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Miscellaneous.

LOCAL AND MUNICIPAL DEPT.
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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

L & M. DEPARTMENT

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2ND SEPTEMBER 1892, No. 1432 M., LOCAL AND MUNICIPAL.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From M.R.Ry. W. VIRASAMI AIYAR, Avargal, Chairman, Municipal Council, Salem, to the Chief Secretary to Government (through the Personal Assistant Deputy Collector), dated Salem, 22nd June 1892, No. 598.

I have the honour to submit the accompanying report of the Municipal Council on the working of the Salem Municipality during the official year 1891-92.

2. At the special meeting of the Council held on the 16th instant to consider the report, the subject was adjourned as I was not able to attend the meeting on account of my sickness. Another meeting called on the 20th instant had to be adjourned for want of a *quorum*. The report was passed at the special meeting held on this date. A copy of the resolution of the Council is herewith submitted.

ADMINISTRATION Report of the Salem Municipality for the official year 1891-92.

Administrative changes.—During the year under report several changes have taken place in the administration of the Municipality.

The term of office of M.R.Ry. W. Virasami Aiyar, Avargal, as a municipal councillor, having expired, he ceased to be Chairman on the 13th November 1891, on which date, the then Divisional officer M.R.Ry. T. V. Narayanasami Aiyar, Avargal, assumed the charge of the office of the Chairman. Owing to his transfer to Coimbatore, he was succeeded by M.R.Ry. G. Kothandaramayya Garu on the 20th January 1892, and he continued to be *ex-officio* Chairman till the end of the year. Mr. F. T. Bagshawe, Superintendent of Police, was appointed as a municipal councillor on the 25th August 1891, *vice* Mr. G. B. Lambert, who left the district. On the 24th November 1891, M.R.Ry. S. Venketa Subba Aiyar, Avargal, Acting Sub-Assistant Inspector of Schools, succeeded M.R.Ry. Y. Amirthanayagam Pillai, Avargal, who died. He continued till the beginning of March 1892, when he ceased to be a municipal councillor owing to his having ceased to be Sub-Assistant Inspector, and his place was not filled up till the close of the year.

The following member ceased to be municipal councillor:—

(1) Sultan Muhi-ud-din Rowther.

The members noted below were reappointed on the dates noted against their names:—

Rev. F. Bosquet, 25th August 1891.
M.R.Ry. W. Virasami Aiyar, Avargal, 15th November 1891.
" S. Krishnasami Mudaliar, Avargal, 1st December 1891.
" A. Ahmad Sahib, 1st December 1891.

Eight municipal councillors were elected.

Mr. F. T. Bagshawe having left India on furlough early in March 1892, his seat was vacant till the end of the year. This and the vacancy created by the Sub-Assistant Inspector of Schools have since been filled up by the appointment of Mr. H. D. Robinson and M.R.Ry. T. R. Srinivasa Aiyar, Avargal, on the 10th May 1892.

I.—CONSTITUTION OF THE MUNICIPAL COUNCIL.

2. On the 31st March 1892, the Municipal Council consisted of 18 members out of 20—the maximum sanctioned strength. Of these, 2 were officials and 16

non-officials—4 Europeans and 14 Natives (including 2 Muhammadans). Ten non-official councillors were elected by the rate-payers, while the rest were appointed by Government.

3. During the year under report, a contested Municipal election was held on the 4th January 1892 to fill up eight vacancies caused by the termination of the period of appointment of the following elected councillors:—

M.R.Ry. Srinivasa Chettiar, Avargal.
Muhammad Sahib.
M.R.Ry. S. Krishnasami Mudaliar, Avargal.
" C. Vijiaraghavachariar, Avargal.
" T. Narasinga Row, Avargal.
A. Ahmad Sahib.
M.R.Ry. M. Krishna Chettiar, Avargal.
" S. A. Kutti Chettiar, Avargal.

The following eight members were then elected:—

C. M. Shaikh Muhi-ud-din Sahib.
M.R.Ry. Chetti Muthiah Chettiar, Avargal.
" C. Vijiaraghavachariar, Avargal.
" T. Narasinga Row, Avargal.
" Murari Ramasami Aiya, Avargal.
" D. A. Balakrishna Aiyar, Avargal.
C. Pritchard, Esq.
M.R.Ry. K. Thammanna Chettiar, Avargal.

The total number of registered voters in all the five wards into which the Municipality has been divided was 2,283 against 1,093 in 1890–91. The number of voters who went to the poll was 989, which gives a percentage of 43·3.

4. The total number of meetings held during the year was 22 against 29 in the previous year. The average attendance at each meeting is compared below with that of previous year:—

	1890–91.	1891–92.
Officials	0·6	1·0
Non-officials	9·0	7·8
	9·6	8·8

There has been an increase in the attendance of officials. The decrease in the attendance of the non-officials was due to frequent changes that have taken place and temporary vacancies among them. The number of meetings adjourned for want of a *quorum* was 2 against 5 in 1890–91.

II.—RECEIPTS.

A.—Receipts from Taxation.

5. *Tax on Arts, &c.*—(*a*) *Arrears.*—The total amount of arrear demand at the beginning of the year was Rs. 8,423–5–0, of which Rs. 4,824–2–0 or 57·2 against 49·0 per cent. of the previous year was collected. Rs. 517–4–0 was remitted by the Council on appeal, and Rs. 538 was written off the accounts after due verification by the ward councillors. The balance outstanding at the close of the year was Rs. 2,543–15–0, of which the particulars are given below:—

	Rs.	A.	P.
1885–86	3	0	0
1886–87	2	0	0
1887–88	4	0	0
1888–89	34	0	0
1889–90	520	13	0
1890–91	1,980	2	0
Total ..	2,543	15	0

The prosecutions in respect of most of the oldest arrears are still pending before the Bench of Magistrates, and Rs. 129–8–0 has subsequently been collected and steps have been taken to adjust the balance as early as possible.

6. (*b*) *Current*—The arts-tax registers having been thoroughly revised during the year 1889–90, those for the year under report were corrected with reference to the subsequent additions and alterations. The current demand, as originally assessed by the Chairman, was Rs. 12,512–4–0. Of this, Rs. 283–8–0 was remitted by the Council on appeal. The finally-settled demand was Rs. 12,228–12–0, which shows a net decrease of Rs. 1,138–4–0 as compared with that of last year, and which is accounted for as the net result of subsequent additions and alterations above alluded to, and mostly to the adversity of the season, owing to which there has been a great fall in the trade, especially among the weaving classes. The amount collected was Rs. 6,151–4–0 or 50·3 against 47·3 per cent. of the previous year. Rs. 2 was written off the accounts. The balance left uncollected at the close of the year was Rs. 6,075–8–0; of this, Rs. 1,177–6–0 was collected subsequently and steps have been taken to clear off the balance as early as possible. Out of respect to the sense of the Council that no coercive processes should be issued during the present season of distress, the Chairman was obliged to be careful in the case of poor tax-payers.

7. The tax on arts is levied from all classes of the schedule. The number of persons assessed under each class of the schedule and the aggregate amount of the assessment under each class are noted below:—

	No.	Amount. Rs.	A.	P.
Class I	1	100	0	0
" II	30	1,225	0	0
" III	198	2,222	8	0
" IV	172	1,654	8	0
" V	196	1,097	0	0
" VI	853	2,499	0	0
" VII	24	46	0	0
" VIII	3,393	3,384	12	0
Total ..	4,867	12,228	12	0

The incidence per head was Rs. 2–8–2 against Rs. 2–9–2 of the previous year.

8. *Tax on Buildings*—(*a*) *Arrears.*—The arrears of the tax on buildings outstanding at the commencement of the year amounted to Rs. 13,510–15–0. Of this sum Rs. 11,428–10–0 was realized, Rs. 21–5–0 was remitted by the Council on appeal, &c., and Rs. 55–1–0 was written off the accounts, the defaulters concerned being paupers and in some cases the houses having become ruined and deserted. The balance at the close of the year was Rs. 2,005–15–0 as detailed below:—

	Rs.	A.	P.
1886–87	0	10	0
1887–88	6	0	0
1888–89	19	3	0
1889–90	397	3	0
1890–91	1,582	15	0
Total ..	2,005	15	0

The percentage of collections on arrear demand was 84·5 against 84·7 of the previous year. Steps have been taken to adjust these arrears as early as possible.

9. (*b*) *Current.*—The house-tax registers having been thoroughly revised during the year 1889–90, those for the year under report were corrected with reference to the subsequent additions, alterations and improvements. The current demand, as originally fixed by the Chairman, was Rs. 18,708–11–0. Of this, Rs. 15–5–0 was remitted by the Council on appeal. The demand finally settled was Rs. 18,693–6–0, which shows a net increase of Rs. 206–5–0 over that of last year, and which may be accounted for by improvements made, new houses built and assessed during the year. The collections amounted to Rs. 10,271–8–0, the percentage being 54·9 against 33·4

of the previous year; Rs. 21-12-0 was remitted by the Chairman on account of vacant houses under section 72. The balance outstanding at the close of the year was Rs. 3,[illegible]60-2-0. Of this balance, again Rs. 3,583-1-6 has subsequently been realized and steps have been taken for the adjustment of the remainder as early as possible. 9,630 houses were assessed to the tax on buildings out of a total number, according to the census of 1891, of 12,815, the total number of houses on the Municipal registers out of the number according to the census of 1891 being 11,005. The incidence per house was Rs. 1-15-0 against Rs. 1-14-10 of the previous year.

10. *Tax on Lands*—(*a*) *Arrears.*—The arrear demand at the beginning of the year was Rs. 1,022-10-8, of which Rs. 631-9-2 or 61·7 against 56·8 per cent. of the previous year was collected. The balance outstanding at the close of the year was Rs. 391-1-6, the particulars of which are noted below:—

	Rs.	A.	P.
1885-86	4	13	4
1886-87	27	0	10
1887-88	18	15	7
1888-89	32	5	6
1889-90	106	14	8
1890-91	200	15	7
Total ..	391	1	6

Steps have been taken to clear off these arrears as early as possible.

11. (*b*) *Current.*—The land-tax registers were revised in 1889-90. 1,314·30 acres of lands have been assessed at Rs. 948-12-6, which is the demand finally settled for the year. The collections amounted to Rs. 543-7-8, the percentage being 57·2 against 29·6 of the previous year. The balance outstanding at the close of the year was Rs. 405-4-10; of this sum, Rs. 126-7-7 has subsequently been collected and steps have been taken to adjust the balance. This tax takes much time to collect for reasons stated in the previous year's reports and because the tax-payers are dispersed all over the town and in adjoining villages. A surveyor has temporarily been appointed from the 20th April 1892 to survey the lands liable to taxation within the Municipal limits and to prepare an accurate register for the current year.

12. A statement showing the receipts and charges of each month under the main budget heads with progressive totals under each item, as compared with the sanctioned budget grant, is prepared and forwarded to the Collector monthly for his information as usual.

13. *Tax on vehicles with springs and tax on animals.*—The increase, as compared with the revised estimate and actuals of last year under these items, was due to the increase in the number of vehicles and animals registered in the town, and owing to strict supervision exercised, registers have been maintained showing the vehicles, animals, &c., chargeable.

14. *Tax on carts without springs.*—The decrease under this head, as compared both with the revised estimate and the actuals of last year, was due to the decrease in the number of carts registered in the town, which is always fluctuating.

15. *Coercive Processes.*—The number of warrants of all kinds issued during the year was 2,852 against 1,853 in 1890-91; adding to this the unexecuted warrants of 1890-91, the total was 3,564, of which 2,592 were executed and cancelled within the year, leaving 972 to be disposed of in the current year. A greater part of this number has since been disposed of. The total amount covered by the warrants issued during the year was Rs. 6,344-12-7 against Rs. 3,674-2-11 in 1890-91, and the amount recovered was Rs. 5,509-4-11. Property was sold only in 8 cases realizing Rs. 19-11-0. The number of prosecutions instituted during the year was only one against 159 in 1890-91. The duty of executing the warrants was assigned to the Assistant Sanitary Inspector till December last, after which they were entrusted to the bill-collectors themselves.

16. *Tolls.*—Tolls are levied at three-fourths of the maximum rates. There are 15 toll-gates which were leased out to a contractor during the year under report. The collections credited to Municipal funds after deducting the Local fund share due to the District Board amounted to Rs. 7,319-5-7 against Rs. 7,553-6-0, the actuals of 1890-91. The decrease was due to the absence of competition and low bids offered at the sale of the farms. The current gross demand under tolls was Rs. 9,[illegible]50, the whole of which was realized. The one fifth share of tolls due to the District Board, Salem, amounted to Rs. 1,779-10-5 as shown below, but by an oversight Rs. 1,819-12-8 has been paid, the over-payment of Rs. 40-2-3 has been shown under advances recoverable in statement II, as per instructions of Government given in the foot-note at page 4 of G.O., dated 10th December 1891, No. 2193 M. The President, District Board, Salem, has been addressed for the refund of this amount which will be recovered during the current year:—

The gross receipts from Tolls—

	Rs.	A.	P.
Tolls proper	9,050	0	0
Interest realized on kists overdue from renter	49	0	0
Total	9,099	0	0
Deduct charges ..	200	12	0
Net sum ..	8,898	4	0
One-fifth of the above ..	1,779	10	5

The District Board's resolution regarding the question of this contribution will shortly be considered by the Council and Government will be addressed in a separate communication on the subject.

17. *Incidence of Taxation.*—The total income from taxation was Rs. 46,213-4-5 including, and Rs. 38,893-14-10 excluding, tolls. The average incidence per head of the population (according to the census of 1891) was annas [illegible]10-11 in the former and annas 9-2 in the latter case, against annas 8-8 and annas [illegible]-10, respectively, in 1890-91. The incidence for the Presidency in 1890-9[illegible] was annas 11-7 and annas 8-4.

B.—Miscellaneous Receipts.

18. *Avenue Receipts.*—The collections under this head amounted to Rs. 53-6-4 against the revised estimate of Rs. 540 and Rs. [illegible]-14-6, the actuals of 1890-91. The avenue produce was very small during the year under report for want of rain, and it was not leased out for want of bidders. At the meeting of the Municipal Council held on the 11th February 1892, it was therefore resolved that the avenue produce should be collected by the municipal servants departmentally. The above reasons account for the large decrease as compared with that of last year.

19. *Sale-proceeds of night-soil, street refuse, &c.*—The realizations under this head amounted to Rs. 73-6-10 against the revised estimate of Rs. 100 and Rs. 139-3-0, the actuals of 1890-91. For want of rain there was no sufficient demand for the sale of the rubbish. There was, therefore, a decrease as compared with the actuals of last year. There are at present four rubbish and night-soil depôts. The amount of rubbish outstanding up to 15th instant in the several depôts roughly estimated is noted below:—

	Cart-loads of rubbish.	Cart-loads of night-soil.
1. Nethimedu depôt	8,142	2,222
2. Ammpet do.	5,203	283
3. Kitchipaliem do.	2,690	1,447
4. Court road do.	2,231	334
Total ..	18,266	4,286

The rubbish and night-soil are sold to cultivators for manure at 16 and 10 cart-loads per rupee, respectively.

20. *Fees from Educational Institutions.*—The amount of fees collected during the year was Rs. 6,459–14–5 against the revised estimate of Rs. 7,400 and Rupees 6,940–5–9, the actuals of 1890–91. The decrease under both the heads was due to the revision of the school-fee notification from 1st January 1892, sanctioned in G.O., dated 18th January 1892, No. 109 L.

21. *Income from Markets.*—The current demand under this head amounted to Rs. 2,450, of which Rs. 2,195–13–4 was realized, leaving a balance of Rs. 254–2–8 at the close of the year. As the Shevapett-Shandypett renter failed to pay up his 9th kist, it was resolved, at the general meeting of the Municipal Council held on the 11th February 1892, that half the amount of deposit made by him should be forfeited. The balance above referred to is due by him, which has to be recovered only by a civil suit in the current year. The arrear demand under this head amounted to Rs. 98–1–4, of which Rs. 27–7–8 has been realized, Rs. 14–12–0 was written off the accounts owing to the pauperism of the defaulter concerned, at the meeting of the Council held on the 28th March 1892. The arrear balance at the close of the year was Rs. 55–13–8 appertaining to the year 1885–86. As the defaulter concerned in this case is not a well-to-do person, he was directed to furnish a security and the person who stood security has entered into an agreement to pay up the balance at the rate of Rs. 2 per mensem. There are at present four markets as in the previous year. These have been frequently used by the public and are kept clean and in good order. The question of the construction of a Jubilee market is still under the consideration of the Council. The total receipts from the four markets above referred to amounted to Rs. 2,393–9–9; deducting expenditure on construction, repairs and maintenance, &c., which amounted to Rs. 338-7-3, the net income from markets was Rs. 2,055-2-6. During the year under report, all the markets were leased out to contractors.

22. *Income from ...ter-houses.*—The current demand under this head amounted to Rs. 1,880, of whi... ,123–9–4 was realized during the year; the balance at the close of the year was ...6–6–8. As the defaulters concerned have not paid their kists regularly, one- ...he amounts deposited by them was ordered to be forfeited agreeably to the reso... of the Council, dated 11th February 1892. Steps will be taken to recover the ... at an early date. There are at present 5 slaughter-houses, all of them were lea... during the year under report. The arrear demand under this head amounted ... 111-4-0, the whole of which was realized.

23. *License-fee...* receipts under this head amounted to Rs. 671–13–6 against the revised ...te of Rs. 400 and Rs. 502–13–6, the actuals of last year. The arrears of previous year were realized. There has, therefore, been an increase under both the items.

24. *Cart-stand fees.*—The current demand under this head was Rs. 1,260, the whole of which has been realized. The arrear demand of Rs. 182–13–8 has also been realized. The total receipts under this head amounted to Rs. 1,458–3–9 and the farm was sold higher than last year. This accounts for the increase as compared with the revised estimate of Rs. 1,460 and Rs. 880–2–10, the actuals of last year.

25. *Fines under Municipal and other Acts.*—Owing to the fall in the number of night cases prosecuted by the Police, the amount realized under this head amounted to Rs. 1,504–5–4 only as compared with Rs. 1,760, the revised estimate, and Rupees 2,090–13–6, the actuals of 1890–91.

26. *Grants and Contributions from Government—(i) Education, Normal Stipends.*—The receipts under this head amounted to Rs. 46–8–4 against the revised estimate of Rs. 110. The decrease is attributed to the following causes. The grant has been sanctioned at the rate of 2 rupees only in the case of one of the Muhammadan students and refused in the case of the other Muhammadan student by the Director of Public Instruction, Madras, in his Proceedings, dated 19th March 1892, No. 3986, as the student has not passed any General Education Test.

27. *Grants for buildings.*—The actuals under this item amounted only to Rs. ... against the revised estimate of Rs. 1,680, which was anticipated for the following works:—

		Rs.
(1)	Grant on account of the Komarasamipatty school-house	340
(2)	Do. for Salem town school-house	1,250
(3)	Do. for the repair of the college	90
	Total ..	1,680

As the above works Nos. (1) and (2) were not completed before the close of the year, grants were not drawn; hence there was a decrease as compared with the revised estimate.

28. *Grants for Schools.*—No grants were drawn on account of the 3rd Assistant of the Salem College on Rs. 70 as he was not entertained from 1st January 1892 as anticipated, and no library books were purchased and no grants were drawn on that account. The receipts under this head, therefore, amounted to Rs. 2,857–7–1, as compared with the revised estimate of Rs. 2,970.

29. *Grants for other purposes.*—In the revised estimate a provision of Rs. 50 had been made for the repair of the dead-house, sanctioned in G.O., dated 28th September 1891, Mis. No. 1582 M., as the bill for this work was paid only on the 31st March 1892. No grant from Provincial funds was drawn before the close of the year, but it will be recovered in the current year.

30. *Grants from Local Funds—(ii) Medical.*—The realizations under this head were Rs. 2,350 against the revised estimate of Rs. 2,100 as noted below:—

		Revised estimate.
	Rs.	Rs.
(*a*) For hospital maintenance	2,000	2,000
(*b*) Lying-in hospital	100	100
(*c*) Caste ward	250	..
Total ..	2,350	2,100

In 1890–91 the contribution for (*a*) was received in advance. This accounts for the increase as compared with Rs. 79–8–1, the actuals of 1890–91. The question of reduction of contribution for hospital maintenance is still under the consideration of the Council, and will be shortly reported for the orders of Government in a separate communication.

31. *Grants from Local Funds for other purposes.*—The details of receipts shown under this head are noted below:—

	Actuals.			Revised estimate.
	Rs.	A.	P.	Rs.
For poor-house	200	0	0	200
For repair of the Town-hall	95	4	4	140
Total ..	295	4	4	340

As the final bill for the repair of the Town-hall was paid only on the 31st March last, the proportionate contribution for it was not drawn before the close of the year, but will be recovered in the current year. There was therefore a decrease as compared with the revised estimate.

32. *Private scavengering.*—The number of houses served by the private scavengering agency on the last day of the year was 454; the amount of fees collected was Rs. 376–1–0, and the charges incurred were Rs. 430–1–0, against Rs. 360, Rs. 238–3–6 and Rs. 420–3–11, respectively, in 1890–91. The system has been newly introduced in I and J Divisions of the town during the year under report. The current demand under this head amounted to Rs. 335–1–6, of which Rs. 291–0–6 was realized, leaving a balance of Rs. 44–1–0. The arrear demand was Rs. 334–15–0; of this sum Rs. 85–0–6 was collected, As. 12 was remitted by the Council on

appeal, and Rs. 6–11–0 was written off the accounts at the meeting of the Council held on the 31st March 1892, and the balance left uncollected at the close of the year was Rs. 242–7–6, of which the particulars are noted below :—

	Rs.	A.	P.
1887–88	52	6	0
1888–89	157	6	6
1889–90	15	1	6
1890–91	17	9	6
Total ..	242	7	6

For the reasons given in the latter part of paragraph 32 of the annual report for 1889–90, a greater part of this amount cannot be recovered and steps will be taken to have it written off the accounts in the current year. The following table shows the number of private latrines in the town, the number in which the system is enforced, &c. :—

	Rs.
Total number of houses within the Municipal limits with latrines ..	1,195
Number scavengered in 1891–92	454
Number still to be brought under the private scavengering system ..	741

With a view to improve this system as much as possible, 253 notices were served under sections 221 and 264 of the District Municipalities Act in G Division of the town; in all possible cases the notices have been obeyed, but in many cases where it is impracticable to close the existing and objectionable cess-pits and to build open latrines, the question is still pending before the Municipal Council and will be disposed of at an early date.

33. *Refunds of Expenditure of previous year.*—The refund of Rs. 667–12–5 shown under this head has been sanctioned in G.O., dated 19th March 1890, No. 468 M.

34. *Opening Balance, &c.*—The year opened with a deficit balance of Rs. 254–1–8, and the current receipts amounted to Rs. 68,259–4–4 against Rs. 67,570 and 79,220, respectively, anticipated in the budget and revised estimate of the year, and Rs. 55,487–14–7, the actuals of 1890–91. The increase, as compared with that year, is mainly due to the increase in the amount realized under the tax on arts, buildings, lands, and contributions from Local funds.

III.—Expenditure.

35. The total expenditure amounted to Rs. 61,935–4–1 against Rs. 70,370 anticipated in the revised estimate and Rs. 57,819–5–3 incurred in 1890–91. It was distributed among the several grants as noted below :—

—	1890–91.			1891–92.			Percentage for 1891–92.
	Rs.	A.	P.	Rs.	A.	P.	
Grant I, Public Works	11,002	6	6	11,723	12	5	18·9
,, II, Education	14,431	3	5	15,769	8	3	25·5
,, III, Sanitation and Medical services	22,820	1	10	24,541	9	6	39·6
,, IV, Lighting and Miscellaneous Municipal purposes ..	4,101	3	4	5,191	4	4	8·4
,, V, Supervision	4,437	4	7	4,437	4	7	7·2
Advances and Refunds	286	15	6	271	13	0	0·4
Total ..	57,819	5	3	61,935	4	1	100·0

The net increase, as compared with the figures of 1890–91, occurs mainly under Grants I to IV.

36. *Grant I, Public Works*—(1) *New Works*—(*b*) *Buildings.*—The charges incurred under this head amounted to Rs. 1,159–11–2 against the revised estimate of Rs. 4,900. The decrease was due to the following causes :—

(1) Komarasamipatty school-house and (2) the Salem town school-house, for which a provision of Rs. 1,020 and 2,500, respectively, had been made in the budget

and revised estimate, were not completed owing to the scarcity of water for building purposes in the case of the former and it is still in progress, and in the latter case a suitable site for the school-house has not as yet been selected, and the question is still under the consideration of the Council and has been referred to a sub-committee for further report. Only two latrines—one for males and another for females—at Komarasamipatty were converted into the trench system at a cost of Rs. 867–15–2. A second mutton-stall in the Shevapett market was constructed at a cost of Rs. 284–4–0. The allotment for this work has been sanctioned in G.O., dated 19th March 1892, Mis. No. 532 M.

37. *Drainage.*—A scheme for the drainage of this town is under the investigation of the Sanitary Engineer to Government.

38. *Water-supply.*—During the year under report four new wells were sunk at a cost of Rs. 629–4–3 as noted below :—

	Rs.	A.	P.
(1) Well in the bed of the tank at Ammápet	282	8	8
(2) ,, near Amboyeravan chavadi	264	13	9
(3) ,, near Voddar street at Shevapett	39	9	1
(4) ,, in the bed of the tank at Gogai	42	4	9
Total ..	629	4	3

The final bill for the last work, having been received towards the end of March last, was not paid for, pending further inspection and verification. This accounts for the decrease as compared with the revised estimate of Rs. 900. The original budget grant under this head was only Rs. 200. The additional allotment of Rs. 700 has been sanctioned in Government Order quoted in paragraph 36. The preliminary report on the water-supply scheme for this town will be placed before the Council at the earliest opportunity and the views of the Council will be reported to Government.

39. (2) *Repairs*—(*a*) *Communications.*—The expenditure on the repair of the town roads was Rs. 3,868–2–5 against the revised estimate of Rs. 4,500 and Rs. 3,803–6–8, the actuals of 1890–91. The percentage of expenditure on the net income from tolls was 52·8 against 50·3 in 1890–91. With regard to the general condition of the roads in the town, the remarks of the Inspector of Vaccination and Deputy Sanitary Commissioner who inspected the town in October 1891 are quoted below :—

"Most of the roads were in good order, but some of the smaller streets and lanes required repairs."

The repairs of smaller streets and lanes are attended to every year in each division of the town by turns. The road-making establishment sanctioned in G.O., dated 24th March 1891, No. 449 M., has done satisfactory work and considerable improvement has been effected in the roads during the year under report when it was in force. But it is to be regretted that this system has been abolished in the current year. Total mileage of roads, streets, lanes, &c., in the town is noted below :—

	Miles.
Metalled or gravelled roads	31
Unmetalled roads	14
Total ..	45

Total mileage of roads, streets, lanes, &c., under maintenance is as follows :—

	Miles.
Metalled or gravelled	31
Unmetalled	..
	31

40. (*b*) *Buildings.*—The outlay under this head amounted to Rs. 1,718–11–8 against Rs. 2,940, the revised estimate, and Rs. 2,200, the original budget grant. The additional allotment of Rs. 740 has been sanctioned in G.O., dated 19th March 1892, Mis. No. 532 M. Owing to the scarcity of water for building purposes, the

repairs of the latrines near the Fisher's anicut and at Mettu street estimated to cost Rs. 54 and 430, respectively, were not completed before the close of the year, but are still in progress and will be completed and paid for in the current year. This accounts chiefly for the decrease as compared with the revised estimate.

41. *(d) Water-supply, Repairs to works, Machinery, &c.*—Owing to the general distress of the people on account of the failure of water during the year under report, 27 wells and tanks were deepened and repaired at a cost of Rs. 1,611–5–4, against the budget and revised estimate of Rs. 100 and Rs. 1,700, respectively. The additional allotment of Rs. 1,600 has been sanctioned by Government in its order above quoted.

42. *Grant II—Education*—(1) *Training Schools*—*(b) Stipends to Normal Students.*—During the year under report, three of the Municipal teachers were trained—two Muhammadans in the Government Training school, Madras, and one Hindu in the Government Training school, Salem. One of the Muhammadan teachers has obtained his certificate and the others are still under training. The expenditure under this head amounted to Rs. 230–8–6 against the revised estimate of Rs. 240.

43. *Travelling allowance to Normal Students.*—A sum of Rs. 18–6–0 has been spent under this head, against the revised estimate of Rs. 10 on account of travelling expenses of the Muhammadan teachers for their journey to and from Madras. It is requested that the slight excess expenditure of Rs. 8–6–0 over the estimate may be admitted.

44. *Municipal Schools on Salary System — (a) Establishment.*—The expenditure incurred under this head amounted to Rs 11,033–14–5, against the revised estimate of Rs. 11,180. The slight decrease was due to the fact that the 3rd Assistant on Rs. 70 provided for in the revised estimate for the Salem College was not entertained as no Upper secondary class was opened during the year under report, no materials being available for it. A new teacher on Rs. 50 was appointed for the IV Form newly opened in the college, and his appointment was sanctioned in G.O., dated 31st August 1891, Mis. No. 1392 M. An assistant Sanskrit Pandit was also entertained for the Salem College on a salary of Rs. 15 per mensem and the appointment of an assistant on Rs. 30 was abolished in accordance with the sanction of Government conveyed in its order, Mis. No. 1523 M., dated 18th September 1891. This accounts for the increase as compared with Rs. 10,549–14–2, the actuals of 1890–91. The number of pupils on the rolls of the Salem College on the 31st March 1892 was 175 against 138 at the close of 1890–91. The results of the public examinations are compared with that of the previous year as shown below:—

	1890–91.		1891–92.	
	Number of pupils examined.	Number passed.	Number of pupils examined.	Number passed.
(1) First-in-Arts	16	4	17	7
(2) Matriculation	16	5	18	9
(3) Middle School or Seventh Standard	63	19	28	22

The net cost of the Salem College, as compared with 1890–91, was as follows:—

	1890–91.			1891–92.		
	RS.	A.	P.	RS.	A.	P.
Charges (excluding those under Grant I, but including refund of school-fees)	8,414	3	4	8,907	12	2
Deduct receipts—						
Provincial grant	2,883	9	4	2,920	0	7
School-fees	5,239	9	6	4,777	2	6
Total ..	8,123	2	10	7,697	3	1
Net cost ..	291	0	6	1,210	9	1

45. *Salary Result-system Schools*—*(a) Fixed payments.*—The expenditure under this head amounted to Rs. 2,134–10–3 against the revised estimate of Rs. 2,140 and Rs. 1,701–6–2, the actuals of 1890–91. During the year under report, the following four schools, which were on the results system, &c., in 1890–91, were taken over under this system and the establishment of other schools was revised. This accounts for the increase in expenditure, as compared with that of last year:—

(1) Ammápett school ;
(2) Ponnamapett school ;
(3) Shevapet (Hindu) school ;
(4) Arisipalayam school ;

including these, there are at present 14 schools on this system against 10 in 1890–91, of which four are purely Muhammadan schools.

46. *Results grants to Salary Results-system Schools.*—The outlay under this head was Rs. 430–7–9 against Rs. 700, the revised estimate, and Rs. 361–6–4, the actuals of last year. The falling off as compared with the revised estimate is due to the fact that the allotment was apparently overestimated. Result grants are paid at 60 per cent. of the amount earned, agreeably to the resolution of the Council passed at their meeting held on the 1st March 1890.

47. *Results Grants to Aided schools.*—The number of schools registered for examination was 18, and only 14 of them were examined against 13 in 1890–91. The amounts of grants earned by them was Rs. 510–4–2 against Rs. 1,000, the revised estimate, and Rs. 397–3–8, the actuals of last year, the percentage being 51·0 of the revised estimate. The four schools were not examined, as they were closed. The amount of grants earned by some of the schools examined was much more than last year, and in some cases larger number of pupils were presented for examination and passed than in last year. This accounts for the increase as compared with last year, but the decrease as compared with the revised estimate was due to the fact that it was in excess of actual requirements and overestimated. The results grants were paid to aided schools at the maximum rates.

48. *Inspection.*—A supervisor was employed on a salary of Rs. 15 per mensem for the inspection of the Municipal Primary schools in the town. His work seems to have been satisfactory. As the Director of Public Instruction refused to sanction a grant from Provincial funds towards his salary, owing to his being untrained, he has since been sent for being trained in the Government Training school, Coimbatore. The total cost under this head was Rs. 192 against Rs. 188–9–0, the actuals of 1890–91.

49. The total expenditure on education was Rs. 15,769–8–3 ; deducting income from Provincial grant Rs. 2,995–4–11, and school-fees Rs. 6,459–14–5, total Rupees 9,455–3–4, the net cost was Rs. 6,314–4–11. The percentage of net expenditure on education to total income from taxation and other revenue apart from taxation, except school-fees (Rs. 55,052), was 11·4 against 10·7 in 1890–91. A copy of the statements prescribed in G.O., dated 15th April 1891, No. 885 L., and received from the Inspector of Schools, Southern Circle, is herewith submitted.

50. *Grant III—Sanitation and Medical Services*—(1) *Hospitals and Dispensaries*—*(a) Establishment.*—The outlay under this head amounted to Rs. 1,934–12–3 against the revised estimate of Rs. 1,950 and Rs. 1,847–4–10, the actuals of last year. The pay of one of the hospital assistants attached to the Municipal Hospital, Salem, has been raised from Rs. 25 to 35 on account of his increment from 1st July 1891, sanctioned in G.O., dated 16th September 1891, Mis. No. 1485 M. This accounts for the increase of charges as compared with that of last year. During the year under report, the system of paying the midwife by results grants was introduced, and it seems to be working satisfactorily.

51. *(b) Medicines and Supplies.*—The charges under this head amounted to Rs. 1,788–7–2, against the revised estimate of Rs. 1,790 and Rs. 753–15–2, the actuals of 1890–91. The large increase, as compared with the actuals of last year, was due to the fact that the arrears of the value of the medicines supplied last year were paid

for during the year under report. The additional allotment of Rs. 590 over the original budget grant of Rs. 1,200 has been sanctioned in G.O., dated 19th March 1892, Mis. No. 532 M.

52. *Diet of Patients and Sundries and Contingencies.*—During the year under report there has been a decrease of expenditure under both these heads as compared with that of last year, which was due to the causes explained in paragraph 47 of the last year's report. There has been a slight excess expenditure of Rs. 10–7–2 over the sanctioned allotment under the latter head. It is requested that it may be admitted.

53. The total expenditure of the hospital was Rs. 5,914–0–3 against the revised estimate of Rs. 6,040 and Rs. 5,314–6–6, the actuals of 1890–91. The following statement shows the number of in and out patients treated in the Municipal hospital as compared with last year :—

	1890–91.	1891–92.
In-patients	434	460
Out-patients	22,035	21,223
Total ..	22,469	21,683

The amount of sale-proceeds and composition fees of medicines under the rules framed by the Council and approved by Government in its order, No. 974 M., dated 27th September 1887, was Rs. 241–1–8 against Rs. 198–0–10 in 1890–91. A copy of the annual Medical and Sanitary report for 1891–92, received from the District Medical and Sanitary officer, Salem, is herewith submitted. Provision has already been made in the current year's budget for the improvements of the hospital buildings and the opening of a branch dispensary referred to paragraph 1 of the above report, which will be duly attended to. For want of funds, the Council is unable at present to provide for quarters for the Hospital assistants as therein suggested.

54. *Midwife.*—The midwife attached to the Municipal hospital has attended 112 cases against 91 in the previous year, 14 in the lying-in-ward and 98 in the town. The increase is attributed to the midwife's pay during the year having been regulated partly by salary and partly by results gants, sanctioned in G.O., dated 28th August 1891, Mis. No. 1380 M., and introduced from June 1891.

55. *Medical training of women.*—As stated in the last year's report no action was taken by the Council towards the training of female medical practitioners during the year under report for want of funds.

56. *Vaccination—(a) Establishment.*—The charges under this head amounted to Rs. 394–8–0 against Rs. 437–4–11, the actuals of 1890–91. The decrease of charges as compared with that of last year was due to the fact that during the year under report there were only 3 vaccinators against 4 in 1890–91. The charges incurred under the head of *contingencies* were greater than that of last year, owing to the large increase in the number of cases performed and larger number of calves purchased during the year under report. The slight excess expenditure of Rs. 28–2–4 over the revised estimate of Rs. 300 under the latter head may be admitted.

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

—	1890–91.			1891–92.		
	Successful.	Unsuccessful.	Total.	Successful.	Unsuccessful.	Total.
Number of vaccinations performed by Medical subordinates	7	..	7	45	1	46
Number of vaccinations performed by Municipal vaccinators	1,820	160	1,994	3,421	90	3,524
Total ..	1,827	160	2,001	3,466	91	3,570

The average cost of each successful operation performed by Municipal vaccinators was As. 3–4 against As. 6–2 in 1890–91, and all the operations were performed with animal lymph only. The number of prosecutions instituted for failure to have children vaccinated was 54 against *nil* in 1890–91. A copy of the birth register is furnished to all vaccinators in each month.

58. *Registration of Births and Deaths.*—The number of births and deaths registered during the year under report is compared below with that of the previous year :—

—	Births.		Deaths.	
	Number registered.	Rate per mille.	Number registered.	Rate per mille.
1890–91	2,303	34·0	1,790	26·4
1891–92	2,259	33·3	1,724	25·4

The particulars and causes of deaths are shown below :—

	1890–91.	1891–92.
Cholera	218	502
Small-pox	68	22
Fevers	539	372
Dysentery and diarrhœa	150	137
Other causes	815	691
Total ..	1,790	1,724

The number of prosecutions instituted for failure to register births and deaths was *nil* against 30 in 1890–91.

59. *Conservancy, road-cleaning and road-watering—Other charges, such as purchase or hire of carts, purchase and maintenance or hire of bullocks, &c.*—The expenditure under this head amounted to Rs. 5,188–13–11 against the revised estimate of Rupees 5,100 and Rs. 4,203–14–3, the actuals of last year. During the year under report 3 iron air-tight night-soil carts were purchased and paid for and 15 bullocks for night-soil carts have been hired at 6½ rupees per mensem, according to the rates tendered and accepted by the Council at their meeting held on the 10th April 1891. For these reasons the charges were more than that of last year. The additional allotment of Rs. 400 under this head has been sanctioned in G.O., dated 19th March 1892, Mis. No. 532 M.

60. *Cholera charges.*—The outlay under this item amounted to Rs. 136–14–5, against the revised estimate of Rs. 100 and Rs. 37–9–6, the actuals of 1890–91. During the year under report, one of the hospital assistants attached to the Municipal hospital, Salem, was deputed for this work; he was assisted by two medicine distributors who were required to watch the outbreaks and give medicines immediately on attack, before the aforesaid hospital assistant was able to come. This temporary establishment, which was entertained only for 2 months, was sanctioned in G.O., dated 9th January 1892, Mis. No. 52 M. The expenditure was therefore more than that of last year. It is requested that the excess expenditure of Rs. 36–14–5 under this head may be admitted. Cholera was prevalent for some months in the year. The total number of attacks and deaths in each month is given below :—

	Attacks.	Deaths.
April 1891	26	20
May "	5	1
June "	..	..
July "	..	..
August 1891	..	..
September 1891	..	..
October "	112	51
November "	384	166
December "	271	110
January 1892	271	134
February "	12	26
March "	..	..
Total in 1891–92 ..	1,081	502
" 1890–91 ..	372	218

From the above table, it will be observed that there was no cholera from June to September 1891 and in March 1892. The progress of the disease has been fully explained in the District Medical officer's report, a copy of which is herewith submitted to Government. The usual precautions were taken to check the progress of the disease. It will also be observed from the above report that sanitation has received attention. During the year under report the town was inspected by Surgeon-Major D. F. Dymott, Inspector of Vaccination and Deputy Sanitary Commissioner, Madras, and his remarks, reviewed in G.O., dated 5th January 1892, No. 17 M., are noted below :—

"Since my last visit to Salem in 1888, decided improvements have been effected in the town, especially in the collection and storing of rubbish and night-soil and in the water-supply."

61. *Grant IV—Lighting and Miscellaneous Municipal Purposes—Lighting.*—The lighting of the town was carried on departmentally during the year under report, as was done in the previous year. The drain cleaners attached to the establishment for flushing drains, &c., shown under Grant I, were attending to this work in addition to their own, the proportionate cost of their pay being debited to both the heads. The total charges amounted to Rs. 2,503–10–4 against the revised estimate of Rs. 2,480 and Rs. 2,086–15–0, the actuals of 1890–91. The increase, as compared with charges under the above two items, was due to the following causes :—

(1) During the year under report a large number of iron lamp-posts were made and purchased; (2) the value of kerosine oil purchased was also greater, consequent on the larger number of lamps that were burning than that of the previous year; (3) the contribution paid to the District Board for lighting the Suramangalam road was greater than that of last year, as during the year under report all the wooden lamp-posts were substituted by iron posts and at the request of the President, District Board, Salem, the Municipal Council sanctioned their proportionate cost. On the whole there was thus a slight excess expenditure of Rs. 23–10–4 over the revised estimate which, it is requested, may be admitted. The total number of lights put up during the year under report was 48, and the total number in existence on the 31st March 1892 was 503 against 476 in 1890–91; this gives an average of 63 lamps to a square mile, the area of the Municipality being 8 square miles.

62. *Poor-house.*—The following table shows the strength of the institution during the year as compared with 1890–91 :—

	1890–91.	1891–92.
Number of patients remaining at the beginning of the year.	12	9
Do. do. admitted during the year	39	50
Do. do. discharged	40	36
Do. do. died	2	9
Number of disabled paupers fed during the year remaining at the end of the year	9	14
	3,162	3,571

The total cost of this institution was Rs. 631–13–3 against the revised estimate of Rs. 620 and Rs. 506–7–4, the actuals of 1890–91. There was an increase in the number of paupers fed during the year. This accounts for the increased expenditure.

63. *Travellers' Bungalow.*—The number of travellers who halted at this bungalow was 66 against 75 in 1890–91, and the rent realized from them amounted to Rs. 184–8–0 against Rs. 204 in 1890–91. The total charges of the bungalow was Rs. 95–4–6 against Rs. 195–10–0 in 1890–91. The net income to the Municipality was Rs. 89–3–6. With reference to G.O., dated 12th March 1891, No. 564 L., the Council wish to report that the condition of this bungalow is good and its furniture sufficient and in good order.

64. *Public Garden.*—The sewage farm opened near the river, close to the Salem Agraharam street in G Division, was abolished from 1st April 1892, as its result did not prove successful and as the term of the land leased out for the above purpose expired on the 31st March 1892, and the owner was not willing to renew it.

65. *Survey of Land.*—The provision of Rs. 50 made in the revised estimate was not utilized, as a competent surveyor was not available till the close of the year. An experienced classifier, lately employed in the Revenue Settlement Department, has, however, since been appointed in April 1892 to survey the lands situated within the Municipal limits of Salem, and his work is in progress.

66. *Purchase of Fire-engine, &c.*—The sum of Rs. 522 shown under this head represents the value paid for the fire-engine purchased last year and referred to in paragraph 61 of the last year's report.

67. *Compensation for Lands.*—The provision of Rs. 1,000 made under this head was not utilized, as the negotiations for the purchase of the lands required for the extension of certain burial and burning grounds were not completed before the close of the year. Arrangements will, however, be made in the current year for acquiring them under the Land Acquisition Act.

68. *Other Items.*—The details for the sum of Rs. 518–6–0 shown under this head are noted below :—

	Rs.	A.	P.
Cost of gunpowder supplied, wadding expenses of the gun, and the gunner's pay	168	15	0
Town-crier's pay	42	0	0
Law charges	42	6	0
Rent paid for the building occupied by the Salem Literary Society and for the land used for the slaughter-house at Ammápet	65	0	0
Cost of an address bag presented to His Excellency the Governor	20	6	0
Painting and numbering tin tickets	65	8	2
Land-revenue assessment paid for the Municipal lands	114	2	10
Total ..	518	6	0

69. *Census charges.*—The sum of Rs. 304–11–1 shown under this head represents the amount paid to Provincial funds for abstracting the census figures of 1891, agreeably to G.O., dated 8th February 1892, No. 259 M.

70. *Grant V—Supervision and Management—Contribution for Central Office and Audit Establishment.*—The charges incurred under this head amounted to Rs. 422 against Rs. 1,111, the actuals of 1890–91. The decrease was due to the fact that in 1890–91 arrear contributions due for previous years were paid.

71. *Advances recoverable.*—The subjoined table gives particulars of advances made and recovered during the year :—

	Rs.	A.	P.
Balance on the 31st March 189			
Advances made in 1891–92	223	0	0
.. ..	580	2	3
Total ..	803	2	3
Advances recovered ..	502	0	0
Balance on the 31st March 1892 ..	301	2	3

IV.—CLOSING BALANCES, DEBTS, &c.

72. *Closing Balance.*—Deducting the total expenditure of Rs. 61,935–4–1 from the total receipts including the opening balance, Rs. 68,005–2–8, the closing balance was Rs. 6,069–14–7. This amount, together with the deposit balance in cash, corresponded with the balance to the credit of the Municipal fund in the Salem Huzur Treasury as noted below :—

	Rs.	A.	P.	Rs.	A.	P.
Balance of Municipal fund proper as per statement II ..				6,069	14	7
Deposit balance in cash				4,154	7	7
Add amount of uncashed cheques				10,224	6	2
				3,403	1	6
Deduct collections of the 30th March 1892, remitted into the Treasury on the 31st March 1892, but kept under Anamuth in the Treasury	563	9	6	13,627	7	8
Deduct collections of the 31st idem not remitted.	905	9	7			
Amount drawn from the Treasury but not disbursed	14	6	1			
				1,483	9	2
Balance in Treasury as per Treasury Deputy Collector's letter, dated 18th May 1892, No. 1175, Account				12,143	14	6

73. *Municipal Accounts.*—During the year under report, M.R.Ry. Toke Venkatapathi Naidu Garu, Assistant Inspector of Local Fund Accounts, audited the accounts of this Municipality for the year 1890–91. He found the account work was, on the whole, satisfactorily carried out—*vide* his audit report, paragraph 105.

74. *General Remarks.*—The statements and accounts herewith submitted have been prepared in accordance with the instructions contained in G.O., dated 10th December 1891, No. 2193 M., and G.O., dated 4th April 1892, No. 644 M. This and the auditor's arrival here on the 19th May 1892, to audit the accounts which he completed only on the 11th instant, have rendered the submission of this report unavoidably late. The audited figures have been adopted in all the statements herewith submitted.

ENCLOSURE.

ANNUAL Medical and Sanitary Report on the Salem Municipality for the year 1891–92.

Hospital.—The out-patients' building was whitewashed and the cholera-shed and dead-house repaired during the year and the general wards and latrines are now in want of petty repairs and whitewashing. The accommodation for out-patients is in need of improvement and a more substantial contagious disease shed is required; at present the medical subordinates attached to the hospital are allowed house-rent so that they may be able to obtain private quarters as close to the hospital as possible, but it would be much more satisfactory if some of the ground behind the hospital compound was acquired and public quarters built thereon for these subordinates.

The popularity of the institution has been maintained, but the straggling nature of the town requires that a branch dispensary should be opened between Ammápet and Salem proper, so that medical aid may be more accessible to the inhabitants of those parts of the Municipality.

2. *Medical Subordinates.*—Two medical subordinates have been attached to the hospital during the year and have performed their duties on the whole satisfactorily.

3. *Official visits.*—The hospital was visited by the Surgeon-General with the Government of Madras and municipal councillor M.R.Ry. Narasinga Row Garu.

4. *Attendance.*—Four hundred and sixty in-patients and 21,223 out-patients were treated during the year and the daily average attendance was 14·60 and 129·32, respectively, as compared with 434 in-patients and 22,035 out-patients treated in the previous year, with a daily average attendance of 16·68 and 132·35. There was an increase in the number of in-patients, but a small decrease in the daily average attendance which cannot be attributed to any particular cause. Also there was a small decrease in the number and attendance of out-patients which was due to the great prevalence of influenza for a part of the previous year.

The following statement compares the attendance for the past 5 years :—

Years.	Number treated.		Average daily attendance.	
	In.	Out.	In.	Out.
1887–88	315	21,168	15·43	122·47
1888–89	440	16,041	16·40	94·97
1889–90	519	17,587	18·45	105·39
1890–91	434	22,035	16·68	132·35
1891–92	460	21,223	14·60	129·32

5. *Diseases.*—The most common causes of sickness were skin diseases, ulcers, abscesses, boils, inflammation of external ear, syphilitic and rheumatic affections, fevers, ophthalmia, bronchitis, asthma, dyspepsia, worms, dysentery, diarrhœa, and cholera.

6. *Deaths.*—Thirty-seven deaths occurred amongst the in-patients from the following diseases : cirrhosis of liver 2, debility 5, extravasation of urine 1, fever 1, septicæmia 1, necrosis of bone 1, injuries 4, pneumonia 3, phthisis 2, anæmia 1, vesical calculus 1, labour 1, cholera 7, dysentery 2, hæmoptysis 1, disease of heart 1, dropsy 2, Bright disease 1.

7. *Operations.*—37 major and 653 minor operations were performed with two deaths.

8. *Midwife.*—The midwife attached to the hospital attended 112 cases of labour, of which 14 were in-patients and 98 out-patients, as compared with a total of 91 cases in the previous year, and the increase is attributed to the midwife's pay during the year having been regulated partly by salary and partly by result grants.

9. *Health of the Municipality.*—2,259 births and 1,724 deaths were registered during the year, as compared with 2,303 births and 1,790 deaths in the previous year, and according to the preliminary census of 1891 which showed the population to be 67,710, the birth-rate per mille for the year was 33·3 and the death-rate 25·4. The unusual dryness of the season was favorable to the public health during the first half of the year, in spite of the great scarcity of water for all purposes; but the advent of the north-east monsoon was accompanied by a severe epidemic of cholera, which also existed in the neighbouring parts of the district, and persisted till the early part of February, mostly affecting the eastern parts of the Municipality, Ammápet, Ponnammapet Kitchapoliem, and parts of Salem proper, whereas Hoga and Shevapett which in previous years have suffered so much were very little affected. All the usual precautions were taken to check the progress of the diseases, but with little effect; and of 1,081 cases, 502 proved fatal, and of 676 cases attended by the medical subordinates detailed for the purpose, 231 died. Small-pox existed in a sporadic form during eight months of the year, but was less prevalent than in previous year, and only 22 deaths were registered as compared with 68 in the previous year. Fevers and all other diseases were less prevalent than in the previous year.

10. *Vaccination.*—Vaccination has been compulsory from the 1st March 1891, and very little difficulty has been experienced in getting the people to attend the appointed places for the purpose. Two male and one female vaccinators were employed and performed 3,421 successful vaccinations as compared with 1,820 in the previous year, fresh calf-lymph only being used; and now the system of issuing notices is understood and registers of current births and of all other unvaccinated persons have been prepared. Rapid progress should be made in working off all arrears, and when this has been effected, it will be an easy matter to keep pace with the birth-rate and to perform the work with a smaller establishment.

11. *Sanitation*—has received attention though no noticeable progress has been made. The long-continued drought and great scarcity of water has necessitated the sinking of 4 new wells and the deepening of most of the public wells which has helped to maintain the supply though it is still very scanty. There has been no alteration in the number of public latrines which are mostly of a primitive character and are altogether insufficient for the population; but one masonry and two tatty latrines were reconstructed; four rubbish depots were maintained and as the sale of the accumulations has been small owing to there being little demand, the depots at Kumarsa-mipett and Ammapet have become overcrowded and either more space or fresh sites are required. The drainage is as bad as ever, and though the matter is under consideration, yet no definite scheme has been decided upon. The extension of the system of private scavengering of latrines and cess-pools require continued attention.

SALEM,
31*st May* 1892. (Signed) A. N. ROGERS-HARRISON, Surgeon-Major,
District Medical and Sanitary Officer.

Submitted.

2. The roads are generally in a fair condition, though the inner lanes require more particular attention. The Council is scarcely consistent with itself in regretting the abolition of the permanent road-gang system which it resolved on of its own motion at a large meeting just a few months ago in passing the budget.

3. The low attendance at the present important meeting is much to be regretted but for my part I must say that having been in camp, I was not aware of the meeting.

28*th June* 1892. (Signed) G. KOTHANDARAMAYYA,
Divisional Officer.

No. 2175-Eng.

Forwarded.

I would ask attention to the remarks of the District Medical officer on the latrine accommodation in the town.

30*th June* 1892. (Signed) G. STOKES,
Collector.

ORDER—dated 2nd September 1892, No. 1432 M., Local and Municipal.

The receipts and charges of the Salem Municipality for 1891–92 are compared below with the budget and revised estimates for the year and the actuals of 1890–91:—

	Actuals, 1890–91.	Budget estimate, 1891–92.	Revised estimate, 1891–92.	Actuals, 1891–92.
Receipts.				
	Rs.	Rs.	Rs.	Rs.
Balance brought forward	2,077	1,180	— 250	— 254
Tax on Arts	8,999	12,010	15,010	A 10,975
,, Buildings and Lands	14,781	18,920	26,520	A 22,875
,, Vehicles and Animals	1,962	2,000	2,350	2,365
,, Carts	2,725	2,750	2,750	2,679
Tolls	7,553	7,570	7,310	7,319
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	1,082	1,100	1,115	583
Conservancy Receipts	120	100	100	74
Fees and Revenue from Educational Institutions	6,943	7,410	7,400	6,460
,, ,, ,, Medical Institutions	198	250	250	241
Income from Markets and Slaughter-houses	4,221	4,350	4,520	A 4,286
License Fees	503	230	400	672
Other Fees	893	1,000	1,510	1,479
Fines under Municipal and other Acts	2,091	2,110	1,750	1,504
Grants and Contributions from Government	3,001	5,270	4,810	2,995
,, ,, ,, Local Boards	80	2,300	2,410	2,645
Recoveries for Services to Private Individuals	238	200	300	376
Miscellaneous	3	..	680	669
Advances Recovered	76	..	..	62
Total	57,565	68,750	78,970	68,005

	Actuals, 1890–91.	Budget estimate, 1891–92.	Revised estimate, 1891–92.	Actuals, 1891–92.
Charges.	Rs.	Rs.	Rs.	Rs.
GRANT I—				
New Works—				
Buildings	1,803	5,000	4,900	160
Drainage	891	..	..	
Water-supply	..	200	900	629
Repairs—				
Communications	3,803	4,500	4,500	P 3,868
Buildings	2,191	2,200	2,940	1,719
Drainage	1,680	1,790	1,800	1,784
Water-supply	169	300	2,150	2,020
Establishment	420	420	420	420
Tools and Plant and other Stores	46	100	150	124
Total	11,003	14,510	17,760	11,724
GRANT II—				
Training Schools	213	250	250	249
Municipal Schools—				
On the Salary System	11,201	12,890	12,000	11,753
On the Salary-results System	2,431	3,390	3,370	3,065
Results Grants	397	1,000	1,000	510
Inspection	189	190	190	192
Total	14,431	17,720	16,810	15,769
GRANT III—				
Hospitals and Dispensaries	5,314	5,260	6,040	5,914
Contributions	382	720	610	254
Vaccination	698	680	700	723
Registration of Births and Deaths	548	490	490	479
Conservancy, Road-cleaning and Road-watering	15,878	17,200	17,350	17,172
Total	22,820	24,350	25,190	24,542
GRANT IV—				
Lighting	2,087	2,480	2,480	2,504
Markets and Slaughter-houses	111	..	..	..
Choultries	506	580	620	632
Travellers' Bungalows	196	110	110	95
Public Garden, Survey of Land, Fire and other charges	1,201	2,620	2,700	1,960
Total	4,101	5,790	5,910	5,191
GRANT V—				
Supervision and Management	5,177	5,170	4,500	4,437
Advances Recoverable	102	..	..	140
Refunds	185	200	200	132
Balance	— 254	1,010	8,600	6,070
Grand Total	57,565	68,750	78,970	68,005

The principal variations between the revised estimate and the actuals of 1891–92, except in the cases noted below, are explained in the Chairman's report:—

A. Decreases due to short collections.
B. Decrease not explained.

2. The Municipal Council held only 22 meetings against 29 in 1890–91. The average attendance of the official members was satisfactory, but that of the non-officials was poor. Eight seats were filled by election during the year, and all of these were contested, but only 43·3 per cent. of the voters interested attended the poll.

3. *Receipts.*—(1) The net current demand of the tax on arts shows a falling off, which is attributed by the Chairman mainly to the adverse season. There was, however, a slight increase in the demand of the tax on buildings, while that of the tax on lands remained stationary. It is observed that a survey of the lands in the Municipality, which will ensure the accuracy of the land-tax registers, is now in progress.

(2) The current collections, though on the whole better than in the preceding year, continued to be very bad, no less than one-third of the current demand remaining unadjusted at the close of the year. The arrear collections, too, were not all that could be desired, the amount unadjusted at the close of the year being no less than Rs. 5,239, dating as far back as 1885–86. Thus the total amount outstanding was more than Rs. 20,000, the amount covered by all the coercive processes issued was

only Rs. 7,809 and nearly one-third of these were unexecuted at the close of the year. The Government will be forced to take action in the matter if the collections in the current year do not improve. The current collections of other receipts were better than in 1890–91, but there should not have been any outstandings under market rents, slaughter-house rents and private scavenging fees. The arrears under the head last named date back to 1887–88. If, as is stated, the greater portion of these is irrecoverable, no more time should be lost in writing them off the accounts. There seems no valid reason why they should not have been adjusted during the current year. From the remarks at the close of paragraph 5 of the Chairman's letter, it appears highly probable that steps to collect the arrears of the arts tax at any rate were not really taken until very nearly the close of the year.

(3) The steps taken by the Municipal Council to extend the private scavenging system were in the right direction. The system was worked at a loss of Rs. 54, but the Government trusts that it will be made at least self-supporting in the current year. The fees should invariably be collected in advance.

(4) The sum realized under license-fees was satisfactory. The falling off under fines is to be regretted and the explanation offered of it is not understood.

(5) The amount realized by the sale of rubbish was exceedingly small. It appears, however, that a considerable quantity of sweepings, &c., was collected and stored. Care should be taken to give wide publicity to the sales, and if it is still found that there is no demand for the rubbish, effect should be given to the suggestion of the Deputy Sanitary Commissioner in paragraph 2 of his notes of inspection of the town, embodied in G.O., dated 5th January 1892, No. 17 M.

(6) The communications promised in paragraphs 16 and 30 of the Chairman's report should be expedited.

4. *Expenditure—Public Works.*—No new work of any importance was undertaken during the year. The total outlay on communications amounted to Rs. 3,868, or 52·8 per cent. of the income from tolls. The town roads are reported to have been generally in fair condition, and the Government notes with satisfaction that the repair of the smaller streets and lanes is being attended to. The result of the abolition of the road-gang system—the grounds for which should have been stated—should be specially mentioned when the budget for next year is submitted to Government. The communication referred to in paragraph 38 of the Chairman's report is awaited.

5. *Education.*—The net expenditure on education was Rs. 6,405, or 13·9 per cent. of the income from taxation. Of this sum Rs. 1,171 was devoted to secondary and the remainder to primary education. The attendance of the second-grade college maintained by the Municipal Council improved, but the results of the public examinations, though better than those of the previous year, cannot be considered altogether satisfactory. The Municipal Council also maintained 16 primary schools—2 on the salary system and 14 on the salary-results system—and aided 14 schools with results grants, the corresponding figures for the previous year being 12 and 13 respectively. These schools did satisfactory work. The average cost of educating each pupil in the Municipal college and the Shevapett salary-system school continued to be high, and steps should be taken to effect a reduction in the current year. The percentage of pupils receiving instruction in the Municipal and aided schools to the male population of school-going age rose from 26·5 to 32·3, but was still much below the average for all municipalities in 1890–91, namely, 44·8. It is to be regretted that only 51 per cent. of the allotment for result grants was utilized during the year. That the allotment for training schools was utilized in full was satisfactory, but the Council should take measures to compel managers of aided schools to employ none but qualified teachers.

6. *Medical Relief.*—The number of in-patients treated in the Municipal hospital rose from 434 to 460, but there was a decrease of 812 in the number of out-patients, which is explained by the District Surgeon. From paragraph 1 of that officer's report it appears that house-rent is now paid to the medical subordinates attached to the Municipal hospital. This should be discontinued from the date of the receipt of this order. The midwife continued to do good work.

7. *Vaccination and Vital Statistics.*—The increase in the number of vaccine operations performed, the high percentage of success attained and the exclusive use of animal lymph, are satisfactory features of the year's administration. The number of infants vaccinated per mille of the population was 21·5 against 13·2 in the previous year, and the average cost of each successful operation was a little more than half what it was in that year. Further efforts must be made to make infantile vaccination keep pace with the birth-rate. Registration of vital statistics was less complete than in 1890–91 very probably owing to the fact that the Council instituted no prosecutions against persons who failed to register births or deaths. It is hoped that more attention will be paid to the matter in the current year.

8. *Sanitation.*—Nearly the whole of the allotment under this head was utilized during the year, though the expenditure amounted to only 25·2 per cent. of the current receipts against 31·1 per cent. in 1890–91. The Government is glad to learn from the report of the recent inspection of the Deputy Sanitary Commissioner that the sanitation of the town is receiving attention, but it is much to be regretted that the number of public latrines was not supplemented during the year, although the Collector in his endorsement on the Municipal budget for 1891–92, and the Government in G.O., dated 28th September 1891, No. 1537 M., have called the Council's attention to the matter, which should be now seen to without further delay. The District Surgeon's remark in paragraph 11 of his report should receive the special attention of the Council in the current year.

9. *General Remarks.*—As regards the admission of the excess expenditure referred to in paragraphs 43, 52, 56, 60 and 61 (1) of his report, the Chairman should submit a statement showing the excess in each case over the *sanctioned allotments* for the year. The circumstances under which the cost of the address bag presented to His Excellency the Governor was debited to Municipal funds, notwithstanding the Government orders noted in the margin, should be explained. The balance at the close of the year amounted to Rs. 6,070, or 8·9 per cent. of the year's receipts. The Chairman's report is full and clear. The information contained in paragraph 2, however, should have appeared in a much briefer form. It was quite needless to give the names of councillors who created vacancies or of those gentlemen who succeeded them or were re-appointed; lists similar to that in paragraph 3 should not appear in future reports and the information given in the statements at paragraphs 16, 19, 32, 38, 39 and 45 of the Chairman's report was in some cases unnecessary and in others could have been embodied in half-a-dozen words in the paragraphs to which the statements are appended. Tabular statements should be avoided as much as possible in the body of reports, as they not only take up much space but are costly to print. The administration of Municipal affairs was, on the whole, rather more successful than in the previous year. The collection of taxes, education and the registration of vital statistics, however, demand the increased attention of the Municipal Council.

G.O., dated 21st May 1888, No. 529 M.
" " 18th Feb. 1889 " 199 "

(True Extract.)

J. F. PRICE,
Chief Secretary.

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

Exd. A. Raitt.

Govt. of {1892} Madras.

LOCAL AND MUNICIPAL.

Issued

Recd. Encl.

G.O., 2nd Sept. 1892, No. 1432 M.

SEPTEMBER.

Municipal Report.

Reviewing the Salem — for 1891–92.

Enclosure No 4
to Letter No 598 of 92

RECEIVED
31 JUN 1892
G. S. [illegible]

Salem Municipality

Annual Statements
for
1891—92

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Salem during the official year 1891/92.

—	Actuals, 1891–92. Details of Minor Heads.	Actuals, 1891–92. Totals of Major Heads.	Budget Estimate for 1891–92, *including* subsequent allotments.	Revised Estimate for 1891–92.	Actuals, 1890–91 (audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. BALANCE BROUGHT FORWARD—					
a. Municipal Fund	-254 1 8		1,180 " "	-250 " "	2,077 5 "
b. Endowments	" " "		" " "	" " "	" " "
c. Water-tax Fund	" " "	-254 1 8	" " "	" " "	" " "
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	10,975 6 "		12,000 " "	15,000 " "	8,997 3 "
b. Tax on buildings (section 63) ..	21,700 2 "		18,000 " "	25,000 " "	13,987 10 "
c. Tax on lands (section 63) ..	1,175 " 10		900 " "	1,500 " "	798 1 1
d. Water-tax on buildings and lands (section 75)	" " "		" " "	" " "	" " "
e. Tax on vehicles with springs and palanquins (section 77) ..	902 " "		650 " "	900 " "	621 12 "
f. Tax on animals (section 77) ..	1,462 4 "		1,350 " "	1,450 " "	1,340 8 "
g. Tax on carts and other vehicles without springs (section 85) ..	2,678 12 "		2,750 " "	2,750 " "	2,725 " "
h. Tolls (section 91)—					
9,099- — Gross receipts	7,319 5 7		7,570 " "	7,310 " "	7,553 6 "
1,779- 10. 5 Less Local Fund share ..					
7319. 5. 7					
i. Penalties on account of—					
i. Tax on arts	" 5 "		10 " "	10 " "	2 2 "
ii. Tax on buildings ..	" 1 "		10 " "	10 " "	" 5 "
iii. Tax on lands	" " "		10 " "	10 " "	" " "
iv. Water-tax on buildings and lands	" " "		" " "	" " "	" " "
v. Tax on vehicles, &c. ..	" " "		" " "	" " "	" " "
vi. Tax on animals	" " "		" " "	" " "	" " "
vii. Tax on carts, &c. ..	" " "		" " "	" " "	" " "
viii. Evasion of tolls	" " "	46,213 4 5	" " "	" " "	" " "
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds	" " "		" " "	" " "	" " "
b. Ferry rents	" " "		" " "	" " "	" " "
c. Fees under Act II of 1888 ..	" " "		" " "	" " "	" " "
Carried over		46,213 4 5	43250 " "	53,940 " "	36,020 15 1

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Salem during the official year 1891-92—*cont.*

	Actuals, 1891–92.		Budget Estimate for 1891–92, *including* subsequent allotments.	Revised Estimate for 1891–92.	Actuals, 1890–91 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.			
1	2	3	4	5	6
Brought forward	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
		46,213 4 5	43,250 - -	53,940 - -	36,020 15 1
4. Revenue derived from Municipal property and powers apart from taxation—					
a. i. Rent of lands	- - -		- - -	- - -	- - -
ii. Rent of buildings ..	10 - -		10 - -	16 - -	3 - -
iii. Avenue receipts	53 6 4		540 - -	540 - -	539 14 6
iv. Fees from Travellers' Bungalows	184 2 -		200 - -	200 - -	204 - -
b. i. Sale-proceeds of lands	15 - -		- - -	15 - -	- - -
ii. Produce of lands, gardens, &c.	110 6 8		150 - -	150 - -	105 8 11
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	269 1 10		200 - -	200 - -	229 3 -
c. Conservancy receipts—					
Sale-proceeds of night-soil, street refuse, &c.	73 6 10		100 - -	100 - -	139 3 -
d. i. Fees from educational institutions	6,459 1 5		7,400 - -	7,400 - -	6,340 5 9
ii. Other revenue from educational institutions ..	- - -		10 - -	- - -	3 - -
e. i. Sale-proceeds and composition fees of medicines ..	241 1 8		250 - -	250 - -	198 - 10
ii. Other Hospital receipts ..	- - -		- - -	- - -	- - -
f. i. Income from markets ..	2,393 1 9		2,400 - -	2,500 - -	2,388 15 9
ii. ,, slaughter-houses.	1,892 1 2		1,950 - -	2,020 - -	1,832 4 9
g. Other fees					
i. Distraint fees	28 - -		50 - -	50 - -	10 12 -
ii. License fees	627 6 5		230 - -	400 - -	502 1 6
iii. Cartstand fees	1,458 2 3		950 - -	1,460 - -	880 2 10
miscellaneous fees					
h. Fines under Municipal and other Acts	1,504 4 -		2,110 - -	1,760 - -	2,090 13 6
i. Interest on investments—					
i. General, including choultries	- - -		- - -	- - -	- - -
ii. Educational	- - -		- - -	- - -	- - -
iii. Medical	- - -		- - -	- - -	- - -
j. Premium on loans	- - -	15,298 5 3	- - -	- - -	- - -
Carried over		61,511 9 8	59,800 - -	70,995 - -	52,091 1 5

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Salem during the official year 1891-9 —*cont.*

	Actuals, 1891–92.		Budget Estimate for 1891–92, *including* subsequent allotments.	Revised Estimate for 1891–92.	Actuals 1890–91 (audited
	Details of Minor Heads	Totals of Major Heads.			
1	2	3	4	5	6
Brought forward	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
		61,511 9 8	59,800 - -	70,995 - -	52,091 1 5
5. Grants and contributions—					
a. From Government—					
i. Education—					
Normal stipends ..	46 8 4		110 - -	110 - -	72 12 1
Buildings	91 5 6		1,800 - -	1,680 - -	74 4 10
Schools	2,857 7 1		3,360 - -	2,970 - -	2,858 8 6
ii. Medical	2945 4 11		- - -	- - -	- - -
iii. Other purposes—					3000 9 5
Communications ..	- - -		- - -	- - -	- - -
Water-supply	- - -		- - -	- - -	- - -
Drainage	- - -		- - -	- - -	- - -
Sanitation	- - -		- - -	- - -	- - -
Other purposes ..	- - -		- - -	50 - -	- - -
b. From Local Boards—					
i. Education	- - -		- - -	- - -	- - -
ii. Medical	2,350 - -		2100 - -	2,100 - -	79 8 1
iii. Other purposes	295 4 4		200 - -	340 - -	- - -
	2645 4 4				
c. Other grants and contributions—					
i. Education	- - -		- - -	- - -	- - -
ii. Medical	- - -		- - -	- - -	- - -
iii. Other purposes	- - -	5,620 9 3	- - -	- - -	- - -
6. Miscellaneous—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	376 1 -		200 - -	300 - -	238 3 6
ii. Other purposes	- - -		- - -	- - -	- - -
b. Other items—					
i. Fishery rents	- - -		- - -	- - -	- - -
ii. Refunds of Expenditure of previous year	667 12 5		- - -	670 - -	- - -
iii. Fee for numbering carts, &c.	1 4 0	1,045 1 5	- - -	5 - -	2 13 -
Carried over		68,197 4 4	67,570 - -	79,220 - -	55,412 3 5

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Salem during the official year 1891-92—*cont.*

1	Actuals, 1891–92. Details of Minor Heads. (2) RS. A. P.	Actuals, 1891–92. Totals of Major Heads. (3) RS. A. P.	Budget Estimate for 1891–92, *including* subsequent allotments. (4) RS. A. P.	Revised Estimate for 1891–92. (5) RS. A. P.	Actuals, 1890–91 (audited figures). (6) RS. A. P.
Brought forward		68,197 4 4	67,570 - -	79,220 - -	55,412 3 5
7. Extraordinary and debt—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.	- - -		- - -	- - -	- - -
b. Loans—					
i. From Government ..	- - -		- - -	- - -	- - -
ii. In the market from private individuals	- - -		- - -	- - -	- - -
c. Realizations of Sinking fund for repayment of loans.	- -		- -	- - -	- - -
d. Advances—					
i. Permanent	12 -		- - -	- - -	- - -
ii. Others	50 -	62 - -	- - -	- - -	75 11 2
Total Receipts ..		68,259 4 4	67,570 - -	79,220 - -	55,487 11 7
Grand Total ..		68,605 2 8	68,750 - -	78,970 - -	57,565 3 7

Note to Statement I.

1. Tax on arts, &c., is levied on ~~the first~~ / all classes.
2. Tax on buildings is levied at 7½ per cent. and tax on lands at ~~annas~~ ~~per cent. of rent value~~ Re. 1 per acre of punja garden ~~for every 80 square yards.~~ & 8 as per acre of punja.
3. Water-tax on buildings and lands is levied ~~at~~ nil per ~~cent.~~
4. Tax on vehicles and animals is levied at —— the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4 per cart per annum.
6. Tolls are levied at 3/4 the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. dated 26 March 1890 No 492 Mun.
8. The house-tax registers were last revised in the official year ,, and the land tax registers in the official year 89-90
9. Total extent of land assessed is — acres. 1,812.50
10. The mode of estimating the annual rental of houses and lands is as follows :—

In the case of rented buildings the actual rent per annum is taken to be the annual rental; and in the case of other buildings, 8 percent per annum of their [illegible] value is taken to be the annual rental. The land tax is levied on the average rate of one rupee per acre of punja garden and a 8 per acre of punja lands under Sec. 63 (c) of the District Municipalities Act.

[illegible]

Chairman.

CR

15

Statement I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act IV of 1884 for the official year 1891-92.

Name of Institution.	Amount of Funded Capital.	Opening Balance.	Interest or Produce of Land.	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.	

Chairman.

STATEMENT II.—Expenditure from the Municipal Fund of the Town of Salem for the official year 189/-92.

—	1891-92. Details of Minor Heads.	1891-92. Totals of Major Heads.	Budget Estimate for 1891-92, *including* subsequent allotments.	Revised Estimate for 1891-92.	Actuals, 1890-91 (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	- - -		- - -	- - -	- - -
b. Buildings	1159 11 2		5,000 - -	4,300 - -	1,802 14 10
c. Drainage	- - -		- - -	- - -	890 3 4
d. Water-supply	629 4 3	1,788 15 5	200 - -	700 - -	- -
2. REPAIRS—					
a. Communications	3868 2 5		4,500 - -	4,520 - -	2,803 8 8
b. Buildings	1,718 11 8		2,200 - -	2,210 - -	2,190 11 7
c. Drainage—					
i. Repairs to works ..	105 4 3		100 - -	110 - -	- - -
ii Establishment for flushing drains, &c.	1,678 12 1		1,690 - -	1,690 - -	1,679 12 3
d. Water-supply—					
i. Repairs to works, machinery, &c.	1,611 5 4		100 - -	1,700 - -	4 - -
ii. Establishment	403 6 9	9,390 12 6	200 - -	450 - -	169 3 7
3. ESTABLISHMENT	419 15 9	419 15 9	420 - -	420 - -	419 11 -
4. TOOLS AND PLANT AND OTHER STORES.	124 - 9	124 - 9	100 - -	150 - -	45 14 3
5. CONTRIBUTIONS—					
a. To Local Boards for works ..	- - -		- - -	- - -	- - -
b. To Provincial Funds for scrutiny of estimates, &c.	- - -		- - -	- - -	- - -
c. To others for public works ..	- - -		- - -	- - -	- - -
Total, Grant I ..		11,723 12 5	14,510 - -	17,760 - -	11,002 6 6
GRANT II—(*Education*).					
1. TRAINING SCHOOLS—					
a. Contributions to Local Boards ..	- - -		- - -	- - -	- - -
b. Stipends to Normal students ..	230 - -		- - -	- - -	- - -
Travelling allowance to do.	15 - -	245 - -	240 - -	240 - -	208 5 7
			10 - -	10 - -	
2. MUNICIPAL SCHOOLS—					
i. On Salary System—					
a. Establishment	11,033 14 3		12,070 - -	11,180 - -	10,569 14 9
b. Contingencies	719 5 9	11,753 5 2	820 - -	820 - -	657 5 1
Carried forward		12,002 3 8	13,140 - -	12,250 - -	11,414 11 3

Statement II.—Expenditure from the Municipal Fund of the Town of Salem for the official year 189/-92—*cont.*

—	1891-92. Details of Minor Heads.	1891-92. Totals of Major Heads.	Budget Estimate for 1891-92, *including* subsequent allotments.	Revised Estimate for 1891-92.	Actuals, 1890-91 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT II—(*Education*).—cont.		12,002 3 8	12,140 - -	12,250 - -	11,414 11 3
ii. On Salary-Results System—					
a. Fixed Payments	2,134 10 3		2,160 - -	2,140 - -	1701 6 2
b. Results Grants	430 7 9		700 - -	700 - -	361 6 4
c. Contingencies	499 14 5	3,064 - 5	530 - -	530 - -	367 15 -
3. SALARY GRANTS	- - -	- - -	- - -	- - -	- - -
4. RESULTS GRANTS	510 4 2	510 4 2	1000 - -	1000 - -	327 3 8
5. COMBINED GRANTS—					
a. Fixed Payments	- - -		- - -	- - -	- - -
b. Results Grants	- - -	- - -	- - -	- - -	- - -
6. INSPECTION—					
a. Contributions to Local Boards ..	- - -		- - -	- - -	- - -
b. Municipal Inspectors—					
i. Establishment	180 - -		180 - -	180 - -	179 9 -
ii. Contingencies	12 - -	192 - -	10 - -	10 - -	12 - -
7. MISCELLANEOUS—					
a. Building grants	- - -		- - -	- - -	- - -
b. Common gymnasium—					
i. Establishment	- - -		- - -	- - -	- - -
ii. Contingencies	- - -	- - -	- - -	- - -	- - -
c. Other items	- - -	- - -	- - -	- - -	- - -
Total, Grant II ..		4,768 8 8	17,720 - -	16,810 - -	14,431 2 5
GRANT III.—(*Sanitation and Medical Services*).					
1. HOSPITALS AND DISPENSARIES—					
a. Establishment	1,946 12 -		1,860 - -	1,757 - -	1,947 6 10
b. Medicines and Supplies ..	758 - -		1,100 - -	1,790 - -	752 10 2
c. Diet of Patients	1,080 - -		1,200 - -	1,200 - -	1,351 9 8
d. Sundries and Contingencies ..	1,110 - -		1,020 - -	1,100 - -	1,327 6 10
e. Contributions to Local Boards ..	- - -		- - -	- - -	- - -
&c. &c. &c. ..		5,894 12 -	5,200 - -	6040 - -	5,377 6 6
Carried forward					

Statement II.—Expenditure from the Municipal Fund of the Town of Salem for the official year 1891-92—*cont.*

—	1891-92. Details of Minor Heads.	1891-92. Totals of Major Heads.	Budget Estimate for 1891-92, *including* subsequent allotments.	Revised Estimate for 1891-92.	Actuals, 1890-91 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT III.—*Sanitation and Medical Services*—cont.		5,914 - 3	5,260 - -	6,040 - -	5,314 6 6
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—					
i. Medical College ..	46 - -		330 - -	275 - -	82 - -
ii. Sanitary Inspection ..	163 - -		330 - -	275 - -	210 - -
iii. Medical Reserve staff ..	37 - -		50 - -	50 - -	81 - -
iv. Cutlers' Establishment ..	8 - -		10 - -	10 - -	7 - -
b. CONTRIBUTIONS TO LOCAL BOARDS, &c., FOR—		254 - -			
i. Medical Schools ..	- - -		- - -	- - -	- - -
ii. Reserve staff	- - -		- - -	- - -	- - -
&c., &c., &c. ..					
c. OTHER CONTRIBUTIONS	- - -	- - -	- - -	- - -	- - -
3. VACCINATION—					
a. Establishment	394 8 -		400 - -	400 - -	437 4 11
b. Contingencies	328 2 4		280 - -	360 - -	260 9 7
c. Contributions to Local Boards ..	- - -		- - -	- - -	- - -
		722 10 4			
4. REGISTRATION OF BIRTHS AND DEATHS—					
a. Establishment	430 1 3		430 - -	430 - -	431 1 3
b. Contingencies	49 - -		60 - -	60 - -	117 - -
		479 1 -			
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—					
a. i. Establishment	11,244 4 4		11,450 - -	11,260 - -	11,184 14 11
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	5,188 13 11		5,110 - -	5,400 - -	1,200 14 3
b. Private scavenging—					
i. Establishment	430 1 3		430 - -	420 - -	420 3 11
ii. Contingencies, such as cost of scavenging carts, &c. ..	- - -		- - -	- - -	- - -
c. Cholera charges	136 11 5		100 - -	100 - -	37 9 6
d. Contingencies	171 12 3		110 - -	160 - -	31 - 10
&c., &c., &c. ..					
		17,171 13 11			
Total, Grant III ..		24,541 9 6	24,350 - -	25,170 - -	22,820 1 10

Statement II.—Expenditure from the Municipal Fund of the Town of Salem for the official year 1891-92—*cont.*

—	1891-92. Details of Minor Heads.	1891-92. Totals of Major Heads.	Budget Estimate for 1891-92, *including* subsequent allotments.	Revised Estimate for 1891-92.	Actuals, 1890-91 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT IV.—(*Lighting and Miscellaneous Municipal purposes*).					
1. LIGHTING—					
a. Establishment	280 - -		280 - -	280 - -	280 - -
b. Contingencies	1,985 6 10		2,050 - -	2,050 - -	1,683 4 -
c. Contribution to P. W. D. for lighting Municipal roads	238 3 6	2,503 10 4	150 - -	150 - -	123 11 -
2. i. MARKETS—					
a. Establishment	- - -		- - -	- - -	- - -
b. Contingencies	- - -		- - -	- - -	- - -
ii. SLAUGHTER-HOUSES—					
a. Establishment	- - -		- - -	- - -	74 - -
b. Contingencies	- - -		- - -	- - -	36 10 2
3. CHOULTRIES—					
a. Establishment	168 - -		170 - -	170 - -	168 - -
b. Contingencies	101 15 4		60 - -	100 - -	60 - 11
c. Feeding Travellers	361 15 11	631 15 3	350 - -	350 - -	278 6 5
4. TRAVELLERS' BUNGALOWS—					
a. Establishment	91 12 -		100 - -	100 - -	95 14 -
b. Contingencies	3 8 6	95 4 6	10 - -	10 - -	99 12 -
5. AVENUES—					
a. Establishment	- - -		- - -	- - -	- - -
b. Contingencies	- - -	- - -	- - -	- - -	- - -
6. PUBLIC GARDEN—					
a. Establishment	179 8 -		180 - -	180 - -	179 12 -
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	31 12 10	211 4 10	20 - -	35 - -	5 3 -
7. SURVEY OF LAND	- - -	- - -	- - -	50 - -	- - -
8. FIRE—					
a. Establishment	- - -		- - -	- - -	- - -
b. Purchase of fire-engine, buckets, repairs, &c.	522 - -	522 - -	520 - -	520 - -	- - -
9. OTHER CHARGES—					
i. Work done for private individuals other than private scavenging	- - -		- - -	- - -	- - -
Carried over		964 - 1	3,850 - -	3,935 - -	3,081 12 6

Statement II.—Expenditure from the Municipal Fund of the Town of Salem for the official year 1891-92—*cont.*

1	2. Details of Minor Heads (1891–92) RS.	A.	P.	3. Totals of Major Heads (1891–92) RS.	A.	P.	4. Budget Estimate for 1891–92, *including* subsequent allotments. RS.	A.	P.	5. Revised Estimate for 1891–92. RS.	A.	P.	6. Actuals, 1890–91 (audited figures). RS.	A.	P.
B. forward GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.				3,964	-	11	3,890	-	-	3,995	-	-	3,084	12	6
9. Other Charges—*cont.*															
ii. Rewards for destruction of wild animals and snakes ..	-	-	-				[illegible]	-	-	-	-	-	17	11	-
iii. Printing	392	2	4				400	-	-	400	-	-	367	15	6
iv. Compensation for lands	-	-	-				1000	-	-	1000	-	-	-	-	-
v Amount of advance written off under council's sanction no 108/11-6-91 — 3	12	-	-				-	-	-	15	-	-	-	-	-
vi Other items	578	6	-	733	4	10	500	-	-	500	-	-	566	11	3
vii Census	304	11	1	1227	3	5	[illegible]	-	-	-	-	-	64	1	1
Total, Grant IV ..				5,191	4	4	5,790	-	-	5,910	-	-	4,101	3	4
GRANT V.—															
a. General Establishment—															
i. Office Establishment ..	1,678	11	5				1,680	-	-	1,680	-	-	1,678	9	7
ii. Inspection	336	-	-				480	-	-	360	-	-	480	-	-
iii Honorary Magistrates' Estt.													10	-	-
b. Collection of Municipal Taxes—	-	-	-				-	-	-	-	-	-			
i. Establishment	1,224	3	3				1,260	-	-	1,220	-	-	1,357	1	2
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	-	-	-				-	-	-	-	-	-	-	-	-
c. Collection of Tolls—															
i. Establishment	-	-	-				-	-	-	-	-	-	-	-	-
ii. Contingencies	-	-	-				-	-	-	-	-	-	-	-	-
d. Office contingencies other than (*b*) (ii)	776	5	11				810	-	-	810	-	-	540	11	11
e. Contributions for Central office and Audit establishments ..	422	-	-	4,437	4	7	940	-	-	420	-	-	411	-	-
Total, Grant V ..				4,437	4	7	5,170	-	-	4,500	-	-	5,177	6	8
Repayment of Debt—															
a. Instalments paid during the year	-	-	-				-	-	-	-	-	-	-	-	-
b. Invested on account of Sinking Fund (Value of securities purchased)	-	-	-				-	-	-	-	-	-	-	-	-
c. Charges of investment ..	-	-	-				-	-	-	-	-	-	-	-	-
Interest—															
a. On account of last year ..	-	-	-				-	-	-	-	-	-	-	-	-
b. " of current year ..	-	-	-				-	-	-	-	-	-	-	-	-

Statement II.—Expenditure from the Municipal Fund of the Town of Salem for the official year 1891-92—*cont.*

1	2. Details of Minor Heads (1891–92) RS.	A.	P.	3. Totals of Major Heads (1891–92) RS.	A.	P.	4. Budget Estimate for 1891–92, including subsequent allotments. RS.	A.	P.	5. Revised Estimate for 1891–92. RS.	A.	P.	6. Actuals, 1890–91 (audited figures). RS.	A.	P.
Advances recoverable—															
a. Permanent	-	-	-				-	-	-	-	-	-	12	-	-
b. Others	140	2	3	140	2	3	-	-	-	-	-	-	90	-	-
Refunds of other than current collections ..	131	10	9	131	10	9	200	-	-	200	-	-	184	15	6
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pensions and gratuities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Investments—															
a. In Government securities for purposes other than Sinking Fund	-	-	-				-	-	-	-	-	-	-	-	-
b. In Savings Bank	-	-	-				-	-	-	-	-	-	-	-	-
Total Expenditure ..				61,335	4	1	67,740	-	-	70,370	-	-	57,819	5	3
Balances—															
a. Municipal Fund	6,069	14	7	6,069	14	7	1,010	-	-	8,600	-	-	—254	1	8
b. Endowments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
c. Water-tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grand Total ..				6[illegible]05	2	8	68,750	-	-	78,970	-	-	57,565	3	7

NOTE TO STATEMENT II.

Position of the Municipality of Salem *on 31st March* 1892.

Liabilities.

Liabilities—	RS.
Balance of Loans	- -
Deposits to be adjusted ..	5254-12-7
Other Liabilities (in detail)	
Amount due to Messrs [illegible] & Co for [illegible] supplied	140-7-[illegible]
do Addison & Co for cyclostyle supplied	60-3-[illegible]
Value of medicines supplied per medical stores	22-15-6
do — do	258-10-4
Completing the well in [illegible] tank road	289-4-11
Repairing the well in the [illegible] Shevapet	84-8-2
Total ..	6,080-13-5

Assets.

	RS.
Municipal Balance .. Cash	6,069-14-7
Municipal Balance .. Securities	- - -
Deposit Balance .. Cash	4,154-7-7
Deposit Balance .. Securities	1,100-0-
Sinking Fund of loans	- - -
Funded Capital of endowed institutions, Hospitals, &c.	- - -
Total ..	11,324-11-2
Value of Premises, &c.	51,180-
Do. of Tools and plant	4,552-
Do. of Live stock	- - -
Do. of Furniture	1,981-2-
Arrears of taxes, &c.	20,575-5-
Other assets (in detail)	112-2-[illegible]
Total ..	78,400-11-
Claims—	
Advances Recoverable—	
Permanent advance	121- -
Advances for works, &c.	180-2-
Total ..	301-2-

[illegible]
Chairman

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

Part I.—New Works.

No.	Project.	Amount of estimate.	Past expenditure.	Expenditure in 1891-92.	Remarks.
1	2	3	4	5	6
		RS.	RS.	RS.	
(a)	Communications				
1					
2		Nil			
3					
	Total ..				
(b)	Buildings				
1	Constructing a tiled mutton stall in Shenapett market	285	"	284 4 "	
2	Do a latrine for females, on the trench system in D. Division	540	"	531 1 9	
3	Do — Do for males in do	430	"	336 13 5	
4	Do Stone shed in Kilchipolian Rubbish depôt	"	"	2 6 "	No estimate prepared.
5	Do a Shed in Villakuttai Latrine	"	"	3 " "	Do
6	Do a Shed in the Hospital compound for dry earth.	"	"	2 2 "	Do.
	Total ..			1159 11 2	

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

Part I.—New Works—cont.

Number.	Project.	Amount of estimate.	Past expenditure.	Expenditure in 1891-92.	Remarks.
1	2	3	4	5	6
		RS.	RS.	RS.	
(c)	Drainage				
1					
2		Nil			
3					
	Total ..				
(d)	Water-supply				
1	Sinking a new well in the bed of the Ammapett Tank.	290	"	282-8-8	
2	Do - near Ambayram Chanady Salai —	270	"	264-13-9	
3	Do - near Adder Street Shevapett —	"	"	39-9-1	No estimate prepared.
4	Do new well in the bed of Gosai Tank	310	"	42-4-9	
	Total ..			629-4-3	

[illegible]
Chairman

Sec

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

Part II.—Repairs.

Number.	Project.	Grant.	Actual expenditure.	Remarks.
1	2	3	4	5
(a)	Communications			
1	Repairing Cuddalore Road	500	644 12 7	Total mileage of roads, streets, lanes &c in the town — Metalled or gravelled 31, Unmetalled 14, 45
2	do Salem Yerahoram do			
3	do Longly Road	75	78 10 10	
4	do Ambalavanasamikoil street	75	58 15 9	Total mileage of roads, streets, lanes &c under maintenance — Metalled or gravelled 31, Unmetalled 0, 31
5	do Ammapett Bungar street	150	154 9 6	
6	do Hasthampatty Road	"	3 14 9	
7	do Trichinopoly Road	200	179 " "	
8	do Pappynaick street	250	152 1 4	
9	do Line Road	125	97 6 10	
10	do Lalbay street	150	174 10 "	
11	do Appu chetty street	55	55 " "	
12	do Sunkerry Road	200	183 12 3	
13	do Court Road	200	140 8 "	
14	do Cherry road	250	100 " "	
15	do Theertukal Street	50	25 " "	
16	do Eluthukara Street	100	42 8 "	
17	do Masinaick Street	25	14 8 "	
18	do Munniappen Coil	75	68 11 3	
19	do Kandasamy street	75	65 5 6	
20	do Dainanoyapillai street	100	92 1 8	
21	do Achi Ramasamichetty street	150	69 13 6	
22	do Jalalkhan street	100	98 12 6	
23	do Chitty street	150	133 2 9	
24	do Manjapody street	100	95 5 6	
25	do Jhanki kanaman street	150	149 12 "	
26	do Arisipalayam street	250	146 4 6	
27	Paid on account of salaries of the road-making establishment	100	46 8 "	
		1400	554 15 5	Shown here as per para 2 (2) of G.O. dated 31st March 70 No 538 Mn.
	Total ..		3868 2 5	

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.	Actual expenditure.	Remarks.
1	2	3	4	5
(b)	Buildings			
1	Repair of the Salem college	500	261 7 9	
2	" Municipal Hospital	100	95 " "	
3	" Salem Town Hall	150	253 15 5	This work was executed both by Contractor & departmentally
4	" Toll gates	390	200 12 "	
5	" Dead House	110	109 " "	
6	" Tatti Latrines	"	172 3 6	No estimate prepared
7	" Stone surface drains supplied for the repairs of latrines	"	52 3 9	do
8	Repair of Gogal Market Shed	55	54 3 3	
9	" Municipal Water Shed & Pandal	"	6 3 "	do
10	Zinc buckets purchased for the repair of latrines	"	7 " "	do
11	Repair of Bandy pett	24	24 " "	
12	" Shed near Pachaiyoi coil latrines	"	1 7 "	do
13	" Cholera Shed in the Hospital compound	18	17 7 "	
14	" Kitchipolium latrines for females	8	8 " "	
15	" Mulai ari cut latrine for males	440	440 " "	
16	" Bullock slaughter House	"	15 13 "	do.
	Total ..		1718 11 8	

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

PART II.—Repairs—*cont.*

Number.	Project.	Grant.	Actual expenditure.			REMARKS.
1	2	3	4			5
(c)	Drainage					
1	Repairing the drain near Gaide Nandavalam [illegible]	110	105	4	3	
	Total ..		105	4	3	
(d)	Water-supply					
1	Repairing [illegible] well in H Dn					
2	" Municipal [illegible] the Municipal office well	"	35	"	"	No estimate prepared
3	" Angappa mudali street well in H Dn	"	50	"	"	Do
4	" Moothampett well	16	13	"	"	
5	" Nisera tope well	70	28	8	"	
6	" Arisipalam [illegible]	40	17	15	6	
7	Gopi [illegible] well		216	7	2	Work executed departmentally
8	" Somakala chetty [illegible]	8	13	7	"	
9	" Johnsonpett [illegible]	"	25	"	"	
10	" Court Road	"	11	4	"	
11	" Municipal [illegible] well	"	2	13	"	
		"	17	5	4	
	Carried Total ..		570	7	"	

Statement II A. Details of expenditure &c continued (16a

Part II Repairs continued.

19

Number	Project	Grant	Actual expenditure			Remarks
1	2	3	4			5
	Brought forward	.	570	7	"	
12	Repairing Pariah's well in Prilthard road	"	3	8	"	No estimate prepared
13.	" Dorasawmy naidoo's well.	-	5	"	"	Do
14	" Municipal Hospital Well	-	15	10	"	Do
15	" Amboyaram Chavady well ..	23	18	11	1	
16.	" Shevapett Shandypett well ..	300	299	4	11	
17	" Mettoo Street step well	-	1	12	"	Do
18	" Pandarem well in H Dn	40	31	-	8	
19	" Government tope well. ..	420	418	15	10	
20	" A well behind the Collector's Compound ..	80	79	15	2	
21.	" Narasingapuram Street Step well	160	134	1	"	
22	" Inbee well	"	6	"	"	Do
23	" Masjid well in the fort ...	"	10	"	"	Do
24.	" Parasurama Mudaly's well —	"	5	5	4	Do
25	" Iyempett well in J Dn	"	1	8	"	Do
26.	" Rally Street well	"	5	13	4	Do
27.	" Tank on the River Embankment in E Dn —	.	4	5	"	Do
	Total		1,611	5	4	

[illegible]

Chairman

C

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							
23 Drain cleaners .. at 5 do. each; 1 do at 4 do; 4 do at 3 do	28	131	-	-	1,572	-	-
4 Cistern coolies at 5 do. each; 1 do at 4 do; 1 do at 3½ do; 2 do at 3 do	8	33	8	-	402	-	-
Total ..	36	164	8	-	1,974	-	-
Deduct proportionate cost of drain cleaners transferred to Grant IV Lighting &c.	-	-	-	-	280	-	-
Net	-	-	-	-	1,694	-	-
Deduct Fines and Stoppages ..					15	1	11
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					1678	14	1
d. Water works—							
Overseers	-	-	-	-	-	-	-
Tank Watchmen	1	4	-	-	48	-	-
Temporary do sanctioned in G.O. d/ 5th ?? 92, No 52. M. Mis for 2 months	1	3	8	-	7	-	-
Water shed man.	1	8	-	-	96	-	-
Temporary Surveyor employed for 2 months only sanctioned in para 3. of G.O. dated 19th March 92, No 535 M.	1	100	-	-	180	6	10
Total ..	4	115	8	-	331	6	10
Deduct Fines and Stoppages ..					6	6	4
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					325	-	6
3. GENERAL—							
Overseers	1	30	-	-	360	-	-
Lascars ~~Maistries~~	1	5	-	-	60	-	-
Total ..	2	35	-	-	420	-	-
Deduct Fines and Stoppages ..					-	-	3
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					419	15	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 II.—EDUCATION—							
1. TRAINING SCHOOLS—	Omitted						
Pupils receiving scholarships	vide form 2. (2) of G.O. dated 24th March [illegible]						
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
2. MUNICIPAL SCHOOLS—							
i. On the Salary System— Salem College							
Head Master	1	200	-	-	2,400	-	-
1st Assistant Master	1	100	-	-	1,200	-	-
2nd " "	1	80	-	-	960	-	-
3rd do	1	70	-	-	840	-	-
4th do	1	60	-	-	720	-	-
5th do	1	50	-	-	600	-	-
6th do	1	40	-	-	480	-	-
7th do	1	35	-	-	420	-	-
8th do Drawing master	1	30	-	-	360	-	-
9th do	1	25	-	-	300	-	-
Tamil Pundit	1	25	-	-	300	-	-
Sanscrit "	1	20	-	-	240	-	-
Assistant "	1	15	-	-	180	-	-
Clerk	1	15	-	-	180	-	-
Gymnastic teacher	1	12	-	-	144	-	-
Peon	1	6	-	-	72	-	-
do	1	5	-	-	60	-	-
Total ..	17	788	-	-	9,456	-	-
Deduct Fines and Stoppages ..					1166	12	4
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					8,289	3	8

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT II.—EDUCATION—*cont.* (Contd.)							
i. On the Salary ~~Result~~ System — Salem & Shevapett Town schools							
Head master	1	25	-	-	300	-	-
do	1	20	-	-	240	-	-
Asst. do	1	15	-	-	180	-	-
do	1	14	-	-	168	-	-
do at 12 Rs each	2	24	-	-	288	-	-
do "	1	11	-	-	132	-	-
do "	1	9	-	-	108	-	-
do at Rs 8 each	4	32	-	-	384	-	-
do at 7 each	2	14	-	-	168	-	-
do	1	6	-	-	72	-	-
Telugu Teacher	1	10	-	-	120	-	-
do	1	8	-	-	96	-	-
Hindustani "	1	15	-	-	180	-	-
do	1	12	-	-	144	-	-
Gymnastic at Rs 3	2	6	-	-	72	-	-
Peons at Rs 5	2	10	-	-	120	-	-
	23	231	-	-	2,772	-	-
Deduct fines and stoppages					27	5	3
Add arrears for last year paid this year					-	-	-
Balance Statement II					2,744	10	9
Total including the college					11,033	14	5
ii On the salary result system							
masters at Rs 8 each	4	32	-	-	384	-	-
" " 7 "	6	42	-	-	504	-	-
" " 6 "	9	54	-	-	648	-	-
" " 5 "	11	55	-	-	660	-	-
Total ..	30	183	-	-	2,196	-	-
Deduct Fines and Stoppages ..					61	5	9
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					2,134	10	3

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT II.—Education—*cont.*							
6. Inspection—							
Supervisor							
~~Inspecting schoolmaster~~	1	15	-	-	180	-	-
Total ..	1	15	-	-	180	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					180	-	-
7. Gymnastic Instructors		Nil					
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 .. 4 to 25 each ..	2	70	-	-	840	-	-
" "							
Midwife .. Trained by Rs 10 + 8 grain ..	1	15	-	-	180	-	-
Clerk	1	20	-	-	240	-	-
Compounder	1	10	-	-	120	-	-
Servants. Peon	1	7	-	-	84	-	-
" Lotty	1	7	-	-	84	-	-
" Sweeper	1	6	-	-	72	-	-
Water man	1	6	-	-	72	-	-
Cook	1	6	-	-	72	-	-
Gardener	1	5	-	-	60	-	-
Nurse	1	5	-	-	60	-	-
Dhoby	1	4	-	-	48	-	-
Lotty & sweeper of the midwife	1	4	-	-	48	-	-
Total ..	14	165	-	-	1,980	-	-
Deduct Fines and Stoppages ..	-	-	-	-	45	3	9
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					1,934	12	3

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
GRANT III.—Sanitation and Medical Services—*cont.*		Rs.	A.	P.	Rs.	A.	P.
3. Vaccination—							
Vaccinators 1st class.							
do 2nd class	1	13	"	"	156	"	"
Vaccinator	1	10	"	"	120	"	"
Peons	1	10	"	"	120	"	"
	3						
Total ..	3	33	"	"	396	"	"
Deduct Fines and Stoppages ..					1	8	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					394	8	"
4. Registration—							
Registrars .. .. at Rs. 12 each ..	3	36	"	"	432	"	"
Peons	"	"	"	"	"	"	"
Total ..	3	36	"	"	432	"	"
Deduct Fines and Stoppages ..					1	15	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					430	1	"

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
GRANT III.—Sanitation and Medical Services—*cont.*		Rs.	A.	P.	Rs.	A.	P.
5. *a.* "Conservancy, Road-cleaning and Road-watering."—							
Nuisance Inspectors at Rs. 35 & 7. each..	2	70	"	"	1,050	"	"
" Assistant .. do	1	25	"	"	300	"	"
"							
Maistries 3 at 8 Rs. 4 at 7 Rs. 4 at 6 Rs.	11	76	"	"	912	"	"
Scavengers Latrine Sattin 12 at 5 Rs. each 2 at 4 Rs. "							
Sweepers .. 1 at 3½ " .. .. 37 at 3 " 2 at 2½ " 1 at 2— "	55	189	"	"	2,274	"	"
Sweepers 46 at Rs. 5 each 1 at Rs. 4 " 1 at Rs. 3½ " 92 at Rs. 3 " 7 at Rs. 2½ " 1 at Rs. 2 "	148	532	"	"	6,396	"	"
Rubbish Depôt mucadam at 5 Rs.	8	40	"	"	480	"	"
Total ..	225	952	8	"	11,462	"	"
Deduct Fines and Stoppages ..					197	11	8
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					11,264	4	4

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.—Sanitaion and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors	"	"	"	"	"	"	"
Maistries	"	"	"	"	"	"	"
Scavengers .. @ Rs 3 each ..	12	36	"	"	432	"	"
Deduct fines & stoppages	"	"	"	"	1	15	"
add arrears of last year	"	"	"	"	"	"	"
Balance statement II					430	1	"
c. ii Other charges							
Work shop establishment							
Carpenter	1	15	"	"	180	"	"
Bellow Khalasi	1	5	"	"	60	"	"
c. Cholera Sick: Vide page 27. Total ..	2	20	"	"	240	"	"
Deduct Fines and Stoppages ..					"	2	7
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					239	13	5
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents	"	"	"	"	"	"	"
Masalchies	"	"	"	"	"	"	"
Vide remarks under grant I							
2. (c) Drainage ii Establishment for flushing drains &c	"	"	"	"	280	"	"
Total ..					280	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					280	"	"

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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		Nil.					
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
ii. Slaughter-houses—							
Superintendents		Nil					
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. Choultries— Anthonas -							
Servants							
Varies	1	7	"	"	84	"	"
Cook & Mussa	1	4	"	"	48	"	"
Sotti	1	3	"	"	36	"	"
Total ..	3	14	"	"	168	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					168	"	"

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~~ Dinther	1	6	"	"	72	"	"
Servants .. Dumpier	1	2	"	"	24	"	"
Total ..	2	8	"	"	96	"	"
Deduct Fines and Stoppages ..					4	4	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					91	12	"
5. Avenues—							
Servants		Nil					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
6. Public Garden—							
Gardeners .. at 5 to each ..	3	15	"	"	180	"	"
Total ..	3	15	"	"	180	"	"
Deduct Fines and Stoppages ..					"	8	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					179	4	"

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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		Nil					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
9.— vi Other items.							
Gunners & Town Criers Establishment				1			
Gunner .	1	3	8		42	"	"
Town Crier	1	3	8		42	"	"
Total	2	7	"	"	84	"	"
Deduct fines & Stoppages					"	"	"
Add arrears for last year paid this year					"	"	"
Balance					84	"	"
Grant III. Sanitation and Medical Services							
5. c. Cholera Establishment							
Temporary medicine distributors @ Rs 10 each for 2 months	2	20	"	"	40	"	"
Total	2	20	"	"	40	"	"
Deduct fines & Stoppages					"	"	"
add arrears for last year paid this year					"	"	"
Balance					40	"	"

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	60	-	-	720	-	-
Clerks	1	30	-	-	360	-	-
Cashier	1	30	-	-	360	-	-
"							
Accountants							
Peons	1	8	-	-	96	-	-
"	1	7	-	-	84	-	-
Chaprasi	1	5	-	-	60	-	-
Total ..	6	140	-	-	1,680	-	-
Deduct Fines and Stoppages ..					1	4	7
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					1678	11	5
ii. Inspection—							
Chairman's salary or carriage allowance ..	1	40	-	-	480	-	-
Total ..	1	40	-	-	480	-	-
Deduct Fines and Stoppages ..					144	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					336	-	-

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 Peshkar Clerks	8	30	-	-	240	-	-
Bill Collectors Writer	1	15	-	-	180	-	-
Peons Assistant do	1	8	-	-	96	-	-
1st class Bill collectors at 8	2	15	-	-	192	-	-
2nd " do at 7	4	25	-	-	336	-	-
3rd " do at 6	3	18	-	-	216	-	-
Total ..	19	105	-	-	1,260	-	-
Deduct Fines and Stoppages ..					35	12	9
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					1,224	3	3
c. Collection of tolls—							
Inspectors							
Gate-keepers					Nil		
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

T. Venkatarama Chetty
Chairman

Statement III.—*Municipality of* Salem — Abstract of Deposits Account for the year 1891-92.

Receipts	RS.	A.	P.	Payments	RS.	A.	P.
Balance brought forward ..	4,575	13	9				
1. Deposits by appellants	769	14	„	1. Credited to Municipal Funds ..	4,111	2	„
2. Deposits by renters	3,901	5	„	2. Returned to appellants	121	6	„
3. Deposits by contractors	266	„	„	3. Returned to renters	45	„	„
4. Deposits as security by municipal servants	„	„	„	4. Returned to contractors	54	„	„
5. Deposited for the execution of work for which private parties are liable. .	„	„	„	5. Returned to municipal servants ..	„	„	„
6. Other deposits under the Act or bye-laws	„	„	„	6. Returned to parties	„	„	„
7. Interest realized on Postal savings bank deposits	106	14	6	7. Paid to claimants	„	„	„
8. Excess collection of House, Profession & Land Taxes	62	4	1	8. Paid on account of interest realized on postal savings bank deposits	2	11	9
9. Balance of sale proceeds of distraint articles	„	10	„	9. Excess collections re-funded to parties	23	7	6
				10. Paid to Dist Board on account of L. F. shares of Tolls	70	5	6
				Total ..	4,428	„	9
Total, Receipts ..	5,106	15	7	* Balance ..	5,254	12	7
Total, including balance ..	9,682	13	4	Total ..	9,682	13	4

4576
5107
9683
4428
5255

* In savings Bank 1,100-5-„
In cash — 4,154-7-7

[illegible]
Chairman

CR

STATEMENT IV-A.—*Municipality of* Salem — Demand, Collection and Balance Statement for the year 1891-92. Current.

Tax. (1)	Demand as originally assessed by the Chairman. (2) RS.	A.	P.	Remitted by the Council on appeal. (3) RS.	A.	P.	Demand as finally settled (column 2 *minus* column 3). (4) RS.	A.	P.	Collected. (5) RS.	A.	P.	Remitted on account of vacant houses, &c. (6) RS.	A.	P.	Written off as irrecoverable. (7) RS.	A.	P.	Balance (column 4 *minus* columns 5, 6 and 7). (8) RS.	A.	P.
1. Tax on arts, &c.	12,512	4	„	283	8	„	12,228	12	„	6,151	4	„	„	„	„	2	„	„	6,075	8	„
2. Tax on buildings	18,708	11	„	15	5	„	18,693	6	„	10,271	8	„	21	12	„	„	„	„	8,400	2	„
3. Tax on lands	948	12	6	„	„	„	948	12	6	543	7	8	„	„	„	„	„	„	405	4	10
4. Water-tax on buildings and lands	„	„	„	„	„	„	„	„	„	„	„	„	„	„	„	„	„	„	„	„	„
5. Tolls (gross receipts)	9,050	„	„	„	„	„	9,050	„	„	(a) 9,050	„	„	„	„	„	„	„	„	„	„	„
6. Market rents	2,450	„	„	„	„	„	2,450	„	„	(b) 2,195	13	4	„	„	„	„	„	„	254	2	8
7. Slaughter-house fees	1,880	„	„	„	„	„	1,880	„	„	(c) 1,723	9	4	„	„	„	„	„	„	156	6	8
8. Rent of cart-stands	1,260	„	„	„	„	„	1,260	„	„	(d) 1,260	„	„	„	„	„	„	„	„	„	„	„
9. Private scavenging fees	335	1	6	„	„	„	335	1	6	291	„	6	„	„	„	„	„	„	44	1	„
10. Produce of lands, gardens &c.	„	„	„	„	„	„	„	„	„	„	„	„	„	„	„	„	„	„	„	„	„
11. [illegible] Receipts	„	8	„	„	„	„	„	8	„	(e) „	„	„	„	„	„	„	„	„	„	8	„
Total	47,145	5	„	298	13	„	46,846	8	„	31,486	10	10	21	12	„	2	„	„	15,336	1	„

335
335
670

(a) Excludes Rs. 49-„-„ being the amount of interest realized.
(b) Do — 170-4-9 do — do — do & amount forfeited.
(c) Do — 53-14-7 do — do — do — do
(d) Excludes Rs. 15-6-1 being the amount of interest realized
(e) Do — 36-11-„ — Sale proceeds of [illegible]

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.	1,382 5 ~	7,041 ~ ~	8,423 5 ~	4,824 2 ~	517 4 ~	538 ~ ~	2,540 15 ~	85-86 86-87 87-88 88-89
2. Tax on buildings	1,238 9 ~	12,272 6 ~	13,510 15 ~	11,428 10 ~	21 5 ~	55 1 ~	2,005 15 ~	86-87 87-88 88-89 89-90
3. Tax on lands	355 6 11	667 4 7	1,022 10 8	631 9 2	~ ~ ~	~ ~ ~	391 1 6	85-86 86-87 87-88 88-89
4. Water-tax on buildings and lands ..	~ ~ ~	~ ~ ~	~ ~ ~	~ ~ ~	~ ~ ~	~ ~ ~	~ ~ ~	
5. Tolls	~ ~ ~	~ ~ ~	~ ~ ~	~ ~ ~	~ ~ ~	~ ~ ~	~ ~ ~	
6. Market rents	71 6 8	26 10 8	98 1 4	27 7 8	~ ~ ~	14 12 ~	55 13 8	85-86
7. Slaughter-house fees	~ ~ ~	111 4 ~	111 4 ~	111 4 ~ (a)	~ ~ ~	~ ~ ~	~ ~ ~	
8. Rent of cart-stands	~ ~ ~	182 13 8	182 13 8	182 13 8	~ ~ ~	~ ~ ~	~ ~ ~	
9. Private scavenging fees	229 12 ~	105 3 ~	334 15 ~	85 6 ~	~ 12 ~	6 11 ~	242 7 6	52-6 87-88 157-66 88-9 151-4 89-90 17-9-6 90-91
10. Rent of lands, gardens &c.	95 2 8	~ ~ ~	95 2 8	95 2 8 (b)	~ ~ ~	~ ~ ~	~ ~ ~	
11. Revenue receipts	15 1 11	~ ~ ~	15 1 11	15 1 11 (c)	~ ~ ~	~ ~ ~	~ ~ ~	
Total ..	3,387 11 4	20,406 9 11	23,794 5 3	17,401 3 7	539 5 ~	614 8 ~	5,239 4 8	~ ~ ~

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.		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.	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
		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. ...	280	562 ~ ~	630	1084 8 ~	910	2446 8 ~	625	1556 8 ~	285	890 ~ ~	616	1519 10 ~	5	26 ~ ~	4	10 14
2. Tax on buildings ..	387	786 15 ~	2064	4005 12 ~	2451	4792 11 ~	1879	3677 1 ~	572	1115 10 ~	1865	3641 3 ~	10	27 1 ~	4	8 13 ~
3. Tax on lands ..	115	115 11 7	158	454 8 7	203	570 4 2	88	275 11 11	115	294 8 3	78	244 10 2	10	31 1 9	~	~ ~ ~
4. Water-tax on buildings and lands.	~	~ ~ ~	~	~ ~ ~	~	~ ~ ~	~	~ ~ ~	~	~ ~ ~	~	~ ~ ~	~	~ ~ ~	~	~ ~ ~
5. Tax on vehicles with springs and palanquins ..	~	~ ~ ~	~	~ ~ ~	~	~ ~ ~	~	~ ~ ~	~	~ ~ ~	~	~ ~ ~	~	~ ~ ~	~	~ ~ ~
6. Tax on animals ..	~	~ ~ ~	~	~ ~ ~	~	~ ~ ~	~	~ ~ ~	~	~ ~ ~	~	~ ~ ~	~	~ ~ ~	~	~ ~ ~
Tax on carts, &c. ..	~	~ ~ ~	~	~ ~ ~	~	~ ~ ~	~	~ ~ ~	~	~ ~ ~	~	~ ~ ~	~	~ ~ ~	~	~ ~ ~
Total ..	712	1464 10 7	2852	6344 12 7	3564	7809 7 2	2592	5509 4 11	972	2300 2 3	2559	5405 7 2	25	84 2 9	8	19 11 ~

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

Taxes.	Number of prosecutions instituted.	Collections before judgment.				Collections after judgment.				Balance.			
		Number of cases.	Amount collected.			Number of cases.	Amount collected.			Number of cases.	Amount involved.		
1	2	3	4			5	6			7	8		
			RS.	A.	P.		RS.	A.	P.		RS.	A.	P.
1. Tax on arts, &c.	1	-	-	-	-	1	50	-	-	-	-	-	-
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 ..	1	-	-	-	-	1	50	-	-	-	-	-	-

[illegible]
Chairman

CR

Statement V-A.—Showing the Statistics of Municipal Schools in the Municipality of Salem for the official year 1891-92.

STATEMENT V-A.—Showing the Statistics of Municipal Schools in the Municipality of Salem for the official year 1891-92.

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. Rs. A. P.	Grants from Local Funds. Rs. A. P.	School fees. Rs. A. P.	Other receipts. Rs. A. P.	Total. Rs. A. P.	Expenditure. Masters. Fixed salary (masters, clerks and servants). Rs. A. P.	Results grant. Rs. A. P.	School fees. Rs. A. P.	Contingencies and miscellaneous. Rs. A. P.	Total. Rs. A. P.	Net cost to Municipality. Rs. A. P.	Average net cost per pupil in each class of municipal schools. Rs. A. P.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
I.—Colleges .. Salem College	1	-	-	1	27	-	26	191 - 7	- - -	158 - -	- - -	349 - 7	281 12 -	- - -	- - -	96 6 4	377 14 2	14 3 7	- 8 9	21 - 4 8
II.—Upper Secondary Schools and Departments																				
(1) Salem College	1	-	-	1	54	-	35	157 7 8	- - -	160 3 -	- - -	317 10 8	273 12 3	- - -	- - -	130 8 4	286 4 7	200 3 11	20 - 5	69 - 10 - 2
(2)																				
(3)																				
Total ..	1	-	-	1	54	-	35	157 7 8	- - -	160 3 -	- - -	317 10 8	273 12 3	- - -	- - -	130 8 4	286 4 7	200 3 11	20 - 5	
Total of Colleges and Upper Secondary Schools and Departments ..	2	-	-	2	81	-	61	348 7 3	- - -	318 3 -	- - -	666 10 3	555 4 1	- - -	- - -	227 7 8	782 - 7	214 7 1	6 - 0	
III.—Lower Secondary Schools and Departments																				
(a) Salary System—																				
(1) Salem College	1	-	-	1	94	-	70	48 12 4	- - -	158 7 6	- - -	163 3 10	173 4 10 7	- - -	- - -	260 6 1	1995 - 8	364 12 14	5 2 4	140 - 1 - 11
(2)																				
(3)																				
Total ..	1	-	-	1	94	-	70	48 12 4	- - -	158 7 6	- - -	163 3 10	173 4 10 7	- - -	- - -	260 6 1	1995 - 8	364 12 14	5 2 4	261 - 7 - 9
(b) Salary-results System—																				
(1)																				
(2)																				
(3)																				
Total ..	-	-	-	-	-	-	-	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	
Total, Colleges and Secondary Schools.	3	-	-	3	175	-	131	396 - 7	- - -	476 10 6	- - -	829 10 1	728 16 11	- - -	- - -	487 13 9	2777 - 5	578 14 14		
IV.—Primary Schools and Departments																				
(a) Salary System—																				
(1) Salem Town School	1	-	-	1	232	-	201	- - -	- - -	785 12 9	- - -	785 12 9	1646 13 11	- - -	- - -	210 6 -	1857 3 10	1071 7 1	- - -	
(2) Shevapett do	1	-	-	1	96	-	90	- - -	- - -	265 2 2	- - -	265 2 2	1097 12 10	- - -	- - -	21 - -	418 5 11	153 13 9	- - -	
(3)																				
Total ..	2	-	-	2	328	-	291	- - -	- - -	1050 4 11	- - -	1050 4 11	2744 10 7	- - -	- - -	231 6 -	2276 3 9	1225 4 10	6 9 10	

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STATEMENT V-A.—Showing the Statistics of Municipal Schools in the Municipality of [illegible] for the official year 1891-92—*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. (Rs. A. P.)	Grants from Local Funds. (Rs. A. P.)	School fees. (Rs. A. P.)	Other receipts. (Rs. A. P.)	Total. (Rs. A. P.)	Expenditure: Masters: Fixed salary (masters, clerks and servants). (Rs. A. P.)	Results grant. (Rs. A. P.)	School fees. (Rs. A. P.)	Contingencies and miscellaneous. (Rs. A. P.)	Total. (Rs. A. P.)	Net cost to Municipality. (Rs. A. P.)	Average net cost per pupil in each class of municipal schools. (Rs. A. P.)	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—																				
(1) [illegible] School	1			1	22		22			160 2 6		160 2 6	256 2 5	89 4		61	406 6 5	340 3 11		
(2) [illegible]	1			1	17		31			76 6 6		76 6 6	215 11 8	31 14 7		60	307 7 3	231 2 9		
(3) [illegible]pett	1			1			32			36 [illegible]		36 [illegible]	142 13 3	10 6 5		48	204 2 8	164 7 8		
(4) [illegible]	[illegible]			[illegible]			[illegible]			[illegible]		[illegible]	[illegible]	[illegible]		[illegible]	332 [illegible]	[illegible]		
(5) Jo[illegible]puram	1			1	27		20			32 7 6		32 7 6	142 8 2	13 10 5		12	169 2 7	136 11 1		
(6) [illegible] Annapett	1			1	44	44				52 [illegible]		62 [illegible]	216	29 15		48	293 14 5	224 3 [illegible]		
(7) Annapett [illegible] School	1			1	79	18				30 1		30 1	66	18 3 2		5 [illegible]	69 11 2	59 10 2		
(8) [illegible]apett	1			1	25	21				21 [illegible]		31 3	66	16 9 2		3 8	88 1 2	56 4 2		
(9) Arasipolium	1			1	24	23				26 7		26 7	66	27 6		27 6 3	120 12 1	94 5 1		
(10) Shevapett	1			1	30	25				34 14		34 14	66	28 2 7		8 4 2	102 6 9	67 8 7		
(11) [illegible] Muhammadan School	1			1	31	29				24 5 6		24 15 6	154 11 11	25 8		36	216 3 4	191 3 10		

Schools.	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
(12) Fort Jubilee	1	-	-	1	40	-	36	18 12	-	26 7 6	-	45 3 6	214 10 9	64 8	-	44	323 2 9	277 15 3		
(13) Mattoo Street	1	-	-	1	29	-	28	-	-	22 12 6	-	22 12 6	156	10 8	-	39 4	205 12	182 15 6		
(14) Shevapett	1	-	-	1	32	-	32	-	-	24 5	-	24 5	156	9 12	-	42	207 12	183 7		
Total ..	10	4	-	14	575	-	473	28 12	-	631 13	-	660 9	2134 10 3	430 7 9	-	499 4 5	3065 - 5	2404 7 5	5 1 4	
Total, Primary Schools ..	12	4	-	16	813	-	764	28 12	-	1682 11 11	-	1711 7 11	4879 5	430 7 9	-	731 7 5	6041 4 2	4329 12 3		
Grand Total of all Schools and Colleges	15	4	-	19	1018	-	895	[illegible] 12 7	-	6459 14 5	-	9408 11	13168 8 8	430 7 9	-	1219 5 2	14818 5 7	5409 10 7		

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	17	7
Matriculation ..	19	9
Upper Secondary ..	-	-
Lower Secondary ..	-	-
4th Standard or Primary School ..	37	33
Infant Standard ..	177	153
First Standard ..	157	127
Second Standard ..	149	122
Third Standard ..	128	104
~~Fourth Standard~~ ..	-	-
5th "	20	17
6th "	23	19
7th "	20	22
	719	497

[illegible]
Chairman.

Statement V-B.—Showing the Statistics of Aided Schools in the Municipality of Salem for the official year 1891-92.

Schools.	Number of Schools: At the beginning of the year.	Number of Schools: Opened during the year.	Number of Schools: Closed during the year.	Number of Schools: At the close of the year.	Number on rolls on 31st March 189 : Boys.	Number on rolls on 31st March 189 : Girls.	Number of pupils examined.	Number of pupils found qualified for grants.	Full amount of grant earned. (RS. A. P.)	Amount of such grant payable. (RS. A. P.)	Amount disbursed: For current year. (RS. A. P.)	Amount disbursed: For previous year. (RS. A. P.)	Amount disbursed: Total. (RS. A. P.)	Paid as salaries to masters. (RS. A. P.)	Total expenditure from Municipal funds, columns 14 and 15. (RS. A. P.)	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Grant-in-Aid.																
A. Result Grant (i.e., Schools actually examined for results grants)—																
(a) Secondary ..									Nil							
Total ..																
(b) Primary ..																
1 London Mission School	1	–	–	1	90	–	41	29	128 11	128 11	128 11		128 11	– –	128 11	
2 Arasipolian Purushothama Chetty's School	1	–	1	–	–	–	–	–	–	–	–		–	–	–	Taken over under the S.R. System
3 Shevapett Ramasamy Pillay's	1	–	–	1	43	–	28	22	28 12	28 12	28 12		28 12	–	28 12	
4 do Solomon Aaron's	1	–	1	–	–	–	–	–	–	–	–		–	–	–	Do
5 Venkatasamy Naidoo's	1	–	–	1	77	–	45	42	80 4 10	80 4 10	80 4 10		80 4 10	–	80 4 10	
6 Johnstonpett Rev. A. Duguis' School	1	–	–	1	20	–	9	9	20 4	20 4	20 4		20 4	–	20 4	
7 Mulloovady Joseph Paul's	1	–	–	1	29	–	15	7	13 15 2	13 15 2	13 15 2		13 15 2	–	13 15 2	
8 Ammapett Subramania Pillay's School	1	–	1	–	–	–	–	–	–	–	–		–	–	–	Do
9 Veloo Pillay's	1															Closed.
10 Muthusawmy Pillay's	1			1	28		21	21	54 14	44	44		44		44	
11 Kitchipolian Ramasamy Pillay's School	1			1	33		12	9	8 13	8 13	8 13		8 13		8 13	
12 Gooniapa Pillay's	1			1	31		23	15	22 3 4	22 3 4	22 3 4		22 3 4	–	22 3 4	
13 Ammapett Night	1			1	12		15	15	26 2 2	23 1 7	23 1 7		23 1 7		23 1 7	
14 Pounasamypett	1			1	5		6	6	11 1 8	11 1 8	11 1 8		11 1 8		11 1 8	
15 Gopalaiah's	–	1		1	50		39	31	42 4	33	33		33		33	
16 Venkatakrishna Aiyer's School	–	1		1	92		48	44	78 8	49 8	49 8		49 8		49 8	
17 Mettoo Street Venkata Muppial & Baldoominarasiah's School	–	1		1	26		12	7	8 1 7	8 1 7	8 1 7		8 1 7		8 1 7	
18 Shevapett Narasimmiah's School	–	1	–	1	38		25	23	38 8	38 8	38 8		38 8		38 8	
Carried over ..	14	4	4	14	574	–	339	280	562 6 9	510 4 2	510 4 2	– –	510 4 2	– –	510 4 2	

Statement V-B.—Showing the Statistics of Aided Schools in the Municipality of Salem for the official year 189/-92—*continued.*

Schools.	Number of Schools				Number on rolls on 31st March 189 .		At the beginning of the year.		Amount of such grant payable.		Amount disbursed.						Paid as salaries to masters.		Total expenditure from Municipal funds, columns 14 and 15.		Remarks.
	At the beginning of the year.	Opened during the year.	Closed during the year.	At the close of the year	Boys.	Girls.	Number of pupils examined.	Number of pupils found qualified for grants.	Full amount of grant earned.		For current year.		For previous year.		Total.						
	2	3	4	5	6	7	8	9	10		12		13		14		15		16		17
									Rs.	A.	Rs.	A.	Rs.	A.	Rs.	A.	Rs.	A.	Rs.	A.	
1																					
Grant-in-Aid.																					
A. Result Grant (*i.e.*, Schools actually examined for results grants)—*continued.*																					
Total ..	11	1	1	11	574	-	339	280	562	6	570	12	-	-	570	12	-	-	570	12	

Statement V-B.—Showing the Statistics of Aided Schools in the Municipality of Salem for the official year 189/-92—*continued.*

Statement V-B.—Showing the Statistics of Aided Schools in the Municipality of Salem for the official year 1891-92—continued.

Schools.	Number of Schools: At the beginning of the year.	Opened during the year.	Closed during the year.	At the close of the year.	Number on rolls on 31st March 189: Boys.	Girls.	Number of pupils examined.	Number of pupils found qualified for grants.	Full amount of grant earned.	Amount of such grant payable.	Amount disbursed: For current year.	For previous year.	Total.	Paid as salaries to masters.	Total expenditure from Municipal funds, columns 14 and 15.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
									Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
B. Combined Grant Schools—																
(a) Secondary									Nil							
Total ..																
(b) Primary									Nil							
Total ..																
Grand Total ..																
C. Salary Grant Schools—																
(a) Secondary									Nil							
Total ..																
(b) Primary									Nil							
Total ..																
Grand Total ..																

Statement VI.—Revised Estimate—(Receipts) for 189 -9 .

Items.	Actuals of the first eight months of 1890–91.	Actuals of the last four months of 1889–90.	Probable receipts of the last four months of 1890–91.	Total of columns 2 and 4.	Budget grant 1890–91, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
1. BALANCE BROUGHT FORWARD—						
a. Municipal Fund						
b. Endowments						
c. Water-tax Fund						
2. MUNICIPAL RATES AND TAXES—						
a. Tax on arts, &c. (section 53) ..						
b. Tax on buildings (section 63) ..						
c. Tax on lands (section 63) ..						
d. Water-tax on buildings and lands (section 75)						
e. Tax on vehicles with springs and palanquins (section 77) ..						
f. Tax on animals (section 77) ..						
g. Tax on carts and other vehicles without springs (section 85) ..						
h. Tolls (section 91)—						
Gross receipts						
Less Local Fund share ..						
i. Penalties on account of—						
i. Tax on arts						
ii. Tax on buildings ..						
iii. Tax on lands						
iv. Water-tax on buildings and lands						
v. Tax on vehicles, &c. ..						
vi. Tax on animals						
vii. Tax on carts, &c. ..						
viii. Evasion of tolls						
3. REALIZATIONS UNDER SPECIAL ACTS—						
a. Pounds						
b. Ferry rents						
c. Fees under Act II of 1888 ..						
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—						
a. i. Rent of lands						
ii. Rent of buildings						
iii. Avenue receipts ..						
iv. Fees from Travellers' Bungalows						
b. i. Sale-proceeds of lands ..						
ii. Produce of lands, gardens, &c.						
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.						

Statement VI.—Revised Estimate—(Receipts) for 189 -9 —*continued.*

Items.	Actuals of the first eight months of 1890–91.	Actuals of the last four months of 1889–90.	Probable receipts of the last four months of 1890–91.	Total of columns 2 and 4.	Budget grant 1890–91, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*continued.*						
c. Conservancy receipts—						
Sale-proceeds of night-soil, street refuse, &c.						
d. i. Fees from educational institutions						
ii. Other revenue from educational institutions ..						
e. i. Sale-proceeds and composition fees of medicines ..						
ii. Other Hospital receipts ..						
f. i. Income from markets ..						
ii. ,, slaughter-houses.						
g. Other fees						
i. Distraint fees						
ii. License fees						
iii. Cartstand fees						
h. Fines under Municipal and other Acts						
i. Interest on investments—						
i. General, including choultries						
ii. Educational						
iii. Medical						
j. Premium on loans						
5. GRANTS AND CONTRIBUTIONS—						
a. From Government—						
i. Education—						
Normal stipends ..						
Buildings						
Schools						
ii. Medical						
iii. Other purposes—						
Communications ..						
Water-supply						
Drainage						
Sanitation						
Other purposes ..						
b. From Local Boards—						
i. Education						
ii. Medical						
iii. Other purposes						

Statement VI.—Revised Estimate—(Receipts) for 189 -9—*continued.*

Items.	Actuals of the first eight months of 1890–91.	Actuals of the last four months of 1889–90.	Probable receipts of the last four months of 1890–91.	Total of columns 2 and 4.	Budget grant 1890–91, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
5. GRANTS AND CONTRIBUTIONS—*continued:*						
a. Other grants and contributions—						
i. Education						
ii. Medical						
iii. Other purposes						
6. MISCELLANEOUS—						
a. Recoveries on account of services rendered to private individuals—						
i. Private scavenging ..						
ii. Other purposes						
b. Other items—						
i. Fishery rents						
ii. Refunds of Expenditure of previous year						
iii. Fee for numbering carts, &c.						
7. EXTRAORDINARY AND DEBT—						
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.						
b. Loans—						
i. From Government ..						
ii. In the market from private individuals						
c. Realizations of Sinking fund for repayment of loans.						
d. Advances—						
i. Permanent						
ii. Others						
Total Receipts ..						
Grand Total ..						

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Statement VI.—Revised Estimate—(Charges) for 189 -9

Items.	Actuals of the first eight months of 1890–91.			Actuals of the last four months of 1889–90.			Probable charges of the last four months of 1890–91.			Total of columns 2 and 4.			Budget grant 1890–91, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
GRANT I—(*Public Works*)—																
1. NEW WORKS—																
a. Communications																
b. Buildings																
c. Drainage																
d. Water-supply																
2. REPAIRS—																
a. Communications																
b. Buildings																
c. Drainage—																
i. Repairs to works ..																
ii. Establishment for flushing drains, &c.																
d. Water-supply—																
i. Repairs to works, machinery, &c.																
ii. Establishment																
3. ESTABLISHMENT																
4. TOOLS AND PLANT AND OTHER STORES																
5. CONTRIBUTIONS—																
a. To Local Boards for works ..																
b. To Provincial Funds for scrutiny of estimates, &c.																
c. To others for public works ..																
Total, Grant I ..																
GRANT II—(*Education*).																
1. TRAINING SCHOOLS—																
a. Contributions to Local Boards ..																
b. Stipends to Normal students ..																
2. MUNICIPAL SCHOOLS—																
i. On Salary System—																
a. Establishment																
b. Contingencies																
ii. On Salary-Results System—																
a. Fixed Payments																
b. Results Grants																
c. Contingencies																
3. SALARY GRANTS																
4. RESULTS GRANTS																
5. COMBINED GRANTS—																
a. Fixed Payments																
b. Results Grants																
6. INSPECTION—																
a. Contributions to Local Boards ..																

Statement VI.—Revised Estimate—(Charges) for 189 -9 —*continued.*

Items.	Actuals of the first eight months of 1890–91.			Actuals of the last four months of 1889–90.			Probable charges of the last four months of 1890–91.			Total of columns 2 and 4.			Budget grant 1890–91, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A	P.	RS.	A.	P.	RS.	A.	P.	RS.	A	P.	RS.	A.	P.	
GRANT II—(*Education*)—cont.																
b. Municipal Inspectors—																
i. Establishment																
ii. Contingencies																
7. MISCELLANEOUS—																
a. Building grants																
b. Common gymnasium—																
i. Establishment																
ii. Contingencies																
c. Other items																
Total, Grant II ..																
GRANT III.—(*Sanitation and Medical Services*).																
1. HOSPITALS AND DISPENSARIES—																
a. Establishment																
b. Medicines and Supplies ..																
c. Diet of Patients																
d. Sundries and Contingencies ..																
e. Contributions to Local Boards ..																
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—																
i. Medical College ..																
ii. Sanitary Inspection ..																
iii. Medical Reserve staff ..																
iv. Cutlers' Establishment ..																
b. CONTRIBUTIONS TO LOCAL BOARDS, &C., FOR—																
i. Medical Schools ..																
ii. Reserve staff																
c. OTHER CONTRIBUTIONS																
3. VACCINATION—																
a. Establishment																
b. Contingencies																
c. Contributions to Local Boards ..																

Items.	Actuals of the first eight months of 1890–91.			Actuals of the last four months of 1889–90.			Probable charges of the last four months of 1890–91.			Total of columns 2 and 4.			Budget grant 1890–91, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
GRANT III.—*Sanitation and Medical Services*—cont.																
4. REGISTRATION OF BIRTHS AND DEATHS—																
a. Establishment																
b. Contingencies																
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—																
a. i. Establishment																
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..																
b. Private scavenging—																
i. Establishment																
ii. Contingencies, such as cost of scavenging carts, &c. ..																
c. Cholera charges																
d. Contingencies																
Total, Grant III ..																

GRANT IV.—(*Lighting and Miscellaneous Municipal purposes*).
1. LIGHTING—
a. Establishment .. ..
b. Contingencies .. ..
2. i. MARKETS—
a. Establishment .. ..
b. Contingencies .. ..
ii. SLAUGHTER-HOUSES—
a. Establishment .. ..
b. Contingencies .. ..
3. CHOULTRIES—
a. Establishment .. ..
b. Contingencies .. ..
c. Feeding Travellers .. ..
4. TRAVELLERS' BUNGALOWS—
a. Establishment .. ..
b. Contingencies .. ..
5. AVENUES—
a. Establishment .. ..
b. Contingencies .. ..
6. PUBLIC GARDEN—
a. Establishment .. ..
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..

Items	Actuals of the first eight months of 1890–91.			Actuals of the last four months of 1889–90.			Probable charges of the last four months of 1890–91.			Total of columns 2 and 4.			Budget grant 1890–91, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.																
7. SURVEY OF LAND																
8. FIRE—																
a. Establishment																
b. Purchase of fire-engine, buckets, repairs, &c.																
9. OTHER CHARGES—																
i. Work done for private individuals other than private scavenging																
ii. Rewards for destruction of wild animals and snakes ..																
iii. Printing																
iv. Compensation for lands ..																
v. Other items																
Total, Grant IV ..																

GRANT V.—																
a. General Establishment—																
i. Office Establishment ..																
ii. Inspection																
b. Collection of Municipal Taxes—																
i. Establishment																
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..																
c. Collection of Tolls—																
i. Establishment																
ii. Contingencies																
d. Office contingencies other than (*b*) (ii)																
e. Contributions for Central office and Audit establishments ..																
Total, Grant V ..																
REPAYMENT OF DEBT—																
a. Instalments paid during the year.																
b. Invested on account of Sinking Fund (Value of securities purchased)																
c. Charges of investment ..																
INTEREST—																
a. On account of last year ..																
b. „ of current year ..																

Statement VI.—Revised Estimate—(Charges) for 189 -9 —*continued.*

Items.	Actuals of the first eight months of 1890–91.	Actuals of the last four months of 1889–90.	Probable charges of the last four months of 1890–91.	Total of columns 2 and 4.	Budget grant 1890–91, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	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 ..						
Balances—						
a. Municipal Fund						
b. Endowments						
c. Water-tax Fund						
Grand Total ..						

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Salem for the year 189 1-92.

Items of expenditure.	Original budget grant as sanctioned by Government.	Subsequent additions.	Subsequent deductions.	Total grant up to date of submission of the budget or report as the case may be.	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) Buildings	5000 - - ✓	280 - - ✓	380 - -	4,900 - -	G.O. dated 19th March 92 No. 532-Mu. Mis: + G.O. dated 19th March 92 No. 535-Mu.
(d) Water Supply	200 - - ✓	700 - - ✓	- - -	900 - -	do
2. Repairs (a) Buildings	2,200 - - ✓	740 - - ✓	- - -	2940 - -	do
(d) Water Supply					
i Repairs to works, machinery &c	100 - - ✓	1600 - - ✓	- - -	1700 - -	do
ii Establishment	200 - -	250 - -	- - -	450 - -	G.O. Dated 19th March 92 No 535-Mu (Para 37)
4. Tools & Plant and other Stores	100 - - ✓	50 - -	- - -	150 - -	do
Grant II: Education					
2. Municipal Schools i Salary System					
(a) Establishment	12070 - - ✓	- - -	890 - -	11180 - -	Explained in para 23 of the budget report for 92-93. Embodied in the G.O. quoted above

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Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Salem for the year 189 1-92.

Items of expenditure.	Original budget grant as sanctioned by Government.			Subsequent additions.			Subsequent deductions.			Total grant up to date of submission of the budget or report as the case may be.			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 III. 1. Hospitals & Dispensaries													
(a) Establishment	1860	-	✓	90	-	-	-	-		1950	-	✓	G.O. dated 16 Sept 91 No 1485 in lieu
(b) Incidents and Supplies	1200	-	✓	590	-	✓	-	-		1790	-		do 19th March 92 No 532 in lieu
(c) Contingencies & Contingencies	1000	-	✓	100	-	-	-	-		1100	-	✓	Explained in the Revised Estimate for 91 92 and approved in G.O. dated 19 March 92 No 535 in lieu
2. Contribution to Provincial Fund	720	-	✓	-	-	-	110	-		610	-		do
5. Conservancy. Road cleaning & Road watering													
(a) i Establishment	11450	-	-	-	-	-	190	-		11260	-		do
ii Other Charges such as													
purchase or hire of Cart &c.	5110	-	✓	410	-	✓	120	-		5400	-		G.O. dated 19 March 92 No 532 in lieu & the other changes are due to the recasting of the General statement as per G.O. dated 10 December 91 No 2193 in
(d) Contingencies	110	-	-	50	-	-	-	-		160	-		Explained in the Revised Estimate & approved in G.O. dated 19 March 92 No 535 in lieu & owing to recasting of the accounts
Grant IV 3. Chowkies													
(b) Contingencies	60	-	-	40	-	-	-	-		100	-		do
7. Survey of Land	"	-	-	50	-	-	-	-		50	-		do
8. Fire (b) Purchase of Fire Engines &c	"	-	-	520	-	✓	-	-		520	-		G.O. dated 1st Nov 91 No 2137 in lieu
Grant V. (a) General Establishment.													
ii Inspection	480	-	-	-	-	-	120	-		360	-		Explained in the Revised Estimate & approved in G.O. dated 19 March 92 No 535 in lieu.
(c) Contributions for Central office & Audit Establishment	940	-	-	-	-	-	520	-		420	-		Calculated at the percentage sanctioned in G.O. dated 23 April 91 No 988 L.

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Financial Secretary

Chairman

Statement VII.—Tolls.

Number of toll-gates.	Collection of tolls whether 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.
15	Leased out	1,099 - -	200 12 -	- - -	- - -	200 12 -	898 4 -	1779 10 5	1779 10 5	- - -

Chairman

Statement VIII.—Loans.

Amount of loan and rate of interest.	For what purpose and terms on which obtained and year in which taken.	Date of Government sanction.	Amount paid.			Amount transferred to Sinking Fund.			Invested out of the total amount transferred up to end of 1891–92.	
			Up to 31st March 1891.		In 1891–92.	Up to 31st March 1891.		In 1891–92.	In Government Securities.	In the Savings Bank.
			Number of years.	Amount.		Number of years.	Amount.			
1	2	3	4	5	6	7	8	9	10	11
Rs. A. P.				Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.

Chairman

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

Name of Municipality.	Number of houses as per census.	Number of houses on the municipal register out of the number in col. 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.
Salem	12815	11005	1716	620 6 -	378	2464 4 -	355	2871 - -	501	3809 4 -	60	1096 12 -	14	963 12 -	3624	18693 6 -

Chairman

Clerk

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

Name of the Municipality.	Assessed in Class I. Number.	Class I. Amount.	Class II. Number.	Class II. Amount.	Class III. Number.	Class III. Amount.	Class IV. Number.	Class IV. Amount.	Class V. Number.	Class V. Amount.	Class VI. Number.	Class VI. Amount.	Class VII. Number.	Class VII. Amount.	Class VIII. Number.	Class VIII. Amount.	Total. Number.	Total. 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.
Salem	1	100 - -	30	1225 - -	198	2222 8 -	172	1654 8 -	196	1097 - -	953	2497 - -	24	46 - -	3393	3387 12 -	4867	12228 12 -

Chairman

Clerk

Statement X.

1. Name of Municipality .. .. Salem
2. Population as per last census .. .. 67,710 *
3. Sanctioned number of Councillors { (a) Nominated 10
   (b) Elected 10
4. Actual number of Councillors on 31st March 1892—
   (a) Ex-officio 1
   (b) Nominated { Officials 1
   Non-officials 6
   (c) Elected .. { Officials .. .. "
   Non-officials 10

   Total .. 18

   (d) Europeans and Eurasians 4
   (e) Natives 14
5. Total number of meetings actually held during the year 22
6. Number of meetings adjourned for want of a quorum .. .. 2.
7. Average attendance at each meeting *actually* held—
   (a) Officials .. .. 1·0
   (b) Non-officials .. .. 7·8

   Total .. 8·8

   (c) Europeans and Eurasians .. .. 1·4
   (d) Natives .. .. 7·4

   Total .. 8·8

8. Is the Chairman appointed or elected .. .. Elected.
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 .. ..

1. Mr. R. W. Virasami Aiyar Avgl., 1st grade pleader, from 13th November 88 to 12th Nov 91.
2. " T. V. Narayanasami Aiyar Avl. Personal assistant to Collector, Salem, } 13th November 91 to 19th January 92.
3. " G. Kothandaramayya Garu Personal assistant to Collector, Salem, } 20th January 92 to 8th April 92.

* Adopted from G.O. dated 8th February 92 No. 259 M.

R. W. Virasami

Chairman

Statement X-A.—Showing the particulars of elections held in the Municipality of Salem in 1891-92.

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		6	7
1. First Ward		579	4th January 1892	2	2 seats contested	191
2. Second Ward		491	do	3	3 do	209
3. Third Ward	67,710	148	do	1	1 do	95
4. Fourth Ward		753	do	1	1 do	305
&c.						
&c.						
5. Fifth Ward		312	do	1	1 do	189
Total ..	67,710	2283		8	8	989

R. W. Virasami

Chairman

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 Salem for the year 1891-92

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 189	Number of public latrines on 31st March 1891.	Number of latrines constructed in 1891–92.	Number of latrines demolished in 1891–92.	Number of latrines on 31st March 1892.	Number of lamps on 31st March 1891.	Number of lamps put up in 1891–92.	Number of lamps removed in 1891–92.	Number of lamps on 31st March 1892.
1	2	3	4	5	6	7	8	9	10	11	12
8	1 Salem market 2 Shevapett weekly market 3. Shevapett Municipal bazaar + Mutton Stalls 4. Cogie market	leased out	454	48	"	3	45	476	48	21	503

[illegible]
Chairman

Statement XII.—Showing particulars regarding the treatment of patients, &c., in the town of Salem during the year 1891-92

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
Salem Municipal Hospital	460	21,223	21,683	1 Thayee	112	27 September 87 No 974 Mu.

[illegible]
Chairman

75

Statement XIII.—Showing the Statistics of Vaccination and of Births and Deaths registered in the town of Salem, during the year 1891-92.

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
2259.	1724		A. (Hospital Assistant)								
			1 A. Veeraraghavacharlu	4	7	3	7	11	10	"	
			2. G. Appadurai Mudali	16	19	16	19	35	35	"	
			B. (Apothecary)	"	"	"	"	"	"	"	
			C. (Vaccinators)								
			1 Dakshanamurthi Pillai 2 class Vacr	847	661	834	643	1,508	1,477	54.	
			2 Ranganayakulu 2 class Vacr	224	1001	214	984	1,225	1,198		
			3. Eoleranna 2nd class Female Vacr	400	391	390	356	791	746		
			Total ..	1,491	2,079	1,457	2,009	3,570	3,466	54.	

Salem

CHIEF SECRETARY'S ... 31 JUL 92 GOVERNMENT ...

C. Statement relating to Teaching Staff

	Classes of Institutions.	Number of teachers employed.	Number possessing normal certificates	Number possessing ordinary certificates	Number with General Education certificates	Untrained Men.	Remarks.
Colleges.	Government						
	Board or Municipal ...						
	Aided from Provincial Funds ...						
	Aided from Local or Municipal Funds.						
	Unaided and Indigenous ...						
Secondary Schools.	Government						
	Board or Municipal ...						
	Aided from Provincial Funds ...						
	Aided from Local or Municipal Funds.						
	Unaided and Indigenous ...	9	×1	1	5	2	× Includes one gymnastic instructor
Primary Schools.	Government	4	×4	-	-	-	Information regarding the utilization of allotment for the training of teachers will be furnished later on.
	Board or Municipal	47.	33.	-	8	6.	
	Aided from Provincial Funds ...	-	-	-	-	-	
	Aided from Local or Municipal Funds.	20	4	-	4	12.	
	Unaided and Indigenous ...	14	-	-	2	12	
		85	41.	-	14	30.	
		94	42	1	19	32.	

H/16764

D.– Statement showing the Results of Grant Examination.

(A.)– Salary-Result Schools.

Standard	1890–91. Compulsory Subjects only: No. of pupils presented	No. passed	Merit	Ordinary	1891–2 Compulsory Subjects only: No. of pupils presented	No. passed	Merit	Ordinary	Remarks
VII. Standard for Lower Secondary Examination									It is satisfactory to note that there has been an increase both in the No. presented and passed under all Standards.
VI Standard									
V Do									
IV. Do. including Primary School Examination									
III Do.	45	37	16	21	65	51	21	30.	
II Do	64.	52	25	27	78	60	17	43	
I Do	87	61	24	36	101	78	30	48.	
Infant	94	81.	51	30	121	113	99	14.	
Total ...	290	230	116	114	365	302	167	135	

Names of Subject.	1890–91. Optional Subjects				1891–92 Optional Subjects.				Remarks
Geography	48	34	13	21	56	39	16	23.	The small No. presented and passed in English is regretted. This subject requires more attention.
Poetry	35	20	9	11	46	30	5	25	
English.	10	6	-	6	2	1	1	-	
Hygiene	13	4	2	2	18	11	6	5	
Second Vernacular	1	1	1	-	-	-	-	-	

D.– Statement Showing the Results of Grant examination.

(B.) Salary System Schools.

Standard	1890–91 Compulsory Subjects only: No. of pupils presented	No. passed	Merit	Ordinary	1891–92 Compulsory Subjects only: No. of pupils presented	No. passed	Merit	Ordinary	Remarks.
VII. Standard or Lower Secondary examination									
VI. Standard									
V Do									
IV. Do including Primary School examination	-	-	-	-	5	5	2	3.	
III. Do	8	4	2	2	7	6	-	6	
II Do	7	5	2	3	8	4	1	3	
I Do	12	7	4	3	10	7	-	7	
Infant	6	5	3	2	4	4	3	1.	
	33	21	11	10	34	26	6	20.	

Names of Subject.	1890–91. Optional Subjects				1891–92 Optional Subjects				Remarks.
Geography	8	4	4	-	12	9	2	7.	
Poetry	8	4	3	1	12	5	4	1	
History	-	-	-	-	5	2	-	2	
English.	8	3	1	2	12	4	-	4	

Remarks of Examination Unit

D.– Statement Showing the Results of Grant Examination.

(C.)– Results Grant Schools.

Standard	1890–91. Compulsory Subjects only. No. of pupils presented	No. passed	Merit	Ordinary	1891–92. Compulsory Subjects only. No. of pupils presented	No. passed	Merit	Ordinary	Remarks
VII Standard or Lower Secondary Examination									The Nos: presented under the 4th and 2nd Standards are less than those of the previous year but the results may be said to be fair.
VI. Standard									
V. Do									
IV. Do. including Primary School Examination ...	26	6	-	6	6	6	6	-	
III. Do. ...	32	19.	3	16	45	38	9	29.	
II. Do. ...	81	48	18	30	53	39.	6	33.	
I. Do. ...	98	53	18	35	124	91.	26	65	
Infant	86	72	38	34	111.	106	89	17.	
Total ...	323	198	77	121	339.	280.	136.	144.	

Names of Subject.	1890–91. Optional Subjects				1891–92. Optional Subjects				Remarks
Geography	48	13	4	9	27	6	1	5	The results in these subjects are poor.
Poetry	56	14	6	8	35	13	.	13	
English.	39	5	-	5	13	5	1	4	
Hygiene	26	6	3	3	.	.	.	.	
History	26	6	5	1	.	.	.	.	

(Signed) Pierre E. Mesnier

Ag. Asst. Inspector of Schools.
7th Division.

No. 4225
16.5.92

Forwarded.

(Signed) T. J. Logan
Inspector of Schools
S. Circle

(True Copy)

[illegible]
Chairman

Enclosure No 3
to letter No 598 of 92

A.— Statement relating to General Statistics

		1890—91			1891—92			Remarks
		Number of Schools	Number of pupils on 31st March: Boys	Girls	Number of Schools	Number of pupils on 31st March: Boys	Girls	
Colleges	Government							
	Board or Municipal	1	28.	.	1	27	.	
	Aided from Provincial Funds ...							
	Aided from Local or Municipal Funds.							
	Unaided and Indigenous ...							
Secondary	Government							
	Board or Municipal	1	110	.	1	148.	.	
	Aided from Provincial Funds ...							
	Aided from Local or Municipal Funds							
	Unaided and Indigenous ...	1	250	.	1	173	.	
		2	360.	.	2	321	.	
Primary Schools	Government	-	-	-	1	87		
	Board or Municipal	13	781.	38	16	843	.	
	Aided from Provincial Funds ...	-	-	-	-	-	-	
	Aided from Local or Municipal Funds.	13	493	-	14	574	.	
	Unaided and Indigenous ...	20.	643	19	13	363	9.	
		46.	1917	57	44	1867	9.	
Training Schools		1	28.	-	1	35	.	
Sessional Schools		-	-	-	-	-		
Industrial Schools		-	-	-	-	-	-	
		50	2333	57	48	2250.	9	

B.— Statement showing the distribution of pupils, distinguishing boys and Girls under the General Classes of population.

Classes.	Population of School going age		Pupils under instruction		Percentage		Remarks
	Boys	Girls	Boys	Girls	Boys	Girls	
Europeans and Eurasians ...	.	.	8	1.	.	.	
Native Christians	88	118	81	.	92	.	
Muhammadans	349	351	306	.	876	.	
Hindus— Brahmans	165	144	410	1	248	6	
Caste Hindus— Non-Brahmans ...	2861	3068	1404	7	49	2	
Paraiyas and kindred races ...	223	228	36	.	16	.	
Others	2	3	5	.	250	.	
	3688	3912	2250	9	61	2	

Here has been a decrease in all classes of pupils under instruction except Europeans and Eurasians which may be attributed to the present season.

Extract from the Proceedings of a General Meeting of the Municipal Council of Salem, held on the 22d June 1892.

PRESENT.

Presiding Councillor.

M R Ry D. A. Balakrishna Aiyar Avergal.

Non officials.

M R Rz S. Krishnasawmy Mudaliar Avergal

" S. Narasinga Row Garu.

S. Ahmad Saib.

M R Ry M. Venkatachellapathy Aiya Avergl Rao Sahib

" Chetti Muthiam Chettiar Avergal.

" P. Subramonya Chettiar Avergal Rao Sahib

Proposed by M R Ry S. Krishnasawmy Mudaliar Avergal, and Seconded by M R Ry Chetti Muthiam Chettiar Avergal that M R Ry D. A. Balakrishna Aiyar Avergal be requested to take the Chair. Carried.

2. Read draft administration report of the Salem Municipality for the year 1891–92.

Resolved unanimously that the report as read be passed and Submitted to Government.

× × ×

(True to Extract)

D. Krishnaswamy Avergl
Chairman

Enclosure No 2
to Letter No 598 of 92

1432

Govt 19/7

JULY 1892, No. M., LOCAL AND MUNICIPAL.

28 Sept 92

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—again the following paper:—

From M.R.Ry. W. VIRASAMI AIYAR, Avargal, Chairman, Municipal Council, Salem, to the Chief Secretary to Government (through the Personal Assistant Deputy Collector), dated Salem, 22nd June 1892, No. 598.

I have the honour to submit the accompanying report of the Municipal Council on the working of the Salem Municipality during the official year 1891–92.

2. At the special meeting of the Council held on the 16th instant to consider the report, the subject was adjourned as I was not able to attend the meeting on account of my sickness. Another meeting called on the 20th instant had to be adjourned for want of a *quorum*. The report was passed at the special meeting held on this date. A copy of the resolution of the Council is herewith submitted.

ADMINISTRATION Report of the Salem Municipality for the official year 1891–92.

Administrative changes.—During the year under report several changes have taken place in the administration of the Municipality.

The term of office of M.R.Ry. W. Virasami Aiyar, Avargal, as a municipal councillor, having expired, he ceased to be Chairman on the 13th November 1891, on which date, the then Divisional officer M.R.Ry. T. V. Narayanasami Aiyar, Avargal, assumed the charge of the office of the Chairman. Owing to his transfer to Coimbatore, he was succeeded by M.R.Ry. G. Kothandaramayya Garu on the 20th January 1892, and he continued to be *ex-officio* Chairman till the end of the year. Mr. F. T. Bagshawe, Superintendent of Police, was appointed as a municipal councillor on the 25th August 1891, *vice* Mr. G. B. Lambert, who left the district. On the 24th November 1891, M.R.Ry. S. Venkata Subba Aiyar, Avargal, Acting Sub-Assistant Inspector of Schools, succeeded M.R.Ry. Y. Amirthanayagam Pillai, Avargal, who died. He continued till the beginning of March 1892, when he ceased to be a municipal councillor owing to his having ceased to be Sub-Assistant Inspector, and his place was not filled up till the close of the year.

The following member ceased to be municipal councillor:—

(1) Sultan Muhi-ud-din Rowther.

The members noted below were reappointed on the dates noted against their names:—

Rev. F. Bosquet, 25th August 1891.
M.R.Ry. W. Virasami Aiyar, Avargal, 15th November 1891.
" S. Krishnasami Mudaliar, Avargal, 1st December 1891.
" A. Ahmad Sahib, 1st December 1891.

Eight municipal councillors were elected.

Mr. F. T. Bagshawe having left India on furlough early in March 1892, his seat was vacant till the end of the year. This and the vacancy created by the Sub-Assistant Inspector of Schools have since been filled up by the appointment of Mr. H. D. Robinson and M.R.Ry. T. R. Srinivasa Aiyar, Avargal, on the 10th May 1892.

I.—CONSTITUTION OF THE MUNICIPAL COUNCIL.

2. On the 31st March 1892, the Municipal Council consisted of 18 members out of 20—the maximum sanctioned strength. Of these, 2 were officials and 16

non-officials—4 Europeans and 14 Natives (including 2 Muhammadans). Ten non-official councillors were elected by the rate-payers, while the rest were appointed by Government.

3. During the year under report, a contested Municipal election was held on the 4th January 1892 to fill up eight vacancies caused by the termination of the period of appointment of the following elected councillors:—

M.R.Ry. Srinivasa Chettiar, Avargal.
Muhammad Sahib.
M.R.Ry. S. Krishnasami Mudaliar, Avargal.
" C. Vijiaraghavachariar, Avargal.
" T. Narasinga Row, Avargal.
A. Ahmad Sahib.
M.R.Ry. M. Krishna Chettiar, Avargal.
" S. A. Kutti Chettiar, Avargal.

The following eight members were then elected:—

C. M. Shaikh Muhi-ud-din Sahib.
M.R.Ry. Chetti Muthiam Chettiar, Avargal.
" C. Vijiaraghavachariar, Avargal.
" T. Narasinga Row, Avargal.
" Murari Ramasami Aiya, Avargal.
" D. A. Balakrishna Aiyar, Avargal.
C. Pritchard, Esq.
M.R.Ry. K. Thammanna Chettiar, Avargal.

The total number of registered voters in all the five wards into which the Municipality has been divided was 2,288 against 1,093 in 1890–91. The number of voters who went to the poll was 989, which gives a percentage of 43·3.

4. The total number of meetings held during the year was 22 against 29 in the previous year. The average attendance at each meeting is compared below with that of previous year:—

	1890–91.	1891–92.
Officials	0·6	1·0
Non-officials	9·0	7·8
	9·6	8·8

There has been an increase in the attendance of officials. The decrease in the attendance of the non-officials was due to frequent changes that have taken place and temporary vacancies among them. The number of meetings adjourned for want of a *quorum* was 2 against 5 in 1890–91.

II.—Receipts.

A.—Receipts from Taxation.

5. *Tax on Arts, &c.*—(*a*) *Arrears.*—The total amount of arrear demand at the beginning of the year was Rs. 8,423–5–0, of which Rs. 4,824–2–0 or 57·2 against 49·0 per cent. of the previous year was collected. Rs. 517–4–0 was remitted by the Council on appeal, and Rs. 538 was written off the accounts after due verification by the ward councillors. The balance outstanding at the close of the year was Rs. 2,543–15–0, of which the particulars are given below:—

	Rs.	A.	P.
1885–86			
1886–87	3	0	0
1887–88	2	0	0
1888–89	4	0	0
1889–90	34	0	0
1890–91	520	13	0
.. ..	1,980	2	0
Total ..	2,543	15	0

The prosecutions in respect of most of the oldest arrears are still pending before the Bench of Magistrates, and Rs 129–8–0 has subsequently been collected and steps have been taken to adjust the balance as early as possible.

6. (*b*) *Current*—The arts-tax registers having been thoroughly revised during the year 1889–90, those for the year under report were corrected with reference to the subsequent additions and alterations. The current demand, as originally assessed by the Chairman, was Rs. 12,512–4–0. Of this, Rs. 283–8–0 was remitted by the Council on appeal. The finally-settled demand was Rs. 12,228–12–0, which shows a net decrease of Rs. 1,138–4–0 as compared with that of last year, and which is accounted for as the net result of subsequent additions and alterations above alluded to, and mostly to the adversity of the season, owing to which there has been a great fall in the trade, especially among the weaving classes. The amount collected was Rs. 6,151–4–0 or 50·3 against 47·3 per cent. of the previous year. Rs. 2 was written off the accounts. The balance left uncollected at the close of the year was Rs. 6,075–8–0; of this, Rs. 1,477–6–0 was collected subsequently and steps have been taken to clear off the balance as early as possible. Out of respect to the sense of the Council that no coercive processes should be issued during the present season of distress, the Chairman was obliged to be careful in the case of poor tax-payers.

7. The tax on arts is levied from all classes of the schedule. The number of persons assessed under each class of the schedule and the aggregate amount of the assessment under each class are noted below:—

	No.	Amount. Rs.	A.	P.
Class I	1	100	0	0
" II	30	1,225	0	0
" III	198	2,222	8	0
" IV	172	1,654	8	0
" V	196	1,097	0	0
" VI	853	2,499	0	0
" VII	24	46	0	0
" VIII	3,393	3,384	12	0
" Total ..	4,867	12,228	12	0

The incidence per head was Rs. 2–8–2 against Rs. 2–9–2 of the previous year.

8. *Tax on Buildings*—(*a*) *Arrears.*—The arrears of the tax on buildings outstanding at the commencement of the year amounted to Rs. 13,510–15–0. Of this sum Rs. 11,428–10–0 was realized, Rs. 21–5–0 was remitted by the Council on appeal, &c., and Rs. 55–1–0 was written off the accounts, the defaulters concerned being paupers and in some cases the houses having become ruined and deserted. The balance at the close of the year was Rs. 2,005–15–0 as detailed below:—

	Rs.	A.	P.
1886–87	0	10	0
1887–88	6	0	0
1888–89	19	3	0
1889–90	397	3	0
1890–91	1,582	15	0
Total ..	2,005	15	0

The percentage of collections on arrear demand was 84·5 against 84·7 of the previous year. Steps have been taken to adjust these arrears as early as possible.

9. (*b*) *Current.*—The house-tax registers having been thoroughly revised during the year 1889–90, those for the year under report were corrected with reference to the subsequent additions, alterations and improvements. The current demand, as originally fixed by the Chairman, was Rs. 18,708–11–0. Of this, Rs. 15–5–0 was remitted by the Council on appeal. The demand finally settled was Rs. 18,693–6–0, which shows a net increase of Rs. 206–5–0 over that of last year, and which may be accounted for by improvements made, new houses built and assessed during the year. The collections amounted to Rs. 10,271–8–0, the percentage being 54·9 against 33·4

of the previous year; Rs. 21-12-0 was remitted by the Chairman on account of vacant houses under section 72. The balance outstanding at the close of the year was Rs. 8,400-2-0. Of this balance, again Rs. 3,583-1-6 has subsequently been realized and steps have been taken for the adjustment of the remainder as early as possible. 9,630 houses were assessed to the tax on buildings out of a total number, according to the census of 1891, of 12,815, the total number of houses on the Municipal registers out of the number according to the census of 1891 being 11,005. The incidence per house was Rs. 1-15-0 against Rs. 1-14-10 of the previous year.

10. *Tax on Lands*—(*a*) *Arrears.*—The arrear demand at the beginning of the year was Rs. 1,022-10-8, of which Rs. 631-9-2 or 61·7 against 56·8 per cent. of the previous year was collected. The balance outstanding at the close of the year was Rs. 391-1-6, the particulars of which are noted below:—

	Rs.	A.	P.
1885-86	4	13	4
1886-87	27	0	10
1887-88	18	15	7
1888-89	32	5	6
1889-90	106	14	8
1890-91	200	15	7
Total ..	391	1	6

Steps have been taken to clear off these arrears as early as possible.

11. (*b*) *Current.*—The land-tax registers were revised in 1889-90. 1,314·30 acres of lands have been assessed at Rs. 948-12-6, which is the demand finally settled for the year. The collections amounted to Rs. 543-7-8, the percentage being 57·2 against 29·6 of the previous year. The balance outstanding at the close of the year was Rs. 405-4-10; of this sum, Rs. 126-7-7 has subsequently been collected and steps have been taken to adjust the balance. This tax takes much time to collect for reasons stated in the previous year's reports and because the tax-payers are dispersed all over the town and in adjoining villages. A surveyor has temporarily been appointed from the 20th April 1892 to survey the lands liable to taxation within the Municipal limits and to prepare an accurate register for the current year.

12. A statement showing the receipts and charges of each month under the main budget heads with progressive totals under each item, as compared with the sanctioned budget grant, is prepared and forwarded to the Collector monthly for his information as usual.

13. *Tax on vehicles with springs and tax on animals.*—The increase, as compared with the revised estimate and actuals of last year under these items, was due to the increase in the number of vehicles and animals registered in the town, and owing to strict supervision exercised, registers have been maintained showing the vehicles, animals, &c., chargeable.

14. *Tax on carts without springs.*—The decrease under this head, as compared both with the revised estimate and the actuals of last year, was due to the decrease in the number of carts registered in the town, which is always fluctuating.

15. *Coercive Processes.*—The number of warrants of all kinds issued during the year was 2,852 against 1,853 in 1890-91; adding to this the unexecuted warrants of 1890-91, the total was 3,564, of which 2,592 were executed and cancelled within the year, leaving 972 to be disposed of in the current year. A greater part of this number has since been disposed of. The total amount covered by the warrants issued during the year was Rs. 6,344-12-7 against Rs. 3,674-2-11 in 1890-91, and the amount recovered was Rs. 5,509-4-11. Property was sold only in 8 cases realizing Rs. 19-11-0. The number of prosecutions instituted during the year was only one against 159 in 1890-91. The duty of executing the warrants was assigned to the Assistant Sanitary Inspector till December last, after which they were entrusted to the bill-collectors themselves.

16. *Tolls.*—Tolls are levied at three-fourths of the maximum rates. There are 15 toll-gates which were leased out to a contractor during the year under report. The collections credited to Municipal funds after deducting the Local fund share due to the District Board amounted to Rs. 7,319-5-7 against Rs. 7,553-6-0, the actuals of 1890-91. The decrease was due to the absence of competition and low bids offered at the sale of the farms. The current gross demand under tolls was Rs. 9,050, the whole of which was realized. The one fifth share of tolls due to the District Board, Salem, amounted to Rs. 1,779-10-5 as shown below, but by an oversight Rs. 1,819-12-8 has been paid, the over-payment of Rs. 40-2-3 has been shown under advances recoverable in statement II, as per instructions of Government given in the foot-note at page 4 of G.O., dated 10th December 1891, No. 2193 M. The President, District Board, Salem, has been addressed for the refund of this amount which will be recovered during the current year:—

The gross receipts from Tolls—

	Rs.	A.	P.
Tolls proper	9,050	0	0
Interest realized on kists overdue from renter	49	0	0
Total ..	9,099	0	0
Deduct charges ..	200	12	0
Net sum ..	8,898	4	0
One-fifth of the above ..	1,779	10	5

The District Board's resolution regarding the question of this contribution will shortly be considered by the Council and Government will be addressed in a separate communication on the subject.

17. *Incidence of Taxation.*—The total income from taxation was Rs. 46,213-4-5 including, and Rs. 38,893-14-10 excluding, tolls. The average incidence per head of the population (according to the census of 1891) was annas 10-11 in the former and annas 9-2 in the latter case, against annas 8-8 and annas 6-10, respectively, in 1890-91. The incidence for the Presidency in 1890-91 was annas 11-7 and annas 8-4.

B.—Miscellaneous Receipts.

18. *Avenue Receipts.*—The collections under this head amounted to Rs. 53-6-4, against the revised estimate of Rs. 540 and Rs. 539-14-6, the actuals of 1890-91. The avenue produce was very small during the year under report for want of rain, and it was not leased out for want of bidders. At the meeting of the Municipal Council held on the 11th February 1892, it was therefore resolved that the avenue produce should be collected by the municipal servants departmentally. The above reasons account for the large decrease as compared with that of last year.

19. *Sale-proceeds of night-soil, street refuse, &c.*—The realizations under this head amounted to Rs. 73-6-10, against the revised estimate of Rs. 100 and Rs. 139-3-0, the actuals of 1890-91. For want of rain there was no sufficient demand for the sale of the rubbish. There was, therefore, a decrease as compared with the actuals of last year. There are at present four rubbish and night-soil depôts. The amount of rubbish outstanding up to 15th instant in the several depôts roughly estimated is noted below:—

	Cart-loads of rubbish.	Cart-loads of night-soil.
1. Nethimedu depôt	8,142	2,222
2. Ammpet do.	5,203	283
3. Kitchipalliem do.	2,690	1,447
4. Court road do.	7,231	334
Total ..	18,266	4,286

The rubbish and night-soil are sold to cultivators for manure at 16 and 10 cart-loads per rupee, respectively.

20. *Fees from Educational Institutions.*—The amount of fees collected during the year was Rs. 6,459–14–5, against the revised estimate of Rs. 7,400 and Rupees 6,940–5–9, the actuals of 1890–91. The decrease under both the heads was due to the revision of the school-fee notification from 1st January 1892, sanctioned in G.O., dated 18th January 1892, No. 109 L.

21. *Income from Markets.*—The current demand under this head amounted to Rs. 2,450, of which Rs. 2,195–13–4 was realized, leaving a balance of Rs. 254–2–8 at the close of the year. As the Shevapett-Shandypett renter failed to pay up his 9th kist, it was resolved, at the general meeting of the Municipal Council held on the 11th February 1892, that half the amount of deposit made by him should be forfeited. The balance above referred to is due by him, which has to be recovered only by a civil suit in the current year. The arrear demand under this head amounted to Rs. 98–1–4, of which Rs. 27–7–8 has been realized, Rs. 14–12–0 was written off the accounts owing to the pauperism of the defaulter concerned, at the meeting of the Council held on the 28th March 1892. The arrear balance at the close of the year was Rs. 55–13–8 appertaining to the year 1885–86. As the defaulter concerned in this case is not a well-to-do person, he was directed to furnish a security and the person who stood security has entered into an agreement to pay up the balance at the rate of Rs. 2 per mensem. There are at present four markets as in the previous year. These have been frequently used by the public and are kept clean and in good order. The question of the construction of a Jubilee market is still under the consideration of the Council. The total receipts from the four markets above referred to amounted to Rs. 2,393–9–9 ; deducting expenditure on construction, repairs and maintenance, &c., which amounted to Rs. 338-7-3, the net income from markets was Rs. 2,055-2-6. During the year under report, all the markets were leased out to contractors.

22. *Income from slaughter-houses.*—The current demand under this head amounted to Rs. 1,880, of which Rs. 1,723–9–4 was realized during the year ; the balance at the close of the year was Rs. 156–6-8. As the defaulters concerned have not paid their kists regularly, one-half of the amounts deposited by them was ordered to be forfeited agreeably to the resolution of the Council, dated 11th February 1892. Steps will be taken to recover the balance at an early date. There are at present 5 slaughter-houses, all of them were leased out during the year under report. The arrear demand under this head amounted to Rs. 111-4-0, the whole of which was realized.

23. *License-fees.*—The receipts under this head amounted to Rs. 671–13–6, against the revised estimate of Rs. 400 and Rs. 502–13–6, the actuals of last year. The arrears of previous year were realized. There has, therefore, been an increase under both the items.

24. *Cart-stand fees.*—The current demand under this head was Rs. 1,260, the whole of which has been realized. The arrear demand of Rs. 182–13–8 has also been realized. The total receipts under this head amounted to Rs. 1,458–3–9 and the farm was sold higher than last year. This accounts for the increase as compared with the revised estimate of Rs. 1,460 and Rs. 880–2–10, the actuals of last year.

25. *Fines under Municipal and other Acts.*—Owing to the fall in the number of night cases prosecuted by the Police, the amount realized under this head amounted to Rs. 1,504–5–4 only as compared with Rs. 1,760, the revised estimate, and Rupees 2,090–13–6, the actuals of 1890–91.

26. *Grants and Contributions from Government*—(*i*) *Education, Normal Stipends.*—The receipts under this head amounted to Rs. 46–8–4, against the revised estimate of Rs. 110. The decrease is attributed to the following causes. The grant has been sanctioned at the rate of 2 rupees only in the case of one of the Muhammadan students and refused in the case of the other Muhammadan student by the Director of Public Instruction, Madras, in his Proceedings, dated 19th March 1892, No. 3986, as the student has not passed any General Education Test.

27. *Grants for buildings.*—The actuals under this item amounted only to Rs. 91–5–6, against the revised estimate of Rs. 1,680, which was anticipated for the following works :—

		Rs.
(1)	Grant on account of the Komarasamipatty school-house	340
(2)	Do. for Salem town school-house	1,250
(3)	Do. for the repair of the college	90
	Total ..	1,680

As the above works Nos. (1) and (2) were not completed before the close of the year, grants were not drawn ; hence there was a decrease as compared with the revised estimate.

28. *Grants for Schools.*—No grants were drawn on account of the 3rd Assistant of the Salem College on Rs. 70, as he was not entertained from 1st January 1892 as anticipated, and no library books were purchased and no grants were drawn on that account. The receipts under this head, therefore, amounted to Rs. 2,857–7–1, as compared with the revised estimate of Rs. 2,970.

29. *Grants for other purposes.*—In the revised estimate a provision of Rs. 50 had been made for the repair of the dead-house, sanctioned in G.O., dated 28th September 1891, Mis. No. 1582 M., as the bill for this work was paid only on the 31st March 1892. No grant from Provincial funds was drawn before the close of the year, but it will be recovered in the current year.

30. *Grants from Local Funds*—(*ii*) *Medical*—The realizations under this head were Rs. 2,350 against the revised estimate of Rs. 2,100 as noted below :—

		Revised estimate.
	Rs.	Rs.
(*a*) For hospital maintenance	2,000	2,000
(*b*) Lying-in hospital	100	100
(*c*) Caste ward	250	..
Total ..	2,350	2,100

In 1890–91 the contribution for (*a*) was received in advance. This accounts for the increase as compared with Rs. 79–8–1, the actuals of 1890–91. The question of reduction of contribution for hospital maintenance is still under the consideration of the Council, and will be shortly reported for the orders of Government in a separate communication.

31. *Grants from Local Fund for other purposes.*—The details of receipts shown under this head are noted below :—

	Actuals.			Revised estimate.
	Rs.	A.	P.	Rs.
For poor-house	200	0	0	200
For repair of the Town-hall	95	4	4	140
Total ..	295	4	4	340

As the final bill for the repair of the Town-hall was paid only on the 31st March last, the proportionate contribution for it was not drawn before the close of the year, but will be recovered in the current year. There was therefore a decrease as compared with the revised estimate.

32. *Private scavengering.*—The number of houses served by the private scavenging agency on the last day of the year was 454 ; the amount of fees collected was Rs. 376–1–0, and the charges incurred were Rs. 430–1–0, against Rs. 360, Rs. 238–3–6 and Rs. 420–3–11, respectively, in 1890–91. The system has been newly introduced in I and J Divisions of the town during the year under report. The current demand under this head amounted to Rs. 335–1–6, of which Rs. 291–0–6 was

realized, leaving a balance of Rs. 44–1–0. The arrear demand was Rs. 334–15–0; of this sum Rs. 85–0–6 was collected, As. 12 was remitted by the Council on appeal, and Rs. 6–11–0 was written off the accounts at the meeting of the Council held on the 31st March 1892, and the balance left uncollected at the close of the year was Rs. 242–7–6, of which the particulars are noted below :—

	Rs.	A.	P.
1887–88	52	5	0
1888–89	157	6	6
1889–90	15	1	6
1890–91	17	9	6
Total ..	242	7	6

For the reasons given in the latter part of paragraph 32 of the annual report for 1889–90, a greater part of this amount cannot be recovered and steps will be taken to have it written off the accounts in the current year. The following table shows the number of private latrines in the town, the number in which the system is enforced, &c. :—

	Rs.
Total number of houses within the Municipal limits with latrines ..	1,195
Number scavengered in 1891–92	454
Number still to be brought under the private scavengering system ..	741

With a view to improve this system as much as possible, 253 notices were served under sections 221 and 264 of the District Municipalities Act in G Division of the town; in all possible cases the notices have been obeyed, but in many cases where it is impracticable to close the existing and objectionable cess-pits and to build open latrines, the question is still pending before the Municipal Council and will be disposed of at an early date.

33. *Refunds of Expenditure of previous year.*—The refund of Rs. 667–12–5 shown under this head has been sanctioned in G.O., dated 19th March 1890, No. 468 M.

34. *Opening Balance, &c.*—The year opened with a deficit balance of Rs. 254–1–8, and the current receipts amounted to Rs. 68,259–4–4 against Rs. 67,570 and 79,220, respectively, anticipated in the budget and revised estimate of the year, and Rs. 55,487–14–7, the actuals of 1890–91. The increase, as compared with that year, is mainly due to the increase in the amount realized under the tax on arts, buildings, lands, and contributions from Local funds.

III.—Expenditure.

35. The total expenditure amounted to Rs. 61,935–4–1 against Rs. 70,370 anticipated in the revised estimate and Rs. 57,819–5–3 incurred in 1890–91. It was distributed among the several grants as noted below :—

—	1890–91. Rs. A. P.	1891–92. Rs. A. P.	Percentage for 1891–92.
Grant I, Public Works	11,002 6 6	11,723 12 5	18·9
,, II, Education	14,431 3 5	16,769 3 3	25·5
,, III, Sanitation and Medical services	22,820 1 10	24,541 9 6	39·6
,, IV, Lighting and Miscellaneous Municipal purposes ..	4,101 3 4	5,191 4 4	8·4
,, V, Supervision	5,177 6 8	4,437 4 7	7·2
Advances and Refunds	286 15 6	271 13 0	0·4
Total ..	57,819 5 3	61,935 4 1	100·0

The net increase, as compared with the figures of 1890–91, occurs mainly under Grants I to IV.

36. *Grant I, Public Works*—(1) *New Works*—(*b*) *Buildings.*—The charges incurred under this head amounted to Rs. 1,159–11–2, against the revised estimate of Rs. 4,900. The decrease was due to the following causes :—

(1) Komarasamipatty school-house and (2) the Salem town school-house, for which a provision of Rs. 1,020 and 2,500, respectively, had been made in the budget

and revised estimate, were not completed owing to the scarcity of water for building purposes in the case of the former and it is still in progress, and in the latter case a suitable site for the school-house has not as yet been selected, and the question is still under the consideration of the Council and has been referred to a sub-committee for further report. Only two latrines—one for males and another for females—at Komarasamipatty, were converted into the trench system at a cost of Rs. 867–15–2. A second mutton-stall in the Shevapett market was constructed at a cost of Rs. 284–4–0. The allotment for this work has been sanctioned in G.O., dated 19th March 1892, Mis. No. 532 M.

37. *Drainage.*—A scheme for the drainage of this town is under the investigation of the Sanitary Engineer to Government.

38. *Water-supply.*—During the year under report four new wells were sunk at a cost of Rs. 629–4–3 as noted below :—

	Rs.	A.	P.
(1) Well in the bed of the tank at Ammápet	282	8	8
(2) ,, near Amboyeram chavadi	264	13	9
(3) ,, near Voddar street at Shevapett	39	9	1
(4) ,, in the bed of the tank at Gogai	42	4	9
Total ..	629	4	3

The final bill for the last work, having been received towards the end of March last, was not paid for, pending further inspection and verification. This accounts for the decrease as compared with the revised estimate of Rs. 900. The original budget grant under this head was only Rs. 200. The additional allotment of Rs. 700 has been sanctioned in Government Order quoted in paragraph 36. The preliminary report on the water-supply scheme for this town will be placed before the Council at the earliest opportunity and the views of the Council will be reported to Government.

39. (2) *Repairs*—(*a*) *Communications.*—The expenditure on the repair of the town roads was Rs. 3,868–2–5, against the revised estimate of Rs. 4,500 and Rs. 3,803–6–8, the actuals of 1890–91. The percentage of expenditure on the net income from tolls was 52·8 against 50·3 in 1890–91. With regard to the general condition of the roads in the town, the remarks of the Inspector of Vaccination and Deputy Sanitary Commissioner who inspected the town in October 1891 are quoted below :—

"Most of the roads were in good order, but some of the smaller streets and lanes required repairs."

The repairs of smaller streets and lanes are attended to every year in each division of the town by turns. The road-making establishment sanctioned in G.O., dated 24th March 1891, No. 449 M., has done satisfactory work and considerable improvement has been effected in the roads during the year under report when it was in force. But it is to be regretted that this system has been abolished in the current year. Total mileage of roads, streets, lanes, &c., in the town is noted below :—

	Miles.
Metalled or gravelled roads	31
Unmetalled roads	14
Total ..	45

Total mileage of roads, streets, lanes, &c., under maintenance is as follows :—

	Miles.
Metalled or gravelled	31
Unmetalled	..
	31

40. (*b*) *Buildings.*—The outlay under this head amounted to Rs. 1,718–11–8 against Rs. 2,940, the revised estimate, and Rs. 2,200, the original budget grant. The additional allotment of Rs. 740 has been sanctioned in G.O., dated 19th March 1892, Mis. No. 532 M. Owing to the scarcity of water for building purposes, the

repairs of the latrines near the Fisher's anicut and at Mettu street estimated to cost Rs. 540 and 430, respectively, were not completed before the close of the year, but are still in progress and will be completed and paid for in the current year. This accounts chiefly for the decrease as compared with the revised estimate.

41 (*d*) *Water-supply, Repairs to works, Machinery, &c.*—Owing to the general distress of the people on account of the failure of water during the year under report, 27 wells and tanks were deepened and repaired at a cost of Rs. 1,61 –5–4, against the budget and revised estimate of Rs. 100 and Rs. 1,700, respectively. The additional allotment of Rs. 1,600 has been sanctioned by Government in its order above quoted.

42. *Grant II—Education*—(1) *Training Schools*—(*b*) *Stipends to Normal Students.*—During the year under report, three of the Municipal teachers were trained—two Muhammadans in the Government Training school, Madras, and one Hindu in the Government Training school, Salem. One of the Muhammadan teachers has obtained his certificate and the others are still under training. The expenditure under this head amounted to Rs. 230–8–6, against the revised estimate of Rs. 240.

43. *Travelling allowance to Normal Students.*—A sum of Rs. 18–6–0 has been spent under this head, against the revised estimate of Rs. 10 on account of travelling expenses of the Muhammadan teachers for their journey to and from Madras. It is requested that the slight excess expenditure of Rs. 8–6–0 over the estimate may be admitted.

44. *Municipal Schools on Salary System — (a) Establishment.*—The expenditure incurred under this head amounted to Rs 11,033–14–5, against the revised estimate of Rs. 11,180. The slight decrease was due to the fact that the 3rd Assistant on Rs. 70 provided for in the revised estimate for the Salem College was not entertained as no Upper secondary class was opened during the year under report, no materials being available for it. A new teacher on Rs. 50 was appointed for the IV Form newly opened in the college, and his appointment was sanctioned in G.O., dated 31st August 1891, Mis. No. 1392 M. An assistant Sanskrit Pandit was also entertained for the Salem College on a salary of Rs. 15 per mensem and the appointment of an assistant on Rs. 30 was abolished in accordance with the sanction of Government conveyed in its order, Mis. No. 1523 M., dated 18th September 1891. This accounts for the increase as compared with Rs. 10,519–14–2, the actuals of 1890–91. The number of pupils on the rolls of the Salem College on the 31st March 1892 was 175 against 138 at the close of 1890–91. The results of the public examinations are compared with that of the previous year as shown below:—

	1890–91.		1891–92.	
	Number of pupils examined.	Number passed.	Number of pupils examined.	Number passed.
(1) First-in-Arts	16	4	17	7
(2) Matriculation	16	5	18	9
(3) Middle School or Seventh Standard	63	19	28	22

The net cost of the Salem College, as compared with 1890–91, was as follows:—

	1890–91.			1891–92.		
	RS.	A.	P.	RS.	A.	P.
Charges (excluding those under Grant I, but including refund of school-fees)	8,414	3	4	8,907	12	2
Deduct receipts—						
Provincial grant	2,883	9	4	2,920	0	7
School-fees	5,239	9	6	4,777	2	6
Total ..	8,123	2	10	7,697	3	1
Net cost ..	291	0	6	1,210	9	1

45. *Salary Result-system Schools—(a) Fixed payments.*—The expenditure under this head amounted to Rs. 2,134–10–3 against the revised estimate of Rs. 2,140 and Rs. 1,701–6–2, the actuals of 1890–91. During the year under report, the following four schools, which were on the results system, &c., in 1890–91, were taken over under this system and the establishment of other schools was revised. This accounts for the increase in expenditure, as compared with that of last year:—

(1) Ammápett school ;
(2) Ponnamapett school ;
(3) Shevapet (Hindu) school ;
(4) Arisipalayam school ;

including these, there are at present 14 schools on this system against 10 in 1890–91, of which four are purely Muhammadan schools.

46. *Results grants to Salary Results-system Schools.*—The outlay under this head was Rs. 430–7–9 against Rs. 700, the revised estimate, and Rs. 361–6–4, the actuals of last year. The falling off as compared with the revised estimate is due to the fact that the allotment was apparently overestimated. Result grants are paid at 60 per cent. of the amount earned, agreeably to the resolution of the Council passed at their meeting held on the 1st March 1890.

47. *Results Grants to Aided schools.*—The number of schools registered for examination was 18, and only 14 of them were examined against 13 in 1890–91. The amounts of grants earned by them was Rs. 510–4–2 against Rs. 1,000, the revised estimate, and Rs. 397–3–8, the actuals of last year, the percentage being 51·0 of the revised estimate. The four schools were not examined, as they were closed. The amount of grants earned by some of the schools examined was much more than last year, and in some cases larger number of pupils were presented for examination and passed than in last year. This accounts for the increase as compared with last year, but the decrease as compared with the revised estimate was due to the fact that it was in excess of actual requirements and overestimated. The results grants were paid to aided schools at the maximum rates.

48. *Inspection.*—A supervisor was employed on a salary of Rs. 15 per mensem for the inspection of the Municipal Primary schools in the town. His work seems to have been satisfactory. As the Director of Public Instruction refused to sanction a grant from Provincial funds towards his salary, owing to his being untrained, he has since been sent for being trained in the Government Training school, Coimbatore. The total cost under this head was Rs. 192, against Rs. 183–7–0, the actuals of 1890–91.

49. The total expenditure on education was Rs. 15,769–8–3 ; deducting income from Provincial grant Rs. 2,995–4–11, and school-fees Rs. 6,459–11–5, total Rupees 9,455–3–4, the net cost was Rs. 6,314–4–11. The percentage of net expenditure on education to total income from taxation and other revenue apart from taxation, except school-fees (Rs. 55,052), was 11·4 against 10·7 in 1890–91. A copy of the statements prescribed in G.O., dated 15th April 1891, No. 885 L., and received from the Inspector of Schools, Southern Circle, is herewith submitted.

50. *Grant III—Sanitation and Medical Services*—(1) *Hospitals and Dispensaries*—(*a*) *Establishment.*—The outlay under this head amounted to Rs. 1,934–12–3 against the revised estimate of Rs. 1,950 and Rs. 1,847–4–10, the actuals of last year. The pay of one of the hospital assistants attached to the Municipal Hospital, Salem, has been raised from Rs. 25 to 35 on account of his increment from 1st July 1891, sanctioned in G.O., dated 16th September 1891, Mis. No. 1485 M. This accounts for the increase of charges as compared with that of last year. During the year under report, the system of paying the midwife by results grants was introduced, and it seems to be working satisfactorily.

51. (*b*) *Medicines and Supplies.*—The charges under this head amounted to Rs. 1,788–7–2, against the revised estimate of Rs. 1,790 and Rs. 753–15–2, the actuals of 1890–91. The large increase, as compared with the actuals of last year, was due to the fact that the arrears of the value of the medicines supplied last year were paid

for during the year under report. The additional allotment of Rs. 190 over the original budget grant of Rs. 1,200 has been sanctioned in G.O., dated 19th March 1892, Mis. No. 532 M.

52. *Diet of Patients and Sundries and Contingencies.*—During the year under report there has been a decrease of expenditure under both these heads as compared with that of last year, which was due to the causes explained in paragraph 47 of the last year's report. There has been a slight excess expenditure of Rs. 10-7-2 over the sanctioned allotment under the latter head. It is requested that it may be admitted.

53. The total expenditure of the hospital was Rs. 5,914-0-3 against the revised estimate of Rs. 6,040 and Rs. 5,314-6-6, the actuals of 1890-91. The following statement shows the number of in and out patients treated in the Municipal hospital as compared with last year :—

	1890-91.	1891-92.
In-patients	434	460
Out-patients	22,035	21,223
Total ..	22,469	21,683

The amount of sale-proceeds and composition fees of medicines under the rules framed by the Council and approved by Government in its order, No. 974 M., dated 27th September 1887, was Rs. 241-1-8 against Rs. 198-0-10 in 1890-91. A copy of the annual Medical and Sanitary report for 1891-92, received from the District Medical and Sanitary officer, Salem, is herewith submitted. Provision has already been made in the current year's budget for the improvements of the hospital buildings and the opening of a branch dispensary referred to paragraph 1 of the above report, which will be duly attended to. For want of funds, the Council is unable at present to provide for quarters for the Hospital assistants as therein suggested.

54. *Midwife.*—The midwife attached to the Municipal hospital has attended 112 cases against 91 in the previous year, 14 in the lying-in-ward and 98 in the town-partly by salary and partly by results grants, sanctioned in G.O., dated 28th August 1891, Mis. No. 1380 M., and introduced from June 1891.

55. *Medical training of women.*—As stated in the last year's report no action was taken by the Council towards the training of female medical practitioners during the year under report for want of funds.

56. *Vaccination—(a) Establishment.*—The charges under this head amounted to Rs. 394-8-0 against Rs. 437-4-11, the actuals of 1890-91. The decrease of charges as compared with that of last year was due to the fact that during the year under report there were only 3 vaccinators against 4 in 1890-91. The charges incurred under the head of *contingencies* were greater than that of last year, owing to the large increase in the number of cases performed and larger number of calves purchased during the year under report. The slight excess expenditure of Rs. 28-2-4 over the revised estimate of Rs. 300 under the latter head may be admitted.

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

	1890-91.			1891-92.		
	Successful.	Unsuccessful.	Total.	Successful.	Unsuccessful.	Total.
Number of vaccinations performed by Medical subordinates	7	..	7	45	1	46
Number of vaccinations performed by Municipal vaccinators	1,820	180	1,994	3,421	90	3,524
Total ..	1,827	180	2,001	3,466	91	3,570

The average cost of each successful operation performed by Municipal vaccinators was As. 3-4 against As. 6-2 in 1890-91, and all the operations were performed with animal lymph only. The number of prosecutions instituted for failure to have children vaccinated was 54 against *nil* in 1890-91. A copy of the birth register is furnished to all vaccinators in each month.

58. *Registration of Births and Deaths.*—The number of births and deaths registered during the year under report is compared below with that of the previous year :—

	Births.		Deaths.	
	Number registered.	Rate per mille.	Number registered.	Rate per mille.
1890-91	2,303	34·0	1,790	26·4
1891-92	2,259	33·3	1,724	25·4

The particulars and causes of deaths are shown below :—

	1890-91.	1891-92.
Cholera	218	502
Small-pox	68	22
Fevers	539	372
Dysentery and diarrhœa	150	137
Other causes	815	691
Total ..	1,790	1,724

The number of prosecutions instituted for failure to register births and deaths was *nil* against 30 in 1890-91.

59. *Conservancy, road-cleaning and road-watering—Other charges, such as purchase or hire of carts, purchase and maintenance or hire of bullocks, &c.*—The expenditure under this head amounted to Rs. 5,188-13-11½ against the revised estimate of Rupees 5,400 and Rs. 4,203-14-3, the actuals of last year. During the year under report 3 iron air-tight night-soil carts were purchased and paid for and 15 bullocks for night-soil carts have been hired at 6½ rupees per mensem, according to the rates tendered and accepted by the Council at their meeting held on the 10th April 1891. For these reasons the charges were more than that of last year. The additional allotment of Rs. 400 under this head has been sanctioned in G.O., dated 19th March 1892, Mis. No. 532 M.

60. *Cholera charges.*—The outlay under this item amounted to Rs. 136-14-5, against the revised estimate of Rs. 100 and Rs. 37-9-6, the actuals of 1890-91. During the year under report, one of the hospital assistants attached to the Municipal hospital, Salem, was deputed for this work; he was assisted by two medicine distributors who were required to watch the outbreaks and give medicines immediately on attack, before the aforesaid hospital assistant was able to come. This temporary establishment, which was entertained only for 2 months, was sanctioned in G.O., dated 9th January 1892, Mis. No. 52 M. The expenditure was therefore more than that of last year. It is requested that the excess expenditure of Rs. 36-14-5 under this head may be admitted. Cholera was prevalent for some months in the year. The total number of attacks and deaths in each month is given below :—

	Attacks.	Deaths.
April 1891		
May "	26	20
June "	5	1
July "	..	..
August 1891	..	..
September 1891	..	..
October	..	..
November "	112	51
December "	384	166
January 1892	271	110
February "	271	134
March "	12	20
.. ..	..	..
Total in 1891–92 ..	1,081	502
" 1890–91 ..	372	218

From the above table, it will be observed that there was no cholera, from June to September 1891 and in March 1892. The progress of the disease has been fully explained in the District Medical officer's report, a copy of which is herewith submitted to Government. The usual precautions were taken to check the progress of the disease. It will also be observed from the above report that the sanitation has received attention. During the year under report the town was inspected by Surgeon-Major D. F. Dymott, Inspector of Vaccination and Deputy Sanitary Commissioner, Madras, and his remarks, reviewed in G.O., dated 5th January 1892, No. 17 M., are noted below:—

"Since my last visit to Salem in 1888, decided improvements have been effected in the town, especially in the collection and storing of rubbish and night-soil and in the water-supply."

61. *Grant IV—Lighting and Miscellaneous Municipal Purposes—Lighting.*—The lighting of the town was carried on departmentally during the year under report, as was done in the previous year. The drain cleaners attached to the establishment for flushing drains, &c., shown under Grant I, were attending to this work in addition to their own, the proportionate cost of their pay being debited to both the heads. The total charges amounted to Rs. 2,503–10–4 against the revised estimate of Rs. 2,480 and Rs. 2,086–15–0, the actuals of 1890–91. The increase, as compared with charges under the above two items, was due to the following causes:—

(1) During the year under report a large number of iron lamp-posts were made and purchased; (2) the value of kerosine oil purchased was also greater, consequent on the larger number of lamps that were burning than that of the previous year; (3) the contribution paid to the District Board for lighting the Suramangalam road was greater than that of last year, as during the year under report all the wooden lamp-posts were substituted by iron posts and at the request of the President, District Board, Salem, the Municipal Council sanctioned their proportionate cost. On the whole there was thus a slight excess expenditure of Rs. 23–10–4 over the revised estimate which, it is requested, may be admitted. The total number of lights put up during the year under report was 48, and the total number in existence on the 31st March 1892 was 503 against 476 in 1890–91; this gives an average of 63 lamps to a square mile, the area of the Municipality being 8 square miles.

62. *Poor-house.*—The following table shows the strength of the institution during the year as compared with 1890–91:—

	1890–91.	1891–92.
Number of patients remaining at the beginning of the year.	12	9
Do. do. admitted during the year	39	50
Do. do. discharged	40	36
Do. do. died	2	9
do. remaining at the end of the year ..	9	14
Number of disabled paupers fed during the year	3,162	3,571

The total cost of this institution was Rs. 631–13–3 against the revised estimate of Rs. 620 and Rs. 506–7–4, the actuals of 1890–91. There was an increase in the number of paupers fed during the year. This accounts for the increased expenditure.

63. *Travellers' Bungalow.*—The number of travellers who halted at the bungalow was 66 against 75 in 1890–91, and the rent realized from them amounted to Rs. 184–8–0 against Rs. 204 in 1890–91. The total charges of the bungalow was Rs. 95–4–6 against Rs. 195–10–0 in 1890–91. The net income to the Municipality was Rs. 89–3–6. With reference to G.O., dated 12th March 1891, No. 564 L., the Council wish to report that the condition of this bungalow is good and its furniture sufficient and in good order.

64. *Public Garden.*—The sewage farm opened near the river, close to the Salem Agraharam street in G Division, was abolished from 1st April 1892, as its result did not prove successful and as the term of the land leased out for the above purpose expired on the 31st March 1892, and the owner was not willing to renew it.

65. *Survey of Land.*—The provision of Rs. 50 made in the revised estimate was not utilized, as a competent surveyor was not available till the close of the year. An experienced classifier, lately employed in the Revenue Settlement Department, has, however, since been appointed in April 1892 to survey the lands situated within the Municipal limits of Salem, and his work is in progress.

66. *Purchase of Fire-engine, &c.*—The sum of Rs. 522 shown under this head represents the value paid for the fire-engine purchased last year and referred to in paragraph 61 of the last year's report.

67. *Compensation for Lands.*—The provision of Rs. 1,000 made under this head was not utilized, as the negotiations for the purchase of the lands required for the extension of certain burial and burning grounds were not completed before the close of the year. Arrangements will, however, be made in the current year for acquiring them under the Land Acquisition Act.

68. *Other Items.*—The details for the sum of Rs. 518–6–0 shown under this head are noted below:—

	Rs.	A.	P.
Cost of gunpowder supplied, wadding expenses of the gun, and the gunner's pay	168	15	0
Town-crier's pay	42	0	0
Law charges	42	6	0
Rent paid for the building occupied by the Salem Literary Society and for the land used for the slaughter-house at Ammápet	65	0	0
Cost of an address bag presented to His Excellency the Governor	20	6	0
Painting and numbering tin tickets	65	8	2
Land-revenue assessment paid for the Municipal lands	114	2	10
Total ..	518	6	0

69. *Census charges.*—The sum of Rs. 304–11–1 shown under this head represents the amount paid to Provincial funds for abstracting the census figures of 1891, agreeably to G.O., dated 8th February 1892, No. 259 M.

70. *Grant V—Supervision and Management—Contribution for Central Office and Audit Establishment.*—The charges incurred under this head amounted to Rs. 422 against Rs. 1,111, the actuals of 1890–91. The decrease was due to the fact that in 1890–91 arrear contributions due for previous years were paid.

71. *Advances recoverable.*—The subjoined table gives particulars of advances made and recovered during the year:—

		Rs.	A.	P.
Balance on the 31st March 1891	.. ..	223	0	0
Advances made in 1891–92		580	2	3
Total ..		803	2	3
Advances recovered ..		502	0	0
Balance on the 31st March 1892 ..		301	2	3

IV.—Closing Balances, Debts, &c.

72. *Closing Balance.*—Deducting the total expenditure of Rs. 61,935–4–1 from the total receipts including the opening balance, Rs. 68,005–2–8, the closing balance was Rs. 6,069–14–7. This amount, together with the deposit balance in cash, corresponded with the balance to the credit of the Municipal fund in the Salem Huzur Treasury as noted below :—

	Rs.	A.	P.
Balance of Municipal fund proper as per statement II ..	6,069	14	7
Deposit balance in cash	4,154	7	7
	10,224	6	2
Add amount of uncashed cheques	3,403	1	6
Total ..	13,627	7	8

	Rs.	A.	P.	Rs.	A.	P.
Deduct collections of the 30th March 1892, remitted into the Treasury on the 31st March 1892, but kept under Anamath in the Treasury	563	9	6			
Deduct collections of the 31st idem not remitted.	905	9	7			
Amount drawn from the Treasury but not disbursed	14	6	1			
				1,483	9	2
Balance in Treasury as per Treasury Deputy Collector's letter, dated 18th May 1892, No. 1175, Account				12,143	14	6

73. *Municipal Accounts.*—During the year under report, M.R.Ry. Toke Venkatapathi Naidu Garu, Assistant Inspector of Local Fund Accounts, audited the accounts of this Municipality for the year 1890–91. He found the account work was, on the whole, satisfactorily carried out—*vide* his audit report, paragraph 105.

74. *General Remarks.*—The statements and accounts herewith submitted have been prepared in accordance with the instructions contained in G.O., dated 10th December 1891, No. 2193 M., and G.O., dated 4th April 1892, No. 644 M. This and the auditor's arrival here on the 19th May 1892, to audit the accounts which he completed only on the 11th instant, have rendered the submission of this report unavoidably late. The audited figures have been adopted in all the statements herewith submitted.

Enclosure.

Annual Medical and Sanitary Report on the Salem Municipality for the year 1891–92.

Hospital.—The out-patients' building was whitewashed and the cholera-shed and dead-house repaired during the year and the general wards and latrines are now in want of petty repairs and whitewashing. The accommodation for out-patients is in need of improvement and a more substantial contagious disease shed is required; at present the medical subordinates attached to the hospital are allowed house-rent so that they may be able to obtain private quarters as close to the hospital as possible, but it would be much more satisfactory if some of the ground behind the hospital compound was acquired and public quarters built thereon for these subordinates.

The popularity of the institution has been maintained, but the straggling nature of the town requires that a branch dispensary should be opened between Ammápet and Salem proper, so that medical aid may be more accessible to the inhabitants of those parts of the Municipality.

2. *Medical Subordinates.*—Two medical subordinates have been attached to the hospital during the year and have performed their duties on the whole satisfactorily.

3. *Official visits.*—The hospital was visited by the Surgeon-General with the Government of Madras and municipal councillor M.R.Ry. Narasinga Row Garu.

4. *Attendance.*—Four hundred and sixty in-patients and 21,223 out-patients were treated during the year and the daily average attendance was 14·60 and 129·32, respectively, as compared with 434 in-patients and 22,035 out-patients treated in the previous year, with a daily average attendance of 16·68 and 132·35. There was an increase in the number of in-patients, but a small decrease in the daily average attendance which cannot be attributed to any particular cause. Also there was a small decrease in the number and attendance of out-patients which was due to the great prevalence of influenza for a part of the previous year.

The following statement compares the attendance for the past five years :—

Years.	Number treated.		Average daily attendance.	
	In.	Out.	In.	Out.
1887–88	315	21,168	15·43	122·87
1888–89	440	16,041	16·40	94·97
1889–90	519	17,587	18·45	105·39
1890–91	434	22,035	16·68	132·35
1891–92	460	21,223	14·60	129·32

5. *Diseases.*—The most common causes of sickness were skin diseases, ulcers, abscesses, boils, inflammation of external ear, syphilitic and rheumatic affections, fevers, ophthalmia, bronchitis, asthma, dyspepsia, worms, dysentery, diarrhœa, and cholera.

6. *Deaths.*—Thirty-seven deaths occurred amongst the in-patients from the following diseases : cirrhosis of liver 2, debility 5, extravasation of urine 1, fever 1, septicæmia 1, necrosis of bone 1, injuries 4, pneumonia 3, phthisis 2, anæmia 1, vesical calculus 1, labour 1, cholera 7, dysentery 2, hæmoptysis 1, disease of heart 1, dropsy 2, Bright disease 1.

7. *Operations.*—37 major and 653 minor operations were performed with two deaths.

8. *Midwife.*—The midwife attached to the hospital attended 112 cases of labour, of which 14 were in-patients and 98 out-patients, as compared with a total of 91 cases in the previous year, and the increase is attributed to the midwife's pay during the year having been regulated partly by salary and partly by result grants.

9. *Health of the Municipality.*—2,259 births and 1,724 deaths were registered during the year, as compared with 2,303 births and 1,790 deaths in the previous year, and according to the preliminary census of 1891 which showed the population to be 67,710, the birth-rate per mille for the year was 33·3 and the death-rate 25·4. The unusual dryness of the season was favorable to the public health during the first half of the year, in spite of the great scarcity of water for all purposes; but the advent of the north-east monsoon was accompanied by a severe epidemic of cholera, which also existed in the neighbouring parts of the district, and perssited till the early part of February, mostly affecting the eastern parts of the Muncipality, Ammápet, Ponnammapet Kitchapoliem, and parts of Salem proper, whereas Goga and Shevapett which in previous years have suffered so much were very little affected. All the usual precautions were taken to check the progress of the diseases, but with little effect; and of 1,081 cases, 502 proved fatal, and of 676 cases attended by the medical subordinates detailed for the purpose, 231 died. Small-pox existed in a sporadic form during eight months of the year, but was less prevalent than in previous year, and only 22 deaths were registered as compared with 68 in the previous year. Fevers and all other diseases were less prevalent than in the previous year.

10. *Vaccination.*—Vaccination has been compulsory from the 1st March 1891, and very little difficulty has been experienced in getting the people to attend the appointed places for the purpose. Two male and one female vaccinators were employed and performed 3,421 successful vaccinations as compared with 1,820 in the previous year, fresh calf-lymph only being used; and now the system of issuing notices is understood and registers of current births and of all other unvaccinated persons have been prepared. Rapid progress should be made in working off all arrears, and when this has been effected, it will be an easy matter to keep pace with the birth-rate and to perform the work with a smaller establishment.

11. *Sanitation*—has received attention though no noticeable progress has been made. The long-continued drought and great scarcity of water has necessitated the sinking of 4 new wells and the deepening of most of the public wells which has helped to maintain the supply though it is still very scanty. There has been no alteration in the number of public latrines which are mostly of a primitive character and are altogether insufficient for the population; but one masonry and two tatty latrines were reconstructed; four rubbish depots were maintained and as the sale of the accumulations has been small owing to there being little demand, the depots at Kumarasamipett and Ammapet have become overcrowded and either more space or fresh sites are required. The drainage is as bad as ever, and though the matter is under consideration, yet no definite scheme has been decided upon. The extension of the system of private scavengering of latrines and cess-pools require continued attention.

SALEM,
31*st May* 1892. (Signed) A. N. ROGERS-HARRISON, Surgeon-Major,
District Medical and Sanitary Officer.

Submitted.

2. The roads are generally in a fair condition, though the inner lanes require more particular attention. The Council is scarcely consistent with itself in regretting the abolition of the permanent road-gang system which it resolved on of its own motion at a larger meeting just a few months ago in passing the budget.

3. The low attendance at the present important meeting is much to be regretted but for my part I must say that having been in camp, I was not aware of the meeting.

28*th June* 1892. (Signed)
Divisional Officer.

No. 2175-Eng.

Forwarded.

I would ask attention to the remarks of the District Medical officer on the latrine accommodation in the town.

30*th June* 1892. (Signed) G. STOKES,
Collector.

Exd. W. H. French.

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in proceedings :—

Current No. 1076 of 1892, ed 22nd June 1892 from the Chairman M. C. Salem.

Current No. of 189 , ed from

Current No. of 189 , ted from

Ord. —

The estimated receipts and charges of the Salem Municipality for 1891-92 ~~as passed by Government~~ are compared below with the budget and revised estimates for the year and the actuals of 1890-91.

	Actuals. 1890-91	Budget Estimate. 1891-92	Revised Estimate. 1891-92	Actuals 1891-92.
	Rs.	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	2077	1180	-250	-254
Tax on Arts	8999	12010	15010	10975
Tax on Buildings and Lands	14701	18920	20500	20976
Water-tax on Buildings and Lands	"	"	"	"
Tax on Vehicles and Animals	1962	2000	2350	2365
Tax on Carts	2725	2750	2750	2679
Tolls	7563	7570	7310	7319
Realizations under Special Acts	"	"	"	"
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	1082	1100	1115	583
Conservancy receipts	139	100	100	74
Fees and Revenue from Educational Institutions ..	6943	7410	7400	6460
Fees and Revenue from Medical Institutions	188	260	250	241
Income from Markets and Slaughter-houses	4221	4350	4520	4286
License fees	503	230	400	672
Other fees	~~616~~ 893	1000	1810	1479
Fines under Municipal and other Acts	2091	2110	1760	1304
Interest on Investments and premium on Loans ..	"	"	"	"
Grants and Contributions from Government	3001	5270	4810	2995
Do. from Local Boards	80	2300	2440	2645
Do. from other bodies	"	"	"	"
Recoveries for services to Private individuals	238	200	300	376
Miscellaneous	3	"	675	669
Loans	"	"	"	"
Sale-proceeds of Government Securities, &c, and Realizations of Sinking Fund.	"	"	"	"
Advances Recovered	76	"	"	62
Total ..	57585	68750	78970	68005

Charges.		Rs. Actuals 1890-91	Rs. Budget estimate 1891-92	Rs. Revised estimate 1891-92	Rs. Actuals 1891-92
GRANT I.					
New Works—					
Communications		"	"	"	"
Buildings		1803	5000	4900	1160
Drainage		891	"	"	"
Water-supply		"	200	900	629
Repairs—					
Communications		3803	4500	4500	3868
Buildings		2191	2900	2940	1719
Drainage		1680	1790	1800	1784
Water-supply		169	300	2150	2020
Establishment		420	420	420	420
Tools and Plant and other Stores		46	100	180	124
Contributions for Public Works		"	"	"	"
	Total	11903	14510	17760	11724
GRANT II.					
Training Schools		212	230	250	249
Municipal Schools—					
(*a*) On the Salary System		11201	12890	12000	11753
(*b*) On the Salary Results System		2431	3390	3370	3065
Salary Grants		"	"	"	"
Results Grants		397	1000	1000	510
Combined Grants		"	"	"	"
Inspection		189	190	190	192
Miscellaneous		"	"	"	"
	Total	14431	17720	16810	15769
GRANT III.					
Hospitals and Dispensaries		5314	5260	6040	5914
Contributions		382	720	610	254
Vaccination		698	650	700	728
Registration of Births and Deaths		648	490	490	479
Conservancy, Road cleaning and Ro		15878	17200	17350	17174
	Total	22820	24880	26190	24543
GRANT IV.					
Lighting		2087	2480	2480	2504
Markets and Slaughter-houses		111	"	"	"
Choultries		806	580	620	682
Travellers' Bungalows		196	110	110	95
Avenues		"	"	"	"
Public Garden, Survey of Land, Fire ar	harges	1201	2620	2700	1960
	al	4101	5790	5910	5191
GRANT V.					
Supervision and Management		5177	5170	4500	4437
Repayment of Debt		"	"	"	"
Interest on loan		"	"	"	"
Advances Recoverable		102	"	"	140
Refunds		185	200	200	132
Discount		"	"	"	"
Pensions and Gratuities		"	"	"	"
Investments		"	"	"	"
Balance		-284	1010	8600	6070
	tal	57565	68750	78970	69005

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Footnote

The principal variations between the revised estimate and the actuals of 1891-92, except in the cases noted below, are explained in the chairman's report

A. Decreases due to Short Collections.

B. Decrease not explained.

2. The municipal council held only 22 meetings against 29 in 1890-91. The average attendance of the official members ~~showed~~ was satisfactory ~~improvement~~, but ~~there has been a decline in~~ that of the non-officials ~~which is to be regretted~~ was poor. Eight seats were filled by election during the year and all of these were contested, but only 43·3 per cent of the voters entered attended the poll.

3. Receipts—(1) The net current demand of the tax on Arts shows a falling off, which is attributed by the chairman mainly to the adverse season. There was however a slight increase in the demand of the tax on buildings while that of the tax on lands remained stationary. It is observed that ~~the work of~~ a survey of the lands in the municipality ~~with a view to the preparation of an accurate register~~

of

which will secure the accuracy of the land tax ~~of all the lands liable to taxation has been undertaken during the current year~~ and is now in progress.

(2) The current collections, though on the whole better than in the preceding year, continued to be very poor, but no less than ~~no efforts~~ one third of the current demand remaining ~~should be spared to realize the out-~~ unadjusted at the close of the year. ~~standings as soon as possible.~~

(3) The steps taken by the Municipal Council to extend the private scavenging system ~~are noted with satisfaction~~ were in the right direction. The system was worked at a loss of Rs 54, but the Government trusts that it will be made at least self-supporting in the current year. The fees should invariably be collected in advance.

(6) The Communications promised in paras 16 and 30 of the Chairman's report should be expedited.

The remarks at the close of para 16 of the Chairman's letter [illegible] appears highly probable that steps to collect the arrears on the [illegible] not [illegible] until [illegible] the close of the year.

4. Expenditure - Public Works. No new work of any importance was undertaken during the year. The total outlay on communications amounted to Rs 3868 or 52.8 per cent of the income from tolls. The town roads are reported to have been generally in fair condition and the Government notes with satisfaction that the repair of the smaller streets and

The arrear collections too were not all that could be desired, the amount unadjusted at the close of the year being no less than Rs 5239, dating as far back as 1885-6. Then the total amount outstanding was more than Rs 20000, and the amount covered by all the coercive processes issued was only Rs 7809 and nearly one third of these were unexecuted at the close of the year. The current collections of other receipts were better than in 1890-1 but there should not have been any outstandings under market rents, slaughterhouse rents and private scavenging fees. The arrears under the head last named date back to 1887-8. If as is stated the greater portion of these is irrecoverable no more time should be lost in writing them off the accounts. There seems no valid reason why they should not have been [illegible] during the current year. The [illegible] under license fees was satisfactory. The falling off under fines is to be regretted and the explanation offered of it is not understood.

(6) The amount realized by the sale of rubbish was exceedingly small. It appears however that a considerable quantity of ~~[illegible]~~ sweepings etc was collected and stored. Care should be taken to give wide publicity to the sales and if it is still found that there is no demand for the rubbish effect should be given to the suggestion of the Dy. Sanitary Commissioner ~~[illegible]~~ in para 2 of his notes of inspection of the town, embodied in G.O. 5.1.92 No. 17 L.

The Govt. will be glad to take notice in the matter of the collections in the current year (?) [illegible]

and lanes ~~which are stated to [illegible] in need of improvement~~ is being ~~duly~~ attended to. The result of the [illegible] of the road-gang system, the grounds for which should have been stated, should be specially ~~reported~~ mentioned when ~~submitting~~ the budget for next year is submitted to Government. The communication referred to in para 38 of the Chairman's report is awaited.

5. Education - The net expenditure on education was Rs 6405 or 13.9 per cent of the income from taxation. Of this sum Rs 1171 was devoted to Secondary and the remainder to Primary Education. ~~There was a large increase in~~ The attendance of the second grade college maintained by the Municipal Council improved, but the results of the public examinations, though better than those of the previous year, cannot be considered altogether satisfactory. The Municipal Council also maintained 16 primary schools, 2 on the salary system and 14 on the salary-results system, and aided 14 schools with results grants, the corresponding figures for the previous year being 12 and 13 respectively.* The average cost of educating each pupil in the municipal college

* These schools did satisfactory work.

college and the Shewapete salary System
continued to be
School appears to have been rendered
and effective
higher Stages should be taken forward
reduction
during the current year. The per-
-centage of pupils receiving instruction
in the municipal and aided schools
to the male population of schoolgoing
age rose from 26·5 to 32·3, but was still
much below the average for all Muni-
-cipalities in 1890-91, namely 44·8. It is
to be regretted that only 51 per cent of
the allotment for results grants was
utilized during the year.

6. Medical relief. The number
of in-patients treated in the Muni-
-cipal hospital rose from 434 to 460,
but there was a decrease of 812 in
the number of out-patients, which is
unplained
ascribed by the District Surgeon to
~~the prevalence of influenza in the~~
~~previous year~~. From para 1 of the
District Surgeon's
report it would
appears that house rent is now paid
to the medical subordinates attach
-ed to the municipal hospital who
should be discontinued from the
date of the receipt of this order.
~~The continued increase in the number~~
~~of labour cases attended by~~ The midwife

in

Resolution that allotment for Training
Schools was utilized in full was
satisfactory but the Council should
take measures to compel managers
of aided schools to employ none but
qualified teachers.

The increase in the Vaccine
number of operations
performed and the high percentage
of success attained are satisfactory
features of the year's administration.

The number of infants vaccinated
per mille of the population was 21·5
against 13·2 in the previous year
and the average cost of each
successful operation was a little
more than half what it was in
that year. Further efforts should be made
to make infantile vaccination keep
pace with the birth rate.

Registration of vital statistics
was less complete than in
1890-1, probably owing to the fact
that the Council instituted no
prosecutions against persons who
failed to report births or deaths.
It is hoped that more attention
will be paid to the matter in the
current year.

is satisfactory continued to do
good work.

7. Vaccination and Vital Statistics.

There was a very satisfactory increase
in the number of successful operations
performed during the year, which rose
from 1827 or 27·0 ~~per cent~~ per mille of
the population to 3466 or 51·2 per mille.
The quality of the work done also shows
improvement, 97·1 per cent of the total
number of operations performed
having been successful against 91·3
per cent in 1890-91. Infantile vaccination
has likewise received a fair share of
attention, the number of children under
one year of age successfully vaccinated
having risen from 891 or 13·2 per mille
of the population to 1457 or 21·5 per mille.
Viewed in the light of the birth rate for
the year, however, there is scope for
further improvement in this direction.
It is gratifying to note that all the
operations were performed with Animal
lymph. The registration of vital
statistics does not appear to have been
carefully attended to and no prosecutions
were instituted for failure to register
births

births and deaths. The Government must again direct the particular attention of the municipal council to this important branch of its administration.

8. Sanitation. Nearly the whole of the allotment under this head was utilized during the year, though the expenditure amounted to only 25.2 per cent of the current receipts against 31.1 per cent in 1890-91. The Government is glad to observe ~~that~~ have from the report of the recent inspection of the Deputy Sanitary Commissioner the sanitation of the town is receiving attention. The District Surgeon's remark in para 11 of his report should receive the special attention of the ~~municipal~~ Council in the current year.

What is much to be regretted that the number of public latrines was not supplemented during the year although the Collector in his endorsement on the Municipal Budget for 1891-2 and the Government in G.O. 28.9.91. No. 1587 M. have called the Council's attention to the matter which should be now seen to without further delay.

General Remarks.

9. As regards the admission of the excess expenditure referred to in paras 43, 52, 56, 60 and 61(i) of ~~the chair~~ his ~~man's~~ report, the Chairman should submit a statement showing the excess in each case over the sanctioned allotments for the year. The circumstances under which the cost of ~~the~~ address bag presented to His Excellency the Governor was debited to municipal funds, notwithstanding the Government orders noted in the margin, should be

G.O. dated 21st May 1888 No 529 M.
G.O. dated 18th February 1889 No 199 M.

be explained. The balance at the close of the year amounted to Rs 6070 or 8.9 per cent of the year's receipts. The chairman's report is full and clear ~~and~~ the administration of municipal affairs was on the whole rather more success-ful than ~~that of~~ in the previous year. The collection of taxes, Education and the registration of Vital Statistics, however demand the ~~special~~ increased attention of the municipal council.

x The information contained in para 2 however should have ~~been given~~ appeared in a much briefer form. It was quite needless to give the names of councillors who vacated vacancies or of those gentlemen who succeeded them or were appointed; their number & that given in para 3 should appear in future reports & the statements information given at paras 16. 19. 32. 38. 35. 44. 45 of the chairman's report ~~could~~ may in some cases unnecessary and in others could be ~~given~~ supplied in ~~three or four~~ half a dozen words in the ~~body of~~ the paras to which the statements are appended. Tabular statements should be avoided as much as possible in the body of reports as they not only take up much space but are costly to print.

V.P.
20/8/92

[initials]
24 Aug

[initials]
27 Aug.

To

The chairman M. C. Salem, through the Collector [initials] 11/10

" President, District Board, Salem. [initials] 17/10

" Accountant-General. [initials]

" Director of Public Instruction. [initials] 11/10

" Surgeon-General with the Government of Madras. [initials]

" Sanitary Commissioner for Madras. [initials]

" Sanitary Engineer. [initials]

" Editor's Table.

Despd. 27/9

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