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Administration Report.

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

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Government {1898} of Madras.

LOCAL AND MUNICIPAL.

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G.O., No. 1241 M., 11th July 1898.

JULY.

Administration Report.

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

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From M.R.Ry. T. V. GOPALASWAMI AIYAR Avargal, B.A., Chairman, Municipal Council, Vániyambádi, to the Secretary to Government, Local and Municipal Department (through the Collector of Salem), dated 22nd May 1898, No. 259.

I have the honour to report on the working of the Vániyambádi Municipality during the financial year 1897–98, and to submit herewith the usual statements of receipts and charges prepared in the forms prescribed by Government.

I.—CONSTITUTION OF THE COUNCIL.

2. On the 31st March 1897 the municipal council consisted, as usual, of 12 members—the maximum sanctioned strength—and all of them were appointed by Government. The number of official and non-official councillors was the same as in the previous year, viz., 3 and 9, respectively. There was no European on the council.

3. During the whole period embraced by this report I held the office of Chairman. One official councillor vacated his seat on the council consequent on his transfer from this place, and the vacancy was filled up on the 2nd November 1897. Another non-official councillor vacated his seat on the 5th March 1898 owing to the expiry of his term of three years. This vacancy has not been filled up pending the sanction of Government for the division of the municipality into wards for electoral purposes. Thus there were only eleven members on the council, including the Chairman on the 31st March 1898.

4. The number of meetings held during the year under report was 21 as against 24 in the previous year, and I presided over all the meetings except one. The average attendance is compared below with that of the previous year:—

	1896–97.	1897–98.
Official	2·5	2·5
Non-official	6·3	5·7
Total ..	8·8	8·2

There has been a slight decrease in the attendance of the non-official councillors. One non-official councillor failed to attend the meeting during the last three months owing to his illness and this partly accounts for the decrease. On the whole the attendance may be considered satisfactory, more than half the number of councillors being present on the average at each meeting. No meeting was adjourned for want of quorum.

II.—RECEIPTS.

5. The following abstract shows the receipts under the several heads in 1897–98 as compared with those of the previous year and with the revised estimate for 1897–98:—

Receipts.	Actuals, 1896–97 (audited figures).	Actuals, 1897–98.	Increase.	Decrease.	Revised estimate for 1897–98.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A.	Rs. A. P.
Tax on Arts	1,913 8 0	628 8 0	..	1,285 0 0	630 0 0
„ on Buildings	8,782 5 8	9,005 7 3	223 1 7	..	9,000 0 0
„ on Lands	230 13 1	209 11 5	..	21 1 8	310 0 0
„ on Vehicles	33 0 0	42 12 0	9 12 0	..	40 0 0
„ on Animals	279 12 0	395 1 0	115 5 0	..	400 0 0
„ on Carts	547 0 0	691 8 0	144 8 0	..	760 0 0
Tolls	3,423 10 6	2,983 11 3	..	439 15 3	2,950 0 0
Penalties on account of tax on carts ..	..	23 0 0	23 0 0	..	..
Total from taxation ..	15,210 1 3	13,979 10 11	515 10 7	1,746 0 11	14,090 0 0
Fees under Act II of 1888	180 0 0	85 0 0	..	95 0 0	100 0 0
Avenue receipts	161 15 2	193 7 9	31 8 7	..	200 0 0
Produce of lands and gardens	..	..	..	..	30 0 5
Sale-proceeds of old materials, empty oil-cans, &c.	23 8 0	4 5 0	..	19 3 0	20 0 0
Conservancy receipts	..	40 8 0	40 8 0	..	40 0 0
Fees from educational institutions ..	286 13 0	306 2 6	19 5 6	..	310 0 0
Sale-proceeds of medicines	7 15 3	17 6 0	9 6 9	..	10 0 0
Other hospital receipts	6 2 3	7 14 6	1 12 3	..	10 0 0
Income from markets	395 3 2	405 0 0	9 12 10	..	410 0 0
„ from slaughter-house	895 0 0	836 6 0	..	58 10 0	840 0 0
Other fees	541 6 1	675 3 11	133 13 10	..	590 0 0
Fines under Municipal and other Acts ..	1,048 14 9	778 14 0	..	270 0 9	900 0 0
Grants and contributions	2,882 2 6	609 8 9	..	2,272 9 9	750 0 0
Private scavenging fees	602 7 0	1,052 7 0	450 0 0	..	1,040 0 0
Miscellaneous other receipts	27 2 0	498 6 2	471 4 2	..	490 0 0
Total income from miscellaneous sources	7,058 9 2	5,510 9 7	1,167 7 11	2,715 7 6	5,740 0 0
Opening balance ..	27,503 12 8	28,986 6 7	..	..	28,990 0 0
Grand Total ..	49,772 7 1	48,476 11 1	..	..	48,820 0 0

6. The year opened with a balance of Rs. 28,986–6–7 (audited figures) as against Rs. 27,503–12–8 in the previous year. The receipts during the year amounted to Rs. 19,490–4–6 as against Rs. 22,268–10–5 (audited figures) in the previous year, and Rs. 19,830 anticipated in the revised estimate, the decrease as compared with the actuals of the previous year chiefly occurring under tax on arts and grants and contributions. Of the total receipts, Rs. 13,979–10–11 was derived from "Rates and taxes" and Rs. 5,510–9–7 from "Other sources." The corresponding figures for 1896–97 were Rs. 15,210–1–3 and Rs. 7,058–9–2 (audited figures) respectively. There was thus a decrease of Rs. 1,230–6–4 in the income from rates and taxes and of Rupees 1,547–15–7 from other sources, or Rs. 2,778–5–11 on the whole. The variations under the several items of receipts are explained below *seriatim*. The total assets for the year were Rs. 48,476–11–1 (Rs. 28,986–6–7 opening balance *plus* Rupees 19,490–4–6) as against Rs. 49,772–7–1 (audited figures) in the previous year. The expenditure during the year amounted to Rs. 42,983–13–4 as against Rupees 20,786–0–6 in the previous year and Rs. 47,150 sanctioned in the revised estimate. The balance on the 31st March 1898 was thus Rs. 5,492–13–9, which is 11·33 per cent. of the year's total receipts as against 58·23 in the previous year.

A.—Receipts from Taxation.

7. (2) *Municipal Rates and Taxes*—(*a*) *Tax on Arts.*—The demand originally assessed by the Chairman under this head was Rs. 700–8–0. On appeal the council remitted Rs. 70–8–0 and the demand finally settled, therefore, was Rs. 630 as against Rupees 1,938–8–0 in the previous year. The decrease in the demand for the year is due to the revision of tax during the year with reference to the revised schedule of the Act Amendment Act. Of the demand, a sum of Rs. 628–8–0

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was collected and Rs. 1–8–0 written off as irrecoverable before the close of the year under report owing to absence, death, &c., of the defaulters concerned. There was thus no balance left uncollected at the close of the year. The number of persons assessed and the aggregate amount of assessment under each class are given below. This tax was levied on all classes of the schedule A of the Act.

	No.	Amount.
		RS.
Class I	..	..
„ II	..	..
„ III	..	..
„ IV	1	25
„ V	15	174
„ VI	11	84
„ VII	40	158
„ VIII	55	109
„ IX	80	80
Total ..	202	630

The incidence of taxation per head on this sum comes to 8 pies as against 2 annas in the year previous.

8. (*b*) *Tax on Buildings.*—As in the previous year, the tax on buildings was levied at 7½ per cent. of the annual rent value. The actual rent per annum was, as usual, taken as the actual rental in the case of rented buildings, while in the case of other buildings the annual rental was ordinarily fixed at 8 per cent. approximately of the sale value. The house-tax registers were prepared in the year 1895–96, when a thorough revision was carried out, and those for the year under report were revised with reference to subsequent additions, alterations and improvements. There was no arrear demand under this head. The demand fixed by the Chairman after the disposal of revision petitions was Rs. 9,035–11–11 as against Rs. 8,851–9–2 in the previous year. This was the final demand, there being no further reductions or remissions on appeal. The net increase as compared with the preceding year's demand was Rupees 184–2–9, which was due to the fact that new and enlarged buildings were brought on the registers and newly assessed during the year under report. The collections amounted to Rs. 9,005–7–3, which is more than 99 per cent. Of the balance, a sum of Rs. 9–14–1 was remitted by the Chairman on account of vacant houses under section 72 of the District Municipalities Act, while Rs. 20–6–7 was written off the accounts as irrecoverable after due verification within the close of the financial year owing to poverty, absence, death, &c., of the defaulters concerned. The year thus closed with a *nil* balance. Out of a total number of 3,611 houses according to the census of 1891, 3,212 (or 89 per cent.) was finally assessed. The corresponding figure for 1896–97 was 3,128 houses (or 86 per cent.). The incidence of the tax was Rs. 2–8–0 on the former number (3,611) and Rs. 2–13–0 on the latter (3,212).

9. (*c*) *Tax on Lands.*—The lands on which taxes are levied are of two kinds, viz., vacant lands within the village site and cultivable lands within the municipal limits. The tax continued to be levied at 7½ per cent. of the rent value on the former and at the rate of 2 annas and 1 anna per acre of wet and dry lands, respectively, on the latter (*vide* G.O., No. 1665 M., dated 9th December 1889). This tax was thoroughly revised and new registers were prepared in the preceding year. The total extent of vacant land within the village site is 13·50 acres and that of the cultivable lands assessed is 267·34 acres and 531·17 acres of wet and dry lands respectively. The demand as finally settled by the Chairman for the year was Rs. 213–0–3 as against Rs. 235–9–7 in the previous year, the decrease being due to the fact that some numbers were struck off the register on account of new houses built thereon. The collections amounted to Rs. 209–11–5 which is nearly 99 per cent. of the demand as against 97 per cent. collected in the previous year. The balance, viz., Rs. 3–4–10, was written off the accounts as irrecoverable. It is satisfactory to note that under this head also there was no balance at the close of the year. In the revised estimate for 1896–97 Rs. 310 entered under this head is a clerical mistake for Rs. 210.

10. (*e*), (*f*) *and* (*g*) *Tax on Vehicles, Animals and Carts.*—During the year under report the tax under these three heads was raised from one half to three-fourths of the maximum rates as sanctioned in G.O., No. 174 M., dated 5th February 1897.

The total receipts amounted to Rs. 1,129–5–0 as against Rs. 859–12–0 in the previous year and Rs. 1,200 in the revised estimate. It is understood that, owing to the unfavourable character of the season, some carts left the town, and hence the decrease in the receipts as compared with the revised estimate.

11. *Coercive Process.*—The total number of warrants issued during the year for the recovery of all kinds of taxes was 998, which covered a sum of Rs. 1,362–15–10, while in the year previous the number of warrants issued was 145 covering a sum of Rs. 411–4–1. A larger number of warrants had to be issued as the G.O., No. 2115 M., dated 27th September 1897 was strictly followed and the bill-collectors were not left in possession of more bills than they could serve. Of the former, Rupees 1,359–8–10 was collected and the balance, viz., Rs. 3–7–0 (amount involved in seven cases) written off the accounts as irrecoverable. Out of 991 warrants excluding the above-mentioned seven warrants issued during the year, in 947 cases (involving Rs. 1,308–2–5) the amount was collected before distraint and in 44 cases (involving Rs. 51–6–5) property had to be attached. In only 7 of these 44 there was any necessity to conduct the sale of the distrained property. In no cases criminal prosecutions had to be resorted to during the year for default of payment. It is gratifying to note that under no item of receipts there was any balance left uncollected at the close of the year.

12. *Tolls.*—No new gates were opened or old ones abolished or alterations made in the sites of the existing ones during the year, and the total number of toll-gates therefore continued to be seven. The right of collecting tolls in them was leased out for Rs. 3,680 as against Rs. 4,260 in the preceding year, and the decrease is due to the unfavourable character of the season. I held the sales on three different dates and there was absence of competition on all the three occasions. The council after due consideration thought that the collections even if the gates were kept under departmental management would in no way be better and therefore resolved to confirm the lease for Rs. 3,680, the highest bid realized at the last sale. Including Rs. 2–8–11, being the interest paid by the renter on overdue kists, the total collections under this head amounted to Rs. 3,682–8–11. Three old temporary toll-sheds were replaced by substantial buildings and some others repaired at an aggregate cost of Rs. 188–4–6. Deducting one-fifth of the net receipts, viz., Rupees 698–13–8, as worked out in the margin, due to the district board on account of through traffic, the net amount credited to municipal funds was Rs. 2,983–11–3. Instead of Rs. 698–13–8 due to the district board as stated above, a sum of Rs. 700–7–3 was actually paid, *i.e.*, Rs. 1–9–7, in excess. The bill for Rs. 8 spent towards the close of the financial year for the repair of certain toll-gate buildings was received after the district board share for March was paid. The excess payment (one-fifth of Rs. 8), viz., Rs. 1–9–7, is shown in Statement II under the head "Advances Recoverable." This amount has since been recovered from the district board in the current year.

	RS.	A.	P.
Gross receipts	3,682	8	11
Expenditure	188	4	6
Net receipts ..	3,494	4	5
	698	13	8

13. (vii) *Penalty on account of Tax on Carts, &c.*—The sum of Rs. 23 entered under this head represents the penalty levied on account of seizure of unregistered carts under section 90 of the District Municipalities Act.

14. *Incidence of Taxation.*—The total income from taxation amounted to Rupees 13,979–10–11 including the income from tolls, or Rs. 10,995–15–8 excluding it. The incidence per head of population as per census of 1891 (viz., 16,090 including the village of Puthur newly added to the municipality) was As. 13–11 including, and As. 10–11 excluding, tolls, the corresponding figures for the previous year being As. 15–4 and As. 11–10, respectively. The average incidence for the whole presidency during 1896–97 was As. 14–6 including, and As. 11 excluding, tolls.

15. (3) *Realizations under Special Acts*—(*c*) *Fees under Act II of* 1888.—Under this head the receipts amounted to Rs. 85 as against Rs. 180 in the previous year and Rs. 100 anticipated in the revised estimate. The decrease is due to the fact that during the year under report very few dramatic companies visited the town.

B.—Miscellaneous Receipts.

16. (4) *Revenue derived from Municipal Property and powers apart from Taxation* —(*a*) (iii) *Avenue Receipts.*—The realizations under this head were Rs. 193–7–9 as against Rs. 161–15–2 in the previous year and Rs. 200 in the revised estimate. The lease of the avenue produce fetched Rs. 180 as against Rs. 112 in the previous year; the increase is due to keen competition amongst the bidders at the time of sale. The remaining sum of Rs. 13–7–9 represents the interest paid on overdue kists and the sale-proceeds of avenue clippings.

17. (iv) *Fees from Travellers' Bungalow.*—There was no income under this item as the proposal to construct a travellers' bungalow at Vániyambádi was abandoned—*vide* G.O., No. 278 L., dated 11th February 1897.

18. (*b*) (ii) *Produce of Lands and Gardens.*—As explained in the previous year's report, endeavours made to lease out the rubbish depot land at Puthur for cultivation were not successful as the season was unfavourable. Hence no receipts under this head.

19. (iii) *Sale-proceeds of old materials, &c.*—The receipts under this head amounted to Rs. 4–5–0 only as against Rs. 23–8–0 in the previous year and Rs. 20 in the revised estimate, the decrease being due to the fact that there were no old materials and empty oil-cans, &c., for sale. The kerosine-oil purchased at Madras is now brought here in iron drums already purchased for the purpose and empty drums are sent back to Madras whenever oil is wanted. Under this arrangement, economy and convenience in the transmission of oil are secured.

20. (*c*) *Conservancy Receipts—Sale-proceeds of Night-soil, Street-refuse, &c.*—Under this head the income amounted to Rs. 40–8–0 though there was no income whatever in the preceding year. Special endeavours were made to advise the people of the advantage of manuring their fields with night-soil and street-refuse with the result that the said Rs. 40–8–0 was realized.

21. (*d*) (1) *Fees from Educational Institutions.*—The income from this source amounted to Rs. 306–2–6 as against Rs. 286–13–0 in the preceding year and Rs. 310 in the revised estimate. The council, as in the previous year, maintained five primary schools—two Hindu, two Muhammadan and one Panchama. The Muhammadan primary school, which was at the close of the previous year, transferred to Govindapuram from Chennampet, where it was unsuccessful, secured a satisfactory strength during the year under report, and this, it may be said, accounts for the increase in the receipts. In the Panchama primary school no fees were levied as in the previous year.

22. (*e*) (i) *Sale-proceeds and Composition Fees of Medicines.*—The sum of Rupees 17–6–0 entered under this head represents the sale-proceeds of medicines sold to those patients who do not personally attend the hospital under the rules framed for the treatment of the sick under section 127 of Act IV of 1884 and sanctioned in G.Os., Mis. Nos. 302 and 598 M., dated 25th February and 18th April 1890, respectively.

23. (ii) *Other Hospital Receipts.*—The sum of Rs. 7–14–6 entered under this head was realized by the sale of old and unserviceable articles of the municipal hospital.

24. (*f*) (i) *Income from Markets.*—The income under this head amounted to Rs. 405 as against Rs. 395–3–2 in the previous year and Rs. 410 in the revised estimate. The weekly market was leased out during the year for Rs. 395 as against the same amount in the previous year. The remaining sum of Rs. 10 represents the fine imposed upon the renter for violating certain conditions of the muchilika executed by him.

25. (*f*) (ii) *Income from Slaughter-house.*—The right of collecting fees in the slaughter-house was as usual leased out and the lease fetched Rs. 835 against Rs. 895 in the previous year. Including Re. 1–6–0 realized by the sale of certain old materials of the slaughter-house building, the receipts under this head amounted to Rs. 836–6–0.

26. (*g*) *Other Fees*—(i) *Distraint Fees.*—There having been no necessity to attach property in most of the cases in which warrants were issued, the receipts were Rs. 3–15–0 only as against Rs. 3–10–0 in the previous year and Rs. 10 in the revised estimate.

27. (ii) *License Fees.*—The income under this source amounted to Rs. 611–8–11 as against Rs. 518–12–1, the actuals of the previous year, and Rs. 550, the revised estimate. The rate of fees for the tanneries was raised from Rs. 10 to Rs. 15 during the year under report, as sanctioned in the concluding portion of paragraph 3 of G.O., No. 174 M., dated 6th February 1897. Consequently there was an increase of Rs. 70 in the receipts on account of licenses granted to tanneries. This and the fact that there was unusually large demand for licenses to put up pandals in the streets for marriages account for the increase in the receipts as compared with the actuals of the previous year.

28. (ii) *Cart-stand Fees.*—The site of the cart-stand already provided being unsuitable, there was no bid at the sales during the year. The question of providing another suitable site for the purpose is under the consideration of the council.

29. (v) *Warrant Fees.*—The entry of Rs. 51–12–0 under this head represents the fees levied for the issue of warrants under the provisions of the District Municipalities Act Amendment Act.

30. (*h*) *Fines under Municipal and other Acts.*—The receipts under this head amounted to Rs. 778–14–0 as against Rs. 1,048–14–9, the actuals of the previous year, and Rs. 900, the revised estimate. Sufficient supervision was exercised and sanitary provisions enforced, so as not to make the municipal administration distasteful to the people. I have always been impressing upon the people the importance of good sanitation, &c., and of the bad consequences by neglecting the provisions of the Municipal Act. These had salutary effect on diminishing the number of criminal prosecutions during the year under report.

31. (5) *Grants and Contributions*—(*a*) *From Government*—(i) *Education—Municipal Schools.*—The provincial grant received on account of girls in the municipal primary schools was Rs. 17–15–0 as against Rs. 23 in the previous year and Rs. 50, the budget and the revised estimates, the decrease being due to a smaller number of girls presenting themselves for examination than was expected.

32. (*b*) *From Local Boards*—(ii) *Medical.*—The sum of Rs. 591–9–9 entered under this head represents the contribution paid by the Taluk Board of Tiruppattúr towards the upkeep of the municipal hospital. The marked decrease, as compared with the actuals of Rs. 2,859–2–6 in the previous year, is due to the fact that one-fourth of the amount spent on the construction of a new hospital building was recovered in the previous year from the Taluk Board of Tiruppattúr, while the decrease, as compared with the revised estimate of Rs. 700, is due to less expenditure under medicines and contingent charges than what was anticipated. The cost incurred in maintaining the hospital was Rs. 1,951–5–10, while the cost of repair of the hospital building including wards and cook-shed was Rs. 447–13–9, or Rs. 2,399–3–7 in all. Deducting from this the sale-proceeds of medicines and other hospital receipts, Rs. 25–4–6, the net cost was Rs. 2,373–15–1 and the amount of contribution (viz., one-fourth) payable by the Taluk Board of Tiruppattúr as sanctioned in G.O., No. 2104 L., dated 20th September 1893, was Rs. 593–7–9. Including the sum of Rs. 2–12–4 due by the taluk board on account of the previous year's expenditure, as stated in paragraph 32 of the last year's report, the sum to be recovered was Rs. 596–4–1. Of this amount, Rs. 591–9–9 was recovered within the close of the financial year under report and the balance Rs. 4–10–4 still due by the taluk board is shown under assets in the note to Statement II.

33. (6) *Miscellaneous*—(*a*) *Recoveries on account of Services rendered to Private Individuals*—(i) *Private Scavenging.*—In the commencement of the year under report, the number of houses served by the private scavenging agency was 457 and the system was subsequently extended to 177 houses more. The total number of houses, therefore, on the 31st March 1898 was 634. The current year's demand, there being no arrears under this head, was Rs. 1,083–3–0 as against Rs. 605–1–0 in the previous year, the noticeable increase being due to the large increase in the number of houses to which the system was extended and the revision of the scale of fees during the year. Of this sum (Rs. 1,083–3–0), Rs. 1,052–7–0 was collected and a sum of Rs. 1–14–0 was written off the accounts as irrecoverable. In certain cases the houses having become vacant immediately after the issue of bills for the succeeding quarter, a sum of

Rs. 28–14–0 due on such vacant houses was remitted. There was thus no balance outstanding at the close of the year. Notices are being issued under sections 207 and 221 to extend the system and no pains will be spared to show satisfactory improvement in this direction year after year.

34. (*b*) *Other Items*—(2) *Refunds of Expenditure of previous year.*—In respect of the loan of Rs. 13,800 paid by Government for the construction of a bridge over the Pálár river (*vide* Statement VIII), the municipal council paid an interest of Rs. 445–14–5 at 4¼ per cent., as stated in paragraph 90 of the last year's report. The design of the proposed bridge having subsequently been found unsuitable, the Government in its order, No. 1167 M., dated 11th May 1897, directed that the question of constructing the bridge should be given up (*vide* also paragraph 12 *infra*) and the full amount of the loan drawn should be refunded. The loan not having been utilized for the purpose intended, the Government at the request of the council was pleased to direct the refund of the interest paid by the council in its order, No. 584, dated 29th July 1897. The amount paid, viz., Rs. 445–14–5, was accordingly received back and credited to Municipal funds. Out of the remaining amount entered under this head, Rs. 4 represent the payment made by the ex-teacher against whom a decree is pending as stated in paragraph 34 of the previous year's report and the balance Rs. 4–0–11 is the amount refunded by Government, being excess payment made by the council towards the compensation for lands acquired and paid for in the previous year.

35. (iii) *Fees for numbering carts, and* (iv) *other items.*—The receipts under this head amounted to Rs. 44–6–10 as against Rs. 25–2–0 in the previous year and Rs. 30, the revised estimate.

III.—EXPENDITURE.

36. The following table shows the expenditure in one view under the several heads as compared with the figures of the previous year and the revised estimate of the year under report:—

Grants.	Actuals, 1896–97 (audited figures).	Actuals, 1897–98.	Revised estimate, 1897–98.	Percentage as compared with the total assets.	
				1896–97.	1897–98.
	Rs. A. P.	Rs. A. P.	Rs. A. P.		
Grant 1, Public works	5,219 4 11	4,256 3 11	7,260 0 0	11·38	8·78
,, 2, Education	2,289 15 7	2,262 1 3	2,370 0 0	4·60	4·67
,, 3, Sanitation and medical service	8,523 4 0	7,919 8 11	8,380 0 0	17·12	16·34
,, 4, Lighting and miscellaneous.	2,296 13 4	2,623 10 9	3,280 0 0	4·62	5·41
,, 5, Supervision and management.	2,010 12 3	2,120 10 11	2,060 0 0	3·15	4·38
Repayment of debt, &c.	445 14 5	23,801 9 7	23,800 0 0	0·90	49·09
Total ..	20,786 0 6	42,983 13 4	47,150 0 0	41·77	88·67
Closing balance ..	28,986 6 7	5,492 13 9	1,670 0 0	58·23	11·33
	49,772 7 1	48,476 11 1	48,820 0 0	100	100

Excluding the repayment of debt which accounts for the noticeable increase as compared with the actuals of the previous year, the expenditure is less than that of the past year as explained below *seriatim*.

37. *Grant 1, Public Works*—(1) *New Works*—(*a*) *Communications.*—The expenditure under this head amounted to Rs. 161–6–3 as against the actuals of Rs. 747–9–1 in the previous year and the revised estimate of Rs. 170. The particulars of expenditure are detailed in Statement II-A. Unlike the previous year, no land was acquired in the year under report for widening streets. This along with the fact that only a fewer culverts and tunnels were constructed in the year under report accounts for the decrease in the expenditure as compared with the actuals of the previous year.

38. (*b*) *Buildings.*—Under this head the outlay amounted to Rs. 792–7–2 as against Rs. 1,994–8–5 in the previous year and Rs. 3,800, the budget and the revised estimates. A portion (about Rs. 1,300) of the expenditure incurred on the construction of a new hospital building which remained unpaid in 1895–96 had to be paid in 1896–97 and hence the increase in the expenditure in the previous year; and the

decrease as compared with the budget and revised estimate is due to the provision of Rs. 3,000 made in the revised estimate for the construction of in-patient wards not having been utilized during the year under report. The construction of the building is delayed on account of non-receipt of the final sanction of the Sanitary Board approving the estimate sent up for its sanction. The provision will be utilized in the current year. The details of expenditure are given in Statement II-A.

39. (*d*) *Water-supply.*—The expenditure of Rs. 160 under this head represents the cost of a Norton's tube well purchased during the year, agreeably to the recommendation made by the Sanitary Commissioner during his last inspection.

40. (2) *Repairs*—(*a*) *Communications.*— The income from tolls credited to Municipal funds was Rs. 2,946–0–9—the Local fund share being deducted. The expenditure on the construction and repair of toll-sheds amounted to Rs. 188–4–6. The net receipts therefore were Rs. 2,757–12–3. The amount spent on the repair of roads in the town was Rs. 1,956–12–7 as against Rs. 1,674–13–5 in the previous year, the percentage of expenditure on the net receipts being 71 as against 49 in the preceding year. Including the amount spent on new works, viz., Rs. 161–6–3, the total expenditure on communications was Rs. 2,118–2–10 which is 76·8 per cent. of the net receipts from tolls as against 72 in the past year. As in the previous year, the works were carefully supervised and all works were commenced in time and completed before the end of December 1897. The important roads with some of the streets and lanes were taken up for repair and put in thorough order. As regards other minor streets, lanes, &c., which did not require thorough repair, casual repairs were done departmentally, for which purpose four road coolies on Rs. 5 each were entertained till the end of December 1897 and the required quantity of metal and gravel for such casual repairs had previously been purchased and stacked on road sides. The roads I may state are in a fairly satisfactory condition. The length of the roads including streets and lanes maintained by the municipal council during the year under report is detailed below:—

	M.	F.	YDS.
Metalled	7	4	80
Unmetalled	0	7	0
Total ..	8	3	80

The names of roads, &c., repaired during the year, except the minor lanes and streets for which casual repairs were executed by the department road coolies, are given in detail in Statement II-A.

41. (*b*) *Buildings.*—The outlay under this head was Rs. 571–0–4 as against Rs. 235–15–10 in the previous year and Rs. 540 in the revised estimate and Statement II-A gives in detail the particulars of expenditure. The construction of a pucka ward proposed to be undertaken at the beginning of the year having had to be unavoidably put off owing to the delay in the receipt of the design from the Sanitary Board, it was found necessary to repair the existing temporary building. The main hospital building also had to be repaired at a cost of Rs. 100 and all these account for the increased expenditure as compared with the previous year.

42. (*d*) *Water-supply*—(1) *Repairs to Works, Machinery, &c.*—The outlay of Rs. 53–1–11 as against Rs. 30–8–0 in the previous year and Rs. 50, the revised estimate, was incurred on account of repairing the existing public wells and pot wells, &c., set apart for drinking purposes. The particulars of expenditure under this head and under (iii) Contingencies are given in Statement II-A.

43. (ii) *Establishment.*—The total expenditure under this head amounted to Rs. 188–5–2 as against Rs. 190–4–4 in the previous year and Rs. 190 in the revised estimate and this represents the pay of the four watchmen kept to guard water-supply. The decrease of Rs. 3–10–10 as compared with the sanctioned amount (Statement II-B) is due to the fines imposed on the establishment for neglect of duty and stoppages of pay of the absentees.

44. For drinking purposes water is obtained from the springs and pot wells in the bed of the river and from public wells set apart for the purpose. The springs

and pot wells are cleaned every day by the watchmen kept at each spring and contamination of every sort is prohibited. The public wells were also cleaned then and there and the suspected private wells were closed and some were hankinised when the epidemic of cholera made its appearance in the town. All possible attention was paid to keep the water-supply free from contamination. Agreeably to the recommendation of the Sanitary Commissioner made in his last inspection notes, a Norton's tube well was purchased. If, after sufficient trial, it proves successful, some more of the kind will be purchased and placed in suitable places.

45. (3) *Establishment.*—Under this head the expenditure amounted to Rupees 293–4–6 as against Rs. 298 in the previous year and Rs. 300 in the revised estimate, the savings of Rs. 6–11–6 shown in Statement II-B being due to the absence on leave of the municipal overseer on loss of pay.

46. (4) *Tools and Plant and other Stores.*—The sum of Rs. 73–15–10 entered under this head as against the actuals of Rs. 37–13–4 in the previous year and the revised estimate of Rs. 80 represents the cost, (firstly) of implements such as pick-axes, &c., required for the road coolies, (secondly) of four wheel-barrows purchased for the convenient carriage of metal, gravel, chunam, &c., in small quantities for the casual repairs done by the departmental road coolies, and (thirdly) of certain drawing apparatus for the municipal overseer.

47. (5) *Contributions—(a) To Local Boards for Works.*—The sum of Rs. 400 provided in the budget for payment of contribution to the Taluk Board of Tiruppattúr for a travellers' bungalow in this town was not paid, as the proposal to construct the bungalow was given up for reasons explained in paragraph 17 *supra.*

48. *Grant 2, Education*—(1) *Training Schools—(b) Stipends to Normal Students.*—During the year under report, the teacher of the municipal Panchama primary school was sent to Madras for training. As the stipend paid to him from Provincial funds during the course of his training was reported by the Principal of the Teachers' College as hardly sufficient for his maintenance at Madras and as he recommended that he be given an additional stipend from Municipal funds, the municipal council sanctioned the payment of an additional stipend of Rs. 2 per mensem. Hence the expenditure of Rs. 22–13–5 from Municipal funds.

49. (ii) *On Salary-result System—(a) Fixed Payments.*—The establishment charges of the municipal primary schools amounted to Rs. 960–7–11 as against the actuals of Rs. 957–1–0 in the previous year and Rs. 980, the revised estimate. The council maintained on the whole five primary schools on the salary-result system and the particulars of teachers employed in them are given in Statement II-B. The saving of Rs. 65–8–1 shown in Statement II-B resulted from the facts explained below:—(1) Against the provision of Rs. 8 per mensem made in the budget on account of the pay of the teacher of the Panchama primary school, Rs. 7 only was paid throughout the year as the permanent incumbent on whose behalf the increment was provided was under training at Madras; (2) the entertainment of a peon newly sanctioned for the Rajampet school in G.O., No. 174 M., dated 6th February 1897, was made only at the end of September 1897; (3) the teacher's place of the Panchama primary school was vacant for about two months in the year for want of a substitute; and (4) some of the assistant masters' places in some schools were vacant for short periods in the year. The number of teachers employed in the municipal primary schools was 10 on the 31st March 1898. Of this number, two have got trained teachers' certificates, four untrained teachers' certificates, and one general educational certificates with service qualifications. The remaining three teachers are unqualified, but they have undergone normal training.

50. (*b*) *Result Grants.*—Under this head the outlay amounted to Rs. 198–4–10 as against Rs. 179–11–0 in the previous year and Rs. 180 in the revised estimate. The slight increase over the previous year's actuals and the revised estimate is due to the fact that the amount of the grant earned by the backward schools (two Muhammadan primary schools) was paid in full, while in the case of other schools it was paid at the rate of As. 10–3 in the rupee. The number of pupils on the rolls in the municipal Primary schools on the 31st March 1898 was 201 boys and 32 girls as against 172 boys and 50 girls on the corresponding date of the previous year. The

number of pupils who presented themselves for examination and who passed were 118 and 100, respectively, as against 109 and 86 in the previous year. There has been a slight increase in the strength of the schools, but it would appear that the schools acquitted themselves creditably at the grant examination, 85 per cent. having passed. Out of ten pupils that were sent up from the municipal schools for the Primary School Examination, seven passed, and this is creditable.

51. (*c*) *Contingencies.*—The charges under this head amounted to Rs. 251–12–11 as against Rs. 301–12–6, the actuals of the previous year, and Rs. 250, the revised estimate, the decrease as compared with the previous year's expenditure being due to the fact that during the year no furniture was purchased for the use of schools as all the required articles of furniture were supplied in the previous year. The Council has no school building of its own, except the Panchama primary school-house. The other schools were, as in the previous year, held in rented buildings.

52. (3) *Salary Grants.*—The expenditure under this head represents the salary grant paid, as usual, to the London Mission Lower Secondary school. The Council contributed one-third of the pay of the qualified teachers. The total contribution paid was Rs. 294–8–9 as against the actuals of Rs. 370–4–6 in the previous year and the revised estimate of Rs. 320. The decrease is owing to the non-payment of the salary grant on behalf of the first assistant teacher (Rs. 7 per mensem) for about 11 months in the year, the manager of the school not having appointed a qualified teacher to make him eligible for drawing the grant. Out of the total expenditure of Rs. 294–8–9, a sum of Rs. 158–8–9 was spent on the secondary department and Rs. 136 on the primary department. The number of boys on the roll of this school on the 31st March 1898 was 104 as against 92 in the previous year, and the average attendance was 85 (24 in the lower secondary department and 61 in the primary department). The corresponding figures in the preceding year were 23 and 47 respectively. There were no girls in the school. The total number of teachers employed in the school on the 31st March 1898 was six, of whom three possess trained teachers' certificates and two general education certificates and one general education certificate with service qualifications. No grant was paid towards the pay of the unqualified teachers. From this school, seven pupils were sent up for the Lower Secondary Examination and five for the Primary School Examination, and the number passed was two and five respectively. The results are fair.

53. (4) *Result Grants.*—The number of schools registered during the year for examination was four (one Hindu and three Muhammadan schools) as against one Hindu and one Muhammadan school in the previous year. The amount of grant paid was Rs. 120–15–0 as against Rs. 125–1–0 in the previous year and Rs. 150 in the revised estimate. It is satisfactory to note that during the year the Educational officers were able to bring two Muhammadan mosque schools under departmental supervision in spite of the difficulties explained in previous years' reports. The result grants to all the aided schools were paid at the maximum rates laid down in the Grant-in-Aid Code. The cause of decrease in the expenditure, as compared with the revised estimate, is due to the fact that the Kaderpet Muhammadan school newly registered for examination earned only As. 10 against Rs. 40 assigned for that school. The pupils who presented themselves from all the aided schools for examination and passed numbered 92 and 70, respectively, against 74 and 62 in the previous year. There is increase both in the number who were presented for, and who passed, the examination as compared with the previous year, and this is owing to two more Muhammadan mosque schools having been brought under result system.

54. (6) *Inspection—(b) Municipal Inspector*—(i) *Establishment.*—The charges under this head amounted to Rs. 216–11–6 as against Rs. 179–14–2 in the previous year and Rs. 220, the revised estimate. As in the previous year, there was one inspecting schoolmaster on Rs. 20 per mensem to supervise the Hindu primary schools in the Tiruppattúr and Vániyambádi Municipalities and one Muhammadan inspecting schoolmaster on Rs. 25 per mensem in common for the three municipalities, viz., Salem, Tiruppattúr and Vániyambádi, each Council bearing one-half of the pay in the case of the former and one-third in the case of the latter. The saving of Rs. 3–4–6 shown in Statement II-B is due to the Hindu inspecting schoolmaster having been on leave on

loss of pay and to the fines imposed on him for neglect of duty. The increase, as compared with the actuals of the previous year, is due to the fact that the Muhammadan inspecting schoolmaster's place was vacant for three months in the previous year, and that his fixed travelling allowance was wrongly shown under "Contingencies" while during the year it is shown under this head.

55. (ii) *Contingencies.*—Under this head the expenditure was Rs. 25–7–7 as against Rs. 38–6–3 in the previous year and Rs. 50, the revised estimate; the decrease is due to the fixed travelling allowance of the Muhammadan inspecting schoolmaster having been included in the establishment charges as stated in the above paragraph, while in the previous year it was shown under this head.

56. (7) *Miscellaneous*—(*a*) *Building, Furniture, &c., Grants.*—The entry of Rs. 36 entered under this head as against the revised estimate of Rs. 40 represents the one-third grant paid towards the house-rent of the London Mission Lower Secondary school building. The last year's expenditure on this account was shown under "(*d*) Other Items" instead of under this item.

57. (*b*) *Common Gymnasium*—(i) *Establishment.*—The charges under this head amounted to Rs. 102–10–8 as against Rs. 44–0–8 in the previous year and Rs. 110, the revised estimate. In the previous year, the services of the gymnastic instructor employed for the London Mission school were utilized for the municipal primary schools also on payment of a contribution of Rs. 5 per mensem. As this system was not satisfactorily working, a separate gymnastic instructor for the municipal primary schools on Rs. 10 per mensem was appointed during the year under report as per sanction accorded in G.O., No. 174 M., dated 6th February 1897. This accounts for the increase as compared with the actuals of the previous year. The saving of Rupees 17–5–4 shown in Statement II-B is due to the appointment of the gymnastic instructor not having been made till after 15th May 1897.

58. (ii) *Contingencies.*—The outlay under this head was Rs. 32–4–8 as against Rs. 50, the revised estimate, while there was no expenditure under this item in the previous year. As a separate gymnastic instructor was appointed during the year, the required apparatus was purchased.

59. (*d*) *Other Items.*—The entry of Rs. 73–12–6 in column 6 represents the payment of building and furniture grant paid to the London Mission school. This ought to have been shown under 7 (*a*).

The prescribed statements received from the Assistant Inspector of Schools, Coimbatore division, are herewith submitted. The total expenditure on account of education amounted to Rs. 2,262–1–3 as against the actuals of Rs. 2,289–15–7 in the previous year and the revised estimate of Rs. 2,370. Of the total expenditure, Rupees 2,262–1–3, Rs. 158–8–9 was spent on secondary education and Rs. 2,103–8–6 on primary education. Deducting the grant from Provincial funds, viz., Rs. 17–15–0, and the school-fees Rs. 306–2–6, or Rs. 324–1–6 in all, the net cost on "Education" was Rs. 1,937–15–9, which is 12 per cent. of the total income from taxation, markets and rents.

60. *Grant 3, Sanitation and Medical Service*—(1) *Hospitals and Dispensaries*—(*a*) *Establishment.*—The outlay under this head amounted to Rs. 1,098–7–11 as against the actuals of Rs. 1,053–1–6 in the previous year and the revised estimate of Rupees 1,100. The saving of Rs. 52–0–1, as compared with the sanctioned amount (*vide* Statement II-B), is due to there having been all round the year only a probationary compounder on Rs. 5 per mensem instead of a permanent compounder on Rs. 9 as provided in the budget and to the place of toty attached to the hospital having been vacant for about 20 days in the year. The probationary compounder having failed to qualify himself for the post, he has since been replaced by a qualified man. The hospital was in charge of a first-class hospital assistant, one-eighth of whose salary (Rs. 65 per month) was, as usual, paid from Provincial funds.

61. (*b*) *Medicines and Supplies.*—Under this head the expenditure amounted to Rs. 563–14–10 as against Rs. 837–10–2, the actuals of the previous year, and Rs. 700, the budget and revised estimates. A sum of Rs. 228–10–0, which remained unpaid on account of medicines purchased in 1895–96, had to be paid in 1896–97, and this

accounts for the large expenditure in the previous year. The decrease, as compared with the revised estimate, is due to the fact that the bill of cost of medicines supplied by Messrs. Smith & Co., Madras, received subsequent to the submission of the revised estimate happened to be for a smaller amount than the anticipated figure. The medicines and supplies required for the municipal hospital were purchased, as in the previous year from Messrs. Burgoyne, Burbidges & Co, London, while tinctures and spirituous preparations were purchased from Messrs. Smith & Co., Madras, as recommended by the District Medical and Sanitary Officer, Salem.

62. (*c*) *Diet of Patients.*—The outlay under this head amounted to Rs. 130–6–2 as against Rs. 58–2–5 in the previous year and Rs 100 in the revised estimate. It was in the preceding year that the institution which was a dispensary was converted into a hospital, and as it was the first year there was no satisfactory admission of in-patients. During the year, the admission was rather better, the number being 71 against 46, and consequently there is increase in the expenditure. There is however a marked decrease as compared with the budget figure (Rs. 360), and it is due to the admission of in-patients having been kept in abeyance for about five months in the year owing to the repair of the temporary building. The cause of delay in the construction of a substantial building is fully explained in paragraph 38 *supra*, and it is hoped that the building will be soon put in hand and completed.

63. (*d*) *Sundries and Contingencies.*—The charges under this item were Rupees 158–8–11 as against the actuals of Rs. 640–4–0 in the previous year and the revised estimate of Rs. 300. In the previous year, when the institution was made a hospital and newly constructed building opened for use, the main building and the ward were sufficiently equipped with all the required furniture, viz., compounding table, poison almirah, iron cots, teak wood tepoys, bedding, &c., and as there was no necessity for such an expenditure in the year under report, there is noticeable decrease as compared with the previous year's expenditure. As recommended by the District Medical and Sanitary Officer, Rs. 500 was provided in the budget under this head; and though this sum was reduced to Rs. 300 in the revised estimate, the necessity for purchasing certain furniture as anticipated did not arise and therefore the actual expenditure was much less as compared with the budget and the revised estimates. Free quarters to the hospital assistant have not yet been provided for want of funds; and during the year no house-rent was paid in lieu thereof, as the hospital assistant did not take up his residence within a distance of 200 yards from the hospital. The total charges incurred in maintaining the hospital during the year amounted to Rs. 1,951–5–10 as against the actuals of Rs. 2,589–2–1 in the previous year and the revised estimate of Rs. 2,200. The Taluk Board of Tiruppattúr contributed, as usual, one-fourth of the net cost. The total number of in-patients treated in the hospital during the year was 71 and that of out patients was 10,466 as against 46 and 9,173, respectively, in the previous year. The total number, as compared with the preceding year's figure, shows on the whole an increase of 1318 patients and this may be considered satisfactory. The midwife attached to the hospital attended 77 cases of labour as against 65 in the previous year, and this is the highest figure that was attained within the past ten years. A copy of the report received from the District Medical and Sanitary Officer on the working of the municipal hospital is herewith submitted with the Council's remarks noted in the margin.

64. *Medical Training of Women.*—No expenditure was incurred during the year by the Council for training female medical practitioners, as the midwife attached to the hospital was a trained woman.

65. (2) *Contribution to Provincial Funds.*—The outlay under this head amounted to Rs. 212 as against Rs. 150, the actuals of the previous year, paid on account of Medical College, sanitary inspection and medical reserve staff in accordance with the Accountant-General's letter No. I.B.B.—30, dated 2nd March 1898.

66. (3) *Vaccination*—(*a*) *Establishment.*—The sum of Rs. 144 entered under this head represents the pay of the municipal vaccinator at Rs. 12 per mensem.

67. (*b*) *Contingencies.*—The expenditure under this head amounted to Rs. 57–9–9 as against Rs. 87–9–10 in the previous year and Rs. 60 in the revised estimate.

This represents the cost incurred in purchasing glycerine paste from the Central vaccine depot, Salem. The cause of increase in the last year's expenditure is that it includes the cost (about Rs. 20) of certain forms, bound registers, &c., supplied to the vaccinator, while there was no necessity for such expenditure in the year under report.

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

—	1896-97.			1897-98.		
	Successful.	Unsuccessful.	Total.	Successful.	Unsuccessful.	Total.
Total number of vaccine operations performed by the municipal vaccinator	1,007	35	1,042	957	7	964
Total number of vaccine operations performed by the municipal vaccinator on children under one year of age	739	22	761	662	1	663
Total number of vaccine operations ..	1,007	35	* 1,046	957	7	964

* Includes four unknown cases.

The average cost of each successful vaccination was As. 3–4 as against As. 3–8 in the previous year. The average cost for the whole presidency for the year 1896–97 was As. 4–3, or 2 pies more than the previous year.

69. The total number of vaccine operations performed was 964 (the total number of births registered being 870) as against 1,046 in the previous year and 1,012 in the year 1895–96. The proportion per mille of the total number of successful operations (957) to total population was 59 as against 64 in the previous year and 63 in 1895–96. During the year 89 cases of disobedience to notices issued under section 138 of the District Municipalities Act to get unprotected children vaccinated were reported to the Magistrate. Only one prosecution was instituted, the warnings given by the Magistrate in all the remaining cases having had the desired effect. The total number of births during the year was 870 as against 890 in the previous year, and the result of vaccination as compared with the birth-rate may be considered satisfactory. The fall in the total number as compared with the preceding year's work is partly due to all unprotected cases in the small village of Pudur which was added to the municipality in the previous year having already been operated on in 1896–97 and partly to the fall in the number of births during the year. The minimum number of cases required of the vaccinator was 75 as in the previous year. It is again satisfactory to note that there was no death from small-pox—a result chiefly due to the rigorous enforcement of compulsory vaccination which has been in force since August 1890. The medical subordinate performed no cases of vaccination as in the previous year, though it is reported that he verified as many as 815 cases operated on. The glycerine paste purchased from the central vaccine depot, Salem, was used throughout the year, the council maintaining no depot of its own, and this was found to be generally successful.

70. (4) *Registration of Births and Deaths*—(*a*) *Establishment.*—The sum of Rs. 143–6–0 entered under this head represents the pay of the registrar at the rate of Rs. 12 per mensem, the saving of As. 10 shown in statement II-B being fines imposed on him for neglect of duty.

71. (*b*) *Contingencies.*—The expenditure under this head was Rs. 55–15–11 as against the actuals of Rs. 57–1–8 in the previous year and the revised estimate of Rs. 60, and the decrease as compared with either is too trifling to call for any remarks ; but the increase as compared with the budget estimate (Rs. 20) is due to the fact that twelve notice boards warning the public of the penal provisions of the Municipal Act for failure to register births and deaths within the fixed time were made and put up in different prominent places in the town at a cost of Rs. 48.

72. The following abstract shows the total number of births and deaths registered during the year as compared with those of the previous year :—

Year.	Births.		Deaths.	
	Number registered.	Rate per mille.	Number registered.	Rate per mille.
1896-97	890	56· 2	832	52· 5
1897-98	* 870	54·07	548	34·05

* The total number of births and deaths excludes twelve still-born cases.

The particulars and causes of deaths are given below :—

	1896-97.	1897-98.
Cholera	315	25
Fever	203	240
Dysentery or diarrhœa	28	18
Suicide	1	1
Dents	1	1
Snake-bite	..	2
All other causes	284	261
Total ..	832	548

73. The number of prosecutions instituted during the year under report for failure to register births and deaths was 26 as against 51 in the previous year. As stated in paragraph 71 *supra*, permanent boards warning the public of the risk they undergo for failure to register the cases within the time fixed were hung up in different places, and thus the law on the point was made known very widely. This had the salutary effect of diminishing the number of prosecutions during the year. The decrease in deaths as compared with the preceding year is due to the prevalence of cholera in the town in rather a virulent type in the year previous, the number of victims to the disease being 315 in 1896–97 as against 25 only in the year under report.

74. (5) *Conservancy, Road-cleansing and Road-watering*—(*a*) (1) *Establishment.*—The total outlay under this head amounted to Rs. 3,497–10–5 as against the actuals of Rs. 3,366–10–3 in the previous year and the revised estimate of Rs. 3,600, the increase being due to the fact that the pay of the Sanitary Inspector was raised from Rs. 25 to Rs. 32–8–0 as sanctioned in G.O., No. 174 M., dated 6th February 1897, and (2) that there were not so many temporary vacancies amongst the scavenging toties as in the year previous. The particulars of sanctioned establishment are detailed in Statement II-B. Though the entertainment of two additional toties was sanctioned in the Government order above quoted, they were not appointed, as out of the two pucka latrines proposed to be constructed additionally, one was constructed in place of a mud wall latrine demolished, while the other was constructed close to an already existing tatty latrine which rendered the appointment of a separate toty for it unnecessary. Out of Rs. 276–5–7 shown as savings in Statement II-B, one-half of the amount is due to the non-entertainment of the two toties as stated above and the other half is due partly to the female toties on Rs. 5 having been substituted for some of the male toties on account of the difficulty in procuring the services of the latter and partly to the fines and stoppages in the pay of the conservancy staff for neglect of duty, absence, &c.

75. (ii) *Other Charges, such as Purchase or Hire of Carts, &c.*—Under this head the expenditure amounted to Rs. 204–5–8 against the actuals of Rs. 328–13–9 in the previous year and the revised estimate of Rs. 250, the decrease, as compared with the previous year's actuals, being due to the fact that during the year there was no necessity to purchase new rubbish carts, while four were purchased in the previous year at a cost of Rs. 120. Many of the old night-soil carts were replaced by new ones during the year.

76. (*b*) *Private Scavenging*—(i) *Establishment.*—The charges under this head amounted to Rs. 764–14–10 as against Rs. 432–10–8 in the previous year and Rs. 810 in the revised estimate. The increase as compared with the actuals of the previous year is due to the fact that during the year under report more toties were entertained as the number of houses rose from 457 to 634, while the decrease as compared with the sanctioned allotment (Statement II-B) is due to the sanctioned number of toties not having been entertained, as the total number of houses did not reach the anticipated figure. Every endeavour is being made to further extend the system.

77. (ii) *Contingencies, such as Cost of Scavenging Carts, &c.*—Under this item the outlay amounted to Rs. 156–0–4 as against the actuals of Rs. 116–3–0 in the previous year and the revised estimate of Rs. 150, and this represents the cost of new air-tight iron night-soil carts purchased during the year for removal of night-soil from private latrines. Deducting the total expenditure incurred under this head, viz., Rs. 920–15–2 from the total receipts of Rs. 1,052–7–0, the system, it would appear, was worked at a profit of Rs. 131–7–10. This saving resulted from the fact that it was not found possible to secure the services of the required number of toties and that the night-soil carts required for the additional number of houses brought under the system at the end of the last quarter were not purchased before the close of the financial year under report. This saving will, however, be utilized in the current year in effecting further improvements.

78. (*c*) *Cholera Charges.*—During the year under report cholera made its appearance in the town four times, and it is gratifying to state that the strenuous efforts made to immediately work out the rules contained in G.O., No. 1028 M., dated 26th June 1895, by entertaining the required observation and preventive staves and by paying strict attention to sanitation brought in a successful and satisfactory result. The disease first made its appearance in the town on the 11th May 1897 and again on the 11th June and again on the 11th July, while on the fourth occasion it broke out on the 26th December 1897; there was no death on the first occasion; there was one death on the 2nd, 23 on the 3rd and one on the 4th occasion or, in all, 25 as against 315 in the previous year. In some of the adjoining villages at a distance of 2 or 3 miles from the town the disease prevailed, I may state, in an epidemic form, and that for a number of months. In order to prevent its finding its way into this town, efficient and timely arrangements were made. A certificated Sanitary Inspector was appointed on Rs. 30 + 10 for about five months. During my visits, I took particular care to see that the rules and the staff were efficiently worked. Special arrangements were made to guard the water-supply from being contaminated by the appointment of special watchmen, most of the houses in the town were got lime-washed, some of the private wells which were suspected were closed, while many private and public wells were hankinised, and the police were particularly requested to work out the Towns Nuisances Act to keep the river-bed free from any kind of pollution. I delegated my powers under section 231 to the hospital assistant and the certificated Sanitary Inspector to enter and inspect private houses. The entertainment of the required special staff was sanctioned in G.O., No. 1613 M., dated 21st July 1897. As recommended by the Sanitary Commissioner, one iron hand-carried sprayer for disinfecting the infected houses was purchased during the year at a cost of Rs. 150, and the required quantity of disinfectants to be kept in stock was also purchased. The total charges under this head amounted to Rs. 634–5–1 as against the actuals of Rs. 1,015–10–8 in the previous year and the revised estimate of Rs. 760. I take this opportunity of noting with satisfaction the energy displayed by M.R.Ry. O. Sundara Rao Garu, the Deputy Tahsildar and municipal councillor, and the assistance rendered to me by him in checking the spread of this fell epidemic for which he deserves the thanks of the council.

79. (*d*) *Contingencies.*—Under this head the outlay amounted to Rs. 97–15–1 as against Rs. 91–6–1, the actuals of the previous year, and Rs. 110, the revised estimate, and this represents the cost of iron hand buckets, scrapers, baskets, &c., supplied to the sweepers and scavengers and big size iron spare buckets supplied to each latrine. The increase as compared with the previous year's actuals is trifling and calls for no remarks.

80. The sweepings of the town were collected in dust-bins placed in the streets and lanes and removed by the municipal sweepers in rubbish carts to selected depots and sold in auction. The night-soil from the public and private latrines and streets was similarly removed in iron hand-carts to selected depots and there buried in trenches. The number of rubbish and night-soil carts in use on the last day of the year under report was 17 and 19 respectively (the latter includes private scavenging carts also). The number of the rubbish and night-soil depots in the town was four and three respectively as in the previous year. There were also three urine carts for removal of urine from the public latrines. There were on the whole twelve latrines in the town as against eleven in the previous year. Of the two new pucka latrines proposed to be constructed during the year, one was built in the place of an old mud wall latrine demolished, while the other was constructed at Periapet as an additional one. Of the total number of latrines (12), one is made of double iron, five of brick and chunam wall, one of mud wall, while the remaining five are of tatty enclosures. There are no public urinals in the town. The total number of dust-bins on the 31st March 1897 was 124 and during the year twelve more were supplied. Thus at the close of the year the number was 136; all of them are moveable ones and made of corrugated iron sheets. Efforts are being made to carry out the improvements suggested by the Sanitary Commissioner during his last visit as far as feasible and as funds permit. As regards the closure of objectionable burial-grounds within the town, I have called for a detailed report as to the nature of surroundings, &c., of each burial-ground from the local Hospital Assistant and the certificated Sanitary Inspector and I have personally inspected all of them (about twenty-four in number) and after my complete inquiry and verification of the facts reported, the whole question will be placed before the council for decision. Due attention was paid to the sanitation of the town during the year and all possible endeavours are being made to further and further improve the sanitary condition of the town. The public health was good during the year.

81. *Grant 4, Lighting and Miscellaneous*—(*a*) *Establishment.*—The expenditure under this head amounted to Rs. 295–8–0 as against Rs. 242–14–6, the actuals of the previous year, and Rs. 320, the revised estimate, the increase being due to the entertainment of an additional lamp-lighter on Rs. 5 per mensem, the number of lights having been increased. The saving of Rs. 64–8–0 shown in statement II-B resulted as the additional lamp-lighter was entertained after nine months in the year and as fines had to be imposed on the establishment for neglect of duty, absence, &c.

82. (*b*) *Contingencies.*—The outlay under this head was Rs. 1,190–2–4 against the actuals of Rs. 1,175–0–9 in the previous year and Rs. 1,200 in the revised estimate. During the year under report 32 additional lights were newly put up with iron posts and many of the old lanterns, burners and chimneys were replaced by new ones. The number of lights on the 31st March 1897 was 165 as reported in the last year's report and including the 32 additional lights put up during the year the total number at the close of the year was 197. After the appointment of a certificated Sanitary Inspector during the year, the Sanitary Sub-Inspector was partly relieved of his sanitation work and he was deputed to supervise the lighting staff and this arrangement has showed decided improvement in the lighting system.

83. (4) *Travellers' Bungalow*—(*a*) *Establishment, and* (*b*) *Contingencies.*—The proposed travellers' bungalow not having been constructed by the Taluk Board of Tiruppattúr (*vide* paragraph 17 *supra*), there was no expenditure under this head and the allotment was also omitted in the revised estimate. The abolition of the travellers' bungalow establishment on this account was already reported, and Government in its order, Mis. No. 578 M., dated 15th March 1892, approved the same.

84. (9) *Other Charges—Printing.*—The expenditure under this head amounted to Rs. 627–0–9 as against the actuals of Rs. 836–13–7 in the previous year and the revised estimate of Rs. 750, the decrease as compared with the previous year's expenditure being due to the fact that, as stated in paragraph 81 of the last year's report, the arrears due for printing work done in 1895–96 (Rs. 285) were paid from that year's funds. I have, during the year under report, reduced by 25 per cent. the rates of printing charges which the municipality was paying to the local press for the past four years. As the bill for the printing work done from about the beginning

of the year was received only after the submission of the revised estimate and owing to reduction of rates, though there was no decrease in the quantity of printing work done, the amount of expenditure was less. This accounts for the decrease as compared with the revised estimate.

85. (iv) *Compensation for Lands.*—In the budget Rs. 1,000 was provided under this head in order to acquire sites for burial and burning grounds and for night-soil depot at Periapet. As the question of selecting sites for the former was not likely to be settled within the close of the year under report, the budget provision was reduced to Rs. 500 in the revised estimate. It is to be regretted that no suitable site in the island of Periapet is yet procured and the allotment therefore remains unspent. This will, however, be settled in the current year.

86. (v) *Other Items.*—The outlay under this head amounted to Rs. 494–10–8 as against Rs. 33–14–6 in the previous year and Rs. 500 in the revised estimate. The survey of the town was undertaken during the year by the town Survey department under the orders of Government and the proportionate cost which the municipality had to pay amounted to Rs. 439–7–11. During the summer season the council resolved to open a water pandal for three months at a cost not exceeding Rs. 7 per mensem under G.O., No. 1293 M., dated 25th September 1893. These account for the noticeable increase in the expenditure under this head as compared with the actuals of the previous year.

87. *Grant 5—Supervision and Management—(a) Establishment.*—The cost of the office establishment was Rs. 82 per mensem as against Rs. 79 in the previous year, or Rs. 984 per annum, the increase of Rs. 3 per mensem being due to the fact that the pay of the office manager was raised from Rs. 32 to Rs. 35 as sanctioned in G.O., No. 174 M., dated 6th February 1897. The total charges under this head amounted to Rs. 975–1–2 as against the actuals of Rs. 942–10–8 in the previous year and the revised estimate of Rs. 990. The saving of Rs. 8–14–10 shown in Statement II-B was due to the absence on leave of a clerk and a peon on loss of pay for about fifteen days in the year and to the fines imposed on the staff for neglect of duty.

88. (*b*) *Collection of Municipal Taxes—(i) Establishment.*—Under this head the monthly expenditure was Rs. 28 as against Rs. 26 in the previous year, or Rs. 336 per annum, the increase of Rs. 2 being due to the fact that the pay of the second bill-collector was during the year raised from Rs. 8 to Rs. 10 as sanctioned in the Government Order referred to in the foregoing paragraph. The total charges were Rupees 334–6–8 as against Rs. 307–14–5, the actuals of the previous year, and Rs. 340 the revised estimate. The saving of Rs. 1–9–4 shown in Statement II-B is due to the absence on leave of a bill-collector's peon on loss of pay for some days and to the fines imposed on the establishment for short work and neglect of orders.

89. (ii) *Purchase of Account Books, Paper, &c.*—The expenditure incurred under this head amounted to Rs. 265–7–11 as against Rs. 159–15–3 in the previous year and Rs. 100 in the revised estimate. The cost recovered from this municipality in respect of the municipal account forms supplied by the Lawrence Asylum Press, Madras, was Rs. 257–12–8 (*vide* Accountant-General's letter, No. 35-I.B.B., dated 8th March 1897) and as this seemed to be very high the municipal council has represented the fact to the Accountant-General. The cost recovered in the previous year on this account was Rs. 155–0–7 as against Rs. 103–9–2 in 1895–96.

90. (*d*) *Office Contingencies other than* (*b*-ii).—The total expenditure under this head amounted to Rs. 355–11–2 as against the actuals of Rs. 483–3–11 in the previous year and Rs. 440 the revised estimate. The decrease as compared with the actuals of the previous year is due to the fact that furniture to the value of nearly Rs. 100 was purchased in the previous year for the office use while during the year there was no necessity for such purchase. Besides the house-rent of the office building for the last four months of the year (viz., Rs. 48) was not paid within the close of the year under report as the owner did not demand payment. The latter reason also accounts partly for the decrease in the actual expenditure as compared with the revised estimate.

91. (*e*) *Contribution for the Central Office and Audit Establishment, Rs.* 190.—This amount was paid in accordance with the Accountant-General's letter No. 3925, dated

11th December 1897. It is requested that the excess expenditure over the revised estimate under some of the heads be admitted in the accounts of the year under report.

92. *Repayment of Debt—(a) Instalments paid during the year and Refunds of other than Current Collections.*—A loan of Rs. 13,800 and a grant of Rs. 10,000 were made by Government to enable the council to construct a suspension bridge over the Pálár river, a long felt pressing want of the town. Subsequently the design of the proposed suspension bridge was condemned by the Chief Engineer as flimsy and wanting in efficiency and durability, and as the cost of the alternative masonry bridge proposed was prohibitive, being considered beyond the means of the municipal council, Government in its order, No. 1167 M., dated 11th May 1897, directed that the scheme of bridging the river must be abandoned and that the full amount of loan and grant, Rs. 13,800 and Rs. 10,000 be refunded in the Government treasury. The amount was accordingly refunded during the year and hence the entry.

93. *Advances Recoverable—Rs.* 1–9–7.—This represents the excess payment made to the district board in respect of contribution on account of tolls as stated in paragraph 12 *supra*. This amount was recovered during the year.

IV. CLOSING BALANCE.

94. Deducting the total expenditure of Rs. 42,983–13–4 from the total receipts (including the opening balance), viz., Rs. 48,476–11–1, the closing balance was Rs. 5,492–13–9. Including Rs. 1,340, the deposits made by the renters of the several farms for 1898–99 and remitted into the treasury at the close of the year, the total amount to the credit of the municipality at the Tiruppattúr sub-treasury on the 31st March 1898 was Rs. 6,832–13–9. In his letter, No. 675-Acc., dated 15th April 1898 the Treasury Deputy Collector of Salem certified that this amount was correct as compared with the treasury accounts. The noticeable increase in the expenditure as compared with the actuals of the previous year is due to the re-payment of the debt and the grant referred to in paragraph 92 *supra*. The increase in the closing balance, viz., 5,492–13–9, as against the revised estimate of Rs. 1,670 is chiefly owing to the fact that Rs. 3,000 and Rs. 500 provided in the revised estimate for the construction of in-patient ward and for compensation for lands, respectively, were not spent within the close of the financial year under report for reasons explained in paragraphs 38 and 85 *supra*. The closing balance was 11·3 per cent. of the year's total receipts.

95. *Municipal Accounts.*—The municipal accounts for the year 1896–97 were audited by the Assistant Inspector of Local Fund Accounts during the year and in the concluding portion of the audit notes, it is remarked that the results of the audit were very satisfactory.

96. A copy of the resolution of the municipal council passing the report accompanies.

ENCLOSURE.

ANNUAL Concise Report of the Municipal Hospital, Vániyambádi, for the official year 1897–98.

The public health of the town has been good, though cholera prevailed interruptedly during the year. It made four distinct invasions, but none of them manifested into an epidemic form. Ague and malarial fevers prevailed rather more severely than in the preceding years.

2. *Vital Statistics.*—The total number of births during the year was * 882 and the total deaths was 548 excluding still born. These figures compare favourably with those of 1895–96. The number of deaths from cholera was only 25.

3. *Sanitation.*—The sanitary staff works under the supervision of the Deputy Tahsildar and municipal councillor. The general sanitation is fairly but steadily advancing. The water-supply of the town is as defective as ever and may as well be

*This is incorrect. The number is 870 excluding twelve still-born cases.

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

palliated as suggested in paragraph 3 of the medical officer's report embodied in G.O., No. 1703 M., dated 2nd August 1897, till the council is placed in a position to make a better arrangement. The improvement over the present system of open springs watched by very ignorant class of servants would immensely tend to improve the public health and put off periodical invasions of cholera.

Better class of men cannot be had as watchmen on Rs. 4 per mensem. The only thing required of watchmen is to clean the springs and to prevent people polluting it by washing, bathing, &c.

(Signed) T. V. Gopalasawmy Aiyar,
Chairman.

The private scavenging system has remarkably increased and is becoming very popular. The number has risen from 457 to 634. Many more houses could be easily brought under the system if the provision regarding the latrines made in the license granted to those who erect new or reconstruct old buildings, is only insisted on.

This is being done.

(Signed) T. V. Gopalasawmy Aiyar,
Chairman.

The construction of cesspools and disposal of the sewage are two important subjects which require early attention of the council. Since the people are not prone to construct masonry cesspools as per design of the Sanitary Board, it is highly desirable that the council should endeavour to do something in the matter.

The recommendation of the Sanitary Commissioner for Madras embodied in G.O., No. 755 M., dated 31st March 1897, in respect of closing the objectionable burial-grounds in the town and opening of new ones instead has received the attention of the council. A detailed report was called for on the subject from the local medical officer and the certificated sanitary inspector and the report is now before the council for disposal.

Steps taken on this subject are detailed in paragraph 80 of the report.

(Signed) T. V. Gopalasawmy Aiyar,
Chairman.

The sub-committee appointed by the council, for reporting the advisability or otherwise, of closing the depots for storing skins amidst dwelling-houses and bazaar street, having expressed an unfavourable opinion upon the location of these depots, the council, I understand, have refused licenses for these. It is hoped the council will lose no opportunity to eradicate an unwholesome affair as this. It may be good for the council to ask for professional opinion as to the suitability of the localities selected by the parties for such business in all future occasions.

Is being done.

(Signed) T. V. Gopalasawmy Aiyar,
Chairman.

4. *Vaccination.*—Compulsory vaccination has been under operation for the past 8 years. The staff works under the supervision of the hospital assistant. The total number of cases vaccinated during the year was 964 of which 663 was infantile. The number successfully vaccinated was 957 and of these 815 cases were verified by the supervising officer. The fall in the numbers as compared with 1896–97 is partly due to all unprotected cases in Poothoor (annexed with the municipality from 1st April 1896) having been operated on during 1896–97 and partly to fall in the births during the year under report. Glycerine paste supplied by the central vaccine depot has been in use throughout the year and was generally successful. The suggestion of the Sanitary Commissioner during his inspection as to the necesssity of providing a separate building for the conduct of the vaccine operation is yet to receive the attention of the council and it is hoped that it will not fail their notice this year. At present the vaccinator works in the out-patient prescribing room where patients with diseases of septic and contagious character often frequent.

This will be considered at the time of the budget proposals for 1899–1900 and it is put off for want of funds. Nothing could be done at present as there is the construction of a substantial ward building and cook-shed on hand.

(Signed) T. V. Gopalasawmy Aiyar,
Chairman.

5. *Hospitals and Dispensaries.*—The institution continued to be a hospital throughout the year, but the reception of in-patients was temporarily given up from 1st June to 15th November 1897 owing to re-construction of the wards which have again fallen into disrepair.

This is not correct. It is now in order. It was in disrepair and the building was put in order and in-patients admitted in November.

(Signed) T. V. Gopalasawmy Aiyar,
Chairman.

(*a*) The accommodation for in-patients is a temporary but spacious pandal and though not on high sanitary principles, yet serves the need for the present. The council is already under preparation to construct a semi-permanent ward during the current official year.

(*b*) The roof of the out-patients dispensing room was mended and the building whitewashed.

(*c*) A stand for the out-patient poison almirah, a towel stand and a filter stand were purchased during the year and all furniture are maintained in good repairs.

(*d*) The Collector and the District Magistrate inspected the hospital on the 13th April and the District Medical and Sanitary officer on the 21st August 1897. The suggestion of the District Medical and Sanitary officer as to the necessity of separate dressing rooms for men and women and arrangements for the separate reception of sexes in the out-patients department are still to receive the attention of the council.

Will be considered after the construction of ward building is completed.

(Signed) T. V. Gopalasawmy Aiyar,
Chairman.

(*e*) No amount has been recovered from patients who can afford to pay for diets, but they were recommended to provide their own diets. The amount recovered from patients who can afford to pay for medicines was Rs. 17–6–0.

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

Class of patients.	1893–94.		1894–95.		1895–96.		1896–97.		1897–98.	
	Total admission.	Average daily attendance.	Total admission.	Average daily attendance.	Total admission.	Average daily attendance.	Total admission.	Average daily attendance.	Total admission.	Average daily attendance.
In	..	..	..	..	..	..	46	1·57	71	6·11
Out ..	11,790	56·63	11,574	56·63	10,193	57·62	9,173	64·90	10,466	76·05

The rise in the number of admissions is due partly to the dispensary having been closed on much less number of days than the year preceding and partly to more admissions under malarial fevers and dysentery during the year under report. Seventy-one in-patients with an average daily attendance of 6·11 were treated against 41 and 1·57 respectively of last year. These figures are for a part of the year only, *i.e.*, 1st April to 31st May 1897 and 15th November 1897 to 31st March 1898 as in the interim the wards were under reconstruction. The steady rise in the average daily attendance points to the increasing attraction the hospital is gaining.

(*g*) There were 8 deaths among out-patients, 5 of which were from cholera. Out of 71 cases treated in the hospital none died of septic diseases acquired in hospital or other causes.

(*h*) Four hundred and forty-six operations were performed during the year, 399 cured, 30 relieved, 16 discharged otherwise and 1 died.

(*i*) The non-trained man who was undergoing training for compounder at the local hospital, having failed to qualify himself for the same, was dispensed with and a trained man was appointed instead. Since female in-patients are received, a female ward attendant is absolutely necessary; otherwise the establishment is sufficient and efficient.

Will be considered at the time of budget proposals for 1899–1900.

(Signed) T. V. Gopalasawmy Aiyar,
Chairman.

(*j*) The midwife attached to the hospital attended 77 cases of labour against 64 * of last year. Four of these were difficult ones. No cases were attended to in hospital as there is no separate accommodation for treating such.

* This is incorrect. The number is 65.

(Signed) T. V. Gopalasawmy Aiyar,
Chairman.

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

(*l*) The present accommodation for in-patients being of a temporary nature, it is hoped, that the council will not further postpone putting up the work of wards in hand. A separate operation room with a small ward for two beds attached, is essentially required in the hospital.

The construction will be put in hand soon.

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

VANIYAMBADI,
25*th April* 1898.

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

A large amount of money has already been wasted on temporary accommodation for in-patients; so it is very desirable that further waste of funds be avoided and accommodation of a permanent nature provided.

This is already under the consideration of the council.

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

SALEM,
30*th April* 1898.

(Signed) A. N. R. HARRISON, Brigade-Surgn.-Lt.-Col.,
District Medical and Sanitary Officer.

Submitted to the Collector. I may say that the roads and lanes have considerably improved and they are in very fair condition.

22*nd May* 1898.

(Signed) T. V. GOPALASAWMY AIYAR.

Forwarded.

28*th May* 1898.

(Signed) W. J. H. LEFANU,
Collector.

ORDER—No. 1241 M., dated 11th July 1898.

The receipts and charges of the Vániyámbadi 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	27,504	29,280	28,990	28,986
Tax on Arts	1,913	2,150	630	628
,, on Buildings and Lands	9,013	9,220	9,310	9,215
,, on Vehicles and Animals	313	440	440	438
,, on Carts	547	760	760	715
Tolls	3,424	3,500	2,950	2,984
Realizations under Special Acts	180	100	100	85
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	185	300	250	198
Conservancy Receipts	..	30	40	41
Fees and Revenue from Educational Institutions	287	330	310	306
,, ,, from Medical Institutions	14	30	20	25
Income from Markets and Slaughter-houses	1,290	1,200	1,250	1,241
License Fees	519	500	550	612
Other Fees	23	30	40	64
Fines under Municipal and other Acts	1,049	1,000	900	779
Grants and Contributions from Government	23	50	50	18
,, ,, from Local Boards	2,859	750	700	592
Recoveries for Services to Private Individuals	602	1,000	1,040	1,052
Miscellaneous	27	30	490	498
Total	49,772	50,700	48,820	48,477

—	Actuals, 1896–97.	Budget estimate, 1897–98.	Revised estimate, 1897–98.	Actuals, 1897–98.
Charges.	RS.	RS.	RS.	RS.
GRANT 1—				
New Works—				
Communications	748	200	170	161
Buildings	1,994	3,800	3,800	793
Water-supply	..	160	160	160
Repairs—				
Communications	1,675	1,800	1,960	1,957
Buildings	236	100	540	571
Water-supply	230	360	250	247
Establishment	298	300	300	293
Tools and Plant and other Stores	38	80	80	74
Contributions for Public Works	..	400	..	..
Total	5,219	7,200	7,260	4,256
GRANT 2—				
Training Schools	20	..	20	23
Municipal Schools—				
On the Salary-result System	1,439	1,520	1,410	1,411
Grants-in-aid—				
Salary Grants	370	360	320	294
Result ,,	125	130	150	121
Building, Furniture, &c., Grants	..	40	40	36
Inspection	218	270	270	242
Miscellaneous	118	170	160	135
Total	2,290	2,490	2,370	2,262
GRANT 3—				
Hospitals and Dispensaries	2,589	2,710	2,200	1,951
Contributions	150	210	100	212
Vaccination	232	200	200	202
Registration of Births and Deaths	201	160	200	199
Conservancy, Road-cleaning and Road-watering	5,351	6,030	5,680	5,355
Total	8,523	9,310	8,380	7,919
GRANT 4—				
Lighting	1,418	1,360	1,520	1,486
Travellers' Bungalows	..	90	..	..
Public Garden, Survey of Land, Fire and other Charges	879	1,970	1,760	1,138
Total	2,297	3,420	3,280	2,624
GRANT 5—				
Supervision and Management	2,011	2,280	2,060	2,121
Repayment of Debt	..	..	13,800	13,800
Interest on loan	446	..	..	..
Advances Recoverable	..	..	..	2
Refunds	..	..	10,000	10,000
Grand Total	20,786	24,700	47,150	42,984
Balance	28,986	26,000	1,670	5,493

2. The municipal council held 21 meetings against 24 in the previous year. The average attendance of official members continued to be satisfactory, and that of non-officials, though it declined slightly, was fair.

3. *Receipts.*—(1) Owing to the adoption of the revised schedule A of the District Municipalities Act, the net current demand under the tax on arts fell from Rs. 1,938 to Rs. 630. The demand under the tax on buildings showed an increase of Rs. 185, but that under the tax on lands declined slightly. From the note to statement 1 and paragraph 9 of the Chairman's report, it appears that cultivable lands within municipal limits are taxed at acreage rates. The municipal council's attention is drawn to the proviso to sub-section (3) of section 63 of the Act, under which lands used solely for agricultural purposes should not be taxed with reference to their area.

(2) The collections under the principal taxes continued to be very satisfactory.

(3) There was an increase in the receipts under the taxes on animals and carts, license fees and refunds of expenditure of previous year, and the council was able to

create a demand for night-soil and street refuse and realize a sum of Rs. 41 by their sale during the year; but the income from tolls, fines under the municipal and other Acts and contributions from local boards showed a decline, which is explained in paragraphs 12, 30 and 32 of the Chairman's report.

(4) It is gratifying to observe that the number of houses served by the private scavenging agency rose from 457 to 634 and that the fees collected during the year amounted to Rs. 1,052 against Rs. 602 in the previous year and more than covered the cost of the service. The efforts made to extend this service should be sustained until all the latrines in the town have been brought under the control of the municipal council.

4. *Expenditure*—(1) *Public Works.*—No new work of any importance was undertaken during the year. The total outlay on communications amounted to Rs. 2,118, or 75·8 per cent. of the net municipal receipts from tolls, and the Revenue Divisional officer reports that the roads and the lanes in the town were in a very fair condition.

(2) *Education.*—The net expenditure on education amounted to Rs. 1,938, or 13·9 per cent. of the receipts from taxation. Of this sum, all but Rs. 195 was spent on primary education. The municipal council continued to maintain five primary schools on the salary-result system and aided one secondary school with its primary department with salary grant, but the number of primary schools aided with result grants was four against two in the previous year. Taken together, the attendance at these institutions showed an improvement and the results of the departmental and grant examinations were good. It is satisfactory to note that the number of boys under instruction in the municipal and aided schools rose from 407, or 38·8 per cent. of the male population of school-going age, to 552 or 52·7 per cent.

(3) *Medical Relief.*—The number of patients treated at the municipal hospital rose from 9,219 to 10,537, the increase being attributed partly to the institution having been closed for a much smaller number of days than in the previous year and partly to more admissions under malarial fevers and dysentery. The midwife employed by the municipal council attended 77 cases of labour against 65 in 1896–97.

(4) *Vaccination and Vital Statistics.*—The reported number of persons vaccinated during the year fell from 1,046 to 964, but the quality of the work continued to be good. Infantile vaccination also showed a retrogression, the total number of children under one year successfully vaccinated being 662 or 41·1 per mille of the population, against 739 or 46·7 per mille in the previous year. As the number of births registered during the year was 54·1 per mille, there is scope for improvement in this direction which should be effected in the current year.

The number of births registered during the year was 870, or 54·1 per mille of the population; but the number of deaths fell from 832 to 548 or 34·1 per mille, the large decrease being under cholera.

(5) *Sanitation.*—More than 11 per cent. of the allotment under this head was allowed to lapse, chiefly in the circumstances stated in paragraph 74 of the Chairman's report; but the expenditure amounted to Rs. 5,355 or 27·5 per cent. of the current receipts against 24 per cent. in the previous year. From paragraph 80 of the Chairman's report it appears that the sanitation of the town received fair attention; but much remains to be done before the several defects pointed out by the Sanitary Commissioner in his last inspection notes shall be remedied.

5. *General Remarks.*—The year closed with a balance of Rs. 5,493, or 28·2 per cent. of the current receipts; but this sum includes Rs. 3,000 provided for the construction of an in-patient ward in the hospital and Rs. 500 required for the acquisition of new sites for the burial and burning grounds and the night-soil depot at Periapet. The excess expenditure incurred over the sanctioned allotments and not the revised estimate, as stated by the Chairman, will be admitted in the accounts. The Chairman's and the hospital reports are unnecessarily diffuse and might with advantage be greatly cut down.

The administration of the municipality during the year under review continued to be, on the whole, satisfactory. The Government notes with pleasure the testimony borne by the Chairman to the assistance rendered to him by M.R.Ry. O. Sundara Rao, the Deputy Tahsildar and Municipal Councillor, in checking the spread of cholera in the town.

(True Extract.)

H. TREMENHEERE,
Secretary to Government.

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

Exd. T. K. Narayana Aiyangar.

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Government {1898} of Madras.

LOCAL AND MUNICIPAL.

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Recd.	} 1898.	*Enclosures*
Regd.		*Spare copies*

G.O., No. 1241 M., 11th July 1898.

JULY.

Administration Report.

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

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From M.R.Ry. T. V. GOPALASWAMI AIYAR Avargal, B.A., Chairman, Municipal Council, Vániyambádi, to the Secretary to Government, Local and Municipal Department (through the Collector of Salem), dated 22nd May 1898, No. 259.

I have the honour to report on the working of the Vániyambádi Municipality during the financial year 1897–98, and to submit herewith the usual statements of receipts and charges prepared in the forms prescribed by Government.

I.—CONSTITUTION OF THE COUNCIL.

2. On the 31st March 1897 the municipal council consisted, as usual, of 12 members—the maximum sanctioned strength—and all of them were appointed by Government. The number of official and non-official councillors was the same as in the previous year, viz., 3 and 9, respectively. There was no European on the council.

3. During the whole period embraced by this report I held the office of Chairman. One official councillor vacated his seat on the council consequent on his transfer from this place, and the vacancy was filled up on the 2nd November 1897. Another non-official councillor vacated his seat on the 5th March 1898 owing to the expiry of his term of three years. This vacancy has not been filled up pending the sanction of Government for the division of the municipality into wards for electoral purposes. Thus there were only eleven members on the council, including the Chairman on the 31st March 1898.

4. The number of meetings held during the year under report was 21 as against 24 in the previous year, and I presided over all the meetings except one. The average attendance is compared below with that of the previous year:—

	1896–97.	1897–98.
Official	2·5	2·5
Non-official	6·3	5·7
Total ..	8 8	8·2

There has been a slight decrease in the attendance of the non-official councillors. One non-official councillor failed to attend the meeting during the last three months owing to his illness and this partly accounts for the decrease. On the whole the attendance may be considered satisfactory, more than half the number of councillors being present on the average at each meeting. No meeting was adjourned for want of quorum.

II.—RECEIPTS.

5. The following abstract shows the receipts under the several heads in 1897–98 as compared with those of the previous year and with the revised estimate for 1897–98:—

Receipts.	Actuals, 1896–97 (audited figures).	Actuals, 1897–98.	Increase.	Decrease.	Revised estimate for 1897–98.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A.	RS. A. P.
Tax on Arts	1,913 8 0	628 8 0	..	1,285 0 0	630 0 0
„ on Buildings	8,782 5 8	9,005 7 3	223 1 7	..	9,000 0 0
„ on Lands	230 13 1	209 11 5	..	21 1 8	310 0 0
„ on Vehicles	33 0 0	42 12 0	9 12 0	..	40 0 0
„ on Animals	279 12 0	395 1 0	115 5 0	..	400 0 0
„ on Carts	547 0 0	691 8 0	144 8 0	..	760 0 0
Tolls	3,423 10 6	2,983 11 3	..	439 15 3	2,950 0 0
Penalties on account of tax on carts ..	..	23 0 0	23 0 0	..	..
Total from taxation ..	15,210 1 3	13,979 10 11	515 10 7	1,746 0 11	14,090 0 0
Fees under Act II of 1888	180 0 0	85 0 0	..	95 0 0	100 0 0
Avenue receipts	161 15 2	193 7 9	31 8 7	..	200 0 0
Produce of lands and gardens	..	..	..	..	30 0 5
Sale-proceeds of old materials, empty oil-cans, &c.	23 8 0	4 5 0	..	19 3 0	20 0 0
Conservancy receipts	..	40 8 0	40 8 0	..	40 0 0
Fees from educational institutions ..	286 13 0	306 2 6	19 5 6	..	310 0 0
Sale-proceeds of medicines	7 15 3	17 6 0	9 6 9	..	10 0 0
Other hospital receipts	6 2 3	7 14 6	1 12 3	..	10 0 0
Income from markets	395 3 2	405 0 0	9 12 10	..	410 0 0
„ from slaughter-house	895 0 0	836 6 0	..	58 10 0	840 0 0
Other fees	541 6 1	675 3 11	133 13 10	..	590 0 0
Fines under Municipal and other Acts ..	1,048 14 9	778 14 0	..	270 0 9	900 0 0
Grants and contributions	2,882 2 6	609 8 9	..	2,272 9 9	750 0 0
Private scavenging fees	602 7 0	1,052 7 0	450 0 0	..	1,040 0 0
Miscellaneous other receipts	27 2 0	498 3 2	471 4 2	..	490 0 0
Total income from miscellaneous sources	7,058 9 2	5,510 9 7	1,167 7 11	2,715 7 6	5,740 0 0
Opening balance ..	27,503 12 8	28,986 6 7	..	..	28,990 0 0
Grand Total ..	49,772 7 1	48,476 11 1	..	..	48,820 0 0

6. The year opened with a balance of Rs. 28,986–6–7 (audited figures) as against Rs. 27,503–12–8 in the previous year. The receipts during the year amounted to Rs. 19,490–4–6 as against Rs. 22,268–10–5 (audited figures) in the previous year, and Rs. 19,830 anticipated in the revised estimate, the decrease as compared with the actuals of the previous year chiefly occurring under tax on arts and grants and contributions. Of the total receipts, Rs. 13,979–10–11 was derived from "Rates and taxes" and Rs. 5,510–9–7 from "Other sources." The corresponding figures for 1896–97 were Rs. 15,210–1–3 and Rs. 7,058–9–2 (audited figures) respectively. There was thus a decrease of Rs. 1,230–6–4 in the income from rates and taxes and of Rupees 1,547–15–7 from other sources, or Rs. 2,778–5–11 on the whole. The variations under the several items of receipts are explained below *seriatim*. The total assets for the year were Rs. 48,476–11–1 (Rs. 28,986–6–7 opening balance *plus* Rupees 19,490–4–6) as against Rs. 49,772–7–1 (audited figures) in the previous year. The expenditure during the year amounted to Rs. 42,983–13–4 as against Rupees 20,786–0–6 in the previous year and Rs. 47,150 sanctioned in the revised estimate. The balance on the 31st March 1898 was thus Rs. 5,492–13–9, which is 11·33 per cent. of the year's total receipts as against 58·23 in the previous year.

A.—Receipts from Taxation.

7 (2) *Municipal Rates and Taxes—(a) Tax on Arts.*—The demand originally assessed by the Chairman under this head was Rs. 700–8–0. On appeal the council remitted Rs. 70–8–0 and the demand finally settled, therefore, was Rs. 630 as against Rupees 1,938–8–0 in the previous year. The decrease in the demand for the year is due to the revision of tax during the year with reference to the revised schedule of the District Municipalities Act Amendment Act. Of the demand, a sum of Rs. 628–8–0

was collected and Rs. 1–8–0 written off as irrecoverable before the close of the year under report owing to absence, death, &c., of the defaulters concerned. There was thus no balance left uncollected at the close of the year. The number of persons assessed and the aggregate amount of assessment under each class are given below. This tax was levied on all classes of the schedule A of the Act.

	No.	Amount.
		Rs.
Class I	..	..
„ II	..	..
„ III	..	..
„ IV	1	25
„ V	15	174
„ VI	11	84
„ VII	40	158
„ VIII	55	109
„ IX	80	80
Total ..	202	630

The incidence of taxation per head on this sum comes to 8 pies as against 2 annas in the year previous.

8. (*b*) *Tax on Buildings.*—As in the previous year, the tax on buildings was levied at 7½ per cent. of the annual rent value. The actual rent per annum was, as usual, taken as the actual rental in the case of rented buildings, while in the case of other buildings the annual rental was ordinarily fixed at 8 per cent. approximately of the sale value. The house-tax registers were prepared in the year 1895–96, when a thorough revision was carried out, and those for the year under report were revised with reference to subsequent additions, alterations and improvements. There was no arrear demand under this head. The demand fixed by the Chairman after the disposal of revision petitions was Rs. 9,035–11–11 as against Rs. 8,851–9–2 in the previous year. This was the final demand, there being no further reductions or remissions on appeal. The net increase as compared with the preceding year's demand was Rupees 184–2–9, which was due to the fact that new and enlarged buildings were brought on the registers and newly assessed during the year under report. The collections amounted to Rs. 9,005–7–3, which is more than 99 per cent. Of the balance, a sum of Rs. 9–14–1 was remitted by the Chairman on account of vacant houses under section 72 of the District Municipalities Act, while Rs. 20–6–7 was written off the accounts as irrecoverable after due verification within the close of the financial year owing to poverty, absence, death, &c., of the defaulters concerned. The year thus closed with a *nil* balance. Out of a total number of 3,611 houses according to the census of 1891, 3,212 (or 89 per cent.) was finally assessed. The corresponding figure for 1896–97 was 3,128 houses (or 86 per cent.). The incidence of the tax was Rs. 2–8–0 on the former number (3,611) and Rs. 2–13–0 on the latter (3,212).

9. (*c*) *Tax on Lands.*—The lands on which taxes are levied are of two kinds, viz., vacant lands within the village site and cultivable lands within the municipal limits. The tax continued to be levied at 7½ per cent. of the rent value on the former and at the rate of 2 annas and 1 anna per acre of wet and dry lands, respectively, on the latter (*vide* G.O., No. 1665 M., dated 9th December 1889). This tax was thoroughly revised and new registers were prepared in the preceding year. The total extent of vacant land within the village site is 13·50 acres and that of the cultivable lands assessed is 267·34 acres and 531·17 acres of wet and dry lands respectively. The demand as finally settled by the Chairman for the year was Rs. 213–0–3 as against Rs. 235–9–7 in the previous year, the decrease being due to the fact that some numbers were struck off the register on account of new houses built thereon. The collections amounted to Rs. 209–11–5 which is nearly 99 per cent. of the demand as against 97 per cent. collected in the previous year. The balance, viz., Rs. 3–4–10, was written off the accounts as irrecoverable. It is satisfactory to note that under this head also there was no balance at the close of the year. In the revised estimate for 1896–97 Rs. 310 entered under this head is a clerical mistake for Rs. 210.

10. (*e*), (*f*) *and* (*g*) *Tax on Vehicles, Animals and Carts.*—During the year under report the tax under these three heads was raised from one half to three-fourths of the maximum rates as sanctioned in G.O., No. 174 M., dated 6th February 1897.

The total receipts amounted to Rs. 1,129–5–0 as against Rs. 859–12–0 in the previous year and Rs. 1,200 in the revised estimate. It is understood that, owing to the unfavourable character of the season, some carts left the town, and hence the decrease in the receipts as compared with the revised estimate.

11. *Coercive Process.*—The total number of warrants issued during the year for the recovery of all kinds of taxes was 998, which covered a sum of Rs. 1,362–15–10, while in the year previous the number of warrants issued was 145 covering a sum of Rs. 411–4–1. A larger number of warrants had to be issued as the G.O., No. 2115 M., dated 27th September 1897 was strictly followed and the bill-collectors were not left in possession of more bills than they could serve. Of the former, Rupees 1,359–8–10 was collected and the balance, viz., Rs. 3–7–0 (amount involved in seven cases) written off the accounts as irrecoverable. Out of 991 warrants excluding the above-mentioned seven warrants issued during the year, in 947 cases (involving Rs. 1,308–2–5) the amount was collected before distraint and in 44 cases (involving Rs. 51–6–5) property had to be attached. In only 7 of these 44 there was any necessity to conduct the sale of the distrained property. In no cases criminal prosecutions had to be resorted to during the year for default of payment. It is gratifying to note that under no item of receipts there was any balance left uncollected at the close of the year.

12. *Tolls.*—No new gates were opened or old ones abolished or alterations made in the sites of the existing ones during the year, and the total number of toll-gates therefore continued to be seven. The right of collecting tolls in them was leased out for Rs. 3,680 as against Rs. 4,260 in the preceding year, and the decrease is due to the unfavourable character of the season. I held the sales on three different dates and there was absence of competition on all the three occasions. The council after due consideration thought that the collections even if the gates were kept under departmental management would in no way be better and therefore resolved to confirm the lease for Rs. 3,680, the highest bid realized at the last sale. Including Rs. 2–8–11, being the interest paid by the renter on overdue kists, the total collections under this head amounted to Rs. 3,682–8–11. Three old temporary toll-sheds were replaced by substantial buildings and some others repaired at an aggregate cost of Rs. 188–4–6. Deducting one-fifth of the net receipts, viz., Rupees 698–13–8, as worked out in the margin, due to the district board on account of through traffic, the net amount credited to municipal funds was Rs. 2,983–11–3. Instead of Rs. 698–13–8 due to the district board as stated above, a sum of Rs. 700–7–3 was actually paid, *i.e.*, Rs. 1–9–7, in excess. The bill for Rs. 8 spent towards the close of the financial year for the repair of certain toll-gate buildings was received after the district board share for March was paid. The excess payment (one-fifth of Rs. 8), viz., Rs. 1–9–7, is shown in Statement II under the head "Advances Recoverable." This amount has since been recovered from the district board in the current year.

	Rs.	A.	P.
Gross receipts	3,682	8	11
Expenditure	188	4	6
Net receipts ..	3,494	4	5
	698	13	8

13. (vii) *Penalty on account of Tax on Carts, &c.*—The sum of Rs. 23 entered under this head represents the penalty levied on account of seizure of unregistered carts under section 90 of the District Municipalities Act.

14. *Incidence of Taxation.*—The total income from taxation amounted to Rupees 13,979–10–11 including the income from tolls, or Rs. 10,995–15–8 excluding it. The incidence per head of population as per census of 1891 (viz., 16,090 including the village of Puthur newly added to the municipality) was As. 13–11 including, and As. 10–11 excluding, tolls, the corresponding figures for the previous year being As. 15–4 and As. 11–10, respectively. The average incidence for the whole presidency during 1896–97 was As. 14–6 including, and As. 11 excluding, tolls.

15. (3) *Realizations under Special Acts—*(*c*) *Fees under Act II of* 1888.—Under this head the receipts amounted to Rs. 85 as against Rs. 180 in the previous year and Rs. 100 anticipated in the revised estimate. The decrease is due to the fact that during the year under report very few dramatic companies visited the town.

B.—Miscellaneous Receipts.

16. (4) *Revenue derived from Municipal Property and powers apart from Taxation*—(*a*) (iii) *Avenue Receipts.*—The realizations under this head were Rs. 193-7-9 as against Rs. 161-15-2 in the previous year and Rs. 200 in the revised estimate. The lease of the avenue produce fetched Rs. 180 as against Rs. 112 in the previous year; the increase is due to keen competition amongst the bidders at the time of sale. The remaining sum of Rs. 13-7-9 represents the interest paid on overdue kists and the sale-proceeds of avenue clippings.

17. (iv) *Fees from Travellers' Bungalow.*—There was no income under this item as the proposal to construct a travellers' bungalow at Vániyambádi was abandoned—*vide* G.O., No. 278 L., dated 11th February 1897.

18. (*b*) (ii) *Produce of Lands and Gardens.*—As explained in the previous year's report, endeavours made to lease out the rubbish depot land at Puthur for cultivation were not successful as the season was unfavourable. Hence no receipts under this head.

19. (iii) *Sale-proceeds of old materials, &c.*—The receipts under this head amounted to Rs. 4-5-0 only as against Rs. 23-8-0 in the previous year and Rs. 20 in the revised estimate, the decrease being due to the fact that there were no old materials and empty oil-cans, &c., for sale. The kerosine-oil purchased at Madras is now brought here in iron drums already purchased for the purpose and empty drums are sent back to Madras whenever oil is wanted. Under this arrangement, economy and convenience in the transmission of oil are secured.

20. (*c*) *Conservancy Receipts—Sale-proceeds of Night-soil, Street-refuse, &c.*—Under this head the income amounted to Rs. 40-8-0 though there was no income whatever in the preceding year. Special endeavours were made to advise the people of the advantage of manuring their fields with night-soil and street-refuse with the result that the said Rs. 40-8-0 was realized.

21. (*d*) (1) *Fees from Educational Institutions.*—The income from this source amounted to Rs. 306-2-6 as against Rs. 286-13-0 in the preceding year and Rs. 310 in the revised estimate. The council, as in the previous year, maintained five primary schools—two Hindu, two Muhammadan and one Panchama. The Muhammadan primary school, which was at the close of the previous year, transferred to Govindapuram from Chennampet, where it was unsuccessful, secured a satisfactory strength during the year under report, and this, it may be said, accounts for the increase in the receipts. In the Panchama primary school no fees were levied as in the previous year.

22. (*e*) (i) *Sale-proceeds and Composition Fees of Medicines.*—The sum of Rupees 17-6-0 entered under this head represents the sale-proceeds of medicines sold to those patients who do not personally attend the hospital under the rules framed for the treatment of the sick under section 127 of Act IV of 1884 and sanctioned in G.Os., Mis. Nos. 302 and 598 M., dated 25th February and 18th April 1890, respectively.

23. (ii) *Other Hospital Receipts.*—The sum of Rs. 7-14-6 entered under this head was realized by the sale of old and unserviceable articles of the municipal hospital.

24. (*f*) (i) *Income from Markets.*—The income under this head amounted to Rs. 405 as against Rs. 395-3-2 in the previous year and Rs. 410 in the revised estimate. The weekly market was leased out during the year for Rs. 395 as against the same amount in the previous year. The remaining sum of Rs. 10 represents the fine imposed upon the renter for violating certain conditions of the muchilika executed by him.

25. (*f*) (ii) *Income from Slaughter-house.*—The right of collecting fees in the slaughter-house was as usual leased out and the lease fetched Rs. 835 against Rs. 895 in the previous year. Including Re. 1-6-0 realized by the sale of certain old materials of the slaughter house building, the receipts under this head amounted to Rs. 836-6-0.

26. (*g*) *Other Fees*—(i) *Distraint Fees.*—There having been no necessity to attach property in most of the cases in which warrants were issued, the receipts were Rs. 3-15-0 only as against Rs. 3-10-0 in the previous year and Rs. 10 in the revised estimate.

27. (ii) *License Fees.*—The income under this source amounted to Rs. 611-8-11 as against Rs. 518-12-1, the actuals of the previous year, and Rs. 550, the revised estimate. The rate of fees for the tanneries was raised from Rs. 10 to Rs. 15 during the year under report, as sanctioned in the concluding portion of paragraph 3 of G.O., No. 174 M., dated 6th February 1897. Consequently there was an increase of Rs. 70 in the receipts on account of licenses granted to tanneries. This and the fact that there was unusually large demand for licenses to put up pandals in the streets for marriages account for the increase in the receipts as compared with the actuals of the previous year.

28. (ii) *Cart-stand Fees.*—The site of the cart-stand already provided being unsuitable, there was no bid at the sales during the year. The question of providing another suitable site for the purpose is under the consideration of the council.

29. (v) *Warrant Fees.*—The entry of Rs. 51-12-0 under this head represents the fees levied for the issue of warrants under the provisions of the District Municipalities Act Amendment Act.

30. (*h*) *Fines under Municipal and other Acts.*—The receipts under this head amounted to Rs. 778-14-0 as against Rs. 1,048-14-9, the actuals of the previous year, and Rs. 900, the revised estimate. Sufficient supervision was exercised and sanitary provisions enforced, so as not to make the municipal administration distasteful to the people. I have always been impressing upon the people the importance of good sanitation, &c., and of the bad consequences by neglecting the provisions of the Municipal Act. These had salutary effect on diminishing the number of criminal prosecutions during the year under report.

31. (5) *Grants and Contributions*—(*a*) *From Government*—(i) *Education—Municipal Schools.*—The provincial grant received on account of girls in the municipal primary schools was Rs. 17-15-0 as against Rs. 23 in the previous year and Rs. 50, the budget and the revised estimates, the decrease being due to a smaller number of girls presenting themselves for examination than was expected.

32. (*b*) *From Local Boards*—(ii) *Medical.*—The sum of Rs. 591-9-9 entered under this head represents the contribution paid by the Taluk Board of Tiruppattúr towards the upkeep of the municipal hospital. The marked decrease, as compared with the actuals of Rs. 2,859-2-6 in the previous year, is due to the fact that one-fourth of the amount spent on the construction of a new hospital building was recovered in the previous year from the Taluk Board of Tiruppattúr, while the decrease, as compared with the revised estimate of Rs. 700, is due to less expenditure under medicines and contingent charges than what was anticipated. The cost incurred in maintaining the hospital was Rs. 1,951-5-10, while the cost of repair of the hospital building including wards and cook-shed was Rs. 447-13-9, or Rs. 2,399-3-7 in all. Deducting from this the sale-proceeds of medicines and other hospital receipts, Rs. 25-4-6, the net cost was Rs. 2,373-15-1 and the amount of contribution (viz., one-fourth) payable by the Taluk Board of Tiruppattúr as sanctioned in G.O., No. 2104 L., dated 20th September 1893, was Rs. 593-7-9. Including the sum of Rs. 2-12-4 due by the taluk board on account of the previous year's expenditure, as stated in paragraph 32 of the last year's report, the sum to be recovered was Rs. 596-4-1. Of this amount, Rs. 591-9-9 was recovered within the close of the financial year under report and the balance Rs. 4-10-4 still due by the taluk board is shown under assets in the note to Statement II.

33. (6) *Miscellaneous*—(*a*) *Recoveries on account of Services rendered to Private Individuals*—(i) *Private Scavenging.*—In the commencement of the year under report, the number of houses served by the private scavenging agency was 457 and the system was subsequently extended to 177 houses more. The total number of houses, therefore, on the 31st March 1898 was 634. The current year's demand, there being no arrears under this head, was Rs. 1,083-3-0 as against Rs. 605-1-0 in the previous year, the noticeable increase being due to the large increase in the number of houses to which the system was extended and the revision of the scale of fees during the year. Of this sum (Rs. 1,083-3-0), Rs. 1,052-7-0 was collected and a sum of Rs. 1-14-0 was written off the accounts as irrecoverable. In certain cases the houses having become vacant immediately after the issue of bills for the succeeding quarter, a sum of

Rs. 28–14–0 due on such vacant houses was remitted. There was thus no balance outstanding at the close of the year. Notices are being issued under sections 207 and 221 to extend the system and no pains will be spared to show satisfactory improvement in this direction year after year.

34. (*b*) *Other Items*—(2) *Refunds of Expenditure of previous year.*—In respect of the loan of Rs. 13,800 paid by Government for the construction of a bridge over the Pálár river (*vide* Statement VIII), the municipal council paid an interest of Rs. 445–14–5 at 4¼ per cent., as stated in paragraph 90 of the last year's report. The design of the proposed bridge having subsequently been found unsuitable, the Government in its order, No. 1167 M., dated 11th May 1897, directed that the question of constructing the bridge should be given up (*vide* also paragraph 12 *infra*) and the full amount of the loan drawn should be refunded. The loan not having been utilized for the purpose intended, the Government at the request of the council was pleased to direct the refund of the interest paid by the council in its order, No. 584, dated 29th July 1897. The amount paid, viz., Rs. 445–14–5, was accordingly received back and credited to Municipal funds. Out of the remaining amount entered under this head, Rs. 4 represent the payment made by the ex-teacher against whom a decree is pending as stated in paragraph 34 of the previous year's report and the balance Rs. 4–0–11 is the amount refunded by Government, being excess payment made by the council towards the compensation for lands acquired and paid for in the previous year.

35. (iii) *Fees for numbering carts, and* (iv) *other items.*—The receipts under this head amounted to Rs. 44–6–10 as against Rs. 25–2–0 in the previous year and Rs. 30, the revised estimate.

III.—EXPENDITURE.

36. The following table shows the expenditure in one view under the several heads as compared with the figures of the previous year and the revised estimate of the year under report:—

Grants	Actuals, 1896–97 (audited figures).	Actuals, 1897–98.	Revised estimate, 1897–98.	Percentage as compared with the total assets.	
				1896–97.	1897–98.
	Rs. A. P.	Rs. A. P.	Rs. A. P.		
Grant 1, Public works	5,219 4 11	4,256 3 11	7,260 0 0	11·38	8·78
,, 2, Education	2,289 15 7	2,262 1 3	2,370 0 0	4·60	4·67
,, 3, Sanitation and medical service	8,523 4 0	7,919 8 11	8,380 0 0	17·12	16·34
,, 4, Lighting and miscellaneous.	2,296 13 4	2,623 10 9	3,280 0 0	4·62	5·41
,, 5, Supervision and management.	2,010 12 3	2,120 10 11	2,060 0 0	3·15	4·38
Repayment of debt, &c.	445 14 5	23,801 9 7	23,800 0 0	0·90	49·09
Total ..	20,786 0 6	42,983 13 4	47,150 0 0	41·77	88·67
Closing balance ..	28,986 6 7	5,492 13 9	1,670 0 0	58 23	11·33
	49,772 7 1	48,476 11 1	48,820 0 0	100	100

Excluding the repayment of debt which accounts for the noticeable increase as compared with the actuals of the previous year, the expenditure is less than that of the past year as explained below *seriatim*.

37. *Grant 1, Public Works*—(1) *New Works*—(*a*) *Communications.*—The expenditure under this head amounted to Rs. 161–6–3 as against the actuals of Rs. 747–9–1 in the previous year and the revised estimate of Rs. 170. The particulars of expenditure are detailed in Statement II-A. Unlike the previous year, no land was acquired in the year under report for widening streets. This along with the fact that only a fewer culverts and tunnels were constructed in the year under report accounts for the decrease in the expenditure as compared with the actuals of the previous year.

38. (*b*) *Buildings.*—Under this head the outlay amounted to Rs. 792–7–2 as against Rs. 1,994–8–5 in the previous year and Rs. 3,800, the budget and the revised estimates. A portion (about Rs. 1,300) of the expenditure incurred on the construction of a new hospital building which remained unpaid in 1895–96 had to be paid in 1896–97 and hence the increase in the expenditure in the previous year; and the

decrease as compared with the budget and revised estimate is due to the provision of Rs. 3,000 made in the revised estimate for the construction of in-patient wards not having been utilized during the year under report. The construction of the building is delayed on account of non-receipt of the final sanction of the Sanitary Board approving the estimate sent up for its sanction. The provision will be utilized in the current year. The details of expenditure are given in Statement II-A.

39. (*d*) *Water-supply.*—The expenditure of Rs. 160 under this head represents the cost of a Norton's tube well purchased during the year, agreeably to the recommendation made by the Sanitary Commissioner during his last inspection.

40. (2) *Repairs*—(*a*) *Communications.*—The income from tolls credited to Municipal funds was Rs. 2,946–0–9—the Local fund share being deducted. The expenditure on the construction and repair of toll-sheds amounted to Rs. 188–4–6. The net receipts therefore were Rs. 2,757–12–3. The amount spent on the repair of roads in the town was Rs. 1,956–12–7 as against Rs. 1,674–13–5 in the previous year, the percentage of expenditure on the net receipts being 71 as against 49 in the preceding year. Including the amount spent on new works, viz., Rs. 161–6–3, the total expenditure on communications was Rs. 2,118–2–10 which is 76·8 per cent. of the net receipts from tolls as against 72 in the past year. As in the previous year, the works were carefully supervised and all works were commenced in time and completed before the end of December 1897. The important roads with some of the streets and lanes were taken up for repair and put in thorough order. As regards other minor streets, lanes, &c., which did not require thorough repair, casual repairs were done departmentally, for which purpose four road coolies on Rs. 5 each were entertained till the end of December 1897 and the required quantity of metal and gravel for such casual repairs had previously been purchased and stacked on road sides. The roads I may state are in a fairly satisfactory condition. The length of the roads including streets and lanes maintained by the municipal council during the year under report is detailed below:—

	M.	F.	YDS.
Metalled	7	4	80
Unmetalled	0	7	0
Total ..	8	3	80

The names of roads, &c., repaired during the year, except the minor lanes and streets for which casual repairs were executed by the department road coolies, are given in detail in Statement II-A.

41. (*b*) *Buildings.*—The outlay under this head was Rs. 571–0–4 as against Rs. 235–15–10 in the previous year and Rs. 540 in the revised estimate and Statement II-A gives in detail the particulars of expenditure. The construction of a pucka ward proposed to be undertaken at the beginning of the year having had to be unavoidably put off owing to the delay in the receipt of the design from the Sanitary Board, it was found necessary to repair the existing temporary building. The main hospital building also had to be repaired at a cost of Rs. 100 and all these account for the increased expenditure as compared with the previous year.

42. (*d*) *Water-supply*—(1) *Repairs to Works, Machinery, &c.*—The outlay of Rs. 53–1–11 as against Rs. 30–8–0 in the previous year and Rs. 50, the revised estimate, was incurred on account of repairing the existing public wells and pot wells, &c., set apart for drinking purposes. The particulars of expenditure under this head and under (iii) Contingencies are given in Statement II-A.

43. (ii) *Establishment.*—The total expenditure under this head amounted to Rs. 188–5–2 as against Rs. 190–4–4 in the previous year and Rs. 190 in the revised estimate and this represents the pay of the four watchmen kept to guard water-supply. The decrease of Rs. 3–10–10 as compared with the sanctioned amount (Statement II-B) is due to the fines imposed on the establishment for neglect of duty and stoppages of pay of the absentees.

44. For drinking purposes water is obtained from the springs and pot wells in the bed of the river and from public wells set apart for the purpose. The springs

and pot wells are cleaned every day by the watchmen kept at each spring and contamination of every sort is prohibited. The public wells were also cleaned then and there and the suspected private wells were closed and some were hankinised when the epidemic of cholera made its appearance in the town. All possible attention was paid to keep the water-supply free from contamination. Agreeably to the recommendation of the Sanitary Commissioner made in his last inspection notes, a Norton's tube well was purchased. If, after sufficient trial, it proves successful, some more of the kind will be purchased and placed in suitable places.

45. (3) *Establishment.*—Under this head the expenditure amounted to Rupees 293–4–6 as against Rs. 298 in the previous year and Rs. 300 in the revised estimate, the savings of Rs. 6–11–6 shown in Statement II-B being due to the absence on leave of the municipal overseer on loss of pay.

46. (4) *Tools and Plant and other Stores.*—The sum of Rs. 73–15–10 entered under this head as against the actuals of Rs. 37–13–4 in the previous year and the revised estimate of Rs. 80 represents the cost, (firstly) of implements such as pick-axes, &c., required for the road coolies, (secondly) of four wheel-barrows purchased for the convenient carriage of metal, gravel, chunam, &c., in small quantities for the casual repairs done by the departmental road coolies, and (thirdly) of certain drawing apparatus for the municipal overseer.

47. (5) *Contributions*—(*a*) *To Local Boards for Works.*—The sum of Rs. 400 provided in the budget for payment of contribution to the Taluk Board of Tiruppattúr for a travellers' bungalow in this town was not paid, as the proposal to construct the bungalow was given up for reasons explained in paragraph 17 *supra.*

48. *Grant 2, Education*—(1) *Training Schools*—(*b*) *Stipends to Normal Students.*—During the year under report, the teacher of the municipal Panchama primary school was sent to Madras for training. As the stipend paid to him from Provincial funds during the course of his training was reported by the Principal of the Teachers' College as hardly sufficient for his maintenance at Madras and as he recommended that he be given an additional stipend from Municipal funds, the municipal council sanctioned the payment of an additional stipend of Rs. 2 per mensem. Hence the expenditure of Rs. 22–13–5 from Municipal funds.

49. (ii) *On Salary-result System*—(*a*) *Fixed Payments.*—The establishment charges of the municipal primary schools amounted to Rs. 960–7–11 as against the actuals of Rs. 957–1–0 in the previous year and Rs. 980, the revised estimate. The council maintained on the whole five primary schools on the salary-result system and the particulars of teachers employed in them are given in Statement II-B. The saving of Rs. 65–8–1 shown in Statement II-B resulted from the facts explained below:—(1) Against the provision of Rs. 8 per mensem made in the budget on account of the pay of the teacher of the Panchama primary school, Rs. 7 only was paid throughout the year as the permanent incumbent on whose behalf the increment was provided was under training at Madras; (2) the entertainment of a peon newly sanctioned for the Rajampet school in G.O., No. 174 M., dated 6th February 1897, was made only at the end of September 1897; (3) the teacher's place of the Panchama primary school was vacant for about two months in the year for want of a substitute; and (4) some of the assistant masters' places in some schools were vacant for short periods in the year. The number of teachers employed in the municipal primary schools was 10 on the 31st March 1898. Of this number, two have got trained teachers' certificates, four untrained teachers' certificates, and one general educational certificates with service qualifications. The remaining three teachers are unqualified, but they have undergone normal training.

50. (*b*) *Result Grants.*—Under this head the outlay amounted to Rs. 198–4–10 as against Rs. 179–11–0 in the previous year and Rs. 180 in the revised estimate. The slight increase over the previous year's actuals and the revised estimate is due to the fact that the amount of the grant earned by the backward schools (two Muhammadan primary schools) was paid in full, while in the case of other schools it was paid at the rate of As. 10–3 in the rupee. The number of pupils on the rolls in the municipal Primary schools on the 31st March 1898 was 201 boys and 32 girls as against 172 boys and 50 girls on the corresponding date of the previous year. The

number of pupils who presented themselves for examination and who passed were 118 and 100, respectively, as against 109 and 86 in the previous year. There has been a slight increase in the strength of the schools, but it would appear that the schools acquitted themselves creditably at the grant examination, 85 per cent. having passed. Out of ten pupils that were sent up from the municipal schools for the Primary School Examination, seven passed, and this is creditable.

51. (*c*) *Contingencies.*—The charges under this head amounted to Rs. 251–12–11 as against Rs. 301–12–6, the actuals of the previous year, and Rs. 250, the revised estimate, the decrease as compared with the previous year's expenditure being due to the fact that during the year no furniture was purchased for the use of schools as all the required articles of furniture were supplied in the previous year. The Council has no school building of its own, except the Panchama primary school-house. The other schools were, as in the previous year, held in rented buildings.

52. (3) *Salary Grants.*—The expenditure under this head represents the salary grant paid, as usual, to the London Mission Lower Secondary school. The Council contributed one-third of the pay of the qualified teachers. The total contribution paid was Rs. 294–8–9 as against the actuals of Rs. 370–4–6 in the previous year and the revised estimate of Rs. 320. The decrease is owing to the non-payment of the salary grant on behalf of the first assistant teacher (Rs. 7 per mensem) for about 11 months in the year, the manager of the school not having appointed a qualified teacher to make him eligible for drawing the grant. Out of the total expenditure of Rs. 294–8–9, a sum of Rs. 158–8–9 was spent on the secondary department and Rs. 136 on the primary department. The number of boys on the roll of this school on the 31st March 1898 was 104 as against 92 in the previous year, and the average attendance was 85 (24 in the lower secondary department and 61 in the primary department). The corresponding figures in the preceding year were 23 and 47 respectively. There were no girls in the school. The total number of teachers employed in the school on the 31st March 1898 was six, of whom three possess trained teachers' certificates and two general education certificates and one general education certificate with service qualifications. No grant was paid towards the pay of the unqualified teachers. From this school, seven pupils were sent up for the Lower Secondary Examination and five for the Primary School Examination, and the number passed was two and five respectively. The results are fair.

53. (4) *Result Grants.*—The number of schools registered during the year for examination was four (one Hindu and three Muhammadan schools) as against one Hindu and one Muhammadan school in the previous year. The amount of grant paid was Rs. 120–15–0 as against Rs. 125–1–0 in the previous year and Rs. 150 in the revised estimate. It is satisfactory to note that during the year the Educational officers were able to bring two Muhammadan mosque schools under departmental supervision in spite of the difficulties explained in previous years' reports. The result grants to all the aided schools were paid at the maximum rates laid down in the Grant-in-Aid Code. The cause of decrease in the expenditure, as compared with the revised estimate, is due to the fact that the Kaderpet Muhammadan school newly registered for examination earned only As. 10 against Rs. 40 assigned for that school. The pupils who presented themselves from all the aided schools for examination and passed numbered 92 and 70, respectively, against 74 and 62 in the previous year. There is increase both in the number who were presented for, and who passed, the examination as compared with the previous year, and this is owing to two more Muhammadan mosque schools having been brought under result system.

54. (6) *Inspection*—(*b*) *Municipal Inspector*—(i) *Establishment.*—The charges under this head amounted to Rs. 216–11–6 as against Rs 179–14–2 in the previous year and Rs. 220, the revised estimate. As in the previous year, there was one inspecting schoolmaster on Rs. 20 per mensem to supervise the Hindu primary schools in the Tiruppattúr and Vániyambádi Municipalities and one Muhammadan inspecting schoolmaster on Rs. 25 per mensem in common for the three municipalities, viz., Salem, Tiruppattúr and Vániyambádi, each Council bearing one-half of the pay in the case of the former and one-third in the case of the latter. The saving of Rs. 3–4–6 shown in Statement II-B is due to the Hindu inspecting schoolmaster having been on leave on

loss of pay and to the fines imposed on him for neglect of duty. The increase, as compared with the actuals of the previous year, is due to the fact that the Muhammadan inspecting schoolmaster's place was vacant for three months in the previous year, and that his fixed travelling allowance was wrongly shown under "Contingencies" while during the year it is shown under this head.

55. (ii) *Contingencies.*—Under this head the expenditure was Rs. 25–7–7 as against Rs. 38–6–3 in the previous year and Rs. 50, the revised estimate; the decrease is due to the fixed travelling allowance of the Muhammadan inspecting schoolmaster having been included in the establishment charges as stated in the above paragraph, while in the previous year it was shown under this head.

56. (7) *Miscellaneous*—(*a*) *Building, Furniture, &c., Grants.*—The entry of Rs. 36 entered under this head as against the revised estimate of Rs. 40 represents the one-third grant paid towards the house-rent of the London Mission Lower Secondary school building. The last year's expenditure on this account was shown under "(*d*) Other Items" instead of under this item.

57. (*b*) *Common Gymnasium*—(i) *Establishment.*—The charges under this head amounted to Rs. 102–10–8 as against Rs. 44–0–8 in the previous year and Rs. 110, the revised estimate. In the previous year, the services of the gymnastic instructor employed for the London Mission school were utilized for the municipal primary schools also on payment of a contribution of Rs. 5 per mensem. As this system was not satisfactorily working, a separate gymnastic instructor for the municipal primary schools on Rs. 10 per mensem was appointed during the year under report as per sanction accorded in G.O., No. 174 M., dated 6th February 1897. This accounts for the increase as compared with the actuals of the previous year. The saving of Rupees 17–5–4 shown in Statement II-B is due to the appointment of the gymnastic instructor not having been made till after 15th May 1897.

58. (ii) *Contingencies.*—The outlay under this head was Rs. 52–4–8 as against Rs. 50, the revised estimate, while there was no expenditure under this item in the previous year. As a separate gymnastic instructor was appointed during the year, the required apparatus was purchased.

59. (*d*) *Other Items.*—The entry of Rs. 73–12–6 in column 6 represents the payment of building and furniture grant paid to the London Mission school. This ought to have been shown under 7 (*a*).

The prescribed statements received from the Assistant Inspector of Schools, Coimbatore division, are herewith submitted. The total expenditure on account of education amounted to Rs. 2,262–1–3 as against the actuals of Rs. 2,289–15–7 in the previous year and the revised estimate of Rs. 2,370. Of the total expenditure, Rupees 2,262–1–3, Rs. 158–8–9 was spent on secondary education and Rs. 2,103–8–6 on primary education. Deducting the grant from Provincial funds, viz., Rs. 17–15–0, and the school-fees Rs. 306–2–6, or Rs. 324–1–6 in all, the net cost on "Education" was Rs. 1,937–15–9, which is 12 per cent. of the total income from taxation, markets and rents.

60. *Grant 3, Sanitation and Medical Service*—(1) *Hospitals and Dispensaries*—(*a*) *Establishment.*—The outlay under this head amounted to Rs. 1,098–7–11 as against the actuals of Rs. 1,053–1–6 in the previous year and the revised estimate of Rupees 1,100. The saving of Rs. 52–0–1, as compared with the sanctioned amount (*vide* Statement II-B), is due to there having been all round the year only a probationary compounder on Rs. 5 per mensem instead of a permanent compounder on Rs. 9 as provided in the budget and to the place of toty attached to the hospital having been vacant for about 20 days in the year. The probationary compounder having failed to qualify himself for the post, he has since been replaced by a qualified man. The hospital was in charge of a first-class hospital assistant, one-eighth of whose salary (Rs. 65 per month) was, as usual, paid from Provincial funds.

61. (*b*) *Medicines and Supplies.*—Under this head the expenditure amounted to Rs. 563–14–10 as against Rs. 837–10–2, the actuals of the previous year, and Rs. 700, the budget and revised estimates. A sum of Rs. 228–10–0, which remained unpaid on account of medicines purchased in 1895–96, had to be paid in 1896–97, and this

accounts for the large expenditure in the previous year. The decrease, as compared with the revised estimate, is due to the fact that the bill of cost of medicines supplied by Messrs. Smith & Co., Madras, received subsequent to the submission of the revised estimate happened to be for a smaller amount than the anticipated figure. The medicines and supplies required for the municipal hospital were purchased, as in the previous year from Messrs. Burgoyne, Burbidges & Co, London, while tinctures and spirituous preparations were purchased from Messrs. Smith & Co., Madras, as recommended by the District Medical and Sanitary Officer, Salem.

62. (*c*) *Diet of Patients.*—The outlay under this head amounted to Rs. 130–6–2 as against Rs. 58–2–5 in the previous year and Rs 100 in the revised estimate. It was in the preceding year that the institution which was a dispensary was converted into a hospital, and as it was the first year there was no satisfactory admission of in-patients. During the year, the admission was rather better, the number being 71 against 46, and consequently there is increase in the expenditure. There is however a marked decrease as compared with the budget figure (Rs. 360), and it is due to the admission of in-patients having been kept in abeyance for about five months in the year owing to the repair of the temporary building. The cause of delay in the construction of a substantial building is fully explained in paragraph 38 *supra*, and it is hoped that the building will be soon put in hand and completed.

63. (*d*) *Sundries and Contingencies.*—The charges under this item were Rupees 158–8–11 as against the actuals of Rs. 640–4–0 in the previous year and the revised estimate of Rs. 300. In the previous year, when the institution was made a hospital and newly constructed building opened for use, the main building and the ward were sufficiently equipped with all the required furniture, viz., compounding table, poison almirah, iron cots, teak wood tepoys, bedding, &c., and as there was no necessity for such an expenditure in the year under report, there is noticeable decrease as compared with the previous year's expenditure. As recommended by the District Medical and Sanitary Officer, Rs. 500 was provided in the budget under this head; and though this sum was reduced to Rs. 300 in the revised estimate, the necessity for purchasing certain furniture as anticipated did not arise and therefore the actual expenditure was much less as compared with the budget and the revised estimates. Free quarters to the hospital assistant have not yet been provided for want of funds; and during the year no house-rent was paid in lieu thereof, as the hospital assistant did not take up his residence within a distance of 200 yards from the hospital. The total charges incurred in maintaining the hospital during the year amounted to Rs. 1,951–5–10 as against the actuals of Rs. 2,589–2–1 in the previous year and the revised estimate of Rs. 2,200. The Taluk Board of Tiruppattúr contributed, as usual, one-fourth of the net cost. The total number of in-patients treated in the hospital during the year was 71 and that of out patients was 10,466 as against 46 and 9,173, respectively, in the previous year. The total number, as compared with the preceding year's figure, shows on the whole an increase of 1318 patients and this may be considered satisfactory. The midwife attached to the hospital attended 77 cases of labour as against 65 in the previous year, and this is the highest figure that was attained within the past ten years. A copy of the report received from the District Medical and Sanitary Officer on the working of the municipal hospital is herewith submitted with the Council's remarks noted in the margin.

64. *Medical Training of Women.*—No expenditure was incurred during the year by the Council for training female medical practitioners, as the midwife attached to the hospital was a trained woman.

65. (2) *Contribution to Provincial Funds.*—The outlay under this head amounted to Rs. 212 as against Rs. 150, the actuals of the previous year, paid on account of Medical College, sanitary inspection and medical reserve staff in accordance with the Accountant-General's letter No. I.B.B.—30, dated 2nd March 1898.

66. (3) *Vaccination*—(*a*) *Establishment.*—The sum of Rs. 144 entered under this head represents the pay of the municipal vaccinator at Rs. 12 per mensem.

67. (*b*) *Contingencies.*—The expenditure under this head amounted to Rs. 57–9–9 as against Rs. 87–9–10 in the previous year and Rs. 60 in the revised estimate.

This represents the cost incurred in purchasing glycerine paste from the Central vaccine depot, Salem. The cause of increase in the last year's expenditure is that it includes the cost (about Rs. 20) of certain forms, bound registers, &c., supplied to the vaccinator, while there was no necessity for such expenditure in the year under report.

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

—	1896-97.			1897-98.		
	Successful.	Unsuccessful.	Total.	Successful.	Unsuccessful.	Total.
Total number of vaccine operations performed by the municipal vaccinator	1,007	35	1,042	957	7	964
Total number of vaccine operations performed by the municipal vaccinator on children under one year of age	739	22	761	662	1	663
Total number of vaccine operations ..	1,007	35	* 1,046	957	7	964

* Includes four unknown cases.

The average cost of each successful vaccination was As. 3–4 as against As. 3–8 in the previous year. The average cost for the whole presidency for the year 1896–97 was As. 4–3, or 2 pies more than the previous year.

69. The total number of vaccine operations performed was 964 (the total number of births registered being 870) as against 1,046 in the previous year and 1,012 in the year 1895–96. The proportion per mille of the total number of successful operations (957) to total population was 59 as against 64 in the previous year and 63 in 1895–96. During the year 89 cases of disobedience to notices issued under section 138 of the District Municipalities Act to get unprotected children vaccinated were reported to the Magistrate. Only one prosecution was instituted, the warnings given by the Magistrate in all the remaining cases having had the desired effect. The total number of births during the year was 870 as against 890 in the previous year, and the result of vaccination as compared with the birth-rate may be considered satisfactory. The fall in the total number as compared with the preceding year's work is partly due to all unprotected cases in the small village of Pudur which was added to the municipality in the previous year having already been operated on in 1896–97 and partly to the fall in the number of births during the year. The minimum number of cases required of the vaccinator was 75 as in the previous year. It is again satisfactory to note that there was no death from small-pox—a result chiefly due to the rigorous enforcement of compulsory vaccination which has been in force since August 1890. The medical subordinate performed no cases of vaccination as in the previous year, though it is reported that he verified as many as 815 cases operated on. The glycerine paste purchased from the central vaccine depot, Salem, was used throughout the year, the council maintaining no depot of its own, and this was found to be generally successful.

70. (4) *Registration of Births and Deaths*—(*a*) *Establishment.*—The sum of Rs. 143–6–0 entered under this head represents the pay of the registrar at the rate of Rs. 12 per mensem, the saving of As. 10 shown in statement II-B being fines imposed on him for neglect of duty.

71. (*b*) *Contingencies.*—The expenditure under this head was Rs. 55–15–11 as against the actuals of Rs. 57–1–8 in the previous year and the revised estimate of Rs. 60, and the decrease as compared with either is too trifling to call for any remarks ; but the increase as compared with the budget estimate (Rs. 20) is due to the fact that twelve notice boards warning the public of the penal provisions of the Municipal Act for failure to register births and deaths within the fixed time were made and put up in different prominent places in the town at a cost of Rs. 48.

72. The following abstract shows the total number of births and deaths registered during the year as compared with those of the previous year :—

Year.	Births.		Deaths.	
	Number registered.	Rate per mille.	Number registered.	Rate per mille.
1896-97	890	56·2	832	52·5
1897-98	* 870	54·07	548	34·05

* The total number of births and deaths excludes twelve still-born cases.

The particulars and causes of deaths are given below :—

	1896-97.	1897-98.
Cholera	315	25
Fever	203	240
Dysentery or diarrhœa	28	18
Suicide	1	1
Dents	1	1
Snake-bite	..	2
All other causes	284	261
Total ..	832	548

73. The number of prosecutions instituted during the year under report for failure to register births and deaths was 26 as against 51 in the previous year. As stated in paragraph 71 *supra*, permanent boards warning the public of the risk they undergo for failure to register the cases within the time fixed were hung up in different places, and thus the law on the point was made known very widely. This had the salutary effect of diminishing the number of prosecutions during the year. The decrease in deaths as compared with the preceding year is due to the prevalence of cholera in the town in rather a virulent type in the year previous, the number of victims to the disease being 315 in 1896–97 as against 25 only in the year under report.

74. (5) *Conservancy, Road-cleansing and Road-watering*—(*a*) (1) *Establishment.*—The total outlay under this head amounted to Rs. 3,497–10–5 as against the actuals of Rs. 3,366–10–3 in the previous year and the revised estimate of Rs. 3,600, the increase being due to the fact that the pay of the Sanitary Inspector was raised from Rs. 25 to Rs. 32–8–0 as sanctioned in G.O., No. 174 M., dated 6th February 1897, and (2) that there were not so many temporary vacancies amongst the scavenging toties as in the year previous. The particulars of sanctioned establishment are detailed in Statement II-B. Though the entertainment of two additional toties was sanctioned in the Government order above quoted, they were not appointed, as out of the two pucka latrines proposed to be constructed additionally, one was constructed in place of a mud wall latrine demolished, while the other was constructed close to an already existing tatty latrine which rendered the appointment of a separate toty for it unnecessary. Out of Rs. 276–5–7 shown as savings in Statement II-B, one-half of the amount is due to the non-entertainment of the two toties as stated above and the other half is due partly to the female toties on Rs. 5 having been substituted for some of the male toties on account of the difficulty in procuring the services of the latter and partly to the fines and stoppages in the pay of the conservancy staff for neglect of duty, absence, &c.

75. (ii) *Other Charges, such as Purchase or Hire of Carts, &c.*—Under this head the expenditure amounted to Rs. 204–5–8 against the actuals of Rs. 328–13–9 in the previous year and the revised estimate of Rs. 250, the decrease, as compared with the previous year's actuals, being due to the fact that during the year there was no necessity to purchase new rubbish carts, while four were purchased in the previous year at a cost of Rs. 120. Many of the old night-soil carts were replaced by new ones during the year.

76. (*b*) *Private Scavenging*—(i) *Establishment.*—The charges under this head amounted to Rs. 764-14-10 as against Rs. 432-10-8 in the previous year and Rs. 810 in the revised estimate. The increase as compared with the actuals of the previous year is due to the fact that during the year under report more toties were entertained as the number of houses rose from 457 to 634, while the decrease as compared with the sanctioned allotment (Statement II-B) is due to the sanctioned number of toties not having been entertained, as the total number of houses did not reach the anticipated figure. Every endeavour is being made to further extend the system.

77. (ii) *Contingencies, such as Cost of Scavenging Carts, &c.*—Under this item the outlay amounted to Rs. 156-0-4 as against the actuals of Rs. 116-3-0 in the previous year and the revised estimate of Rs. 150, and this represents the cost of new air-tight iron night-soil carts purchased during the year for removal of night-soil from private latrines. Deducting the total expenditure incurred under this head, viz., Rs. 920-15-2 from the total receipts of Rs. 1,052-7-0, the system, it would appear, was worked at a profit of Rs. 131-7-10. This saving resulted from the fact that it was not found possible to secure the services of the required number of toties and that the night-soil carts required for the additional number of houses brought under the system at the end of the last quarter were not purchased before the close of the financial year under report. This saving will, however, be utilized in the current year in effecting further improvements.

78. (*c*) *Cholera Charges.*—During the year under report cholera made its appearance in the town four times, and it is gratifying to state that the strenuous efforts made to immediately work out the rules contained in G.O., No. 1028 M., dated 26th June 1895, by entertaining the required observation and preventive staves and by paying strict attention to sanitation brought in a successful and satisfactory result. The disease first made its appearance in the town on the 11th May 1897 and again on the 11th June and again on the 11th July, while on the fourth occasion it broke out on the 26th December 1897; there was no death on the first occasion; there was one death on the 2nd, 23 on the 3rd and one on the 4th occasion or, in all, 25 as against 315 in the previous year. In some of the adjoining villages at a distance of 2 or 3 miles from the town the disease prevailed, I may state, in an epidemic form, and that for a number of months. In order to prevent its finding its way into this town, efficient and timely arrangements were made. A certificated Sanitary Inspector was appointed on Rs. 30 + 10 for about five months. During my visits, I took particular care to see that the rules and the staff were efficiently worked. Special arrangements were made to guard the water-supply from being contaminated by the appointment of special watchmen, most of the houses in the town were got lime-washed, some of the private wells which were suspected were closed, while many private and public wells were hankinised, and the police were particularly requested to work out the Towns Nuisances Act to keep the river-bed free from any kind of pollution. I delegated my powers under section 231 to the hospital assistant and the certificated Sanitary Inspector to enter and inspect private houses. The entertainment of the required special staff was sanctioned in G.O., No. 1613 M., dated 21st July 1897. As recommended by the Sanitary Commissioner, one iron hand-carried sprayer for disinfecting the infected houses was purchased during the year at a cost of Rs. 150, and the required quantity of disinfectants to be kept in stock was also purchased. The total charges under this head amounted to Rs. 634-5-1 as against the actuals of Rs. 1,015-10-8 in the previous year and the revised estimate of Rs. 760. I take this opportunity of noting with satisfaction the energy displayed by M.R.Ry. O. Sundara Rao Garu, the Deputy Tahsildar and municipal councillor, and the assistance rendered to me by him in checking the spread of this fell epidemic for which he deserves the thanks of the council.

79. (*d*) *Contingencies.*—Under this head the outlay amounted to Rs. 97-15-1 as against Rs. 91-6-1, the actuals of the previous year, and Rs. 110, the revised estimate, and this represents the cost of iron hand buckets, scrapers, baskets, &c., supplied to the sweepers and scavengers and big size iron spare buckets supplied to each latrine. The increase as compared with the previous year's actuals is trifling and calls for no remarks.

80. The sweepings of the town were collected in dust-bins placed in the streets and lanes and removed by the municipal sweepers in rubbish carts to selected depots and sold in auction. The night-soil from the public and private latrines and streets was similarly removed in iron hand-carts to selected depots and there buried in trenches. The number of rubbish and night-soil carts in use on the last day of the year under report was 17 and 19 respectively (the latter includes private scavenging carts also). The number of the rubbish and night-soil depots in the town was four and three respectively as in the previous year. There were also three urine carts for removal of urine from the public latrines. There were on the whole twelve latrines in the town as against eleven in the previous year. Of the two new pucka latrines proposed to be constructed during the year, one was built in the place of an old mud wall latrine demolished, while the other was constructed at Periapet as an additional one. Of the total number of latrines (12), one is made of double iron, five of brick and chunam wall, one of mud wall, while the remaining five are of tatty enclosures. There are no public urinals in the town. The total number of dust-bins on the 31st March 1897 was 124 and during the year twelve more were supplied. Thus at the close of the year the number was 136; all of them are moveable ones and made of corrugated iron sheets. Efforts are being made to carry out the improvements suggested by the Sanitary Commissioner during his last visit as far as feasible and as funds permit. As regards the closure of objectionable burial-grounds within the town, I have called for a detailed report as to the nature of surroundings, &c., of each burial-ground from the local Hospital Assistant and the certificated Sanitary Inspector and I have personally inspected all of them (about twenty-four in number) and after my complete inquiry and verification of the facts reported, the whole question will be placed before the council for decision. Due attention was paid to the sanitation of the town during the year and all possible endeavours are being made to further and further improve the sanitary condition of the town. The public health was good during the year.

81. *Grant 4, Lighting and Miscellaneous*—(*a*) *Establishment.*—The expenditure under this head amounted to Rs. 295-8-0 as against Rs. 242-14-6, the actuals of the previous year, and Rs. 320, the revised estimate, the increase being due to the entertainment of an additional lamp-lighter on Rs. 5 per mensem, the number of lights having been increased. The saving of Rs. 64-8-0 shown in statement II-B resulted as the additional lamp-lighter was entertained after nine months in the year and as fines had to be imposed on the establishment for neglect of duty, absence, &c.

82. (*b*) *Contingencies.*—The outlay under this head was Rs. 1,190-2-4 against the actuals of Rs. 1,175-0-9 in the previous year and Rs. 1,200 in the revised estimate. During the year under report 32 additional lights were newly put up with iron posts and many of the old lanterns, burners and chimneys were replaced by new ones. The number of lights on the 31st March 1897 was 165 as reported in the last year's report and including the 32 additional lights put up during the year the total number at the close of the year was 197. After the appointment of a certificated Sanitary Inspector during the year, the Sanitary Sub-Inspector was partly relieved of his sanitation work and he was deputed to supervise the lighting staff and this arrangement has showed decided improvement in the lighting system.

83. (4) *Travellers' Bungalow*—(*a*) *Establishment, and* (*b*) *Contingencies.*—The proposed travellers' bungalow not having been constructed by the Taluk Board of Tiruppattúr (*vide* paragraph 17 *supra*), there was no expenditure under this head and the allotment was also omitted in the revised estimate. The abolition of the travellers' bungalow establishment on this account was already reported, and Government in its order, Mis. No. 578 M., dated 15th March 1892, approved the same.

84. (9) *Other Charges—Printing.*—The expenditure under this head amounted to Rs. 627-0-9 as against the actuals of Rs. 836-13-7 in the previous year and the revised estimate of Rs. 750, the decrease as compared with the previous year's expenditure being due to the fact that, as stated in paragraph 81 of the last year's report, the arrears due for printing work done in 1895-96 (Rs. 285) were paid from that year's funds. I have, during the year under report, reduced by 25 per cent. the rates of printing charges which the municipality was paying to the local press for the past four years. As the bill for the printing work done from about the beginning

of the year was received only after the submission of the revised estimate and owing to reduction of rates, though there was no decrease in the quantity of printing work done, the amount of expenditure was less. This accounts for the decrease as compared with the revised estimate.

85. (iv) *Compensation for Lands.*—In the budget Rs. 1,000 was provided under this head in order to acquire sites for burial and burning grounds and for night-soil depot at Periapet. As the question of selecting sites for the former was not likely to be settled within the close of the year under report, the budget provision was reduced to Rs. 500 in the revised estimate. It is to be regretted that no suitable site in the island of Periapet is yet procured and the allotment therefore remains unspent. This will, however, be settled in the current year.

86. (v) *Other Items.*—The outlay under this head amounted to Rs. 494-10-8 as against Rs. 33-14-6 in the previous year and Rs. 500 in the revised estimate. The survey of the town was undertaken during the year by the town Survey department under the orders of Government and the proportionate cost which the municipality had to pay amounted to Rs. 439-7-11. During the summer season the council resolved to open a water pandal for three months at a cost not exceeding Rs. 7 per mensem under G.O., No. 1293 M., dated 25th September 1893. These account for the noticeable increase in the expenditure under this head as compared with the actuals of the previous year.

87. *Grant 5—Supervision and Management*—(*a*) *Establishment.*—The cost of the office establishment was Rs. 82 per mensem as against Rs. 79 in the previous year, or Rs. 984 per annum, the increase of Rs. 3 per mensem being due to the fact that the pay of the office manager was raised from Rs. 32 to Rs. 35 as sanctioned in G.O., No. 174 M., dated 6th February 1897. The total charges under this head amounted to Rs. 975-1-2 as against the actuals of Rs. 942-10-8 in the previous year and the revised estimate of Rs. 990. The saving of Rs. 8-14-10 shown in Statement II-B was due to the absence on leave of a clerk and a peon on loss of pay for about fifteen days in the year and to the fines imposed on the staff for neglect of duty.

88. (*b*) *Collection of Municipal Taxes*—(*i*) *Establishment.*—Under this head the monthly expenditure was Rs. 28 as against Rs. 26 in the previous year, or Rs. 336 per annum, the increase of Rs. 2 being due to the fact that the pay of the second bill-collector was during the year raised from Rs. 8 to Rs. 10 as sanctioned in the Government Order referred to in the foregoing paragraph. The total charges were Rupees 334-6-8 as against Rs. 307-14-5, the actuals of the previous year, and Rs. 340 the revised estimate. The saving of Rs. 1-9-4 shown in Statement II-B is due to the absence on leave of a bill-collector's peon on loss of pay for some days and to the fines imposed on the establishment for short work and neglect of orders.

89. (ii) *Purchase of Account Books, Paper, &c.*—The expenditure incurred under this head amounted to Rs. 265-7-11 as against Rs. 159-15-3 in the previous year and Rs. 100 in the revised estimate. The cost recovered from this municipality in respect of the municipal account forms supplied by the Lawrence Asylum Press, Madras, was Rs. 257-12-8 (*vide* Accountant-General's letter, No. 35-I.B.B., dated 8th March 1897) and as this seemed to be very high the municipal council has represented the fact to the Accountant-General. The cost recovered in the previous year on this account was Rs. 155-0-7 as against Rs. 103-9-2 in 1895-96.

90. (*d*) *Office Contingencies other than* (*b*-ii).—The total expenditure under this head amounted to Rs. 355-11-2 as against the actuals of Rs. 483-3-11 in the previous year and Rs. 440 the revised estimate. The decrease as compared with the actuals of the previous year is due to the fact that furniture to the value of nearly Rs. 100 was purchased in the previous year for the office use while during the year there was no necessity for such purchase. Besides the house-rent of the office building for the last four months of the year (viz., Rs. 48) was not paid within the close of the year under report as the owner did not demand payment. The latter reason also accounts partly for the decrease in the actual expenditure as compared with the revised estimate.

91. (*e*) *Contribution for the Central Office and Audit Establishment, Rs.* 190.—This amount was paid in accordance with the Accountant-General's letter No. 3925, dated

11th December 1897. It is requested that the excess expenditure over the revised estimate under some of the heads be admitted in the accounts of the year under report.

92. *Repayment of Debt*—(*a*) *Instalments paid during the year and Refunds of other than Current Collections.*—A loan of Rs. 13,800 and a grant of Rs. 10,000 were made by Government to enable the council to construct a suspension bridge over the Pálár river, a long felt pressing want of the town. Subsequently the design of the proposed suspension bridge was condemned by the Chief Engineer as flimsy and wanting in efficiency and durability, and as the cost of the alternative masonry bridge proposed was prohibitive, being considered beyond the means of the municipal council, Government in its order, No. 1167 M., dated 11th May 1897, directed that the scheme of bridging the river must be abandoned and that the full amount of loan and grant, Rs. 13,800 and Rs. 10,000 be refunded in the Government treasury. The amount was accordingly refunded during the year and hence the entry.

93. *Advances Recoverable—Rs.* 1-9-7.—This represents the excess payment made to the district board in respect of contribution on account of tolls as stated in paragraph 12 *supra*. This amount was recovered during the year.

IV. Closing Balance.

94. Deducting the total expenditure of Rs. 42,983-13-4 from the total receipts (including the opening balance), viz., Rs. 48,476-11-1, the closing balance was Rs. 5,492-13-9. Including Rs. 1,340, the deposits made by the renters of the several farms for 1898-99 and remitted into the treasury at the close of the year, the total amount to the credit of the municipality at the Tiruppattúr sub-treasury on the 31st March 1898 was Rs. 6,832-13-9. In his letter, No. 675-Acc., dated 15th April 1898 the Treasury Deputy Collector of Salem certified that this amount was correct as compared with the treasury accounts. The noticeable increase in the expenditure as compared with the actuals of the previous year is due to the re-payment of the debt and the grant referred to in paragraph 92 *supra*. The increase in the closing balance, viz., 5,492-13-9, as against the revised estimate of Rs. 1,670 is chiefly owing to the fact that Rs. 3,000 and Rs. 500 provided in the revised estimate for the construction of in-patient ward and for compensation for lands, respectively, were not spent within the close of the financial year under report for reasons explained in paragraphs 38 and 85 *supra*. The closing balance was 11·3 per cent. of the year's total receipts.

95. *Municipal Accounts.*—The municipal accounts for the year 1896-97 were audited by the Assistant Inspector of Local Fund Accounts during the year and in the concluding portion of the audit notes, it is remarked that the results of the audit were very satisfactory.

96. A copy of the resolution of the municipal council passing the report accompanies.

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Enclosure.

Annual Concise Report of the Municipal Hospital, Vániyambádi, for the official year 1897-98.

The public health of the town has been good, though cholera prevailed interruptedly during the year. It made four distinct invasions, but none of them manifested into an epidemic form. Ague and malarial fevers prevailed rather more severely than in the preceding years.

2. *Vital Statistics.*—The total number of births during the year was * 882 and the total deaths was 548 excluding still born. These figures compare favourably with those of 1895-96. The number of deaths from cholera was only 25.

*This is incorrect. The number is 870 excluding twelve still-born cases.

(Signed) T. V. Gopalasawmy Aiyar,
Chairman.

3. *Sanitation.*—The sanitary staff works under the supervision of the Deputy Tahsildar and municipal councillor. The general sanitation is fairly but steadily advancing. The water-supply of the town is as defective as ever and may as well be

palliated as suggested in paragraph 3 of the medical officer's report embodied in G.O., No. 1703 M., dated 2nd August 1897, till the council is placed in a position to make a better arrangement. The improvement over the present system of open springs watched by very ignorant class of servants would immensely tend to improve the public health and put off periodical invasions of cholera.

Better class of men cannot be had as watchmen on Rs. 4 per mensem. The only thing required of watchmen is to clean the springs and to prevent people polluting it by washing, bathing, &c.

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

The private scavenging system has remarkably increased and is becoming very popular. The number has risen from 457 to 634. Many more houses could be easily brought under the system if the provision regarding the latrines made in the license granted to those who erect new or reconstruct old buildings, is only insisted on.

This is being done.

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

The construction of cesspools and disposal of the sewage are two important subjects which require early attention of the council. Since the people are not prone to construct masonry cesspools as per design of the Sanitary Board, it is highly desirable that the council should endeavour to do something in the matter.

The recommendation of the Sanitary Commissioner for Madras embodied in G.O., No. 755 M., dated 31st March 1897, in respect of closing the objectionable burial-grounds in the town and opening of new ones instead has received the attention of the council. A detailed report was called for on the subject from the local medical officer and the certificated sanitary inspector and the report is now before the council for disposal.

Steps taken on this subject are detailed in paragraph 80 of the report.

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

The sub-committee appointed by the council, for reporting the advisability or otherwise of closing the depots for storing skins amidst dwelling-houses and bazaar street, having expressed an unfavourable opinion upon the location of these depots, the council, I understand, have refused licenses for these It is hoped the council will lose no opportunity to eradicate an unwholesome affair as this. It may be good for the council to ask for professional opinion as to the suitability of the localities selected by the parties for such business in all future occasions.

Is being done.

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

4. *Vaccination.*—Compulsory vaccination has been under operation for the past 8 years. The staff works under the supervision of the hospital assistant. The total number of cases vaccinated during the year was 964 of which 663 was infantile. The number successfully vaccinated was 957 and of these 815 cases were verified by the supervising officer. The fall in the numbers as compared with 1896–97 is partly due to all unprotected cases in Poothoor (annexed with the municipality from 1st April 1896) having been operated on during 1896–97 and partly to fall in the births during the year under report. Glycerine paste supplied by the central vaccine depot has been in use throughout the year and was generally successful. The suggestion of the Sanitary Commissioner during his inspection as to the necesssity of providing a separate building for the conduct of the vaccine operation is yet to receive the attention of the council and it is hoped that it will not fail their notice this year. At present the vaccinator works in the out-patient prescribing room where patients with diseases of septic and contagious character often frequent.

This will be considered at the time of the budget proposals for 1899–1900 and it is put off for want of funds. Nothing could be done at present as there is the construction of a substantial ward building and cook-shed on hand.

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

5. *Hospitals and Dispensaries.*—The institution continued to be a hospital throughout the year, but the reception of in-patients was temporarily given up from 1st June to 15th November 1897 owing to re-construction of the wards which have again fallen into disrepair.

This is not correct. It is now in order. It was in disrepair and the building was put in order and in-patients admitted in November.

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

(*a*) The accommodation for in-patients is a temporary but spacious pandal and though not on high sanitary principles, yet serves the need for the present. The council is already under preparation to construct a semi-permanent ward during the current official year.

(*b*) The roof of the out-patients dispensing room was mended and the building whitewashed.

(*c*) A stand for the out-patient poison almirah, a towel stand and a filter stand were purchased during the year and all furniture are maintained in good repairs.

(*d*) The Collector and the District Magistrate inspected the hospital on the 13th April and the District Medical and Sanitary officer on the 21st August 1897. The suggestion of the District Medical and Sanitary officer as to the necessity of separate dressing rooms for men and women and arrangements for the separate reception of sexes in the out-patients department are still to receive the attention of the council.

Will be considered after the construction of ward building is completed.

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

(*e*) No amount has been recovered from patients who can afford to pay for diets, but they were recommended to provide their own diets. The amount recovered from patients who can afford to pay for medicines was Rs. 17–6–0.

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

Class of patients.	1893-94.		1894-95.		1895-96.		1896-97.		1897-98.	
	Total admission.	Average daily attendance.	Total admission.	Average daily attendance.	Total admission.	Average daily attendance.	Total admission.	Average daily attendance.	Total admission.	Average daily attendance.
In	..	..	..	..	..	..	46	1·57	71	6·11
Out ..	11,790	56·63	11,574	56·63	10,193	57·62	9,173	64·90	10,466	76·05

The rise in the number of admissions is due partly to the dispensary having been closed on much less number of days than the year preceding and partly to more admissions under malarial fevers and dysentery during the year under report. Seventy-one in-patients with an average daily attendance of 6·11 were treated against 41 and 1·57 respectively of last year. These figures are for a part of the year only, *i.e.*, 1st April to 31st May 1897 and 15th November 1897 to 31st March 1898 as in the interim the wards were under reconstruction. The steady rise in the average daily attendance points to the increasing attraction the hospital is gaining.

(*g*) There were 8 deaths among out-patients, 5 of which were from cholera. Out of 71 cases treated in the hospital none died of septic diseases acquired in hospital or other causes.

(*h*) Four hundred and forty-six operations were performed during the year, 399 cured, 30 relieved, 16 discharged otherwise and 1 died.

(*i*) The non-trained man who was undergoing training for compounder at the local hospital, having failed to qualify himself for the same, was dispensed with and a trained man was appointed instead. Since female in-patients are received, a female ward attendant is absolutely necessary; otherwise the establishment is sufficient and efficient.

Will be considered at the time of budget proposals for 1899–1900.

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

(*j*) The midwife attached to the hospital attended 77 cases of labour against 64 * of last year. Four of these were difficult ones. No cases were attended to in hospital as there is no separate accommodation for treating such.

* This is incorrect. The number is 65.

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

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

(*l*) The present accommodation for in-patients being of a temporary nature, it is hoped, that the council will not further postpone putting up the work of wards in hand. A separate operation room with a small ward for two beds attached, is essentially required in the hospital.

The construction will be put in hand soon.

(Signed) T. V. Gopalasawmy Aiyar,
Chairman.

Vaniyambadi,
25*th April* 1898.

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

A large amount of money has already been wasted on temporary accommodation for in-patients; so it is very desirable that further waste of funds be avoided and accommodation of a permanent nature provided.

This is already under the consideration of the council.

(Signed) T. V. Gopalasawmy Aiyar,
Chairman.

Salem,
30*th April* 1898.

(Signed) A. N. R. HARRISON, Brigade-Surgn.-Lt.-Col.,
District Medical and Sanitary Officer.

Submitted to the Collector. I may say that the roads and lanes have considerably improved and they are in very fair condition.

22*nd May* 1898.

(Signed) T. V. GOPALASAWMY AIYAR.

Forwarded.

28*th May* 1898.

(Signed) W. J. H. LeFANU,
Collector.

Order—No. 1241 M., dated 11th July 1898.

The receipts and charges of the Vániyámbadi 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	27,504	29,280	28,990	28,986
Tax on Arts	1,913	2,150	630	628
,, on Buildings and Lands	9,013	9,220	9,310	9,215
,, on Vehicles and Animals	313	440	440	438
,, on Carts	547	760	760	715
Tolls	3,424	3,500	2,950	2,984
Realizations under Special Acts	180	100	100	85
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	185	300	250	198
Conservancy Receipts	..	30	40	41
Fees and Revenue from Educational Institutions	287	330	310	306
,, ,, from Medical Institutions	14	30	20	25
Income from Markets and Slaughter-houses	1,290	1,200	1,250	1,241
License Fees	519	500	550	612
Other Fees	23	30	40	64
Fines under Municipal and other Acts	1,049	1,000	900	779
Grants and Contributions from Government	23	50	50	18
,, ,, from Local Boards	2,859	750	700	592
Recoveries for Services to Private Individuals	602	1,000	1,040	1,052
Miscellaneous	27	30	490	498
Total ..	49,772	50,700	48,820	48,477

—	Actuals, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1897-98.	Actuals, 1897-98.
Charges.	Rs.	Rs.	Rs.	Rs.
Grant 1—				
New Works—				
Communications	748	200	170	161
Buildings	1,994	3,800	3,800	793
Water-supply	..	160	160	160
Repairs—				
Communications	1,675	1,800	1,960	1,957
Buildings	236	100	540	571
Water-supply	230	360	250	247
Establishment	298	300	300	293
Tools and Plant and other Stores	38	80	80	74
Contributions for Public Works	..	400	..	..
Total ..	5,219	7,200	7,260	4,256
Grant 2—				
Training Schools	20	..	20	23
Municipal Schools—				
On the Salary-result System	1,439	1,520	1,410	1,411
Grants-in-aid—				
Salary Grants	370	360	320	294
Result ,,	125	130	150	121
Building, Furniture, &c., Grants	..	40	40	36
Inspection	218	270	270	242
Miscellaneous	118	170	160	135
Total ..	2,290	2,490	2,370	2,262
Grant 3—				
Hospitals and Dispensaries	2,589	2,710	2,200	1,951
Contributions	150	210	100	212
Vaccination	232	200	200	202
Registration of Births and Deaths	201	160	200	199
Conservancy, Road-cleaning and Road-watering	5,351	6,030	5,680	5,355
Total ..	8,523	9,310	8,380	7,919
Grant 4—				
Lighting	1,418	1,360	1,520	1,486
Travellers' Bungalows	..	90	..	..
Public Garden, Survey of Land, Fire and other Charges	879	1,970	1,760	1,138
Total ..	2,297	3,420	3,280	2,624
Grant 5—				
Supervision and Management	2,011	2,280	2,060	2,121
Repayment of Debt	..	..	13,800	13,800
Interest on loan	446	..	..	..
Advances Recoverable	..	..	..	2
Refunds	..	..	10,000	10,000
Grand Total ..	20,786	24,700	47,150	42,984
Balance ..	28,986	26,000	1,670	5,493

2. The municipal council held 21 meetings against 24 in the previous year. The average attendance of the official members continued to be satisfactory, and that of the non-officials, though it declined slightly, was fair.

3. *Receipts.*—(1) Owing to the adoption of the revised schedule A of the District Municipalities Act, the net current demand under the tax on arts fell from Rs. 1,938 to Rs. 630. The demand under the tax on buildings showed an increase of Rs. 185, but that under the tax on lands declined slightly. From the note to statement 1 and paragraph 9 of the Chairman's report, it appears that cultivable lands within municipal limits are taxed at acreage rates. The municipal council's attention is drawn to the proviso to sub-section (3) of section 63 of the Act, under which lands used solely for agricultural purposes should not be taxed with reference to their area.

(2) The collections under the principal taxes continued to be very satisfactory.

(3) There was an increase in the receipts under the taxes on animals and carts, license fees and refunds of expenditure of previous year, and the council was able t

create a demand for night-soil and street refuse and realize a sum of Rs. 41 by their sale during the year; but the income from tolls, fines under the municipal and other Acts and contributions from local boards showed a decline, which is explained in paragraphs 12, 30 and 32 of the Chairman's report.

(4) It is gratifying to observe that the number of houses served by the private scavenging agency rose from 457 to 634 and that the fees collected during the year amounted to Rs. 1,052 against Rs. 602 in the previous year, the cost of the service being covered by the receipts. The efforts made to extend this service should be sustained until all the latrines in the town have been brought under the control of the municipal council.

4. *Expenditure*—(1) *Public Works.*—No new work of any importance was undertaken during the year. The total outlay on communications amounted to Rs. 2,118, or 75·8 per cent. of the net municipal receipts from tolls, and the Revenue Divisional officer reports that the roads and the lanes in the town were in a very fair condition.

(2) *Education.*—The net expenditure on education amounted to Rs. 1,938, or 13·9 per cent. of the receipts from taxation. Of this sum, all but Rs. 195 was spent on primary education. The municipal council continued to maintain five primary schools on the salary-result system and aided one secondary school with its primary department with salary grant, but the number of primary schools aided with result grants was four against two in the previous year. Taken together, the attendance at these institutions showed an improvement and the results of the departmental and grant examinations were good. It is satisfactory to note that the number of boys under instruction in the municipal and aided schools rose from 407, or 38·8 per cent. of the male population of school-going age, to 552 or 52·7 per cent.

(3) *Medical Relief.*—The number of patients treated at the municipal hospital rose from 9,219 to 10,537, the increase being attributed partly to the institution having been closed for a much smaller number of days than in the previous year and partly to more admissions under malarial fevers and dysentery. The midwife employed by the municipal council attended 77 cases of labour against 65 in 1896–97.

(4) *Vaccination and Vital Statistics.*—The reported number of persons vaccinated during the year fell from 1,046 to 964, but the quality of the work continued to be good. Infantile vaccination also showed a retrogression, the total number of children under one year successfully vaccinated being 662 or 41·1 per mille of the population, against 739 or 46·7 per mille in the previous year. As the number of births registered during the year was 54·1 per mille, there is scope for improvement in this direction which should be effected in the current year.

The number of births registered during the year was 870, or 54·1 per mille of the population; but the number of deaths fell from 832 to 548 or 34·1 per mille, the large decrease being under cholera.

(5) *Sanitation.*—More than 11 per cent. of the allotment under this head was allowed to lapse, chiefly in the circumstances stated in paragraph 74 of the Chairman's report; but the expenditure amounted to Rs. 5,355 or 27·5 per cent. of the current receipts against 24 per cent. in the previous year. From paragraph 80 of the Chairman's report it appears that the sanitation of the town received fair attention; but much yet remains to be done before the several defects pointed out by the Sanitary Commissioner in his last inspection notes shall be remedied.

5. *General Remarks.*—The year closed with a balance of Rs. 5,493, or 28·2 per cent. of the current receipts; but this sum includes Rs. 3,000 provided for the construction of an in-patient ward in the hospital and Rs. 500 required for the acquisition of new sites for the burial and burning grounds and the night-soil depot at Periapet. The excess expenditure incurred over the sanctioned allotments and not the revised estimate, as stated by the Chairman, will be admitted in the accounts. The Chairman's and the hospital reports are unnecessarily diffuse and might with advantage be greatly cut down.

The administration of the municipality during the year under review continued to be, on the whole, satisfactory. The Government notes with pleasure the testimony borne by the Chairman to the assistance rendered to him by M.R.Ry. O. Sundara Rao, the Deputy Tahsildar and Municipal Councillor, in checking the spread of cholera in the town.

(True Extract.)

for *Secretary to Government.*

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

Exd. T. K. Narayana Aiyangar.

Cul 1815-2. Prod 8/6

Vaniyambadi Municipal administration Report 97/98

1st asst.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From M.R.Ry. T. V. GOPALASAWMY AIYAR Avargal, B.A., Chairman, Municipal Council, Vániyambádi, to the Secretary to Government, Local and Municipal Department (through the Collector of Salem), dated 22nd May 1898, No. 259.

I have the honour to report on the working of the Vániyambádi Municipality during the financial year 1897–98, and to submit herewith the usual statements of receipts and charges prepared in the forms prescribed by Government.

I.—CONSTITUTION OF THE COUNCIL.

2. On the 31st March 1897 the municipal council consisted, as usual, of 12 members—the maximum sanctioned strength—and all of them were appointed by Government. The number of official and non-official councillors was the same as in the previous year, viz., 3 and 9, respectively. There was no European on the council.

3. During the whole period embraced by this report I held the office of Chairman. One official councillor vacated his seat on the council consequent on his transfer from this place, and the vacancy was filled up on the 2nd November 1897. Another non-official councillor vacated his seat on the 5th March 1898 owing to the expiry of his term of three years. This vacancy has not been filled up pending the sanction of Government for the division of the municipality into wards for electoral purposes. Thus there were only eleven members on the council, including the Chairman on the 31st March 1898.

4. The number of meetings held during the year under report was 21 as against 24 in the previous year, and I presided over all the meetings except one. The average attendance is compared below with that of the previous year:—

	1896-97.	1897-98.
Official	2·5	2·5
Non-official	6·3	5·7
Total ..	8 8	8·2

There has been a slight decrease in the attendance of the non-official councillors. One non-official councillor failed to attend the meeting during the last three months owing to his illness and this partly accounts for the decrease. On the whole the attendance may be considered satisfactory, more than half the number of councillors being present on the average at each meeting. No meeting was adjourned for want of quorum.

II.—RECEIPTS.

5. The following abstract shows the receipts under the several heads in 1897–98 as compared with those of the previous year and with the revised estimate for 1897–98:—

Receipts.	Actuals, 1896–97 (audited figures).	Actuals, 1897–98.	Increase.	Decrease.	Revised estimate for 1897–98.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Tax on Arts	1,913 8 0	628 8 0	..	1,285 0 0	630 0 0
„ on Buildings	8,782 5 8	9,005 7 3	223 1 7	..	9,000 0 0
„ on Lands	230 13 1	209 11 5	..	21 1 8	310 0 0
„ on Vehicles	33 0 0	42 12 0	9 12 0	..	40 0 0
„ on Animals	279 12 0	395 1 0	115 5 0	..	400 0 0
„ on Carts	547 0 0	691 8 0	144 8 0	..	760 0 0
Tolls	3,423 10 6	2,983 11 3	..	439 15 3	2,950 0 0
Penalties on account of tax on carts ..	..	23 0 0	23 0 0	..	..
Total from taxation ..	15,210 1 3	13,979 10 11	515 10 7	1,746 0 11	14,090 0 0
Fees under Act II of 1888	180 0 0	85 0 0	..	95 0 0	100 0 0
Avenue receipts	161 15 2	193 7 9	31 8 7	..	200 0 0
Produce of lands and gardens	..	..	..	..	30 0 5
Sale-proceeds of old materials, empty oil-cans, &c.	23 8 0	4 5 0	..	19 3 0	20 0 0
Conservancy receipts	..	40 8 0	40 8 0	..	40 0 0
Fees from educational institutions ..	286 13 0	306 2 6	19 5 6	..	310 0 0
Sale-proceeds of medicines	7 15 3	17 6 0	9 6 9	..	10 0 0
Other hospital receipts	6 2 3	7 14 6	1 12 3	..	10 0 0
Income from markets	395 3 2	405 0 0	9 12 10	..	410 0 0
„ from slaughter-house	895 0 0	836 6 0	..	58 10 0	840 0 0
Other fees	541 6 1	675 3 11	133 13 10	..	590 0 0
Fines under Municipal and other Acts ..	1,048 14 9	778 14 0	..	270 0 9	900 0 0
Grants and contributions	2,882 2 6	609 8 9	..	2,272 9 9	750 0 0
Private scavenging fees	602 7 0	1,052 7 0	450 0 0	..	1,040 0 0
Miscellaneous other receipts	27 2 0	498 6 2	471 4 2	..	490 0 0
Total income from miscellaneous sources	7,058 9 2	5,510 9 7	1,167 7 11	2,715 7 6	5,740 0 0
Opening balance ..	27,503 12 8	28,986 6 7	..	..	28,990 0 0
Grand Total ..	49,772 7 1	48,476 11 1	..	..	48,820 0 0

6. The year opened with a balance of Rs. 28,986–6–7 (audited figures) as against Rs. 27,503–12–8 in the previous year. The receipts during the year amounted to Rs. 19,490–4–6 as against Rs. 22,268–10–5 (audited figures) in the previous year, and Rs. 19,830 anticipated in the revised estimate, the decrease as compared with the actuals of the previous year chiefly occurring under tax on arts and grants and contributions. Of the total receipts, Rs. 13,979–10–11 was derived from "Rates and taxes" and Rs. 5,510–9–7 from "Other sources." The corresponding figures for 1896–97 were Rs. 15,210–1–3 and Rs. 7,05- -9–2 (audited figures) respectively. There was thus a decrease of Rs. 1,230–6–4 in the income from rates and taxes and of Rupees 1,547–15–7 from other sources, or Rs. 2,778–5–11 on the whole. The variations under the several items of receipts are explained below *seriatim*. The total assets for the year were Rs 48,476–11–1 (Rs. 28,986–6–7 opening balance *plus* Rupees 19,490–4–6) as against Rs. 49,772–7–1 (audited figures) in the previous year. The expenditure during the year amounted to Rs. 42,983–13–4 as against Rupees 20,786–0–6 in the previous year and Rs. 47,150 sanctioned in the revised estimate. The balance on the 31st March 1898 was thus Rs. 5,492–13–9, which is 11·33 per cent. of the year's total receipts as against 58·23 in the previous year.

A.—Receipts from Taxation.

7. (2) *Municipal Rates and Taxes—(a) Tax on Arts.*—The demand originally assessed by the Chairman under this head was Rs. 700–8–0. On appeal the council remitted Rs. 70–8–0 and the demand finally settled, therefore, was Rs. 630 as against Rupees 1,988–8–0 in the previous year. The decrease in the demand for the year is due to the revision of tax during the year with reference to the revised schedule of the District Municipalities Act Amendment Act. Of the demand, a sum of Rs. 628–8–0

was collected and Rs. 1–8–0 written off as irrecoverable before the close of the year under report owing to absence, death, &c., of the defaulters concerned. There was thus no balance left uncollected at the close of the year. The number of persons assessed and the aggregate amount of assessment under each class are given below. This tax was levied on all classes of the schedule A of the Act.

		No.	Amount.
			Rs.
Class	I	..	..
„	II	..	..
„	III	..	..
„	IV	..	..
„	V	1	25
„	VI	15	174
„	VII	11	84
„	VIII	40	158
„	IX	55	109
	.. ..	80	80
	Total ..	202	630

The incidence of taxation per head on this sum comes to 8 pies as against 2 annas in the year previous.

8. (*b*) *Tax on Buildings.*—As in the previous year, the tax on buildings was levied at 7½ per cent. of the annual rent value. The actual rent per annum was, as usual, taken as the actual rental in the case of rented buildings, while in the case of other buildings the annual rental was ordinarily fixed at 8 per cent. approximately of the sale value. The house-tax registers were prepared in the year 1895–96, when a thorough revision was carried out, and those for the year under report were revised with reference to subsequent additions, alterations and improvements. There was no arrear demand under this head. The demand fixed by the Chairman after the disposal of revision petitions was Rs. 9,035–11–11 as against Rs. 8,851–9–2 in the previous year. This was the final demand, there being no further reductions or remissions on appeal. The net increase as compared with the preceding year's demand was Rupees 184–2–9, which was due to the fact that new and enlarged buildings were brought on the registers and newly assessed during the year under report. The collections amounted to Rs. 9,005–7–3, which is more than 99 per cent. Of the balance, a sum of Rs. 9–14–1 was remitted by the Chairman on account of vacant houses under section 72 of the District Municipalities Act, while Rs. 20–6–7 was written off the accounts as irrecoverable after due verification within the close of the financial year owing to poverty, absence, death, &c., of the defaulters concerned. The year thus closed with a *nil* balance. Out of a total number of 3,611 houses according to the census of 1891, 3,212 (or 89 per cent.) was finally assessed. The corresponding figure for 1896–97 was 3,128 houses (or 86 per cent.). The incidence of the tax was Rs. 2–8–0 on the former number (3,611) and Rs. 2–13–0 on the latter (3,212).

9. (*c*) *Tax on Lands.*—The lands on which taxes are levied are of two kinks, viz., vacant lands within the village site and cultivable lands within the municipal limits. The tax continued to be levied at 7½ per cent. of the rent value on the former and at the rate of 2 annas and 1 anna per acre of wet and dry lands, respectively, on the latter (*vide* G.O., No. 1665 M., dated 9th December 1889). This tax was thoroughly revised and new registers prepared in the preceding year. The total extent of vacant land within the village site is 13·50 acres and that of the cultivable lands assessed is 267·34 acres and 531·17 acres of wet and dry lands respectively. The demand as finally settled by the Chairman for the year was Rs. 213–0–3 as against Rs. 235–9–7 in the previous year, the decrease being due to the fact that some numbers were struck off the register on account of new houses built thereon. The collections amounted to Rs. 209–11–5 which is nearly 99 per cent. of the demand as against 97 per cent. collected in the previous year. The balance, viz., Rs. 3–4–10, was written off the accounts as irrecoverable. It is satisfactory to note that under this head also there was no balance at the close of the year. In the revised estimate for 1896–97 Rs. 310 entered under this head is a clerical mistake for Rs. 210.

10. (*e*), (*f*) *and* (*g*) *Tax on Vehicles, Animals and Carts.*—During the year under report the tax under these three heads was raised from one half to three-fourths of the maximum rates as sanctioned in G.O., No. 174 M., dated 6th February 1897.

The total receipts amounted to Rs. 1,129–5–0 as against Rs. 859–12–0 in the previous year and Rs. 1,200 in the revised estimate. It is understood that, owing to the unfavourable character of the season, some carts left the town, and hence the decrease in the receipts as compared with the revised estimate.

11. *Coercive Process.*—The total number of warrants issued during the year for the recovery of all kinds of taxes was 998, which covered a sum of Rs. 1,362–15–10, while in the year previous the number of warrants issued was 145 covering a sum of Rs. 411–4–1. A larger number of warrants had to be issued as the G.O., No. 2115 M., dated 27th September 1897, was strictly followed and the bill-collectors were not left in possession of more bills than they could serve. Of the former, Rupees 1,359–8–10 was collected and the balance, viz., Rs. 3–7–0 (amount involved in seven cases) written off the accounts as irrecoverable. Out of 991 warrants excluding the above-mentioned seven warrants issued during the year, in 947 cases (involving Rs. 1,308–2–5) the amount was collected before distraint and in 44 cases (involving Rs. 51–6–5) property had to be attached. In only 7 of these 44, there was any necessity to conduct the sale of the distrained property. In no cases criminal prosecutions had to be resorted to during the year for default of payment. It is gratifying to note that under no item of receipts there was any balance left uncollected at the close of the year.

12. *Tolls.*—No new gates were opened or old ones abolished or alterations made in the sites of the existing ones during the year, and the total number of toll-gates therefore continued to be seven. The right of collecting tolls in them was leased out for Rs. 3,680 as against Rs. 4,260 in the preceding year, and the decrease is due to the unfavourable character of the season. I held the sales on three different dates and there was absence of competition on all the three occasions. The council after due consideration thought that the collections even if the gates were kept under departmental management would in no way be better and therefore resolved to confirm the lease for Rs. 3,680, the highest bid realized at the last sale. Including Rs. 2–8–11, being the interest paid by the renter on overdue kists, the total collections under this head amounted to Rs. 3,682–8–11. Three old temporary toll-sheds were replaced by substantial buildings and some others repaired at an aggregate cost of Rs. 188–4–6. Deducting one-fifth of the net receipts, viz., Rupees 698–13–8, as worked out in the margin, due to the district board on account of through traffic, the net amount credited to municipal funds was Rs. 2,983–11–3. Instead of Rs. 698–13–8 due to the district board as stated above, a sum of Rs. 700–7–3 was actually paid, *i.e.*, Rs. 1–9–7, in excess. The bill for Rs. 8 spent towards the close of the financial year for the repair of certain toll-gate buildings was received after the district board share for March was paid. The excess payment (one-fifth of Rs. 8), viz., Rs. 1–9–7, is shown in Statement II under the head "Advances Recoverable." This amount has since been recovered from the district board in the current year.

	Rs.	A.	P.
Gross receipts	3,682	8	11
Expenditure	188	4	6
Net receipts ..	3,494	4	5
	698	13	8

13. (vii) *Penalty on account of Tax on Carts, &c.*—The sum of Rs. 23 entered under this head represents the penalty levied on account of seizure of unregistered carts under section 90 of the District Municipalities Act.

14. *Incidence of Taxation.*—The total income from taxation amounted to Rupees 13,979–10–11 including the income from tolls, or Rs. 10,995–15–8 excluding it. The incidence per head of population as per census of 1891 (viz., 16,090 including the village of Puthur newly added to the municipality) was As. 13–11 including, and As. 10–11 excluding, tolls, the corresponding figures for the previous year being As. 15–4 and As. 11–10, respectively. The average incidence for the whole presidency during 1896–97 was As. 14–6 including, and As. 11 excluding, tolls.

15. (3) *Realizations under Special Acts*—(*c*) *Fees under Act II of* 1888.—Under this head the receipts amounted to Rs. 85 as against Rs. 180 in the previous year and Rs. 100 anticipated in the revised estimate. The decrease is due to the fact that during the year under report very few dramatic companies visited the town.

B.—Miscellaneous Receipts.

16. (4) *Revenue derived from Municipal Property and powers apart from Taxation* —(*a*) (iii) *Avenue Receipts.*—The realizations under this head were Rs. 1 3-7-9 as against Rs. 161-15-2 in the previous year and Rs. 200 in the revised estimate. The lease of the avenue produce fetched Rs. 180 as against Rs. 112 in the previous year; the increase is due to keen competition amongst the bidders at the time of sale. The remaining sum of Rs. 13-7-9 represents the interest paid on overdue kists and the sale-proceeds of avenue clippings.

17. (iv) *Fees from Travellers' Bungalow.*—There was no income under this item as the proposal to construct a travellers' bungalow at Vániyambádi was abandoned—*vide* G.O., No. 278 L., dated 11th February 1897.

18. (*b*) (ii) *Produce of Lands and Gardens.*—As explained in the previous year's report, endeavours made to lease out the rubbish depot land at Puthur for cultivation were not successful as the season was unfavourable. Hence no receipts under this head.

19. (iii) *Sale-proceeds of old materials, &c.*—The receipts under this head amounted to Rs. 4-5-0 only as against Rs. 23-8-0 in the previous year and Rs. 20 in the revised estimate, the decrease being due to the fact that there were no old materials and empty oil-cans, &c., for sale. The kerosine-oil purchased at Madras is now brought here in iron drums already purchased for the purpose and empty drums are sent back to Madras whenever oil is wanted. Under this arrangement, economy and convenience in the transmission of oil are secured.

20. (*c*) *Conservancy Receipts—Sale-proceeds of Night-soil, Street-refuse, &c.*—Under this head the income amounted to Rs. 40-8-0 though there was no income whatever in the preceding year. Special endeavours were made to advise the people of the advantage of manuring their fields with night-soil and street-refuse with the result that the said Rs. 40-8-0 was realized.

21. (*d*) (1) *Fees from Educational Institutions.*—The income from this source amounted to Rs. 306-2-6 as against Rs. 280-13-0 in the preceding year and Rs. 310 in the revised estimate. The council, as in the previous year, maintained five primary schools—two Hindu, two Muhammadan and one Panchama The Muhammadan primary school, which was at the close of the previous year, transferred to Govindapuram from Chennampet, where it was unsuccessful, secured a satisfactory strength during the year under report, and this, it may be said, accounts for the increase in the receipts. In the Panchama primary school no fees were levied as in the previous year.

22. (*e*) (i) *Sale-proceeds and Composition Fees of Medicines.*—The sum of Rupees 17-6-0 entered under this head represents the sale-proceeds of medicines sold to those patients who do not personally attend the hospital under the rules framed for the treatment of the sick under section 127 of Act IV of 1884 and sanctioned in G.Os., Mis. Nos. 302 and 598 M., dated 25th February and 18th April 1890, respectively.

23. (ii) *Other Hospital Receipts.*—The sum of Rs. 7-14-6 entered under this head was realized by the sale of old and unserviceable articles of the municipal hospital.

24. (*f*) (i) *Income from Markets.*—The income under this head amounted to Rs. 405 as against Rs. 395-3-2 in the previous year and Rs 410 in the revised estimate. The weekly market was leased out during the year for Rs. 395 as against the same amount in the previous year. The remaining sum of Rs. 10 represents the fine imposed upon the renter for violating certain conditions of the muchilika executed by him.

25. (*f*) (ii) *Income from Slaughter-house.*—The right of collecting fees in the slaughter-house was as usual leased out and the lease fetched Rs. 835 against Rs. 895 in the previous year. Including i e. 1-6-0 realized by the sale of certain old materials of the slaughter house building, the receipts under this head amounted to Rs. 836-6-0.

26. (*g*) *Other Fees*—(i) *Distraint Fees.*—There having been no necessity to attach property in most of the cases in which warrants were issued, the receipts were Rs. 3-15-0 only as against Rs. 3-10-0 in the previous year and Rs. 10 in the revised estimate.

27. (ii) *License Fees.*—The income under this source amounted to Rs. 611-8-11 as against Rs. 518-12-1, the actuals of the previous year, and Rs. 550, the revised estimate. The rate of fees for the tanneries was raised from Rs. 10 to Rs. 15 during the year under report, as sanctioned in the concluding portion of paragraph 3 of G.O., No. 174 M., dated 6th February 1897. Consequently, there was an increase of Rs. 70 in the receipts on account of licenses granted to tanneries. This and the fact that there was unusually large demand for licenses to put up pandals in the streets for marriages account for the increase in the receipts as compared with the actuals of the previous year.

28. (ii) *Cart-stand Fees.*—The site of the cart-stand already provided being unsuitable, there was no bid at the sales during the year. The question of providing another suitable site for the purpose is under the consideration of the council.

29. (v) *Warrant Fees.*—The entry of Rs. 51-12-0 under this head represents the fees levied for the issue of warrants under the provisions of the District Municipalities Act Amendment Act.

30. (*h*) *Fines under Municipal and other Acts.*—The receipts under this head amounted to Rs. 778-14-0 as against Rs. 1,048-14-9, the actuals of the previous year, and Rs. 900, the revised estimate. Sufficient supervision was exercised and sanitary provisions enforced, so as not to make the municipal administration distasteful to the people. I have always been impressing upon the people the importance of good sanitation, &c., and of the bad consequences by neglecting the provisions of the Municipal Act. These had salutary effect on diminishing the number of criminal prosecutions during the year under report.

31. (5) *Grants and Contributions*—(*a*) *From Government*—(i) *Education—Municipal Schools.*—The provincial grant received on account of girls in the municipal primary schools was Rs. 17-15-0 as against Rs. 23 in the previous year and Rs. 50, the budget and the revised estimates, the decrease being due to a smaller number of girls presenting themselves for examination than was expected.

32. (*b*) *From Local Boards*—(ii) *Medical.*—The sum of Rs. 591-9-9 entered under this head represents the contribution paid by the Taluk Board of Tiruppattúr towards the upkeep of the municipal hospital. The marked decrease, as compared with the actuals of Rs. 2,859-2-6 in the previous year, is due to the fact that one-fourth of the amount spent on the construction of a new hospital building was recovered in the previous year from the Taluk Board of Tiruppattúr, while the decrease, as compared with the revised estimate of Rs. 700, is due to less expenditure under medicines and contingent charges than what was anticipated. The cost incurred in maintaining the hospital was Rs. 1,951-5-10, while the cost of repair of the hospital building including wards and cook-shed was Rs. 447-13-9, or Rs. 2,399-3-7 in all. Deducting from this the sale-proceeds of medicines and other hospital receipts, Rs. 25-4-6, the net cost was Rs. 2,373-15-1 and the amount of contribution (viz., one-fourth) payable by the Taluk Board of Tiruppattúr as sanctioned in G.O., No. 2104 L., dated 20th September 1893, was Rs. 593-7-9. Including the sum of Rs. 2-12-4 due by the taluk board on account of the previous year's expenditure as stated in paragraph 32 of the last year's report, the sum to be recovered was Rs. 596-4-1. Of this amount, Rs. 591-9-9 was recovered within the close of the financial year under report and the balance Rs. 4-10-4 still due by the taluk board is shown under assets in the note to Statement II.

33. (6) *Miscellaneous*—(*a*) *Recoveries on account of Services rendered to Private Individuals*—(i) *Private Scavenging.*—In the commencement of the year under report, the number of houses served by the private scavenging agency was 457 and the system was subsequently extended to 177 houses more. The total number of houses, therefore, on the 31st March 1898 was 634. The current year's demand, there being no arrears under this head, was Rs. 1,083-3-0 as against Rs. 605-1-0 in the previous year, the noticeable increase being due to the large increase in the number of houses to which the system was extended and the revision of the scale of fees during the year Of this sum (Rs. 1,083-3-0), Rs. 1,052-7-0 was collected and a sum of Rs. 1-14-0 was written off the accounts as irrecoverable. In certain cases the houses having become vacant immediately after the issue of bills for the succeeding quarter, a sum of

Rs. 28–14–0 due on such vacant houses was remitted. There was thus no balance outstanding at the close of the year. Notices are being issued under sections 207 and 221 to extend the system and no pains will be spared to show satisfactory improvement in this direction year after year.

34. (*b*) *Other Items*—(2) *Refunds of Expenditure of previous year.*—In respect of the loan of Rs. 13,800 paid by Government for the construction of a bridge over the Pálár river (*vide* Statement VIII), the municipal council paid an interest of Rs. 445–14–5 at 4¼ per cent. as stated in paragraph 90 of the last year's report. The design of the proposed bridge having subsequently been found unsuitable, the Government in its order, No. 1167 M., dated 11th May 1897, directed that the question of constructing the bridge should be given up (*vide* also paragraph 12 *infra*) and the full amount of the loan drawn should be refunded. The loan not having been utilized for the purpose intended, the Government at the request of the council was pleased to direct the refund of the interest paid by the council in its order, No. 584, dated 29th July 1897. The amount paid, viz., Rs. 445–14–5, was accordingly received back and credited to Municipal funds. Out of the remaining amount entered under this head, Rs. 4 represent the payment made by the ex-teacher against whom a decree is pending as stated in paragraph 34 of the previous year's report and the balance Rs. 4–0–11 is the amount refunded by Government being excess payment made by the council towards the compensation of lands acquired and paid for in the previous year.

35. (iii) *Fees for numbering carts, and* (iv) *other items.*—The receipts under this head amounted to Rs. 44–6–10 as against Rs. 25–2–0 in the previous year and Rs. 30, the revised estimate.

III.—Expenditure.

36. The following table shows the expenditure in one view under the several heads as compared with the figures of the previous year and the revised estimate of the year under report:—

Grants	Actuals, 1896–97 (audited figures).	Actuals, 1897–98.	Revised estimate, 1897–98.	Percentage as compared with the total assets.	
				1896–97.	1897–98.
	Rs. A. P.	Rs. A. P.	Rs. A. P.		
Grant 1, Public works	5,219 4 11	4,256 3 11	7,260 0 0	11·38	8·78
,, 2, Education	2,289 15 7	2,262 1 3	2,370 0 0	4·60	4·67
,, 3, Sanitation and medical service	8,523 4 0	7,919 8 11	8,380 0 0	17·12	16·34
,, 4, Lighting and miscellaneous.	2,296 13 4	2,623 10 9	3,280 0 0	4·62	5·41
,, 5, Supervision and management.	2,010 12 3	2,120 10 11	2,060 0 0	3·15	4·38
Repayment of debt, &c.	445 14 5	23,801 9 7	23,800 0 0	0·90	49·09
Total ..	20,786 0 6	42,983 13 4	47,150 0 0	41·77	88·67
Closing balance ..	28,986 6 7	5,492 13 9	1,670 0 0	58·23	11·33
	49,772 7 1	48,476 11 1	48,820 0 0	100	100

Excluding the repayment of debt which accounts for the noticeable increase as compared with the actuals of the previous year, the expenditure is less than that of the past year as explained below *seriatim.*

37. *Grant 1, Public Works*—(1) *New Works*—(*a*) *Communications.*—The expenditure under this head amounted to Rs. 161–6–3 as against the actuals of Rs. 747–9–1 in the previous year and the revised estimate of Rs. 170. The particulars of expenditure are detailed in Statement II-A. Unlike the previous year, no land was acquired in the year under report for widening streets. This along with the fact that only a fewer culverts and tunnels were constructed in the year under report accounts for the decrease in the expenditure as compared with the actuals of the previous year.

38. (*b*) *Buildings.*—Under this head, the outlay amounted to Rs. 792–7–2 as against Rs. 1,994–8–5 in the previous year and Rs. 3,800, the budget and the revised estimates. A portion (about Rs. 1,300) of the expenditure incurred on the construction of a new hospital building which remained unpaid in 1895–96 had to be paid in 1896–97 and hence the increase in the expenditure in the previous year; and the

decrease as compared with the budget and revised estimate is due to the provision of Rs. 3,000 made in the revised estimate for the construction of in-patient wards not having been utilized during the year under report. The construction of the building is delayed on account of non-receipt of the final sanction of the Sanitary Board approving the estimate sent up for its sanction. The provision will be utilized in the current year. The details of expenditure are given in Statement II-A.

39. (*d*) *Water-supply.*—The expenditure of Rs. 160 under this head represents the cost of a Norton's tube well purchased during the year agreeably to the recommendation made by the Sanitary Commissioner during his last inspection.

40. (2) *Repairs*—(*a*) *Communications.*—The income from tolls credited to Municipal funds was Rs. 2,946–0–9—the Local fund share being deducted. The expenditure on the construction and repair of toll-sheds amounted to Rs. 188–4–6. The net receipts therefore were Rs. 2,757–12–3. The amount spent on the repair of roads in the town was Rs. 1,956–12–7 as against Rs. 1,674–13–5 in the previous year, the percentage of expenditure on the net receipts being 71 as against 49 in the preceding year. Including the amount spent on new works, viz., Rs. 161–6–3, the total expenditure on communications was Rs. 2,118–2–10 which is 76·8 per cent. of the net receipts from tolls as against 72 in the past year. As in the previous year, the works were carefully supervised and all works were commenced in time and completed before the end of December 1897. The important roads with some of the streets and lanes were taken up for repair and put in thorough order. As regards other minor streets, lanes, &c., which did not require thorough repair, casual repairs were done departmentally, for which purpose four road coolies on Rs. 5 each were entertained till the end of December 1897 and the required quantity of metal and gravel for such casual repairs had previously been purchased and stacked on road sides. The roads I may state are in a fairly satisfactory condition. The length of the roads including streets and lanes maintained by the municipal council during the year under report is detailed below:—

	M.	F.	YDS.
Metalled	7	4	80
Unmetalled	0	7	0
Total ..	8	3	80

The names of roads, &c., repaired during the year, except the minor lanes and streets for which casual repairs were executed by the department road coolies, are given in detail in Statement II-A.

41. (*b*) *Buildings.*—The outlay under this head was Rs. 571–0–4 as against Rs. 235–15–10 in the previous year and Rs. 540 in the revised estimate and Statement II-A gives in detail the particulars of expenditure. The construction of a pucka ward proposed to be constructed at the beginning of the year having had to be unavoidably put off owing to the delay in the receipt of the design from the Sanitary Board, it was found necessary to repair the existing temporary building. The main hospital building also had to be repaired at a cost of Rs. 100 and all these account for the increased expenditure as compared with the previous year.

42. (*d*) *Water-supply*—(1) *Repairs to Works, Machinery, &c.*—The outlay of Rs. 53–1–11 as against Rs. 30–8–0 in the previous year and Rs. 50, the revised estimate, was incurred on account of repairing the existing public wells and pot wells, &c., set apart for drinking purposes. The particulars of expenditure under this head and under (iii) Contingencies are given in Statement II-A.

43. (ii) *Establishment.*—The total expenditure under this head amounted to Rs. 188–5–2 as against Rs. 190–4–4 in the previous year and Rs. 190 in the revised estimate and this represents the pay of the four watchmen kept to guard water-supply. The decrease of Rs. 3–10–10 as compared with the sanctioned amount (Statement II-B) is due to the fines imposed on the establishment for neglect of duty and stoppages of pay of the absentees.

44. For drinking purposes, water is obtained from the springs and pot wells in the bed of the river and from public wells set apart for the purpose. The springs

and pot wells are cleaned every day by the watchmen kept at each spring and contamination of every sort is prohibited. The public wells were also cleaned then and there and the suspected private wells were closed and some were hankinised when the epidemic of cholera made its appearance in the town. All possible attention was paid to keep the water-supply free from contamination. Agreeably to the recommendation of the Sanitary Commissioner made in his last inspection notes, a Norton's tube well was purchased. If, after sufficient trial, it proves successful, some more of the kind will be purchased and placed in suitable places.

45. (3) *Establishment.*—Under this head the expenditure amounted to Rupees 293–4–6 as against Rs. 298 in the previous year and Rs. 300 in the revised estimate, the savings of Rs. 6–11–6 shown in Statement II-B being due to the absence on leave of the municipal overseer on loss of pay.

46. (4) *Tools and Plant and other Stores.*—The sum of Rs. 73–15–10 entered under this head as against the actuals of Rs. 37–13–4 in the previous year and the revised estimate of Rs. 80 represents the cost, (firstly) of implements such as pick-axes, &c., required for the road coolies, (secondly) of four wheel-barrows purchased for the convenient carriage of metal, gravel, chunam, &c., in small quantities for the casual repairs done by the departmental road coolies, and (thirdly) of certain drawing apparatus for the municipal overseer.

47. (5) *Contributions*—(*a*) *To Local Boards for Works.*—The sum of Rs. 400 provided in the budget for payment of contribution to the Taluk Board of Tiruppattúr for a travellers' bungalow in this town was not paid, as the proposal to construct the bungalow was given up for reasons explained in paragraph 17 *supra.*

48. *Grant 2, Education*—(1) *Training Schools*—(*b*) *Stipends to Normal Students.*—During the year under report, the teacher of the municipal Panchama primary school was sent to Madras for training. As the stipend paid to him from Provincial funds during the course of his training was reported by the Principal of the Teachers' College as hardly sufficient for his maintenance at Madras and as he recommended that he be given an additional stipend from Municipal funds, the municipal council sanctioned the payment of an additional stipend of Rs. 2 per mensem. Hence the expenditure of Rs. 22–13–5 from Municipal funds.

49. (ii) *On Salary-result System*—(*a*) *Fixed Payments.*—The establishment charges of the municipal primary schools amounted to Rs. 960–7–11 as against the actuals of Rs. 957–1–0 in the previous year and Rs. 980, the revised estimate. The council maintained on the whole five primary schools on the salary-result system and the particulars of teachers employed in them are given in Statement II-B. The saving of Rs. 65–8–1 shown in Statement II-B resulted from the fact explained below:—(1) Against the provision of Rs. 8 per mensem made in the budget on account of the pay of the teacher of the Panchama primary school, Rs. 7 only was paid throughout the year as the permanent incumbent on whose behalf the increment was provided was under training at Madras; (2) the entertainment of a peon newly sanctioned for the Rajampet school in G.O., No. 174 M., dated 6th February 1897, was made only at the end of September 1897; (3) the teacher's place of the Panchama primary school was vacant for about two months in the year for want of a substitute; and (4) some of the assistant masters' places in some schools were vacant for short periods in the year. The number of teachers employed in the municipal primary schools was 10 on the 31st March 1898. Of this number, two have got trained teachers' certificates, four untrained teachers' certificates, and one general educational certificates with service qualifications. The remaining three teachers are unqualified, but they have undergone normal training.

50. (*b*) *Results Grants.*—Under this head the outlay amounted to Rs. 198–4–10 as against Rs. 179–11–0 in the previous year and Rs. 180 in the revised estimate. The slight increase over the previous year's actuals and the revised estimate is due to the fact that the amount of the grant earned by the backward schools (two Muhammadan primary schools) was paid in full, while in the case of other schools it was paid at the rate of As. 10–3 in the rupee. The number of pupils on the rolls in the municipal Primary schools on the 31st March 1898 was 201 boys and 32 girls as against 172 boys and 50 girls on the corresponding date of the previous year. The

number of pupils who presented themselves for examination and who passed were 118 and 100, respectively, as against 109 and 86 in the previous year. There has been a slight increase in the strength of the schools, but it would appear that the schools acquitted themselves creditably at the grant examination, 85 per cent. having passed. Out of ten pupils that were sent up from the municipal schools for the Primary School Examination, seven passed, and this is creditable.

51. (*c*) *Contingencies.*—The charges under this head amounted to Rs. 251–12–11 as against Rs. 301–12–6, the actuals of the previous year, and Rs. 250, the revised estimate, the decrease as compared with the previous year's expenditure being due to the fact that during the year no furniture was purchased for the use of schools as all the required articles of furniture were supplied in the previous year. The Council has no school building of its own, except the Panchama primary school-house. The other schools were, as in the previous year, held in rented buildings.

52. (3) *Salary Grants.*—The expenditure under this head represents the salary grant paid, as usual, to the London Mission Lower Secondary school. The Council contributed one-third of the pay of the qualified teachers. The total contribution paid was Rs. 294–8–9 as against the actuals of Rs. 370–4–6 in the previous year and the revised estimate of Rs. 320. The decrease is owing to the non-payment of the salary grant on behalf of the first assistant teacher (Rs. 7 per mensem) for about 11 months in the year, the manager of the school not having appointed a qualified teacher to make him eligible for drawing the grant. Out of the total expenditure of Rs. 294–8–9, a sum of Rs. 158–8–9 was spent on the secondary department and Rs. 136 on the primary department. The number of boys on the roll of this school on the 31st March 1898 was 104 as against 92 in the previous year, and the average attendance was 85 (24 in the lower secondary department and 61 in the primary department). The corresponding figures in the preceding year were 23 and 47 respectively. There were no girls in the school. The total number of teachers employed in the school on the 31st March 1898 was six, of whom three possess trained teachers' certificates and two general education certificates and one general education certificate with service qualifications. No grant was paid towards the pay of the unqualified teachers. From this school, seven pupils were sent up for the Lower Secondary Examination and five for the Primary School Examination, and the number passed was two and five respectively. The results are fair.

53. (4) *Result Grants.*—The number of schools registered during the year for examination was four (one Hindu and three Muhammadan schools) as against one Hindu and one Muhammadan school in the previous year. The amount of grant paid was Rs. 120–15–0 as against Rs. 125–1–0 in the previous year and Rs. 150 in the revised estimate. It is satisfactory to note that during the year the Educational officers were able to bring two Muhammadan mosque schools under departmental supervision in spite of the difficulties explained in previous years' reports. The results grants to all the aided schools were paid at the maximum rates laid down in the Grant-in-Aid Code. The cause of decrease in the expenditure, as compared with the revised estimate, is due to the fact that the Kaderpet Muhammadan school newly registered for examination earned only As. 10 against Rs. 40 assigned for that school. The pupils who presented themselves from all the aided schools for examination and passed numbered 92 and 70, respectively, against 74 and 62 in the previous year. There is increase both in the number who presented for, and who passed, the examination as compared with the previous year, and this is owing to two more Muhammadan mosque schools having been brought under results system.

54. (6) *Inspection*—(*b*) *Municipal Inspector*—(i) *Establishment.*—The charges under this head amounted to Rs. 216–11–6 as against Rs. 179–14–2 in the previous year and Rs. 220, the revised estimate. As in the previous year, there was one inspecting schoolmaster on Rs. 20 per mensem to supervise the Hindu primary schools in the Tiruppattúr and Vániyambádi Municipalities and one Muhammadan inspecting schoolmaster on Rs. 25 per mensem in common for the three municipalities, viz., Salem, Tiruppattúr and Vániyambádi, each Council bearing one-half of the pay in the case of the former and one-third in the case of the latter. The saving of Rs. 3–4–6 shown in Statement II-B is due to the Hindu inspecting schoolmaster having been on leave on

loss of pay and to the fines imposed on him for neglect of duty. The increase, as compared with the actuals of the previous year, is due to the fact that the Muhammadan inspecting schoolmaster's place was vacant for three months in the previous year, and that his fixed travelling allowance was wrongly shown under "Contingencies" while during the year it is shown under this head.

55. (ii) *Contingencies.*—Under this head the expenditure was Rs. 25–7–7 as against Rs. 38–6–3 in the previous year and Rs. 50, the revised estimate; the decrease is due to the fixed travelling allowance of the Muhammadan inspecting schoolmaster having been included in the establishment charges as stated in the above paragraph, while in the previous year it was shown under this head.

56. (7) *Miscellaneous—(a) Building, Furniture, &c., Grants.*—The entry of Rs. 36 entered under this head as against the revised estimate of Rs. 40 represents the one-third grant paid towards the house-rent of the London Mission Lower Secondary school building. The last year's expenditure on this account was shown under "(*d*) Other Items" instead of under this item.

57. (*b*) *Common Gymnasium*—(i) *Establishment.*—The charges under this head amounted to Rs. 102–10–8 as against Rs. 44–0–8 in the previous year and Rs. 110, the revised estimate. In the previous year, the services of the gymnastic instructor employed for the London Mission school were utilized for the municipal primary schools also on payment of a contribution of Rs. 5 per mensem. As this system was not satisfactorily working, a separate gymnastic instructor for the municipal primary schools on Rs. 10 per mensem was appointed during the year under report as per sanction accorded in G.O., No. 174 M., dated 6th February 1897. This accounts for the increase as compared with the actuals of the previous year. The saving of Rupees 17–5–4 shown in Statement II-B is due to the appointment of the gymnastic instructor not having been made till after 15th May 1897.

58. (ii) *Contingencies.*—The outlay under this head was Rs. 32–4–8 as against Rs. 50, the revised estimate, while there was no expenditure under this item in the previous year. As a separate gymnastic instructor was appointed during the year, the required apparatus were purchased.

59. (*d*) *Other Items.*—The entry of Rs. 73–12–6 in column 6 represents the payment of building and furniture grant paid to the London Mission school. This ought to have been shown under 7 (*a*).

The prescribed statements received from the Assistant Inspector of Schools, Coimbatore division, are herewith submitted. The total expenditure on account of education amounted to Rs. 2,262–1–3 as against the actuals of Rs. 2,289–15–7 in the previous year and the revised estimate of Rs. 2,370. Of the total expenditure, Rupees 2,262–1–3, Rs. 158–8–9 was spent on secondary education and Rs. 2,103–8–6 on primary education. Deducting the grant from Provincial funds, viz., Rs. 17–15–0, and the school-fees Rs. 306–2–6, or Rs. 324–1–6 in all, the net cost on "Education" was Rs. 1,937–15–9, which is 12 per cent. of the total income from taxation, markets and rents.

60. *Grant 3, Sanitation and Medical Service*—(1) *Hospitals and Dispensaries—(a) Establishment.*—The outlay under this head amounted to Rs. 1,098–7–11 as against the actuals of Rs. 1,053–1–6 in the previous year and the revised estimate of Rupees 1,100. The saving of Rs. 52–0–1, as compared with the sanctioned amount (*vide* Statement II-B), is due to there having been all round the year only a probationary compounder on Rs. 5 per mensem instead of a permanent compounder on Rs. 9 as provided in the budget and to the place of toty attached to the hospital having been vacant for about 20 days in the year. The probationary compounder having failed to qualify himself for the post, he has since been replaced by a qualified man. The hospital was in charge of a first-class hospital assistant, one-eighth of whose salary (Rs. 65 per month) was, as usual, paid from Provincial funds.

61. (*b*) *Medicines and Supplies.*—Under this head the expenditure amounted to Rs. 563–14–10 as against Rs. 837–10–2, the actuals of the previous year, and Rs. 700, the budget and revised estimates. A sum of Rs. 228–10–0, which remained unpaid on account of medicines purchased in 1895–96, had to be paid in 1896–97, and this

accounts for the large expenditure in the previous year. The decrease, as compared with the revised estimate, is due to the fact that the bill of cost of medicines supplied by Messrs. Smith & Co., Madras, received subsequent to the submission of the revised estimate happened to be for a smaller amount than the anticipated figure. The medicines and supplies required for the municipal hospital were purchased, as in the previous year from Messrs. Burgoyne, Burbidges & Co, London, while tinctures and spirituous preparations were purchased from Messrs. Smith & Co., Madras, as recommended by the District Medical and Sanitary Officer, Salem.

62. (*c*) *Diet of Patients.*—The outlay under this head amounted to Rs. 130–6–2 as against Rs. 58–2–5 in the previous year and Rs 100 in the revised estimate. It was in the preceding year that the institution which was a dispensary was converted into a hospital, and as it was the first year there was no satisfactory admission of in-patients. During the year, the admission was rather better, the number being 71 against 46, and consequently there is increase in the expenditure. There is however a marked decrease as compared with the budget figure (Rs. 360), and it is due to the admission of in-patients having been kept in abeyance for about five months in the year owing to the repair of the temporary building. The cause of delay in the construction of a substantial building is fully explained in paragraph 38 *supra*, and it is hoped that the building will be soon put in hand and completed.

63. (*d*) *Sundries and Contingencies.*—The charges under this item were Rupees 158–8–11 as against the actuals of Rs. 640–4–0 in the previous year and the revised estimate of Rs. 300. In the previous year, when the institution was made a hospital and newly constructed building opened for use, the main building and the ward were sufficiently equipped with all the required furniture, viz., compounding table, poison almyrah, iron cots, teak wood tepoys, bedding, &c., and as there was no necessity for such an expenditure in the year under report, there is noticeable decrease as compared with the previous year's expenditure. As recommended by the District Medical and Sanitary Officer, Rs. 500 was provided in the budget under this head; and though this sum was reduced to Rs. 300 in the revised estimate, the necessity for purchasing certain furniture as anticipated did not arise and therefore the actual expenditure was much less as compared with the budget and the revised estimates. Free quarters to the hospital assistant have not yet been provided for want of funds; and during the year no house-rent was paid in lieu thereof, as the hospital assistant did not take up his residence within a distance of 200 yards from the hospital. The total charges incurred in maintaining the hospital during the year amounted to Rs. 1,951–5–10 as against the actuals of Rs. 2,589–2–1 in the previous year and the revised estimate of Rs. 2,200. The Taluk Board of Tiruppattúr contributed, as usual, one-fourth of the net cost. The total number of in-patients treated in the hospital during the year was 71 and that of out patients was 10,466 as against 46 and 9,173, respectively, in the previous year. The total number, as compared with the preceding year's figure, shows on the whole an increase of 1318 patients and this may be considered satisfactory. The midwife attached to the hospital attended 77 cases of labour as against 65 in the previous year, and this is the highest figure that was attained within the past ten years. A copy of the report received from the District Medical and Sanitary Officer on the working of the municipal hospital is herewith submitted with the Council's remarks noted in the margin.

64. *Medical Training of Women.*—No expenditure was incurred during the year by the Council for training female medical practitioners, as the midwife attached to the hospital was a trained woman.

65. (2) *Contribution to Provincial Funds.*—The outlay under this head amounted to Rs. 212 as against Rs. 150, the actuals of the previous year, paid on account of Medical College, sanitary inspection and medical reserve staff in accordance with the Accountant-General's letter No. I.B.B.—30, dated 2nd March 1898.

66. (3) *Vaccination—(a) Establishment.*—The sum of Rs. 144 entered under this head represents the pay of the municipal vaccinator at Rs. 12 per mensem.

67. (*b*) *Contingencies.*—The expenditure under this head amounted to Rs. 57–9–9 as against Rs. 87–9–10 in the previous year and Rs. 60 in the revised estimate.

This represents the cost incurred in purchasing glycerine paste from the Central vaccine depot, Salem. The cause of increase in the last year's expenditure is that it includes the cost (about Rs. 20) of certain forms, bound registers, &c., supplied to the vaccinator, while there was no necessity for such expenditure in the year under report.

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

—	1896-97.			1897-98.		
	Successful.	Unsuccessful.	Total.	Successful.	Unsuccessful.	Total.
Total number of vaccine operations performed by the municipal vaccinator	1,007	35	1,042	957	7	964
Total number of vaccine operations performed by the municipal vaccinator on children under one year of age	739	22	761	662	1	663
Total number of vaccine operations ..	1,007	35	* 1,046	957	7	964

* Includes four unknown cases.

The average cost of each successful vaccination was As. 3–4 as against As. 3–8 in the previous year. The average cost for the whole presidency for the year 1896–97 was As. 4–3, or 2 pies more than the previous year.

69. The total number of vaccine operations performed was 964 (the total number of births registered being 870) as against 1,046 in the previous year and 1,012 in the year 1895–96. The proportion per mille of the total number of successful operations (957) to total population was 59 as against 64 in the previous year and 63 in 1895–96. During the year 89 cases of disobedience to notices issued under section 138 of the District Municipalities Act to get unprotected children vaccinated were reported to the Magistrate. Only one prosecution was instituted, the warnings given by the Magistrate in all the remaining cases having had the desired effect. The total number of births during the year was 870 as against 890 in the previous year, and the result of vaccination as compared with the birth-rate may be considered satisfactory. The fall in the total number as compared with the preceding year's work is partly due to all unprotected cases in the small village of Pudur which was added to the municipality in the previous year having already been operated on in 1896–97 and partly to the fall in the number of births during the year. The minimum number of cases required of the vaccinator was 75 as in the previous year. It is again satisfactory to note that there was no death from small-pox—a result chiefly due to the rigorous enforcement of compulsory vaccination which has been in force since August 1890. The medical subordinate performed no cases of vaccination as in the previous year, though it is reported that he verified as many as 815 cases operated on. The glycerine paste purchased from the central vaccine depot, Salem, was used throughout the year, the council maintaining no depot of its own, and this was found to be generally successful.

70. (4) *Registration of Births and Deaths*—(*a*) *Establishment.*—The sum of Rs. 143–6–0 entered under this head represents the pay of the registrar at the rate of Rs. 12 per mensem, the saving of As. 10 shown in statement II-B being fines imposed on him for neglect of duty.

71. (*b*) *Contingencies.*—The expenditure under this head was Rs. 55–15–11 as against the actuals of Rs. 57–1–8 in the previous year and the revised estimate of Rs. 60, and the decrease as compared with either is too trifling to call for any remarks; but the increase as compared with the budget estimate (Rs. 20) is due to the fact that twelve notice boards warning the public of the penal provisions of the Municipal Act for failure to register births and deaths within the fixed time were made and put up in different prominent places in the town at a cost of Rs. 48.

72. The following abstract shows the total number of births and deaths registered during the year as compared with those of the previous year :—

Year.	Births.		Deaths.	
	Number registered.	Rate per mille.	Number registered.	Rate per mille.
1896-97	890	56·2	832	52·5
1897-98	* 870	54·07	548	34·05

* The total number of births and deaths excludes twelve still-born cases.

The particulars and causes of deaths are given below :—

	1896-97.	1897-98.
Cholera	315	25
Fever	203	240
Dysentery or diarrhœa	28	18
Suicide	1	1
Dents	1	1
Snake-bite	..	2
All other causes	284	261
Total ..	832	548

73. The number of prosecutions instituted during the year under report for failure to register births and deaths was 26 as against 51 in the previous year. As stated in paragraph 71 *supra*, permanent boards warning the public of the risk they undergo for failure to register the cases within the time fixed were hung up in different places, and thus the law on the point was made known very widely. This had the salutary effect of diminishing the number of prosecutions during the year. The decrease in deaths as compared with the preceding year is due to the prevalence of cholera in the town in rather a virulent type in the year previous, the number of victims to the disease being 315 in 1896–97 as against 25 only in the year under report..

74. (5) *Conservancy, Road-cleansing and Road-watering*—(*a*) (1) *Establishment.*—The total outlay under this head amounted to Rs. 3,497–10–5 as against the actuals of Rs. 3,366–10–3 in the previous year and the revised estimate of Rs. 3,600. The increase being due to the fact that the pay of the Sanitary Inspector was raised from Rs. 25 to Rs. 32–8–0 as sanctioned in G.O., No. 174 M., dated 6th February 1897, and (2) that there were not so many temporary vacancies amongst the scavengering toties as in the year previous. The particulars of sanctioned establishment are detailed in Statement II-B. Though the entertainment of two additional toties was sanctioned in the Government order above quoted, they were not appointed, as out of the two pucka latrines proposed to be constructed additionally, one was constructed in place of a mud wall latrine demolished, while the other was constructed close to an already existing tatty latrine which rendered the appointment of a separate toty for it unnecessary. Out of Rs. 276–5–7 shown as savings in Statement II-B, one-half of the amount is due to the non-entertainment of the two toties as stated above and the other half is due partly to the female toties on Rs. 5 having been substituted for some of the male toties on account of the difficulty in procuring the services of the latter and partly to the fines and stoppages in the pay of the conservancy staff for neglect of duty, absence, &c.

75. (ii) *Other Charges, such as Purchase or Hire of Carts, &c.*—Under this head the expenditure amounted to Rs. 204–5–8 against the actuals of Rs. 328–13–9 in the previous year and the revised estimate of Rs. 250, the decrease, as compared with the previous year's actuals, being due to the fact that during the year there was no necessity to purchase new rubbish carts, while four were purchased in the previous year at a cost of Rs. 120. Many of the old night-soil carts were replaced by new ones during the year.

76. (*b*) *Private Scavenging*—(i) *Establishment.*—The charges under this head amounted to Rs. 764-14-10 as against Rs. 432-10-8 in the previous year and Rs. 810 in the revised estimate. The increase as compared with the actuals of the previous year is due to the fact that during the year under report more toties were entertained as the number of houses rose from 457 to 634, while the decrease as compared with the sanctioned allotment (Statement II-B) is due to the sanctioned number of toties not having been entertained, as the total number of houses did not reach the anticipated figure. Every endeavour is being made to further extend the system.

77. (ii) *Contingencies, such as Cost of Scavenging Carts, &c.*—Under this item the outlay amounted to Rs. 156-0-4 as against the actuals of Rs. 116-3-0 in the previous year and the revised estimate of Rs. 150, and this represents the cost of new air-tight iron night-soil carts purchased during the year for removal of night-soil from private latrines. Deducting the total expenditure incurred under this head, viz., Rs. 920-15-2 from the total receipts of Rs. 1,052-7-0, the system, it would appear, was worked at a profit of Rs. 131-7-10. This saving resulted from the fact that it was not found possible to secure the services of the required number of toties and that the night-soil carts required for the additional number of houses brought under the system at the end of the last quarter were not purchased before the close of the financial year under report. This saving will, however, be utilized in the current year in effecting further improvements.

78. (*c*) *Cholera Charges.*—During the year under report cholera made its appearance in the town four times, and it is gratifying to state that the strenuous efforts made to immediately work out the rules contained in G.O., No. 1028 M., dated 26th June 1895, by entertaining the required observation and preventive staves and by paying strict attention to sanitation brought in a successful and satisfactory result. The disease first made its appearance in the town on the 11th May 1897 and again on the 11th June and again on the 11th July, while on the fourth occasion it broke out on the 26th December 1897; there was no death on the first occasion; there was one death on the 2nd, 23 on the 3rd and one on the 4th occasion or, in all, 25 as against 315 in the previous year. In some of the adjoining villages at a distance of 2 or 3 miles from the town the disease prevailed, I may state, in an epidemic form, and that for a number of months. In order to prevent its finding its way into this town efficient and timely arrangements were made. A certificated Sanitary Inspector was appointed on Rs. 30 + 10 for about five months. During my visits, I took particular care to see that the rules and the staff were efficiently worked. Special arrangements were made to guard the water-supply from being contaminated by the appointment of special watchmen, most of the houses in the town were got lime-washed, some of the private wells which were suspected were closed, while many private and public wells were hankinised, and the police were particularly requested to work out the Towns Nuisances Act to keep the river-bed free from any kind of pollution. I delegated my powers under section 231 to the hospital assistant and the certificated Sanitary Inspector to enter and inspect private houses. The entertainment of the required special staff was sanctioned in G.O., No. 1613 M., dated 21st July 1897. As recommended by the Sanitary Commissioner, one iron hand-carried sprayer for disinfecting the infected houses was purchased during the year at a cost of Rs. 150, and the required quantity of disinfectants to be kept in stock was also purchased. The total charges under this head amounted to Rs. 634-5-1 as against the actuals of Rs. 1,015-10-8 in the previous year and the revised estimate of Rs. 760. I take this opportunity of noting with satisfaction the energy displayed by M.R.Ry. O. Sundara Row Garu, the Deputy Tahsildar and municipal councillor, and the assistance rendered to me by him in checking the spread of this fell epidemic for which he deserves the thanks of the council.

79. (*d*) *Contingencies.*—Under this head the outlay amounted to Rs. 97-15-1 as against Rs. 91-6-1, the actuals of the previous year, and Rs. 110, the revised estimate, and this represents the cost of iron hand buckets, scrapers, baskets, &c., supplied to the sweepers and scavengers and big size iron spare buckets supplied to each latrine. The increase as compared with the previous year's actuals is trifling and calls for no remarks.

80. The sweepings of the town were collected in dust-bins placed in the streets and lanes and removed by the municipal sweepers in rubbish carts to selected depots and sold in auction. The night-soil from the public and private latrines and streets was similarly removed in iron hand-carts to selected depots and there buried in trenches. The number of rubbish and night-soil carts in use on the last day of the year under report was 17 and 19 respectively (the latter includes private scavenging carts also). The number of the rubbish and night-soil depots in the town was four and three respectively as in the previous year. There were also three urine carts for removal of urine from the public latrines. There were on the whole twelve latrines in the town as against eleven in the previous year. Of the two new pucka latrines proposed to be constructed during the year, one was built in the place of an old mud wall latrine demolished, while the other was constructed at Periapet as an additional one. Of the total number of latrines (12), one is made of double iron, five of brick and chunam wall, one of mud wall, while the remaining five are of tatty enclosures. There are no public urinals in the town. The total number of dust-bins on the 31st March 1897 was 124 and during the year twelve more were supplied. Thus at the close of the year the number was 136; all of them are moveable ones and made of corrugated iron sheets. Efforts are being made to carry out the improvements suggested by the Sanitary Commissioner during his last visit as far as feasible and funds permit. As regards the closure of objectionable burial-grounds within the town, I have called for a detailed report as to the nature of surroundings, &c., of each burial-ground from the local Hospital Assistant and the certificated Sanitary Inspector and I have personally inspected all of them (about twenty-four in number) and after my complete inquiry and verification of the facts reported, the whole question will be placed before the council for decision. Due attention was paid to the sanitation of the town during the year and all possible endeavours are being made to further and further improve the sanitary condition of the town. The public health was good during the year.

81. *Grant 4, Lighting and Miscellaneous*—(*a*) *Establishment.*—The expenditure under this head amounted to Rs. 295-8-0 as against Rs. 242-14-6, the actuals of the previous year, and Rs. 320, the revised estimate, the increase being due to the entertainment of an additional lighter on Rs. 5 per mensem, the number of lights having been increased. The saving of Rs. 64-8-0 shown in statement II-B resulted as the additional lighter was entertained after nine months in the year and as fines had to be imposed on the establishment for neglect of duty, absence, &c.

82. (*b*) *Contingencies.*—The outlay under this head was Rs. 1,190-2-4 against the actuals of Rs. 1,175-0-9 in the previous year and Rs. 1,200 in the revised estimate. During the year under report 32 additional lights were newly put up with iron posts and many of the old lanterns, burners and chimneys were replaced by new ones. The number of lights on the 31st March 1897 was 165 as reported in the last year's report and including the 32 additional lights put up during the year the total number at the close of the year was 197. After the appointment of a certificated Sanitary Inspector during the year, the Sanitary Sub-Inspector was partly relieved of his sanitation work and he was deputed to supervise the lighting staff and this arrangement has showed decided improvement in the lighting system.

83. (4) *Travellers' Bungalow*—(*a*) *Establishment, and* (*b*) *Contingencies.*—The proposed travellers' bungalow not having been constructed by the Taluk Board of Tiruppattúr (*vide* paragraph 17 *supra*), there was no expenditure under this head and the allotment was also omitted in the revised estimate. The abolition of the travellers' bungalow establishment on this account was already reported, and Government in its order, Mis. No. 578 M., dated 15th March 1892, approved the same.

84. (9) *Other Charges—Printing.*—The expenditure under this head amounted to Rs. 627-0-9 as against the actuals of Rs. 836-13-7 in the previous year and the revised estimate of Rs. 750, the decrease as compared with the previous year's expenditure being due to the fact that, as stated in paragraph 81 of the last year's report, the arrears due for printing work done in 1895-96 (Rs. 285) were paid from that year's funds. I have, during the year under report, reduced by 25 per cent. the rates of printing charges which the municipality was paying to the local press for the

past four years. As the bill for the printing work done from about the beginning of the year was received only after the submission of the revised estimate and owing to reduction of rates, though there was no decrease in the quantity of printing work done, the amount of expenditure was less. This accounts for the decrease as compared with the revised estimate.

85. (iv) *Compensation for Lands.*—In the budget Rs. 1,000 was provided under this head in order to acquire sites for burial and burning ground and for night-soil depot at Periapet. As the question of selecting site for the former was not likely to be settled within the close of the year under report, the budget provision was reduced to Rs. 500 in the revised estimate. It is to be regretted that no suitable site in the island of Periapet is yet procured and the allotment therefore remains unspent. This will, however, be settled in the current year.

86. (v) *Other Items.*—The outlay under this head amounted to Rs. 494-10-8 as against Rs. 33-14-6 in the previous year and Rs. 500 in the revised estimate. The survey of the town was undertaken during the year by the town Survey department under the orders of Government and the proportionate cost which the municipality had to pay amounted to Rs. 439-7-11. During the summer season the council resolved to open a water pandal for three months at a cost not exceeding Rs. 7 per mensem under G.O., No. 1293 M., dated 25th September 1893. These account for the noticeable increase in the expenditure under this head as compared with the actuals of the previous year.

87. *Grant 5—Supervision and Management*—(*a*) *Establishment.*—The cost of the office establishment was Rs. 82 per mensem as against Rs. 79 in the previous year, or Rs. 984 per annum, the increase of Rs. 3 per mensem being due to the fact that the pay of the office manager was raised from Rs. 32 to Rs. 35 as sanctioned in G.O., No. 174 M., dated 6th February 1897. The total charges under this head amounted to Rs. 975-1-2 as against the actuals of Rs. 942-10-8 in the previous year and the revised estimate of Rs. 990. The saving of Rs. 8-14-10 shown in Statement II-B was due to the absence on leave of a clerk and a peon on loss of pay for about fifteen days in the year and to the fines imposed on the staff for neglect of duty.

88. (*b*) *Collection of Municipal Taxes*—(*i*) *Establishment.*—Under this head the monthly expenditure was Rs. 28 as against Rs. 26 in the previous year, or Rs. 336 per annum, the increase of Rs. 2 being due to the fact that the pay of the second bill-collector was during the year raised from Rs. 8 to Rs. 10 as sanctioned in the Government Order referred to in the foregoing paragraph. The total charges were Rupees 331-6-8 as against Rs. 307-14-5, the actuals of the previous year, and Rs. 340 the revised estimate. The saving of Rs. 1-9-4 shown in Statement II-B is due to the absence on leave of a bill-collector's peon on loss of pay for some days and to the fines imposed on the establishment for short work and neglect of orders.

89. (ii) *Purchase of Account Books, Paper, &c.*—The expenditure incurred under this head amounted to Rs. 265-7-11 as against Rs. 159-15-3 in the previous year and Rs. 100 in the revised estimate. The cost recovered from this municipality in respect of the municipal account forms supplied by the Lawrence Asylum Press, Madras, was Rs. 257-12-8 (*vide* Accountant-General's letter, No. 35-I.B.B., dated 8th March 1897) and as this seemed to be very high the municipal council has represented the fact to the Accountant-General. The cost recovered in the previous year on this account was Rs. 155-0-7 as against Rs. 103-9-2 in 1895-96.

90. (*d*) *Office Contingencies other than* (*b*-ii).—The total expenditure under this head amounted to Rs. 355-11-2 as against the actuals of Rs. 483-3-11 in the previous year and Rs. 440 the revised estimate. The decrease as compared with the actuals of the previous year is due to the fact that furniture to the value of nearly Rs. 100 was purchased in the previous year for the office use while during the year there was no necessity for such purchase. Besides the house rent of the office building for the last four months of the year (viz., Rs. 48) was not paid within the close of the year under report as the owner did not demand payment. The latter reason also accounts partly for the decrease in the actual expenditure as compared with the revised estimate.

91. (*e*) *Contribution for the Central Office and Audit Establishment, Rs.* 190.—This amount was paid in accordance with the Accountant-General's letter No. 3925,

dated 11th December 1897. It is requested that the excess expenditure over the revised estimate under some of the heads be admitted in the accounts of the year under report.

92. *Repayment of Debt*—(*a*) *Instalments paid during the year and Refunds of other than Current Collections.*—A loan of Rs. 13,800 and a grant of Rs. 10,000 were made by Government to enable the council to construct a suspension bridge over the Pálár river, a long felt pressing want of the town. Subsequently the design of the proposed suspension bridge was condemned by the Chief Engineer as flimsy and wanting in efficiency and durability, and as the cost of the alternative masonry bridge proposed was prohibitive being considered beyond the means of the municipal council, Government in its order, No. 1167 M., dated 11th May 1897, directed that the scheme of bridging the river must be abandoned and that the full amount of loan and grant, Rs. 13,800 and Rs. 10,000 be refunded in the Government treasury. The amount was accordingly refunded during the year and hence the entry.

93. *Advances Recoverable—Rs.* 1-9-7.—This represents the excess payment made to the district board in respect of contribution on account of tolls as stated in paragraph 12 *supra*. This amount was recovered during the year.

IV. Closing Balance.

94. Deducting the total expenditure of Rs. 42,983-13-4, from the total receipts (including the opening balance), viz., Rs. 48,476-11-1, the closing balance was Rs. 5,492-13-9. Including Rs. 1,340, the deposits made by the renters of the several farms for 1898-99 and remitted into the treasury at the close of the year, the total amount to the credit of the municipality at the Tiruppattúr sub-treasury on the 31st March 1898 was Rs. 6,832-13-9. In his letter, No. 675-Acc., dated 15th April 1898 the Treasury Deputy Collector of Salem certified that this amount was correct as compared with the treasury accounts. The noticeable increase in the expenditure as compared with the actuals of the previous year is due to the re-payment of the debt and the grant referred to in paragraph 92 *supra*. The increase in the closing balance, viz., 5,492-13-9, as against the revised estimate of Rs. 1,670 is chiefly owing to the fact that Rs. 3,000 and Rs. 500 provided in the revised estimate for the construction of in-patient ward and for compensation for lands, respectively, were not spent within the close of the financial year under report for reasons explained in paragraphs 38 and 85 *supra*. The closing balance was 11·3 per cent. of the year's total receipts.

95. *Municipal Accounts.*—The municipal accounts for the year 1896-97 were audited by the Assistant Inspector of Local Fund Accounts during the year and in the concluding portion of the audit notes, it is remarked that the results of the audit were very satisfactory.

96. A copy of the resolution of the municipal council passing the report accompanies.

Enclosure.

Annual Concise Report of the Municipal Hospital, Vániyambádi, for the official year 1897-98.

The public health of the town has been good, though cholera prevailed interruptedly during the year. It made four distinct invasions, but none of them manifested into an epidemic form. Ague and malarial fevers prevailed rather more severely than in the preceding years.

2. *Vital Statistics.*—The total number of births during the year was * 882 and the total deaths was 548 excluding still born. These figures correspond favourably with that of 1895-96. The number of deaths from cholera was only 25.

*This is incorrect. The number is 870 excluding twelve still-born cases.

(Signed) T. V. Gopalasawmy Aiyar,
Chairman.

3. *Sanitation.*—The sanitary staff works under the supervision of the Deputy Tahsildar and municipal councillor. The general sanitation is fairly but steadily advancing. The water-supply of the town is as defective as ever and may as well be palliated as suggested in paragraph 3 of the medical officer's report embodied in G.O., No. 1703 M., dated 2nd August 1897, till the council is placed in a position to make a better arrangement. The improvement over the present system of open springs watched by very ignorant class of servants would immensely tend to improve the public health and put off periodical invasions of cholera.

Better class of men cannot be had as watchman on Rs. 4 per mensem. The only thing required of watchmen is to clean the springs and to prevent people polluting it by washing, bathing, &c.
(Signed) T. V. GOPALASAWMY AIYAR,
Chairman.

The private scavenging system has remarkably increased and is becoming very popular. The number has risen from 457 to 634. Many more houses could be easily brought under the system if the provision regarding the latrines made in the license granted to those who erect new or reconstruct old buildings, is only insisted on.

This is being done.
(Signed) T. V. GOPALASAWMY AIYAR,
Chairman.

The construction of cesspools and disposal of the sewage are two important subjects which require early attention of the council Since the people are not prone to construct masonry cesspools as per design of the Sanitary Board, it is highly desirable that the council should endeavour to do something in the matter.

The recommendation of the Sanitary Commissioner for Madras embodied in G.O., No. 755 M., dated 31st March 1897, in respect of closing the objectionable burial-grounds in the town and opening of new ones instead has received the attention of the council. A detailed report was called for on the subject from the local medical officer and the certificated sanitary inspector and the report is now before the council for disposal.

Steps taken on this subject are detailed in paragraph 80 of the report.
(Signed) T. V. GOPALASAWMY AIYAR,
Chairman.

The sub-committee appointed by the council, for reporting the advisability or otherwise of closing the depots for storing skins, amidst dwelling-houses and bazaar street, having expressed an unfavourable opinion upon the location of these depots, the council, I understand, have retarded licenses for these It is hoped the council would lose no opportunity to eradicate an unwholesome affair as this. It may be good for the council to ask for a professional opinion as to the suitability of the localities selected by the parties for such business in all future occasions.

Is being done.
(Signed) T. V. GOPALASAWMY AIYAR,
Chairman.

4. *Vaccination.*—Compulsory vaccination is under operation for the past 8 years. The staff works under the supervision of the hospital assistant. The total number of cases vaccinated during the year was 964 of which 663 was infantile. The number successfully vaccinated was 957 and of these 815 cases were verified by the supervising officer. The fall in the numbers as compared with 1896–97 is partly due to all unprotected cases in Poothoor (annexed with the municipality from 1st April 1896) having been operated on during 1896–97 and partly to fall in the births during the year under report. Glycerine paste supplied by the central vaccine depot has been in use throughout the year and was generally successful. The suggestion of the Sanitary Commissioner during his inspection as to the necessity of providing a separate building for the conduct of the vaccine operation is yet to receive the attention of the council and it is hoped that it would not fail their notice this year. At present the vaccinator works in the out-patient prescribing room where patients with diseases of specific and contageous character often frequent.

This will be considered at the time of the budget proposals for 1899–900 and it is put off for want of funds. Nothing could be done at present as there is the construction of a substantial ward building and cook-shed on hand.
(Signed) T. V. GOPALASAWMY AIYAR,
Chairman.

5. *Hospitals and Dispensaries.*—The institution continued to be a hospital throughout the year, but the reception of in-patients was temporarily given up from 1st June to 15th November 1897 owing to re-construction of the wards which have again fallen into disrepair.

This is not correct. It is now in order. It was in disrepair and the building was put in order and in-patients admitted in November.
(Signed) T. V. GOPALASAWMY AIYAR,
Chairman.

(*a*) The accommodation for in-patients is a temporary but spacious pandal and though not on high sanitary principles, yet serves the need for the present. The council is already under preparation to construct a semi-permanent ward during the current official year.

(*b*) The roof of the out-patients dispensing room was mended and the building whitewashed.

(*c*) A stand for the out-patient poison almirah, a towel stand and a filter stand were purchased during the year and all furniture are maintained in good repairs.

(*d*) The Collector and the District Magistrate inspected the hospital on the 13th April and the District Medical and Sanitary officer on the 21st August 1897. The suggestion of the District Medical and Sanitary officer as to the necessity of separate dressing rooms for men and women and arrangements for the separate reception of sexes in the out-patients department are still to receive the attention of the council.

Will be considered after the construction of ward building is completed.
(Signed) T. V. GOPALASAWMY AIYAR,
Chairman.

(*e*) No amount has been recovered from patients who can afford to pay for diets but such were recommended to provide their own diets. The amount recovered from patients who can afford to pay for medicines was Rs. 17–6–0.

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

Class of patients.	1893–94.		1894–95.		1895–96.		1896–97.		1897–98.	
	Total admission.	Average daily attendance.	Total admission.	Average daily attendance.	Total admission.	Average daily attendance.	Total admission.	Average daily attendance.	Total admission.	Average daily attendance.
In	..	..	..	..	..	..	46	1·57	71	6·11
Out ..	11,790	56·63	11,574	56·63	10,193	57·62	9,173	64·90	10,466	76·05

The rise in the number of admissions is due partly to the dispensary having been closed on much less number of days than the year preceding and partly to more admissions under malarial fevers and dysentery during the year under report. Seventy-one in-patients with an average daily attendance of 6·11 were treated against 41 and 1·57 respectively of last year. These figures are for a part of the year only, *i.e*, 1st April to 31st May 1897 and 15th November 1897 to 31st March 1898 as in the interim the wards were under reconstruction. The steady rise in the average daily attendance points to the increasing attraction the hospital is gaining.

(*g*) There were 8 deaths among out-patients, 5 of which were from cholera. Out of 71 cases treated in the hospital none died of septic diseases acquired in hospital or other causes.

(*h*) Four hundred and forty-six operations were performed during the year, 399 cured, 30 relieved, 16 discharged otherwise and 1 died.

(*i*) The non-trained man who was undergoing training for compounder at the local hospital having failed to qualify himself for the same was dispensed with and a trained man was appointed instead. Since female in-patients are received, a female ward attendant is absolutely necessary; otherwise the establishment is sufficient and efficient.

Will be considered at the time of budget proposals for 1899–1900.
(Signed) T. V. GOPALASAWMY AIYAR,
Chairman.

(*j*) The midwife attached to the hospital attended 77 cases of labour against 64 * of last year. Four of these were difficult ones. No cases were attended to in hospital as there is no separate accommodation for treating such.

* This is in correct. The number is 65.
(Signed) T. V. GOPALASAWMY AIYAR,
Chairman.

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

(*l*) The present accommodation for in-patients being of a temporary nature, it is hoped, that the council would not further postpone putting up the work of wards in hand. A separate operation room with a small ward for two beds attached, is essentially required in the hospital.

The construction will be put in hand soon.
(Signed) T. V. GOPALASAWMY AIYAR,
Chairman.

VANIYAMBADI,
25*th April* 1898.

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

A large amount of money has already been wasted on temporary accommodation for in-patients, so it is very desirable that further waste of funds be avoided and accommodation of a permanent nature provided.

This is already under the consideration of the council.
(Signed) T. V. GOPALASAWMY AIYAR,
Chairman.

SALEM,
30*th April* 1898.

(Signed) A. N. R. HARRISON, Brigade-Surg. Lt.-Col.,
District Medical and Sanitary Officer.

Submitted to the Collector. I may say that the roads and lanes have considerably improved and they are in very fair condition.

22*nd May* 1898.

(Signed) T. V. Gopalasawmy Aiyar.

Forwarded.

28*th May* 1898.

(Signed) W. J. H. LEFANU,
Collector.

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings:—

Current No. 1815 of 1898, dated 22nd May from the Chairman Ine Vaniyambadi

Current No of 189 , dated from the

Current No. of 189 , dated from the

Current No. of 189 , dated from the

Order. No. 1241-M & 11-7-98.

The ~~estimated~~ receipts and charges of the Vaniyambadi 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	27504	29280	28990	28986
Tax on Arts	1913	2150	630	628
Tax on Buildings and Lands	9013	9220	9310	9215
Water-Tax on Buildings and Lands	"	"	"	"
Tax on Vehicles and Animals	312	440	440	438
Tax on Carts	547	760	760	715
Tolls	3424	3500	2950	2984
Realizations under Special Acts	180	100	100	85
Rent of Lands, Buildings, &c, and sale-proceeds of Lands, &c.	185	300	250	198
Conservancy Receipts	"	30	40	41
Fees and Revenue from Educational Institutions ..	287	330	310	306
Fees and Revenue from Medical Institutions	14	30	20	25
Income from Markets and Slaughter-houses	1290	1200	1250	1241
License fees	519	500	550	612
Other fees	23	30	40	64
Fines under Municipal and other Acts	1049	1000	900	779
Interest on Investments and premium on Loans ..	"	"	"	"
Grants and Contributions from Government	23	50	50	18
Do. from Local Boards	2859	750	700	597
Do. from other bodies	"	"	"	"
Recoveries for services to private individuals	602	1000	1040	1052
Miscellaneous	27	30	490	498
Loans	"	"	"	"
Sale-proceeds of Government Securities, &c, and Realizations of Sinking Fund	"	"	"	"
Advances Recovered	"	"	"	"
Total ..	49772	50700	48820	48477

Charges.	Actuals, 1896-97	Budget Estimate, 1897-98	Revised Estimate, 1897-98.	Actuals 1897-98.
	Rs.	Rs.	Rs.	Rs.
GRANT 1.				
New Works—				
Communications	748	200	170	161
Buildings	1.994	3.800	3.800	793
Drainage	"	"	"	"
Water-supply	"	160	160	160
Repairs—				
Communications	1.675	1800	1.960	1.957
Buildings	236	100	540	571
Drainage	"	"	"	"
Water-supply	230	360	250	247
Establishment	298	300	300	293
Tools and Plant and other Stores	38	76	80	74
Contributions for Public Works	"	400	"	"
Total ..	5219	7196	7260	4256
GRANT 2.				
Training Schools	20	"	20	23
Municipal Schools—				
(*a*) On the Salary System	"	"	"	"
(*b*) On the Salary Result System	1439	1.519	1410	1411
Grants-in-aid—				
(*a*) Salary grants	370	360	320	294
(*b*) Result grants	125	131	150	121
(*c*) Building, Furniture, &c., grants ..	"	40	40	36
Inspection	218	270	270	242
Miscellaneous	118	170	160	135
Total ..	2290	2490	2370	2262
GRANT 3.				
Hospitals and Dispensaries	2589	2710	2200	1951
Contributions	150	212	100	212
Vaccination	232	200	200	202
Registration of Births and Deaths	201	160	200	199
Conservancy, Road-cleaning and Road-watering ..	5351	6030	5680	5355
Total ..	8523	9312	8380	7919
GRANT 4.				
Lighting	1,418	1360	1520	1486
Markets and Slaughter-houses	"	"	"	"
Choultries	"	"	"	"
Travellers' Bungalows	"	90	"	"
Avenues	"	"	"	"
Public Garden, Survey of Land, Fire and other charges ..	879	1,969	1,760	1138
Total ..	2297	3419	3280	2624
GRANT 5.				
Supervision and management	2011	2286	2060	2121
Repayment of Debt	"	"	13,800	13,800
Interest on loan	446	"	"	"
Advances Recoverable	"	"	"	2
Refunds	"	"	10,000	10,000
Discount	"	"	"	"
Pensions and Gratuities	"	"	"	"
Investments	"	"	"	"
Grand Total ..	20.786	24,703	47150	42,984
Balance	28.986	25.997	1670	5493

49772 50700 45820 44477

2. The Municipal Council held 21 meetings against 24 in the previous year. The average attendance of the official members continued to be satisfactory and that of the non-officials, though it declined slightly, was fair.

3. Receipts (1). Owing to the adoption of the revised schedule A of the District Municipalities Act, the net current demand under the tax on arts fell from Rs.1,938 to Rs.630. The demand under the tax on buildings showed an increase of Rs.185, but that under the tax on lands declined slightly. From the note to statement 1 and para.9 of the Chairman's report, it appears that cultivable lands within municipal limits are taxed at acreage rates. The Municipal Council's attention is drawn to the proviso to Sub Section (3) of Section 63 of the Act, under which lands used solely for agricultural purposes should not be taxed with reference to their area.

(2) The collections under the principal taxes continued to be very satisfactory.

(3) There was an increase in the receipts under the taxes on animals and carts, license fees and refunds of expenditure of previous year and the Council was able to create a demand for night-soil and street refuse and realize a sum of Rs.41 by their sale during the year; but the income from tolls, fines under the Municipal and other Acts and contributions from Local Boards showed a decline, which is explained in paras 18, 30 and 33 of the Chairman's report.

Vide Para 20 of this report

(4) It is gratifying to observe that the number of houses served by the private scavenging agency rose from 457 to 634 and that the fees collected during the year amounted to Rs.1,05.3 against Rs.80.3 in the previous year, the cost of the service being covered by the receipts. The efforts made to extend this service should be sustained until all the latrines in the town have been brought under the control of the Municipal Council.

Vide para 33 of this report

4. Expenditure (1) Public Works.

No new work of any importance was undertaken during the year. The total outlay on communications amounted to Rs.3,118 or 75.8 per cent of the net municipal receipts from tolls and the Revenue Divisional Officer reports that the roads and the lanes in the town were in a very fair condition.

Please see his endorsement

(2) Education. The net expenditure on education amounted to Rs.1,938 or 13.9 per cent of the receipts from taxation. Of this sum all but Rs.195 was spent on primary education. The Municipal Council continued to maintain five primary schools on the salary result system and aided one secondary school with its primary department with salary grant, but the number of primary schools aided with result grants was four against two in the previous year. Taken together the attendance at these institutions showed an improvement and the results of the departmental and grant examinations were good. It is satisfactory to note that the number of boys under instruction in the Municipal and aided schools rose from 407 or 38.8 per cent of the male population of

of schoolgoing age to 55.4 or 58.7 per cent.

Vide para 5 of the Med. report.

(3) Medical Relief. The number of patients treated at the Municipal hospital rose from 9,219 to 10,537, the increase being attributed partly to the institution having been closed for a much smaller number of days than in the previous year and partly to more admissions under malarial fevers and dysentery. The midwife employed by the Municipal Council attended 77 cases of labour against 65 in 1896-97.

(4) Vaccination and Vital Statistics.

The reported number of persons vaccinated during the year fell from 1046 to 964, but the quality of the work continued to be good. Infantile vaccination also showed a retrogression, the total number of children under one year successfully vaccinated being 662 or 41.1 per mille of the population against 739 or 46.7 per mille in the previous year. As the number of births registered during the year was 54.1 per mille there is scope for improvement in this direction which should be effected in the current year. The number of births registered during the year was 870 or 54.1 per mille of the population, but the number of deaths fell from 833 to 548 or 34.1 per mille, the large decrease being under cholera.

Vide para. 73 of this report

(5) Sanitation. More than 11 per cent of the allotment under this head was allowed to lapse, chiefly in the circumstances stated in para.74 of the Chairman's report; but the expenditure amounted to Rs.5,355 or 27.5 per cent of the current receipts against 24 per cent in the previous year. From para.80 of the Chairman's report it appears that

~~reported to appear~~ that the sanitation of the town, received fair attention; but much yet remains to be done before the several defects pointed out by the Sanitary Commissioner in his last inspection notes ~~have been~~ shall be remedied.

5. General Remarks. The year closed with a balance of Rs.5,493 or 28·2 per cent of the current receipts; but this sum includes Rs.3,000 provided for the construction of an inpatient ward in the hospital and Rs.500 required for the acquisition of new sites for the burial and burning grounds and the night-soil depot at Periapet. The excess expenditure incurred over the sanctioned allotments and not the revised estimate, as stated by the Chairman, will be admitted in the accounts. The Chairman's and the hospital reports are unnecessarily diffuse and might with advantage be greatly cut down.

The administration of the Municipality during the year under review continued to be on the whole satisfactory. The Government notes with pleasure the testimony borne by the Chairman to the assistance rendered to him by M.R.Ry. O. Sundara Rao, the Deputy Tahsildar and Municipal Councillor in ~~[illegible]~~ checking the spread of cholera in the town.

V/R
1/7/98

T. J.
9798

To

The Chairman, M.C. Vaniyambadi.
" Collector of Salem.
" President Dt. Bd. Salem.
" Accountant-General.
" Director of Pub. Instn.
" Surgeon-General.
" Sanitary Board.
" Sanitary Commissioner.
" Sanitary Engineer.
Editors' Table.

Recd 1/8/98

Enclosure No 4 to letter No 259 dated 22.5.98

Extract from the Proceedings of the Municipal Council Vaniyambadi dated 17th May 1898.

PRESENT.

M. R. Ry. T. V. Gopalasawmy Ayyavu Avargal B.A. Chairman

Official Councillors.

M. R. Ry. O. Sundara Rao garu Deputy Tahsildar

Non-official Councillors.

M. R. Ry. T. M. Srinivasamuthu Pillai Avargal
" Jayakarma Lala "
" Budda Papayya chettiyar "
" Bala Gurunappa chettiyar "
Hazi Madar Sahib.

Read Administration report for 1897-98 also the Concise report on the working of the hospital.

Resolution:— The reports are passed.

x x x

(Signed) T. V. Gopalasawmy Ayyavu Chairman

(True extract) T. V. Gopalasawmy
Vice Chairman

opulation to children of school age in

or 1897. 98

PERCENTAGE.		REMARKS.
ys.	Girls.	
5	7	8
51		
5	59	Non-standard Tamil Caste Hindu and Bauchawo are entitled with wieverage. The large decrease under Muhammadans is due to the decline of true indigenous Schools.
8	27	

ipal councils concerned by the 1st May. C. Subramaniam agent to Inspr of Schools

Yanyambadi Municipality of

89 8

SUBJECTS ONLY.

Merit.	Ordinary.	REMARKS.
8	9	10
1	7	
2	19	
9	5	
11	24	
23	55	

UBJECTS.

1	2	
.	1	
.	.	
18	9	

The increase in English through out Standard Tamil Standard has been especially in regard to schools of drill is noteworthy. The Standard is the examination Standards. The large improvement in the Roll is due to the Inspector's visit to the Schools in the Second Standards.

The increase is significant. The absence of Schools made to Schools.

C. Subramaniam Agent to Inspr of Schools

nined for results stipends in salary results schools.

unicipal councils concerned by the 1st May.

of the teaching staff employed in the Yanyambadi

for 1897.98.

ber possessing ral education icates only, but re qualified by th of service st April 1895.	Number possessing neither general nor professional qualifications but who are qualified by length of service on 1st April 1895.	Number entirely unqualified.	REMARKS.
5	6	7	
1	.	2	
1	.	3	
2	.	3	
.	.	4.	
4	.	20	

No budget provision was made for training teachers. All the 8 teachers in the unaided schools are Vaccinators of long reasst - No two teachers in the Yanyambadi Municipality have general & special certificates.

In Board & aided Schools out of 6 teachers entirely unqualified 5 have general Education & certificate.

There are 8 teachers in these Schools.

There was an increase of three teachers in the total number of teachers is not very much significance as it was mainly due to the closure of 3 indigenous Schools.

Of the 20 teachers

training teachers during the year under report had been utilized.

hairmen of municipal councils concerned before the 1st May.

C. Subramaniam agent to Inspr of Schools

opulation to chil

for 1897

Municipality

PERCENTA

ys.

Statistics in the Vaniyambadi Municipality for ... 98

189 8			
Number of schools.	Number of pupils on 31st March.		REMARKS.
	Boys.	Girls.	
5	6	7	8
1	104	-	The Board schools show an increase of 29 pupils.
4	438	-	Aided schools not only a decrease but also in scholars by 116. This is due mainly to reduction of grants.
5	201	32	The 4 unaided secondary schools - Last year there were 5 of these under the aided list - Decrease in number of schools & 255 in scholars is not of importance as the remaining schools are not of a high standard.
4	247	-	
4	172		
18	1162	32.	

Secondary Schools Boarding Schools — Aided 4 Unaided — Total 4

Primary Schools — Aided 1 Unaided — Total 2

Girls — 3

Baskand classes

Siting-ve 1 Mus

irls.

on

ra

concerned before the 1st May.

C. S. Swaminathan
Inspector of Schools
Vellore Div

opulation to chil

for 1897

PERCENTA

ys.

1897.

Enclosure No. 2 to letter 259 dated 22.5.99

Educational Statements

1 to 4

Vaniyambady Municipality

1897-98.

Statement No. I relating to General

Institutions.			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			
		Aided from public funds	1	92	"
		Unaided and indigenous	5	444	-
Primary schools ..		Government			
		~~Local or~~ municipal	5	172	50
		Aided from public funds	2	143	-
		Unaided and indigenous	7	427	-
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			
		Total	20	1275	50

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

2. *This statement should be submitted in time to reach the Presidents of local boards or the Chairmen of municipal c*

Ed. Ret. 32 2,000—4-2-08.

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

the Vaniyambadi 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	1	3	..	1
Muhammadans	645	645	771	..	11
Hindus .. Brahmans			36	8	
Hindus .. Non-Brahman caste Hindus ..	541	541	323	23	71
Hindus .. Panchamas			29	1	
Aborigines			-	-	
Others					
	1188	1187	1162	32	9

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 mun*

Ed. Ret. 33 2,000—4-2-98.

Statement No. III giving particulars as to the qualificatio

Classes of institutions.		Number of teachers employed.	Number possessing trained teachers' certificates.	Number possessing untrained teachers' certificates.	
1		2	3	4	
Colleges ..	Government				
	Local or municipal				
	Aided from public funds				
	Unaided and indigenous				
Secondary Schools.	Government				
	Local or municipal				
	Aided from public funds	6	3	-	
	Unaided and indigenous	8			
Primary Schools.	Government				
	~~Local~~ or municipal	10	2	4	
	Aided from public funds	6	1	.	
	Unaided and indigenous	4	.	.	
		34	6	4	

Ed. Ret. 34. 2,000—18-2-98.

NOTE.—1. *In the column of remarks it should be noted whether the provision made in the budget*

2. *No comments should be made except as notes entered in the column of remarks.*

3. *This statement should be submitted in time to reach the Presidents of local boards or th*

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

Standard.	1897. Compulsory subjects only.				Compulsory	
	Number of pupils presented.	Number of pupils passed.	Merit.	Ordinary.	Number of pupils presented.	Number of pupils passed.
1	2	3	4	5	6	7
Seventh standard (or Lower Secondary Examination)						
Sixth standard						
Fifth do.						
Fourth do. (or Primary Examination) ..						
Third standard	10	9	3	6	9	
Second do.	15	10	4	6	27	2
First do.	28	24	8	16	21	1
Infant do.	21	19	10	9	48	3
	74	62	25	37	105	7

Name of subject.*	1897. Optional subjects				Opt	

Vaniyambadi Municipality

No. 3026
11.5.98

Board Statements

164 for 1897-98

4F 2/1875 Sch 95

o Enclosure No 1 to letter No. 259 dated 22-5-98.

Vaniyambadi

Annual Statements.

Vaniyambady Municipali

1897-98

No 30 x 11
10/1

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

	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.
1. BALANCE BROUGHT FORWARD—					
a. Municipal Fund	28,986 6 7		29,280 . .	28,990 . .	27,503 12 8
b. Endowments			. . .	. . .	. . .
c. Water-tax Fund			. . .	. . .	. . .
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53)	628 8 .	✓	2150 . .	630 . .	233 8 .
b. Tax on buildings (section 63)	9005 7 3	✓	9000 . .	9000 . .	878 . . 2 5 8
c. Tax on lands (section 63)	209 11 5	✓	220 . .	310 . .	230 . . 13 1
d. Water-tax on buildings and lands (section 75)	. . .		. . .	. . .	. . .
e. Tax on vehicles with springs and palanquins (section 77)	42 12 .		40 . .	40 . .	33 . .
f. Tax on animals (section 77)	395 1 .		400 . .	400 . .	279 12 .
g. Tax on carts and other vehicles without springs (section 85)	691 8 .	✓	760 . .	760 . .	547 . .
h. Tolls (section 91)—					
Gross receipts .. *3682-8-11	✓				
Less Local Fund share 698-13-8	2983 11 3		3500 . .	2950 . .	3423 10 6
i. Penalties on account of—					
i. Tax on arts	. . .		. . .	. . .	. . .
ii. Tax on buildings	. . .		. . .	. . .	. . .
iii. Tax on lands	. . .		. . .	. . .	. . .
iv. Water-tax on buildings and lands	. . .		. . .	. . .	. . .
v. Tax on vehicles, &c.	. . .		. . .	. . .	. . .
vi. Tax on animals	. . .		. . .	. . .	. . .
vii. Tax on carts, &c.	23 . .		. . .	. . .	. . .
viii. Evasion of tolls	. . .	13,979 10 11	. . .	. . .	. . .
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds	. . .		. . .	. . .	. . .
b. Ferry rents	. . .		. . .	. . .	. . .
c. Fees under Act II of 1888	85 . .	85 . .	100 . .	100 . .	180 . .
Carried forward		14,064 10 11	16,170 . .	14,190 . .	15,390 1 3

*Gross receipts (Lease amount) 3680-0-0
Interest on overdue Kists 2-8-11
Total 3682-8-11
Deduct Expenditure on tollgates 158-4-6
Net receipts 3494-4-5

one-fifth of Rs 3494-4-5 due to the District Boards } Rs 698-13-8

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of VANIYAMBADY 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 ..		14,064 10 11	16,170 . .	14,190 . .	15,390 1 3
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	. . .		. . .	. . .	. . .
ii. Rent of buildings	. . .		. . .	. . .	. . .
iii. Avenue receipts	(1) 193 7 9		200 . .	200 . .	161 15 2
iv. Fees from Traveller's Bungalows	. . .		30 . .	. . .	. . .
b. i. Sale-proceeds of lands and buildings	. . .		. . .	. . .	. . .
ii. Produce of lands, gardens, &c.	. . .		30 . .	30 . .	. . .
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	4 5 .		40 . .	20 . .	23 8 .
c. Conservancy receipts— Sale-proceeds of night-soil, street refuse, &c.	40 8 .		30 . .	40 . .	. . .
d. i. Fees from educational institutions	306 2 6		330 . .	310 . .	286 13 .
ii. Other revenue from educational institutions	. . .		. . .	. . .	. . .
e. i. Sale-proceeds and composition fees of medicines	17 6 .		20 . .	10 . .	7 15 3
ii. Other Hospital receipts ..	7 14 6		10 . .	10 . .	6 2 3
f. i. Income from markets	(2) 405 . .		400 . .	410 . .	395 3 2
ii. „ slaughter-houses..	(3) 1836 6 .		800 . .	840 . .	895 . .
g. Other fees— i. Distraint fees	3 15 .		10 . .	10 . .	3 10 .
ii. License fees	611 8 11		500 . .	550 . .	578 12 1
iii. Cartstand fees	. . .		20 . .	. . .	16 . .
iv. Other fees for Extracts from Birth & Death Register & Warrant fees	8 . .		. . .	. . .	3 . .
h. Fines under Municipal and other Acts	51 12 .		. . .	30 . .	. . .
i. Interest on investments—	778 14 .		1000 . .	900 . .	1048 14 9
i. General, including choultries	. . .		. . .	. . .	
ii. Educational	. . .		. . .	. . .	
iii. Medical	. . .		. . .	. . .	
j. Premium on loans	. . .	3265 3 8	. . .	. . .	
Carried forward ..		17,329 14 7	19,590 . .	17,550 . .	18,756 14 11

(1) Lease amount ... 180 ... ... Sale of avenue clippings and interest on outside kists 13 7 9 — 193 7 9

(2) Lease amount ... 395 ... ... Fine imposed on the renter ... 10 ... ... — 405 ...

(3) Lease amount ... 835 ... ... Sale proceeds of timber and bamboos ... 1 6 ... — 836 6 ...

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of VANIYAMBADY 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 ..		17,329 14 7	19,590 . .	17,550 . .	18,756 14 11
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends	. . .		. . .	. . .	. . .
Buildings	. . .		. . .	. . .	. . .
Municipal Schools	17 15 .		50 . .	50 . .	23 . .
Other purposes	. . .		. . .	. . .	. . .
ii. Medical	. . .		. . .	. . .	. . .
iii. Other purposes—					
Communications	. . .		. . .	. . .	. . .
Water-supply	. . .		. . .	. . .	. . .
Drainage	. . .		. . .	. . .	. . .
Sanitation	. . .		. . .	. . .	. . .
Other purposes	. . .		. . .	. . .	. . .
b. From Local Boards—					
i. Education	. . .		. . .	. . .	. . .
ii. Medical	591 9 9		750 . .	700 . .	2859 2 6
iii. Other purposes	. . .		. . .	. . .	. . .
c. Other grants and contributions—					
i. Education	. . .		. . .	. . .	. . .
ii. Medical	. . .		. . .	. . .	. . .
iii. Other purposes	. . .	609 8 9	. . .	. . .	. . .
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging	1052 7 .		1000 . .	1040 . .	602 7 .
ii. Other purposes	. . .		. . .	. . .	. . .
b. Other items—					
i. Fishery rents	. . .		. . .	. . .	. . .
ii. Refunds of Expenditure of previous year	453 15 4		. . .	460 . .	2 . .
iii. Fee for numbering carts, &c.	1 10 .		10 . .	. . .	2 4 .
iv. Other items	42 12 10	1550 13 2	20 . .	30 . .	22 14 .
Carried forward ..		19,490 4 6	21,420 . .	19,830 . .	22268 10 5

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of VANIYAMBADY 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 ..		19490 4 6	21420 . .	19830 . .	22268 10 5
7. Extraordinary and debt—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.					
b. Loans—					
i. From Government					
ii. In the market from private individuals					
c. Realizations of Sinking fund for repayment of loans.					
d. Advances—					
i. Permanent					
ii. Others					
Total Receipts ..		19490 4 6	21420 . .	19830 . .	22268 10 5
Add opening balance		28986 6 7	29280 . .	28990 . .	27503 12 8
Grand Total ..		48476 11 1	50700 . .	48820 . .	49772 7 1

Note to Statement I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 7½ per cent. and tax on lands at ~~7½~~ annas per cent. of rent value within the village site and Cultivable lands for every 80 square yards.
3. Water-tax on buildings and lands is levied at ~~not~~ per cent.
4. Tax on vehicles and animals is levied at ~~three fourths~~ the maximum rates.
5. Tax on carts, &c., is levied at Rs. 3 per cart. per annum.
6. Tolls are levied at —— the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. 787 h dated 14th August 1886 G.O No 1140 h dated 2nd August 1890, G.O No 127 h dated 23rd January 1894 and G.O No 174 h, dated 21st February 1894 a 31.
8. The house-tax registers were last revised in the official year 1895-96 and the land tax registers in the official year 1896-97.
9. Total extent of land assessed is ~~acres~~. Cultivable wet lands, I. ..... 267 acres, 34 Cents. Vacant house-sites ..... 53 " 50 " Cultivable dry lands ..... 533 " 17 "
10. The mode of estimating the annual rental of houses and lands is as follows:—

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

Vacant house sites at 8 per cent of the Sale Value

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

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

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

STATEMENT II.—Expenditure from the Municipal Fund of the Town of VANIYAMBADY for the official year 1897-98.

	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
GRANT 1.—(*Public Works*)—	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. NEW WORKS—					
a. Communications	161 6 3	✓	200 . .	170 . .	747 9 1
b. Buildings	792 7 2	✓	3800 . .	3800 . .	1994 8 5
c. Drainage	. . .	✓	. . .	. . .	. . .
d. Water-supply	160 . .	1113 13 5	⑧160 . .	160 . .	. . .
e. Miscellaneous Public Improvements ..	. . .	✓	. . .	. . .	. . .
2. REPAIRS—					
a. Communications	1956 12 7	✓	1800 . .	1960 . .	1674 13 5
b. Buildings	571 . 4	✓	100 . .	540 . .	235 15 10
c. Drainage—					
i. Repairs to works	. . .		. . .	. . .	. . .
ii. Establishment for flushing drains, &c.	. . .		. . .	. . .	. . .
d. Water-supply—					
i. Repairs to works, machinery, &c.	53 1 11	✓	150 . .	50 . .	30 8 .
ii. Establishment	188 5 2	✓	200 . .	190 . .	190 4 4
iii. Contingencies	5 4 2	2775 2 2	10 . .	10 . .	9 12 6
3. ESTABLISHMENT	293 4 6	293 4 6	300 . .	300 . .	298 . .
4. TOOLS AND PLANT AND OTHER STORES.	73 15 10	73 15 10	50 . . ⑧26 . .	80 . .	37 13 4
5. CONTRIBUTIONS—					
a. To Local Boards for works ..	. . .		400 . .	. . .	. . .
b. To Provincial Funds for scrutiny of estimates, &c.	. . .		. . .	. . .	. . .
c. To others for public works ..	. . .		. . .	. . .	. . .
Total, Grant I ..		4256 3 11	7196 . .	7260 . .	5219 4 11
GRANT 2.—(*Education*)—					
1. TRAINING SCHOOLS—					
a. Contributions to Local Boards ..	. . .		. . .	. . .	. . .
b. Stipends to Normal students ..	22 13 5	22 13 5	. . .	20 . .	20 . .
2. MUNICIPAL SCHOOLS—					
i. On Salary System—					
a. Establishment	. . .		. . .	. . .	. . .
b. Contingencies	. . .		. . .	. . .	. . .
Carried forward ..		22 13 5	. . .	20 . .	20 . .

⑧ Subsequent allotments (vide quarterly lists of allotments).

Statement II.—Expenditure from the Municipal Fund of the Town of VANIYAMBADY 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
Brought forward ..	RS. A. P.	RS. A. P. 22 13 5	RS. A. P.	RS. A. P. 20 . .	RS. A. P. 20 . .
GRANT 2.—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	960 7 11	✓	1020 . .	980 . .	957 1 .
b. Result Grants	198 4 10		180 . .	180 . .	179 11 .
c. Contingencies	251 12 11	1410 9 8	⑧19 . . 300 . .	250 . .	301 12 6
3. SALARY GRANTS	294 8 9	294 8 9	360 . .	320 . .	370 4 6
4. RESULTS GRANTS	120 15 .	120 15 .	⑧131 . .	150 . .	125 1 .
5. COMBINED GRANTS—					
a. Fixed Payments	. . .			. . .	. . .
b. Result Grants	. . .			. . .	. . .
6. INSPECTION—					
a. Contributions to Local Boards ..	. . .	✓		. . .	. . .
b. Municipal Inspectors—					
i. Establishment	216 11 6		220 . .	220 . .	179 14 2
ii. Contingencies	25 7 7	242 3 1	50 . .	50 . .	38 6 3
7. MISCELLANEOUS—					
a. Building, furniture, &c., grants ..	36 . .	✓	40 . .	40 . .	
b. Common gymnasium—					
i. Establishment	102 10 8	✓	120 . .	110 . .	44 . 8
ii. Contingencies	32 4 8	✓	50 . .	50 . .	. . .
c. Common Drawing Master—					
i. Establishment	. . .		. . .	. . .	. . .
ii. Contingencies	. . .		. . .	. . .	. . .
d. Other items	. . .	170 15 4			73 12 6
Total, Grant 2 ..		2262 1 3	2490 . .	2370 . .	2289 15 7
GRANT 3.—(*Sanitation and Medical Services*).					
1. HOSPITALS AND DISPENSARIES—					
a. Establishment	1098 7 11	✓	1150 . .	1100 . .	1053 1 6
b. Medicines and Supplies	563 14 10		700 . .	700 . .	837 10 2
c. Diet of Patients	130 6 2		360 . .	100 . .	58 2 5
d. Sundries and Contingencies ..	158 8 11		500 . .	300 . .	640 4 .
e. Contributions to Local Boards ..	. . .		. . .	. . .	. . .
&c., &c., &c. ..	. . .	1951 5 10	. . .	. . .	. . .
Carried forward ..		1951 5 10	2710 . .	2200 . .	2589 2 1

⑧ Rs 18-4-10 was transferred from Grant II 4 to grant II 2 (b) (vide quarterly list of allotments & transfers of funds for the fourth quarter)

Statement II.—Expenditure from the Municipal Fund of the Town of VANIYAMBADY 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 ..		1951 5 10	2710 . .	2200 . .	2589 2 1
GRANT 3.—(*Sanitation and Medical Services*)—cont.					
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—					
i. Medical College	115 . .		50 . .	50 . .	74 . .
ii. Sanitary Inspection ..	72 . .		⊙65 . . 50 . .	50 . .	59 . .
iii. Medical Reserve staff ..	25 . .		⊙22 . . ⊙25 . .	. . .	17 . .
iv. Cutlers' Establishment ..	. . .		. . .	. . .	. . .
b. CONTRIBUTIONS TO LOCAL BOARDS, &C., FOR—					
i. Medical Schools	. . .		. . .	. . .	. . .
ii. Reserve staff	. . .		. . .	. . .	. . .
&c., &c., &c. ..	. . .		. . .	. . .	. . .
c. OTHER CONTRIBUTIONS	. . .	212 . .	. . .	. . .	. . .
3. VACCINATION—					
a. Establishment	144 . .		140 . .	140 . .	144 . .
b. Contingencies	57 9 9		60 . .	60 . .	87 9 10
c. Contributions to Local Boards ..	. . .	201 9 9	. . .	. . .	. . .
4. REGISTRATION OF BIRTHS AND DEATHS—					
a. Establishment	143 6 .		140 . .	140 . .	144 . .
b. Contingencies	55 15 11	199 5 11	20 . .	60 . .	57 1 8
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—					
a. i. Establishment	3497 10 5		3770 . .	3600 . .	3366 10 3
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	204 5 8		250 . .	250 . .	328 13 9
b. Private scavenging—					
i. Establishment	764 14 10		1030 . .	810 . .	432 10 8
ii. Contingencies, such as cost of scavenging carts, &c.	156 . 4		150 . .	150 . .	116 3 .
c. Cholera charges	634 5 1		760 . .	760 . .	1015 10 8
d. Contingencies	97 15 1		70 . .	110 . .	91 6 1
&c., &c., &c. ..		5355 3 5			
Total, Grant 3 ..		7919 8 11	9312 . .	8380 . .	8523 4 .

⊙ Subsequent allotments. 6030 5688 5351-5-5

Statement II.—Expenditure from the Municipal Fund of the Town of VANIYAMBADY 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	295 8 .	✓	360 . .	320 . .	242 14 6
b. Contingencies	1190 2 4	1485 10 4	1000 . .	1200 . .	1175 . 9
2. i. MARKETS—					
a. Establishment	. . .		. . .	. . .	. . .
b. Contingencies	. . .		. . .	. . .	. . .
ii. SLAUGHTER-HOUSES—					
a. Establishment	. . .		. . .	. . .	. . .
b. Contingencies	. . .		. . .	. . .	. . .
3. CHOULTRIES—					
a. Establishment	. . .		. . .	. . .	. . .
b. Contingencies	. . .		. . .	. . .	. . .
c. Feeding Travellers	. . .		. . .	. . .	. . .
4. TRAVELLERS' BUNGALOWS—					
a. Establishment	. . .		40 . .	. . .	. . .
b. Contingencies	. . .		50 . .	. . .	. . .
5. AVENUES—					
a. Establishment	. . .		. . .	. . .	. . .
b. Contingencies	. . .		. . .	. . .	. . .
6. PUBLIC GARDEN—					
a. Establishment	. . .		. . .	. . .	. . .
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	. . .		. . .	. . .	. . .
7. SURVEY OF LAND	. . .		. . .	. . .	. . .
8. FIRE—					
a. Establishment	. . .		. . .	. . .	. . .
b. Purchase of fire-engine, buckets, repairs, &c.	. . .		. . .	. . .	. . .
9. OTHER CHARGES—					
i. Work done for private individuals other than private scavenging ..	. . .		. . .	. . .	. . .
Carried forward ..		1485 10 4	1450 . .	1520 . .	1417 15 3

Statement II.—Expenditure from the Municipal Fund of the Town of VANIYAMBADY 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).
	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		1485 10 4	1450 . .	1520 . .	1417 15 3
GRANT 4.—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. OTHER CHARGES—cont.					
ii. Rewards for destruction of wild animals and snakes	16 5 .		10 . .	10 . .	8 2 .
iii. Printing	627 . 9		600 . . ⊗	750 . .	836 13 7
iv. Compensation for lands	. . .		1000 . .	500 . .	. . .
v. Other items	494 10 8		50 . .	500 . .	33 14 6
Law charges 18. 2. 0			⊗302 . .		
Assessment on lands .. 7. 5. 6					
Numbering Carts ... 6. 6. 7					
Hot weather Charges .. 21. 4. 8					
Cost on account of Inam Survey 439. 7. 11		1138 - 5			
Miscellaneous .. 2. . . Total, Grant 4 ..		2623 10 9	3419 . .	3280 . .	2296 13 4
GRANT 5—Total. 494. 10. 8.					
a. General Establishment—					
i. Office Establishment	975 1 2		990 . .	990 . .	942 10 8
ii. Inspection	. . .		. . .	. . .	. . .
b. Collection of Municipal Taxes—					
i. Establishment	334 6 8		340 . .	340 . .	307 14 5
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c.	265 7 11		100 . . ⊗166	100 . .	159 15 3
c. Collection of Tolls—					
i. Establishment	. . .		. . .	. . .	. . .
ii. Contingencies	. . .		. . .	. . .	. . .
d. Office contingencies other than (*b*) (ii)	355 11 2		500 . .	440 . .	483 3 11
e. Contributions for Central office and Audit establishments	190 . .	2120 10 11	190 . .	190 . .	117 . .
Total, Grant 5 ..		2120 10 11	2286 . .	2060 . .	2010 12 3
REPAYMENT OF DEBT—					
a. Instalments paid during the year ..	13800 . .	13800 . .	. . .	13800 . .	. . .
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 ..	. . .		. . .	. . .	445 14 5

⊗. Subsequent allotments.

Statement II.—Expenditure from the Municipal Fund of the Town of VANIYAMBADY 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.
Advances recoverable—					
a. Permanent	. . .	. . .	. . .	. . .	. . .
b. Others	1 9 7	1 9 7	. . .	. . .	. . .
Refunds of other than current collections ..	10000 . .	10000 . .	. . .	10000 . .	. . .
Discount	. . .	. . .	. . .	. . .	. . .
Pensions and gratuities	. . .	. . .	. . .	. . .	. . .
Investments—					
a. In Government securities for purposes other than Sinking Fund	. . .	. . .	. . .	. . .	. . .
b. In Savings Bank	. . .	. . .	. . .	. . .	. . .
Total Expenditure ..		42983 13 4	24703 . .	47150 . .	20786 . 6
Balances—					
a. Municipal Fund		5492 13 9	25997 . .	1670 . .	28986 6 7
b. Endowments		. . .	. . .	. . .	. . .
c. Water-tax Fund		48476 11 1	50700 . .	48820 . .	49772 7 1
Grand Total ..					

NOTE TO STATEMENT II.

Position of the Municipality of Vaniyambady *on 31st March* 1898

Liabilities.	RS.	Assets.	RS.
Liabilities—		Municipal Balance .. { Cash	5492-13-9
Balance of Loans		{ Securities	. . .
Deposits to be adjusted	1340 . .	Deposit Balance .. { Cash	1340 . 4 . .
Other Liabilities (in detail)		{ Securities	. . .
House rent due the municipal office building	48 . . .	Sinking Fund of loans	. . .
		Funded Capital of endowed institutions, Hospitals, &c.	. . .
		Total ..	6832-13-9
		Value of Premises, &c.	10676 . 9 . 6
		Do. of Tools and plant	2710 . 11 . 0
		Do. of Live stock	. . .
		Do. of Furniture	1122 - 4 - 9
		Arrears of taxes, &c.	. . .
		Other assets (in detail)	143 . 10 . 8
		Balance of Contribution due by the Taluq Board of Tirupattur decreed pending deduction against an Ex-teacher— 5139. 4 Deducting the amount recovered up to date - - - 5 4. 10. 4	
		Total ..	14653 - 3 - 11
		Claims—	
		Advances Recoverable—	
		Permanent advance	35 . . .
		Advances for works, &c.	. . .
		Total ..	35 . . .
Total ..	1388 . . .	Grand Total ..	21,521 - 1 - 8

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	Constructing a tunnel in Sagadiya Cheltpet Street	24	.	.	.	22	3	11	
2	do do in Agraharam Street	30	.	.	.	29	2	9	
3	do do M. Nasar Sahib Street	33	.	.	.	33	2	10	
4	do do Gunnoli Addam Saib Street	48	.	.	.	48	6	2	
5	do do in Mundy Nathey Mejan Saib Street	30	.	.	.	28	6	7	
	Total ..	165	.	.	.	161	6	3	
(b)	Buildings								
1	Constructing a brick wall latrine	.	.	.	.	46	13	3	Nos work remained unpaid at the close of last year
2	" a toll gate at Perumalpet	55	.	.	.	49	12	1	
3	" " at Ayyendram	55	.	.	.	48	13	2	
4	" " at Periapet	55	.	.	.	53	11	9	
5	" a latrine in Periapet	200	.	.	.	186	4	4	
6	" " in Amburpet	200	.	.	.	199	15	4	
7	" a shed in the weekly market	60	.	.	.	55	3	2	
8	Reconstructing the Slaughter house building	172	148	15	.	57	6	1	
9	" the well in the Slaughter house building	35	.	.	.	35	.	.	
10	Cost of 12 new Corrugated iron mat bins	.	.	.	.	59	8	.	
	Total ..	832	148	15	.	792	7	2	

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	One Norton's tube well	160	.	.	.	160	.	.	
2	as recommended by								
3	the Sanitary Commissioners								
	Total ..	160	.	.	.	160	.	.	

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							
1	Repairing Alangayam High road	220	.	.	213	6	6	Total mileage of roads, streets, lanes, &c., in the town.
2	" Mulakadai Madar Sait Street	30	.	.	29	7	8	Metalled or Gravelled: m. 7. 430. 8. 3. 80. Unmetalled: m. 7. 30. 3. 6. 100. 12. 1. 180.
3	" Railway Station road	70	.	.	68	6	8	
4	" Pudur High road (Southern end)	45	.	.	42	.	10	
5	" Bazaar Street	570	.	.	362	14	6	Total mileage under maintenance.
6	" Kamyambadi Street	40	.	.	33	10	3	
7	" Mariamman Coil St.	51	.	.	42	9	7	Metalled or Gravelled: m. 7. 430. 7. 4. 80. Unmetalled: m. 2. 30. 0. 7. 0. 8. 3. 80.
8	" Govindapuram High road	259	.	.	259	.	1	
9	" Kaliyamman Coil Street	100	.	.	93	.	4	
10	" Nabisab Chetty Street	84	.	.	83	9	7	
11	" The tunnel near the Slaughter house	68	.	.	67	5	4	
12	" New Trunk road	25	.	.	20	1	9	
13	" Tannery Road near Pudur	140	.	.	128	12	5	
14	" Pudur High road (Northern end)	81	.	.	61	11	4	
15	" Katchetty road	63	.	.	44	7	7	
16	Removing prickly pear in Alangayam high road	8	.	.	7	15	3	
17	Collection of metal & gravel for departmental road repairs	.	.	.	235	2	5	
18	Pay of the four road Coolies	240	.	.	173	2	6	
	Total ..	2094	.	.	1956	12	7	

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

PART II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		RS.	A.	P.	RS.	A.	P.	
(b)	Buildings							
1	Repairing hospital main building	110	.	.	105	15	7	
2	" The hospital ward	210	.	.	210	8	6	
3	" " " flooring & c department tally	.	.	.	103	14	9	
4	" The Slaughter house building	12	.	.	12	.	.	
5	" The Alangayam toll gate	28	.	.	27	15	6	
6	" Govindapuram Panchama School building	65	.	.	52	13	4	
7	" The latrine in the weekly market & providing Sign boards to other latrines	24	.	.	22	5	9	
8	" The Cook shed attached to the hospital	28	.	.	27	6	11	
9	" The Toll gates	8	.	.	8	.	.	
	Total ..	485	.	.	571	4	6	

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage	-	-	-	-	-	-	
1								
2								
3								
	Total ..	-	-	-	-	-	-	
(d)	Water-supply							
1	Cost of sinking, deepening &							
2	Cleansing public wells	-	-	-	24	10	8	
3	Cost of repairing tube wells in	-	-	-	5	1	-	
	Repairing the well in the the river bed Konamedu Paracherry	-	-	-	8	14	4	
4	" the well in Vallagoundan Street	-	-	-	14	2	7	
5	Cost of rope, Earthen pitcher							
	purchased for the Spring at	-	-	-	6	3	6	
	Bangiram & Paracherry							
	Total ..	-	-	-	59	-	1	

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	-	-	-	-	-	-	-
Total ..	-	-	-	-	-	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					-	-	-
d. Water works—							
Overseers	-	-	-	-	-	-	-
Watchmen	4	16	-	-	192	-	-
Total ..	4	16	-	-	192	-	-
Deduct Fines and Stoppages ..					3	10	10
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					188	5	2
3. General—							
Overseers	1	25	-	-	300	-	-
Maistries	-	-	-	-	-	-	-
Total ..	1	25	-	-	300	-	-
Deduct Fines and Stoppages ..					6	11	6
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					293	4	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 2.—Education—							
1. Training Schools—							
Pupils receiving scholarships	1	2	.	.	24	.	.
Total ..	1	2	.	.	24	.	.
Deduct Fines and Stoppages ..					1	2	7
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					22	13	5
2. Municipal Schools—							
a. On the Salary System—							
Head Master	-	-	-	-	-	-	-
1st Assistant Master	-	-	-	-	-	-	-
2nd „ „	-	-	-	-	-	-	-
Total ..	-	-	-	-	-	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					-	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 2.—Education—*cont.*							
b. On the Salary Result System—							
1. Kalinaipet Union Upper Primary School							
Head Master	1	12	.	.	144	.	.
1st Assistant "	1	10	.	.	120	.	.
2nd Assistant "	1	8	.	.	96	.	.
3rd Assistant "	1	6	.	.	72	.	.
Peon	1	3	8	.	42	.	.
2. Periapet Union Upper Primary School							
Head Master	1	10	.	.	120	.	.
1st. Assistant	1	8	.	.	96	.	.
2nd Assistant	1	6	.	.	72	.	.
3. Kaspet Mohamedan Primary School							
Head Master	1	7	.	.	84	.	.
4. Govindapuram Mohammedan Primary School	1	7	.	.	84	.	.
5. Govindapuram Panchama Primary School	1	8	.	.	96	.	.
Total ..	11	85	8	.	1026	.	.
Deduct Fines and Stoppages ..					65	8	1
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					960	7	11

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT 2.—Education—*cont.*							
6. Inspection—							
Inspecting Schoolmaster for the Hindu Primary Schools	1	10	-	-	120	-	-
Do for the Mohamedan Primary Schools	1	8	5	4	100	-	-
* Pay : 6-10-8							
Fixed travelling allowance } 1-10-8							
8-5-4							
Total ..	2	18	5	4	220	-	-
Deduct Fines and Stoppages ..					3	4	6
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					216	11	6
7. *b.* Common Gymnastic Instructors	1	10	-	-	120	-	-
Total ..	1	10	-	-	120	-	-
Deduct Fines and Stoppages ..					17	5	4
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					102	10	8
c. Common Drawing Masters	-	-	-	-	-	-	-
Total ..	-	-	-	-	-	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					-	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT 3.—Sanitation and Medical Services—							
1. Hospitals and Dispensaries—							
Medical Subordinates	1	56	14	-	682	8	-
,, ,, ...	-	-	-	-	-	-	-
Midwife	1	12	-	-	144	-	-
Clerk	-	-	-	-	-	-	-
Compounder	1	9	-	-	108	-	-
Servants	1	6	-	-	72	-	-
Cook	1	6	-	-	72	-	-
Jody	1	6	-	-	72	-	-
Total ..	6	95	14	-	1150	8	-
Deduct Fines and Stoppages ..					52	-	1
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					1098	7	11

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 3.—Sanitation and Medical Services—*cont.*							
3. Vaccination—							
Vaccinators	1	12	-	-	144	-	-
Peons	-	-	-	-	-	-	-
Total	1	12	-	-	144	-	-
Deduct Fines and Stoppages					-		
Add arrears for last year paid this year					-		
Balance (Statement II)					144	-	-
4. Registration—							
Registrars	1	12	-	-	144	-	-
Peons	-	-	-	-	-	-	-
Total	1	12	-	-	144	-	-
Deduct Fines and Stoppages					-	10	-
Add arrears for last year paid this year					-		
Balance (Statement II)					144	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 3.—Sanitation and Medical Services—*cont.*							
5. *a.* "Conservancy, Road-cleaning and Road-watering"—							
Sanitary Inspectors	1	32	8	-	390	-	-
Do Sub Nuisance Inspectors	1	15	-	-	180	-	-
"	1	9	-	-	108	-	-
"	1	8	-	-	96	-	-
"	2	14	-	-	168	-	-
Maistries	1	6	-	-	72	-	-
Scavengers Males @ Rs. 6 each	8	48	-	-	576	-	-
Scavengers Females @ Rs 5 each	6	30	-	-	360	-	-
Sweepers Males @ Rs 4 each	16	64	-	-	768	-	-
Sweepers Females @ Rs 3 "	26	78	-	-	936	-	-
Pariah Sweepers to Sweep Parachery at Rs 5 each	2	10	-	-	120	-	-
Total	65	314	8	-	3774	-	-
Deduct Fines and Stoppages					276	5	7
Add arrears for last year paid this year					-	-	-
Balance (Statement II)					3497	10	5

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT 3.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors	-	-	-	-	-	-	-
Maistries	-	-	-	-	-	-	-
Scavengers	8	48	-	-	576	-	-
*Provided for 11 months (Vide budget Statement of the year)	7	42	-	-	*462	-	-
Total ..	15	90	-	-	1038	-	-
Deduct Fines and Stoppages ..					273	12	
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					764	4	10
GRANT 4.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents	-	-	-	-	-	-	-
Masalchies .. .. @ Rs 5 each ..	6	30	-	-	360	-	-
Total ..	6	30	-	-	360	-	-
Deduct Fines and Stoppages ..					64	8	
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					295	8	

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

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

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

1	Number. 2	Salary per mensem. 3 RS.	A.	P.	Salary per annum. 4 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							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
6. PUBLIC GARDEN—							
Gardeners							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

1	Number. 2	Salary per mensem. 3 RS.	A.	P.	Salary per annum. 4 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	35	.	.	420	.	.
Clerks	1	10	.	.	120	.	.
,, ...	.	.	.	.	.	.	.
,, ...	.	.	.	.	.	.	.
Accountants	1	18	.	.	216	.	.
Attender	1	8	.	.	96	.	.
Peons	1	6	.	.	72	.	.
Peon	1	5	.	.	60	.	.
Total ..	6	82	.	.	984	.	.
Deduct Fines and Stoppages ..					8	14	10
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					975	1	2
ii. Inspection—							
Chairman's salary or carriage allowance	.	.	.	.	.	.	.
Total ..	.	.	.	.	.	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					.	.	.

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

——	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 5.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks	.	.	.	.	.	.	.
Bill Collectors	1	12	.	.	144	.	.
Peons	1	10	.	.	120	.	.
	1	4	.	.	48	.	.
	1	2	.	.	24	.	.
Total ..	4	28	.	.	336	.	.
Deduct Fines and Stoppages ..					1	9	4
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					334	6	8
c. Collection of tolls—							
Inspectors	.	.	.	.	.	.	.
Gate-keepers	.	.	.	.	.	.	.
Total ..	.	.	.	.	.	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					.	.	.

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

	Rs.	A.	P.		Rs.	A.	P.
Balance brought forward ..	1227	8	.				
1227							
				1. Credited to Municipal Funds ..	1338	14	8
1. Deposits by appellants	76	2	3				
				2. Returned to appellants	36	8	.
2. Deposits by renters	1385	.	.				
				3. Returned to renters	-	-	.
3. Deposits by contractors	-	-	.				
				4. Returned to contractors	-	-	.
4. Deposits as security by municipal servants							
				5. Returned to municipal servants ..	-	-	.
5. Deposited for the execution of work for which private parties are liable.	-	-	.				
				6. Returned to parties	2	10	4
6. Other deposits under the Act or bye-laws	29	6	9	7. Paid to claimants	-	-	.

* Weekly market renter's deposit for 1898-99 ... 125-0-0
Slaughter house renter's deposit for 1898-99. . 352-8-0
Toll gate renter's deposit for 1898-99 .. 862-8-0
Total. 1340-0-0

1491				1378			
Total, Receipts ..	1490	9	.		Total ..	1378	1 .
2718				1340			
Total, including balance ..	2718	1	.		Balance ..	1340	. ✓
				2718			
					Total ..	2718	1 .

STATEMENT IV-A.—*Municipality of* VANIYAMBADY 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.	700 8 .	70 8 .	630 . .	628 8 .	. . .	1 8 .	. . .
2. Tax on buildings	9035 11 11	. . .	9035 11 11	9005 7 3	9 14 1	20 6 7	. . .
3. Tax on lands	213 . 3	. . .	213 . 3	209 11 5	. . .	3 4 10	. . .
4. Water-tax on buildings and lands	. . .	. . .	. . .	. . .	. . .	. . .	. . .
5. Tolls (gross receipts)	3680 . . (1)	. . .	3680 . .	3680 . .	. . .	. . .	. . .
6. Market rents	395 . . (2)	. . .	395 . .	395 . .	. . .	. . .	. . .
7. Slaughter-house fees	835 . . (3)	. . .	835 . .	835 . .	. . .	. . .	. . .
8. Rent of cart-stands	. . .	. . .	. . .	. . .	. . .	. . .	. . .
9. Private scavenging fees	1083 3 .	. . .	1083 3 .	1052 7 .	28 14 .	1 14 .	. . .
10. Avenues	180 . . (4)	. . .	180 . .	180 . .	. . .	. . .	. . .
Total	16122 7 2	70 8 .	16051 15 2	15986 18 1	38 12 1	27 15 7	. . .

(1) Excludes interest viz Rs 2-8-11 paid on overdue kists

(2) Excludes fines Rs 10 imposed on the renters

(3) Excludes Rs 1-6-. being the sale proceeds of certain old materials of the building

(4) Excludes Rs 13-7-9 being the interest on overdue kists & sale proceeds of Avenue clippings

Statement IV-B.—Arrears.

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

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

Appendix A to Statements IV-A and IV-B

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

	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1. Tax on arts, &c. ...	-	-	-	2	1	8	2	1	8	2	1	8	-	-	-	-	-	-	2	1	8	-	-	-	-	-	-
2. Tax on buildings ...	-	-	-	968	1344	10	968	1344	10	968	1344	10	-	-	-	7	3	7	917	1289	3	5	37	47	15	4	7	3	7	1
3. Tax on lands ..	-	-	-	2	1	11	2	1	11	2	1	11	-	-	-	-	-	-	2	1	11	-	-	-	-	-	-	-	-	-
4. Water-tax on buildings and lands.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5. Tax on vehicles with springs and palanquins.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26	15	12	-	-	-	-	-	-	-	-	-
6. Tax on animals ..	-	-	-	26	15	12	26	15	12	26	15	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7. Tax on carts, &c. ...	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total ...	-	-	-	998	1362	15	998	1362	15	998	1362	15	-	-	-	7	3	7	947	1308	2	5	37	47	15	4	7	3	7	1

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 ...										

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

STATEMENT V-A

..—Showing the Statistics of Municipal Schools in the Municipality of VANIYAMBADY for the official year 1897-98.

Schools.	Number of schools.				Number on rolls on 31st March 189 .		Receipts.					Expenditure.								Net cost to municipality.	Average net cost per pupil in each class of municipal schools.	Remarks.
												Teachers.										
	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.	Fixed salary.	Results stipends.	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)																							
(2)																							
(3)																							
Total ...																							
Total, Colleges and Secondary Schools																							
IV.—Primary Schools and Departments.																							
(a) Salary System—																							
(1)																							
(2)																							
(3)																							
Total ...																							

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

Schools.	Number of schools: At the beginning of the year.	Opened during the year.	Closed in the year.	At the close of the year.	Number on rolls on 31st March 1898: Boys.	Girls.	Average number on the rolls monthly during the year.	Receipts: Grants from Provincial Funds.	Grants from Local Funds.	School fees.	Other receipts.	Total.	Expenditure: Teachers: Fixed salary.	Results stipends.	School fees.	Clerks and servants.	Stipends and scholarships.	Library furniture, apparatus and appliances.	Contingencies and miscellaneous.	Total.	Net cost to municipality.	Average net cost per pupil in each class of municipal schools.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	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.	
IV.—Primary Schools and Departments—*cont.*																							
(b) Salary-results System—																							
(1) Pariapet Hindu Upper Primary School	1	-	-	1	35	15	49	12 4 .	. . .	106 7 6	. . .	118 11 6	28 6 9 7	72 3 8	. . .	. . .	. . .	16 2 4	6 8 1 6	443 1 1	324 5 7	6 9 11	
(2) Pahimalpet Do Do	1	-	-	1	57	16	68	5 11 .	. . .	121 2 -	. . .	126 13 .	38 11 9	45 5 2	. . .	40 . .	. . .	16 2 4	9 1 9 2	579 12 5	452 15 5	6 10 7	
(3) Panchama Do Do	1	-	-	1	29	1	26	. . .	. . .	. . .	. . .	. . .	7 9 6 5	19 4 .	. . .	. . .	. . .	. . .	3 9 9	102 11 2	102 11 2	3 15 2	
(4) Kaderpet Mohammadan Primary School	1	-	-	1	30	.	32	. . .	. . .	36 . 6	. . .	36 . 6	8 3 5 2	50 4 .	. . .	. . .	. . .	. . .	38 4 6	171 13 8	135 13 2	4 3 11	
(5) Govindapuram Do Do	1	-	-	1	50	.	61	. . .	. . .	42 8 6	. . .	42 8 6	8 4 . .	11 4 .	. . .	. . .	. . .	. . .	50 4 .	145 8 .	102 15 6	1 11 .	
Total ...	5	-	-	5	201	32	236	17 15 -	. . .	306 2 6	. . .	324 1 6	92 0 7	11 9 8	4 10	. . .	40 . .	. . .	32 4 8	2512 11	1442 14 4	11 8 12	10 4 11 10
Total, Primary Schools ...	5	-	-	5	201	32	236	17 15 -	. . .	306 2 6	. . .	324 1 6	92 0 7	11 9 8	4 10	. . .	40 . .	. . .	32 4 8	2512 11	1442 14 4	11 8 12	10 4 11 10
VI.—Special Schools.																							
(1)	.	.	.	.	.	.	.	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .		
(2)																							
(3)																							
Total ...	.	.	.	.	.	.	.	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .		
Grand Total of Colleges and Schools	5	.	.	5	201	32	236	17 15 -	. . .	306 2 6	. . .	324 1 6	92 0 7	11 9 8	4 10	. . .	40 . .	. . .	32 4 8	2512 11	1442 14 4	11 8 12	10 4 11 10

* This excludes the pay of the gymnastic Instructor.

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	-	-
Matriculation	-	-
Upper Secondary	-	-
Lower Secondary or Seventh Standard.	-	-
Sixth Standard	-	-
Fifth Standard	-	-
Primary or Fourth Standard	10	7
Third Standard	21	19
Second Standard	20	19
First Standard	29	27
Infant Standard	38	28
	118	100

1442 - 14.4
324 - 1 - 6
1118 - 12 - 10

201 - 32
351
552 - 32

This should be entered in 4 10 9 8 ✓

1442 - 14.4
32 - 4 . 8 ✓

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

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
A. Salary Grant Schools.																														
(a) Secondary schools ..	1	.	.	1	27	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	158	8	9	158	8	9	
(1) London Mission School.																														
(2)																														
(3)																														
Total ..	1	.	.	1	27	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	158	8	9	158	8	9		
(b) Primary schools ..	1	.	.	1	77	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	136	.	.	136	.	.		
(1) London Mission School																														
(2)																														
(3)																														
Total ..	1	.	.	1	77	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	136	.	.	136	.	.		
Total of Salary Grant Schools ..	1	.	.	1	104	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	294	8	9	294	8	9		

40

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Statement V-B.—Showing the Statistics of Aided Schools in the Municipality of VANIYAMBADY 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—																														
(1)																														Rate at which grant was paid.
(2)																														..
(3)																														
Total ..																														
(*b*) Primary Schools ..																														
(1) Shandipet Hindu Result by Stem School	1	.	.	1	76	.	36	32	60	.	.	20	.	.	20	.	.	.	.	.	20	.	.	.	.	.	20	.	.	
(2) Fort Mohamadan Primary School	1	.	.	1	60	.	17	14	51	14	.	40	.	.	40	.	.	.	.	.	40	.	.	.	.	.	40	.	.	
(3) Neelikollai Do	.	1	.	1	65	.	22	22	60	5	.	60	5	.	60	5	.	.	.	.	60	5	.	.	.	.	60	5	.	
(4) Kadarpet Do Do	.	1	.	1	46	.	17	2	.	10	.	.	10	.	0	10	.	.	.	.	.	10	.	.	.	.	0	10	.	
Total ..	2	2	.	4	247	.	92	70	172	13	.	120	15	-	120	15	-	.	.	.	120	15	-	-	-	-	120	15	-	
Total of Results Grants Schools.	2	2	.	4	247	.	92	70	172	13	.	120	15	-	120	15	-	.	.	.	120	15	-	.	.	.	120	15	-	
Grand Total of Aided Schools..	3	2	.	5	351	.	92	70	172	13	.	120	15	-	120	15	-	.	.	.	120	15	-	294	8	9	415	7	9	

Foot-note.

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

Names of Schools.	Amount of grant.	Purpose for which made.
London Mission Lower Secondary School.	36. ..	Towards the house-rent of the school building. One-third of the rent was paid

STATEMENT VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of VANIYAMBADY 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. (1) New works													
(2) Water-Supply	.	.	.	160	.	.	✓	.	.	160	.	.	Council's resolution no 1 dated 13th December 1897
(4) Tools, Plant and other Stores	50	.	.	26	.	.	✓	.	.	76	.	.	Do Do
Grant II, Education (2) Municipal Schools													
(iii) (b) Result grants	180	.	.	19	.	✓	.	.	.	199	.	.	Council's resolution no 761 dated 29.3.98 also G.O. No 871 M.-his dated 5th May 1898.
(4) Results grants	150	.	.	.	.	.	19	.	.	131	.	✓	Do Do Do.
Grant III Sanitation & Medical Service													
2 (a) (i) Medical College	50	.	.	65	.	.	✓	.	.	115	.	.	Council's resolution no 15 dated 15th March 1898.
(ii) Sanitary Inspection	50	.	.	22	.	.	✓	.	.	72	.	.	
(iii) Medical reserve staff	.	.	.	25	.	.	.	.	.	25	.	.	

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

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

Items of Expenditure.	Original budget grant as sanctioned by Government.			Subsequent additions.			Subsequent deductions.			Total grant.			Authority for the additions and deductions shown in columns 3 and 4.
1	2			3			4			5			6
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Grant IV, Lighting & Miscellaneous.													
4 Travellers Bungalow (a) Establishment (b) Contingencies	90	.	.	.	.	.	90	.	.	.	.	.	G.O. No. 578 R. Dis. dated 15th March 1898.
(IV) (iii) Rewards for destruction of wild animals & Snakes.	10	.	.	7	.	.	✓	.	.	17	.	.	Council's resolution no 16(2) dated 28-2-98
(V) Other items	50	.	.	302	.	.	✓	.	.	352	.	.	Council's resolutions no 23 (1)(2)(3) dated 28-9-97, no 19 dated 16-10-97 and no (20) dated 10-2-98.
Grant V, (b) ii Purchase of account books &c	100	.	.	166	.	.	✓	.	.	266	.	.	Council's resolution no 13(2) dated 15th March 1898.

STATEMENT VII.—Tolls.

Number of toll gates.	Whether collection of tolls is leased out or managed departmentally.	Amount of collections.	Expenditure on				Balance (column 3 *minus* column 7).	Share due to the District Board.	Amount paid to the District Board.	Balance, if any, due to the District Board and date on which it was paid.
			Works.	Establishment.	Contingencies.	Total.				
1	2	3	4	5	6	7	8	9	10	11
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
7	Leased out	3682 8 11 / 148 6 / 3494 5	188 4 6	. . .	. . .	188 4 6	3494 4 5	698 13 8	700 7 3 *	. . .

* The Excess Rs 1-9-7 is shown under "Advances recoverable" in Statement II.

3682-8-11
698-13-8
2983-11-3
188-4-6
2795-11-2
27

3682
698
84

Statement VIII.—Loans.

Amount of loan and rate of interest.	For what purpose and terms on which obtained and year in which taken.	Date of Government sanction.	Amount repaid			Amount transferred to Sinking Fund			Invested out of the total amount transferred up to end of 1897-98?	
			Up to 31st March 1897.		In 1897-98.	Up to 31st March 1897.		In 1897-98.	In Government Securities.	In the Savings Bank.
			Number of years.	Amount.		Number of years.	Amount.			
1	2	3	4	5	6	7	8	9	10	11
Rs. A. P.				Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
13800 . .	For the Construction of a Suspension bridge over the Palar river. Re-payable in 30 years at Rs 822 per year. The loan was taken at the close of the financial year 1895-96	No. 308 In, dated 21st February 1896. and No 440 In this dated 17th March 1896.			13800 . .					
4¼ per cent					✓		✓			

Note:- The whole amount was refunded to Government on the 9th June 1897 as directed in G.O No 1167 In dated 11th May 1897 the question of Constructing a bridge having been abandoned.

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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.		
Vaniyambady	3611	3212	217	97 3 2	1019	893 4 2	1599	4165 1 3	313	2415 4 3	55	1061 2 4	9	403 12 9	3212	9035 11 11		
					217	97 3 2												
					1599	4165 1 3												
					313	2415 4 3												
					55	1061 2 4												
					9	403 12 9												
					3212	9035 11 11												

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

Assessed in

Name of Municipality.	Class I.		Class II.		Class III.		Class IV.		Class V.		Class VI.		Class VII.		Class VIII.		Total.	
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.
Karaikal							1	25	15	174	11	84	40	158	80	109	147	550
Karaikal Port									1	25							1	25
Nedungadu									1	25							1	25
Tirumalarayanpettai									11	82							11	82
Tirunallar									10	158							10	158
Kottucherry									5	80							5	80
Total							1	25	43	544	11	84	40	158	80	109	175	920

Karaikal

Statement X.

Karaikal.

1. Name of Municipality

2. Population as per last census including the village of Padur recently added to the municipality. 16090

3. Sanctioned number of Councillors
   (a) Nominated 12
   (b) Elected .. ..

4. Actual number of Councillors on 31st March 1898—
   (a) Ex-officio 1
   (b) Nominated — Officials 2
   (b) Nominated — Non-officials 8
   (c) Elected .. — Officials .. ..
   (c) Elected .. — Non-officials .. ..
   Total .. 11

   (d) Europeans and Eurasians .. ..
   (e) Natives 11

5. Total number of meetings actually held during the year .. 21

6. Number of meetings adjourned for want of a quorum .. .. .

7. Average attendance at each meeting *actually* held—
   (a) Officials 2.5
   (b) Non-officials 5.7
   Total .. 8.2

   (c) Europeans and Eurasians .. ..
   (d) Natives 8.2
   Total .. 8.2

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

9. Name and designation of persons who have held the office of Chairman during the year, with the date of appointment or election in each case .. .. M. R. Ry. V. Gopalasawmy Aiyangar Avargal B.A. Deputy Collector 1st June 1896

STATEMENT X-A.—Showing the particulars of Elections held in the Municipality of VANIYAMBADY 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.			Nil.			
4.						
5.						
6.						
7.						
8.						
9.						
10.						
Total ..						

STATEMENT XI.—Furnishing information regarding Municipal markets, houses served by the private scavenging agency, number of latrines and of lights, &c., in the Town of VANIYAMBADY for the year 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
Nearly 2½ square miles.	Shanty market	Leased out	634	11	2	1	12	165	32		197

There are no public urinals in the town.

STATEMENT XII.—Showing particulars regarding the number of patients treated, &c., in the Town of VANIYAMBADY during the year 1897-98.

Name of hospital and dispensary.	Patients treated. In.	Patients treated. Out.	Patients treated. Total.	Number and name of midwives employed.	Number of labour cases attended by the midwives.	Date and Number of G.O. sanctioning rules for the treatment of the sick under section 127 of Act IV of 1884.
1	2	3	4	5	6	7
Municipal hospital Vaniyambady	71	10,466	10,537	Thangathi ammal.	77	G.O. No 312 M. dis dated 25 February 1890 and G.O. No 598 M. dis. dated 18 April 1890.

STATEMENT XIII.—Showing the Statistics of Vaccination and of Births and Deaths registered in the Town of VANIYAMBADY 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 paste	Number of successful operations with animal lymph. Glycerine paste	Number of prosecutions instituted for failure to have children vaccinated.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12
⊗ 870	⊗ 548	26	Medical Subordinates								
			1								
			2								
			3								
			Total ..								
			Municipal Vaccinators	663	301	662	295	964	957	1	
			1								
			2								
			3								
			Total ..	663	301	662	295	964	957	1	
			Grand Total ..	663	301	662	295	964	957	1	

⊗ Excludes 12 still born cases

Statement showing the revenue derived from the water and drainage tax and the details of the ordinary expenditure incurred therefrom on water-supply and drainage.

Income.	Rs.	A.	P.	Expenditure.	Rs.	A.	P.
Opening balance ..	.	.	.	Grant I—			
1. Water and drainage tax on buildings and lands	.	.	.	1. New Works †—			
2. Penalties on account of the water and drainage tax on buildings and lands ..	.	.	.	(*a*) Drainage	.	.	.
3.* Recoveries on account of services rendered to private individuals for house service and drainage works	.	.	.	(*b*) Water-supply	.	.	.
4. Interest on investments	.	.	.	2. Repairs—			
5. Realizations of sinking fund	.	.	.	(*a*) Drainage—			
6. Miscellaneous	.	.	.	i. Repairs to works	.	.	.
				ii. Establishment for flushing drains, &c.	.	.	.
				(*b*) Water-supply—			
				i. Repairs to works, machinery, &c.	.	.	.
				ii. Establishment	.	.	.
				iii. Contingencies	.	.	.
				Grant IV—			
				3. Printing charges in connection with the water and drainage tax ..	.	.	.
				4. Repayment of Debt—			
				(*a*) Instalments of loans on account of water or drainage works paid	.	.	.
				(*b*) Invested on account of sinking fund	.	.	.
				(*c*) Charges of investment ..	.	.	.
				5. Interest—			
				(*a*) On account of last year ..	.	.	.
				(*b*) On account of current year ..	.	.	.
				6. Refunds of other than current collections	.	.	.
Total ..	.	.	.	Total ..	.	.	.
				Closing balance ..	.	.	.
				Grand Total ..	.	.	.

* Under this head should be shown the surplus recoveries, representing the proportionate cost of establishment.

† Under this head should be shown only the charges on such petty new works as are not debited to the grants and loans on account of the initial outlay on the schemes

MEMORANDUM OF INVESTMENTS.

Description of security.	Nominal amounts.
Nil	

Chairman

Secretary

Vanivambadi

✓

✓

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