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Local & Munl. (1898) Department.

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Administration Report.

Reviewing the ——— of the Gudiyattam Municipal Council for 1897-98.

BACK PAPERS.

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Government {1898} of Madras.

LOCAL AND MUNICIPAL

Recd. } 1898. *Enclosures*

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G.O., No. 1224 M., 11th July 1898.

JULY.

Administration Report.

Reviewing the — of the Gudiyáttam Municipal Council for 1897-98.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From SAIYID ADAM SAHIB, Chairman, Municipal Council, Gudiyáttam, to the Secretary to Government, Local and Municipal Department (through the Divisional-officer, Vellore), dated 22nd May 1898, Cur. No. 206.

I have the honour to submit the report on the working of the Gudiyáttam Municipality for the year 1897–98, as required by section 252 of Act IV of 1884, as amended by Act III of 1897.

I.—CONSTITUTION OF THE MUNICIPAL COUNCIL.

2. There were twelve councillors on the roll on the 31st March 1898 (including the *ex-officio*); of these twelve, three were officials and the rest non-officials. All were nominated by Government. There has been no change in the office of Chairman ever since I was appointed as such.

3. The budget for the year under report was passed by the Government in their Order, No. 429 M., dated 8th March 1897, and it was revised in their Order, No. 247 M., dated 27th January 1898.

4. The usual statements of receipts and charges prepared in the prescribed forms are herewith submitted.

II.—RECEIPTS.

5. The total receipts, including contributions from other funds and the opening balance of Rs. 392–15–2, amounted to Rs. 17,160–12–11.

6. The total current receipts amounted to Rs. 16,767–13–9 against Rs. 16,670 and Rs. 17,400 anticipated in the budget and revised estimates, respectively, and Rs. 15,008–2–3, the actuals of the previous year. The decrease under the revised estimate occurs under tax on arts, buildings, lands, carts and private scavenging fees.

7. The causes of variations between the actuals and the revised estimates of the year under report are explained below.

8. (2) *Municipal Rates and Taxes—(a) Tax on Arts, current.*— Rs. 3,809 was the amount originally fixed by the Chairman and it was reduced by the council to Rupees 3,326–8–0; of this, Rs. 2,617, or 78·7 per cent. of the net demand, was collected during the year and Rs. 130–8–0 has since been collected.

Arrears.—Rs. 477–5–3 was collected out of Rs. 1,168 and Rs. 201 was written off by the council as irrecoverable, leaving a balance of Rs. 489–10–9.

The number of persons taxed under all classes of the schedule was 1,129 against 1,474 and the amount of professional-tax was Rs. 3,326–8–0 against Rs. 4,044 of the previous year. Thus the incidence of taxation per head was Rs. 2–15–2 against Rs. 2–11–11 in the previous year.

9. (*b*) *Tax on Buildings, current.*—The demand under this item is almost the same as in the previous year, with a little difference of Rs. 1–14–0, being the tax on three houses exempted by the Chairman at the beginning of the year before the issue of notice under section 63 (5). Rs. 2,707–12–0, or 67·5 per cent., was collected against the demand of Rs. 4,010–8–0 and Rs. 210–10–6 has since been collected. Rupees 129–1–0 was written off by the council as irrecoverable. There were in all 3,794 houses including unoccupied, of which 3,156, or 83·2 per cent. of the census number, were subject to house-tax. The average incidence of house-tax was therefore Rs. 1–4–4.

Arrears.—Out of Rs. 1,947–0–3, Rs. 1,182–10–6 was collected and Rs. 179–8–9 was written off by the council as irrecoverable, leaving a balance of Rs. 584–13–0.

10. *Tax on Lands, current.*—Rs. 95–3–1 was collected out of the net demand of Rs. 297–7–6, as the numerous appeals under this item could not have been disposed of without delay, and Rs. 38–2–0 has since been collected.

Arrears.—Rs. 141–5–0 was collected out of Rs. 282–12–2, and Rs. 10–12–10 and Rs. 6–12–0 was remitted and written off, respectively, by the council.

11. *Tax on Buildings and Lands* was levied at 5 per cent. on the annual rental value.

12. *Tax on Animals, current.*—The demand as assessed was Rs. 600, of which Rs. 483 was collected. The balance is over the ploughing cattle, as the owners plead their inability to pay it on account of the unfavourable season which still continues.

Arrears.—Rs. 62 was collected out of Rs. 169–8–0 and Rs. 9 was written off by the council as irrecoverable.

13. *Carts.*—Rs. 601–8–0 was collected against Rs. 643–8–0 and Rs. 700, the actuals of the previous year and the revised estimate of the current, respectively. The decrease is due to the non-enforcement of section 89 of the Act in the cases of the unlicensed carts, on the consideration that they pay tolls, so long as they are unlicensed, at the gates which are managed departmentally.

14. *Tolls.*—Rs. 2,566–7–2, excluding the one-fourth share paid to the district board, was collected against Rs. 2,500 of the revised estimate. The increase is mostly due to the farm being managed departmentally. The failure of some of the cart-owners to have their carts registered also contributes a little to this increase.

15. *Income from Markets.*—These farms were leased out originally for Rs. 3,148. The contractors having failed to pay the kist regularly, it was resold at a loss of Rs. 742–8–0, as explained in paragraph 13 of the budget report of 1898–99, and a suit was filed against them in the Munsif's court and it is still pending. Hence the net amount under this item is Rs. 2,405–8–0; but as the council resolved in its meeting held on 11th August 1897 that the deposit amount of the market contractors should be forfeited, Rs. 222–8–0, the amount deposited, and Rs. 20–7–1, the amount collected on account of fines, &c., have been included under this head.

16. *Warrant Fees.*—Only Rs. 37–10–0 was collected against Rs. 100 of the revised estimate. As the system of levying fees for warrants is new to the public and as the season also was unfavourable, it was considered that issue of warrants in all cases indiscriminately would tell much upon the poor defaulters. Hence warrants were issued in some cases only.

17. *Grants from Government.*—As the services of the trained drawing master were secured only on the 13th May 1897, Rs. 48–1–0, being the amount of one-third grant due till 28th February, was received.

18. *Private Scavenging Fees, current.*—Rs. 218–1–0 was collected against a demand of Rs. 345 and Rs. 207–12–0, the actuals of the previous year. Though the advance system is insisted upon, yet it is to be regretted that a sum of Rs. 126–15–0 remained uncollected at the close of the year, as most of the persons concerned are poor. However, early steps will be taken to recover the amount, as under section 269 of the new Act coercive measures can be adopted for the recovery of fees under this item; of this Rs. 39–12–0 has since been collected.

The number of houses served by private scavenging agency rose from 224 to 458 at the end of March 1898.

19. With all my efforts, I was not able to have good collections under the above heads, the season being unfavourable and most of townspeople who are weavers being under distressed circumstances; nevertheless the collection of the year under report is fairer than that of the previous year.

20. The other items of receipts are more or less equal to the figures of the revised and call for no special remarks.

III.—EXPENDITURE.

21. The total expenditure amounted to Rs. 16,212–12–2 against Rs. 16,150 of the revised estimate.

22. *Grant 1, New Works—Communications.*—Rs. 61 was spent against Rs. 100 of the revised estimate, as the amount allotted in the budget for covering the ways of Robinson tank feeder-channel was not spent, as the work was found unnecessary in consequence of the tank having been abandoned since it was condemned by the Sanitary Commissioner.

23. *New Works—Buildings.*—Rs. 542–13–7 was spent for the works detailed in the statement against Rs. 900 of the budget, which was subsequently raised to Rs. 1,000 in the revised estimate—*vide* paragraph 3, Government memorandum, No. 98, dated 27th January 1898.

(1) The amount allotted for the construction of tatty latrines was not spent, as it was not possible to get the semi-permanent latrines suggested by the Sanitary Commissioner in paragraph 5 (*b*) of his report embodied in G.O., No. 901 M., dated 13th April 1897, either here or from Madras. Even the firm which the Sanitary Commissioner recommended for their purchase (Sultan & Co.) declined to supply them.

(2) The sum of Rs. 100 provided for acquiring land for latrine also was not laid out, as no suitable and unobjectionable site was available.

(3) The District Medical Officer and the Divisional officer having very often remarked on the bad state of the hospital floor, the council thought that a new building for the office record room might be postponed and the amount provided for it might be spent for the repair of the hospital flooring and causing petty repairs to the present record room. So the amount of Rs. 220 provided was transferred to repairs to buildings.

24. *Repairs to Buildings.*—The original provision made under this head was Rs. 120. For reasons stated in paragraph 23 *supra*, Rs. 220 was added to this; out of the total amount of Rs. 340, only Rs. 258–1–11 was spent, as it was found sufficient.

25. The roads and streets are maintained in a fair condition. Rs. 1,046–8–11, or 52·6 per cent. of the net income from tolls, was spent on them during the year.

26. The outlay under Grant 1 amounted to Rs. 2,441–12–9 against Rs. 2,840 of the revised estimate.

27. *Grant 2, Education.*—The council maintained during the year under report one lower secondary school, four Hindu primary schools, two Muhammadan primary schools and one Panchama school; of these seven primary schools, one was newly opened during the year.

The report of the Educational authorities is hereto attached. It will give an idea of the progress made in education.

There were only three untrained teachers during the year under report—one in Dhurnampet Muhammadan school, one in Nellorepet school and one in the Panchama school; of these, the last-mentioned two were sent to undergo training during the current year: one was admitted in the training school and the other was refused admission as he was pronounced unfit by the medical officer. This and the Dhurnampet Muhammadan teacher will be sent for training next year; whereas from the statement of the Assistant Inspector of Schools, it appears that there were two in the municipal middle school and five in the primary schools entirely unqualified.

A reference will now be made to the Assistant Inspector of Schools to account for his statement.

Though appointments are made by the Chairman, yet such appointments are reported to the Assistant Inspector and his approval is obtained.

As regards the unqualified teachers in the aided schools, the Assistant Inspector of Schools will be requested not to recommend in future such schools for grants.

The total number of pupils under instruction in the municipal and aided schools was 609 against 554 of the previous year, and the average cost of educating each pupil of lower secondary school was Rs. 7–1–1, of the upper primary school was Rs. 7–9–6 and of the lower primary Rs. 2–15–7. Thus the net average cost of education of each pupil in all the municipal schools was Rs. 3–11–4 against Rs. 3–13–6 in the last year.

Result Grants.—Rs. 494–7–7 was spent against Rs. 400 of the revised estimate and Rs. 329–4–7 of the actuals of the previous year. As the examination results were better during the year, 71·6 per cent. having passed, it exceeded the estimated amount.

Contingencies.—Rs. 33–5–9 was spent over the revised estimate, as the required furniture was supplied to all the schools.

28. The outlay under Grant 2 was Rs. 3,150–8–6 against Rs. 3,040 of the revised estimate.

29. *Grant 3, Hospitals and Dispensaries.*—The report of the hospital assistant on the working of the dispensary is herewith submitted. 10,344 out-patients were treated during the year against 11,258 of the previous year. The hospital assistant has explained the cause for the decrease in his report.

Trained midwife attached to the dispensary has attended 133 cases against 146 of the previous year.

Medical Training of Women.—As promised, Rs. 5 has been remitted in aid of Countess Dufferin's Fund.

30. No provision was made for building any quarters for the hospital assistant for want of funds.

31. *Contribution to Government.*—Rs. 73 was spent in excess of the revised estimate, as contributions to Medical College, Sanitary Inspection and Medical Reserve Staff were raised to Rs. 78, Rs. 48 and Rs. 17 from Rs. 20, Rs. 40 and Rs. 10, respectively.

32. *Vaccination.*—There is one second-class vaccinator on Rs. 10. The number of cases vaccinated by him was 837, of which 768 were successful against 906 and 757 of the previous year. The cost of each successful operation was reduced to Annas 5–8 from As. 5–10 of the previous year. One hundred and fifty-nine cases were reported to the magistrate for having failed to vaccinate children in time. The hospital assistant supervises the vaccinator's work and he is paid an allowance of Rs. 2 per mensem. He vaccinated fifteen cases; all were successful.

33. *Registration.*—There is one registrar on Rs. 10. The total number of births and deaths registered during the year was 734 and 599, respectively, against 820 and 488 of the previous year. One hundred and twenty-seven cases were prosecuted under section 247.

34. The sanitation of the town is fair, as observed by the Divisional officer in his letter, No. 581, dated 14th March 1898. The defects pointed out by the inspecting officers every now and then were duly attended to and remedied as far as possible.

The number of latrines is the same as that of the previous year, as it could not be increased for reasons stated in paragraph 23 *supra*. Attempts will be made to increase the number as early as possible.

35. *Conservancy—Other Charges.*—Rs. 1,064–1–9 was spent against Rs. 980 and Rs. 850 of the revised and budget estimates, respectively. The slight increase is due to the engagement of a night-soil cart drawn by two bullocks at Rs. 17–8–0 per mensem, as the removal of night-soil to the depots, which are out of municipal limits, by hand night-soil carts could not be done satisfactorily and with less trouble.

36. *Private Scavenging Contingencies.*—The amount of Rs. 60 provided for the purchase of night-soil carts was not spent during the year, as the contractor, to whom order was given to supply carts, failed to supply them within the year; hence saving.

37. *Cholera Charges.*—A saving of Rs. 57-14-8 was effected under this item, as the services of one of the plague inspectors and one grave watcher were dispensed with from 18th January 1898, as resolved by the council in its meeting held on 17th January 1898.

38. The total outlay under Grant 3 was Rs. 6,459-8-7 against Rs. 6,470 of the revised estimate.

39. *Grant 4, Other Charges.*—Rs. 349-2-0 was spent against Rs. 500 of the revised estimate as detailed below :—

	Rs.	A.	P.
(1) Rewards for the destruction of dogs and pigs	31	6	0
(2) Printing proceedings	241	2	4
(3) Law charges	11	9	0
(4) Numbering carts and jutkas	20	11	7
(5) Land assessment	8	12	7
(6) Rent of cart stand	20	0	0
(7) Other charges, such as purchase of Municipal Acts, village maps, &c.	15	8	6
Total ..	349	2	0

The decrease under this head is due to the non-payment of the last bill for about Rs. 100 presented by the press manager for having printed proceedings which was returned ftr correction on account of certain objections.

40. The outlay under Grant 4 amounted to Rs. 1,639-0-10 against Rs. 1,810 of the revised estimate.

41. *Grant 5—(b)* (ii) *Purchase of Account Books, &c.*—Rs. 261-5-6 was spent against Rs. 80 of the revised estimate and Rs. 99-5-8, the actuals of the previous year. This was under-estimated at the time of budget and the charges on binding, &c., seem to have swelled the amount.

Further the Accountant-General says, in his letter, No. 42, dated 30th April 1898, that by an error in the original calculation, Rs. 247-4-2 was recovered from this municipality instead of Rs. 188-10-8 and the difference of Rs. 58-9-6 will be refunded by deduction from the next year's bill; hence increase.

42. The outlay under Grant 5 amounted to Rs. 2,461-13-6 against Rs. 2,290 of the revised estimate.

43. *Advance Recoverable.*—Rs. 60 has been advanced to the pleader engaged for filing the civil suit against the weekly market contractors, and as the suit is not yet finally disposed of, the advance is not adjusted.

44. The other items of charges do not call for any special remarks.

45. The year closed with a balance of Rs. 948-0-9, or 5·7 per cent. of the total receipts against Rs. 392-15-2 in the previous year.

46. *General Remarks.*—The season during the year under report was unfavourable and its effects were very much felt by the majority of the townspeople who are generally weavers, and consequently great difficulty was experienced in collecting the taxes. The percentage of collection was 78·7, 67·5 and 32·0 against 73·6, 58·8 and 28·1 under tax on arts, buildings and lands, respectively. Considering the state of the season, the condition of the people, and the fact that issue of warrants which means an addition of As. 2 to the amount already due will cause greater hardship to the people, a little leniency was shown them, and as they have failed to pay their dues yet, warrants will be freely issued and the outstanding balance will be collected as early as possible.

Irrecoverable lists of old outstanding arrears were duly verified and disposed of till 1896-97, and those relating to 1897-98 yet remain to be seen.

47. The total average incidence of taxation per head of population in the municipality, including and excluding tolls, was As. 9-6 and As. 7-3, respectively.

48. There were 36 meetings in all; of which two were adjourned for want of quorum. The attendance of officials was 1·41 as the Tahsildar-councillor was on sick-leave for nearly six months, while that of the non-officials was 5·20.

49. The total mileage of roads within the municipal limits is $19\frac{7}{8}$, the total number of miles of roads including streets maintained was $12\frac{7}{8}$, and the total length of roads metalled was 7 miles.

50. The report was placed before, and passed by, the council on the 26th May 1898 (copy of resolution enclosed).

ENCLOSURE.

ANNUAL Concise Report for the official year 1897-98 of the Municipal Dispensary at Gudiyáttam.

Public Health.—People did not enjoy good health during the year under report; this is partly owing to the prevalence of cholera epidemic and partly to the failure of seasonable rains and its consequent result. The said epidemic was prevalent throughout the year, sometimes in a severe and at other times in a mild form; though in July and August of 1897, and in February and March of 1898, it had subsided. There were 271 attacks and 111 deaths under this head. Prompt and urgent measures were adopted to check the spread of the malady, and the rules laid down in G.O., No. 1536 M., dated 9th September 1896, were followed as far as possible; as for treatment of the affected by the medical officer, extra medicines were indented for and freely used to treat the patients at every minute. Small-pox, however, did not make its appearance in such virulent form during this year as in the previous one, 8 deaths having been registered in this, against 40 in the previous year; this marked decrease in the number of deaths and reduction of virulence of this dangerous disease are evidently attributable to the interest taken towards protection of children. General diseases, diseases of the digestive system and those of the skin were the common complaints treated during the year.

2. *Vital Statistics.*—The hereunder given tabular form furnishes the information derived from available sources :—

Years.	Deaths.										Births.	Population according to census of 1891.
	Cholera.	Small-pox.	Fevers.	Bowel complaints.	Suicide.	Wound.	Accident.	Snake-bite.	All other causes.	Total.		
1896-97	12	40	208	69	1	..	..	1	157	488	820	18,747
1897-98	111	8	205	84	..	..	..	..	191	599	734	18,747

3. *Sanitation.*—Five springs were maintained in the river, three of which were set aside for drinking purposes: watchmen were employed over these with a separate supervisor over them. There are still some vacant lands wherein nuisance is committed and the land-owners could be compelled to build houses and thus avoid committing nuisance. The following suggestions have been made and they are under the consideration of the municipal council, viz., (1) to appoint a food inspector, who will also inspect the slaughter-house; (2) to sanction Rs. 10 under "Travelling to pauper patients".

4. *Vaccination.*—This is compulsory in the town, and 768 cases were successfully vaccinated during this year against 757 in the previous one by the municipal vaccinator. The medical officer vaccinated fifteen successful cases during the year. The tabular statement given below shows the work of the municipal vaccinator :—

Years.	Primary vaccination.				Re-vaccination.				Grand total of primary and re-vaccination.				Births.
	Successful.	Unsuccessful.	Unknown.	Total.	Successful.	Unsuccessful.	Unknown.	Total.	Successful.	Unsuccessful.	Unknown.	Total.	
1896-97	711	111	17	839	46	21	..	67	757	132	17	906	820
1897-98	704	54	10	768	64	4	1	69	768	58	11	837	734

5. *Hospitals and Dispensaries—Accommodation, whether sufficient or otherwise.*—Accommodation is sufficient, but not easily accessible to the public.

(*b*) *State of repair of Building.*—This is in good state of repairs.

(*c*) *State of repair of Furniture.*—This is also in good state; but a compounding table is wanted which will be supplied during the year, as provision has been made in the current budget.

(*d*) *Inspections*—(1) *Any suggestion made by the Surgeon-General with the Government of Madras.*—No suggestions were made.

(2) *Any suggestions of other Inspecting Officers.*—The Sanitary Commissioner and the District Medical and Sanitary Officer had recommended paving the floor of the dispensary either by granite or cement. This recommendation was, however, carried out by paving the floor with flat tiles and cementing the inter-spaces. Further the District Medical and Sanitary Officer recommended the erection of a compound wall, which is under the consideration of the municipal council.

(*e*) *Subscriptions from Patients who are able to pay.*—Probably owing to the failure of monsoon and the consequent rise of the cost of food-grains as well as owing to the constant transfer of the officials that were subscribing, the chances for collecting money under this head were greatly minimized.

(*f*) *Number of admissions and their average daily attendance.*—This is hereunder given :—

Years.	Total number of admissions.	Average daily attendance.
1895–96	11,493	48·76
1896–97	11,253	53·62
1897–98	10,344	49 46

The decrease is both due to the floods of the river running into the middle of the town, thereby cutting off communication, and to the prevalence of cholera epidemic said above.

(*g*) *Occurrence of Mortality from Septic Disease.*—Neither septic disease nor mortality occurred during the year.

(*h*) *Surgical Operations.*—Three hundred and twenty-three operations (major and minor) were performed during the year under report against 687 in the past; the decrease is not only owing to the general fall in total number admitted, but also to less number of cases deserving operations.

(*i*) *Establishment, whether sufficient and efficient.*—This is not quite sufficient, as the want of a toti is greatly felt; however, the staff is efficient.

(*j*) *Midwife and her work.*—There is a trained midwife attached to the dispensary, who conducted 133 cases of labour during the year against 146 in the past. The council have fixed a minimum of twelve cases per mensem.

(*k*) There is little to be said under this head, as this is not a Dufferin Fund dispensary.

(*l*) *General Remarks.*—The location of the dispensary is far from convenient to the public, having been pushed and built towards one side of the town altogether. It will be better if it is converted into a school and the school building into dispensary—making some necessary modifications to suit the purpose. In fine, I, in the face of so many sanitary improvements and vigilant efforts done by the present Chairman, cannot but attribute them to the extra interest taken by him in this direction.

Gudiyáttam,
26*th April* 1898.

(Signed) L. M. G. DUSTAGHIR SAHIB,
Hospital Assistant in charge.

No. 1037.

Forwarded to the Chairman, Municipal Council, Gudiyáttam.

2. I do not approve of the hospital assistant's suggestions in paragraph 5, clause (*l*), regarding the removal of the dispensary to the school building.

Vellore,
5*th May* 1898.

(Signed) J. LANCASTER, Surgn.-Lt.-Col.,
Dist. Medl. and Sany. Officer, North Arcot.

Forwarded. The council is also of the same opinion.

(Signed) SYED ADAM SAHIB,
Chairman.

28*th May* 1898.

Forwarded.

2. The actual receipts (Rs. 16,767–13–9) were nearer the figure of the budget estimate than the figure of the revised estimate. This is due to the revised estimate figures being generally put too high, collections not turning out as satisfactory as was anticipated. This is attributed to the unfavourable season. The actual receipts of the year show a satisfactory increase of Rs. 1,700 over the receipts of last year. This is due chiefly to the increase in market receipts owing to "site fees" being levied in the weekly market, to an increase in school-fees owing to the increased strength of the schools, and to an increase of Rs. 400 under tolls which are now managed departmentally. The last item of increase is to be noted; the year was an unfavourable one, yet departmental management resulted in increased receipts.

3. (1) There are seven miles of maintained roads in the town, the expenditure on which was at the rate of about Rs. 150 a mile. The condition of the roads was fair. But the causeway across the river that passes through the town was in bad order. Repairs should be effected to it this year.

(2) The net cost of education was Rs. 1,765–9–9 against Rs. 1,407–7–10 of the previous year. The results according to the Educational department were satisfactory.

(3) The hospital worked fairly well. Some repairs that were badly wanted to the building were effected. The hospital assistant's quarters have not yet been built. A good site is available in the hospital compound and, if possible, quarters should be built there. This could be done out of revenue by spreading the expenditure over two years. Estimates should be prepared.

(4) As to the all important matter of sanitation, there has been a marked improvement since I first visited the town in December 1897. I consider that the manager of the municipality should be held responsible for the sanitary condition of the town. He is the chief municipal servant and he should be responsible for the most important work. In towns I have known where this plan has been followed, sanitation has been much better attended to than in those where it has not. Rs. 7 is allowed to the sanitary inspector for keeping a pony. It is quite impossible to keep a pony for that sum. He should be allowed to substitute a bicycle for a pony.

(5) The private latrine system was greatly extended in the year. The number of private latrines rose from 224 to 458. But there still remains much to be done as there are 3,156 houses on the municipal register. With regard to the proposal to increase the number of public latrines, the effect of the probable extension of the private latrine system should be taken into consideration before action is taken. The private latrine system is far preferable to the public latrine system as it seems, in practice, impossible to keep public latrines clean.

4. The general working of the municipality was satisfactory.

Vellore,
1*st June* 1898.

(Signed) W. C. HOLMES,
Sub-Collector.

Submitted.

2. The Sub-Collector states that the condition of the roads was fair.

3. I do not support the Sub-Collector's suggestion in paragraph 3 (4) of his endorsement that the office manager should be made responsible for the sanitation o the town. A similar suggestion made by Mr. Holmes in the case of the Walajapet Municipality was disapproved by Government in G.O., No. 393 M., dated 17th February 1898, paragraph 4 (5).

Chittoor,
6*th June* 1898.

(Signed) J. K. BATTEN,
Acting Collector.

Order—No. 1224 M., dated 11th July 1898.

The receipts and charges of the Gudiyáttam Municipality for 1897–98 are compared below with the budget and revised estimates for the year and the actuals of 1896–97.

—	Actuals, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1897-98.	Actuals, 1897-98.
Receipts.				
	Rs.	Rs.	Rs.	Rs.
Balance brought forward	509	1,600	390	393
Tax on Arts	3,506	4,050	3,300	3,094
,, Buildings and Lands	3,403	4,400	4,300	4,127
,, Vehicles and Animals	674	630	750	700
,, Carts	644	700	700	602
Tolls	2,162	2,100	2,500	2,566
Realizations under Special Acts	50	..	50	50
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c. ..	165	140	160	156
Conservancy Receipts	27	50	30	21
Fees and Revenue from Educational Institutions	1,248	1,320	1,370	1,385
,, ,, Medical Institutions	13	20	..	..
Income from Markets and Slaughter-houses	2,056	2,120	2,930	2,958
License Fees	74	80	80	42
Other Fees	56	70	160	76
Fines under Municipal and other Acts	242	200	250	267
Interest on Investments and Premium on Loans	7	..	..	..
Grants and Contributions from Government	..	80	60	48
,, ,, Local Boards	450	450	450	450
Recoveries for Services to Private Individuals	208	250	300	218
Miscellaneous	2	10	10	1
Advances Recovered	21	..	..	7
Total ..	15,517	18,270	17,790	17,161
Charges.				
GRANT 1—				
New Works—				
Communications	161	100	100	61
Buildings	1,308	900	1,000	543
Water-supply	51	..	100	94
Miscellaneous Public Improvements	..	..	..	1
Repairs—				
Communications	1,136	1,000	1,000	986
Buildings	99	120	120	258
Drainage	121	120	120	120
Water-supply	326	280	260	243
Establishment	109	140	130	132
Tools and Plant and other Stores	3	10	10	
Total ..	3,314	2,670	2,840	2,44
GRANT 2—				
Training Schools	39	..	10	
Municipal Schools—				
On the Salary-result System	2,464	2,770	2,720	2,83
Grants-in-aid—				
Result Grants	92	80	80	
Inspection	61	60	60	
Miscellaneous	..	170	170	16
Total ..	2,656	3,080	3,040	3,1
GRANT 3—				
Hospitals and Dispensaries	1,234	1,110	1,200	1,1
Contributions	134	70	70	1
Vaccination	284	270	270	2
Registration of Births and Deaths	135	130	130	1
Conservancy, Road-cleaning and Road-watering	3,645	4,550	4,800	4,7
Total ..	5,432	6,130	6,470	6,4
GRANT 4—				
Lighting	1,291	1,100	1,980	1,0
Markets and Slaughter-houses	76	80	80	
Avenues	84	90	90	
Public Garden, Survey of Land, Fire and other Charges ..	627	960	560	4
Total ..	2,078	2,230	1,810	1,6
GRANT 5—				
Supervision and Management	1,644	1,740	2,290	2,4
Advances Recoverable	..	..		
Grand Total ..	15,124	15,850	16,450	16,2
Balance	393	2,420	1,340	9

2. The number of meetings held by the municipal council was 34 against in 1896–97, and as in that year, two others were adjourned for want of a quor There was a decline in the average attendance of non-official members, which nevertheless fair; but that of officials, though better than in the previous year, not what it should be—a result which is ascribed to the absence on sick leave of of the councillors (Tahsildar) for nearly six months in the year.

3. *Receipts.*—(1) Owing to the operation of schedule A attached to the amended Municipal Act, the number of persons assessed to the tax on arts and the net current demand under this head fell from 1,474 to 1,129 and from Rs. 4,044 to Rs. 3,327, respectively. The average incidence of the tax however rose from Rs. 2–11–11 to Rs. 2–15–2, but it was still far below the general average of Rs. 4–2–7 for municipalities in 1896–97. The demand under the tax on buildings remained practically unaltered, but under the land tax, it again fell, being Rs. 297 against Rs. 335 in the previous year and Rs. 430 in 1895–96. The cause of this continued decline should be explained and early steps should be taken to revise the tax registers thoroughly, as already directed in paragraph 3 (1) of G.O., No. 1713 M., dated 3rd August 1897.

(2) The current collections under the principal taxes improved and were fair in the case of the taxes on arts and buildings, but poor in that of the land tax, under which only 32 per cent. of the demand was realized before the close of the year. The explanation of this offered by the Chairman, viz., delay in the disposal of appeals, cannot be accepted as adequate. The arrear realizations under all these heads declined and were indifferent, being probably the result of the unwillingness of the municipal council to resort freely to coercive measures, in the circumstances explained in paragraph 46 of the Chairman's report. As the outstandings on the 31st March 1898 dated back to the year 1895–96, the Government trusts that no pains will be spared to adjust them within the current year.

(3) The receipts from the taxes on animals and carts and license fees declined, but the income from tolls, school-fees and market rents showed an appreciable advance, which in the case of tolls is ascribed mostly to their collection having been managed departmentally. The omission on the part of the Chairman to enforce the provisions of section 89 of the Act in the case of unregistered carts was extremely ill-advised, as the payment of tolls by them cannot exempt them from the operation of that section. Only a small sum of Rs. 21 was realized from the sale of sweepings against Rs. 28 in the previous year. The municipal council should take steps to develop this source of revenue, which is evidently capable of considerable expansion.

(4) There was again an increase in the number of houses served by the private scavenging agency, which was 458 against 224 in the previous year, and the cost of the service was almost covered by the receipts. The failure to collect the fees in advance, as repeatedly ordered by Government, is reprehensible and the explanation of this, offered in paragraph 18 of the Chairman's report, cannot be considered satisfactory. Every endeavour should be made to further extend the service, for which there is considerable scope, seeing that only about 14·5 per cent. of the total number of houses assessed to the tax on buildings are now under the control of the municipal council. In this connection the council's attention is drawn to the Sub-Collector's remarks in paragraph 3 (5) of his endorsement.

4. *Expenditure*—(1) *Public Works.*—No new work of any importance was undertaken during the year. The total expenditure on communications amounted to Rs. 1,047 or 52·6 per cent. of the net municipal income from tolls and the roads are reported by the Sub-Collector in charge of the Division to have been in fair order. The attention of the municipal council should be devoted to repairing the causeway across the river, which is stated by him to be in bad order.

(2) *Education.*—The net expenditure on education was Rs. 1,718 or 15·5 per cent. of the receipts from taxation, and of this sum, all but Rs. 290 was spent on primary education. The municipal council maintained a secondary school and seven primary schools on the salary-result system against one and six, respectively, in 1896–97 and continued to aid five primary schools with result grants. The attendance at the municipal schools improved, but at the aided schools it declined. The results of the Lower Secondary Examination were poor, only three of the thirteen candidates sent up having been successful; but those of the departmental and grant examinations were good and the allotment for result grants was exceeded by 6·3 per cent. The total number of boys under instruction in the schools maintained and aided from municipal funds rose from 539 to 603 or 43·6 per cent. of the male population of school-going age, but it was still far below the general average of 59·1 per cent. for municipalities in 1896–97. The result of the reference to the Assistant Inspector of schools, mentioned in paragraph 27 of the Chairman's report, should be reported to Government.

(3) *Medical Relief.*—In the circumstances explained in paragraph 5 (*f*) of the Medical officer's report, the number of patients treated at the municipal dispensary fell from 11,258 to 10,344. The municipal midwife attended 133 cases of labour against 146 in 1896–97. The decline, for which no explanation is offered, is not satisfactory, and she should be required to show better results in the current year. The attention of the municipal council is drawn to the remarks in paragraph 5 (*i*) of the Medical officer's report and in paragraph 3 (3) of the Sub-Collector's endorsement regarding the employment of a hospital toti and the construction of quarters for the hospital assistant.

(4) *Vaccination and Vital Statistics.*—It is noted with concern that the total number of persons vaccinated during the year fell from 932 to 852. Infantile vaccination, however, made some progress, the number of children under one year successfully vaccinated having risen from 538 or 28·7 per mille of the population to 590 or 31·5 per mille; but to be satisfactory, it must more nearly approximate to the registered birth-rate.

The total number of births registered fell from 820 to 734, and for this no explanation has been offered; but the number of deaths rose from 488 or 26 per mille of the population to 599 or 32 per mille, owing apparently to the prevalence of cholera. The returns were still not quite complete and care should be taken to render them more trustworthy.

(5) *Sanitation.*—The expenditure under this head, amounting to Rs. 4,729, exceeded the budget allotment by 3·9 per cent. and was 28 per cent. of the receipts. From paragraph 34 of the Chairman's report and paragraph 3 (4) of the Sub-Collector's endorsement, it appears that some improvement has been effected in the sanitary condition of the town since it was last visited by the Sanitary Commissioner, but the council should not rest satisfied until all the defects pointed out by that officer in his inspection notes recorded in G.O., No. 901 M., dated 13th April 1897, and by the Medical officer in paragraph 3 of his report have been fully remedied. The Sub-Collector's suggestions in paragraph 3 (4) of his endorsement do not commend themselves to Government.

5. *General Remarks.*—The year closed with a balance of Rs. 948 or 5·7 per cent. of the receipts.

The administration of the municipality during the year under review showed an improvement on that of the previous year; but it cannot yet be regarded as efficient, as the collection of taxes, vaccination and registration of vital statistics left much to be desired.

(True Extract.)

H. TREMENHEERE,
Secretary to Government.

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

Exd. A. F. Eccleston.

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Government {1898} of Madras.

LOCAL AND MUNICIPAL

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Regd. } *Spare copies*

G.O., No. 1224 M., 11th July 1898.

JULY.

Administration Report.

Reviewing the — of the Gudiyáttam Municipal Council for 1897–98.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From SAIYID ADAM SAHIB, Chairman, Municipal Council, Gudiyáttam, to the Secretary to Government, Local and Municipal Department (through the Divisional-officer, Vellore), dated 22nd May 1898, Cur. No. 206.

I have the honour to submit the report on the working of the Gudiyáttam Municipality for the year 1897–98, as required by section 252 of Act IV of 1884, as amended by Act III of 1897.

I.—CONSTITUTION OF THE MUNICIPAL COUNCIL.

2. There were twelve councillors on the roll on the 31st March 1898 (including the *ex-officio*); of these twelve, three were officials and the rest non-officials. All were nominated by Government. There has been no change in the office of Chairman ever since I was appointed as such.

3. The budget for the year under report was passed by the Government in their Order, No. 429 M., dated 8th March 1897, and it was revised in their Order, No. 247 M., dated 27th January 1898.

4. The usual statements of receipts and charges prepared in the prescribed forms are herewith submitted.

II.—RECEIPTS.

5. The total receipts, including contributions from other funds and the opening balance of Rs. 392–15–2, amounted to Rs. 17,160–12–11.

6. The total current receipts amounted to Rs. 16,767–13–9 against Rs. 16,670 and Rs. 17,400 anticipated in the budget and revised estimates, respectively, and Rs. 15,008–2–3, the actuals of the previous year. The decrease under the revised estimate occurs under tax on arts, buildings, lands, carts and private scavenging fees.

7. The causes of variations between the actuals and the revised estimates of the year under report are explained below.

8. (2) *Municipal Rates and Taxes*—(*a*) *Tax on Arts, current.*—Rs. 3,809 was the amount originally fixed by the Chairman and it was reduced by the council to Rupees 3,326–8–0; of this, Rs. 2,617, or 78·7 per cent. of the net demand, was collected during the year and Rs. 130–8–0 has since been collected.

Arrears.—Rs. 477–5–3 was collected out of Rs. 1,168 and Rs. 201 was written off by the council as irrecoverable, leaving a balance of Rs. 489–10–9.

The number of persons taxed under all classes of the schedule was 1,129 against 1,474 and the amount of professional-tax was Rs. 3,326–8–0 against Rs. 4,044 of the previous year. Thus the incidence of taxation per head was Rs. 2–15–2 against Rs. 2–11–11 in the previous year.

9. (*b*) *Tax on Buildings, current.*—The demand under this item is almost the same as in the previous year, with a little difference of Rs. 1–14–0, being the tax on three houses exempted by the Chairman at the beginning of the year before the issue of notice under section 63 (5). Rs. 2,707–12–0, or 67·5 per cent., was collected against the demand of Rs. 4,010–8–0 and Rs. 210–10–6 has since been collected. Rupees 129–1–0 was written off by the council as irrecoverable. There were in all 3,794 houses including unoccupied, of which 3,156, or 83·2 per cent. of the census number, were subject to house-tax. The average incidence of house-tax was therefore Rs. 1–4–4.

Arrears.—Out of Rs. 1,947–0–3, Rs. 1,182–10–6 was collected and Rs. 179–8–9 was written off by the council as irrecoverable, leaving a balance of Rs. 584–13–0.

10. *Tax on Lands, current.*—Rs. 95–3–1 was collected out of the net demand of Rs. 297–7–6, as the numerous appeals under this item could not have been disposed of without delay, and Rs. 38–2–0 has since been collected.

Arrears.—Rs. 141–5–0 was collected out of Rs. 282–12–2, and Rs. 10–12–10 and Rs. 6–12–0 was remitted and written off, respectively, by the council.

11. *Tax on Buildings and Lands* was levied at 5 per cent. on the annual rental value.

12. *Tax on Animals, current.*—The demand as assessed was Rs. 600, of which Rs. 483 was collected. The balance is over the ploughing cattle, as the owners plead their inability to pay it on account of the unfavourable season which still continues.

Arrears.—Rs. 62 was collected out of Rs. 169–8–0 and Rs. 9 was written off by the council as irrecoverable.

13. *Carts.*—Rs. 601–8–0 was collected against Rs. 643–8–0 and Rs. 700, the actuals of the previous year and the revised estimate of the current, respectively. The decrease is due to the non-enforcement of section 89 of the Act in the cases of the unlicensed carts, on the consideration that they pay tolls, so long as they are unlicensed, at the gates which are managed departmentally.

14. *Tolls.*—Rs. 2,566–7–2, excluding the one-fourth share paid to the district board, was collected against Rs. 2,500 of the revised estimate. The increase is mostly due to the farm being managed departmentally. The failure of some of the cart-owners to have their carts registered also contributes a little to this increase.

15. *Income from Markets.*—These farms were leased out originally for Rs. 3,148. The contractors having failed to pay the kist regularly, it was resold at a loss of Rs. 742–8–0, as explained in paragraph 13 of the budget report of 1898–99, and a suit was filed against them in the Munsif's court and it is still pending. Hence the net amount under this item is Rs. 2,405–8–0; but as the council resolved in its meeting held on 11th August 1897 that the deposit amount of the market contractors should be forfeited, Rs. 222–8–0, the amount deposited, and Rs. 20–7–1, the amount collected on account of fines, &c., have been included under this head.

16. *Warrant Fees.*—Only Rs. 37–10–0 was collected against Rs. 100 of the revised estimate. As the system of levying fees for warrants is new to the public and as the season also was unfavourable, it was considered that issue of warrants in all cases indiscriminately would tell much upon the poor defaulters. Hence warrants were issued in some cases only.

17. *Grants from Government.*—As the services of the trained drawing master were secured only on the 13th May 1897, Rs. 48–1–0, being the amount of one-third grant due till 28th February, was received.

18. *Private Scavenging Fees, current.*—Rs. 218–1–0 was collected against a demand of Rs. 345 and Rs. 207–12–0, the actuals of the previous year. Though the advance system is insisted upon, yet it is to be regretted that a sum of Rs. 126–15–0 remained uncollected at the close of the year, as most of the persons concerned are poor. However, early steps will be taken to recover the amount, as under section 269 of the new Act coercive measures can be adopted for the recovery of fees under this item; of this Rs. 39–12–0 has since been collected.

The number of houses served by private scavenging agency rose from 224 to 458 at the end of March 1898.

19. With all my efforts, I was not able to have good collections under the above heads, the season being unfavourable and most of townspeople who are weavers being under distressed circumstances; nevertheless the collection of the year under report is fairer than that of the previous year.

20. The other items of receipts are more or less equal to the figures of the revised and call for no special remarks.

III.—EXPENDITURE.

21. The total expenditure amounted to Rs. 16,212-12-2 against Rs. 16,450 of the revised estimate.

22. *Grant 1, New Works—Communications.*—Rs. 61 was spent against Rs. 100 of the revised estimate, as the amount allotted in the budget for covering the ways of Robinson tank feeder-channel was not spent, as the work was found unnecessary in consequence of the tank having been abandoned since it was condemned by the Sanitary Commissioner.

23. *New Works—Buildings.*—Rs. 542-13-7 was spent for the works detailed in the statement against Rs. 900 of the budget, which was subsequently raised to Rs. 1,000 in the revised estimate—*vide* paragraph 3, Government memorandum, No. 98, dated 27th January 1898.

(1) The amount allotted for the construction of tatty latrines was not spent, as it was not possible to get the semi-permanent latrines suggested by the Sanitary Commissioner in paragraph 5 (*b*) of his report embodied in G.O., No. 901 M., dated 13th April 1897, either here or from Madras. Even the firm which the Sanitary Commissioner recommended for their purchase (Sultan & Co.) declined to supply them.

(2) The sum of Rs. 100 provided for acquiring land for latrine also was not laid out, as no suitable and unobjectionable site was available.

(3) The District Medical Officer and the Divisional officer having very often remarked on the bad state of the hospital floor, the council thought that a new building for the office record room might be postponed and the amount provided for it might be spent for the repair of the hospital flooring and causing petty repairs to the present record room. So the amount of Rs. 220 provided was transferred to repairs to buildings.

24. *Repairs to Buildings.*—The original provision made under this head was Rs. 120. For reasons stated in paragraph 23 *supra*, Rs. 220 was added to this; out of the total amount of Rs. 340, only Rs. 258-1-11 was spent, as it was found sufficient.

25. The roads and streets are maintained in a fair condition. Rs. 1,046-8-11, or 52·6 per cent. of the net income from tolls, was spent on them during the year.

26. The outlay under Grant 1 amounted to Rs. 2,441-12-9 against Rs. 2,840 of the revised estimate.

27. *Grant 2, Education.*—The council maintained during the year under report one lower secondary school, four Hindu primary schools, two Muhammadan primary schools and one Panchama school; of these seven primary schools, one was newly opened during the year.

The report of the Educational authorities is hereto attached. It will give an idea of the progress made in education.

There were only three untrained teachers during the year under report—one in Dhurnampet Muhammadan school, one in Nellorepet school and one in the Panchama school; of these, the last-mentioned two were sent to undergo training during the current year: one was admitted in the training school and the other was refused admission as he was pronounced unfit by the medical officer. This and the Dhurnampet Muhammadan teacher will be sent for training next year; whereas from the statement of the Assistant Inspector of Schools, it appears that there were two in the municipal middle school and five in the primary schools entirely unqualified.

A reference will now be made to the Assistant Inspector of Schools to account for his statement.

Though appointments are made by the Chairman, yet such appointments are reported to the Assistant Inspector and his approval is obtained.

As regards the unqualified teachers in the aided schools, the Assistant Inspector of Schools will be requested not to recommend in future such schools for grants.

The total number of pupils under instruction in the municipal and aided schools was 609 against 554 of the previous year, and the average cost of educating each pupil of lower secondary school was Rs. 7-1-1, of the upper primary school was Rs. 7-9-6 and of the lower primary Rs. 2-15-7. Thus the net average cost of education of each pupil in all the municipal schools was Rs. 3-11-4 against Rs. 3-13-6 in the last year.

Result Grants.—Rs. 494-7-7 was spent against Rs. 400 of the revised estimate and Rs. 329-4-7 of the actuals of the previous year. As the examination results were better during the year, 71·6 per cent. having passed, it exceeded the estimated amount.

Contingencies.—Rs. 33-5-9 was spent over the revised estimate, as the required furniture was supplied to all the schools.

28. The outlay under Grant 2 was Rs. 3,150-8-6 against Rs. 3,040 of the revised estimate.

29. *Grant 3, Hospitals and Dispensaries.*—The report of the hospital assistant on the working of the dispensary is herewith submitted. 10,344 out-patients were treated during the year against 11,258 of the previous year. The hospital assistant has explained the cause for the decrease in his report.

Trained midwife attached to the dispensary has attended 133 cases against 146 of the previous year.

Medical Training of Women.—As promised, Rs. 5 has been remitted in aid of Countess Dufferin's Fund.

30. No provision was made for building any quarters for the hospital assistant for want of funds.

31. *Contribution to Government.*—Rs. 73 was spent in excess of the revised estimate, as contributions to Medical College, Sanitary Inspection and Medical Reserve Staff were raised to Rs. 78, Rs. 48 and Rs. 17 from Rs. 20, Rs. 40 and Rs. 10, respectively.

32. *Vaccination.*—There is one second-class vaccinator on Rs. 10. The number of cases vaccinated by him was 837, of which 768 were successful against 906 and 757 of the previous year. The cost of each successful operation was reduced to Annas 5-8 from As. 5-10 of the previous year. One hundred and fifty-nine cases were reported to the magistrate for having failed to vaccinate children in time. The hospital assistant supervises the vaccinator's work and he is paid an allowance of Rs. 2 per mensem. He vaccinated fifteen cases; all were successful.

33. *Registration.*—There is one registrar on Rs. 10. The total number of births and deaths registered during the year was 734 and 599, respectively, against 820 and 488 of the previous year. One hundred and twenty-seven cases were prosecuted under section 247.

34. The sanitation of the town is fair, as observed by the Divisional officer in his letter, No. 581, dated 14th March 1898. The defects pointed out by the inspecting officers every now and then were duly attended to and remedied as far as possible.

The number of latrines is the same as that of the previous year, as it could not be increased for reasons stated in paragraph 23 *supra*. Attempts will be made to increase the number as early as possible.

35. *Conservancy—Other Charges.*—Rs. 1,064-1-9 was spent against Rs. 980 and Rs. 850 of the revised and budget estimates, respectively. The slight increase is due to the engagement of a night-soil cart drawn by two bullocks at Rs. 17-8-0 per mensem, as the removal of night-soil to the depots, which are out of municipal limits, by hand night-soil carts could not be done satisfactorily and with less trouble.

36. *Private Scavenging Contingencies.*—The amount of Rs. 60 provided for the purchase of night-soil carts was not spent during the year, as the contractor, to whom order was given to supply carts, failed to supply them within the year; hence saving.

37. *Cholera Charges.*—A saving of Rs. 57–14–8 was effected under this item, as the services of one of the plague inspectors and one grave watcher were dispensed with from 18th January 1898, as resolved by the council in its meeting held on 17th January 1898.

38. The total outlay under Grant 3 was Rs. 6,459–8–7 against Rs. 6,470 of the revised estimate.

39. *Grant 4, Other Charges.*—Rs. 349–2–0 was spent against Rs. 500 of the revised estimate as detailed below :—

	Rs.	A.	P.
(1) Rewards for the destruction of dogs and pigs	31	6	0
(2) Printing proceedings	241	2	4
(3) Law charges	11	9	0
(4) Numbering carts and jutkas	20	11	7
(5) Land assessment	8	12	7
(6) Rent of cart stand	20	0	0
(7) Other charges, such as purchase of Municipal Acts, village maps, &c.	15	8	6
Total ..	349	2	0

The decrease under this head is due to the non-payment of the last bill for about Rs. 100 presented by the press manager for having printed proceedings which was returned ftr correction on account of certain objections.

40. The outlay under Grant 4 amounted to Rs. 1,639–0–10 against Rs. 1,810 of the revised estimate.

41. *Grant 5—(b) (ii) Purchase of Account Books, &c.*—Rs. 261–5–6 was spent against Rs. 80 of the revised estimate and Rs. 99–5–8, the actuals of the previous year. This was under-estimated at the time of budget and the charges on binding, &c., seem to have swelled the amount.

Further the Accountant-General says, in his letter, No. 42, dated 30th April 1898, that by an error in the original calculation, Rs. 247–4–2 was recovered from this municipality instead of Rs. 188–10–8 and the difference of Rs. 58–9–6 will be refunded by deduction from the next year's bill; hence increase.

42. The outlay under Grant 5 amounted to Rs. 2,461–13–6 against Rs. 2,290 of the revised estimate.

43. *Advance Recoverable.*—Rs. 60 has been advanced to the pleader engaged for filing the civil suit against the weekly market contractors, and as the suit is not yet finally disposed of, the advance is not adjusted.

44. The other items of charges do not call for any special remarks.

45. The year closed with a balance of Rs. 948–0–9, or 5·7 per cent. of the total receipts against Rs. 392–15–2 in the previous year.

46. *General Remarks.*—The season during the year under report was unfavourable and its effects were very much felt by the majority of the townspeople who are generally weavers, and consequently great difficulty was experienced in collecting the taxes. The percentage of collection was 78·7, 67·5 and 32·0 against 73·6, 58·8 and 28·1 under tax on arts, buildings and lands, respectively. Considering the state of the season, the condition of the people, and the fact that issue of warrants which means an addition of As. 2 to the amount already due will cause greater hardship to the people, a little leniency was shown them, and as they have failed to pay their dues yet, warrants will be freely issued and the outstanding balance will be collected as early as possible.

Irrecoverable lists of old outstanding arrears were duly verified and disposed of till 1896–97, and those relating to 1897–98 yet remain to be seen.

47. The total average incidence of taxation per head of population in the municipality, including and excluding tolls, was As. 9–6 and As. 7–3, respectively.

48. There were 36 meetings in all; of which two were adjourned for want of quorum. The attendance of officials was 1·41 as the Tahsildar-councillor was on sick-leave for nearly six months, while that of the non-officials was 5·20.

49. The total mileage of roads within the municipal limits is $19\frac{7}{32}$, the total number of miles of roads including streets maintained was $12\frac{7}{32}$, and the total length of roads metalled was 7 miles.

50. The report was placed before, and passed by, the council on the 26th May 1898 (copy of resolution enclosed).

ENCLOSURE.

ANNUAL Concise Report for the official year 1897–98 of the Municipal Dispensary at Gudiyáttam.

Public Health.—People did not enjoy good health during the year under report; this is partly owing to the prevalence of cholera epidemic and partly to the failure of seasonable rains and its consequent result. The said epidemic was prevalent throughout the year, sometimes in a severe and at other times in a mild form; though in July and August of 1897, and in February and March of 1898, it had subsided. There were 271 attacks and 111 deaths under this head. Prompt and urgent measures were adopted to check the spread of the malady, and the rules laid down in G.O., No. 1536 M., dated 9th September 1896, were followed as far as possible; as for treatment of the affected by the medical officer, extra medicines were indented for and freely used to treat the patients at every minute. Small-pox, however, did not make its appearance in such virulent form during this year as in the previous one, 8 deaths having been registered in this, against 40 in the previous year; this marked decrease in the number of deaths and reduction of virulence of this dangerous disease are evidently attributable to the interest taken towards protection of children. General diseases, diseases of the digestive system and those of the skin were the common complaints treated during the year.

2. *Vital Statistics.*—The hereunder given tabular form furnishes the information derived from available sources :—

Years.	Deaths.										Births.	Population according to census of 1891.
	Cholera.	Small-pox.	Fevers.	Bowel complaints.	Suicide.	Wound.	Accident.	Snake-bite.	All other causes.	Total.		
1896–97	12	40	208	69	1	..	..	1	157	488	820	18,747
1897–98	111	8	205	84	..	..	..	..	191	599	734	18,747

3. *Sanitation.*—Five springs were maintained in the river, three of which were set aside for drinking purposes: watchmen were employed over these with a separate supervisor over them. There are still some vacant lands wherein nuisance is committed and the land-owners could be compelled to build houses and thus avoid committing nuisance. The following suggestions have been made and they are under the consideration of the municipal council, viz., (1) to appoint a food inspector, who will also inspect the slaughter-house; (2) to sanction Rs. 10 under "Travelling to pauper patients".

4. *Vaccination.*—This is compulsory in the town, and 768 cases were successfully vaccinated during this year against 757 in the previous one by the municipal vaccinator. The medical officer vaccinated fifteen successful cases during the year. The tabular statement given below shows the work of the municipal vaccinator :—

Years.	Primary vaccination.				Re-vaccination.				Grand total of primary and re-vaccination.				Births.
	Successful.	Unsuccessful.	Unknown.	Total.	Successful.	Unsuccessful.	Unknown.	Total.	Successful.	Unsuccessful.	Unknown.	Total.	
1896–97	711	111	17	839	46	21	..	67	757	132	17	906	820
1897–98	704	54	10	768	64	4	1	69	768	58	11	837	734

5. *Hospitals and Dispensaries—Accommodation, whether sufficient or otherwise.*—Accommodation is sufficient, but not easily accessible to the public.

(*b*) *State of repair of Building.*—This is in good state of repairs.

(*c*) *State of repair of Furniture.*—This is also in good state; but a compounding table is wanted which will be supplied during the year, as provision has been made in the current budget.

(*d*) *Inspections*—(1) *Any suggestion made by the Surgeon-General with the Government of Madras.*—No suggestions were made.

(2) *Any suggestions of other Inspecting Officers.*—The Sanitary Commissioner and the District Medical and Sanitary Officer had recommended paving the floor of the dispensary either by granite or cement. This recommendation was, however, carried out by paving the floor with flat tiles and cementing the inter-spaces. Further the District Medical and Sanitary Officer recommended the erection of a compound wall, which is under the consideration of the municipal council.

(*e*) *Subscriptions from Patients who are able to pay.*—Probably owing to the failure of monsoon and the consequent rise of the cost of food-grains as well as owing to the constant transfer of the officials that were subscribing, the chances for collecting money under this head were greatly minimized.

(*f*) *Number of admissions and their average daily attendance.*—This is hereunder given :—

Years.	Total number of admissions.	Average daily attendance.
1895–96	11,493	48·76
1896–97	11,258	53·62
1897–98	10,344	49 46

The decrease is both due to the floods of the river running into the middle of the town, thereby cutting off communication, and to the prevalence of cholera epidemic said above.

(*g*) *Occurrence of Mortality from Septic Disease.*—Neither septic disease nor mortality occurred during the year.

(*h*) *Surgical Operations.*—Three hundred and twenty-three operations (major and minor) were performed during the year under report against 387 in the past; the decrease is not only owing to the general fall in total number admitted, but also to less number of cases deserving operations.

(*i*) *Establishment, whether sufficient and efficient.*—This is not quite sufficient, as the want of a toti is greatly felt; however, the staff is efficient.

(*j*) *Midwife and her work.*—There is a trained midwife attached to the dispensary, who conducted 133 cases of labour during the year against 146 in the past. The council have fixed a minimum of twelve cases per mensem.

(*k*) There is little to be said under this head, as this is not a Dufferin Fund dispensary.

(*l*) *General Remarks*—The location of the dispensary is far from convenient to the public, having been pushed and built towards one side of the town altogether. It will be better if it is converted into a school and the school building into dispensary—making some necessary modifications to suit the purpose. In fine, I, in the face of so many sanitary improvements and vigilant efforts done by the present Chairman, cannot but attribute them to the extra interest taken by him in this direction.

GUDIYÁTTAM,
26*th April* 1898.

(Signed) L. M. G. DUSTAGHIR SAHIB,
Hospital Assistant in charge.

No. 1037.

Forwarded to the Chairman, Municipal Council, Gudiyáttam.

2. I do not approve of the hospital assistant's suggestions in paragraph 5, clause (*l*), regarding the removal of the dispensary to the school building.

VELLORE,
5*th May* 1898.

(Signed) J. LANCASTER, Surgn.-Lt.-Col.,
Dist. Medl. and Sany. Officer, North Arcot.

Forwarded. The council is also of the same opinion.

(Signed) SYED ADAM SAHIB,
Chairman.

28*th May* 1898.

Forwarded.

2. The actual receipts (Rs. 16,767–13–9) were nearer the figure of the budget estimate than the figure of the revised estimate. This is due to the revised estimate figures being generally put too high, collections not turning out as satisfactory as was anticipated. This is attributed to the unfavourable season. The actual receipts of the year show a satisfactory increase of Rs. 1,700 over the receipts of last year. This is due chiefly to the increase in market receipts owing to "site fees" being levied in the weekly market, to an increase in school-fees owing to the increased strength of the schools, and to an increase of Rs. 400 under tolls which are now managed departmentally. The last item of increase is to be noted; the year was an unfavourable one, yet departmental management resulted in increased receipts.

3. (1) There are seven miles of maintained roads in the town, the expenditure on which was at the rate of about Rs. 150 a mile. The condition of the roads was fair. But the causeway across the river that passes through the town was in bad order. Repairs should be effected to it this year.

(2) The net cost of education was Rs. 1,765–9–9 against Rs. 1,407–7–10 of the previous year. The results according to the Educational department were satisfactory.

(3) The hospital worked fairly well. Some repairs that were badly wanted to the building were effected. The hospital assistant's quarters have not yet been built. A good site is available in the hospital compound and, if possible, quarters should be built there. This could be done out of revenue by spreading the expenditure over two years. Estimates should be prepared.

(4) As to the all important matter of sanitation, there has been a marked improvement since I first visited the town in December 1897. I consider that the manager of the municipality should be held responsible for the sanitary condition of the town. He is the chief municipal servant and he should be responsible for the most important work. In towns I have known where this plan has been followed, sanitation has been much better attended to than in those where it has not. Rs. 7 is allowed to the sanitary inspector for keeping a pony. It is quite impossible to keep a pony for that sum. He should be allowed to substitute a bicycle for a pony.

(5) The private latrine system was greatly extended in the year. The number of private latrines rose from 224 to 458. But there still remains much to be done as there are 3,156 houses on the municipal register. With regard to the proposal to increase the number of public latrines, the effect of the probable extension of the private latrine system should be taken into consideration before action is taken. The private latrine system is far preferable to the public latrine system as it seems, in practice, impossible to keep public latrines clean.

4. The general working of the municipality was satisfactory.

VELLORE,
1*st June* 1898.

(Signed) W. C. HOLMES,
Sub-Collector.

Submitted.

2. The Sub-Collector states that the condition of the roads was fair.

3. I do not support the Sub-Collector's suggestion in paragraph 3 (4) of his endorsement that the office manager should be made responsible for the sanitation o the town. A similar suggestion made by Mr. Holmes in the case of the Walajapet Municipality was disapproved by Government in G.O., No. 393 M., dated 17th February 1898, paragraph 4 (5).

CHITTOOR,
6*th June* 1898.

(Signed) J. K. BATTEN,
Acting Collector.

ORDER—No. 1224 M., dated 11th July 1898.

The receipts and charges of the Gudiyáttam Municipality for 1897–98 are compared below with the budget and revised estimates for the year 1897–98 and the actuals of 1896–97.

—	Actuals, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1897-98.	Actuals, 1897-98.
Receipts.				
	Rs.	Rs.	Rs.	Rs.
Balance brought forward				
Tax on Arts	509	1,600	390	393
,, Buildings and Lands	3,506	4,050	3,300	3,094
,, Vehicles and Animals	3,403	4,400	4,300	4,127
,, Carts	674	630	750	700
Tolls	644	700	700	602
Realizations under Special Acts	2,162	2,100	2,500	2,566
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	50	..	50	50
Conservancy Receipts	165	140	160	156
Fees and Revenue from Educational Institutions	27	50	30	21
,, ,, Medical Institutions	1,248	1,320	1,370	1,385
Income from Markets and Slaughter-houses	13	20	..	..
License Fees	2,056	2,120	2,930	2,958
Other Fees	74	80	80	42
Fines under Municipal and other Acts	56	70	160	76
Interest on Investments and Premium on Loans	242	200	250	267
Grants and Contributions from Government	7	..	..	..
,, ,, Local Boards	..	80	60	48
Recoveries for Services to Private Individuals	450	450	450	450
Miscellaneous	208	250	300	218
Advances Recovered	2	10	10	1
	21	..	..	7
Total	15,517	18,270	17,790	17,161
Charges.				
GRANT 1—				
New Works—				
Communications	161	100	100	61
Buildings	1,308	900	1,000	543
Water-supply	51	..	100	94
Miscellaneous Public Improvements	..	..	..	1
Repairs—				
Communications	1,136	1,000	1,000	986
Buildings	99	120	120	258
Drainage	121	120	120	120
Water-supply	356	280	260	243
Establishment	109	140	130	132
Tools and Plant and other Stores	3	10	10	4
Total	3,814	2,670	2,840	2,442
GRANT 2—				
Training Schools	39	..	10	7
Municipal Schools—				
On the Salary-result System	2,464	2,770	2,720	2,832
Grants-in-aid—				
Result Grants	92	80	80	85
Inspection	61	60	60	61
Miscellaneous	..	170	170	165
Total	2,656	3,080	3,040	3,150
GRANT 3—				
Hospitals and Dispensaries	1,234	1,110	1,200	1,173
Contributions	134	70	70	143
Vaccination	284	270	270	272
Registration of Births and Deaths	135	130	130	143
Conservancy, Road-cleaning and Road-watering	3,645	4,550	4,800	4,729
Total	5,432	6,130	6,470	6,460
GRANT 4—				
Lighting	1,291	1,100	1,080	1,073
Markets and Slaughter-houses	76	80	80	79
Avenues	84	90	90	84
Public Garden, Survey of Land, Fire and other Charges	627	960	560	403
Total	2,078	2,230	1,810	1,639
GRANT 5—				
Supervision and Management	1,644	1,740	2,290	2,462
Advances Recoverable	..	..		60
Grand Total	15,124	15,850	16,450	16,213
Balance	393	2,420	1,340	948

2. The number of meetings held by the municipal council was 34 against 27 in 1896–97, and as in that year, two others were adjourned for want of a quorum. There was a decline in the average attendance of the non-official members, which was nevertheless fair; but that of the officials, though better than in the previous year, was not what it should be—a result which is ascribed to the absence on sick leave of one of the councillors (Tahsildar) for nearly six months in the year.

3. *Receipts.*—(1) Owing to the operation of the new schedule attached to the amended Municipal Act, the number of persons assessed to the tax on arts and the net current demand under this head fell from 1,474 to 1,129 and from Rs. 4,044 to Rupees 3,327, respectively. The average incidence of the tax however rose from Rs. 2–11–11 to Rs. 2–15–2, but it was still far below the general average of Rs. 4–2–7 for municipalities in 1896–97. The demand under the tax on buildings remained practically unaltered, but under the land tax, it again fell, being Rs. 297 against Rs. 335 in the previous year and Rs. 430 in 1895–96. The cause of this continued decline should be explained and early steps should be taken to revise the tax registers thoroughly, as already directed in paragraph 3 (1) of G.O., No. 1713 M., dated 3rd August 1897.

(2) The current collections under the principle taxes improved and were fair in the case of the taxes on arts and buildings, but poor in that of the land tax, under which only 32 per cent. of the demand was realized before the close of the year. The explanation of this offered by the Chairman, viz., delay in the disposal of appeals, cannot be accepted as adequate. The arrear realizations under all these heads declined and were indifferent, being probably the result of the unwillingness of the municipal council to resort freely to coercive measures, in the circumstance explained in paragraph 46 of the Chairman's report. As the outstandings on the 31st March 1898 dated back to the year 1895–96, the Government trusts that no pains will be spared to adjust them within the current year.

(3) The receipts from the taxes on animals and carts and license fees declined, but the income from tolls, school-fees and market rents showed an appreciable advance, which in the case of tolls is ascribed mostly to their collection having been managed departmentally. The omission on the part of the Chairman to enforce the provisions of section 89 of the Act in the case of unregistered carts was extremely ill-advised, as the payment of tolls by them cannot exempt them from the operation of that section. Only a small sum of Rs. 21 was realized from the sale of sweepings against Rs. 28 in the previous year. The municipal council should take steps to develope this source of revenue, which is evidently capable of considerable expansion.

(4) There was again an increase in the number of houses served by the private scavenging agency, which was 458 against 224 in the previous year, and the cost of the service was almost covered by the receipts. The failure to collect the fees in advance, as repeatedly ordered by Government, is reprehensible and the explanation of this, offered in paragraph 18 of the Chairman's report, cannot be considered satisfactory. Every endeavour should be made to further extend the service, for which there is considerable scope, seeing that only about 14·5 per cent. of the total number of houses assessed to the tax on buildings are now under the control of the municipal council. In this connection the council's attention is drawn to the Sub-Collector's remarks in paragraph 3 (3) of his endorsement.

4. *Expenditure*—(1) *Public Works.*—No new work of any importance was undertaken during the year. The total expenditure on communications amounted to Rs. 1,047 or 52·6 per cent. of the net municipal income from tolls and the roads are reported by the Sub-Collector in charge of the division to have been in fair order. The attention of the municipal council should be devoted to repairing the causeway across the river, which is stated by him to be in bad order.

(2) *Education.*—The net expenditure on education was Rs. 1,718 or 15·5 per cent. of the receipts from taxation, and of this sum, all but Rs. 290 was spent on primary education. The municipal council maintained a secondary school and seven primary schools on the salary-result system, against one and six, respectively, in 1896–97 and continued to aid five primary schools with result grants. The attendance at the municipal schools improved, but at the aided schools it declined. The results of the Lower Secondary Examination were poor, only three of the thirteen candidates sent up having been successful; but those of the departmental and grant examinations were good, and the allotment for result grants was exceeded by 6·3 per cent. The total number of boys under instruction in the schools maintained and aided from municipal funds rose from 539 to 603 or 43·6 per cent. of the male population of school-going age, but it was still far below the general average of 59·1 per cent. for municipalities in 1896–97. The result of the reference to the Assistant Inspector of schools mentioned in paragraph 27 of the Chairman's report, should be reported to Government.

(3) *Medical Relief.*—In the circumstances explained in paragraph 5 (*f*) of the Medical officer's report, the number of patients treated at the municipal dispensary fell from 11,258 to 10,344. The municipal midwife attended 133 cases of labour against 146 in 1896–97. The decline, for which no explanation is offered, is not satisfactory and she should be required to show better results in the current year. The attention of the municipal council is drawn to the remarks in paragraph 5 (*i*) of the Medical officer's report and in paragraph 3 (3) of the Sub-Collector's endorsement regarding the employment of a hospital toty and the construction of quarters for the hospital assistant.

(4) *Vaccination and Vital Statistics.*—It is noted with concern that the total number of persons vaccinated during the year fell from 932 to 852. Infantile vaccination however made some progress, the number of children under one year successfully vaccinated having risen from 538 or 28·7 per mille of the population to 590 or 31·5 per mille; but to be satisfactory, it must move nearly approximate to the registered birth-rate.

The total number of births registered fell from 820 to 734, and for this no explanation has been offered; but the number of deaths rose from 488 or 26 per mille of the population to 599 or 32 per mille, owing apparently to the prevalence of cholera. The returns were still not quite complete and care should be taken to render them more trustworthy.

(5) *Sanitation.*—The expenditure under this head, amounting to Rs. 4,729, exceeded the budget allotment by 3·9 per cent. and was 28 per cent. of the receipts. From paragraph 34 of the Chairman's report and paragraph 3 (4) of the Sub-Collector's endorsement, it appears that some improvement has been effected in the sanitary condition of the town since it was last visited by the Sanitary Commissioner, but the council should not rest satisfied until all the defects pointed out by that officer in his inspection notes recorded in G.O., No. 901 M., dated 13th April 1897, and by the Medical officer in paragraph 3 of his report have been fully remedied. The Sub-Collector's suggestions in paragraph 3 (4) of his endorsement do not commend themselves to Government.

5. *General Remarks.*—The year closed with a balance of Rs. 948 or 5·7 per cent. of the receipts.

The administration of the municipality during the year under review showed an improvement on that of the previous year; but it cannot yet be regarded as efficient, as the collection of taxes, vaccination and registration of vital statistics left much to be desired.

(True Extract.)

for *Secretary to Government.*

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

Exd. A. F. Eccleston.

Cus. 1941-M

Gudiyattam

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From SYED ADAM SAHIB, Chairman, Municipal Council, Gudiyáttam, to the Secretary to Government, Local and Municipal Department (through the Divisional-officer, Vellore), dated 22nd May 1898, Cur. No. 206.

I have the honour to submit the report on the working of the Gudiyáttam Municipality for the year 1897–98, as required by section 252 of Act IV of 1884, as amended by Act III of 1897.

I.—CONSTITUTION OF THE MUNICIPAL COUNCIL.

2. There were twelve councillors on the roll on the 31st March 1898 (including the *ex-officio*); of these twelve, three were officials and the rest non-officials. All were nominated by Government. There has been no change in the office of Chairman ever since I was appointed as such.

3. The budget for the year under report was passed by the Government in their Order, No. 429 M, dated 8th March 1897, and it was revised in their Order, No. 247 M., dated 27th January 1898.

4. The usual statements of receipts and charges prepared in the prescribed forms are herewith submitted.

II.—RECEIPTS.

5. The total receipts, including contributions from other funds and the opening balance of Rs. 392–15–2, amounted to Rs. 17,160–12–11.

6. The total current receipts amounted to Rs. 16,767–13–9 against Rs. 16,670 and Rs. 17,400 anticipated in the budget and revised estimates, respectively, and Rs. 15,008–2–3, the actuals of the previous year. The decrease under the revised estimate occurs under tax on arts, buildings, lands, carts and private scavenging fees.

7. The causes of variations between the actuals and the revised estimates of the year under report are explained below.

8. (2) *Municipal Rates and Taxes*—(*a*) *Tax on Arts, current.*—Rs. 3,809 was the amount originally fixed by the Chairman and it was reduced by the council to Rupees 3,326–8–0; of this, Rs. 2,617, or 78·7 per cent. of the net demand, was collected during the year and Rs. 130–8–0 has since been collected.

Arrears.—Rs. 477–5–3 was collected out of Rs. 1,168 and Rs. 201 was written off by the council as irrecoverable, leaving a balance of Rs. 489–10–9.

The number of persons taxed under all classes of the schedule was 1,129 against 1,474 and the amount of professional-tax was Rs. 3,326–8–0 against Rs. 4,044 of the previous year. Thus the incidence of taxation per head was Rs. 2–15–2 against Rs. 2–11–11 in the previous year.

9. (*b*) *Tax on Buildings, current.*—The demand under this item is almost the same as in the previous year, with a little difference of Rs. 1–14–0, being the tax on three houses exempted by the Chairman at the beginning of the year before the issue of notice under section 63 (5). Rs. 2,707–12–0, or 67·5 per cent., was collected against the demand of Rs. 4,010–8–0 and Rs. 210–10–6 has since been collected. Rupees 129–1–0 was written off by the council as irrecoverable. There were in all 3,794 houses including unoccupied, of which 3,156, or 83·2 per cent. of the census number, were subject to house-tax. The average incidence of house-tax was therefore Rs. 1–4–4.

Arrears.—Out of Rs. 1,947–0–3, Rs. 1,182–10–6 was collected and Rs. 179–8–9 was written off by the council as irrecoverable, leaving a balance of Rs. 584–13–0.

10. *Tax on Lands, current.*—Rs. 95–3–1 was collected out of the net demand of Rs. 297–7–6, as the numerous appeals under this item could not have been disposed of without delay, and Rs. 38–2–0 has since been collected.

Arrears.—Rs. 141–5–0 was collected out of Rs. 282–12–2, and Rs. 10–12–10 and Rs. 6–12–0 were remitted and written off, respectively, by the council.

11. *Tax on Buildings and Lands* was levied at 5 per cent. on the annual rental value.

12. *Tax on Animals, current.*—The demand as assessed was Rs. 600; of which Rs. 483 was collected. The balance is over the ploughing cattle, as the owners plead their inability to pay it on account of the unfavourable season which still continues.

Arrears.—Rs. 62 was collected out of Rs. 169–8–0 and Rs. 9 was written off by the council as irrecoverable.

13. *Carts.*—Rs. 601–8–0 was collected against Rs. 643–8–0 and Rs. 700, the actuals of the previous year and the revised of the current, respectively. The decrease is due to the non-enforcement of section 89 of the Act in the cases of the unlicensed carts, on the consideration that they pay tolls, so long as they are unlicensed, at the gates which are managed departmentally.

14. *Tolls.*—Rs. 2,566–7–2, excluding the one-fourth share paid to the district board, was collected against Rs. 2,500 of the revised. The increase is mostly due to the farm being managed departmentally. The failure of some of the cart-owners to have their carts registered also contributes a little to this increase.

15. *Income from Markets.*—These farms were leased out originally for Rs. 3,148. The contractors having failed to pay the kist regularly, it was resold at a loss of Rs. 742–8–0, as explained in paragraph 13 of the budget report of 1898–99, and a suit was filed against them in the Munsif's court and it is still pending. Hence the net amount under this item is Rs. 2,405–8–0; but as the council resolved in its meeting held on 11th August 1897 that the deposit amount of the market contractors should be forfeited, Rs. 222–8–0, the amount deposited, and Rs. 20–7–1, the amount collected on account of fines, &c., have been included under this head.

16. *Warrant Fees.*—Only Rs. 37–10–0 was collected against Rs. 100 of the revised. As the system of levying fees for warrants is new to the public and as the season also was unfavourable, it was considered that issue of warrants in all cases indiscriminately would tell much upon the poor defaulters. Hence warrants were issued in some cases only.

17. *Grant from Government.*—As the services of the trained drawing master were secured only on the 13th May 1897, Rs. 48–1–0, being the amount of one-third grant due till 28th February, was received.

18. *Private Scavenging Fees, current.*—Rs. 218–1–0 was collected against a demand of Rs. 345 and Rs. 207–12–0, the actuals of the previous year. Though advance system is insisted upon, yet it is to be regretted that a sum of Rs. 126–15–0 remained uncollected at the close of the year, as most of the persons concerned are poor. However, early steps will be taken to recover the amount, as under section 269 of the new Act coercive measures can be adopted for the recovery of fees under this item; of this Rs. 39–12–0 has since been collected.

The number of houses served by private scavenging agency rose from 224 to 458 at the end of March 1898.

19. With all my efforts, I was not able to have good collections under the above heads, the season being unfavourable and most of townspeople who are weavers being under distressed circumstances; nevertheless the collections of the year under report is fairer than that of the previous year.

20. The other items of receipts are more or less equal to the figures of the revised and call for no special remarks.

III.—Expenditure.

21. The total expenditure amounted to Rs. 16,212–12–2 against Rs. 16,450 of the revised estimate.

22. *Grant 1, New Works—Communications.*—Rs. 61 was spent against Rs. 100 of the revised, as the amount allotted in the budget for covering the ways of Robinson tank feeder-channel was not spent, as the work was found unnecessary in consequence of the tank having been abandoned since it was condemned by the Sanitary Commissioner.

23. *New Works—Buildings.*—Rs. 542–13–7 was spent for the works detailed in the statement against Rs. 900 of the budget, which was subsequently raised to Rs. 1,000 in the revised estimate—*vide* paragraph 3, Government memorandum, No. 98, dated 27th January 1898.

(1) The amount allotted for the construction of tatty latrines was not spent, as it was not possible to get the semi-permanent latrines suggested by the Sanitary Commissioner in paragraph 5 (*b*) of his report embodied in G.O., No. 901 M., dated 13th April 1897, either here or from Madras. Even the firm the Sanitary Commissioner recommended for their purchase (Sultan & Co.) declined to supply them.

(2) The sum of Rs. 100 provided for acquiring land for latrine also was not laid out, as no suitable and unobjectionable site was available.

(3) The District Medical Officer and the Divisional officer having very often observed on the bad state of the hospital floor, the council thought that a new building for the office record room might be postponed and the amount provided for it might be spent for the repair of the hospital flooring and causing petty repairs to the present record room. So the amount of Rs. 220 provided was transferred to repairs to buildings.

24. *Repairs to Buildings.*—The original provision made under this head was Rs. 120. For reasons stated in paragraph 23 *supra*, Rs. 220 was added to this; out of the total amount of Rs. 340, only Rs. 258–1–11 was spent, as it was found sufficient.

25. The roads and streets are maintained in a fair condition. Rs. 1,046–8–11, or 40·8 per cent. of net income from tolls, were spent on them during the year.

26. The outlay under Grant 1 amounted to Rs. 2,441–12–9 against Rs. 2,840 of the revised estimate.

27. *Grant 2, Education.*—The council maintained during the year under report one lower secondary school, four Hindu primary schools, two Muhammadan primary schools and one Panchama school; of these seven primary schools, one was newly opened during the year.

The report of the Educational authorities is hereto attached. It will give an idea of the progress made in education.

There were only three untrained teachers during the year under report—one in Dhernampet Muhammadan school, one in Nellorepet school and one in Panchama school; of these, the last-mentioned two were sent to undergo training during the current year: one was admitted in the training school and the other was refused admission as he was pronounced unfit by the medical officer. This and the Dhernampet Muhammadan teacher will be sent for training next year; whereas from the statement of the Assistant Inspector of Schools, it appears that there were two in the municipal middle school and five in the primary schools entirely unqualified.

A reference will now be made to the Assistant Inspector of Schools to account for his statement.

Though appointments are made by the Chairman, yet such appointments are reported to the Assistant Inspector and his approval is obtained.

As regards the unqualified teachers in the aided schools, the Assistant Inspector of Schools will be requested not to recommend in future such schools for grants.

The total number of pupils under instruction in the municipal and aided schools was 609 against 554 of the previous year, and the average cost of educating each pupil

of lower secondary school was Rs. 7–1–1, of the upper primary school was Rs. 7–9–6 and of the lower primary Rs. 2–15–7. Thus the net average cost of education of each pupil in all the municipal schools was Rs. 3–11–4 against Rs. 3–13–6 in the last year.

Results Grants.—Rs. 494–7–7 was spent against Rs. 400 of the revised and Rs. 329–4–7 of the actuals of the previous year. As the examination results were better during the year, 71·6 per cent. having passed, it exceeded the estimated amount.

Contingencies.—Rs. 33–5–9 was spent over the revised, as the required furniture was supplied to all the schools.

28. The outlay under Grant 2 was Rs. 3,150–8–6 against Rs. 3,040 of the revised estimate.

29. *Grant 3, Hospitals and Dispensaries.*—The report of the hospital assistant on the working of the dispensary is herewith submitted. 10,344 out-patients were treated during the year against 11,258 of the previous year. The hospital assistant has explained the cause for the decrease in his report.

Trained midwife attached to the dispensary has attended 133 cases against 146 of the previous year.

Medical Training of Women.—As promised, Rs. 5 has been remitted in aid of Countess Dufferin's Fund.

30. No provision was made for building any quarters for the hospital assistant for want of funds.

31. *Contribution to Government.*—Rs. 73 was spent in excess of the revised estimate, as contributions to Medical College, Sanitary Inspection and Medical Reserve Staff were raised to Rs. 78, Rs. 48 and Rs. 17 from Rs. 20, Rs. 40 and Rs. 10, respectively.

32. *Vaccination.*—There is one second-class vaccinator on Rs. 10. The number of cases vaccinated by him was 837, of which 768 were successful against 906 and 757 of the previous year. The cost of each successful operation was reduced to Annas 5–8 from As. 5–10 of the previous year. One hundred and fifty-nine cases were reported to the magistrate for having failed to vaccinate children in time. The hospital assistant supervises vaccinator's work and he is paid allowance of Rs. 2 per month. He vaccinated fifteen cases; all were successful.

33. *Registration.*—There is one registrar on Rs. 10. The total number of births and deaths registered during the year was 734 and 599, respectively, against 820 and 488 of the previous year. One hundred and twenty-seven cases were prosecuted under section 247.

34. The sanitation of the town is fair, as observed by the Divisional officer in his letter, No. 581, dated 14th March 1898. The defects pointed out by the inspecting officers every now and then were duly attended to and remedied as far as possible.

The number of latrines is the same as that of the previous year, as it could not be increased for reasons stated in paragraph 23 *supra*. Attempts will be made to increase the number as early as possible.

35. *Conservancy—Other Charges.*—Rs. 1,064–1–9 was spent against Rs. 980 and Rs. 850 of the revised and budget estimates, respectively. The slight increase is due to the engagement of a night-soil cart drawn by two bullocks at Rs. 17–8–0 per month, as the removal of night-soil to the depots, which are out of municipal limits, by hand night-soil carts could not be done satisfactorily and with less trouble.

36. *Private Scavenging Contingencies.*—The amount of Rs. 60 provided for the purchase of night-soil carts was not spent during the year, as the contractor, to whom order was given to supply carts, failed to supply them within the year; hence saving.

37. *Cholera Charges.*—A saving of Rs. 57–14–8 was effected under this item, as the services of one of the plague inspectors and one grave watcher were dispensed with from 18th January 1898, as resolved by the council in its meeting held on 17th January 1898.

38. The total outlay under Grant 3 was Rs. 6,459–8–7 against Rs. 6,470 of the revised estimate.

39. *Grant 4, Other Charges.*—Rs. 349–2–0 was spent against Rs. 500 of the revised as detailed below :—

		Rs.	A.	P.
(1)	Rewards for the destruction of dogs and pigs	31	6	0
(2)	Printing proceedings	241	2	4
(3)	Law charges	11	9	0
(4)	Numbering carts and jutkas	20	11	7
(5)	Land assessment	8	12	7
(6)	Rent of cart stand	20	0	0
(7)	Other charges, such as purchase of Municipal Acts, village maps, &c.	15	8	6
	Total ..	349	2	0

The decrease under this head is due to the non-payment of the last bill for about Rs. 100 presented by the press manager for having printed proceedings which was returned for correction on account of certain objections.

40. The outlay under Grant 4 amounted to Rs. 1,639–0–10 against Rs. 1,810 of the revised estimate.

41. *Grant 5—(b)* (ii) *Purchase of Account Books, &c.*—Rs. 261–5–6 was spent against Rs. 80 of the revised and Rs. 99–5–8, the actuals of the previous year. This was under-estimated at the time of budget and the charges on binding, &c., seem to have swelled the amount.

Further the Accountant-General says, in his letter, No. 42, dated 30th April 1898, that by an error in the original calculation, Rs. 247–4–2 was recovered from this municipality instead of Rs. 188–10–8 and the difference of Rs. 58–9–6 will be refunded by deduction from the next year's bill; hence increase.

42. The outlay under Grant 5 amounted to Rs. 2,461–13–6 against Rs. 2,290 of the revised.

43. *Advance Recoverable.*—Rs. 60 has been advanced to the pleader engaged for filing the civil suit against the weekly market contractors, and as the suit is not yet finally disposed of, the advance is not adjusted.

44. The other items of charges do not call for any special remarks.

45. The year closed with a balance of Rs. 948–0–9, or 5·6 per cent. of the total receipts, against Rs. 392–15–2 in the previous year.

46. *General Remarks.*—The season during the year under report was unfavourable and its effects were very much felt by the majority of the townspeople who are generally weavers, and consequently great difficulty was experienced in collecting the taxes. The percentage of collection was 78·7, 67·5 and 31·9 against 73·6, 58·8 and 28·1 under tax on arts, buildings and lands, respectively. Considering the state of the season, the condition of the people, and the fact that issue of warrants which means an addition of As. 2 to the amount already due will cause greater hardship to the people, a little leniency was shown them, and as they have failed to pay their dues yet, warrants will be freely issued and the outstanding balance will be collected as early as possible.

Irrecoverable lists of old outstanding arrears were duly verified and disposed of till 1896–97, and those relating to 1897–98 yet remain to be seen.

47. The total average incidence of taxation per head of population in the municipality, including and excluding tolls, was As. 9–6 and As. 7–3, respectively.

48. There were 36 meetings in all; of which two were adjourned for want of quorum. The attendance of officials was 1·41 as the Tahsildar-councillor was on sick-leave for nearly six months, while that of the non-officials was 5·20.

49. The total mileage of roads within the municipal limits is $19\frac{7}{32}$, the total number of miles of roads including streets maintained was $12\frac{7}{32}$, and the total length of roads metalled was 7 miles.

50. The report was placed before, and passed by, the council on the [26th May 1898 (copy of resolution enclosed).

ENCLOSURE.

ANNUAL Concise Report for the official year 1897–98 of the Municipal Dispensary at Gudiyáttam.

Public Health.—People did not enjoy a good health during the year under report; this is partly owing to the prevalence of cholera epidemic and partly to the failure of seasonable rains and its consequent result. The said epidemic was prevalent throughout the year, sometimes in a severe and at other in a mild form; though in July and August of 1897, and in February and March of 1898, it had subsided. There were 271 attacks and 111 deaths under this head. Prompt and urgent measures were adopted to check the spread of the malady, and the rules laid down in G.O., No. 1536 M., dated 9th September 1896, were followed as far as possible; as for treatment of the affected by the medical officer, extra medicines were indented for and freely used to treat the patients at every minute. Small-pox, however, did not make its appearance in such virulent form during this year as in the previous one, 8 deaths having been registered in this, against 40 in the previous year; this marked decrease in the number of deaths and reduction of virulence of this dangerous disease are evidently attributable to the interest taken towards protection of children. General diseases, diseases of the digestive system and those of the skin were the common complaints treated during the year.

2. *Vital Statistics.*—The hereunder given tabular form furnishes the information derived from available sources :—

Years.	Deaths.										Births.	Population according to census of 1891.
	Cholera.	Small-pox.	Fevers.	Bowel complaints.	Suicide.	Wound.	Accident.	Snake-bite.	All other causes.	Total.		
1896–97	12	40	208	69	1	..	..	1	157	488	819	18,747
1897–98	111	8	205	84	..	..	..	..	191	599	734	18,747

3. *Sanitation.*—Five springs were maintained in the river, three of which were set aside for drinking purposes: watchmen were employed over these with a separate supervisor over them. There are still some vacant lands wherein nuisance is committed and the land-owners could be compelled to build houses and thus avoid committing nuisance. The following suggestions have been made and they are under the consideration of the municipal council, viz., (1) to appoint a food inspector, who will also inspect the slaughter-house; (2) to sanction Rs. 10 under "Travelling to pauper patients".

4. *Vaccination.*—This is compulsory in the town, and 768 cases were successfully vaccinated during this year against 757 in the previous one by the municipal vaccinator. Medical officer vaccinated fifteen successful cases during the year. The tabular statement given below shows the work of the municipal vaccinator :—

Years.	Primary vaccination.				Re-vaccination.				Grand total of primary and re-vaccination.				Births.
	Successful.	Unsuccessful.	Unknown.	Total.	Successful.	Unsuccessful.	Unknown.	Total.	Successful.	Unsuccessful.	Unknown.	Total.	
1896–97	711	111	17	839	46	21	..	67	757	132	17	906	819
1897–98	704	54	10	768	64	4	1	69	768	58	11	837	734

5. *Hospitals and Dispensaries—Accommodation, whether sufficient or otherwise.*—Accommodation is sufficient, but not easily accessible to the public.

(*b*) *State of repair of Building.*—This is in good state of repairs.

(*c*) *State of repair of Furniture.*—This is also in good state; but a compounding table is wanted which will be supplied during the year, as provision has been made in the current budget.

(*d*) *Inspections*—(1) *Any suggestion made by the Surgeon-General with the Government of Madras.*—No suggestions were made.

(2) *Any suggestions of other Inspecting Officers.*—The Sanitary Commissioner and the District Medical and Sanitary Officer had recommended paving the floor of the dispensary either by granite or cement. This recommendation was, however, carried out by paving the floor with

flat tiles and cementing the inter-spaces. Further the District Medical and Sanitary Officer recommended the erection of a compound wall, which is under the consideration of the municipal council.

(*e*) *Subscriptions from Patients who are able to pay.*—Probably owing to the failure of monsoon and the consequent rise of the cost of food-grains as well owing to the constant transfer of the officials that were subscribing, the chances for collecting money under this head were greatly minimized.

(*f*) *Number of admissions and their average daily attendance.*—This is hereunder given :—

Years.	Total number of admissions.	Average daily attendance.
1895–96	11,493	48·76
1896–97	11,258	53·62
1897–98	10,344	49 46

The decrease is both due to the flood of the river running into the middle of the town, thereby cutting communication, and to the prevalence of cholera epidemic said above.

(*g*) *Occurrence of Mortality from Septic Disease.*—Neither septic disease nor mortality occurred during the year.

(*h*) *Surgical Operations.*—Three hundred and twenty-three operations (major and minor) were performed during the year under report against 687 in the past; the decrease is not only owing to the general fall in total number admitted, but also to less number of cases deserving operations.

(*i*) *Establishment, whether sufficient and efficient.*—This is not quite sufficient, as the want of a toty is greatly felt; however, the staff is efficient.

(*j*) *Midwife and her work.*—There is a trained midwife attached to the dispensary, who conducted 133 cases of labour during the year against 146 in the past. The council have fixed a minimum of twelve cases per mensem.

(*k*) There is litt'e to be said under this head, as this is not a Dufferin Fund dispensary.

(*l*) *General Remarks.*—The location of the dispensary is far from convenience to the public, having been pushed and built towards one side of the town altogether. It will be better if it is converted into school and the school building into dispensary—making some necessary modifications to suit the purpose. In fine, I, in the face of so many sanitary improvements and vigilant efforts done by the present Chairman, cannot but attribute them to the extra interest taken by him in this direction.

GUDIYÁTTAM,
26*th April* 1898.

(Signed) L. M. G. DUSTAGHIR SAHIB,
Hospital Assistant in Charge.

No. 1037.

Forwarded to the Chairman, Municipal Council, Gudiyáttam.

2. I do not approve of the hospital assistant's suggestions in paragraph 5, clause (*l*), regarding the removal of the dispensary to the school building.

VELLORE,
5*th May* 1898.

(Signed) J. LANCASTER, Surgn.-Lt.-Col.,
Dist. Medl. and Sany. Officer, North Arcot.

Forwarded. The council is also of the same opinion.

(Signed) SYED ADAM SAHIB,
Chairman.

28*th May* 1898.

Forwarded.

2. The actual receipts (Rs. 16,767–13–9) were nearer the figure of the budget estimate than the figure of the revised estimate. This is due to the revised estimate figures being generally put too high, collections not turning out as satisfactory as was anticipated. This is attributed to the unfavourable season. The actual receipts of the year shows a satisfactory increase of Rs. 1,700 over the receipts of last year. This is due chiefly to the increase in market receipts owing to "site fees" being levied in the weekly market, to an increase in school-fees owing to the increased strength of the schools, and to an increase of Rs. 400 under tolls which are now managed departmentally. The last item of increase is to be noted; the year was an unfavourable one, yet departmental management resulted in increased receipts.

3. There are seven miles of maintained roads in the town, the expenditure on which was at the rate of about Rs. 150 a mile. The condition of the roads was fair. But the causeway across the river that passes through the town was in bad order. Repairs should be effected to it this year.

(2) The net cost of education was Rs. 1,765–9–9 against Rs. 1,407–7–10 of the previous year. The results according to the Educational department were satisfactory.

(3) The hospital worked fairly well. Some repairs that were badly wanted to the building were effected. The hospital assistant's quarters have not yet been built. A good site is available in the hospital compound and, if possible, quarters should be built there. This could be done out of revenue by spreading the expenditure over two years. Estimates should be prepared.

(4) As to the all important matter of sanitation, there has been a marked improvement since I first visited the town in December 1897. I consider that the manager of the municipality should be held responsible for the sanitary condition of the town. He is the chief municipal servant and he should be responsible for the most important work. In towns I have known where this plan has been followed, sanitation has been much better attended to than in those where it has not. Rs. 7 is allowed to the sanitary inspector for keeping a pony. It is quite impossible to keep a pony for that sum. He should be allowed to substitute a bicycle for a pony.

(5) The private latrine system was greatly extended in the year. The number of private latrines rose from 224 to 458. But there still remains much to be done as there are 3,156 houses on the municipal register. With regard to the proposal to increase the number of public latrines, the effect of the probable extension of the private latrine system should be taken into consideration before action is taken. The private latrine system is far preferable to the public latrine system as it seems, in practice, impossible to keep public latrines clean.

4. The general working of the municipality was satisfactory.

VELLORE,
1*st June* 1898.

(Signed) W. C. HOLMES,
Sub-Collector.

Submitted.

2. The Sub-Collector states that the condition of the roads was fair.

3. I do not support the Sub-Collector's suggestion in paragraph 3 (4) of his endorsement that the office manager should be made responsible for the sanitation of the town. A similar suggestion made by Mr. Holmes in the case of the Walajapet Municipality was disapproved by Government in G.O., No. 393 M., dated 17th February 1898, paragraph 4 (5).

CHITTOOR,
6*th June* 1898.

(Signed) J. K. BATTEN,
Acting Collector.

Gudiyattam Municipal Report for 1897-98

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings: —

Current No. 1941 of 1898, dated 22nd May/98 from the Chairman, M.C. Gudiyattam

Current No. of 189 , dated from the

Current No. of 189 , dated from the

Current No. of 189 , dated from the

Order. No. 1224 M. d. 11-7-98.

The ~~estimated~~ receipts and charges of the Gudiyattam Municipality for 1897-98, ~~as passed by Government~~, are compared below with the budget and revised estimates for the year and the actuals of 1896-97.

	Actuals, 1896-97.	Budget Estimate, 1897-98.	Revised Estimate, 1897-98.	Actuals 1897-98.
	Rs.	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	509	1,600	390	393
Tax on Arts	3,506	4,050	3,300	3,094
Tax on Buildings and Lands	3,403	4,400	4,300	4,127
Water-Tax on Buildings and Lands	"	"	"	"
Tax on Vehicles and Animals	674	630	750	709
Tax on Carts	~~643~~ 644	700	700	602
Tolls	2,162	2,100	2,500	2,566
Realizations under Special Acts	50	"	50	50
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	165	140	160	156
Conservancy Receipts	~~28~~ 27	50	30	21
Fees and Revenue from Educational Institutions ..	1,248	1,320	1,370	1,385
Fees and Revenue from Medical Institutions	13	20	"	"
Income from Markets and Slaughter-houses	2,056	2,120	2,930	2,958
License fees	74	80	80	42
Other fees	56	70	160	76
Fines under Municipal and other Acts	242	200	250	267
Interest on Investments and premium on Loans ..	7	"	"	"
Grants and Contributions from Government	"	80	60	48
Do. from Local Boards	450	450	450	450
Do. from other bodies	"	"	"	"
Recoveries for services to private individuals	208	250	300	218
Miscellaneous	2	10	10	1
Loans	"	"	"	"
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	"	"	"	"
Advances Recovered	21	"	"	7
Total ..	15,517	18,270	17,790	17,161

Charges.	Actuals, 1896-97.	Budget Estimate, 1897-98	Revised Estimate, 1897-98	Actuals 1897-98.
	Rs.	Rs.	Rs.	Rs.
Grant 1.				
New Works—				
Communications	161	100	100	61
Buildings	1,308	900	1000	543
Drainage	"	"	"	"
Water-supply	51	"	100	94
Repairs—	"	"	"	"
Communications	1136	1000	1000	986
Buildings	99	120	120	258
Drainage	121	120	120	120
Water-supply	326	280	260	243
Establishment	109	140	130	132
Tools and Plant and other Stores	3	10	10	4
Contributions for Public Works	"	"	"	"
Total	3,314	2670	2840	2442
Grant 2.				
Training Schools	39	"	10	7
Municipal Schools—				
(a) On the Salary System	"	"	"	
(b) On the Salary Result System	2464	2770	2720	2
Grants-in-aid—				
(a) Salary grants	"	"	"	
(b) Result grants	92	80	80	5
(c) Building, Furniture, &c., grants	"	"	"	
Inspection	61	60	60	61
Miscellaneous	"	170	170	165
Total	2656	3080	3040	3150
Grant 3.				
Hospitals and Dispensaries	1234	1110	1200	1173
Contributions	134	70	70	143
Vaccination	284	270	270	272
Registration of Births and Deaths	135	130	130	143
Conservancy, Road-cleaning and Road-watering	3,645	4,550	4,800	4,729
Total	5.432	6130	6470	6460
Grant 4.				
Lighting	1,291	1100	1080	1073
Markets and Slaughter-houses	76	80	80	79
Choultries	"	"	"	"
Travellers' Bungalows	"	"	"	"
Avenues	84	90	90	84
Public Garden, Survey of Land, Fire and other charges	627	960	560	403
Total	2078	2230	1810	1639
Grant 5.				
Supervision and management	1644	1740	2290	2462
Repayment of Debt	"	"	"	"
Interest on loan	"	"	"	"
Advances Recoverable	"	"	"	60
Refunds	"	"	"	"
Discount	"	"	"	"
Pensions and Gratuities	"	"	"	"
Investments	"	"	"	"
Grand Total	15.124	15.850	16.450	16.213
Balance	393	2420	1340	948
	15517	18270	17790	17161

28

Vide para. 48 of the Chairman's report.

2. The number of meetings held by the Municipal council was 34 against 27 in 1896-97, and as in that year, two others were adjourned for want of a quorum. There was a decline in the average attendance of the non-official members, which was nevertheless fair; but that of the officials, though better than in the previous year, was not what it should be — a result which is ascribed to the absence on sick leave of one of the councillors (Tahsildar) for nearly six months in the year.

3. Receipts. Owing to the operation of the new schedule A attached to the amended Municipal Act, the number of persons assessed to the tax on arts and the net current demand under this head fell from 1474 to 1129 and from Rs 4044 to Rs 3327 respectively. The average incidence of the tax however rose from Rs 2-11-11 to Rs 2-15-2, but it was still far below the general average of Rs 4-2-7 for municipalities

in 1896-97. The demand under the tax on buildings remained practically unaltered, but under the land tax, it again fell, being Rs 297 against Rs 335 in the previous year and Rs 430 in 1895-96. The cause of this continued decline should be explained and early steps should be taken to revise the tax registers thoroughly, as already directed in para. 3 (1) of G.O. No. 1713 M. dated 3rd August 1897. P.

(2) The current collections under the principal taxes improved and were fair in the case of the taxes on carts and buildings, but poor in that of the land tax under which only 32 per cent of the demand was realized before the close of the year. The explanation of this viz: delay in the disposal of appeals, offered by the Chairman cannot be accepted as adequate. The arrear realizations under all these heads declined and were indifferent, being probably the result of the unwillingness of the Municipal

Please see para 10 of the Chairman's letter

6P

4P

Municipal Council to resort freely to coercive measures, in the circumstances explained in para. 46 of the Chairman's report. As the outstandings on the 31st March 1898 dated back to the year 1895-96, and the Govt. trusts that no pains will be spared to adjust them within the current year.

(3) The receipts from the taxes on animals and carts and license fees declined ~~slightly~~, but the income from tolls, school fees and market rents showed an appreciable advance, which in the case of tolls is ascribed mostly to their collection having been managed departmentally. The omission on the part of the Chairman to enforce the provisions of section 89 of the Act in the case of unregistered carts was extremely illadvised, as the payment of tolls by them carts [illegible] them from the

Please see para 14 of the Chairman's letter.

F A/ Has not the Chairman been misunderstood here? He is blamed for not enforcing

If I had been referred to para. 13 you would have saved me much trouble

was realized from the sale of sweepings against Rs 28 in the previous year. The Municipal council should take steps to develope this source of revenue, which is evidently capable of considerable expansion.

(4) There was again an increase in the number of houses served by the private scavenging agency, which was 458 against 224 in the previous year, and the cost of the service was almost covered by the receipts. The failure to collect the fees in advance, as repeatedly ordered by Govt. is reprehensible and the explanation of this, offered in para. 18 of the Chairman's report, cannot be considered satisfactory. Every endeavour should be made to further extend the service, for which there is considerable scope, seeing that only about 14·5 per cent of the total Municipal

Spelling!
Is "develop" according to Stormonth's English Dictionary.
KR

per cent for Municipalities.

7

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now under the control of the Municipal council. In this connection the Council's attention is drawn to the Sub Collector's remarks in para. 3 (5) of his endorsement:

4 Expenditure on Public Works. No new work of any importance was undertaken during the year. The total expenditure on communications amounted to Rs 1,047 or 52·6 per cent of the net Municipal income from tolls and the roads are reported by the Sub Collector in charge of the Division to have been in fair order. The attention of the Municipal council should be devoted to repairing the causeway across the river, which is stated by him to be in a bad order.

Please see para. 3(1) of his endorsement

do

(2) Education. The net expenditure on education was Rs 283 or 15·5 per cent

was spent on primary education. The Municipal Council maintained a secondary school and seven primary schools on the salary result system, against one and six respectively in 1896 97 and continued to aid five primary schools with result grants. The attendance at the Municipal schools improved, but at the aided schools it declined. The results of the Lower Secondary Examination were poor, only three of the thirteen candidates sent up having been successful; but those of the departmental and grant examinations were good, and the allotment for result grants was exceeded by 6.3 per cent. The total number of boys under instruction in the schools maintained and aided from municipal funds rose from 539 to 603 or 43.6 per cent of the male popu- 14.5 per cent of the tot

68

per cent for Municipalities in 1896 97. The result of the reference to the assistant Inspector of schools mentioned in para. 27 of the Chairman's report, should be reported to Govt:

(3) Medical relief In the circumstances explained in para 5 (f) of the Medical officer's report, the number of patients treated at the Municipal dispensary fell from 11,258 to 10,344. The Municipal midwife attended 133 cases of labour against 146 in 1896 97. The decline, for which no explanation is offered, is not satisfactory, and she should be required to show better results in the current year. The attention of the Municipal council is drawn to the remarks in para. 5 (i) of the Medical officer's report and in para. 3 (3) of the Sub Collector's endorsement regarding the employment of a hospital toti and the construction of quarters for

the Hospital assistant.

(4) Vaccination & Vital Statistics. It is noted with concern that the ~~reported~~ total number of persons vaccinated during the year fell from 932 to 832, ~~but the quality of the work [illegible] improved slightly, the percentage of reported success being 91.9 against 84 in 1896-97.~~ Infantile vaccination ~~also~~ however made ~~fair~~ some progress, the number of children under one year successfully vaccinated having risen from 538 or 28.7 per mille of the population to 590 or 31.5 per mille; but to be satisfactory, it must more nearly approximate to the registered birth rate.*

* 39.2 per mille in 1897-98
" 43.7 " " " 1896-97

The total number of births registered fell from 820 to 734 and for this no explanation has been offered; but the number of deaths rose from 488 or 26 per mille of the population to 599 or 32 per mille, owing apparently to the prevalence of cholera.

The

The returns ~~[illegible]~~ were still not quite complete and care should be taken to render them more trustworthy.

(5) Sanitation. The expenditure under this head amounting to Rs 4,729, exceeded the budget allotment by 3.9 per cent and was 28 per cent of the receipts. From para. 34 of the Chairman's report and para. 3 of the Sub Collector's endorsement, it appears that some improvement has been effected in the sanitary condition of the town since it was last visited by the Sanitary Commissioner; but the council should not rest satisfied until all the defects pointed out by that officer in his inspection notes recorded in G.O. No. 901 M. of 13th April 1897 and by the Medical officer in para. 3 of his report have been fully remedied. The Sub Collector's suggestions in para. 3 (4) of his endorsement do not commend themselves to Govt.

5. General remarks. The year closed with a balance of Rs 948 or 5.7 per cent of the receipts. The administration of the Municipality during the year under review showed an improvement on that of the previous year; but it cannot yet be regarded as efficient, as the Collection of taxes, vaccination and registration of vital statistics left much to be desired.

V.R
1/11/98

H I
8798.

To
The Chairman, M.C., Gudiyatham
" Collector of North Arcot
" President, Dt. B., North Arcot
" Accountant General
" Director of Pub. Instn.
" Sanitary Board
" Sanitary Comr.
" Sanitary Engineer
" Surgeon General
Editor's Table.

Dept 3/11/98

Statement No. III giving particulars as to the qualification

Classes of institutions.		Number of teachers employed.	Number possessing trained teachers' certificates.	Number possessing untrained teachers' certificates.
1		2	3	4
Colleges ..	Government			
	Local or municipal			
	Aided from public funds			
	Unaided and indigenous			
Secondary Schools.	Government			
	~~Local or~~ municipal	6	4	-
	Aided from public funds			
	Unaided and indigenous			
Primary Schools.	Government			
	~~Local or~~ municipal	12	5	1
	Aided from public funds	5		
	Unaided and indigenous	12	-	-
	Drawing master	1	1	-
		36	10	1

Ed. Rel. 34. 2,000—18-2-98.

NOTE.—1. *In the column of remarks it should be noted whether the provision made in the budg*
2. *No comments should be made except as notes entered in the column of remarks.*
3. *This statement should be submitted in time to reach the Presidents of local boards o*

B

...s of the teaching staff employed ...

...mber possessing general education certificates only, but are qualified by length of service on 1st April 1895.	Number possessing neither general nor professional qualifications but who are qualified by length of service on 1st April 1895.	Number entirely unqualified.	
5	6	7	
		2	
1	-	5	
-	2	3	
		-	
		12	
-	-	-	
-	-	-	
1	2	22	

Handwritten remark fragments: The qu... did no... Exclud... and In... as usu... 14 out ... qualifi... In other ... cent of ... teachers ... men ... per cen... schools ... regrett... to the ... for such ... men w... officers ... for this, ... the tea... shown a... It is to ... at leas... for Bra... office ... was ma... the tra... Forwar... 27 of M...

...raining teachers during the year under report had been utilized.

...irmen of municipal councils concerned before the 1st May.

Statistics in the Gudiyattam ...

1898		
Number of schools.	Number of pupils on 31st March.	
	Boys.	Girls.
5	6	7
1	73	-
7	367	2
5	163	4
12	384	4
25	987	10

Handwritten remark fragments: one ... for ... of ... com... scho... Engl... The ... Secon... mun... alw... Prim... the ... a ... of ... of a... for ... of ... thre... the ... of ... ac... not ... sch...

...uncils concerned before the 1st May.

Forwarded ... Chairman

Exhibit

9/5/98

Statement No. I relating to General ...

Institutions.		1897 Number of schools.	Number of pupils on 31st March. Boys.	Girls.
1		2	3	4
Colleges	Government			
	Local or municipal			
	Aided from public funds			
	Unaided and indigenous			
Secondary schools	Government			
	~~Local or~~ municipal	1	77	-
	Aided from public funds			
	Unaided and indigenous			
Primary schools	Government			
	~~Local or~~ municipal	6	275	
	Aided from public funds	5	187	-
	Unaided and indigenous	15	424	
Training schools	Government			
	Local or municipal			
	Aided from public funds			
	Unaided and indigenous			
Sessional schools	Government			
	Local or municipal			
	Aided from public funds			
	Unaided and indigenous			
Industrial schools	Government			
	Local or municipal			
	Aided from public funds			
	Unaided and indigenous			
		27	963	2

NOTE.—1. *No comments should be made except as ne... entered in the column of remarks.*

2. *This statement should be submitted in tim... to reach the Presidents of local boards or the Chairmen of munic...*

Ed. Ret. 32 2,000—4-2-98.

28/5/98

...ndiyattam Municipality

...e district of North Arcot for the official year 1897/98

	Expenditure. Teachers. Results stipends.	School fees.	Clerks and servants.	Stipends and scholarships.	Library, furniture, apparatus and appliances.	Contingencies and miscellaneous.	Total.	Net cost to Local Funds.	Average net cost per pupil in each class of local fund schools.	REMARKS.
	15	16	17	18	19	20	21	22	23	24
2	180 5 10		26 4 7		3 4 -	23 12 1	1043 4 8	289 12 11	7 1 1	✓
3	108 12 -		17 8 4			15 13 4	341 1 11	143 1 3	6 13 -	✓
1	13 8 7		- 5 -		1 8 1	18 7 11	92 6 8	85 4 8	12 2 11	✓
-			- 2 2	- 1 5	- 6 11	- 2 8	7 1 2	7 1 2	2 5 9	✓
4	122 4 7		17 15 6	- 1 5	1 15 -	34 7 11	440 9 9	235 7 1	7 9 6	✓
1	11 4 -		8 12 2			7 14 8	183 6 11	82 14 10	6 6 1	✓
3	54 2 4		4 3 -	6 - -	19 15 11	60 - 2	375 10 8	340 8 2	3 10 7	✓
-	31 12 -		1 5 10	- 14 7	4 5 1	1 11 -	93 12 6	93 12 6	3 14 6	✓
9	27 5 10		4 8 -		8 4 -	42 6 10	235 15 5	156 11 11	2 13 7	✓
3	18 6 -		4 6 8			45 14 10	244 6 9	129 13 9	2 5 9	✓
9	7 11 -		3 . .		4 12 -	17 13 7	149 11 4	119 15 10	5 7 3	✓
-	33 - -		2 12 -		18 12 -	25 2 4	134 10 4	27 15 10	- 7 6	✓
.	8 4 -				8 12 -	4 2 4	108 2 4	94 10 1	3 2 6	✓
1	191 13 2		28 15 8	6 14 7	64 13 -	205 1 9	1520 12 3	1046 6 11	2 15 7	✓
7	494 7 7		73 3 9	7 - -	70 - -	263 5 9	3004 10 8	1571 10 11	3 11 4	

Carried
3
6
9
17
14
33
46
41

Forwarded
[illegible]
Chairman
28/5/98

[illegible signature]
[illegible] Asst. Inspr.

...udiyatam Municipality

	1898 ... Subjects only. Merit.	Ordinary.	Remarks.
	8	9	10
	-	7	The number presented for Examination was the same as the year previous though there was some decrease in the 3rd and 1st standards but the percentage of passes had risen from 54 to
8	-	18	
9	10	9	
0	19	11	
4	29	45	

	1898 ...ional subjects.		
1	-	1	74 per cent a satisfactory feature. A separate report will follow on the condition of Education among Panchamas and Muhammadans.
		?	The almost total absence of optional subjects is mainly attributable to inefficiency on the part of teachers of results schools to handle the[m].

...ded
[illegible]
Chairman
28/5/98

...dards.

...e examined for results stipends in salary results schools.

...e results.

[illegible signature]

...nen of municipal councils concerned by the 1st May.

[illegible] Division
[illegible]

population to children of school age in

Percentage.		Percentage for 96-97		Remarks.
[Bo]ys.	Girls.	Boys	Girls	
	7			8
50	–	350	–	
.4	.8	118	.8	
.9	.6	62	.7	
	.7			

There was a ... falling off in ... number of pupils belonging to ... native Christian ... and the Brahmin ... communities ... the rest showed ... some improvement ... except the Sanc... where the figure ... was stationary ...

...ded ... Councils concerned by the 1st May.

Celler ...
Asst. Inspr. of Schools
Agn. ... Div.

in Municipality

Remarks.
8

...re was an increase of ... Board Primary school ... Hindus with an accession ... 3 pupils due to the ... sion of a result system into a salary result ... one. This is satisfactory. ... strength of the only Lower ... dary school in the ... icipality remained ... of the ... dry. Aided ... any as ... remained ... appertained ... same in number with ... decline in the number ... pupils. The total absence ... aided or unaided schools ... Muhammadans is much ... regretted. There were ... unaided schools or ... corresponding date ... the previous year. The ... counts for the loss ... ed under this class of ... ols.

Celler ...
Asst. Inspr. of Schools
Agn. ... Div.

Statement No. IV relating to the results of the grant examinations in

Standard.	1897 Compulsory subjects only. Number of pupils presented.	Number of pupils passed.	Merit.	Ordinary.	Compu[lsory ...] Number of pupils presented.
1	2	3	4	5	6
Seventh standard (or Lower Secondary Examination)					
Sixth standard					
Fifth do.					
Fourth do. (or Primary Examination) ..					
Third standard	11	4	–	4	10
Second do.	19	7	–	7	24
First do.	34	23	12	11	20
Infant do.	36	20	9	11	46
	100	54	21	33	100

Name of subject.*	1897 Optional subjects				
Second Language	–	–	–	–	1

21
43
53.0

A.R. No 68/7-5-98

Educational statements

1 & 4

1897-98

Gudiyattam Municipality

Statement No. ~~IX~~ V.A showing the statistics of ~~Local~~ Municipal fund schools in

SCHOOLS. (1)	Number of Schools: At the beginning of the year. (2)	Opened during the year. (3)	Closed during the year. (4)	At the close of the year. (5)	Number on rolls on 31st March 189 : Boys. (6)	Girls. (7)	Average number on the rolls monthly during the year. (8)	Receipts: Grants from Provincial Funds. (9)	Grants from Municipal Funds. (10)	School fees. (11)	Other receipts. (12)	Total. (13)	Fixed
III. Lr. Secondary Schools Departments													
(b) Sal. Res. System													
(1) Municipal L.S.	1	.	.	1	46	.	41	26 8 3		726 15 6		753 7 9	80…
IV. Upr. Pry. Schools Depts													
(1) Municipal L.S.	1	.	.	1	15	.	21	13 4 2		184 12 6		198 - 8	17…
(2) Dh…anampet Muhd. U.P.	1	.	.	1	7	.	7			7 2 -		7 2 -	5…
(3) Joginatam Panch. [illegible]	-	1	.	1	2	.	3						
Total	2	1	-	3	24	-	31	13 4 2		191 14 6		205 2 8	26…
V. Lr. Pry. Sc[illegible] departments													
(1) Municipal L.S.	1	.	.	1	12	.	13	8 4 7		92 3 6		100 8 1	15…
(2) …aranampet Muhd. U.P.	1	.	.	1	91	2	93			35 2 6		35 2 6	2…
(3) …atam Panch. U.P.	.	1	.	1	24	-	24						5…
(4) …nampet	1	.	.	1	56	-	55			79 3 6		79 3 0	15
(5) …ttam	1	.	.	1	68	-	55			113 9 -	1 . .	114 9 -	17…
(6) Pichanur	1	.	.	1	25	.	22			29 11 6		29 11 6	11
(7) Nellurpet	.	1	.	1	60	.	60			106 10 6		106 10 6	6
(8) Khalazattam Muhd.	1	.	.	1	34	.	30			8 8 3		8 8 3	
(9) Joginatam	1	.	1	.	.	.	.						
Total	7	2	1	8	370	2	352	8 4 7		465 - 9	1 . .	474 5 4	10…
Grand total for the Municipality	10	3	1	12	440	2	424	48 1 -		1383 14 9	1 . .	1432 15 7	2…

Examined	Ex. Results
VII Standard	13
VI "	10
V "	10
IV "	26
III "	21
II "	43
I "	53
Infant "	60

Statement No. II showing the proportion of pupils of the great classes of the

the Pudukkottai Municipality. ~~Board~~

Classes of population.		Population of school age.		Pupils under instruction.		
		Boys.	Girls.	Boys.	Girls.	
1		2	3	4	5	
Europeans and Eurasians						
Native Christians		2	2	5	-	2
Muhammadans		205	224	262	2	113
Hindus ..	Brahmans	1176	1202	46	-	62
	Non-Brahman caste Hindus ..			667	8	
	Panchamas			27	-	
Others						
		1383	1428	987	10	717

NOTE.—1. *No comments should be made except as notes entered in the column of remarks.*
2. *In the column of remarks the figures of the previous year should be briefly compared.*
3 *This statement should be submitted in time to reach the Presidents of local boards or the Chairmen of municipal*

Ed. Rt. 33 2,000—4-2-98.

28/5/98

STATEMENT No. ~~V~~ V.B showing the statistics of aided schools in th

Schools.	Number of schools.				No. on rolls on 31st March 1898.		Number of pupils examined in results grants schools.	Number of pupils found qualified for results grants.	Full amount of results grants earned.	Amount of results grants passed for payment.
	At the beginning of the year;	Opened during the year.	Closed during the year.	At the close of the year.	Boys.	Girls.				
1	2	3	4	5	6	7	8	9	10	11
B. Kroulk grant Schools i.e Schools actually Examined for results										
Secondary Schools - Nil										
Upr. Primary Schools - Nil.										
Lr. Primary Schools.										
1. Pichaimr	1	.	.	1	29	-	11	9	17 8 -	17 8
2. Tirumayam	1	.	1	-						
3. Sandhpet	1	.	.	1	28	1	21	10	14 10 -	14 2
4. [illegible]pet	1	.	1	.						
5. Arumbapuram	1	.	1	.						
6. Bourdillonpet	.	1	.	1	31	.	20	16	38 14 -	20 -
7. Pudupet	.	1	.	1	32	.	20	12	25 14 -	17 -
8. Pudupet Chinna street	.	1	.	1	43	3	28	27	63 - -	16 -
TOTAL	5	3	3	5	163	4	100	74	159 14 -	85 2

Building and Furn
1 grant

Ex D

Extract from the minutes of Proceedings of the Municipal Council, Gudiyatam, passed at their meeting held on the 26th May 1898

Present.

Syed Adam Saib (Chairman)

M R Ry P A Ponnusami Mudaliar Avergal

" C. Hanumantha Row Garu

" G. Abboy Chetty Garu

" Muthu Naidu Garu.

× × ×

2. Read draft administration reports with statements for 1897-98.

Read reports of the Assistant Inspector of Schools and the Hospital Assistant.

Read also other Govt orders relating there

Passed.

/Signed/

Syed Adam

Chairman

(True Extract)

Chairman

F 1898

10439 6 4

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Guntur during the official year 1897-98.

	Details of Minor Heads	Totals of Major Heads.	Budget Estimate for 1897-98.	Revised Estimate for 1897-98.	Actuals, 1896-97 (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		3921 5 2	1600 - -	390 - -	508 13 8
b. Endowments					
c. Water-tax Fund					
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	3094 5 3		4050 - -	3300 - -	3506 - 6
b. Tax on buildings (section 63) ..	3890 6 6		4000 - -	4000 - -	3113 14 -
c. Tax on lands (section 63)	2368 1		400 - -	300 - -	289 2 5
d. Water-tax on buildings and lands (section 75)					
e. Tax on vehicles with springs and palanquins (section 77)	155 - -		130 - -	150 - -	112 - -
f. Tax on animals (section 77) ..	545 - -		500 - -	600 - -	562 8 -
g. Tax on carts and other vehicles without springs (section 85) ..	601 8 -		700 - -	700 - -	643 8 -
h. Tolls (section 91)—					
Gross receipts 3230-6-6	2566 7 2		2100 - -	2500 - -	2162 5 5
Less Local Fund share 663-15-4					
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		1108 9 3			
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds					
b. Ferry rents					
c. Fees under Act II of 1888 ..	50 - -	50 - -	- - -	50 - -	50 - -
Carried forward ..		11139 3 -	11880 - -	11600 - -	10439 6 4

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Gudiyatam during the official year 1897-98—*cont.*

	Actuals 1897-98. Details of Minor Heads.			Actuals 1897-98. Totals of Major Heads.			Budget Estimate for 1897-98.			Revised Estimate for 1897-98.			Actuals, 1896-97 (audited figures).		
1	2			3			4			5			6		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				11139	3	.	11880	.	.	11600	.	.	10439	6	4
4. Revenue derived from Municipal property and powers apart from taxation—															
a. i. Rent of lands															
ii. Rent of buildings															
iii. Avenue receipts	148	3	9				100	.	.	150	.	.	91	14	.
iv. Fees from Traveller's Bungalows															
b. i. Sale-proceeds of lands and buildings															
ii. Produce of lands, gardens, &c.	.	.	.				10	.	.	.	.	.	25	.	.
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	7	6	3				30	.	.	10	.	.	48	5	.
c. Conservancy receipts— Sale-proceeds of night-soil, street refuse, &c.	20	11	6				50	.	.	30	.	.	27	8	.
d. i. Fees from educational institutions	1383	14	9				1320	.	.	1370	.	.	1248	6	3
ii. Other revenue from educational institutions	1	.	.				.	.	.	.	.	.	.	.	.
e. i. Sale-proceeds and composition fees of medicines	.	.	.				20	.	.	.	.	.	13	.	.
ii. Other Hospital receipts ..															
f. i. Income from markets	2660	11	1				1800	.	.	2630	.	.	1735	6	7
ii. „ slaughter-houses..	297	12	4				320	.	.	300	.	.	320	3	8
g. Other fees— i. Distraint fees	7	8	.				20	.	.	20	.	.	12	13	.
ii. License fees	41	11	6				80	.	.	80	.	.	73	11	.
iii. Cartstand fees	30	14	.				60	.	.	40	.	.	42	5	5
iv. Other fees	.	.	.				.	.	.	.	.	.	1	.	.
h. Fines under Municipal and other Acts	37	10	.				.	.	.	100	.	.	.	.	.
i. Interest on investments—	284	.	.				200	.	.	250	.	.	241	10	.
i. General, including choultries															
ii. Educational	.	.	.				.	.	.	.	.	.	6	12	.
iii. Medical															
j. Premium on loans				4904	7	2									
Carried forward ..				16043	10	2	15880	.	.	16580	.	.	14327	6	.

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Gudiyatam during the official year 1897-98—*cont.*

	Actuals 1897-98. Details of Minor Heads.			Actuals 1897-98. Totals of Major Heads.			Budget Estimate for 1897-98.			Revised Estimate for 1897-98.			Actuals, 1896-97 (audited figures).		
1	2			3			4			5			6		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				16043	10	2	15880	.	.	16580	.	.	14327	6	.
5. Grants and contributions—															
a. From Government—															
i. Education—															
Normal stipends															
Buildings															
Municipal Schools	48	1	.				80	.	.	60	.	.	.	.	.
Other purposes															
ii. Medical															
iii. Other purposes—															
Communications															
Water-supply ..															
Drainage															
Sanitation															
Other purposes															
b. From Local Boards—															
i. Education															
ii. [illegible]	450	.	.				450	.	.	450	.	.	450	.	.
[illegible] purposes															
[illegible] grants and contributi[illegible]—															
i. Education															
ii. Medical															
iii. Other purposes				498	1	.									
6. Miscellaneous—															
a. Recoveries on account of services rendered to private individuals—															
i. Private scavenging	218	4	.				250	.	.	300	.	.	207	12	.
ii. Other purposes															
b. Other items—															
i. Fishery rents															
ii. Refunds of Expenditure of previous year	.	14	7				10	.	.	10	.	.	1	15	3
iii. Fee for numbering carts, &c.															
iv. Other items				219	2	7									
Carried forward ..				16760	13	9	16670	.	.	17400	.	.	14987	1	3

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Gudiyat during the official year 1897-98—*cont.*

1	Actuals 1897-98: Details of Minor Heads (2) RS. A. P.	Actuals 1897-98: Totals of Major Heads (3) RS. A. P.	Budget Estimate for 1897-98 (4) RS. A. P.	Revised Estimate for 1897-98 (5) RS. A. P.	Actuals, 1896-97 (audited figures) (6) RS. A. P.
Brought forward ..		16760 13 9	16670 . .	17400 . .	14987 1 3
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	7 . .				21 1 .
ii. Others		7 . .			
Total Receipts ..		16767 [illegible] / 393 15 2	16670 (18270)	17400 . .	15008 2 3
Grand Total ..		17160 12 11	18270 . .	17790 . .	15516 15 11

16767
15008
1759

Note to Statement I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 5 per cent. and tax on lands at 5 per cent. of ~~rent value~~ gross income / annas 3 pies for every 80 square yards. unoccupied land
3. Water-tax on buildings and lands is levied at — per cent.
4. Tax on vehicles per annum and animals is levied at full the maximum rates.
5. Tax on carts, &c., is levied at Rs. 3 per cart. per annum.
6. Tolls are levied at half the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. No. 1165 d/22-11-86; 403 d/10-4-89; 157 No. d/28-1-90; 1840 No. d/5-12-90; 244 No. Mis. d/27-2-93 and 1098 No. Mis. d/21-8-93
8. The house-tax registers were last revised in the official year 95-96 and the land tax registers in the official year. 96-97
9. Total extent of land assessed is 276 acres & 33 cents.
10. The mode of estimating the annual rental of houses and lands is as follows:—

The annual rental of houses is estimated on the probable amount that may be realized if the houses ~~cannot~~ actually let on for rent. In fixing such annual rent due consideration is given to the importance of locality of houses in which they are situated and the materials with which they are built.

In the cases of assessed lands the estimated value of the gross produce after deducting the cultivation &c expenses is taken as the annual rental. In the cases of lands unoccupied by houses the tax of 3 pies on every 80 sq. yards is charged.

17160
1576
1644

[signature]
Chairman

Statement I-A.—Endowments entrusted to the Municipal Council under sections 25 and 26 of Act V of 1884 for the official year 1897-98.

Name of Institution. (1)	Amount of Funded Capital. (2) RS.	Opening Balance. (3) RS.	Interest, Produce of Land, or Rent of buildings. (4) RS.	Appropriation from Capital for Expenditure. (5) RS.	Private Contributions and Donations. (6) RS.	~~Sale of Medicines or Sundry Property~~ Lease of (7) RS.	Total (Columns 4—7). (8) RS.	Contributions from Local Funds. (9) RS.	Contributions from Provincial Funds. (9) RS.	Total Receipts (Columns 8 and 9). (10) RS.	Appropriation from Municipal Funds (Column 16 minus Column 10). (11) RS.	Invested. (12) RS.	Current Charges. (13) RS.	Total (Statement I). (14) RS.	Allotted for Public Works (Statement II-A). (15) RS.	Total Charges (Column 14 plus Column 15). (16) RS.	Closing Balance (Column 10 minus Column 16). (17) RS.	Remarks. (18)
Municipal middle school.	Investment interest 5-11-6	.	.	.	.	1003-15-6	1003-15-6	.	48-1-.	1052-.-6	520-5-.	.	1567-13-6	For the middle school alone 1567-13-6	4-8-.	For the middle school alone 1572-5-6	.	The entries in this statement differ from those in statements I & II as the figures appertaining to middle school alone are taken for the purpose of this statement.

[signature]
Chairman

Statement II.—Expenditure from the Municipal Fund of the Town of [illegible] for the official year 1897-98.

	Actuals 1897-98.		Budget Estimate for 1897-98.	Revised Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.			
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT 1.—(*Public Works*)—					
1. New Works—					
a. Communications	61 . .		100 . .	100 . .	160 15 4
b. Buildings	542 13 7		900 . .	1000 . .	1308 5 4
c. Drainage					
d. Water-supply	93 11 3				
e. [illegible]	4 4	698 12 10	. . .	100 . .	50 15
2. Repairs—					
a. Communications	985 8 11		1000 . .	1000 . .	1136 4 1
b. Buildings	258 1 11		120 . .	120 . .	99 3 6
c. Drainage—					
i. Repairs to works					
ii. Establishment for flushing drains, &c.	120 . .		120 . .	120 . .	120 . .
d. Water-supply—					
i. Repairs to works, machinery, &c.	25 . .				
ii. Establishment	231 7 6		. . .	. . .	3 1 4
iii. Contingencies	9 9 3	1607 . 7	270 . .	250 . .	318 9 11
3. Establishment	137 10 4	131 10 4	140 . .	130 . .	108 10 4
4. Tools and Plant and other stores.	45 . .	45 . .	10 . .	10 . .	8 . .
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		2441 12 9	2670 . .	2840 . .	3314 . 1
GRANT 2.—(*Education*)—					
1. Training Schools—					
a. Contributions to Local Boards					
b. Stipends to Normal students	7 . .	7 . .	. . .	10 . .	39 . .
2. Municipal Schools—					
i. On Salary System—					
a. Establishment					
b. Contingencies					
Carried forward		7 . .	. . .	10 . .	39 . .

Statement II.—Expenditure from the Municipal Fund of the Town of [illegible] for the official year 1897-98—*cont.*

	Actuals 1897-98.		Budget Estimate for 1897-98.	Revised Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.			
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward		7 . .	. . .	10 . .	39 . .
GRANT 2.—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	2004 13 4		2070 . .	2020 . .	1670 5 10
b. Result Grants	494 7 7		400 . .	400 . .	329 4 7
c. Contingencies	3 5 9	2832 10 8	390 . .	300 . .	484 10 4
3. Salary Grants					
4. Results Grants	852 . .	852 . .	80 . .	80 . .	91 8 .
5. Combined Grants—					
a. Fixed Payments					
b. Result Grants					
6. Inspection—					
a. Contributions to Local Boards					
b. Municipal Inspectors—					
i. Establishment	60 . .	60 . .	60 . .	60 . .	56 14 4
ii. Contingencies	. 11 10	60 11 10	. . .	. . .	4 3 .
7. Miscellaneous—					
a. Building, furniture, &c., grants					
b. Common gymnasium—					
i. Establishment					
ii. Contingencies					
c. Common Drawing Master—					
i. Establishment	165 . .		170 . .	170 . .	. . .
ii. Contingencies					
d. Other items		165 . .			
Total, Grant 2		3150 8 6	3080 . .	3040 . .	2655 14 1
GRANT 3.—(*Sanitation and Medical Services*).					
1. Hospitals and Dispensaries—					
a. Establishment	846 6 2		810 . .	880 . .	815 5 2
b. Medicines and Supplies	234 5 3		200 . .	240 . .	227 14 10
c. Diet of Patients					
d. Sundries and Contingencies	87 9 2		100 . .	80 . .	190 2 5
e. Contributions to ~~Local Boards~~ Committee Suppuram fund &c., &c., &c.	5 . .	1173 4 7	. . .	. . .	. . .
Carried forward		1173 4 7	1110 . .	1200 . .	1233 6 5

Statement II.—Expenditure from the Municipal Fund of the Town of Gyndiyat for the official year 1897-98—*cont.*

	Actuals, 1897-98. Details of Minor Heads.	Actuals, 1897-98. Totals of Major Heads.	Budget Estimate for 1897-98.	Revised Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		1173 4 7	1110 . .	1200 . .	1233 6 5
GRANT 3.—(*Sanitation and Medical Services*)—cont.					
2. *a.* Contributions to Provincial Funds for—					
i. Medical College	78 . .		20 . .	20 . .	66 . .
ii. Sanitary Inspection ..	48 . .		40 . .	40 . .	53 . .
iii. Medical Reserve staff ..	17 . .		10 . .	10 . .	15 . .
iv. Cutlers' Establishment ..				70	
	143				
b. Contributions to Local Boards, &c., for—					
i. Medical Schools					
ii. Reserve staff					
&c., &c., &c. ..					
c. Other contributions		143 . .			
3. Vaccination—					
a. Establishment	120 . .		120 . .	120 . .	120 . .
b. Contingencies	152 6 1		150 . .	150 . .	164 2 10
c. Contributions to Local Boards ..		272 6 1			
4. Registration of Births and Deaths—					
a. Establishment	120 . .		120 . .	120 . .	111 4 7
b. Contingencies	22 7 .	142 7 .	10 . .	10 . .	23 15 .
5. Conservancy, Road cleaning and Road watering—				400	
a. i. Establishment	2593 14 6		2650 . .	2620 . .	2501 10 .
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	1064 1 9		850 . .	980 . .	629 9 4
b. Private scavenging—					
i. Establishment	228 6 4		230 . .	230 . .	120 . .
ii. Contingencies, such as cost of scavenging carts, &c.	. . .		60 . .	60 . .	. . .
c. Cholera charges	842 1 4		750 . .	900 . .	391 6 10
d. Contingencies		4728 6 4	10 . .	10 . .	2 7 6
&c., &c., &c. ..					
Total, Grant 3 ..		6459 8 7	6130 . .	6470 . .	5431 14 6

Statement II.—Expenditure from the Municipal Fund of the Town of Gyndiyat for the official year 1897-98—*cont.*

	Actuals, 1897-98. Details of Minor Heads.	Actuals, 1897-98. Totals of Major Heads.	Budget Estimate for 1897-98.	Revised Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT 4.—(*Lighting and Miscellaneous Municipal purposes*).					
1. Lighting—					
a. Establishment	479 4 7		500 . .	480 . .	457 4 5
b. Contingencies	594 . 1	1073 4 8	600 . .	600 . .	839 7 11
2. i. Markets—					
a. Establishment	47 10 10		50 . .	50 . .	46 6 3
b. Contingencies	13 10				
ii. Slaughter-houses—					
a. Establishment	30 . .		30 . .	30 . .	30 . .
b. Contingencies	16	78 10 2			
3. Choultries—					
a. Establishment					
b. Contingencies					
c. Feeding Travellers					
4. Travellers' Bungalows—					
a. Establishment					
b. Contingencies					
5. Avenues—					
a. Establishment	82 . .		85 . .	85 . .	83 14 1
b. Contingencies		84 . .	5 . .	5 . .	
6. Public Garden—					
a. Establishment	54 . .		55 . .	55 . .	53 14 .
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..		54 . .	5 . .	5 . .	11 1
7. Survey of Land					
8. Fire—					
a. Establishment					
b. Purchase of fire-engine, buckets, repairs, &c.					
9. Other charges—					
i. Work done for private individuals other than private scavenging ..					
Carried forward ..		1289 14 10	1230 . .	1310 . .	1505 9 9

Statement II.—Expenditure from the Municipal Fund of the Town of Gudiyatam for the official year 1897-98—cont.

1	2 Actuals 1897-98 Details of Minor Heads RS.	A.	P.	3 Totals of Major Heads RS.	A.	P.	4 Budget Estimate for 1897-98 RS.	A.	P.	5 Revised Estimate for 1897-98 RS.	A.	P.	6 Actuals, 1896-97 (audited figures) RS.	A.	P.
Brought forward ..				1289	14	10	1330	.	.	1310	.	.	1505	9	9
GRANT 4.—(*Lighting and Miscellaneous Municipal purposes*)—cont.															
9. OTHER CHARGES—cont.															
ii. Rewards for destruction of wild animals and snakes	31	6	.				500	.	.	500	.	.	45	10	.
iii. Printing	241	2	2												
iv. Compensation for lands													469	10	5
v. Other items	76	9	8	349	2	.	400	.	.				57	.	3
				403											
Total, Grant 4 ..				1639	.	10	2230	.	.	1810	.	.	2077	14	5
GRANT 5—															
a. General Establishment—	170														
i. Office Establishment	868	4	8				880	.	.	880	.	.	870	15	
ii. Inspection	240	.	.				240	.	.	240	.	.	184	8	7
b. Collection of Municipal Taxes—															
i. Establishment	245	.	.				250	.	.	250	.	.	247	.	.
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c.	261	5	6				80	.	.	80	.	.	99	5	8
c. Collection of Tolls—															
i. Establishment	447	5	9				.	.	.	450	.	.	.	.	.
ii. Contingencies	104	3	5				.	.	.	100	.	.	.	.	.
d. Office contingencies other than (b) (ii)	125	10	2				120	.	.	120	.	.	131	7	9
e. Contributions for Central office and Audit establishments	170	.	.	2461	13	6	170	.	.	170	.	.	111	.	.
Total, Grant 5 ..				2461	13	6	1740	.	.	2290	.	.	1644	5	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. On account of current years ..															

Statement II.—Expenditure from the Municipal Fund of the Town of Gudiyatam for the official year 1897-98—cont.

1	2 Actuals 1897-98 Details of Minor Heads RS.	A.	P.	3 Totals of Major Heads RS.	A.	P.	4 Budget Estimate for 1897-98 RS.	A.	P.	5 Revised Estimate for 1897-98 RS.	A.	P.	6 Actuals, 1896-97 (audited figures) RS.	A.	P.
Advances recoverable—															
a. Permanent															
b. Others	60	.	.												
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				60	.	.									
Total Expenditure ..				16212	12	2	15850	.	.	16450	.	.	15724	.	9
Balances—															
a. Municipal Fund				948	.	9	2420	.	.	1340	.	.	392	15	2
b. Endowments															
c. Water-tax Fund															
Grand Total ..				17160	12	11	18270	.	.	17790	.	.	15516	15	11

NOTE TO STATEMENT II.

Position of the Municipality of Gudiyatam *on 31st March* 1898.

Liabilities.	RS.	Assets.	RS.
Liabilities—		Municipal Balance .. { Cash	948-0-9
		{ Securities	-.-.-
Balance of Loans	-.-	Deposit Balance .. { Cash	616-5-9
		{ Securities	-.-.-
Deposits to be adjusted	616-5-9	Sinking Fund of loans	-.-.-
Other Liabilities (in detail) *	93-8-6	Funded Capital of endowed institutions, Hospitals, &c.	51-11-6
		Total ..	1616-2-0
		Value of Premises, &c.	16153-8-3
		Do. of Tools and plant	250-.-
		Do. of Live stock	-.-.-
		Do. of Furniture	1771-.-
		Arrears of taxes, &c.	3738-11-6
		Other assets (in detail) ⊗	58-9-6
		Total ..	21971-13-3
		Claims—	
		Advances Recoverable—	
		Permanent advance	-.-.-
		Advances for works, &c.	60-.-
		Total ..	60-.-
Total ..	709-14-3		

* Amount due to the Proprietor C. N. Press Madras for printing Proceedings

⊗ Excess amount paid to the Secretary Lawrence asylum Press for printing account forms.

447-5-9
104-3-5
23
574-9-2

Grand Total 23647-15-3

[signature]
Chairman

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

Part I.—New Works.

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1897-98.			Remarks.
1	2	3	4			5			6
		RS.	RS.	A.	P.	RS.	A.	P.	
(a)	Communications								
1.	Construction of a tunnel in Gopalapuram road	30	.	.	.	30	.	.	
2	Covering ways from Robinson's tank to feeder channel & S. Ramasamy setty street &c —	70	.	.	.	31	.	.	
3									
	Total ..	100	.	.	.	61	.	.	✓
(b)	Buildings								
1	Extension of daily market shed	250.	.	.	.	229	15	11	
2	Do. do. market do.	250	.	.	.	238	12	3	
3	Construction of Panchama school shed —	40	.	.	.	37	14	5	✓
4	Do. of weekly market platform.	40	.	.	.	36	3	.	
	Total ..	580	.	.	.	542	13	7	

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

Part I.—New Works—*cont.*

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1897-98.			Remarks.
1	2	3	4			5			6
		RS.	RS.	A.	P.	RS.	A.	P.	
(c)	Drainage								
1									
2									
3									
	Total ..								
(d)	Water-supply								
1	Digging 3 wells in the river	100	.	.	.	93	11	3	
2									
3									
	Total	.100	.	.	.	93	11	3	✓
(e)	Miscellaneous: ..								
	Blocking the lane opposite to Post office	1-4-.	.	.	.	1	4	.	
	Total ..	1-4-.	.	.	.	1	4	.	✓

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

Part II.—Repairs.

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications							Total mileage of roads, streets, lanes, &c., in the town. 19 7/32
1	Palmanair road kutkkinny	200	..		199	2	5	
2	Chittoor road Do	100	..		97	15	3	Metalled or Gravelled } Unmetalled. 7
3	Katpadi road Do.	100	..		99	9	8	
4	Bandipur road Do	50	..		48	12	1	
5	Mailpatti road Do	100	..		97	..	7	Total mileage under maintenance.
6	Jalagandeshwary road Do	100	..		99	13	3	Metalled or Gravelled } Unmetalled. 12 27/32
7	Brahmin Street Do	50	..		48	2	7	
8	Gold Smith street & appa kutti street ground	60	..		60	..	..	
9	old Hospital road ground	50	..		49	6	2	
10	Addla Street Do	50	..		49	4	..	
11	R. Kuppo Iyengar	25	..		24	15	9	
12	Konia Street Do	75	..		78	7	4	
13	Ponnalakaranam Do	40	..		37	15	10	
	Total ..	1170	..		985	8	11	

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(b)	Buildings							
1	Colouring the Hospital building	160	..		157	3	8	
2	Repairing the municipal office building	36	..		32	12	..	✓
3	White washing Middle school	4	8	..	4	8	..	
4	Repairing the Shed in the Fr. Market	50	..		46	10	3	
5	Repairing Lazaretto	50	..		23	..	..	✓
	Total ..	300	8	..	258	1	11	

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage							
1								
2								
3								
	Total ..							
(d)	Water-supply							
1	Repairing wells in							
2	streets and in							
3	slaughter-house	25.			25.			
	Total ..	25.			25.			

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 1.—2. *c.* Drainage—							
Overseers							
Drain cleaners @ 5 Rs. each ..	2	10	.	.	120	.	.
Total ..					120	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					120	.	.
d. Water works—							
Overseers							
Watchmen	1	5	.	.	60	.	.
Spring-Lifters @ 3½ Rs. each	5	17	8	.	210	.	.
Total ..					270	.	.
Deduct Fines and Stoppages ..					38	8	6
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					231	7	6
3. General—							
Overseers							
Maistries	1	11	.	.	132	.	.
Total ..					132	.	.
Deduct Fines and Stoppages ..					.	5	8
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					131	10	4

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

— 1	Number. 2	Salary per mensem. 3 RS.	A.	P.	Salary per annum. 4 RS.	A.	P.
GRANT 2.—EDUCATION—							
1. TRAINING SCHOOLS—							
Pupils receiving scholarships — Stipends paid to Boarders under training from last May '97 at 2 [illegible]	1	2	.	.	6	.	. (3 [illegible]
D. Gurgattam [illegible] for July '98	1	1	.	.	1	.	. (1 [illegible]
Total ..					7	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					7	.	. ✓
2. MUNICIPAL SCHOOLS—							
a. On the Salary System—							
Head Master							
1st Assistant Master							
2nd ,, ,, ...							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

— 1	Number. 2	Salary per mensem. 3 RS.	A.	P.	Salary per annum. 4 RS.	A.	P.
GRANT 2.—EDUCATION—*cont.*							
b. On the Salary Result System—							
Middle school. Head Master	1	25	.	. ✓	300	.	. ✓
1st assistant	1	17	8	. ✓	192	8	. ✓ (11 [illegible])
2nd do.	1	15	.	. ✓	180	.	. ✓
3rd do.	1	12	.	. ✓	144	.	. ✓
4th do.	1	9	.	. ✓	108	.	. ✓
Gymnastic Instructor	1	10	.	. ✓	120	.	. ✓
Peon	1	4	.	. ✓	48	.	. ✓
Sweeper	1	.	8	. ✓	6	.	. ✓
Thalgatam Primary. H. Master	1	8	.	. ✓	96	.	. ✓
1st assistant	1	7	.	. ✓	84	.	. ✓
Sweeper	1	.	6	. ✓	4	8	. ✓
Durnampet Primary. H. Master	1	7	.	. ✓	84	.	. ✓
1st asst.	1	6	.	. ✓	72	.	. ✓
Sweeper	1	.	6	. ✓	4	8	. ✓
Pichanur Primary. Head Master	1	6	.	. ✓	66	.	. ✓ (11 [illegible])
1st assistant	1	5	.	. ✓	60	.	. ✓
Sweeper	1	.	4	. ✓	3	.	. ✓
Durnampet Mahr. Head Master	1	11	.	. ✓	132	.	. ✓
1st assistant	1	8	.	. ✓	96	.	. ✓
2nd do.	1	6	.	. ✓	66	.	✓ (11 months)
Sweeper	1	.	6	. ✓	4	8	. ✓
Thalgatam Mahr. H. Master	1	7	.	. ✓	84	.	. ✓
Jogimadam Panchama school H. Master	1	5	.	. ✓	60	.	. ✓
Sweeper	1	.	2	. ✓	1	8	. ✓
Nellurpet Primary H. Master	1	5	.	. ✓	55	.	. (11 [illegible])
Sweeper	1	.	4	. ✓	2	12	. ✓ (. .)
Total ..					2074	4	. ✓
Deduct Fines and Stoppages ..					69	6	8
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					2004	13	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 2.—Education—*cont.*							
6. Inspection—							
Inspecting Schoolmaster	1	15	.	.	60	.	.
Total ..					60	.	.
Deduct Fines and Stoppages ..					.		
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					60	.	.
7. *b.* Common Gymnastic Instructors							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
c. Common Drawing Masters	1	15	.	.	165	.	.
Total ..					165	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					165	.	.

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 3.—Sanitation and Medical Services—							
1. Hospitals and Dispensaries—							
Medical Subordinates 3rd class Hospital assistant from last to 12th	1	30	10	.	287	2	8
f. no 1017/11 30-6-97 2nd class from 13th to July 98	1	39	6	.	102	14	2
Midwife	1	10	.	.	120	.	.
Clerk							
Compounder	1	15	.	.	180	.	.
Servants .Peon	1	6	.	.	72	.	.
" .Dhobermans ..	1	5	.	.	60	.	.
" .Lascar	1	1	.	.	12	.	.
Amount paid to the Hospital assistant for his quarter from 10th July to October 97	.	.	.	.	16	11	1
Total ..					851	.	11
Deduct Fines and Stoppages ..					4	10	9
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					846	6	2

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

—	Number.	Salary per mensem.	Salary per annum.
1	2	3	4
		Rs. A. P.	Rs. A. P.
GRANT 3.—Sanitation and Medical Services—*cont.*			
3. Vaccination—			
Vaccinators	1	10 . .	120 . .
Peons			
Total ..			120 . .
Deduct Fines and Stoppages ..			. .
Add arrears for last year paid this year ..			. .
Balance (Statement II) ..			120 . .
4. Registration—			
Registrars	1	10 . .	120 . .
Peons			
Total ..			120 . .
Deduct Fines and Stoppages ..			. .
Add arrears for last year paid this year ..			. .
Balance (Statement II) ..			120 . .

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 3.—Sanitation and Medical Services—*cont.*			
5. *a.* "Conservancy, Road-cleaning and Road-watering"—			
Sanitary Inspectors .. 20+7	1	27 . .	324 . .
Nuisance Inspectors			
"			
"			
Maistries @ 6 Rs. each	5	30 . .	360 . .
Scavengers @ 5 Rs.	13	65 . .	780 . .
Sweepers @ 5 Rs.	18	90 . .	1080 . .
Scavengers @ 5 Rs.	2	10 . .	110 . .
Total ..			2654 . .
Deduct Fines and Stoppages ..			60 1 6
Add arrears for last year paid this year ..			. . .
Balance (Statement II) ..			2593 14 6

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT 3.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors							
Maistries							
Scavengers @ 5 Rs. each	2	10	.	.	120	.	.
	2	10	.	.	110	.	.
Total ..					230	.	.
Deduct Fines and Stoppages ..					1	10	8
Add arrears for last year paid this year ..					.	.	-
Balance (Statement II) ..					228	5	4
GRANT 4.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents Light & Pro Inspector	1	10	.	.	120	.	.
Masalchies .. at Rs 4-8 each	7	31	8	-	378	.	.
Total ..					498	.	.
Deduct Fines and Stoppages ..					18	11	5
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					479	4	7

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 4.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
2. i. Markets—							
Superintendents							
Servants .. Sweeper	1	4	.	.	48	.	.
Total ..					48	.	.
Deduct Fines and Stoppages ..					.	5	2
Add arrears for last year paid this year ..					.	-	-
Balance (Statement II) ..					47	10	10
ii. Slaughter-houses—							
Superintendents							
Servants .. Sweepers	1	2	8	-	30	.	.
Total ..					30	.	.
Deduct Fines and Stoppages ..					.	.	-
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					30	.	.
3. Choultries—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT 4.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
4. Travellers' Bungalows—							
Maty							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
5. Avenues—							
Servants @ 3-8-0 each ..	2	7	.	.	84	.	.
Total ..					84	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					84	.	.
6. Public Garden—							
Gardeners	1	4	8	.	57	.	.
Total ..					57	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					57	.	.

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 4.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
8. Fire—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
9.—							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 5.—*a.* General Establishment—							
i. Office—							
Manager	1	32	8	✓	390	.	✓
Clerks	1	15	.	✓	180	.	✓
,, ...							
,, ...							
Accountants (Cashier)	1	15	.	✓	180	.	✓
Peons .. @ 6 Rs. .. @ 5 Rs.	2	11	.	✓	132	.	✓
Total ..					882	.	.
Deduct Fines and Stoppages ..					13	11	4
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					868	4	8
ii. Inspection—							
Chairman's salary or carriage allowance	1	20	.	.	240	.	.
Total ..					240	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					240	.	.

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 5.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks							
Bill Collectors five @ 11 Rs. & one @ 10 Rs.	2	21	.	✓	252	.	✓
Peons							
Total ..					252	.	.
Deduct Fines and Stoppages ..					7	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					245	.	.
c. Collection of tolls—							
Inspectors							
Gate-keepers							
Railway gate keeper at 4½ Rs each from April to 10th Dec 97	2	9	.	✓	74	4	5
Do. from 11th Dec 97 to July 98 at 5 Rs		10	.	✓	26	12	5
Katpadi keeper from April to 10th Dec 97	1	5	.	✓	41	9	10
Do. from 11th Dec 97 to July 98		5	4	✓	14	.	11
Palmaner gate keeper from April to 10th Dec 97 at 4½ Rs each	2	9	.	✓	74	4	5
Do. from 11th Dec 97 to July 98 at 5 Rs each		10	8	✓	28	1	10
Bodipet Sunoor gate keeper	1	2	8	✓	27	8	
Peramanagate keeper one at 4 Rs 2 Rs after at 3 Rs	2	7	8	✓	62	6	9
for April to 10th Dec 97							
Do. from Dec 97 to July 98	1	6	.	✓	16	1	.
Alligate Keeper at 6 Rs from April to 10th Dec 97	1	5	.	✓	41	9	10
Do. 11th Dec 97 to July 98		5	4	✓	14	.	11
Jabeipet Goodamangam gate keeper	1	2	4	✓	27	.	.
Alathur gate keeper from April to 10th Dec 97	1	2	8	✓	20	12	11
Do. from 11th Dec 97 to July 98		3	.	✓	8	.	6

STATEMENT III.—*Municipality of* Guelph Abstract of Deposits Account for the year 1897-98.

	Rs.	A.	P.		Rs.	A.	P.
Balance brought forward ..	388	9	6				
1. Deposits by appellants	1065	9	8	1. Credited to Municipal Funds ..	1431	13	-
2. Deposits by renters	612	-	-	2. Returned to appellants	96	4	5
3. Deposits by contractors	152	4	-	3. Returned to renters	-	-	-
4. Deposits as security by municipal servants	-	-	-	4. Returned to contractors	76	-	-
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~~ (Cenaro collections)	2	-	-	6. Returned to parties	-	-	-
				7. Paid to claimants	-	-	-
Total, Receipts ..	1831	13	8	Total ..	1604	1	5
Total, including balance ..	2220	7	2	Balance ..	616	5	9
				Total ..	2220	7	2

STATEMENT IV-A.—*Municipality of* [illegible] Demand, Collection and Balance statement for the year 1897-98.

Current.

Tax.	Demand as originally assessed by the Chairman.	Remitted by the Council on appeal.	Demand as finally settled (column 2 *minus* column 3).	Collected.	Remitted on account of vacant houses, &c.	Written off as irrecoverable.	Balance (column 4 *minus* columns 5, 6 and 7).
1	2	3	4	5	6	7	8
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Tax on arts, &c.	3809 . .	482 8 .	3326 8 .	2617 . .	. . .	9 . .	700 8 .
2. Tax on buildings	4010 8 .	. . .	4010 8 .	2707 12 .	. . .	129 1 .	1173 11 .
3. Tax on lands	366 3 6	68 12 .	297 7 6	95 3 1	. . .	. . .	202 4 5
4. Water-tax on buildings and lands			7634 7 6				2076 7 5
5. Tolls (gross receipts)	3230 6 6	. . .	3230 6 6	3230 6 6	. . .	. . .	1198 6 1
6. Market rents	3148 . .	742 8 .	2405 8 / 2648 7 1	2648 7 1	. . .	. . .	3274 13 6
7. Slaughter-house fees	276 . .	. . .	276 . .	276 . . (2)	. . .	. . .	. . .
8. Rent of cart-stands	41 . .	. . .	41 . .	30 12 . (3)	. . .	. . .	10 4 .
9. Private scavenging fees	345 . .	. . .	345 . .	218 1 .	. . .	. . .	126 15 .
10. Licence fees.	77 11 6	. . .	77 11 6	39 11 6	. . .	. . .	38 . .
11. Vehicles	153 . .	. . .	153 . .	153 . .	. . .	. . .	. . .
12. Animals	600 . .	. . .	600 . .	483 . .	. . .	. . .	117 . .
Total ..	16056 13 6	1293 12 .	14763 1 6	12499 5 2	. . .	138 1 .	2368 10 5

(1) Including Rs. 242-15-1 as explained in para 15 of the report.

(2) Including 21-12-4 Interest Licence fees collected for slaughter of sheep

(3) " " 2 " Interest.

14763-1-6

28

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.	165 . .	1003 . .	1168 . .	477 5 3	. .	201 . .	489 10 9	1895-96 & 96-97
2. Tax on buildings	306 . 3	1641 . .	1947 . 3	1182 10 6		179 8 9	584 13 .	
3. Tax on lands	41 10 4	241 1 10	282 12 2	141 5 .	10 12 10	6 12 .	123 14 4	
4. Water-tax on buildings and lands ..							1198 6 1	
5. Tolls								
6. Market rents	12 4 .	- .	12 4 .	12 4 .		.	.	.
7. Slaughter-house fees								
8. Rent of cart-stands								
9. Private scavenging fees ..	6 9 .	7 5 .	13 14 .	. 3 .		.	13 11 .	
10. License fee	23 8 .	28 . .	51 8 .	2 . .		.	49 8 .	
11. Vehicles	12 . .	12 . .	24 . .	2 . .		12 . .	10 . .	1896-97
12. Animals	50 . .	119 8 .	169 8 .	12 . .		9 . .	98 8 .	1895-96 & 96-97
							2368 10 5	
Total ..	616 15 7	3051 14 10	3668 14 5	1879 11 9	10 12 10	408 4 9	1370 1 1	

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

Taxes.	Warrants remaining unexecuted at the beginning of the year. Number.	Amount involved.	Warrants issued during the year. Number.	Amount involved.	Total. Number.	Amount involved.	Warrants executed and warrants cancelled during the year. Number.	Amount involved.	Warrants remaining unexecuted at the close of the year. Number.	Amount involved.	Cancelled warrants on which no collections were made. Number of cases.	Amount involved.	Collected after issue of warrants, but before distraint. Number of cases.	Amount.	Property distrained, but not sold. Number of cases	Amount realized on distraint.	Property sold. Number of cases.	Amount realized by sale.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.
1. Tax on arts, &c. ...	225	395 8 .	92	165 8 .	317	561 . .	204	391 7 .	113	169 9 .	62	91 . .	131	271 7 .	9	16 8 .	2	12 8 .
2. Tax on buildings ...	434	485 . .	389	348 13 6	823	833 13 6	544	561 13 6	279	272 . .	93	68 3 6	412	464 13 .	36	36 7 .	3	2 6 .
3. Tax on lands ..	.	. . .																
4. Water-tax on buildings and lands.	.	. . .																
5. Tax on vehicles with springs and palanquins.	11	38 8 .		. . .	11	38 8 .	7	24 8 .	4	14 . .	6	21 . .	1	3 8 .	.	. . .	.	. . .
6. Tax on animals ...	3	9 . .		. . .	3	9 . .	.	. . .	3	9 . .	.	. . .	.	. . .	.	. . .	.	. . .
7. ~~Tax on carts, &c.~~ Private scavenging fees ...	.	. . .	1	. 3 .	1	. 3 .	1	. 3 .	.	. . .	.	. . .	1	. 3 .	.	. . .	.	. . .
	239	443 . .	92	165 8 -	331	608 8 .	211	415 15 .	120	192 9 .								
													5 / 45	14 14 - / 52 15 -				
Total ...	673	928 . .	482	514 8 6	1155	1442 8 6	756	977 15 6	399	464 9 .	161	180 3 6	545	729 15 .	45	52 15 .	5	14 14 .

595 977-12-6
1161 180 3 6

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

Taxes.	Prosecutions instituted.		Collections before judgment.		Collections after judgment.		Prosecutions withdrawn or dismissed.		Balance.	
	Number of cases.	Amount involved.	Number of cases.	Amount collected.	Number of cases.	Amount collected.	Number of cases.	Amount involved.	Number of cases.	Amount involved.
1	2	3	4	5	6	7	8	9	10	11
		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.
1. Tax on arts, &c. ...										
2. Tax on buildings.										
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 ...										

Nil

Chairman

Statement V-A.—Showing the Statistics of Municipal Schools in the Municipality of Gudiyatam for the official year 1897-98.

STATEMENT V-A.—Showing the Statistics of Municipal Schools in the Municipality of [illegible] for the official year 1897-98.

Schools.	Number of schools.				Number on rolls on 31st March 189 8.			Receipts.					Expenditure.								Net cost to municipality.	Average net cost per pupil in each class of municipal schools.	Remarks.
	At the beginning of the year	Opened during the year.	Closed in the year.	At the close of the year.	Boys.	Girls.	Average number on the rolls monthly during the year.	Grants from Provincial Funds.	Grants from Local Funds.	School fees.	Other receipts.	Total.	Teachers. Fixed salary.	Teachers. Results stipends.	Teachers. School fees.	Clerks and servants.	Stipends and scholarships.	Library furniture, apparatus and appliances.	Contingencies and miscellaneous.	Total.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
								RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
I.—Colleges																							
II.—Upper Secondary Schools and Departments.																							
(1)																							
(2)																							
(3)																							
Total ...																							
III.—Lower Secondary Schools and Departments.																							
(a) Salary System—																							
(1)																							
(2)																							
(3)																							
Total ...																							
(b) Salary-results System—																							
(1) Lower Secondary	1	-	-	1	46	-	41	26	8	3	-	-	726	5	6	-	-	-	783	7	9	8	0
(2) Dept. of the middle school																			809	10	2	18	5
(3)																			10	-	-	26	4
Total ...	1	-	-	1	46	-	41	26	8	3	-	-	726	5	6	-	-	-	783	7	9	8	0
																			809	10	2	18	5
																			10	-	-	26	4
																			809	10	2	18	5
Total, Colleges and Secondary Schools																							
IV.—Primary Schools and Departments.																							
(a) Salary System—																							
(1)																							
(2)																							
(3)																							
Total ...																							

(b) Salary-results System—																							
(1) Lower Secondary	1	-	-	1	46	-	41	26	8	3	-	-	726	5	6	-	-	-	783	7	9	8	0
(2) Dept. of the middle school																			809	10	2	18	5
(3)																			10	-	-	26	4
Total ...	1	-	-	1	46	-	41	26	8	3	-	-	726	5	6	-	-	-	783	7	9	8	0
																			809	10	2	18	5
																			10	-	-	26	4
																			809	10	2	18	5

Total, Colleges and Secondary Schools																							
IV.—Primary Schools and Departments.																							
(a) Salary System—																							
(1)																							
(2)																							
(3)																							
Total ...																							

41 289-12-11
28 143-1-3
327-12 82-14-10
44 515-13-0
4

Statement V-A.—Showing the Statistics of Municipal Schools in the Municipality of Gudiyatam for the official year 1897-98—*cont.*

Columns: Number of Schools (2 At the beginning of the year; 3 Opened during the year; 4 Closed in the year; 5 At the close of the year). Number on rolls on 31st March 1898 (6 Boys; 7 Girls). 8 Average number on the rolls monthly during the year. Receipts (9 Grants from Provincial Funds; 10 Grants from Local Funds; 11 School fees; 12 Other receipts; 13 Total). Expenditure (Teachers: 14 Fixed salary; 15 Results stipends; 16 School fees; 17 Clerks and servants; 18 Stipends and scholarships; 19 Library furniture, apparatus and appliances; 20 Contingencies and miscellaneous; 21 Total). 22 Net cost to municipality. 23 Average net cost per pupil in each class of municipal schools. 24 Remarks. Money columns 9–23 give RS. A. P.

Schools. (1)	2	3	4	5	Boys. (6)	Girls. (7)	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	Remarks. (24)
IV.—Primary Schools and Departments—*cont.*																							
(b) Salary-results System. Upper Primary schools & Depts.																							
(1) Mupl. Lower [illegible]	1	.	.	1	15	.	21	13 4 2	. . .	182 12 6	. . .	198 . 8	199 . 3	108 12 .	. . .	17 8 4	. . .	. . .	15 13 4	341 1 11	143 1 3	6 13 .	
(2) Durnpet [illegible] K.P.	1	.	.	1	7	.	7	. . .	. . .	72 . .	. . .	72 . .	58 9 1	13 8 7	. . .	. 5 .	. . .	1 8 1	18 7 11	92 6 8	85 4 8	12 2 11	
(3) Jagganadam Panchayat K.P.	.	1	.	1	2	.	3	. . .	. . .	. . .	. . .	. . .	6 4 .	. . .	. . .	. 22 .	. 15	. 6 11	. 28	7 1 2	7 1 2	2 5 9	
Total	2	1	.	3	24	.	31	13 4 2	. . .	191 14 6	. . .	205 2 8	263 13 4	122 4 7	. . .	17 15 6	. 15	1 15 .	34 7 11	440 9 7	235 7 1	7 9 6	
Lower Primary schools & Depts.																							
Municipal L. [illegible]	1	.	.	1	12	.	13	8 4 7	. . .	92 3 6	. . .	100 8 1	155 8 1	11 4 .	. . .	8 12 2	. . .	. . .	7 14 8	183 6 1	82 4 10	6 6 1	
Durnampet [illegible] K.P.	1	.	.	1	91	2	93	. . .	. . .	35 2 6	. . .	35 2 6	231 5 3	54 2 4	. . .	4 3 .	6 . .	19 15 11	60 . 2	237 5 10	85 4 0	3 10 7	
Jagganadam Panchayat K.P.	.	1	.	1	24	.	24	. . .	. . .	. . .	. . .	. . .	53 12 .	3 12 .	. . .	1 5 10	. 14 7	4 5 1	1 11 .	95 12 6	93 12 6	3 14 6	
Durnampet Primary	1	.	.	1	56	.	55	. . .	. . .	79 3 6	. . .	79 3 6	153 6 9	27 5 10	. . .	4 8 .	. . .	8 4 .	42 6 .	235 15 6	156 11 .	2 13 7	
[illegible]	1	.	.	1	68	.	55	. . .	. . .	113 9 .	1 . .	114 9 .	175 11 3	18 6 .	. . .	4 6 8	. . .	. . .	45 4 10	224 6 9	127 13 9	2 5 9	
Pithapur	1	.	.	1	25	.	22	. . .	. . .	29 11 6	. . .	29 11 6	116 6 9	7 11 .	. . .	8 . .	. . .	4 12 .	17 13 7	149 11 4	119 15 10	5 7 3	
Nellorepet	.	1	.	1	60	.	60	. . .	. . .	106 10 6	. . .	106 10 6	55 . .	35 . .	. . .	2 12 .	. . .	18 12 .	25 2 4	134 10 4	27 15 10	. 5 6	
[illegible]	1	.	.	1	54	.	30	. . .	. . .	8 8 3	. . .	8 8 3	83 2 .	82 . .	. . .	. . .	. . .	8 12 .	4 2 4	103 2 4	94 10 1	3 2 6	
Jagganadam	1	.	1	.	.	.	.																
Total	7	2	1	8	370	2	352	8 4 7	. . .	465 . 9	1 . .	474 5 4	1022 2 1	191 13 2	. . .	28 15 8	6 14 7	64 13 .	205 1 9	1520 12 3	1046 6 11	2 15 7	
Total, Primary Schools	9	3	1	11	394	2	383	21 8 9	. . .	656 15 3	1 . .	679 8 .	1288 15 6	314 1 9	. . .	46 15 2	7 . .	66 12 .	239 9 8	1761 6 .	1281 14 .	3 5 7	
VI.—Special Schools.																							
(1)																							
(2)																							
(3)																							
Total													809 10 2	180 5 10		26 4 7		3 4 .	23 12 1	1042 4 8			
Grand Total of Colleges and Schools	10	3	1	12	440	2	424	48 1 .	. . .	1383 14 9	1 . .	1432 15 9	2096 9 7	474 7 7	. . .	73 3 9	7 . .	30 . .	263 5 9	3004 10 8	1571 10 11	3 11 4	

358 2

1961
165
1796

1789
680
1109

172

Foot-note to Statement V-A.

Number of Students from Municipal Institutions who appeared for and passed the several examinations during the year.

Examinations.	Number of Students examined.	Number of Students passed.
First in Arts	236	169
Matriculation		
Upper Secondary		
Lower Secondary or Seventh Standard.	13	3
Sixth Standard	10	6
Fifth Standard	10	9
Primary or Fourth Standard	26	17
Third Standard	21	14
Second Standard	43	33
First Standard	53	46
Infant Standard	60	41
	203	151

2096-9-7
73-3-9
2169-13-4
2128-13-6
172

440-2
163-4
603-6

[illegible signature]
Chairman

[illegible] Grant Schools ...

STATEMENT V-B.—Showing the Statistics of Aided Schools in the Municipality of Gundlupet for the official year 1897-98.

Schools.	Number of Schools.				Number on rolls on 31st March 189 .		Number of pupils examined in results grants schools.	Number of pupils found qualified for results grants.	Amount of results grants disbursed.										Amount of salary grants disbursed.			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.			Full amount of results grants earned.			Amount of results grants passed for payment.			For current year.			For previous year.			Total.						
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.	
A. Salary Grant Schools.																													
(a) Secondary schools ..																													
(1)																													
(2)																													
(3)																													
Total ..																													
(b) Primary schools ..																													
(1)																													
(2)																													
(3)																													
Total ..																													
Total ..																													
Grant Schools ..																													

STATEMENT V—Showing the Statistics of Aided Schools in the Municipality of Gudiyatam for the official year 1897-98—*cont.*

Schools.	Number of Schools. At the beginning of the year.	Opened during the year.	Closed during the year.	At the close of the year.	Number on rolls on 31st March 1898. Boys.	Girls.	Number of pupils examined in results grants schools.	Number of pupils found qualified for results grants.	Full amount of results grants earned. RS. A. P.	Amount of results grants passed for payment. RS. A. P.	Amount of results grants disbursed. For current year. RS. A. P.	For previous year. RS. A. P.	Total. RS. A. P.	Amount of salary grants disbursed. 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
B. Results Grants Schools, *i.e.*, Schools actually examined for results grants—																
(*a*) Secondary Schools—																Rate at which grant was paid.
(1)																
(2)																
(3)																
Total ..	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	Results grants were paid at the ~~Minimum~~ Maximum rate
(*b*) Primary Schools Lower Primary																
1 Pichanur	1	.	.	1	29	.	11	9	17 8	17 8	17 8	. .	17 8	. .	17 8	
2 Robinsonpet	1	.	1	.												
3 Santhapet	1	.	.	1	28	1	21	10	14 10 .	14 10 .	14 10	. .	14 10 .	. .	14 10 .	
4 Nellurpet	1	.	1	.												
5 Ambapuram	1	.	1	.												
1 Boundillampet	.	1	.	1	31	.	20	16	38 14 .	20 . .	20 . .	. .	20 . .	. .	20 . .	
Puthupet	.	1	.	1	32	.	20	12	25 14 .	17 . .	17 . .	. .	17 . .	. .	17 . .	
Puthupet Chinnasal	.	1	.	1	43	3	28	27	63 . .	16 . .	16 . .	. .	16 . .	. .	16 . .	
Total ..	5	3	3	5	163	4	100	74	159 14 .	85 2 .	85 2 .	. .	85 2 .	. .	85 2 .	
Total of Results Grants Schools	5	3	13.	5	163	4	100	74	159 14 .	85 2 .	85 2 .	. . .	85 2 .	. . .	85 2 .	
Grand Total of Aided Schools..	5	3	3	5	163	4	100	74	159 14 .	85 2 .	85 2 .	. . .	85 2 .	. . .	85 2 .	

Foot-note.

Details of building and furniture grants (*Grant 2, Statement I-B*).

Names of Schools.	Amount of grant.	Purpose for which made.
Nil		

Chairman

STATEMENT V[illegible] the Statistics of Aided [illegible]ed Schools.

NUMBER OF S[illegible]

STATEMENT VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of
for the year 1897-98.

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

Items of Expenditure.	Original budget grant as sanctioned by Government.			Subsequent additions.			Subsequent deductions.			Total grant.			Authority for the additions and deductions shown in columns 3 and 4.
1	2			3			4			5			6
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Entries as per Statement II wherever there is alteration ..													
Grant I (Public works) New works													
(b) Buildings	900	.	.	40	.	.	.	.	.	940	.	.	As per G. O. No. 2318 dated 27-10-97
(d) Water supply	.	.	.	100	.	.	.	.	.	100	.	.	Do. 2317 dated Do.
III Hospitals & dispensaries													
(a) Establishment	810	.	.	40	.	.	.	.	.	850	.	.	Do. 2308 dated 27. 10. 97
V. c. Conservancy Establishment													
i Establishment	.	.	.	490	.	.	.	.	.	490	.	.	Do. 2317 dated 27. 10. 97
ii Contingencies	.	.	.	100	.	.	.	.	.	100	.	.	Do. Do.
Total				770	.	.	.	.	.	2480	.	.	

Secretary

STATEMENT V[illegible] owing the Bud Aided [illegible] ed Sch[illegible] Additions and Deductions for the Town of

[illegible] ear 189 -9 —*continued.*

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

Items of Expenditure.	Original budget grant as sanctioned by Government.			Subsequent additions.			Subsequent deductions.			Total grant.			Authority for the additions and deductions shown in columns 3 and 4.
1	2			3			4			5			6
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	

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STATEMENT VI.—Tolls.

Number of toll-gates.	Whether collection of tolls is leased out or managed departmentally.	Amount of collections.	Expenditure on				Balance (column 3 *minus* column 7).	Share due to the District Board.	Amount paid to the District Board.	Balance, if any, due to the District Board and date on which it was paid.
			Works.	Establishment.	Contingencies.	Total.				
1	2	3	4	5	6	7	8	9	10	11
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
8	Managed departmentally Vide para 7 of the Collr's Letter No 247 M. dt 27-1-98	3230 6 6	23 - -	447 5 9	104 3 5	574 9 2	2655 13 4 / 4	663 15 4	663 15 4	- - -

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Chairman

STATEMENT V[illegible]

STATEMENT VIII.—Loans.

For what purpose and terms on which obtained and year in which taken.	Date of Government sanction.	Amount repaid			Amount transferred to Sinking Fund			Invested out of the total amount transferred up to end of 189 -9 .	
		Up to 31st March 189 .		In 189 -9 .	Up to 31st March 189 .		In 189 -9 .	In Government Securities.	In the Savings Bank.
		Number of years.	Amount.		Number of years.	Amount.			
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.
				Nil					

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

Name of Municipality.	Total number of houses, as per census (occupied and unoccupied).	Number of houses on the municipal register out of the number in column 2.	Assessed													
			Under 8 Annas.		8 Annas to Rs. 1½.		Rs. 1½ to Rs. 5.		Rs. 5 to Rs. 15.		Rs. 15 to Rs. 30.		Rs. 30 and above.		Total.	
			Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.
Gudiyatam	3794	3156	575	201 - -	1756	1578 10 -	826	1878 10 -	58	352 4 -	-	- - -	1	60 - -	3156	4010 8 -
			1756	1578 10 -												
			826	1878 10 -												
			58	352 4 -												
			1	60												
			3156	4010 8 -												

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

Municipality.	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.	Class IX. Number.	Class IX. Amount.	Total Number.	Total Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		
Gudiyatam	..	..	..	..	2	100	19	475	53	636	55	440	143	572	262	578	595	5858-8	1129	3326-8

2	100
19	475
53	636
55	440
143	572
262	578
595	5858-8
1129	3326-8

STATEMENT X.

1. Name of Municipality — [illegible]
2. Population as per last census of 1891 .. .. 18747 ✓
3. Sanctioned number of Councillors { (a) Nominated .. .. 12; (b) Elected .. .. " } 12
4. Actual number of Councillors on 31st March 1898 — 12
   - (a) Ex-officio .. .. 1 (one of these 12)
   - (b) Nominated { Officials .. .. 2; Non-officials .. .. 9 }
   - (c) Elected .. { Officials .. .. "; Non-officials .. .. " }

   Total .. 12 ✓

   - (d) Europeans and Eurasians 1
   - (e) Natives .. .. 11 — 12
5. Total number of meetings actually held during the year .. 34
6. Number of meetings adjourned for want of a quorum 2
7. Average attendance at each meeting *actually* held—
   - (a) Officials 1.41
   - (b) Non-officials 5.20

   Total .. 6.61 ✓

   - (c) Europeans and Eurasians .. .. .09
   - (d) Natives 6.52

   Total .. 6.61 ✓

8. Is the Chairman appointed or elected .. .. .. Appoi[illegible]
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 .. ..

Syed Adam Saib
from 2-11-96 as per notif[illegible]
dated 27-10-96

STATEMENT X-A.—Showing the particulars of Elections held in the Municipality of [illegible] in 1897-98.

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

STATEMENT XI.—Furnishing information regarding Municipal markets, houses served by the private scavenging agency, number of latrines and of lights, &c., in the Town of [illegible] for the year 1897-98.

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 1898	Number of public latrines on 31st March 1897.	Number of latrines constructed in 1897-98.	Number of latrines demolished in 1897-98.	Number of latrines on 31st March 1898.	Number of lamps on 31st March 1897.	Number of lamps put up in 1897-98.	Number of lamps removed in 1897-98.	Number of lamps on 31st March 1898.
1	2	3	4	5	6	7	8	9	10	11	12
8 1/64	Weekly Market & Daily Market	Both leased out	458	14	.	.	14	219	.	.	28

STATEMENT V

STATEMENT

...iculars regarding the number of patients treated, &c., in the Town of Gudiyatam during the year 1897-98.

of hospital and dispensary.	PATIENTS TREATED. In.	Out.	Total.	Number and name of midwives employed.	Number of labour cases attended by the midwives.	Date and Number of G.O. sanctioning rules for the treatment of the sick under section 127 of Act IV of 1884.
1	2	3	4	5	6	7
Gudiyatam		10344	10344	one Thayaru	133	Order dated 20th Mar 96 ins hel

STATEMENT XIII.—Showing the Statistics of Vaccination and of Births and Deaths registered in the Town of Gudiyatam during the year 1897-98

Number of births registered.	Number of deaths registered.	Number of prosecutions instituted for failure to register births or deaths.	Name of Medical subordinates and vaccinators performing vaccine operations.	Number of operations performed. Below one year of age.	Number of operations performed. Above one year of age.	Number of successful operations. Below one year of age.	Number of successful operations. Above one year of age.	Number of operations with ~~animal lymph~~. Glycerine pants	Number of successful operations with ~~animal lymph~~. Glycerine pants	Number of prosecutions instituted for failure to have children vaccinated.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11	12
734	599	127	Medical Subordinates								
			1 Syed Munkayar Sait	10	5	10	5	15	15	-	
			2								
			3								
			Total ..	10	5	10	5	15	15	-	
			Municipal Vaccinators								
			1 N. Vally Ahmed Sait	631	206	580	188	837	768	159	
			2				768				
			3								
			Total ..	631	206	580	188	837	768	159	
			Grand Total ..	641	211	590	193	852	783	159	

Chairman