the months of July and August and continued in a mild form throughout the remaining period of year.

(2) *Vital Statistics.*—The total number of births during the year was 890: 47 births being in excess over the preceding and the total deaths were 841.* This figure increased enormously and shows an excess of 331 over that of the past. This increase in death-rate is from the prevalence of cholera from which alone 315 died.

* This figure is incorrect. The number according to the municipal register is 832 excluding 10 still-born children.

(Signed) T. V. GOPALASAMI AYYAR,
Chairman.

(3) *Sanitation.*—The sanitary condition of the town is progressing fairly and the supervision of the working of the staff is entrusted to the care of the Deputy Tahsildar who is a municipal councillor and also the President of the Conservancy Sub-committee. There had been no meetings of this committee and the subjects discussed were also *nil*. The water-supply for the town is defective. The tube pot wells sunk at the time of cholera were given up and the people have again resorted to enclosed springs. These springs are highly objectionable and open to pollution. Till a better arrangement can be made for water-supply, I believe, it would not be inexpedient for the council to make the following arrangement for the water-supply. The public well in the Tahsildar's kutcherry compound may be utilized by all at Amburpett, the farthermost house from this vicinity is not more than two furlongs. The Ponniammencoil will be utilized

by people of Rahimanpett in the centre of which this well is situated and even people from Fort may go for water to this well as it is not farther away than three or four furlongs from it. The well at Thathai Saib Chatram may be used by people who live in the eastern part of Fort and the one in the hospital compound by those in the western side of Fort. Almost all houses in Chennampett and Periapett are provided with wells. People from houses which are unprovided with one may go to the public well in the western side of Periapett and to one within Peruma Coil compound. The only place then left without a well is Govindapuram and to remove this difficulty a well may be sunk in an approved site by the council. This will close the public resorting to river water and would immensely tend to improve the public health. These wells are placed on the best possible sanitary conditions.

The number of private scavengering houses has risen from 357 to 457 and although the effort of the council is unremitting in this direction, yet the situation of latrines in the farthermost end of the backyard of houses obstructs the extensive employment of the system. Most of the houses are provided with latrines of pit system which is in vogue for many years.

The construction of cesspools and the disposal of the sewage are very essential so long the river is depended upon for water-supply although it is equally necessary to keep these cesspools far off from wells yielding supply of drinking-water. The suggestion that towns people may construct masonry cesspools could not be given effect to owing to disinclination on the part of towns people to construct them as per design suggested by the Sanitary Board.

The question of selecting a fresh site for the burial ground in lieu of the one closed near the hospital is still pending before the council. There are several burial grounds attached to mosques within close vicinity to dwelling houses. It is hoped the council would endeavour to close these and select sites in place of them outside the town. The Sanitary Commissioner, Madras, pointed out a site for the Hindu burial and cremation ground and the question of acquiring the same is before the council.

The storing of skins in the bazaar street and amidst dwelling houses still continues which it is hoped the council would not fail to discourage.

(4) *Vaccination.*—Compulsory vaccination is under operation from 1890 and the working of the staff is placed under the supervision of the hospital assistant. The total number of cases vaccinated during the year was 1,046, of which 762 were infantile. The number successfully vaccinated was 1,007. Glycerine paste supplied by the central vaccine depôt has been in use throughout the year and was generally successful. It is expected that the council would endeavour to provide a separate building for the conduct of vaccine operation as suggested by the Sanitary Commissioner, Madras, during his inspection.

(5) *Hospital and Dispensaries.*—The medical institution which was a dispensary from 1882 was converted into hospital from the first day of the year under report. The building was designed and constructed.

(*a*) The accommodation for in-patients though very spacious but being of a temporary nature fell into disrepair during the last rainy season and rendered the same unfit for habitation.

(*b*) The roof of the male ward was subsequently re-thatched with, in fact, no better result. The female ward has no roof and hence female patients are not received.

(*c*) The furniture required for the reception of in-patients were purchased during the year and they are maintained in good repair.

(*d*) The District Medical and Sanitary Officer inspected the hospital on 23rd October 1896, and the Sanitary Commissioner for Madras on 6th November 1896. The suggestion by the District Medical and Sanitary Officer to put a wooden railing between the office and the compounding room has received attention of the council, but the suggestion that separate dressing rooms are required for men and women, it is hoped, to receive their attention at least during the current year. The recommendation of the Sanitary Commissioner to provide a separate building for the conduct of vaccine operation is also hoped to receive the attention of the council during the current year.

(*e*) No amount was recovered from patients who can afford to pay for diets, but such patients were recommended to have their own diet. The amount recovered from patients who can afford to pay for medicine was Rs. 7-15-3.

(*f*) The number of patients as compared with the previous five years run as shown in the statement below:—

[Class of Patients.	1892-93.		1893-94.		1894-95.		1895-96.		1896-97.	
	Total admission.	Average daily attendance.	Total admission.	Average daily attendance.	Total admission.	Average daily attendance.	Total admission.	Average daily attendance.	Total admission.	Average daily attendance.
In	..	..	..	..	..	..	..	..	46	1·57
Out	11,166	54·07	11,790	56·63	11,574	56·63	10,193	57·62	9,173	64·90

Though there is a fall in the number of new admissions during the year, when compared with the preceding, yet the average daily attendance stands higher than any one of the past five years. The fall in the number of new admissions may be attributed to the closing of the dispensary for about twenty days in all owing to the medical subordinate in charge having been placed on special cholera duty in the town for about a week and to his absence in the town on other duties, &c. Only forty-six in-patients were treated during the year with a very low average daily attendance as 1·57 on account of the accommodation provided for the reception of in-patients having become unfit for habitation during rainy season and the necessity of frequent repairs therefrom.

(*g*) There were 41 deaths amongst out-patients. These were from cholera. There were five deaths out of 46 cases treated in hospital but none died of septic diseases acquired in hospital.

(*h*) Three hundred and two operations were performed during the year with no deaths 263 cured, 30 relieved seven discharged otherwise.

(*i*) The permanent compounder having resigned, a non-trained man was appointed by the council and ordered to undergo training at the local hospital. The want of a trained compounder is greatly felt, otherwise the establishment is sufficient and efficient.

(*j*) The midwife attached to the hospital attended 65 cases of labour in the town against 34 of last year. Two of these were difficult ones. No cases were attended to in hospital as there is no separate accommodation for treating such.

(*k*) No Dufferin Fund Dispensary for women was at work in the town during the year.

(*l*) As, from the nature of construction, the accommodation for in-patients is not likely to be fit for receiving patients during all seasons of the year and as the male ward is showing signs of shortly collapsing, it is earnestly hoped that the council will not be long before putting up a pucka tiled wards with proper flooring, &c., for the benefit of the suffering poor.

VANIYAMBADI,
22*nd April* 1897.

(Signed) A. PERUMAL NAIDU,
1*st-class Hospital Assistant*
In Charge, Municipal Hospital.

Countersigned.

(Signed) A. N. ROGERS HARRISON, Brig.-Surgn.-Lieut.-Col.,

SALEM,
26*th April* 1897.

District Medical and Sanitary Officer.

Endorsement—No.

Forwarded. It is much to be regretted that the hospital building has been a failure and that great waste of money has been caused thereby. The following is an abstract of the Chairman's report which I called for after inspection.

In the year 1893 the council proposed to convert the then dispensary into a hospital and the District Board Engineer was requested to prepare a plan and estimate. He was informed that the cost should not exceed Rs. 3,000 and that the wards should contain six beds for males and six beds for females. He submitted an estimate for Rs. 5,800 which was, however, not approved of by the Sanitary Board and it furnished another in accordance with the standard requirements of the Surgeon-General. The council represented that the cost was high and beyond its means: thereupon the Sanitary Board stated that the plan already furnished should be adhered to and that if the council was unable to have a tiled building it might have the wards, &c., except the main building, formed of such temporary materials as the municipal council might select and also suggested that the structure of the wards might be of bamboo matting and thatched roof supported by iron rails or jungle wood posts. The council asked the Sanitary Board to be furnished with a revised estimate in accordance with the above suggestions and this being refused, the municipal overseer was directed to prepare an estimate. An estimate was prepared by him and it was approved by the Sanitary Board: this was subsequently found to be incomplete and a supplemental estimate had to be prepared. The District Medical and Sanitary Officer, I may mention, was not consulted. As regards the male and the female wards, the Chairman states, the design was faulty as the necessary alterations to suit a thatched roof were not properly thought of either by the Sanitary Board or the municipal council and that on his first inspection he found several defects and withheld payment for such of the works as were bad and had not then been paid for, the amount being nearly Rs. 500.

2. In regard to roads I consider them to have been well kept up, especially the minor lanes. The system adopted has worked well. The town I found to outward view a particularly clean one. The sanitary defects that contributed to the virulence of the cholera epidemic existed mostly within the walls of larger Mussalman houses. During the epidemic I am glad to record that the Chairman spared no personal efforts to try and combat the disease.

3. The little difficulties about profession tax, &c., that existed at the latter end of 1895, I am glad to say, have completely vanished.

C. H. Mounsey

30th May 1897.

Ag. Collector.

Vaniyambadi Report for 1896-97

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings:—

Current No. 2114 of 1897, dated 24th May from the Chairman

Current No of 189 , dated from the

Current No. of 189 , dated from the

Current No. of 189 , dated from the

Order— No. 1703 M. dt. 2-8-97.

The ~~estimated~~ receipts and charges of the Vaniyambadi 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.
	Rs.	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	3854	3060	27500	27504
Tax on Arts	1235	1500	2050	1913
Tax on Buildings and Lands	8797	9080	9020	9013
Water-Tax on Buildings and Lands	-	-	-	-
Tax on Vehicles and Animals	299	330	330	313
Tax on Carts	513	530	530	547
Tolls	3235	3520	3410	3424
Realizations under Special Acts	55	-	130	180
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c. ..	282	400	270	185
Conservancy Receipts	31	50	30	-
Fees and Revenue from Educational Institutions	317	300	300	287
Fees and Revenue from Medical Institutions	3	10	20	14
Income from Markets and Slaughter-houses	1106	1080	1300	1290
License fees	294	350	500	519
Other fees	23	40	30	23
Fines under Municipal and other Acts	1369	1000	1000	1049
Interest on Investments and premium on Loans ..	-	-	-	-
Grants and Contributions from Government	1054	150	150	23
Do. from Local Boards	318	2700	2720	2859
Do. from other bodies	-	-	-	-
Recoveries for services to private individuals	633	700	600	602
Miscellaneous	24	30	30	27
Loans	13800	-	-	-
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	-	-	-	-
Advances Recovered	3	-	-	-
Total ..	46245	24830	49920	49772

Charges	Actuals 1895-96	Budget Estimate 1895-96	Revised Estimate 1895-96	Actual 1896-97
	Rs.	Rs.	Rs.	Rs.
GRANT I.				
New Works—				
Communications	.	350	900	748
Buildings	5770	2460	2000	1940
Drainage	.	250	.	.
Water-supply	.	10	.	.
Repairs—	37			
Communications	1527	1740	1550	1675
Buildings	39	50	250	236
Drainage	40	.	.	.
Water-supply	498	280	230	230
Establishment	296	300	300	298
Tools and Plant and other Stores	11	50	50	38
Contributions for Public Works	.	400	.	.
Total ..	8218	5820	5280	5165
GRANT II—				
Training Schools	23	200	30	20
Municipal Schools—				
(*a*) On the Salary System				
(*b*) On the Salary Result System	1447	1450	1450	1439
Grants-in-aid—				
(*a*) Salary grants	359	400	370	370
(*b*) Result grants	86	150	150	125
(*c*) Combined grants	.	.	.	.
(*d*) Building and Furniture grants				
Inspection	145	250	230	218
Miscellaneous	87	80	160	118
Total ..	2147	2530	2390	2290
GRANT III—				
Hospitals and Dispensaries	1313	2610	2600	2589
Contributions	150	150	100	150
Vaccination	197	200	200	232
Registration of Births and Deaths	123	160	190	201
Conservancy, Road-cleaning and Road-watering ..	3428	5320	4930	5351
Total ..	5211	8440	8020	8523
GRANT IV—				
Lighting	739	1370	1360	1418
Markets and Slaughter-houses	.	.	.	.
Choultries	.	.	.	.
Travellers' Bungalows	.	90	.	.
Avenues	.	.	.	.
Public Garden, Survey of Land, Fire and other charges..	564	1680	960	879
Total ..	1303	3140	2320	2297
GRANT V—				
Supervision and management	1862	2010	2040	2065
Repayment of Debt	.	150	.	.
Interest on loan	.	150	590	446
Advances Recoverable	.	.	.	.
Refunds	.	.	.	.
Discou	.	.	.	.
Pensions and Gratuities	.	.	.	.
Investments	.	.	.	.
Balance	27504	2740	29280	28986
Total ..	46245	24830	49920	49772

2. Twenty four meetings were held by the Municipal Council against 21 in 1895-96 The average attendance of the official members, though not so good as in the previous year, was still satisfactory and that of the non-officials improved considerably ~~and was good.~~

3. Receipts (1) Owing to a thorough revision of the assessments under the taxes on arts and lands, the net current demand under these heads rose from Rs. 1248 and Rs 202 respectively to Rs 1938 and Rs 256, ~~and as the village of Puttur was included within municipal limits during the year under review,~~ the demand under the tax on buildings also showed an increase of Rs 310. The collections under the principal taxes continued to be very satisfactory.

(2) ~~There was an increase in~~ the receipts from tolls, license fees and contributions from local boards improved; but it is a matter of regret that the steps taken by the Council to create a demand for night soil during the year under review were not successful, ~~and that there was a decline in~~ the income from fines declined under the municipal bylaws considerably; this is satisfactory if it is due to greater attention to sanitation on the part of the people: otherwise if due to any laxity to enforce the bylaws or neglect on the part of the authorities to enforce the provisions of the law. The prevalence of cholera during the year does not altogether confirm the former views.

(3) ~~It is satisfactory to note that~~ the number of houses served by the private scavenging agency rose from 345 to 457 and ~~that~~ the service was worked at a profit of Rs 65 to the Council. ~~the receipts exceed the cost of maintenance~~ It is satisfactory. It is hoped that the efforts made to extend this service will not be relaxed until all the latrines in the town are brought under the control of the Municipal Council.

The enhancement of the demand under the principal heads of receipts was partly due to the inclusion of the village of Puttur within municipal limits during the year

to the prevalence of cholera in the town. The returns may now be regarded as complete.

(5) Sanitation. The expenditure of Rs.5351 under this head slightly exceeded the budget allotment and was 24 percent of the current receipts against 18.5 per cent in the previous year. From paras. 73 and 74 and 78 of the Chairman's report it appears that some attention was paid to the sanitation of the town, but the municipal council should not rest satisfied until all the defects pointed out in the Sanitary Commissioner's last inspection notes, recorded in G.O. No.755 M dated 31st March 1897 and in para 3 of the medical officers Hospital Assistant's report have been remedied as far as funds permit.

6. General remarks. The year closed with a balance of Rs. 28986 ~~or 181.7 per cent of the current receipts~~ ; but of this sum the Provincial grant and loan of Rs 23800 which were reserved for the construction of the Palar bridge have since been refunded to Government. The excess expenditure over the sanctioned allotments referred to in para. 89 of the Chairman's report will be admitted in the accounts. The administration of the municipality during the year under review, continued to be on the whole ~~efficient and~~ satisfactory, but education and medical relief demand increased attention. The Government is gratified to note the testimony borne by the Chairman ~~in the town and~~ to the hearty co-operation of the Municipal Council and the assistance rendered to him by M.R.Ry O. Sundara Rao, Deputy Tahsildar and Municipal Councillor, in effecting sanitary improvements, ~~and that of~~ the Collector's ~~to~~ appreciation of the

Vaniyambadi

C. No. 2114-4-987

58

the personal exertions of the Chairman in checking the spread of cholera in the town, is also noted with pleasure

V.B
24/11/97

2077

To

The Chairman, Municipal Council, Vaniyambadi
,, Collector of Salem.
,, President District Board, Salem.
,, Accountant General.
,, Director of Public Instruction.
,, Surgeon General.
,, Sanitary Board.
,, ,, Commissioner.
,, ,, Engineer.

to the prevalence of cholera in the town

Vaniyambadi

C. No. 2114.4.987

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

	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.
1. BALANCE BROUGHT FORWARD—															
a. Municipal Fund	27503	12	8				3060	-	-	27500	-	-	3853	6	8
b. Endowments	-	-	-				-	-	-	-	-	-	-	-	-
c. Water-tax Fund	-	-	-	27503	12	8	-	-	-	-	-	-	-	-	-
2. MUNICIPAL RATES AND TAXES—															
a. Tax on arts, &c. (section 53) ..	1913	8	-	✓			1500	-	-	2050	-	-	1235	-	-
b. Tax on buildings (section 63) ..	8782	5	8	✓			8800	-	-	8800	-	-	8577	-	4
c. Tax on lands (section 63) ..	2301	3	1	✓			280	-	-	220	-	-	220	4	2
d. Water-tax on buildings and lands (section 75) ..	-	-	-				-	-	-	-	-	-	-	-	-
e. Tax on vehicles with springs and palanquins (section 77) ..	33	-	-				30	-	-	30	-	-	21	-	-
f. Tax on animals (section 77) ..	279	12	-				300	-	-	300	-	-	277	12	-
g. Tax on carts and other vehicles without springs (section 85) ..	547	-	-				530	-	-	530	-	-	513	-	-
h. Tolls (section 91)—															
Gross receipts 4265-14-8	-	-	-				-	-	-	-	-	-	-	-	-
Less Local Fund share 842-4-2 ..	3423	10	6				3520	-	-	3410	-	-	3235	4	8
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	-	-	-	15210	1	3	-	-	-	-	-	-	-	-	-
3. REALIZATIONS UNDER SPECIAL ACTS—															
a. Pounds	-	-	-				-	-	-	-	-	-	-	-	-
b. Ferry rents	-	-	-				-	-	-	-	-	-	-	-	-
c. Fees under Act II of 1888 ..	180	-	-	180	-	-	-	-	-	130	-	-	55	-	-
Carried forward ..				15390	1	3	14960	-	-	15470	-	-	14134	5	2

Gross receipts (Lease amount) : 4260-- 4265-14-8
Interest : 5-14-8 Charges: 54-9-7
Total Collection . 4265-14-8 Net: 4211-5-1
Vs share 842-4-2

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Vaniyambady 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 ..		15390 1 3	14960 - -	15470 - -	14134 5 2
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	- - -		- - -	- - -	- - -
ii. Rent of buildings	- - -		- - -	- - -	- - -
iii. Avenue receipts .. .. [1⊗]	161 15 2		300 - -	200 - -	227 14 2
iv. Fees from Travellers' Bungalows	- - -		30 - -	- - -	- - -
b. i. Sale-proceeds of lands and buildings	- - -		- - -	- - -	- - -
ii. Produce of lands, gardens, &c.	- - -		30 - -	30 - -	14 - -
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	23 8 -		40 - -	40 - -	40 3 6
c. Conservancy receipts—					
Sale-proceeds of night-soil, street refuse, &c.	- - -		50 - -	30 - -	31 3 -
d. i. Fees from educational institutions	286 13 -		300 - -	300 - -	317 2 9
ii Other revenue from educational institutions ..	- - -		- - -	- - -	- - -
e. i. Sale-proceeds and composition fees of medicines ..	7 15 3		- - -	10 - -	- - -
ii. Other Hospital receipts ..	6 2 3		10 - -	10 - -	2 6 10
f. i. Income from markets .. [2⊗]	395 3 2		380 - -	400 - -	325 6 1
ii. „ slaughter-houses.	895 - -		700 - -	900 - -	780 10 4
g. Other fees	- - -		- - -	- - -	- - -
i. Distraint fees	3 10 -		10 - -	10 - -	7 2 -
ii. License fees	518 12 1		350 - -	500 - -	293 13 5
iii. Cartstand fees	16 - -		30 - -	20 - -	16 - -
iv. Other fees	3 - -		- - -	- - -	- - -
h. Fines under Municipal and other Acts.	1048 14 9		1000 - -	1000 - -	1368 14 3
i. Interest on investments					
i. General, including choultries	- - -		- - -	- - -	- - -
ii. Educational	- - -		- - -	- - -	- - -
iii. Medical	- - -		- - -	- - -	- - -
j. Premium on loans	- - -	3366 13 8	- - -	- - -	- - -
Carried forward ..		18756 14 11	18190 - -	18920 - -	17559 1 6

[1⊗] Lease Amount .. 112- - -
Sale of Avenue clippings : 49- 5- 6
Interest on overdue Kists : 0- 9- 8
Total 161- 15- 2

[2⊗] Lease Amount : 395- - -
Interest on overdue Kists : 0- 3- 2
Total 395- 3- 2

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Vaniyambady 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 ..		18756 14 11	18190 - -	18920 - -	17559 1 6
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends ..	- - -		- - -	- - -	- - -
Buildings	- - -		- - -	- - -	- - -
Municipal Schools ..	23 - -		150 - -	150 - -	54 4 -
Other purposes	- - -		- - -	- - -	- - -
ii. Medical	- - -		- - -	- - -	- - -
iii. Other purposes—					
Communications ..	- - -		- - -	- - -	10000 - -
Water-supply	- - -		- - -	- - -	- - -
Drainage	- - -		- - -	- - -	- - -
Sanitation	- - -		- - -	- - -	- - -
Other purposes ..	- - -		- - -	- - -	- - -
b. From Local Boards—					
i. Education	- - -		- - -	- - -	- - -
ii. Medical	2859 2 6		2700 - -	2720 - -	318 5 8
iii. Other purposes	- - -		- - -	- - -	- - -
c. Other grants and contributions—					
i. Education	- - -		- - -	- - -	- - -
ii. Medical	- - -		- - -	- - -	- - -
iii. Other purposes	- - -	28822 6	- - -	- - -	- - -
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	6027 -		700 - -	600 - -	633 4 -
ii. Other purposes	- - -		- - -	- - -	- - -
b. Other items—					
i. Fishery rents	- - -		- - -	- - -	- - -
ii. Refunds of Expenditure of previous year	2 - -		- - -	- - -	- - -
iii. Fee for numbering carts, &c.	2 4 -		10 - -	10 - -	- - -
iv. Other items	2214 -	6299 -	20 - -	20 - -	23 13 6
Carried forward ..		22268 10 5	21770 - -	22420 - -	28588 12 8

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

—	Actuals 1896-97. Details of Minor Heads.	Actuals 1896-97. Totals of Major Heads.	Budget Revised 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 ..		22268 10 5	21770 - -	22420 - -	28588 12 8
7. EXTRAORDINARY AND DEBT—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.	- - -	- - -	- - -	- - -	- - -
b. Loans—					
i. From Government ..	- - -	- - -	- - -	- - -	13800 - -
ii. In the market from private individuals	- - -	- - -	- - -	- - -	- - -
c. Realizations of Sinking fund for repayment of loans.					
d. Advances—					
i. Permanent	- - -	- - -	- - -	- - -	- - -
ii. Others	- - -	- - -	- - -	- - -	3 - -
Total Receipts ..		22268 10 5	21770 - -	22420 - -	42391 12 8
Grand Total ..		49772 7 1	24830 - -	49920 - -	46245 3 4

Note to Statement I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes. Except the last class
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.
3. Water-tax on buildings and lands is levied at ~~per cent.~~ Cultivable lands at 2 annas & 1 anna per acre of wet & dry lands respectively
4. Tax on vehicles and animals is levied at half the maximum rates.
5. Tax on carts, &c., is levied at Rs. 2 per cart. per annum.
6. Tolls are levied at —— the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. № 787 M dated 14th August 1886 & G.O. № 1140 M dated 2nd August 1870 & 127 M dated 22nd January 96.
8. The house-tax registers were last revised in the official year 1895-96 and the land tax registers in the official year 1896-97.
9. Total extent of land assessed is Cultivable wet lands - 267 acres. 34 cents. Vacant House sites 13 " - 50 " Cultivable dry lands 531 acres - 17 " acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—

Houses: Annual rental was ordinarily fixed at 8 per cent approximately of the Sale value

Vacant House sites: At 8 per cent of the Sale value

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

Statement I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act V of 1884 for the official year 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 Funds (Column 16 *minus* Column 10).	Invested.	Current Charges.	Total (Statement II).	Allotted for Public Works, (Statement II-A)	Total Charges (Column 14 *plus* Column 15).	Closing Balance (Column 10 *minus* Column 16).	Remarks.
1	2	3	4	5	6	7	8	9	9	10	11	12	13	14	15	16	17	18
	RS	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	

Statement II.—Expenditure from the Municipal Fund of the Town of Vaniyambadi 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	747 9 1	✓	350 - -	900 - -	- - -
b. Buildings	1939 14 10	✓	2460 - -	2000 - -	5769 13 8
c. Drainage	- - -		⊗250 - -	- - -	- - -
d. Water-supply	- - -		- - -	- - -	- - -
e. Miscellaneous Public Improvements		2687 7 11	10 - -	- - -	37 - -
2. Repairs—					
a. Communications	1674 13 5	✓	1740 - -	1550 - -	1527 - 6
b. Buildings	235 15 10	✓	50 - -	250 - -	39 - -
c. Drainage—					
i. Repairs to works ..	- - -		- - -	- - -	40 - -
ii. Establishment for flushing drains, &c.	- - -		- - -	- - -	- - -
d. Water-supply—					
i. Repairs to works, machinery, &c	308 -	✓	- - -	30 - -	140 - -
ii. Establishment	1904 4	✓	200 - -	190 - -	350 11 7
iii. Contingencies	9 12 6	2141 6 1	10 - -	10 - -	6 15 6
3. Establishment	298 - -	298 - -	300 - -	300 - -	296 - -
4. Tools and Plant and other stores.	37 13 4	37 13 4	50 - -	50 - -	11 8 11
5. Contributions—					
a. To Local Boards for works ..	- - -		400 - -	- - -	- - -
b. To Provincial Funds for scrutiny of estimates, &c. ..	- - -		- - -	- - -	- - -
c. To others for public works ..	- - -		- - -	- - -	- - -
Total, Grant I ..		5164 11 4	5820 - -	5280 - -	8218 2 2
GRANT II—(*Education*)—					
1. Training Schools—					
a. Contributions to Local Boards ..	- - -	✓	- - -	- - -	- - -
b. Stipends to Normal students ..	20 - -	20 - -	200 - -	30 - -	22 12 11
2. Municipal Schools—					
i On Salary System—					
a. Establishment	- - -	- - -	- - -	- - -	- - -
b. Contingencies	- - -	- - -	- - -	- - -	- - -
Carried forward ..		20 - -	200 - -	30 - -	22 12 11

⊗ Out of Rs 500 provided under this head Rs 250 was subsequently transferred to Grant III 5 (a) (ii) as sanctioned in G.O. No 1324 M. Mis dated 10-8-96.

Statement II.—Expenditure from the Municipal Fund of the Town of Vaniyambadi 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 ..		20 - -	200 - -	30 - -	22 12 11
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	957 1 -	✓	970 - -	970 - -	962 11 3
b. Result Grants	179 11 -		180 - -	180 - -	180 6 -
c. Contingencies	301 12 6	1438 8 6	300 - -	300 - -	304 8 -
3. Salary Grants	370 4 6	370 4 6	400 - -	370 - -	358 9 10
4. Results Grants	125 1 -	125 1 -	150 - -	150 - -	86 2 -
5. Combined Grants—					
a. Fixed Payments	- - -		- - -	- - -	- - -
b. Result Grants	- - -		- - -	- - -	- - -
6. Inspection—					
a. Contributions to Local Boards ..	- - -		- - -	- - -	- - -
b. Municipal Inspectors—					
i. Establishment	179 14 2	✓	200 - -	180 - -	117 15 9
ii. Contingencies	38 6 3	218 4 5	50 - -	50 - -	27 2 11
7. Miscellaneous—					
a. Building, furniture, &c., grants ..					
b. Common gymnasium—					
i. Establishment	44 - 8	✓	60 - -	60 - -	23 11 4
ii. Contingencies	- - -		20 - -	20 - -	31 4 -
c. Common Drawing Master—					
i. Establishment	- - -		- - -	- - -	- - -
ii. Contingencies	- - -		- - -	- - -	- - -
d. Other items	73 12 6	117 13 2	- - -	80 - -	32 - -
Total, Grant II ..		2289 15 7	2530 - -	2390 - -	2147 4 -
GRANT III—(*Sanitation and Medical Services*).					
1. Hospitals and Dispensaries—					
a. Establishment	1053 1 6	✓	1150 - -	1050 - -	866 10 -
b. Medicines and Supplies	837 10 2		500 - -	850 - -	146 8 10
c. Diet of Patients	58 2 5		360 - -	100 - -	- - -
d. Sundries and Contingencies ..	640 4 -		600 - -	600 - -	299 7 6
e. Contributions to Local Boards ..	- - -		- - -	- - -	- - -
&c., &c., &c. .	- - -	2589 2 1	- - -	- - -	- - -
Carried forward ..		2589 2 1	2610 - -	2600 - -	1312 10 4

Statement II.—Expenditure from the Municipal Fund of the Town of Vaniyambady 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 ..		1417 15 3	1480 - -	1360 - -	738 11 9
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)— cont.					
9. OTHER CHARGES—*cont.*					
ii. Rewards for destruction of wild animals and snakes ..	8 2 -		10 - -	10 - -	13 7 -
iii. Printing	836 13 7		600 - -	900 - -	422 5 5
iv. Compensation for lands ..	- - -		1000 - -	- - -	- - -
v. Other items	*33 14 6	878 14 1	50 - -	50 - -	128 2 1
*Assessment on lands: 6-4-9 Law Charges : 20-9-0 Cost of numbering carts: 7-0-9 Total 33-14-6					
Total, Grant IV ..		2296 13 4	3140 - -	2320 - -	1302 10 3
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	942 10 8		950 - -	950 - -	874 3 3
ii. Inspection	- - -		- - -	- - -	- - -
b. Collection of Municipal Taxes—					
i. Establishment	307 14 5		310 - -	310 - -	309 8 -
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	159 15 3		160 - -	100 - -	108 5 2
c. Collection of Tolls—					
i. Establishment	- - -		- - -	- - -	38 11 8
ii. Contingencies	54 9 7		- - -	60 - -	8 - -
d. Office contingencies other than (*b*) (ii)	483 3 11		500 - -	500 - -	443 9 11
e. Contributions for Central office and Audit establishments ..	117 - -	2065 5 10	90 - -	120 - -	80 - -
Total, Grant V ..		2065 5 10	2010 - -	2040 - -	1862 6 -
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.	445 14 5	445 14 5	150 - -	590 - -	- - -

Statement II.—Expenditure from the Municipal Fund of the Town of Vaniyambady 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	- - -		- - -	- - -	- - -
b. Others	- - -		- - -	- - -	- - -
Refunds of other than current collections ..	- - -		- - -	- - -	- - -
Discount	- - -		- - -	- - -	- - -
Pensions and gratuities	- - -		- - -	- - -	- - -
Investments—					
a. In Government securities for purposes other than Sinking Fund	- - -		- - -	- - -	- - -
b. In Savings Bank	- - -		- - -	- - -	- - -
Total Expenditure ..		20,786 - 6	22090 - -	20640 - -	18741 6 8
Balances—					
a. Municipal Fund		28986 6 7	2740 - -	29280 - -	27503 12 8
b. Endowments		- - -	- - -	- - -	- - -
c. Water-tax Fund		- - -	- - -	- - -	- - -
Grand Total ..		49772 7 1	24830 - -	49920 - -	46245 3 4

NOTE TO STATEMENT II.

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

Liabilities	RS.	Assets	RS.
Liabilities—			
Balance of Loans	13800 - - -	Municipal Balance .. { Cash	28,986 - 6 - 7
		{ Securities	- - -
Deposits to be adjusted ..	1227-8-0	Deposit Balance .. { Cash	1227 - 8 - 0
		{ Securities	- - -
Other Liabilities (in detail)		Sinking Fund of loans	- - -
		Funded Capital of endowed institutions, Hospitals, &c.	- - -
		Total ..	30,213 - 14 - 7
Pariah School Head Master's pay for 1½ months from 15-3rd January to February 1897 - - -	10 - 9 - 10	Value of Premises, &c.	9769 - 11 - 5
		Do. of Tools and plant	1782 - 6 - 0
		Do. of Live stock	- - -
		Do. of Furniture	- - -
		Arrears of taxes, &c.	1084 - 2 - 9
		Other assets (in detail) ..	145 - 12 - 8
Printing Charges due to the C. N. Press Madras	Not Known	Decree pending Execution against an Ex-teacher - 143-0-4	
		Contribution due by the Taluq Board - 2-12-4	
		Total ..	12,782 - 0 - 10
		Claims—	
		Advances Recoverable—	
		Permanent advance ..	35 - 0 - 0
		Advances for works, &c. ..	- - -
		T...	0 - 0
Total	15038-1-10	Grand To...	-15-5

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 across Govindaparam Channel	250	- - -	223 1 1	
2	Constructing a tunnel at Puthur	110	- - -	79 8 4	
3	Compensation paid for acquiring sites for widening Modakadai Medar Sale St.	-	- - -	231 10 6	Amount awarded by the Revenue Divisional Officer
	Do. Do. for widening Arasamaram Street	-	- - -	59 10 5	
	Do. Do. for widening Washermen Street	-	- - -	28 12 -	
	Constructing two tunnels near the Hospital gate	40	- - -	34 14 10	
	" a tunnel in Balachetty St.	40	- - -	38 5 9	
	Cutting & repairing side ditches Nr. Ponniamman Coil Street	53	- - -	51 10 2	
	Total ..	493	- - -	747 9 1	
(b)	Buildings Constructing hospital building	7244	5530 4 3	1054 -	This amount remained unpaid at the close of the previous year.
1	Constructing Compound wall to the new hospital building	350	- - -	350 - -	
2	Constructing Cholera Shed	75	- - -	74 10 10	
3	" a new latty latrine at Periapet with masonry platform	50	- - -	46 5 4	
	do do at Chenampet with do	50	- - -	46 5 4	
	Repairing the Slaughter house building	150	- - - *	148 15 -	*This amount being the cost of repair exceeds one-fourth of the value of the building and hence brought under New Works, as per G.O. No. 6444 m dated 4th April 1892
	Constructing a Brick and Chenam wall latrine at Govindaparam	200	- - -	152 - 4	
	Constructing a latty latrine	10	- - -	8 2 -	
	Cost of 12 dust bins	60	- - -	59 8 -	
	Total ..	8189	5530 4 3	1939 14 10	

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 ..				

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

Part II.—Repairs.

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications							Total mileage of roads streets, lanes, &c., in the town.
1	Repairing Puthur High road	80	-	-	74	9	7	
2	" Govindapuram High road	150	-	-	143	11	4	Metalled or Gravelled: m-7-yds 7-3-80 — Unmetalled: m-7-yds 4-6-100 — 12-1-180
3	" Gudukoli Adam Saib Street	75	-	-	71	11	-	
	" Road from Railway gate to Railway station	160	-	-	115	11	7	
	" Marakadai Street	130	-	-	125	13	8	Total mileage under maintenance.
	" Kaneiyambari Road	70	-	-	66	8	4	
	" Railway station road	250	-	-	253	1	5	Metalled or Gravelled: m-7-yds 7-3-80 — Unmetalled: m-7-yds 0-5-146 — 8-1-6
	" Road from Govindapuram to Railway station road	30	-	-	29	11	6	
	Collection of metal & gravel for departmental work	.	.	.	319	6	2	
	Pay of the road Coolies at Rs 20 per mensem	220	-	-	178	12	-	
	Repairing Kullakanda Ekambara Chetty Street	.	.	.	6	6	6	
	" Cutcherry road	.	.	.	21	1	6	No estimate. Was done departmentally
	Road between railway station road to Govindapuram	.	.	.	23	3	-	
	Strengthening the Govindapuram Tunnel	69	-	-	53	5	10	
	Repairing Periapet Revu	195	-	-	191	12	-	
	Total ..	1429	-	-	1674	13	5	

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(b)	Buildings							
1	Repairing the Slaughter house	46	-	-	45	14	-	
2	" The Hospital building	187	-	-	136	12	3	
3	" Mud wall latrine at Ambarpet	17	-	-	11	6	4	
	" Jatty latrines	43	-	-	41	15	3	
	Total ..	293	-	-	235	15	10	

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage	-	-	-	-	-	-	
1								
2								
3								
	Total ..	-	-	-	-	-	-	
(d)	Water-supply							
1	Cost of earthen rings etc	-	-	-	13	4	6	
2	" repairing public well in Vallagoundan Street	-	-	-	6	10	-	
3	" repairing Konamoor Paracherry well	17	-	-	17	-	-	
	" planks for public springs	-	-	-	-	12	-	
	" ropes	-	-	-	1	2	-	
	" buckets	-	-	-	1	8	-	
	Total ..	17	-	-	40	4	6	

Statement II-B.—Details of Municipal Establishments.

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT I.—2. *c.* Drainage—							
Overseers	-	-	-	-	-	-	-
Drain cleaners	-	-	-	-	-	-	-
Total ..	-	-	-	-	-	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					-	-	-
d. Water works—							
Overseers	-	-	-	-	-	-	-
Watchmen	4	16	-	-	192	-	-
Total ..	4	16	-	-	192	-	-
Deduct Fines and Stoppages ..					1	11	8
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					190	4	4
3. General.—							
Overseers	1	25	-	-	300	-	-
Maistries	-	-	-	-	-	-	-
Total ..	1	25	-	-	300	-	-
Deduct Fines and Stoppages ..					2	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					298	-	-

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

—	Number	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT II.—Education—							
1. Training Schools—							
Pupils receiving scholarships	1	2	-	-	24	-	-
Total ..	1	2	-	-	24	-	-
Deduct Fines and Stoppages ..					4	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					* 20	-	-
* for 10 months only							
2. Municipal Schools—							
a. On the Salary System—							
Head Master	-	-	-	-	-	-	-
1st Assistant Master	-	-	-	-	-	-	-
2nd „ „	-	-	-	-	-	-	-
Total ..	-	-	-	-	-	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					-	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A.	P.	Rs.	A.	P.
GRANT II.—Education—*cont.*							
b. On the Salary Result System—							
Hindu Upper Primary School							
(1) Periapet							
Head Master	1	10	-	-	120	-	-
Assistant teachers	1	8	-	-	96	-	-
	1	6	-	-	72	-	-
(2) Kalimanpet							
Head Master	1	12	-	-	144	-	-
Assistant teachers	1	10	-	-	120	-	-
	1	8	-	-	96	-	-
	1	6	-	-	72	-	-
Govindaswami Pariah Primary School	1	7	-	-	84	-	-
Mohamedan Primary Schools							
× Chennampet	1	7	-	-	84	-	-
Subsequently transferred to Govindaswami Kaderpet	1	7	-	-	84	-	-
Total ..	10	81	-	-	972	-	-
Deduct Fines and Stoppages ..					14	15	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					957	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.*							
6. INSPECTION—							
Inspecting schoolmaster (Hindu Primary Schools)	1	10	-	-	120	-	-
Do (Mohamedan do) one-third of Rs 20	1	6	10	8	80	-	-
Total ..	2	16	10	8	200	-	-
Deduct Fines and Stoppages ..					20	1	10
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					179	14	2
7. b. GYMNASTIC INSTRUCTORS	1	5	-	-	60	-	-
Total ..	1	5	-	-	60	-	-
Deduct Fines and Stoppages ..					15	15	4
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					44	-	8
c. DRAWING MASTERS	-	-	-	-	-	-	-
Total ..	-	-	-	-	-	-	-
Deduct Fines and Stoppages .					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					-	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P	RS.	A.	P.
GRANT III.—SANITATION AND MEDICAL SERVICES—							
1. HOSPITALS AND DISPENSARIES—							
Medical Subordinates	1	56	14	-	682	8	-
" "	-	-	-	-	-	-	-
Midwife	1	12	-	-	144	-	-
Clerk	-	-	-	-	-	-	-
Compounder	1	9	-	-	108	-	-
Servants	1	6	-	-	72	-	-
Cook	1	6	-	-	72	-	-
Jotty	1	6	-	-	72	-	-
Total ..	6	95	14	-	1150	8	-
Deduct Fines and Stoppages ..					97	6	6
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					1053	1	6

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 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	25	-	-	300	-	-
Sub Inspector	1	15	-	-	180	-	-
Maistries	1	9	-	-	108	-	-
"	1	8	-	-	96	-	-
Maistries	2	14	-	-	168	-	-
"	1	6	-	-	72	-	-
Scavengers Males @ Rs 5-8-0 each	7	38	8	-	462	-	-
" Females @ Rs 4-8-0 each	5	22	8	-	270	-	-
Sweepers Males @ Rs 4 each ..	16	64	-	-	768	-	-
" " Pariahs @ Rs 5 each	2	10	-	-	120	-	-
" Females @ Rs 3 each	26	78	-	-	936	-	-
Total ..	63	290	-	-	3480	-	-
Deduct Fines and Stoppages ..					113	5	9
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					3366	10	3

* Includes Horse allowance of Rs 5.

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors	-	-	-	-	-	-	-
Maistries	-	-	-	-	-	-	-
Scavengers	6 for 6 months	5	8	-	198	-	-
"	7 for 5 months	5	8	-	192	8	-
"	8 for 1 month	5	8	-	44	-	-
Total ..	8 at the end of the year	-	-	-	434	8	-
Deduct Fines and Stoppages ..					1	13	4
Add arrears for last year paid this year ..					-	7	-
Balance (Statement II) ..					432	108	
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents							
Masalchies	5	25	-	-	300	-	-
Total ..	5	25	-	-	300	-	-
Deduct Fines and Stoppages ..					57	1	6
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					242	14	6

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

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

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

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

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

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

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT V.—*a.* General Establishment—							
i. Office—							
Manager	1	32	-	-	384	-	
Clerks	1	10	-	-	120	-	
"	-	-	-	-	-	-	
"	-	-	-	-	-	-	
Accountants	1	18	-	-	216	-	
Attendes	1	8	-	-	96	-	
Peons	1	6	-	-	72	-	
"	1	5	-	-	60	-	
Total ..	6	79	-	-	948	-	
Deduct Fines and Stoppages ..					5	5	4
Add arrears for last year paid this year ..					-		
Balance (Statement II) ..					942	10	8
ii. Inspection—							
Chairman's salary or carriage allowance ..	-	-	-	-	-	-	
Total ..	-	-	-	-	-	-	
Deduct Fines and Stoppages ..					-	-	
Add arrears for last year paid this year ..					-	-	
Balance (Statement II) ..					-	-	

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT V.—*a.* General Establishment—*cont.*							
b. Collection—							
~~Clerks~~	1	12	-	-	144	-	-
Bill Collectors	1	8	-	-	96	-	-
Peons	1	4	-	-	48	-	-
"	1	2	-	-	24	-	-
Total ..	4	26	-	-	312	-	-
Deduct Fines and Stoppages ..					4	1	7
Add arrears for last year paid this year ..					-	-	
Balance (Statement II) ..					307	14	5
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* Vaniyambady Abstract of Deposits Account for the year 1896-97.

	Rs.	A.	P.		Rs.	A.	P.
Balance brought forward ..	1753	13	4				
	(Audited figure)						
1. Deposits by appellants	1132	-	-	1. Credited to Municipal Funds ..	2108	6	11
2. Deposits by renters	2106	12	-	2. Returned to appellants	498	8	-
3. Deposits by contractors	100	-	-	3. Returned to renters	851	4	-
4. Deposits as security by municipal servants	-	-	-	4. Returned to contractors	450	-	-
5. Deposited for the execution of work for which private parties are liable ..	-	-	-	5. Returned to municipal servants ..	-	-	-
				6. Returned to parties	4	-	11
6. Other deposits under the Act or bye-laws	47	7	10	7. Paid to claimants		5	4
* Toll gate renter's deposit for 1897-98	920	-	-				
Slaughter-house renter's do for do	208	12	-				
Market renter's deposit for do	98	12	-				
	1227	8	-				
				Total ..	3912	9	2
Total, Receipts ..	3386	3	10	Balance .. *	1227	8	-
Total, including balance ..	5140	1	2	Total ..	5140	1	2

STATEMENT IV-A.—*Municipality of* Vaniyambady 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.	2219	-	-	281	-	-	1938	-	-	1907	8	-	✓	-	-	-	30	8	-	✓	-	-	-
2. Tax on buildings	8851	9	2	-	-	-	8851	9	2	8782	5	8	✓	17	15	1	51	4	5	✓	-	-	-
3. Tax on lands	235	9	7	-	-	-	235	9	7	230	13	1	✓	-	-	-	4	12	6	✓	-	-	-
4. Water-tax on buildings and lands ..	-	-	-	-	-	-	-	-	-	-	-	-	✓	-	-	-	-	-	-	-	-	-	-
5. Tolls (gross receipts)	(1)⊗ 4260	-	-	-	-	-	4260	-	-	4260	-	-	✓	-	-	-	-	-	-	-	-	-	-
6. Market rents	(2)⊗ 395	-	-	-	-	-	395	-	-	395	-	-	✓	-	-	-	-	-	-	-	-	-	-
7. Slaughter-house fees	895	-	-	-	-	-	895	-	-	895	-	-	✓	-	-	-	-	-	-	-	-	-	-
8. Rent of cart-stands	16	-	-	-	-	-	16	-	-	16	-	-	✓	-	-	-	-	-	-	-	-	-	-
9. Private scavenging fees	605	1	-	-	-	-	605	1	-	602	7	-	✓	-	-	-	2	10	-	-	-	-	-
10. Avenues	(3)⊗ 112	-	-	-	-	-	112	-	-	112	-	-	✓	-	-	-	-	-	-	-	-	-	-
Total ..	17589	3	9	281	-	-	17308	3	9	17201	1	9	17	15	1	89	2	11	-	-	-	-	-

(1)⊗ Excludes interest (Viz Rs 5-14-8) paid on overdue Kists.
(2)⊗ do do (Viz Rs 0-3-2) paid on overdue Kists.
(3)⊗ do do (Viz Rs 49-15-2) being the interest on overdue Kists and Sale of Avenue Clippings.

Statement IV-B.—Arrears.

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

	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	A.	B.	C.	&c.
1. Tax on arts, &c.	-	-	-	6	-	-	6	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2. Tax on buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3. Tax on lands	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4. Water-tax on buildings and lands ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5. Tolls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6. Market rents	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7. Slaughter-house fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8. Rent of cart-stands	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9. Private scavenging fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total ..	-	-	-	6	-	-	6	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

32

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

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

		Rs.	A.	P.		Rs.	A.	P.		Rs.	A.	P.		Rs.	A.	P.		Rs.	A.	P.		Rs.	A.	P.		Rs.	A.	P.		Rs.	A.	P.
1. Tax on arts, &c. ..	-	-	-	-	16	182	8	-	16	182	8	-	16	182	8	-	-	-	-	-	1	50	-	-	12	122	-	-	3	10	8	-	-	-	-	-
2. Tax on buildings ..	-	-	-	-	128	228	8	6	128	228	8	6	128	228	8	6	-	-	-	-	-	-	-	-	112	211	2	3	16	17	6	3	-	-	-	-
3. Tax on lands ..	-	-	-	-	1	-	3	7	1	-	3	7	1	-	3	7	-	-	-	-	-	-	-	-	1	-	3	7	-	-	-	-	-	-	-	-
4. Water-tax on buildings and lands ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5. Tax on vehicles with springs and palanquins ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6. Tax on animals ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7. Tax on carts, &c ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total ..	-	-	-	-	145	411	4	1	145	411	4	1	145	411	4	1	-	-	-	-	1	50	-	-	125	333	5	10	19	27	14	3	-	-	-	-

125 - 333 - 5 - 10
14 - 27 - 14 - 3
1 - 2 - 1 - 0
145 - 411 - 4 - 1

33

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 ..										
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 Vaniyambady for the official year 1896-97.

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

Schools.	Number of schools.				Number on rolls on 31st March 189 .		Average attendance throughout the year.	Receipts.					Expenditure.					Net cost to Municipality.	Average net cost per pupil in each class of municipal schools.	Remarks.
													Masters.							
	At the beginning of the year.	Opened during the year.	Closed in the year	At the close of the year.	Boys.	Girls.		Grants from Provincial Funds.	Grants from Local Funds.	School fees.	Other receipts.	Total.	Fixed salary (masters, clerks and servants).	Results grant.	School fees.	Contingencies and Miscellaneous.	Total.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
								Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
I.—Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
II.—Upper Secondary Schools and Departments.																				
(1)																				
(2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
(3)																				
Total ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total of Colleges and Upper Secondary Schools and Departments ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
III.—Lower Secondary Schools and Departments.																				
(a) Salary System—																				
(1)																				
(2)																				
(3)																				
Total ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
(b) Salary-results System—																				
(1)																				
(2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
(3)																				
Total ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total, College and Secondary Schools.																				
IV.—Primary Schools and Departments.																				
(a) Salary System—																				
(1)																				
(2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
(3)																				
Total ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

36

37

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

Schools.	Number of schools. At the beginning of the year.	Opened during the year.	Closed in the year.	At the close of the year.	Number on rolls on 31st March 189 . Boys.	Girls.	Average attendance throughout the year.	Receipts. Grants from Provincial Funds.	Grants from Local Funds.	School fees.	Other receipts.	Total.	Expenditure. Masters. Fixed salary (masters, clerks and servants).	Results grant.	School fees.	Contingencies and miscellaneous.	Total	Net cost to Municipality.	Average net cost per pupil in each class of municipal schools.	Remarks.
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.	
(1) Periapet Hindu Upper Primary School	1	-	-	1	44	14	47	6 9 -	- - -	108 12 -	- - -	115 5 -	288 - -	74 2 6	- - -	90 4 3	452 6 9	337 1 9	7 2 9	
(2) Rahimabad Do	1	-	-	1	50	25	75	3 1 -	- - -	119 14 -	- - -	122 15 -	428 5 8	55 11 6	- - -	94 1 7	578 2 9	455 3 9	6 1 1	
(3) Pariah Primary School	1	-	-	1	20	1	21	13 6 -	- - -	- - -	- - -	13 6 -	73 6 2	23 6 -	- - -	38 5 3	135 11 5	122 5 5	5 13 2	
(4) Kaderpet Mohamedan Primary School	1	-	-	1	30	2	29	- - -	- - -	37 6 -	- - -	37 6 -	84 - -	23 10 -	- - -	32 15 6	140 9 6	103 3 6	3 8 11	
(5) Chennanpet Do	1	-	1	-	-	-	-	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	
(6) Goundapuram Do	-	1	-	1	28	8	35	- - -	- - -	20 13 -	- - -	20 13 -	83 5 2	2 13 -	- - -	45 7 11	131 10 1	110 13 1	3 2 8	
Total ..	5	1	1	5	172	50	207	23 - -	- - -	286 13 -	- - -	309 13 -	957 1 -	179 11 -	- - -	301 12 6	1438 8 6	1128 11 6	5 2 6	
Total, Primary Schools ..	-	-	-	-	-	-	-	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -		
Grand Total of all Schools and Colleges	5	1	1	5	172	50	207	23 - -	- - -	286 13 -	- - -	309 13 -	957 1 -	179 11 -	- - -	301 12 6	1438 8 6	1128 11 6	5 2 6	

Foot-note to Statement V-A.

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

Examinations.	Number of Pupils examined.	Number of Pupils passed.
First in Arts	-	-
Matriculation ..	-	-
Upper Secondary ..	-	-
Lower Secondary ..	-	-
Primary School ..	16	10
Infant Standard ..	29	21
First Standard ..	27	24
Second Standard ..	20	17
Third Standard ..	17	14
Fourth Standard ..	-	-
	109	86

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

Schools.	Number of Schools.				Number on rolls on 31st March 189		Number of pupils examined.	Number of pupils found qualified for grants.	Full amount of grant earned.			Amount of such grant payable.			Amount disbursed.									Paid as salaries to masters.			Total expenditure from Municipal funds, columns 14 and 15.			Remarks.
															For current year.			For previous year.			Total.									
	At the beginning of the year.	Opened during the year.	Closed during the year.	At the close of the year.	Boys.	Girls.			Rs	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.				Rs.	A.	P.	
1	2	3	4	5	6	7	8	9	10			11			12			13			14			15			16			17
(1) Grant-in-Aid.																														
(2) A. Result Grant (*i.e.*, Schools actually examined for results grants)—																														
(3)																													Rate at which grants were paid.	
(4) (*a*) Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
(5)																														
(6)																														
Total ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
(*b*) Primary																														
Shandipet Hindu Results System School	1	-	-	1	76	-	45	38	8	4	-	8	1	-	8	1	-	-	-	-	8	1	-	-	-	-	8	1	-	
Fort Mohamedan Primary School	1	-	-	1	67	-	29	24	4	4	1	4	4	1	4	4	1	-	-	-	4	4	1	-	-	-	4	4	1	
Total ..	2	-	-	2	143	-	74	62	12	8	9	12	5	1	12	5	1	-	-	-	12	5	1	-	-	-	12	5	1	
Grand Total ..	2	-	-	2	143	-	74	62	12	8	9	12	5	1	12	5	1	-	-	-	12	5	1	-	-	-	12	5	1	

40

41

STATEMENT VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Vaniyambady 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 Public Works (1) New works													
(a) Communications	100	-	-	250	-	-	✓	-	-	350	-	-	Council's resolution no 2 dated 5th May 1896
(b) Buildings	2110	-	-	350	-	-	✓	-	-	2460	-	-	" " no 3 dated 19th May 1896.
(c) Drainage	500	-	-	-	-	-	250	-	-	✓250	-	-	G.O. No 1324 M. Mis dated 10 August 1896
Grant III Sanitation & Medical Service													
(2) Contribution to Provincial funds													
(i)(ii) & (iii) Medical Colleges &c	100	-	-	50	-	-	✓	-	-	150	-	-	Council's resolutions no 4 dated 23rd March 1897
(5) Conservancy, Road cleansing &c													
(c) Cholera Charges	30	✓	-	850	-	-	✓	-	-	880	-	-	" " no 6 dated 17th June 1896, no 13 dated 17th February 1897 & G.O. No 1175 M. Mis dated 13th July 1896.
Grant IV Lighting (1)(6) Contingencies	900	-	-	170	-	-	✓	-	-	1070	-	-	Council resolutions Nos 12 dated 19 November 96 & no 8 dated 17th February 1897.

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Vanivambadi 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 V (1)(b)(ii) Purchase of Account book &c	100	-	-	60	-	-	-	-	-	160	-	-	Council's resolution no 5 dated 23rd March 1897.
Repayment of debt	-			150						150			Council's resn no 92 dated 30-6-96
part III-5-a-ii- Other charges	80	-	-	250	-	-	-	-	-	330	-	-	no 6 & 19-5-96

62

Statement VII.—Tolls.

Number of toll-gates.	Whether collection of tolls is leased out or managed departmentally.	Amount of collections.			Expenditure on									Balance (column 3 *minus* column 7.)			Share due to the District Board.			Amount paid to the District Board.			Balance, if any, due to the District Board and date on which it was paid.		
					Works.			Establishment.			Contingencies.			Total.												
1	2	3			4			5			6			7			8			9			10			11		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS	A.	P.
7	Leased out	4265	14	8	54	9	7	-	-	-	-	-	-	54	9	7	4211	5	1	842	4	2	842	9	6	-	-	-
		842	9	6																							
		3423	5	2																							

63

* This includes Rs 0-5-4 being the balance that remained unpaid at the close of the year 1895-96 & paid during the year under report.

Statement V.III—Loans.

Amount of loan and rate of interest.	For what purpose and terms on which obtained and year in which taken.	Date of Government sanction.	Amount re-paid. Up to 31st March 189 . Number of years.	Amount re-paid. Up to 31st March 189 . Amount.	Amount re-paid. In 189 –9 .	Amount transferred to Sinking Fund. Up to 31st March 189 . Number of years.	Amount transferred to Sinking Fund. Up to 31st March 189 . Amount.	Amount transferred to Sinking Fund. In 189 –9 .	Invested out of the total amount transferred up to end of 189 –9 . In Government Securities.	Invested out of the total amount transferred up to end of 189 –9 . In the Savings Bank.
1	2	3	4	5	6	7	8	9	10	11
Rs. A. P.				Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
13,800 - - at 4 1/4 per cent	For the Construction of a suspension bridge over the Palar river: Re. payable in 30 years at Rs 822 per year. The loan was taken at the close of the official year 1895-96.	No. 308 In dated 21st February 1896 & No. 440 In. Mis dated 17th March 1896.	-	- - -	- - -	-	- - -	- - -	- - -	- - -

64

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

Name of Municipality.	Total Number of houses, as per census (occupied and unoccupied).	Number of houses on the municipal register out of the number in column 2.	Assessed. Under 8 Annas. Number.	Under 8 Annas. Amount.	8 Annas to Rs. 1½. Number.	8 Annas to Rs. 1½. Amount.	Rs. 1½ to Rs. 5. Number.	Rs. 1½ to Rs. 5. Amount.	Rs. 5 to Rs. 15. Number.	Rs. 5 to Rs. 15. Amount.	Rs. 15 to Rs. 30. Number.	Rs. 15 to Rs. 30. Amount.	Rs. 30 and above. Number.	Rs. 30 and above. Amount.	Total. Number.	Total. Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.
Vaniyambady	3520 + 91 = 3611	3037 + 91 = 3128	314	135 12 4	838	709 12 4	1605	4086 3 7	305	2345 15 5	51	954 - 9	15	619 12 9	3128	8851 9 2

314 135 12 4
1605 4086 3 7
305 2345 15 5
51 954 - 9
15 619 12 9
3128

Note: The figure 91 added to the figures in Columns 2 & 3 represents the number of houses in Puthur and that assessed to house-tax. This village was during the year under report included within Municipal limits.

* This shows the number of houses on the municipal register out of those in Column 2. It does not appear from the Census records that any house was given more than a Ryle number.

65

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.
Vaniyambady				7	350 . .	24	575 . .	44	492 . .	46	255 . .	92	261 . .	5	5 . .	216	1935 . .		

Statement X.

1. Name of Municipality .. .. Vaniyambady
2. Population as per last census 15838
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 .. .. "
   - (e) Natives 12
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 2.5
   - (b) Non-officials 6.3

   Total .. 8.8

   - (c) Europeans and Eurasians .. .. "
   - (d) Natives 8.8

   Total .. 8.8
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 .. .. M. Those Esquire; C.S from 1st April to 28 May 1896.
   M. R. Ry T. V. Gopalacharlu Avjar Avargal B.A from 1st June 1896 to 31st March 1897.

STATEMENT X-A.—Showing the particulars of Sel ections held in the Municipality of Vaniyambady 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. Nil						
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 Vaniyambady 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	
Nearly 2½ Square mile	Sandy market	Leased out	457	11	1	1	11	130	35		165

Note:
The village Puttur has been newly added to the Municipality during the year

Note:
There are no Public Urinals in the town.

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

Name of hospital and dispensary.	Patients treated.			Number and name of midwives employed.	Number of labour cases attended by the midwives.	Date and Number of G.O. sanctioning rules for the treatment of the sick under section 127 of Act IV of 1884.
	In	Out.	Total.			
1	2	3	4	5	6	7
Municipal Hospital Vaniyambady	46	9173	9219	Marigathi animal	65	G.O. No 312 M. Dis dated 25th February 1890 & G.O. No 598 M. Dis dated 18th April 1890.

STATEMENT XIII.—Showing the Statistics of Vaccination and of Births and Deaths registered in the Town of Vaniyambady during the year 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.		Number of successful operations.		Number of operations with animal lymph.	Number of successful operations with animal lymph.	Number of prosecutions instituted for failure to have children vaccinated.	Remarks.
				Below one year of age.	Above one year of age.	Below one year of age.	Above one year of age.				
1	2	3	4	5	6	7	8	9	10	11	12
890	841		Medical Subordinates	-	-	-	-	-	-	-	
			1								
			2								
			3								
			Total ..	-	-	-	-	-	-	-	
			Municipal Vaccinators .. Syed Abdul Razis Saib	762	284	739	268	1046	1007	2	
			2								
			3								
			Total ..	762	284	739	268	1046	1007	2	
			Grand Total ..	762	284	739	268	1046	1007	2	

1046 1007

T. L. Sofrabanyam Iyer
Chairman
24-5-97

Statement No. III. giving particulars as to the qualificatio

Classes of Institutions.		Number of Teachers employed.	Number possessing Trained Teachers' Certificates.	Number possessing Untrained Teachers' Certificate
Colleges ..	Government			
	Board or Municipal			
	Aided from Provincial Funds			
	Aided from Local or Municipal Funds			
	Unaided and Indigenous			
Secondary Schools.	Government			
	Board or Municipal			
	Aided from Provincial Funds			
	Aided from ~~Local~~ or Municipal Funds	7	4	(a) 1
	Unaided and Indigenous	11	.	.
Primary Schools ..	Government			
	~~Board~~ or Municipal	10	5	1
	Aided from Provincial Funds			
	Aided from ~~Local~~ or Municipal Funds	3	"	
	Unaided and Indigenous	10	1	"

Note.—1. *In the column of remarks it should be noted whether the provision made in the bu*
2. *No comments should be made except as notes entered in the column of remarks.*
3. *This statement should be submitted in time to reach the Presidents of Local Bo*

1 d. R. 47 5,000—16-5-93.

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

Standard.	1896. Compulsory Subjects only. Number of pupils presented for the Standard.	Number passed.	Merit.	Ordinary.	C Number of pupils presented for the Standard.
VII. Standard or Lower Secondary Examination.					
VI. Standard					
V. Do.					
IV. Do. including Primary School Examination.	10	9	3	6	16
III. Standard	26	20	2	18	17
II. Do.	30	26	5	21	20
I. Do.	28	24	12	12	27
Infant Do.	28	18	8	10	29

Name of Subject.*	1896. Optional Subjects.				
Geography	50	37	10	27	28
Hygiene	22	16	2	14	16
Second Language English	13	9	..	9	12

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

Standard.	1896. Compulsory Subjects only. Number of pupils presented for the Standard.	Number passed.	Merit.	Ordinary.	Co… Number of pupils presented for the Standard.
VII. Standard or Lower Secondary Examination.					
VI. Standard					
V. Do.					
IV. Do. including Primary School Examination.					74
III. Standard	5	2	-	2	10
II. Do.	12	8	-	8	15
I. Do.	21	20	14	6	28
Infant Do.	12	12	8	4	21

Name of Subject.	1896. Optional Subjects.				C…
Second Language English	2	1	1	-	2

Enclosure No 2.

Educational Statement
1896-97
Municipality

4/2114 Municipality

G.O. No 291 dated 25th February 1897.

Memorandum of investments.

Description of Security	Nominal amounts.
Nil.	Nil.

T.V. Sofa Saheb.
Chairman.

Vaniyambadi

Enclosure No. 4.

Memorandum of
Investments

Vaniyambady municipality

2/2114/97

Extract from the Proceedings of the Municipal Council Vaniyambadi dated 18th May 189

PRESENT.

Thiru R. Rt. T. V. Gopalasawmy Aiyar avargal
Chairman

Official-Councillors.

Thiru K. Rt. Masilamany mudaliar avargal
Sub Registr

Non-official Councillors.

Thiru T. Suriyshamuttu Pillai avargal
" Jayakarna Lala avargal
" Budda Papayya Chettiar avargal
" Bala Guruvappa Chettiar avargal
Patel Ahmad Lasim Sahib
Haji Khadar Sahib
Nainasal Jaffar Sahib

Read Administration Report for year 1896-97...

Resolution.- Passed unanimously also the report received from

medical officer on the working of
municipal hospital Vaniyambady
el Bn.
ution:- Re closing off the Muhammadan
rial grounds and opening others instead
der the Consideration of the Council.
closing off the Skin depôts in the
ar Street and amidst dwelling
es is under the Consideration of the
ncil and has been referred to a
Committee.

x x

(Signed) N. Gopalasawmy aiyar
Chairman

(True Extract)

T. V. Gopalasawmy
Chairman

M. Sd.

Enclosure No. 5.

Extract from the Proceedings
the Council passing
report

3/2114 M 97

to Press. 4-8-97

signature. 17-8-97

in print. 19-8-97

No. DATED.

2114 M 97 (in type)

NUMBER OF COPIES REQUIRED. Order complete. 90 / Letter only. / Order complete with Letter.

6/

Press.

Show proof, please.

Send three copies V.R. 4/8/97

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tender

C. No.

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GOVERNMENT.

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D UP BEING MEANT FOR DESPATCH
NAL.

A = Print in full.
B = Not to be printed.
P = Print abstract only.
Q = Print heading only.

medical officer on the working of
municipal hospital Vaniyambady
el Sa
ution:- the closing off the Muhammadan
rial grounds and opening others instead
der the Consideration of the Council.
closing off the skin depôts in the
ar Street and amidst dwelling
es is under the Consideration of the
ncil and has been referred to a
Committee.

× ×

(Signed) N. Gopalasawmy aiyar
Chairman

(True Extract)

T. V. Gopalasawmy
Chairman

Enclosure No 5.

Extract from the Proceedings
the Council passing
Report

3/2114 W 9/17

[R.O. 10 10,060-19-5-11.]

MADRAS RECORD OFFICE.

Block No.

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

Dept. Lon Press / Mis. / Rout. No. 1703 M, dated 2-8-1917, 191 Rack No. , Range,

Date taken out.	For what purpose.			Initials of Referencer.	Date returned.	Initials of attender.
	Department.	C. No.	Year.			
4-9-17	Lon	3474	M			
	MR	3087	11	M	9/2/17	