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Administration Report

Reviewing the —— of the Tirupattur Municipal Council for 1897-98

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Government {1898} of Madras.

LOCAL AND MUNICIPAL.

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JULY.

Administration Report.

Reviewing the — of the Tiruppattúr 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, Tiruppattúr, to the Secretary to Government, Local and Municipal Department (through the Collector of Salem), dated 26th May 1898, No. 652-Eng.

I have the honour to report on the working of the Tiruppattúr Municipality during the financial year 1897–98.

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

3. *Administrative Changes.*—The office of Chairman was held by me during the year under report.

I.—CONSTITUTION OF THE COUNCIL.

4. The municipal council consisted, as usual, of twelve members—the maximum sanctioned strength—and all of them were appointed by Government. The number of official and non-official councillors was the same as in the previous year, viz., three and nine, respectively. During the year under report one official councillor vacated his seat consequent on his transfer and three non-official councillors vacated their seats consequent on the expiry of their term of office. The official councillor's seat was filled up within the year and the other three seats were not filled up pending the sanction of Government for the division of the municipality into wards as the vacancies have to be filled up by election (*vide* G.Os., No. 2260 M., dated 15th October 1897, and Mis. No. 774 M., dated 18th April 1898). Thus there were only nine members on the council on the 31st March 1898, viz., three official and six non-official. There was only one European on the council.

5. The number of meetings held during the year under report was 25 as against 24 in the previous year. No meetings were adjourned for want of a quorum. The average attendance is compared below with that of the previous year :—

	1896–97.	1897–98.
Official	2·20	2·32
Non-official	5·46	5·12
Total ..	7·66	7·44

The slight fall is due to the absence of two of the non-official councillors from the town and the vacancies created in February 1898.

II.—RECEIPTS.

6. 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, 1897–98.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Balance brought forward	3,205 14 10	4,142 9 9	936 10 11	..	4,140 0 0
Tax on Arts	1,680 0 0	928 0 0	..	752 0 0	930 0 0
,, on Buildings	5,946 0 10	5,975 2 5	29 1 7	..	5,950 0 0
,, on Lands	72 7 1	75 3 6	2 12 5	..	70 0 0
,, on Vehicles	83 4 0	105 0 0	21 12 0	..	100 0 0
,, on Animals	420 15 0	472 5 0	51 6 0	..	430 0 0
,, on Carts	1,030 8 0	1,027 8 0	..	3 0 0	1,020 0 0
,, on Tolls	4,260 4 0	4,016 0 0	..	244 4 0	4,020 0 0
Total income from Municipal rates and taxes	13,493 6 11	12,599 2 11	105 0 0	999 4 0	12,520 0 0
Realization under special Acts	140 0 0	60 0 0	..	80 0 0	80 0 0
Revenue derived from Municipal property and powers apart from taxation ..	6,205 6 3	6,794 4 6	588 14 3	..	6,190 0 0
Grants and contributions	1,352 10 2	1,691 9 2	338 15 0	..	1,900 0 0
Miscellaneous	1,025 12 3	1,644 4 2	618 7 11	..	1,690 0 0
Extraordinary and debt	103 4 0	..	..	103 4 0	..
Total income from Miscellaneous ..	8,827 0 8	10,190 1 10	1,546 5 2	183 4 0	9,860 0 0
Total income ..	22,320 7 7	22,789 4 9	1,651 5 2	1,182 8 0	22,380 0 0
Grand Total ..	25,526 6 5	26,931 14 6	2,588 0 1	1,182 8 0	26,520 0 0

7. The year under report opened with a balance of Rs. 4,142–9–9 (audited figures) as against Rs. 3,205–14–10 in the previous year. The receipts during the year under report amounted to Rs. 22,789–4–9 as against Rs. 22,320–7–7 (audited figures) in the previous year and Rs. 22,380 in the revised estimate. The marked increase in the receipts is due to the collection of fees from educational institutions, grants from Provincial funds and the collection of private scavenging fees. Rupees 12,599–2–11 was derived from municipal rates and taxes and Rs. 10,190–1–10 from other sources. The corresponding figures for 1896–97 were Rs. 13,493–6–11 and Rs. 8,827–0–8 (audited figures) respectively. There was thus a decrease of Rs. 894–4–0 in the income derived from municipal rates and taxes and an increase of Rs. 1,363–1–2 in the receipts from other sources; the decrease under municipal rates and taxes is due to a slight fall under tolls owing to unfavourable character of the season and to a large fall under tax on arts as the tax was revised with reference to the District Municipalities Amendment Act III of 1897. The increase occurs chiefly under the school-fees, grants and contributions and the private scavenging fees. On the whole there is an increase of Rs. 468–13–2 in the receipts. The total assets for the year were Rs. 26,931–14–6 made up of Rs. 4,142–9–9, opening balance, and receipts Rs. 22,789–4–9, as against Rs. 25,526–6–5 in the previous year and Rs. 26,520 anticipated in the revised estimate. The expenditure during the year amounted to Rs. 25,397–5–11 as against Rs. 21,383–12–8 in the previous year and Rs. 25,840 allotted in the revised estimate. The balance on the 31st March 1898 was thus Rs. 1,534–8–7, which is 6·7 per cent. of the year's total receipts as against 18·5 per cent. in the previous year.

A.—Receipts from Taxation.

8. (2) *Municipal Rates and Taxes—(a) Tax on Arts.*—In accordance with the schedule to the Amendment Act III of 1897, the tax on arts was levied during the year under report and so the demand originally fixed by me under this head was

Rs. 952–0–0 and as finally settled after the disposal of appeals by the council was Rs. 923–8–0. The collections amounted to Rs. 928 as against Rs. 1,680 in the previous year as detailed below :—

	Rs.	A.	P.
Arrears	12	8	0
Current	915	8	0
Total ..	928	0	0

Arrears.—The balance of the previous year, Rs. 12–8–0, forms the arrear demand for the year under report and the whole amount was collected within the year. Thus there was no balance outstanding on the 31st March 1898.

Current.—The demand as originally assessed by me was Rs. 952, of which Rupees 28–8–0 was remitted by the council on appeal. The demand for the year was Rupees 923–8–0 as against Rs. 1,711 in the previous year; of this sum Rs. 915–8–0 was collected within the year. A sum of Rs. 2 was remitted by the council as irrecoverable. Thus the balance outstanding at the close of the year was Rs. 6, which is due from F. A. Hamilton, Esq., Assistant Superintendent of Police, now at Vellore, who has not paid the amount although six reminders have been sent to him. This tax was levied on all classes of the schedule A except the last class. The number of persons assessed and the aggregate amount of the assessment under each class are given below :—

		No.	Amount. Rs.	A.	P.
Class	I		..		
,,	II		..		
,,	III	2	75	0	0
,,	IV	1	12	8	0
,,	V	24	288	0	0
,,	VI	17	132	0	0
,,	VII	65	248	0	0
,,	VIII	86	168	0	0
	Total ..	195	923	8	0

The incidence per head on this sum was 10 pies.

9. (*b*) *Tax on Buildings.*—The house-tax continued to be levied at 7½ per cent. on the annual rent value. The house-tax valuation was made in the year 1895–96. In the case of rented buildings the actual rent derived per annum was taken as the annual rental, and in the case of other buildings the annual rental was ordinarily fixed at 8 per cent. approximately of the sale value as in previous years. The total collections under this head amounted to Rs. 5,975–2–5 as against Rs. 5,946–0–10 in the previous year. The demand as originally assessed by me was Rs. 6,004–15–6 as against Rs. 5,989–13–2 in the previous year, the increase being due to the assessment on new and enlarged houses. Of the total demand, Rs. 5,975–2–5 as against Rs. 5,946–0–10 in the previous year, or 99·5 per cent. as against 99·3 in the previous year, was collected before the close of the year. Of the balance a sum of Rs. 28–0–3 was remitted by me on account of vacant houses under section 72 of the Act and Rs. 1–12–10 was written off as irrecoverable by the council within the year. It is satisfactory to note that the year closed with a *nil* balance under this head as in the previous year. The total number of houses as per census of 1891 is 3,573. The number of houses finally assessed during the year was 2,893 or 79 per cent. The incidence of the tax was Rs. 1–10–9 on the former number (3,573) and Rs. 2–1–8 on the latter (2,839).

The number of houses assessed as per report 1896–97	2,806
Add houses newly assessed	33
Total ..	2,839

10. (*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 on the former is continued to be levied at the same rate as the house-tax, viz., 7½ per cent. on the annual rent value (*vide* G.O., No. 1778 M., dated 25th November 1890), and on the latter at the rate of 2 annas and 1 anna per acre of wet and dry lands respectively (*vide* G.O., Mis. No. 918 M., dated 22nd July 1889). The total extent of vacant lands within the village site is 5 acres and 7 decimals and that of cultivable lands assessed is 372·24 acres, of which 338 acres and 17 decimals is dry land and 34 acres and 7 decimals is wet land. The demand for the year under this head amounted to Rs. 75–5–3 as against Rs. 73–0–1 in the previous year, the increase being due to the levy of the land-tax on the houses demolished during the year. The collections amounted to Rs. 75–3–6 as against Rs. 72–7–1 in the previous year, or 99·8 per cent. as against 99 per cent. in the previous year. Anna 1 and pies 9 was written off as irrecoverable within the year. There was thus no balance under this head also as in the previous year. The registers were prepared and revised during the year 1896–97.

11. (*e*), (*f*) *and* (*g*)—*Tax on Vehicles with Springs and Palanquins, Animals and Carts.*—The receipts under these heads amounted to Rs. 1,604–13–0 as against Rs. 1,534–11–0 in the previous year and Rs. 1,550 in the revised estimate. There was an increase as compared with the actuals of the previous year, as the rate on animals has slightly increased owing to the introduction of the Amendment Act III of 1897 and as the items are fluctuating ones.

12. *Coercive Processes.*—The number of warrants issued during the year under report was 78, viz., 1 for the collection of tax on arts as against 2 in the previous year, 61 for the collection of house-tax as against 179 in the previous year, 1 for the collection of land-tax, 9 for the collection of tax on animals and 6 for the collection of private scavenging fees. The total amount covered by the warrants issued during the year was Rs. 45–11–5 as against Rs. 209–5–3 in the previous year, of which Rs. 38–0–1 was collected within the year. In 66 cases (involving Rupees 38–0–1) the amount was collected before distraint; in one case (involving As. 13–6) property was attached, but the amount was remitted by the council before sale on the ground of poverty within the year, and in eleven cases (involving Rs. 6–13–10) warrants were cancelled and no collections made as the tax was remitted by the council. All the warrants issued were executed without delay and there was no warrant remaining unexecuted at the close of the year. There were no prosecutions instituted during the year under report. It will thus appear that with less coercion than in the previous year, the full demand under all the items was collected within the year.

13. (*h*) *Tolls.*—The tolls were leased out during the year, the lease fetching Rs. 5,020 as against Rs. 5,310 in the previous year and Rs. 4,810 in 1895–96. The decrease is due to the unfavourable character of season. Deducting one fifth of Rs. 5,020 or Rs. 1,004 due to the district board on account of through traffic, the net amount credited to municipal funds was Rs. 4,016 as against Rs. 4,260–4–0 in the previous year. The amount was paid by the renter in twelve instalments. The number of toll-gates on the 31st March 1898 was six as in the previous year and the tolls continued to be levied at half the maximum rates prescribed by schedule D of the Act.

14. *Incidence of Taxation.*—The total income from taxation was Rs. 12,599–2–11 including the income from tolls or Rs. 8,583–2–11 excluding it. The incidence per head of population of the census of 1891 (viz., 17,693) was As. 11–5 including tolls and As. 7–9 excluding them, the corresponding figures for the previous year being As. 12–2 and As. 8–4, respectively. The general average for the whole presidency during 1896–97 was As. 14–6 including tolls and As. 11–0 excluding them.

B.—Miscellaneous Receipts.

15. (*c*) *Realizations under Special Acts—Fees under Act II of* 1888.—The income under this head represents the fees levied on circus pandals under Act II of 1888. The receipts under this head were Rs. 60 as against Rs. 140 in the previous year and Rs. 80 anticipated in the revised estimate. No dramatic company came to the town during the year; hence the decrease.

16. *Revenue derived from Municipal property and powers apart from taxation*—(*a*) (*i*) *Rent of Lands.*—The lease of collecting fees on carts standing on poramboke lands fetched Rs. 30 as against Rs. 51 in the previous year. The renter having failed to fulfil the conditions of the muchilika executed by him, the council cancelled the

contract and the collection was made departmentally. A sum of Rs. 2 was collected as rent for the lands rented out by the council and the remaining sum of Rs. 1-8-0 was realized on carts standing on poramboke lands.

17. (*a*) (iii) *Avenue Receipts*.—The receipts under this head amounted to Rupees 295-1-4 as against Rs. 189-9-2 in the previous year and Rs. 290 in the revised estimate. The lease of the avenue produce fetched Rs. 265 as against Rs. 154 in the previous year, the increase being chiefly due to the competition amongst the bidders and to better tamarind produce. A sum of As. 7-10 was realized as interest for the late payment of kists and Rs. 1-8-0 was also collected as rent for the tamarind trees leased out by the council to some persons. The remaining sum of Rs. 28-1-6 was realized from the sale of fallen and decayed trees.

18. (iv) *Fees from Travellers' Bungalow*.—No income under this head, as no building was set apart for the purpose.

19. (*b*) (ii) *Produce of Lands, Gardens, &c.*—The realizations under this head amounted to Rs. 28-14-0 as against Rs. 16-11-0 in the previous year and Rs. 20 in the revised estimate, the increase being due to the sale of decayed trees in the topes.

20. (*b*) (iii) *Sale-proceeds of old Materials, empty Oil-cans, packing cases, &c.*—Under this head Rs. 15-1-0 was realized as against Rs. 38-1-9 in the previous year and Rs. 20 in the revised estimate. The decrease, as compared with the actuals of the previous year, is due to the fact that there were no kerosine tins, &c., for sale during the year, as the kerosine-oil was received in iron drums from Madras ensuring thereby economy and safety.

21. (*c*) *Conservancy Receipts—Sale-proceeds of Night-soil, Street-refuse, &c.*—The sale of street-refuse and of night-soil removed by municipal sweepers and scavengers to selected depôts fetched Rs. 173-12-6 as against Rs. 105 in the previous year and Rs. 120 in the revised estimate. The marked increase, as compared with previous year, is due to the keen competition at the time of sale. Rs. 160-4-6 was realized from the sale of street-refuse and Rs. 13-8-0 from the sale of night-soil as against Rs. 85 and Rs. 20, respectively, in the previous year.

22. (*d*) (i) *Fees from Educational Institutions*.—The receipts under this head amounted to Rs. 4,120-1-2 as against Rs. 3,618-5-7 in the previous year and Rupees 3,500 in the revised estimate. The marked increase is due to the increased strength in the municipal high Hindu upper primary and Muhammadan upper primary schools and to the opening of a sixth form in the municipal high school in the month of January last. The sum of Rs. 4,120-1-2 is composed of the following items:—

	Rs.	A.	P.
Municipal high school	3,449	9	11
„ Hindu upper primary school	562	2	6
„ Muhammadan upper primary school	44	12	0
„ Panchama upper primary school	21	7	9
„ Vengalapuram primary school	42	1	0
Total ..	4,120	1	2

23. (ii) *Other Revenue from Educational Institutions*.—A sum of Rs. 5-7-9 was realized from the sale of old benches and unserviceable articles of the municipal schools.

24. (*e*) (i) *Sale-proceeds and Composition Fees of Medicines*.—The receipts under this head were Rs. 6-8-3 as against Rs. 12-9-10 in the previous year and Rs. 10 in the revised estimate. The decrease is due to the fact that medicines were not sold as usual, as the stock of medicines was very limited. Medicines were sold at the municipal hospital at the rates sanctioned in G.O., Mis. No. 1528 M., dated 13th November 1889.

25. (*e*) (ii) *Other Hospital Receipts*.—A sum of Rs. 8-4-5 was realized from the sale of old benches, bottles, &c., of the hospital as against As. 12 in the previous year and Rs. 10 in the revised estimate.

26. (*f*) (i) *Income from Markets*.—The current demand under this head amounted to Rs. 536-8-0 as against Rs. 527 in the previous year and the whole amount was collected before the close of the year. A sum of pies 10 was realized as interest for the late payment of kists. The shandy or weekly market was leased out for Rs. 465 as against Rs. 454 in the previous year; the slight increase is due to competition. Rs. 71-8-0 was realized as against Rs. 76-8-0 in the previous year from the meat and fish sellers who occupied the stalls in the daily market.

27. (*f*) (ii) *Income from Slaughter-houses*.—The income under this head amounted to Rs. 572-1-1 as against Rs. 463 in the previous year and Rs. 570 in the revised estimate, the increase, as compared with the actuals of the previous year, being due to keener competition at the time of sale. The leases of sheep slaughter-house and the cow slaughter-house fetched Rs. 421 and Rs. 151, respectively, as against Rs. 400 and Rs. 63 in the previous year. The remaining sum of As. 1-1 represents the interest collected for the late payment of kists.

28. (*g*) *Other Fees*—(i) *Distraint Fees*.—The income under this head amounted to Rs. 6 as against As. 4 in the previous year and Rs. 10 in the revised estimate. The demand under this head was Rs. 8-10-0, of which Rs. 6 was collected before the close of the year and the remaining sum of Rs. 2-10-0 was remitted by the council.

(ii) *License Fees*.—The receipts under this head represent the fees collected for the erection of marriage pandals in streets, for licenses issued for carrying on noxious and dangerous trades under section 188 of the Act according to the rates sanctioned in G.Os., Mis. No. 1141 M., dated 2nd August 1890; Mis. No. 1143 M., dated 8th July 1896; and Mis. No. 958 M., dated 24th April 1897; and for a license issued to a private market under section 267 of the Act (*vide* G.O., No. 1420 M., dated 9th October 1894). The collections under this head are as follows:—

	Rs.	A.	P.
Tax on marriage pandals	49	0	1
Fees for timber depots	80	0	0
„ for oil-boiling houses	112	0	0
„ for brick or tile kilns	30	0	0
„ for lime-kilns	58	0	0
„ for fire-works manufactory	20	0	0
„ for skin depots	25	0	0
„ for charcoal depot	1	0	0
„ for bake-house	1	8	0
„ for hay stack	4	8	0
„ for cattle-shed	4	0	0
„ for fire-wood depot	21	0	0
„ for license granted to private market	144	0	0
Total ..	550	0	1

The receipts under this head were Rs. 550-0-1 as against Rs. 451-8-11 in the previous year and Rs. 550 in the revised estimate The increase, as compared with the actuals of the previous year, is due to (1) licensing of greater number of lime-kilns, (2) a larger number of marriage pandals erected than in the previous year, and (3) levying of license fees on fire-wood depôts, &c., in accordance with G.O., Mis. No. 958 M., dated 24th April 1897.

(iii) *Cart-stand Fees*.—The lease fetched Rs. 60 as against Rs. 43 in the previous year. As. 5-1 represent the interest collected from the contractor for the late payment of kists. The council did not acquire lands for a cart-stand in the heart of the town as proposed as suitable sites were not found available.

(iv) *Other Fees—Miscellaneous Fees*.—The council has resolved to prescribe a fee of As. 2 for every hundred words for the grant of certified copies of proceedings and records in accordance with section 31 (3) of the Act. A sum of Rs. 3-2-0 was realised under this head—Rs. 2-10-0 for the grant of copies of records and As. 8 for the grant of extracts from the death register under section 249 (4) of the Municipal Act.

29. (*h*) *Fines under Municipal and other Acts*.—The amount credited to municipal funds under this head was Rs. 379-9-0 as against Rs. 670-10-6 in the previous year

and Rs. 450 in the revised estimate. The decrease, as compared with the actuals of the previous year, is due to the people better obeying all notices issued by the council, and thus a diminution in the number of municipal cases, as the people have been made to understand better that notices of the council should be obeyed.

30. (5) *Grants and Contributions*—(*a*) *From Government*—(i) *Education—Buildings, Rs.* 373.—This represents the grant received from Provincial funds towards the cost of extending the municipal high school building at Tiruppattúr—*vide* Proceedings, No. 3907, dated 8th April 1897, of the Director of Public Instruction, Madras.

Municipal Schools, Rs. 430–10–2.—This represents the following grants paid from Provincial funds :—

	Rs.	A.	P.
Salary grant on account of the pay of the headmaster	153	3	7
" " " first assistant master ..	200	0	0
" " " Sanskrit pandit ..	43	7	9
" " " Tamil pandit	32	9	10
" " Grants to Panchama girls	1	5	0
Total ..	430	10	2

The receipts under this head were Rs. 430–10–2 as against Rs. 586–15–6 in the previous year and Rs. 660 in the revised estimate. The decrease, as compared with the revised estimate figure, is due to (1) the headmaster's post having been vacant for two months, (2) non-sanction of grant towards the pay of the sixth form teacher within the year, and (3) non-sanction of grant towards the cost of furniture and science apparatus purchased within the year and the two pandits having been on leave and the acting pandits not being qualified for grants.

Other Purposes, Rs. 95–9–2.—This represents the provincial grants received on account of the pay of the gymnastic instructor at Rs. 4 per mensem and the drawing master at Rs. 5 per mensem. The decrease, as compared with the revised estimate figure Rs. 10, is due to the drawing master having been on leave and non-sanction of grant towards the pay of the acting gymnastic instructor as the permanent incumbent was on leave.

31. (*b*) *From Local Boards*—(ii) *Medical.*—This represents the contribution of one-fourth of the net charges of the municipal hospital paid by the Tiruppattúr Taluk Board—*vide* G.O., No. 2104 L., dated 20th September 1893. The charges amounted to Rs. 3,111–10–5, one-fourth of which is Rs. 777–14–7 ; but Rs. 77–11–3 was recovered during the year. A sum of Rs. 14–10–7 due for last year was also recovered during the year. The receipts under this head were Rs. 792–5–10 as against Rupees 725–11–0 in the previous year and Rs. 760 in the revised estimate. The increase, as compared with the revised estimate figure, is due to the cost of medicines having been more than was anticipated.

32. (6) *Miscellaneous*—(*a*) *Recoveries on account of Services rendered to Private Individuals*—(i) *Private Scavenging.*—During the year under report, the system was introduced into 295 additional houses in the town. The number of houses served by private scavenging agency on the last day of the year was 853 as against 558 in the previous year. The demand under this head amounted to Rs. 1,346–11–11 as against Rs. 755–5–6 in the previous year, of which Rs. 1,341–3–5 was collected within the year as against Rs. 754–7–6 in the previous year and Rs. 1,400 in the revised estimate, while the charges were Rs. 1,489–10–6. A sum of Rs. 5–8–6 was written off as irrecoverable by the council within the year after due inquiry and verification on account of houses having been vacant. There was thus no balance at the close of the year. The fees are being collected in advance. During the current year the system has been further extended up to date into forty houses more and the council proposes to introduce the system into as many houses as are practicable. Only six warrants involving Rs. 5–4–9 were issued for the collection of fees, of which in four cases involving Rs. 3–3–0 the collection was made before distraint and in two cases involving Rs. 2–1–9 warrants were cancelled and no collections made ; although property was attached in one case, the tax was written off as irrecoverable by the council and the attachment withdrawn.

33. (ii) *Other Purposes, Rs.* 12.—This represents the fees collected for clearing away the contents of the cess-pool constructed by a private individual at the rate of Re. 1 per mensem as in the previous year.

34. (*b*) *Other Items*—(i) *Fishery rents.*—The fishery was leased out for the year, the lease fetching Rs. 242 as against Rs. 191 in the previous year. The fishery of the Chetti and Jubilee tanks was also sold for Rs. 29 in public auction and the silt of the tanks removed during the year. A sum of As. 11–9 was realized as interest from the contractor for the late payment of kists. The increase in the lease is due to the competition amongst the bidders at the time of sale.

(ii) *Refunds of expenditure of previous year, Rs.* 1–7–6.—This represents the amount recovered from S. Sitharama Aiyar, fourth assistant master of the high school, as the acting allowance paid to him was inadmissible as per remarks of the auditor.

(iii) *Fee for numbering carts, Rs.* 1–2–0.—This represents the fees collected at the rate of As. 2 per cart for renewing the registration.

(iv) *Other Items.*—The receipts under this head were Rs. 16–11–6 as against Rs. 67–12–9 in the previous year and Rs. 10 in the revised estimate. The increase, as compared with the revised estimate, is due to the sale of more license forms than was anticipated.

III.—EXPENDITURE.

35. The following abstract shows the expenditure under each grant in 1897–98 as compared with the figures of 1896–97 and the revised estimate for 1897–98 :—

Grants.	Actuals, 1896–97 (audited figures).	Actuals, 1897–98.	Revised estimate, 1897–98.	Percentage as compared with the total as essments.	
				1896–97.	1897–98.
	Rs. A. P.	Rs. A. P.	Rs. A. P.		
Grant 1— Public Works	3,304 6 9	5,476 14 11	5,780 0 0	12·9	20·3
Grant 2— Education	5,519 10 8	5,893 11 7	6,060 0 0	21·6	21·9
Grant 3— Sanitation and Medical services	8,643 2 7	10,033 8 3	10,420 0 0	33·9	37·3
Grant 4— Lighting and Miscellaneous municipal purposes	1,986 8 3	1,862 2 1	1,700 0 0	7·8	6·9
Grant 5— Supervision and management	1,929 0 5	2,125 1 1	1,880 0 0	7·6	7·9
Advances recoverable	..	6 0 0	..	..	..
Refunds of other than current collections ..	1 0 0	..	..	..	..
Closing Balance	4,142 9 9	1,534 8 7	680 0 0	16·2	5·7
Grand Total ..	25,526 6 5	26,931 14 6	26,520 0 0	100	100

36. *Grant 1, Public Works*—(i) *New Works*—(*a*) *Communications.*—The expenditure under this head amounted to Rs. 109–15–7 as against Rs. 82–3–7 in the previous year and Rs. 30 in the revised estimate. The increase, as compared with the revised estimate figure, is due to the fact that the council sanctioned the construction of certain tunnels in some streets which they considered might be put in hand and completed during the year itself. The details of expenditure are given in statement II-A.

37. (*b*) *Buildings.*—The council having thought it necessary to extend the building of the high school in view to open the sixth form during the year under report, an allotment of funds for the same was applied for by the council, and it was accordingly sanctioned by Government—*vide* G.O., Mis. No. 1267 M., dated 24th May 1897. The outlay under this head was Rs. 1,738–5–9 as against Rs. 428–1–0 in the previous year and Rs. 1,970 in the revised estimate. The decrease, as compared with the budget estimate figure Rs. 2,030, including the subsequent allotments, is due to the fact that the construction of a cholera shed near the hospital building had to be postponed owing to the non-receipt of sanction of the estimate from the Sanitary Board. A segregation shed for the treatment of suspected epidemic cases was constructed at a cost of Rs. 90 as recommended by the local medical officer and approved by t

District Medical and Sanitary Officer. Two tatty and two masonry latrines were also constructed during the year. The details of expenditure are given in Statement II-A.

38. (*c*) *Drainage.*—A sum of Rs. 24–12–6 was spent for the construction of V-shaped slab drain in the Pooramazid street where there was an absolute necessity for it.

39. (*d*) *Water-supply.*—The outlay under this head was Rs. 110–8–7 as against Rs. 69–8–11 in the previous year and Rs. 130 in the revised estimate. During the year under report the bunds of the Jubilee tank and the Periaparacherry pond have been raised to prevent surface water flowing into them. A well was sunk for the use of the Periaparacherry people. Pullies were supplied to the Seepi and the slaughter-house wells. The details of the expenditure are given in Statement II-A.

40. (2) *Repairs*—(*a*) *Communications.*—The income from tolls credited to municipal funds was Rs. 4,016, the local fund share being deducted. The estimates originally sanctioned by the council for the repairs of tunnels, roads and streets amounted to Rs. 2,589–10–3, of which Rs. 2,041–3–11 was spent during the year. The decrease in the expenditure as compared with the sanctioned amount is due to (1) stoppages, fines and deductions made for bad works and delays, (2) non-payment for incomplete works, and (3) certain road repair works having been done departmentally as the contractor failed to do the works within the prescribed time and saving was thereby effected. A sum of Rs. 329–9–4 was spent for paying the salary of the road coolies engaged for carrying out departmental casual repairs and for cutting side drains of the streets and roads during the year. The actual expenditure amounted to Rs. 2,370–13–3 as against Rs. 2,049–2–1 in the previous year and Rs. 2,500 in the revised estimate. Adding to this the sum of Rs. 109–15–7 spent for constructing tunnels (under New Works—(*a*) Communications), the total comes to Rs. 2,480–12–10 or 61·7 per cent. of the net receipts from tolls as against Rs. 2,131–5–8 or nearly 51 per cent. in the previous year. Many of the roads and streets were repaired during the year under report. The condition of streets, roads and lanes during the year was far better than in any previous year and in very fair order. During the current year arrangements are made to repair all the lanes in the town. The number of miles of roads, including streets, roads and lanes, maintained by the council during the year was 13 miles 1 furlong and 175 yards.

	Miles.	Furlongs.	Yards.
Metalled	12	6	131
Unmetalled	..	3	44
Total ..	13	1	175

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

41. (*b*) *Buildings.*—The council having found that the hospital buildings, floor of the slaughter-house, gates of the market and office building need repairs, they were repaired at a cost of Rs. 250–9–2 as against Rs. 209–10–9 in the previous year and Rs. 250 in the revised estimate. The details of expenditure are given in Statement II-A.

42. (*d*) *Water-supply*—(ii) *Establishment.*—The water of the Jubilee tank was green and thick and was producing very bad smell, and so the council thought it necessary to bale out the water and clear the tank. Accordingly the silt and water was removed departmentally at a cost of Rs. 59–2–0. As there was scarcity of water during the year, the silt of the high school, slaughter-house and hospital wells used for drinking purposes was also removed. The outlay was Rs. 158–4–4 as against Rs. 187–4–0 (audited figures) in the previous year and Rs. 160 in the revised estimate. The saving of As. 6 was due to the fines imposed on the watchers of the tank. The details of expenditure are given below:—

	Rs.	A.	P.
Pay of two tank watchers at Rs. 4 per mensem	95	10	0
Cost of cleansing tanks and wells	62	10	4
Total ..	158	4	4

43. (iii) *Contingencies.*—The entry of Rs. 445–11–2 under this head represents the cost of water pump, iron tank and the masonry construction, &c. The details are given below:—

	Rs.	A.	P.
Cost of water pump	88	15	2
Deepening the circular draw-well near high school	14	5	6
Cost of sign-boards supplied to tanks and wells	20	15	8
„ iron tank	280	0	0
„ masonry construction	37	14	10
„ badges supplied to watchers	3	8	0
Total ..	445	11	2

Water-supply.—The chief source of water-supply is the Chetty tank and two paracherry ponds. There are also five draw-wells which are used by the public for drinking purposes. The water-supply was fairly good, but there was much scarcity of water from July to September 1897 owing to the late bursting of the south-west monsoon. The silt of the Chetty tank was removed at the cost of the inamdars of the Chetty kolam for which purpose inam has been granted to them and the silt of three draw-wells was also removed. The circular draw-well near the gate of the high school was also deepened during the year. The bunds of the Jubilee tank and the paracherry pond were raised to prevent the surface water flowing into them. Another watchman to guard against pollution during day and night was appointed during the year under report. A masonry revetment was constructed for the supply channel. A water pump was purchased and the masonry construction for placing the iron tank was completed, and arrangements are being made to fix them to prevent pollution as far as practicable and without interfering with the caste prejudices. Sign-boards have been supplied to tanks and wells.

44. (3) *Establishment.*—The sum of Rs. 225–3–2 entered under this head represents the pay of the municipal overseer at Rs. 20 per mensem appointed to supervise the public works. The saving of Rs. 14–12–10 was due to (1) the municipal overseer's place having been vacant for 22 days, *i.e.*, fifteen days in April 1897, two days in May 1897 and five days in September 1897 as the permanent incumbent was on leave on loss of pay and under suspension, and (2) the fines imposed for neglect of duty.

45. (4) *Tools and Plant and other Stores.*—The sum of Rs. 42–11–5 entered under this head, as against Rs. 54–8–6 in the previous year and Rs. 40 in the revised estimate, represents the cost of supplying measuring chains, &c., wheel-barrows for the repairs of road works, and the stationery and drawing articles, &c., purchased for the use of the municipal overseer and pick-axes and baskets purchased for the road coolies.

46. *Grant 2, Education.*—The total expenditure on education amounted to Rs. 5,893–11–7 as against Rs. 5,519–10–8 in the previous year and Rs. 6,060 in the revised estimate. The chief causes of the increase as compared with the actuals of the previous year were—

(*a*) the entertainment of a headmaster on Rs. 75 per mensem on the 21st January 1898 in connection with the opening of the sixth form in the municipal high school;

(*b*) the conversion of the Hindu primary salary-result system school into a salary system school;

(*c*) the supply of furniture and science apparatus; and

(*d*) the matting of the high school building.

Deducting the school-fee receipts amounting to Rs. 4,120–1–2, Rs. 5–7–9, other revenue from educational institutions, and the Provincial grant of Rs. 899–3–4 including the building grant, the net expenditure on education was Rs. 1,948–15–7 including the expenditure of Rs. 1,080–0–3 shown under Grant I (1) (*b*)Buildings for the extension of the high school building, *i.e.*, 14·1 per cent. of the income from taxation and rents.

47. (1) *Training Schools*—(*b*) *Stipends to Normal Students, Rs.* 22-13-5.—This represents the stipend paid at Rs. 2 per mensem to the teacher of the Panchama school who was under training at Madras on the recommendation of the educational officers.

48. (2) *Municipal Schools*—(i) *On Salary System.*—The expenditure under this head represents the cost of maintaining the municipal high and the Hindu primary schools.

Municipal High School.—The average daily attendance was 141 as against 110 in the previous year. The total cost amounted to Rs. 3,039-7-1 as against Rs. 2,846-4-4 excluding the expenditure incurred on account of the pay, &c., of the gymnastic instructor and the drawing master shown under 7. Miscellaneous and the cost of extension of the high school building shown under Grant I (1) (*b*) Buildings. The school-fee receipts amounted to Rs. 3,449-9-11, other revenue from the institution was Rupees 5-0-9, and the Provincial grant was Rs. 429-5-2, deducting the grant received for the common gymnastic instructor and the drawing master and the grant for Panchama girls of the municipal Panchama primary school. Thus the total receipts was Rupees 3,883-15-10. The high school was thus worked at a profit of Rs. 844-8-9. The high school building was extended at a cost of Rs. 1,080-0-3 for the sixth form opened during the month of January last for which a Provincial grant of Rs. 373 was received from Government. Even allowing for the net cost of the extension of the building, the high school was worked at a profit of Rs. 137-8-6. Seven boys against three in the previous year passed in the Lower Secondary examination out of 20 sent up. The results were very satisfactory and the state and discipline of the school have been considered satisfactory by the educational officers. The sixth form was opened in accordance with G.O., No. 196 M., dated 25th January 1898.

(*a*) *Establishment.*—The salary of the masters amounted to Rs. 228 per mensem or Rs. 2,657-9-10 per annum owing to the appointment of a headmaster on Rs. 75 per mensem only on the 21st January last when the sixth form was opened, excluding the pay of the common gymnastic instructor and the drawing master which is debited under Miscellaneous. The actual cost was Rs. 2,581-2-3 as against Rs. 2,558-1-0 in the previous year. The saving of Rs. 132-7-5 was due (1) to the headmaster's post having been vacant from 6th July to 30th August 1897, (2) fourth assistant master's post having been vacant from 10th May to 23rd June 1897, and (3) to the Sanskrit pandit's post having been vacant from 15th to 19th July 1897. A sum of Rupees 55-15-10 was paid as acting allowance to all the teachers for holding higher appointments when the headmaster's post was vacant.

(ii) *Hindu Upper Primary School.*—During the year under report the school was converted into a salary system school from the salary-result system as recommended by the Educational officers. The average daily attendance was 225 as against 215 in the previous year. The net cost of maintaining the school amounted to Rs. 734-7-0 [Rs. 1,297-0-6—Rs. 562-2-6 (school-fees)—As. 7 (other revenue from educational institutions)] as against Rs. 663-13-11 in the previous year. The monthly cost of the establishment was Rs. 92-8-0 or Rs. 1,110 per annum; but the actual cost was Rs. 1,090-6-10 as against Rs. 800-1-10 in the previous year as a salary-result system school. The saving of Rs. 19-9-2 was due to (1) the second assistant master's post having been vacant from 22nd May to 5th June 1897 and from 11th to 23rd October 1897, and (2) to the third assistant master's post having been vacant from 6th to 15th April 1897 and from 16th to 25th July 1897. The results of the school have been considered very satisfactory by the council as well as by the Educational officers.

(i) *On Salary System*—(*a*) *Establishment.*—The expenditure under this head was Rs. 3,671-9-1 as against Rs. 2,558-1-0 in the previous year and Rs. 3,720 in the revised estimate. The decrease as compared with the revised estimate was due to the appointment of a headmaster on Rs. 75 only on the 21st January 1898.

49. (*b*) *Contingencies.*—The expenditure incurred under this head was Rupees 664-14-6 as against Rs. 288-3-4 in the previous year, the increase being due to the

conversion of the Hindu upper primary school. The figure was Rs. 690 as per revised estimate. The details are given below :—

	Rs.	A.	P.
Municipal high school—			
Furniture	140	0	0
Chemicals	54	14	0
Prize books	11	0	6
Library books	81	15	0
Matting	66	3	6
Class books	16	6	0
Travelling allowance to headmaster	13	2	0
Stationery	12	8	8
Ordinary contingencies	62	3	2
Hindu upper primary school—			
House-rent	144	0	0
Stationery	8	8	4
Furniture	29	0	0
Ordinary contingencies	25	1	4
Total	664	14	6

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

	Rs.	A.	P.
Lower primary school in Vengalapuram	120	0	7
Muhammadan primary school	363	8	0
Panchama upper primary school	250	15	3
Total	734	7	10

The total expenditure under this head amounted to Rs. 734-7-10 as against Rs. 1,805-12-10 in the previous year and Rs. 790 in the revised estimate. The decrease as compared with the revised estimate is due to less grant earned by the schools than was anticipated.

(i) *Primary School, Vengalapuram.*—The monthly cost of the establishment was Rs. 7 or Rs. 84 per annum, but the actual cost was Rs. 83-1-7. The saving of As. 14-5 was due to the headmaster's post having been vacant for four days from 20th to 23rd August 1897. The net cost of maintaining the school was Rupees 77-15-7 [Rs. 120-0-7—Rs. 42-1-0 (school-fees)] during the year as against Rupees 60-8-0 in the previous year. The average attendance was 27 as against 25 in the previous year. The results are said to be satisfactory.

(ii) *Muhammadan Primary School.*—The monthly cost of the establishment was Rs. 28 or Rs. 336 per annum, but the actual cost was Rs. 295-3-4. The saving of Rs. 40-12-8 was due to the headmaster's place having been vacant for four months from April to July 1897 for want of a competent teacher, (2) to the peon's pay having been stopped for five days from 24th to 28th November 1897 on account of his absence without leave, and (3) to the fine imposed on the peon for neglect of duty. The net cost of maintaining the school was Rs. 318-12-0 [Rs. 363-8-0—Rs. 44-12-0 (school-fees)] during the year as against Rs. 387-10-1 in the previous year. The average attendance was 56 as against 60 in the previous year. The results of the school were unsatisfactory during the year. The present strength of the school is 115 and the new headmaster, it is hoped, will improve the school during the current year.

(iii) *Panchama Upper Primary School.*—The monthly cost of the establishment was Rs. 14 or Rs. 168 per annum and the whole amount was spent. The net cost of maintaining the school was Rs. 228-2-6 [Rs. 250-15-3—Rs. 21-7-9 (school-fees)—Rs. 1-5-0 (Provincial grant for Panchama girls)] during the year as against Rs. 210-5-9 in the previous year. The average attendance was 40 as against 42 in the previous year. The results of the school were satisfactory.

(*a*) *Fixed Payments.*—The expenditure under this head was Rs. 546–4–11 as against Rs. 1,357–0–10 in the previous year and Rs. 550 in the revised estimate.

(*b*) *Result Stipends.*—The result stipends were paid at the maximum rates in accordance with the recommendation of the Educational department during the year under report. The expenditure under this head was Rs. 75 as against Rs. 298–4–0 in the previous year and Rs. 120 in the revised estimate. The decrease, as compared with the revised estimate, is due to less grant earned by the Muhammadan Primary school than was anticipated. The number of pupils on the rolls in the municipal salary-result system primary schools on the 31st March 1898 was 172 (161 boys and 11 girls) as against 343 (boys and girls) in the previous year, while the numbers of those that presented themselves for examination and who passed were 66 and 54 as against 169 and 143, respectively, in the previous year. The results of the primary schools were satisfactory. The decrease is due to the conversion of one salary result system primary school into a salary system primary school. The number of boys in this school on the last day of the year was 224 and the average attendance was 225. Thus the primary education slightly improved during the year.

(*c*) *Contingencies.*—The expenditure under this head amounted to Rs. 113–2–11 as against Rs. 305–15–2 in the previous year and Rs. 120 in the revised estimate. The details are given below:—

	House-rent.	Contingencies.		
	RS.	RS.	A.	P.
Lower primary school, Vengalapuram	9	5	7	0
Muhammadan primary school	45	15	12	8
Panchama primary school	24	13	15	3
Total ..	78	35	2	11

The council possessed no school buildings of its own except the municipal high school which was vested in the municipal council by Government. All the primary schools are in rented buildings.

51. *Result Grants.*—The result grants paid to the aided schools during the year amounted to Rs. 262–13–0 as against Rs. 197–14–0 in the previous year and Rs. 250 in the revised estimate. Seven schools were recognized for grants as against eleven in the previous year and six of them were examined. The number of pupils who presented themselves and who passed was 162 and 125 as against 205 and 155, respectively, in the previous year. The result grants were paid at the maximum rates as per recommendation of the Educational officers. Hence the slight increase over the revised estimate.

52. (6) *Inspection*—(*b*) *Municipal Inspectors*—(i) *Establishment, Rs.* 168.—This represents half the pay of the Hindu Inspecting schoolmaster who supervises the schools of the Vániyambádi and Tiruppattúr municipalities and one-third pay of the Muhammadan Inspecting schoolmaster who supervises the Muhammadan schools of the three municipalities, viz., Salem, Tiruppattúr and Vániyambádi. The monthly cost of the establishment was Rs. 14–2–8 or Rs. 170 per annum. The saving of Rs. 2 was due to the fines imposed on the establishment.

53. (ii) *Contingencies.*—The outlay under this head amounted to Rs. 68–8–1 as against Rs. 64–6–8 in the previous year and Rs. 80 in the revised estimate. This represents the fixed travelling allowances paid to the Hindu and Muhammadan Inspecting schoolmasters and the stationery and stamps, &c., supplied.

54. (7) *Miscellaneous*—(*b*) *Common Gymnasium*—(i) *Establishment.*—The pay of the instructor was Rs. 12 per mensem or Rs. 144 per annum, but the actual cost was Rs. 142–6–6. A saving of Rs. 1–9–6 was due to the post having been vacant for four days from 23rd to 26th November 1897.

55. (*c*) *Common Drawingmaster*—(i) *Establishment.*—The pay of the master was Rs. 15 per mensem or Rs. 180 per annum, but the actual cost was Rs. 146–7–2. There was a saving of Rs. 33–8–10 owing to the post having been vacant from 25th

to 30th September 1897, 1st to 28th October 1897, 19th to 31st January 1898 and from 1st to 19th February 1898 as the permanent incumbent was on leave on loss of pay.

(ii) *Contingencies, Rs. 11–12–0.*—This represents the cost of drawing cards purchased for the use of the teacher.

56. The statements of the Educational officers prescribed in G.O., No. 885 L., dated 15th April 1891, and No. 90 M., dated 15th January 1898, are submitted herewith in original.

57. *Grant 3, Sanitatoin and Medical Services—Hospitals and Dispensaries*—(*a*) *Establishment.*—The monthly cost of the establishment was Rupees 183–4–0 or Rs. 2,168–8–0 per annum, but the actual cost was Rs. 2,011–14–7 as against Rupees 1,995–1–2 in the previous year and Rs. 2,010 in the revised estimate. The saving of Rs. 156–9–5 was due to (1) the probationary compounder having been appointed on Rs. 5 per mensem throughout the year, (2) the midwife having been paid at Rs. 12 per mensem instead of Rs. 15 per mensem during the year and (3) the stoppages made in the pay of the warder and the toty for neglect of duty. A female ward attendant was appointed on the 4th September last—*vide* G.O., Mis. No. 1560 M., dated 8th July 1897. During the year the hospital was in charge of a Civil Apothecary, one-eighth of whose salary (Rs. 150 per mensem) is being paid from Provincial funds as usual. No quarters were provided to the Civil Apothecary, but he lives very close to the municipal hospital.

(*b*) *Medicines and Supplies.*—The expenditure under this head was Rupees 555–12–2 as againat Rs. 391–3–0 in the previous year and Rs. 480 in the revised estimate. The increase over the revised estimate was due to the cost of tinctures, &c., and bedding and clothing supplied to the hospital being more than was anticipated.

(*c*) *Diet of Patients.*—The total cost of dieting the in-patients was Rs. 272–1–3 as against Rs. 231–0–1 in the previous year and Rs. 270 in the revised estimate.

(*d*) *Sundries and Contingencies.*—The expenditure under this head was Rupees 271–14–5 as against Rs. 285–7–8 in the previous year and Rs. 290 in the revised estimate. The decrease, as compared with the revised estimate, was due to the cost of furniture being less than was anticipated. The total cost of maintaining the hospital during the year was Rs. 3,111–10–5 *plus* Rs. 178–15–9 shown under Grant I-2—Repairs—(*b*) Buildings, being the cost of repairing the hospital and out-houses *minus* Rs. 14–12–8 the receipts from the sale of medicines and other hospital receipts, viz., Rs. 3,274–13–6 as against Rs. 2,961–6–5 in the previous year and Rs. 3,050 in the revised estimate. A quarter of the charges was contributed by the Tirupattúr Taluk Board towards the upkeep of the municipal hospital—*vide* G.O., No. 2104 L., dated 20th September 1893, and the amount contributed by that body during the year was Rs. 792–5–10 including the sum of Rs. 14–10–7 that remained during the last year. The balance of Rs. 41–0–1 is shown under assets in note to statement II. The total number of in and out patients treated during the year were 148 and 12,694, respectively, as against 132 and 10,860 in the previous year. The reason for the increase in the number of in and out patients when compared with the figures of last year is due to the fact that the town and surrounding villages were free from the cholera epidemic during the year under report. The rules framed by the council for the treatment of the sick at the municipal hospital, as amended by Government in G.O., Mis. No. 1528, dated 13th November 1889, were in force. There are nine beds (five male and four female) as in the previous year which are said to be sufficient to meet the demands of the town. No accommodation is available for Eurasian and European patients and maternity cases. The construction of a ward for the treatment of patients suffering from venereal diseases has been deferred for want of funds. The construction of a cholera hospital for the treatment of infectious and contagious diseases was not put in hand owing to the non-approval of the estimate by the Sanitary Board. An operation-room for the treatment of sick will be constructed as early as possible. The council at its meeting held on the 5th December 1896 resolved that the pay of the midwife need not be raised to Rs. 15, but an additional remuneration of As. 8 a case over the minimu ber of cases be given her. The midwife attended 207 labour cases as against 139 in the previous year. She has in

addition to her legitimate duty to show an outturn of seven successful cases of vaccination per mensem. During the year under report her work was very good. The District Medical and Sanitary Officer inspected the hospital during the month of August last and reported favourably on the state of the hospital. The buildings of the hospital and out-houses were repaired and whitewashed. Entrances were opened to the male and female wards on different sides as per recommendation of the District Medical Officer and necessary alterations also made to the bath-room. Two benches and nine teapoys were supplied. Furniture and appliances are reported to be sufficient and are in good condition. The work of the Civil Apothecary was satisfactory and he is popular among all classes of people.

(*e*) *Contributions to Local Boards, Rs.* 149-11-5.—This represents the contribution of one-fourth of the charges paid by the council to the District Board, Salem, towards the cost of maintaining the dispensary for women and children at Tiruppattur as against Rs. 173-7-7 in the previous year and Rs. 150 in the revised estimate. The dispensary is located in the heart of the town and it is in charge of a female apothecary Miss. R. Holmes. The medical officer's report, with my remarks noted in the margin on the working of the hospital, is herewith submitted in original.

58. (2) (*a*) *Contributions to Provincial Funds for Rs.* 212.—The outlay under this head represents the contribution paid on account of Medical College, sanitary inspection and medical reserve staff as per letter, No. 30—I.B.B., dated 2nd March 1898, of the Accountant-General, Madras.

59. (3) *Vaccination*—(*a*) *Establishment, Rs.* 144.—This represents the pay of the second-class vaccinator on Rs. 12 per mensem. The midwife attached to the hospital was required to give seven successful vaccine cases every month in addition to her legitimate duty and for any extra work she was remunerated at the rate of As. 4 a case.

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

—	1896-97.			1897-98.		
	Successful.	Unsuccessful.	Total.	Successful.	Unsuccessful.	Total.
Number of vaccine operations performed by the medical subordinate .	40	..	40	60	..	60
Number of vaccine operations performed by the municipal vaccinator and vaccinatrix	840	5	845	889	3	892
Total number of vaccine operations performed by the medical subordinate on children under one year of age	30	..	30	44	..	44
Total number of vaccine operations performed by the municipal vaccinator and vaccinatrix on children under one year of age	618	..	618	600	1	601
Total number of operations ..	880	5	885	949	3	952

The average cost of each successful case was As. 3-8 as against As. 3-11 in the previous year. The average for the whole Presidency was As. 4-3 for in 1896-97 as against As. 4-1 in 1895-96. The total number of operations performed was 952 (the total number of births registered being 756) as against 885 in the previous year. The proportion per mille of the total number of successful operations (949) to total population (17,693) was 53 as against 50 in the previous year. During the year under report 30 cases of disobedience to notices issued under section 138 of the Act to get unprotected children vaccinated were reported to the magistrate and there were no convictions as the warning of the magistrate had the desired effect. The total number of births registered during the year was 756 as against 670 in the previous year. The work of the vaccinator is being supervised by the Civil Apothecary Mr. F. W. Harris and owing probably to better supervision better results were

produced. The operations were performed with glycerine and lanoline paste obtained from the Central Vaccine Depot, Salem, and the Mysore Government Vaccine Institute at Bangalore in accordance with G.O., Nos. 1905, 1905A L., dated 5th October 1897. The District Medical and Sanitary Officer has, in his recent inspection, expressed that the work of the vaccinator was satisfactory. Attention is being paid to revaccination by the vaccinator. The vaccinator was required to give seventy cases every month as in the previous year. There was only one death from small-pox during the year.

(*b*) *Contingencies.*—The expenditure under this head was Rs. 75-0-5 as against Rs. 75-1-0 in the previous year and Rs. 80 in the revised estimate. The sum of Rs. 75-0-5 represents the cost of lymph, stationery, &c., supplied.

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

Year.	Births.		Deaths.	
	Number registered.	Rate per mille.	Number registered.	Rate per mille.
1896-97	670	38	678	38
1897-98	756	42	450	25

The particulars of death are given below :—

Fever	200
Dysentery or diarrhœa	18
Small-pox	1
Cholera	4
All other causes	227
Total ..	450

The increase in the number of births registered is due to (1) all midwives having been ordered to report to the registrar those occurring in the houses in which they attend, and (2) the sign-boards having been posted in all prominent streets and corners warning the people of the necessity of reporting births and deaths within a specified time on pain of prosecution and prosecution in cases of failure to register births. The decrease in the number of deaths registered is due to there having been no cholera epidemic in the town. The number of prosecutions instituted during the year for failure to register births and deaths was fifteen (nine for deaths and six for births) as against two (one for birth and one for death) in the previous year, and all these cases ended in convictions.

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

(*b*) *Contingencies.*—The expenditure under this head amounted to Rs. 68-11-3 as against Rs. 34-4-1 in the previous year and Rs. 70 in the revised estimate. The increase, as compared with the actuals of the previous year, was due to the cost of sign-boards posted in conspicuous places of the town.

62. (5) *Conservancy, Road-cleaning and Road-watering*—(*a*) (i) *Establishment.*—The monthly cost of the establishment was Rs. 319-8-0, or Rs. 3,834 per annum, but the actual cost Rs. 3,626-3-9 as against Rs. 3,042-3-3 in the previous year and Rupees 3,650 in the revised estimate. The saving of Rs. 243-1-5 was due to the following causes :—

(1) The horse allowance was paid at Rs. 5 instead of Rs. 7-8-0 per mensem and the salary of the inspector was paid at Rs. 20 only instead of Rs. 25 as the sanitary inspector failed to pass his examination. This reduced pay and allowance was passed till October 1897 when he went on leave and was replaced by a certificated sanitary inspector; (2) there were fines and stoppages in the pay of the staff for absence and neglect of duty; (3) toties could not be entertained as per sanctioned

scale in the beginning of the year as they were not available and they were being appointed from time to time when available up to sanctioned strength ; and (4) five additional female sweepers were appointed in place of males as the services of male sweepers were not available during the year. A sum of Rs. 35–5–2 was paid at the rate of Rs. 15 to the temporary sanitary inspector (*vide* G.O., Mis. No. 217 M., dated 15th February 1897) during the training of the permanent incumbent. The deviation from the sanctioned scale of establishment was sanctioned by Government in G.O., No. 196 M., dated 25th January 1898.

63. (ii) *Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c.*—The outlay under this head amounted to Rupees 868–15–1 as against Rs. 509–5–1 (audited figures) in the previous year and Rs. 940 in the revised estimate. The details of expenditure are given below :—

	Rs.	A.	P.
Hire of five bullocks	345	15	1
Cost of two rubbish carts	40	0	0
„ of sixteen iron night-soil hand carts	483	0	0
Total ..	868	15	1

64. *Private Scavenging*—(i) *Establishment.*—The expenditure under this head represents the pay of 21 scavengers (11 males and 10 females) for removing the night-soil from the private latrines. Each scavenger served on an average forty houses a day during the year. The charges under this head amounted to Rupees 1,196–11–0 as against Rs. 649–8–0 in the previous year and Rs. 1,280 in the revised estimate. The saving of Rs. 387–5–0 was due to (1) one male scavenger and two female scavengers not having been entertained throughout the year as there was no necessity to appoint them ; (2) the fines and stoppages in the pay of the staff for absence and neglect of duty ; (3) scavengers not having been entertained at the beginning of the year being not available ; and (4) one male scavenger having been entertained only on the 1st February 1898 instead of on the 1st March 1897. The receipts under private scavenging amounted to Rs. 1,341–3–5 and the charges amounted to Rs. 1,489–10–6. As a sufficient supply of night-soil carts, &c., was made during the year, there was increase in expenditure over the receipts. During the current year there will be corresponding savings.

(ii) *Contingencies such as cost of scavenging carts, &c.*—The expenditure under this head amounted to Rs. 232–15–6 as against Rs. 42–5–0 in the previous year and Rs. 340 in the revised estimate. The increase, as compared with the actuals of the previous year, is due to the cost of lorrie purchased during the year.

65. (*c*) *Cholera charges, Rs.* 12–15–4.—This represents the pay of the toties entertained to prevent the spread of the disease and the conveyance charge paid to the civil apothecary to inspect the infected locality. During the year under report, five cases of cholera were imported from infected localities ; out of this, one recovered and four proved fatal. The appointment of toties was sanctioned by Government (*vide* G.Os., Mis. No. 2077 M., dated 22nd September 1897, and Mis. No. 2788 M., dated 13th December 1897).

66. (*d*) *Contingencies.*—The expenditure under this head was Rs. 130–10–1 as against Rs. 128–8–1 in the previous year and Rs. 120 in the revised estimate. The increase, as compared with the revised estimate, was due to the cost of trap doors supplied to the cess-pools of the latrines and the repairs of rubbish carts having been more than was anticipated.

67. The total number of dust-bins in the town on the 31st March 1898 was 135 (zinc), and the stone slabs (39) were removed during the year. Two tatti latrines were put up, and two masonry latrines in place of mud walls were constructed during the year. The number of latrines was thirteen as against eleven in the previous year. The sweepings of the town were collected in dust-bins (135) placed in streets and lanes and removed daily in carts drawn by bullocks and men to a selected depot outside the town and there sold in auction every year. A sum of Rs. 173–12–6 was realized from the sale of rubbish and night-soil. The contents of the private privies and public latrines were also removed in iron hand night-soil carts (air tight) to a depot outside the town

and there buried in trenches as per standard size. There were fourteen rubbish carts and twenty-three night-soil hand carts (air tight) against twelve and nine, respectively, in the previous year. Out of two cylindrical carts, one is out of order which cannot be repaired. There are no urinals in the town. Five bullocks were hired to draw the rubbish and cylindrical carts. Private scavenging system was further extended during the year. There is only one cess-pool, the contents of which are being cleaned by the municipality at a monthly fee of rupee 1 in a cylindrical cart drawn by a bullock. A lorrie with twelve seats was purchased at the close of the year. Trap doors have been provided to the cess-pools of the public latrines during the year. A V-shaped slab drain was constructed at a cost of Rs. 24–12–6 in the Pooramazid street. An iron tank has been purchased for fixing it on the bund of the Chetti tank to prevent contamination of the water as per recommendation of the Sanitary Commissioner embodied in G.O., No. 754 M., dated 31st March 1897. Public health was good during the year.

68. *Grant 4, Lighting and Miscellaneous Municipal purposes*—(i) *Lighting*—(*a*) *Establishment.*—The outlay under this head represents the pay of the four lamp-lighters on Rs. 6 each. The monthly cost of the establishment was Rs. 24, or Rs. 288 per annum, but the actual cost was Rs. 284–1–4 as against Rs. 239–10–0 in the previous year and Rs. 280 in the revised estimate. A saving of Rs. 3–14–8 is due to the fines imposed on the lamp-lighters for neglect of duty, and (2) to a lamp-lighter's absence on leave without pay from 8th to 14th August 1897.

(*b*) *Contingencies.*—The outlay under this head was Rs. 715–3–11 as against Rs. 979–6–11 in the previous year and Rs. 640 in the revised estimate. The increase, as compared with the revised estimate figure, was due to the fact that the cost of rails and iron frames, &c., was more than was anticipated. The total number of lamp-posts in the town at the close of the year was 142 as against 132 in the previous year. Ten additional lights were put up during the year under report. The details of expenditure are given below :—

	Rs.	A.	P.
Kerosine-oil	514	7	6
New iron lamp-posts and repairs	185	15	2
Sundries, such as wicks, matches and chimneys	14	13	3
Total ..	715	3	11

(ii) *Slaughter-houses*—(*b*) *Contingencies, Rs.* 5–4–4.—This represents the cost of supplying sign-boards to the slaughter-houses.

69. (4) *Travellers' Bungalows.*—No expenditure was incurred under this item, as no building was set apart for the purpose. The unoccupied portion of the present office building will be converted as travellers' bungalow during the current year.

70. (9) *Other charges*—(ii) *Rewards for destruction of wild animals and snakes.*—The sum of Rs. 10 allotted for the destruction of dogs was insufficient as there were many stray dogs in the town, and so the council again allotted an additional sum of Rs. 10 for the purpose ; thus an outlay of Rs. 20 was incurred towards the destruction of stray dogs.

(iii) *Printing.*—The outlay under this head amounted to Rs. 787–15–11 as against Rs. 616–8–0 in the previous year and Rs. 700 in the revised estimate. The increase over the previous year was due to payment of arrears Rs. 312–12–10 during the year. The increase, as compared with the revised estimate, is due to larger printing work than was anticipated.

(iv) *Compensation for Lands, Rs.* 32.—This represents the compensation paid to the dharmakartas for the site of the old car in the Bazaar street wherefrom it was removed.

(v) *Other Items.*—The outlay under this head amounted to Rs. 17–8–7 as against Rs. 140–15–4 in the previous year and Rs. 30 in the revised estimate. The decrease, as compared with the revised estimate, is due to the cost of numbering carts, tom-toming charges and the assessment paid to Government being less than was anticipated. The particulars of expenditure incurred under this head are given in detail in the margin of Statement II.

71. *Grant 5, (a) General Establishment*—(i) *Office Establishment.*—The monthly cost of the establishment was Rs. 77, or Rs. 924 per annum. The actual expenditure was Rs. 923–8–0 as against Rs. 908–8–1 in the previous year and Rs. 920 in the revised estimate. A saving of As. 8 was due to the fines imposed on the peon of the office for neglect of duty.

(*b*) *Collection of Municipal Taxes*—(i) *Establishment.*—The monthly cost of the establishment was Rs. 31, or Rs. 372 per annum; but the actual cost was Rs. 371–9–10 as against Rs. 367–0–10 in the previous year and Rs. 370 in the revised estimate. The saving of As. 6–2 was due to one of the assistant's post having been vacant for three days in December 1897.

(ii) *Purchase of Account Books, Paper, money-boxes, repair to out-posts, &c., Rs.* 3.—This represents the cost of embedding the iron safe in the floor of the office building.

(iii) *Cost of Account forms supplied by Lawrence Asylum Press, Madras.*—The expenditure under this head amounted to Rs. 350–4–9 as against Rs. 120–8–4 in the previous year and Rs. 130 in the revised estimate. The increase, as compared with the revised estimate, was due to the cost of forms having been more than was anticipated. The sum of Rs. 350–4–9 was paid in accordance with the letter, No. 35—I.B.B., dated 8th March 1898, of the Accountant-General, Madras, and the council being of opinion that the cost was prohibitive, the Accountant-General's attention was also invited to it.

(*d*) *Office Contingencies other than* (*b*) (ii).—During the year under repor, the old police hospital building was handed over to the municipality by Government to be used as its office (*vide* G.O., No. 1212 W., dated 11th May 1897). The expenditure under this head was Rs. 286–10–0 as against Rs. 326–13–2 in the previous year and Rs. 260 in the revised estimate. The increase, as compared with the revised estimate, was due to the cost of stationery, cyclostyle papers and ink purchased having been more than was anticipated. The sum of Rs. 286–10–6 represents the house-rent paid up to July 1897 and the cost of adhesive and postage stamps, stationery, printing charges, cyclostyle paper and ink, and the travelling allowance paid to the municipal servants during the year.

(*e*) *Contribution for Central Office and Audit Establishments.*—The expenditure under this head was Rs. 190 as against Rs. 129 in the previous year and Rs. 190 in the revised estimate. This contribution was paid in accordance with the letter, No. 3925, dated 11th December 1897, of the Accountant-General, Madras.

72. *Advances Recoverable*—(*b*) *Others, Rs.* 6.—This represents the amount advanced for repairing the wheel barrows which was not recouped within the year.

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

IV.—CLOSING BALANCE.

73. Deducting the total expenditure of Rs. 25,397–5–11 from the total receipts including the opening balance, viz., Rs. 26,931–14–6, the closing balance was Rs. 1,534–8–7, which, with deposits, Rs. 2,260–8–0, deposited by the renters of several leases during the month of March last, amounted to Rs. 3,795–0–7. Adding to this the amount of uncashed cheques, viz., Rs. 322–11–2, the total comes to Rs. 4,117–11–9, which amount has been stated to be correct by the Deputy Collector in charge of Treasury, Salem, in his letter, No. 675-Acct., dated 15th April 1898. The closing balance was 6·7 per cent. of the year's total receipts. The increase in the closing balance, as compared with the revised estimate (Rs. 680), was chiefly due to increased receipts from fees from educational institutions and less expenditure under Grants 1 and 3 than were anticipated.

74. *Municipal Accounts.*—The accounts of the year 1896–97 were audited by M.R.Ry. T. Krishnasawmi Mudaliyar Avargal, Officiating Assistant Inspector of Local Fund Accounts, Madras, during the year under report, and the results of the audit were said to be very satisfactory as in the previous year.

During the year under report, I myself examined the accounts from time to time.

I may state here, for the information of Government, that all the municipal councillors were assisting me cordially, and my thanks are specially due to the division councillors and the road sub-committee members, whose names I have much pleasure to bring to notice of Government—

(1) M.R.Ry. T. Ramanujam Pillai Avargal, Sub-Engineer and Municipal Councillor.
(2) M.R.Ry. C. Ranganada Mudaliyar Avargal.
(3) ,, M. Krishna Aiyar Avargal.
(4) ,, H. Subba Rao Avargal.
(5) ,, Audimula Mudaliyar Avargal.
(6) C. Chataiba Sahib.

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

ENCLOSURE.

CONCISE Annual Report of the Municipal Hospital, Tiruppattúr, for the year 1897–98.

Public Health.—Good. A few (five) cases of cholera occurred. They were imported from infected localities outside the Salem district. Measles and chicken-pox prevailed to the normal extent. Small-pox does not appear to have occurred in the town.

Vital Statistics—

	1896–97.	1897–98.
Births	670	756
Deaths	678	450

The advance in the number of births is due to (1) all midwives being ordered to report to the registrar those occurring in their practice and (2) to the posting of notices in all prominent streets and corners, warning the people of the necessity of reporting births and deaths within a given time. The decrease of 228 deaths is due to there having been an absence of cholera in epidemic form.

The figure is 17,693 including the village of Vengalapuram included within municipal limits during 1896–97.

Death-rate per 1,000	27·27
Birth-rate per 1,000	45·82
Population—Census of 1891 ..	16,499

(Initialled) T. V. G.

Sanitation.—A certificated Sanitary Inspector, three maistries, forty scavengers, forty sweepers and two tank watchmen constitute the sanitary staff. One cess-pool cart, nineteen night-soil carts, eleven hand-carts and one trolly to carry twelve night-soil buckets are used in removing cleansings and sweepings to the depots which are situated well outside the town. There has been a marked advance inkeeping the latrines, the streets and the wretched puddles which constitute drains as clean as is practically possible.

No advance has been possible in the way of a satisfactory water-supply for the town. The Chetty tank is still the chief reservoir. It is, however, very carefully conserved. An attempt is being made to induce the people to take their supplies from a large iron tank. The tank is to be filled by pumping. If this endeavour succeeds, the contamination of the water by soiled feet and hands will be reduced to a minimum.

During the heavy rains in August, September and the first half of October it was found that a large quantity of undesirable town drainage collected around the western portion of the Chetty tank. This took several months to dry and was, unquestionably, a continued source of contamination by percolation to the Chetty tank. In fact it could easily have been converted into a source of dangerous contamination. This was repeatedly brought to

It is under the consideration of the council to cause necessary arrangements to be made so that the rain water does not collect at all in the place referred to.

(Initialled) T. V. G.

the notice of the Chairman, who issued the necessary notices, &c. The water evaporated during the course of a few months. The difficulty in correcting this evil arose from the fact that the water would have had to have been drained off through the lands of different owners.

Vaccination.—

Year.	Total number of operations.	Under one year of age.			Above one year of age.			Re-vaccination.		
		Successful.	Unsuccessful.	Unknown.	Successful.	Unsuccessful.	Unknown.	Successful.	Unsuccessful.	Unknown.
1896-97	885	648	..	..	214	4	..	18	1	..
1897-98	952	644	1	..	274	2	..	31	..	..

An increase of 67 in the total number of cases. A trifling decrease in cases under one year of age, an increase of 58 in cases above one year of age, and of 12 in cases of re-vaccination. The vaccinator accounted for 758, the midwife-vaccinatrix for 134 and the civil apothecary for 60 cases.

During the latter half of the year lanoline paste from the Mysore vaccine institute was used. The instrument used and the necessary processes of scarification and inunction are not in favour with the Tiruppattúr public. Moreover, the sometimes severe constitutional disturbance which follows the use of lanoline paste has prejudiced the people in favour of the glycerine preparation as supplied from Salem.

The council has since resolved to obtain the glycerine lymph from Salem as previously and to revert to the old method of vaccination with glycerine lymph as recommended by the District Medical and Sanitary Officer.

(Initialled) T. V. G.

This municipality maintains an average protection from small-pox. The Hindus on the whole are better protected than the Muhammadans, as unprotected cases are easier of notice in Hindu houses.

Hospitals and Dispensaries.—(*a*) Provision is made for five male and four female in-patients. No accommodation is available for Eurasian and European patients and maternity cases. The admission of a maternity case is allowed when unavoidable and is a matter of considerable gravity. The Chairman has been addressed on this as well as on the subject of erecting a special ward for females suffering from venereal diseases. Accommodation for infectious and contagious diseases is to be provided for in the vicinity of the hospital. Construction has not been begun.* There is no room set apart for operations. The former operation room having been converted into a bath-room for males.

These have been put off for want of funds.

(Initialled) T. V. G.

* The work has not been commenced as the estimate and plan sent up to the Sanitary Board have not been received back duly approved.

(Initialled) T. V. G.

(*b*) The buildings were repaired and whitewashed.

(*c*) Furniture sufficient and in good condition. A good operation table, three hanging lamps and nine shelved-teapoys were added during the year.

(*d*) The District Medical and Sanitary Officer inspected the hospital in August last. The suggestions made have for the most part been carried out, others will shortly be complied with.

(*e*) *Recoveries—By diets.*—Nil. There are no paying beds in this institution.

By medicines sold.—Rs. 6-8-3 less by Rs. 6-1-7 than in the previous year. This is due to refusal to sell medicines otherwise than in prescription form owing to just a sufficiency of stock.

(*f*) *Patients treated as compared with previous years.*—

Patients.	1892-93.		1893-94.		1894-95.		1895-96.		1896-97.		1897-98.	
	Number treated.	Average daily attendance.	Number treated.	Average daily attendance.	Number treated.	Average daily attendance.	Number treated.	Average daily attendance.	Number treated.	Average daily attendance.	Number treated.	Average daily attendance.
In	103	3·55	100	3 49	112	3·39	125	3·64	132	4·71	148	5·12
Out	10,717	56·59	10,648	55·79	12,844	67·20	12,969	67·04	10,860	54·43	12,694	79·06
Total ..	10,820	60·14	10,748	59·28	12,956	70·59	13,094	70·68	10·992	59·14	12,842	84·18

There has been an increase in in- by 16 and in out- patients by 1,850. The average daily attendance among the out-patients advanced from 59·14 to 84·18. All this has been due to the year being a quiet one, *i.e.*, cholera in epidemic form was absent both in Tiruppattúr and in the surrounding villages. The increases in admissions was not owing to the prevalence in undue severity of any particular diseases. The rise was general owing to the cause given above. People had no trouble at home and the people of the neighbouring villages had no fear of coming into Tiruppattúr for treatment.

(*g*) *Mortality.*—Three deaths among in-patients—from enteritis, malarial cachexia and burns. There were four deaths in the year previous. There were no deaths from septic diseases acquired in hospital.

The deaths among out-patients were 1 from valvular disease of the heart, 3 from anæmia, 1 from obstruction of the bowels, 1 from pneumonia, 1 from enteric fever, 1 from tetanus, 1 from gastritis and 1 from nephritis, making a total of 10. With two exceptions all were among residents of Tiruppattúr. No information could be obtained of other serious cases residing outside Tiruppattúr.

(*h*) *Operations and results.*—Six hundred and twenty-nine in the year under report, showing an improvement of 199 over 1896-97. There were no deaths from operations. The major portion were discharged "cured." The remainder "relieved."

(*i*) *Establishment.*—Civil apothecary (in charge), one compounder (unpassed), a trained midwife, a male and a female ward attendant, a cook and a male scavenger. The male ward attendant is an active and intelligent man and one fit to be sent to the General Hospital for training. The establishment is wanting in a female scavenger and a waterman. At present the caste servants divide between them the duty of supplying the hospital with water.

(*j*) *Midwives—Work actually done.*—The midwife attended to 207 labour cases, showing 68 cases over the total (139) of the year previous. She has, in addition to her regular duties, to show an outturn of seven successful cases of vaccination monthly. Her work has been very good.

(*k*) *Women and Children's dispensary*—Situated in the centre of the town. Is reported to be doing good work.

General remarks.—A small segregation camp has been erected well out of the town for the reception of plague cases. This was necessary as this town has settlers from Bombay, Poona and Bengal. Considerable trade is carried on with those part and visitors are frequent.

TIRUPPATÚR,
22*nd April* 1898.

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

The pupil compounder was examined at Salem on three occasions during the year, but was not found fully qualified; he has been given one more opportunity of passing.

SALEM,
2*nd May* 1898.

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

Submitted. The roads and streets are in good order and the minor lanes passable. It is hoped that with additional allotment now available even the lanes will be kept in good state.

TIRUPPATTÚR, 26*th May* 1898. (Signed) T. V. GOPALASWAMI AIYAR, *Temporary Deputy Collector.*

Forwarded.

28*th May* 1898. (Signed) W. J. H. LEFANU, *Collector.*

ORDER—No. 1243 M., dated 11th July 1898.

The receipts and charges of the Tiruppattúr 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	3,206	2,800	4,140	4,143
Tax on Arts	1,680	1,700	930	928
,, on Buildings and Lands	6,018	5,950	6,020	6,050
,, on Vehicles and Animals	504	500	530	577
,, on Carts	1,031	1,000	1,020	1,027
Tolls	4,260	4,000	4,020	4,016
Realizations under Special Acts	140	100	80	60
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	298	290	370	373
Conservancy Receipts	105	120	120	174
Fees and Revenue from Educational Institutions	3,629	3,410	3,510	4,126
,, ,, from Medical Institutions	13	30	20	15
Income from Markets and Slaughter-houses	994	950	1,090	1,109
License Fees	452	450	550	550
Other Fees	44	110	80	69
Fines under Municipal and other Acts	671	500	450	380
Grants and Contributions from Government	626	1,130	1,140	899
,, ,, from Local Boards	726	750	760	792
,, ,, from Other Bodies	1	..	..	..
Recoveries for Services to Private Individuals	766	1,650	1,410	1,353
Miscellaneous	259	220	280	291
Advances Recovered	103	..	..	..
Total	25,526	25,660	26,520	26,932
Charges.				
GRANT 1—				
New Works—				
Communications	82	..	30	110
Buildings	428	2,030	1,970	1,738
Drainage	..	30	30	25
Water-supply	70	10	130	110
Repairs—				
Communications	2,049	2,500	2,500	2,371
Buildings	210	240	250	251
Water-supply	187	600	600	604
Establishment	224	240	230	225
Tools and Plant and other Stores	55	50	40	43
Total	3,305	5,700	5,780	5,477
GRANT 2—				
Training Schools	..	10	30	23
Municipal Schools—				
On the Salary System	2,846	4,420	4,410	4,336
On the Salary-result System	1,961	830	790	734
Grants-in-aid—				
Result Grants	198	250	250	263
Inspection	209	250	250	237
Miscellaneous	305	340	330	301
Total	5,519	6,100	6,060	5,894

—	Actuals, 1896–97.	Budget estimate, 1897–98.	Revised estimate, 1897–98.	Actuals, 1897–98.
Charges—cont.	RS.	RS.	RS.	RS.
GRANT 3—				
Hospitals and Dispensaries	3,076	3,120	3,200	3,261
Contributions	164	230	160	212
Vaccination	219	220	220	219
Registration of Births and Deaths	178	180	210	213
Conservancy, Road-cleaning and Road-watering	5,016	7,380	6,630	6,128
Total	8,643	11,130	10,420	10,033
GRANT 4—				
Lighting	1,219	1,000	920	999
Markets and Slaughter-houses	..	5	..	5
Travellers' Bungalows	..	60	..	..
Public Garden, Survey of Land, Fire and other Charges	767	745	780	858
Total	1,986	1,810	1,700	1,862
GRANT 5—				
Supervision and Management	1,929	2,140	1,880	2,125
Advances Recoverable	..	..	..	6
Refunds	1	..	..	..
Grand Total	21,383	26,880	25,840	25,397
Balance	4,143	— 1,220	680	1,535

2. The Municipal Council held 25 meetings, or one more than in the previous year, and the average attendance of members continued to be satisfactory.

3. *Receipts.*—(1) The net current demand under the tax on arts fell from Rs. 1,711 to Rs. 924, the large decline being due to the revision of Schedule A annexed to the District Municipalities Act. The demand under the taxes on buildings and lands, however, remained almost stationary. From the note to Statement I and paragraph 10 of the Chairman's report, it appears that cultivable lands within municipal limits are taxed at acreage rates. The Council's attention is drawn to the proviso to sub-section (3) of section 63 of the amended Act, under which lands used solely for agricultural purposes should not be taxed with reference to their area. The collections under the principal taxes continued to be very satisfactory. The Municipal Council is at liberty to proceed against Mr. Hamilton, the late Assistant Superintendent of Police, under clauses (2) and (3) of section 103 of the Act, for the recovery of the amount of profession tax due by him.

(2) There was an increase in the receipts from avenues, sale of night soil and street refuse and school, slaughter-house and license fees, but the income from tolls and fines under the Municipal and other Acts declined. These variations are explained in paragraphs 13, 17, 21, 22 and 27 to 29 of the Chairman's report.

(3) It is gratifying to note that the number of houses served by the private scavenging agency rose from 558 to 853 and that the fees collected during the year amounted to Rs. 1,341 against Rs. 754 in the previous year; but the service was worked at a loss of Rs. 149 to the Council as a further supply of night soil carts, &c., was purchased during the year. The Government trusts that the efforts made to extend this service will not be relaxed until all the latrines in the town have been brought under the control of the Municipal Council.

4. *Expenditure*—(1) *Public Works.*—A sum of Rs. 1,080 was spent on the extension of the Municipal High School building and two masonry latrines were constructed at a cost of Rs. 359. The total expenditure on communications amounted to Rupees 2,481 or 61·8 per cent. of the net municipal revenue from tolls, and the roads and streets are reported by the Revenue Divisional Officer to have been maintained in good order.

(2) *Education.*—A sum of Rs. 2,183 was spent on primary education, while secondary education was worked at a profit of Rs. 845 to the Council. The net expenditure on education was thus Rs. 1,338 or 10·6 per cent. of the receipts from taxation. The Municipal Council continued to maintain a high school on the salary system and four primary schools, of which one was worked on the salary system and three on the salary result system, while in the previous year all were worked on the

latter system. The Council also aided with result grants six primary schools against nine in 1896–97. The attendance at the municipal schools showed an improvement, but that at the aided institutions again declined. All these schools, however, except the Muhammadan primary school, appear to have done well at the Lower Secondary, departmental and grant examinations. The total number of boys under instruction in the municipal and aided schools rose from 857 to 890 or 67·1 per cent. of the male population of school-going age.

(3) *Medical Relief.*—The number of patients treated at the Municipal hospital rose from 10,992 to 12,842, the increase being ascribed to the absence of cholera in the town. It is gratifying to observe that the midwife employed by the Municipal Council attended 207 cases of labour or 68 more than in the previous year. The Council's attention is drawn to the inadequacy of the hospital establishment referred to by the Civil Apothecary.

(4) *Vaccination and Vital Statistics.*—The reported number of vaccine operations performed during the year again rose from 885 to 952 and the quality of the work turned out continued to be satisfactory. Infantile vaccination also received fair attention, the number of children under one year successfully vaccinated being 36·4 per mille of the population against 36·6 per mille in the previous year. But in view of the fact that the number of births registered during the year was 42·7 per mille, there is scope for improvement in this direction.

The number of births registered increased and the returns may now be regarded as fairly accurate; but the death registers cannot be considered trustworthy, the recorded rate being much below the normal. The Council's special attention is drawn to the instructions issued on this subject in the latter part of paragraph 2 of G.O., No. 926 M., dated 17th May 1898.

(5) *Sanitation.*—Though 17 per cent. of the allotment under this head was allowed to lapse, owing mainly to the absence of cholera, the expenditure amounted to Rs. 6,128 or 26·9 per cent. of the receipts against 22 per cent. in the previous year. From paragraph 67 of the Chairman's report it appears that some attention was paid to the general sanitation of the town, but much remains to be done and every effort should be made to remedy the several defects pointed out from time to time by the Sanitary Commissioner.

5. *General Remarks.*—The year closed with a balance of Rs. 1,535 or 6·7 per cent. of the current receipts. The excess expenditure incurred over the sanctioned allotments will be admitted in the accounts. The Chairman's report is 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; but infantile vaccination, registration of deaths and sanitation demand increased attention. The testimony borne by the Chairman to the assistance rendered to him by the Councillors mentioned in paragraph 74 of the report is noted with pleasure.

(True Extract.)

H. TREMENHEERE,
Secretary to Government.

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

Exd Shaik Karim.

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Government {1898} of Madras.

LOCAL AND MUNICIPAL.

Proof for approval

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G.O., No. 1243 M., 11th July 1898.

JULY.

Administration Report.

Reviewing the — of the Tiruppattúr 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, Tiruppattúr, to the Secretary to Government, Local and Municipal Department (through the Collector of Salem), dated 26th May 1898, No. 652-Eng.

I have the honour to report on the working of the Tiruppattúr Municipality during the financial year 1897–98.

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

3. *Administrative Changes.*—The office of Chairman was held by me during the year under report.

I.—CONSTITUTION OF THE COUNCIL.

4. The municipal council consisted, as usual, of twelve members—the maximum sanctioned strength—and all of them were appointed by Government. The number of official and non-official councillors was the same as in the previous year, viz., three and nine, respectively. During the year under report one official councillor vacated his seat consequent on his transfer and three non-official councillors vacated their seats consequent on the expiry of their term of office. The official councillor's seat was filled up within the year and the other three seats were not filled up pending the sanction of Government for the division of the municipality into wards as the vacancies have to be filled up by election (*vide* G.Os., No. 2260 M., dated 15th October 1897, and Mis. No. 774 M., dated 18th April 1898). Thus there were only nine members on the council on the 31st March 1898, viz., three official and six non-official. There was only one European on the council.

5. The number of meetings held during the year under report was 25 as against 24 in the previous year. No meetings were adjourned for want of a quorum. The average attendance is compared below with that of the previous year:—

	1896–97.	1897–98.
Official	2·20	2 32
Non-official	5·46	5·12
Total ..	7·66	7·44

The slight fall is due to the absence of two of the non-official councillors from the town and the vacancies created in February 1898.

II.—RECEIPTS.

6. 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, 1897–98.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Balance brought forward	3,205 14 10	4,142 9 9	936 10 11	..	4,140 0 0
Tax on Arts	1,680 0 0	928 0 0	..	752 0 0	930 0 0
,, on Buildings	5,946 0 10	5,975 2 5	29 1 7	..	5,950 0 0
,, on Lands	72 7 1	75 3 6	2 12 5	..	70 0 0
,, on Vehicles	83 4 0	105 0 0	21 12 0	..	100 0 0
,, on Animals	420 15 0	472 5 0	51 6 0	..	430 0 0
,, on Carts	1,030 8 0	1,027 8 0	..	3 0 0	1,020 0 0
,, on Tolls	4,260 4 0	4,016 0 0	..	244 4 0	4,020 0 0
Total income from Municipal rates and taxes	13,493 6 11	12,599 2 11	105 0 0	999 4 0	12,520 0 0
Realization under special Acts	140 0 0	60 0 0	..	80 0 0	80 0 0
Revenue derived from Municipal property and powers apart from taxation ..	6,205 6 3	6,794 4 6	588 14 3	..	6,190 0 0
Grants and contributions	1,352 10 2	1,691 9 2	333 15 0	..	1,900 0 0
Miscellaneous	1,025 12 3	1,644 4 2	618 7 11	..	1,690 0 0
Extraordinary and debt	103 4 0	..	..	103 4 0	..
Total income from Miscellaneous ..	8,827 0 8	10,190 1 10	1,546 5 2	183 4 0	9,860 0 0
Total income ..	22,320 7 7	22,789 4 9	1,651 5 2	1,182 8 0	22,380 0 0
Grand Total ..	25,526 6 5	26,931 14 6	2,588 0 1	1,182 8 0	26,520 0 0

7. The year under report opened with a balance of Rs. 4,142–9–9 (audited figures) as against Rs. 3,205–14–10 in the previous year. The receipts during the year under report amounted to Rs. 22,789–4–9 as against Rs. 22,320–7–7 (audited figures) in the previous year and Rs. 22,380 in the revised estimate. The marked increase in the receipts is due to the collection of fees from educational institutions, grants from Provincial funds and the collection of private scavenging fees. Rupees 12,599–2–11 was derived from municipal rates and taxes and Rs. 10,190–1–10 from other sources. The corresponding figures for 1896–97 were Rs. 13,493–6–11 and Rs. 8,827–0–8 (audited figures) respectively. There was thus a decrease of Rs. 894–4–0 in the income derived from municipal rates and taxes and an increase of Rs. 1,363–1–2 in the receipts from other sources; the decrease under municipal rates and taxes is due to a slight fall under tolls owing to unfavourable character of the season and to a large fall under tax on arts as the tax was revised with reference to the District Municipalities Amendment Act III of 1897. The increase occurs chiefly under the school-fees, grants and contributions and the private scavenging fees. On the whole there is an increase of Rs. 468–13–2 in the receipts. The total assets for the year were Rs. 26,931–14–6 made up of Rs. 4,142–9–9, opening balance, and receipts Rs. 22,789–4–9, as against Rs. 25,526–6–5 in the previous year and Rs. 26,520 anticipated in the revised estimate. The expenditure during the year amounted to Rs. 25,397–5–11 as against Rs. 21,383–12–8 in the previous year and Rs. 25,840 allotted in the revised estimate. The balance on the 31st March 1898 was thus Rs. 1,534–8–7, which is 6·7 per cent. of the year's total receipts as against 18·5 per cent. in the previous year.

A.—Receipts from Taxation.

8. (2) *Municipal Rates and Taxes—(a) Tax on Arts.*—In accordance with the schedule to the Amendment Act III of 1897, the tax on arts was levied during the year under report and so the demand originally fixed by me under this head was

Rs. 952–0–0 and as finally settled after the disposal of appeals by the council was Rs. 923–8–0. The collections amounted to Rs. 928 as against Rs. 1,680 in the previous year as detailed below :—

	RS.	A.	P.
Arrears	12	8	0
Current	915	8	0
Total ..	928	0	0

Arrears.—The balance of the previous year, Rs. 12–8–0, forms the arrear demand for the year under report and the whole amount was collected within the year. Thus there was no balance outstanding on the 31st March 1898.

Current.—The demand as originally assessed by me was Rs. 952, of which Rupees 28–8–0 was remitted by the council on appeal. The demand for the year was Rupees 923–8–0 as against Rs. 1,711 in the previous year; of this sum Rs. 915–8–0 was collected within the year. A sum of Rs. 2 was remitted by the council as irrecoverable. Thus the balance outstanding at the close of the year was Rs. 6, which is due from F. A. Hamilton, Esq., Assistant Superintendent of Police, now at Vellore, who has not paid the amount although six reminders have been sent to him. This tax was levied on all classes of the schedule A except the last class. The number of persons assessed and the aggregate amount of the assessment under each class are given below :—

		No.	Amount. RS.	A.	P.
Class	I	..	..		
,,	II	..	..		
,,	III	2	75	0	0
,,	IV	1	12	8	0
,,	V	24	288	0	0
,,	VI	17	132	0	0
,,	VII	65	248	0	0
,,	VIII	86	168	0	0
	Total ..	195	923	8	0

The incidence per head on this sum was 10 pies.

9. (*b*) *Tax on Buildings.*—The house-tax continued to be levied at 7½ per cent. on the annual rent value. The house-tax valuation was made in the year 1895–96. In the case of rented buildings the actual rent derived per annum was taken as the annual rental, and in the case of other buildings the annual rental was ordinarily fixed at 8 per cent. approximately of the sale value as in previous years. The total collections under this head amounted to Rs. 5,975–2–5 as against Rs. 5,946–0–10 in the previous year. The demand as originally assessed by me was Rs. 6,004–15–6 as against Rs. 5,989–13–2 in the previous year, the increase being due to the assessment on new and enlarged houses. Of the total demand, Rs. 5,975–2–5 as against Rs. 5,946–0–10 in the previous year, or 99·5 per cent. as against 99·3 in the previous year, was collected before the close of the year. Of the balance a sum of Rs. 28–0–3 was remitted by me on account of vacant houses under section 72 of the Act and Rs. 1–12–10 was written off as irrecoverable by the council within the year. It is satisfactory to note that the year closed with a *nil* balance under this head as in the previous year. The total number of houses as per census of 1891 is 3,573. The number of houses finally assessed during the year was 2,893 or 79 per cent. The incidence of the tax was Rs. 1–10–9 on the former number (3,573) and Rs. 2–1–8 on the latter (2,839).

The number of houses assessed as per report 1896–97	2,806
Add houses newly assessed	33
Total ..	2,839

10. (*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 on the former is continued to be levied at the same rate as the house-tax, viz., 7½ per cent. on the annual rent value (*vide* G.O., No. 1778 M., dated 25th November 1890), and on the latter at the rate of 2 annas and 1 anna per acre of wet and dry lands respectively (*vide* G.O., Mis. No. 918 M., dated 22nd July 1889). The total extent of vacant lands within the village site is 5 acres and 7 decimals and that of cultivable lands assessed is 372·24 acres, of which 338 acres and 17 decimals is dry land and 34 acres and 7 decimals is wet land. The demand for the year under this head amounted to Rs. 75–5–3 as against Rs. 73–0–1 in the previous year, the increase being due to the levy of the land-tax on the houses demolished during the year. The collections amounted to Rs. 75–3–6 as against Rs. 72–7–1 in the previous year, or 99·8 per cent. as against 99 per cent. in the previous year. Anna 1 and pies 9 was written off as irrecoverable within the year. There was thus no balance under this head also as in the previous year. The registers were prepared and revised during the year 1896–97.

11. (*e*), (*f*) *and* (*g*)—*Tax on Vehicles with Springs and Palanquins, Animals and Carts.*—The receipts under these heads amounted to Rs. 1,604–13–0 as against Rs. 1,534–11–0 in the previous year and Rs. 1,550 in the revised estimate. There was an increase as compared with the actuals of the previous year, as the rate on animals has slightly increased owing to the introduction of the Amendment Act III of 1897 and as the items are fluctuating ones.

12. *Coercive Processes.*—The number of warrants issued during the year under report was 78, viz., 1 for the collection of tax on arts as against 2 in the previous year, 61 for the collection of house-tax as against 179 in the previous year, 1 for the collection of land-tax, 9 for the collection of tax on animals and 6 for the collection of private scavenging fees. The total amount covered by the warrants issued during the year was Rs. 45–11–5 as against Rs. 209–5–3 in the previous year, of which Rs. 38–0–1 was collected within the year. In 66 cases (involving Rupees 38–0–1) the amount was collected before distraint; in one case (involving As. 13–6) property was attached, but the amount was remitted by the council before sale on the ground of poverty within the year, and in eleven cases (involving Rs. 6–13–10) warrants were cancelled and no collections made as the tax was remitted by the council. All the warrants issued were executed without delay and there was no warrant remaining unexecuted at the close of the year. There were no prosecutions instituted during the year under report. It will thus appear that with less coercion than in the previous year, the full demand under all the items was collected within the year.

13. (*h*) *Tolls.*—The tolls were leased out during the year, the lease fetching Rs. 5,020 as against Rs. 5,310 in the previous year and Rs. 4,810 in 1895–96. The decrease is due to the unfavourable character of season. Deducting one fifth of Rs. 5,020 or Rs. 1,004 due to the district board on account of through traffic, the net amount credited to municipal funds was Rs. 4,016 as against Rs. 4,260–4–0 in the previous year. The amount was paid by the renter in twelve instalments. The number of toll-gates on the 31st March 1898 was six as in the previous year and the tolls continued to be levied at half the maximum rates prescribed by schedule D of the Act.

14. *Incidence of Taxation.*—The total income from taxation was Rs. 12,599–2–11 including the income from tolls or Rs. 8,583–2–11 excluding it. The incidence per head of population of the census of 1891 (viz., 17,693) was As. 11–5 including tolls and As. 7–9 excluding them, the corresponding figures for the previous year being As. 12–2 and As. 8–4, respectively. The general average for the whole presidency during 1896–97 was As. 14–6 including tolls and As. 11–0 excluding them.

B.—Miscellaneous Receipts.

15. (*c*) *Realizations under Special Acts—Fees under Act II of* 1888.—The income under this head represents the fees levied on circus pandals under Act II of 1888. The receipts under this head were Rs. 60 as against Rs. 140 in the previous year and Rs. 80 anticipated in the revised estimate. No dramatic company came to the town during the year; hence the decrease.

16. *Revenue derived from Municipal property and powers apart from taxation*—(*a*) (*i*) *Rent of Lands.*—The lease of collecting fees on carts standing on poramboke lands fetched Rs. 30 as against Rs. 51 in the previous year. The renter having failed to fulfil the conditions of the muchilika executed by him, the council cancelled the

contract and the collection was made departmentally. A sum of Rs. 2 was collected as rent for the lands rented out by the council and the remaining sum of Rs. 1–8–0 was realized on carts standing on poramboke lands.

17. (*a*) (iii) *Avenue Receipts.*—The receipts under this head amounted to Rupees 295–1–4 as against Rs. 189–9–2 in the previous year and Rs. 290 in the revised estimate. The lease of the avenue produce fetched Rs. 265 as against Rs. 154 in the previous year, the increase being chiefly due to the competition amongst the bidders and to better tamarind produce. A sum of As. 7–10 was realized as interest for the late payment of kists and Rs. 1–8–0 was also collected as rent for the tamarind trees leased out by the council to some persons. The remaining sum of Rs. 28–1–6 was realized from the sale of fallen and decayed trees.

18. (iv) *Fees from Travellers' Bungalow.*—No income under this head, as no building was set apart for the purpose.

19. (*b*) (ii) *Produce of Lands, Gardens, &c.*—The realizations under this head amounted to Rs. 28–14–0 as against Rs. 16–11–0 in the previous year and Rs. 20 in the revised estimate, the increase being due to the sale of decayed trees in the topes.

20. (*b*) (iii) *Sale-proceeds of old Materials, empty Oil-cans, packing cases, &c.*—Under this head Rs. 15–1–0 was realized as against Rs. 38–1–9 in the previous year and Rs. 20 in the revised estimate. The decrease, as compared with the actuals of the previous year, is due to the fact that there were no kerosine tins, &c., for sale during the year, as the kerosine-oil was received in iron drums from Madras ensuring thereby economy and safety.

21. (*c*) *Conservancy Receipts—Sale-proceeds of Night-soil, Street-refuse, &c.*—The sale of street-refuse and of night-soil removed by municipal sweepers and scavengers to selected depôts fetched Rs. 173–12–6 as against Rs. 105 in the previous year and Rs. 120 in the revised estimate. The marked increase, as compared with previous year, is due to the keen competition at the time of sale. Rs. 160–4–6 was realized from the sale of street-refuse and Rs. 13–8–0 from the sale of night-soil as against Rs. 85 and Rs. 20, respectively, in the previous year.

22. (*d*) (i) *Fees from Educational Institutions.*—The receipts under this head amounted to Rs. 4,120–1–2 as against Rs. 3,618–5–7 in the previous year and Rupees 3,500 in the revised estimate. The marked increase is due to the increased strength in the municipal high Hindu upper primary and Muhammadan upper primary schools and to the opening of a sixth form in the municipal high school in the month of January last. The sum of Rs. 4,120–1–2 is composed of the following items:—

	Rs.	A.	P.
Municipal high school	3,449	9	11
„ Hindu upper primary school	562	2	6
„ Muhammadan upper primary school	44	12	0
„ Panchama upper primary school	21	7	9
„ Vengalapuram primary school	42	1	0
Total	4,120	1	2

23. (ii) *Other Revenue from Educational Institutions.*—A sum of Rs. 5–7–9 was realized from the sale of old benches and unserviceable articles of the municipal schools.

24. (*e*) (i) *Sale-proceeds and Composition Fees of Medicines.*—The receipts under this head were Rs. 6–8–3 as against Rs. 12–9–10 in the previous year and Rs. 10 in the revised estimate. The decrease is due to the fact that medicines were not sold as usual, as the stock of medicines was very limited. Medicines were sold at the municipal hospital at the rates sanctioned in G.O., Mis. No. 1528 M., dated 13th November 1889.

25. (*e*) (ii) *Other Hospital Receipts.*—A sum of Rs. 8–4–5 was realized from the sale of old benches, bottles, &c., of the hospital as against As. 12 in the previous year and Rs. 10 in the revised estimate.

26. (*f*) (i) *Income from Markets.*—The current demand under this head amounted to Rs. 536–8–0 as against Rs. 527 in the previous year and the whole amount was collected before the close of the year. A sum of pies 10 was realized as interest for the late payment of kists. The shandy or weekly market was leased out for Rs. 465 as against Rs. 454 in the previous year; the slight increase is due to competition. Rs. 71–8–0 was realized as against Rs. 76–8–0 in the previous year from the meat and fish sellers who occupied the stalls in the daily market.

27. (*f*) (ii) *Income from Slaughter-houses.*—The income under this head amounted to Rs. 572–1–1 as against Rs. 463 in the previous year and Rs. 570 in the revised estimate, the increase, as compared with the actuals of the previous year, being due to keener competition at the time of sale. The leases of sheep slaughter-house and the cow slaughter-house fetched Rs. 421 and Rs. 151, respectively, as against Rs. 400 and Rs. 63 in the previous year. The remaining sum of As. 1–1 represents the interest collected for the late payment of kists.

28. (*g*) *Other Fees*—(i) *Distraint Fees.*—The income under this head amounted to Rs. 6 as against As. 4 in the previous year and Rs. 10 in the revised estimate. The demand under this head was Rs. 8–10–0, of which Rs. 6 was collected before the close of the year and the remaining sum of Rs. 2–10–0 was remitted by the council.

(ii) *License Fees.*—The receipts under this head represent the fees collected for the erection of marriage pandals in streets, for licenses issued for carrying on noxious and dangerous trades under section 188 of the Act according to the rates sanctioned in G.Os., Mis. No. 1141 M., dated 2nd August 1890; Mis. No. 1143 M., dated 8th July 1896; and Mis. No. 958 M., dated 24th April 1897; and for a license issued to a private market under section 267 of the Act (*vide* G.O., No. 1420 M., dated 9th October 1894). The collections under this head are as follows:—

	Rs.	A.	P.
Tax on marriage pandals	49	0	1
Fees for timber depots	80	0	0
„ for oil-boiling houses	112	0	0
„ for brick or tile kilns	30	0	0
„ for lime-kilns	58	0	0
„ for fire-works manufactory	20	0	0
„ for skin depots	25	0	0
„ for charcoal depot	1	0	0
„ for bake-house	1	8	0
„ for hay stack	4	8	0
„ for cattle-shed	4	0	0
„ for fire-wood depot	21	0	0
„ for license granted to private market	144	0	0
Total	550	0	1

The receipts under this head were Rs. 550–0–1 as against Rs. 451–8–11 in the previous year and Rs. 550 in the revised estimate The increase, as compared with the actuals of the previous year, is due to (1) licensing of greater number of lime-kilns, (2) a larger number of marriage pandals erected than in the previous year, and (3) levying of license fees on fire-wood depôts, &c., in accordance with G.O., Mis. No. 958 M., dated 24th April 1897.

(iii) *Cart-stand Fees.*—The lease fetched Rs. 60 as against Rs. 43 in the previous year. As. 5–1 represent the interest collected from the contractor for the late payment of kists. The council did not acquire lands for a cart-stand in the heart of the town as proposed as suitable sites were not found available.

(iv) *Other Fees—Miscellaneous Fees.*—The council has resolved to prescribe a fee of As. 2 for every hundred words for the grant of certified copies of proceedings and records in accordance with section 31 (3) of the Act. A sum of Rs. 3–2–0 was realised under this head—Rs. 2–10–0 for the grant of copies of records and As. 8 for the grant of extracts from the death register under section 249 (4) of the Municipal Act.

29. (*h*) *Fines under Municipal and other Acts.*—The amount credited to municipal funds under this head was Rs. 379–9–0 as against Rs. 670–10–6 in the previous year

and Rs. 450 in the revised estimate. The decrease, as compared with the actuals of the previous year, is due to the people better obeying all notices issued by the council, and thus a diminution in the number of municipal cases, as the people have been made to understand better that notices of the council should be obeyed.

30. (5) *Grants and Contributions*—(*a*) *From Government*—(i) *Education—Buildings*, *Rs.* 373.—This represents the grant received from Provincial funds towards the cost of extending the municipal high school building at Tiruppattúr—*vide* Proceedings, No. 3907, dated 8th April 1897, of the Director of Public Instruction, Madras.

Municipal Schools, *Rs.* 430–10–2.—This represents the following grants paid from Provincial funds :—

	Rs.	A.	P.
Salary grant on account of the pay of the headmaster	153	3	7
,, ,, ,, first assistant master ..	200	0	0
,, ,, ,, Sanskrit pandit ..	43	7	9
,, ,, ,, Tamil pandit	32	9	10
Grants to Panchama girls	1	5	0
Total ..	430	10	2

The receipts under this head were Rs. 430–10–2 as against Rs. 586–15–6 in the previous year and Rs. 660 in the revised estimate. The decrease, as compared with the revised estimate figure, is due to (1) the headmaster's post having been vacant for two months, (2) non-sanction of grant towards the pay of the sixth form teacher within the year, and (3) non-sanction of grant towards the cost of furniture and science apparatus purchased within the year and the two pandits having been on leave and the acting pandits not being qualified for grants.

Other Purposes, *Rs.* 95–9–2.—This represents the provincial grants received on account of the pay of the gymnastic instructor at Rs. 4 per mensem and the drawing master at Rs. 5 per mensem. The decrease, as compared with the revised estimate figure Rs. 10, is due to the drawing master having been on leave and non-sanction of grant towards the pay of the acting gymnastic instructor as the permanent incumbent was on leave.

31. (*b*) *From Local Boards*—(ii) *Medical.*—This represents the contribution of one-fourth of the net charges of the municipal hospital paid by the Tiruppattúr Taluk Board—*vide* G.O., No. 2104 L., dated 20th September 1893. The charges amounted to Rs. 3,111–10–5, one-fourth of which is Rs. 777–14–7 ; but Rs. 77–11–3 was recovered during the year. A sum of Rs. 14–10–7 due for last year was also recovered during the year. The receipts under this head were Rs. 792–5–10 as against Rupees 725–11–0 in the previous year and Rs. 760 in the revised estimate. The increase, as compared with the revised estimate figure, is due to the cost of medicines having been more than was anticipated.

32. (6) *Miscellaneous*—(*a*) *Recoveries on account of Services rendered to Private Individuals*—(i) *Private Scavenging.*—During the year under report, the system was introduced into 295 additional houses in the town. The number of houses served by private scavenging agency on the last day of the year was 853 as against 558 in the previous year. The demand under this head amounted to Rs. 1,346–11–11 as against Rs. 755–5–6 in the previous year, of which Rs. 1,341–3–5 was collected within the year as against Rs. 754–7–6 in the previous year and Rs. 1,400 in the revised estimate, while the charges were Rs. 1,489–10–6. A sum of Rs. 5–8–6 was written off as irrecoverable by the council within the year after due inquiry and verification on account of houses having been vacant. There was thus no balance at the close of the year. The fees are being collected in advance. During the current year the system has been further extended up to date into forty houses more and the council proposes to introduce the system into as many houses as are practicable. Only six warrants involving Rs. 5–4–9 were issued for the collection of fees, of which in four cases involving Rs. 3–3–0 the collection was made before distraint and in two cases involving Rs. 2–1–9 warrants were cancelled and no collections made ; although property was attached in one case, the tax was written off as irrecoverable by the council and the attachment withdrawn.

33. (ii) *Other Purposes*, *Rs.* 12.—This represents the fees collected for clearing away the contents of the cess-pool constructed by a private individual at the rate of Re. 1 per mensem as in the previous year.

34. (*b*) *Other Items*—(i) *Fishery rents.*—The fishery was leased out for the year, the lease fetching Rs. 242 as against Rs. 191 in the previous year. The fishery of the Chetti and Jubilee tanks was also sold for Rs. 29 in public auction and the silt of the tanks removed during the year. A sum of As. 11–9 was realized as interest from the contractor for the late payment of kists. The increase in the lease is due to the competition amongst the bidders at the time of sale.

(ii) *Refunds of expenditure of previous year*, *Rs.* 1–7–6.—This represents the amount recovered from S. Sitharama Aiyar, fourth assistant master of the high school, as the acting allowance paid to him was inadmissible as per remarks of the auditor.

(iii) *Fee for numbering carts*, *Rs.* 1–2–0.—This represents the fees collected at the rate of As. 2 per cart for renewing the registration.

(iv) *Other Items.*—The receipts under this head were Rs. 16–11–6 as against Rs. 67–12–9 in the previous year and Rs. 10 in the revised estimate. The increase, as compared with the revised estimate, is due to the sale of more license forms than was anticipated.

III.—EXPENDITURE.

35. The following abstract shows the expenditure under each grant in 1897–98 as compared with the figures of 1896–97 and the revised estimate for 1897–98 :—

Grants.	Actuals, 1896–97 (audited figures).	Actuals, 1897–98.	Revised estimate, 1897–98.	Percentage as compared with the total assessments.	
				1896–97.	1897–98.
	Rs. A. P.	Rs. A. P.	Rs. A. P.		
Grant 1—					
Public Works	3,304 6 9	5,476 14 11	5,780 0 0	12·9	20·3
Grant 2—					
Education	5,519 10 8	5,893 11 7	6,060 0 0	21·6	21·9
Grant 3—					
Sanitation and Medical services	8,643 2 7	10,033 8 3	10,420 0 0	33·9	37·3
Grant 4—					
Lighting and Miscellaneous municipal purposes	1,986 8 3	1,862 2 1	1,700 0 0	7·8	6·9
Grant 5—					
Supervision and management	1,929 0 5	2,125 1 1	1,880 0 0	7·6	7·9
Advances recoverable	..	6 0 0	..	..	..
Refunds of other than current collections ..	1 0 0	..	..	..	..
Closing Balance	4,142 9 9	1,534 8 7	680 0 0	16·2	5·7
Grand Total ..	25,526 6 5	26,931 14 6	26,520 0 0	100	100

36. *Grant 1, Public Works*—(i) *New Works*—(*a*) *Communications.*—The expenditure under this head amounted to Rs. 109–15–7 as against Rs. 82–3–7 in the previous year and Rs. 30 in the revised estimate. The increase, as compared with the revised estimate figure, is due to the fact that the council sanctioned the construction of certain tunnels in some streets which they considered might be put in hand and completed during the year itself. The details of expenditure are given in statement II-A.

37. (*b*) *Buildings.*—The council having thought it necessary to extend the building of the high school in view to open the sixth form during the year under report, an allotment of funds for the same was applied for by the council, and it was accordingly sanctioned by Government—*vide* G.O., Mis. No. 1267 M., dated 24th May 1897. The outlay under this head was Rs. 1,738–5–9 as against Rs. 428–1–0 in the previous year and Rs. 1,970 in the revised estimate. The decrease, as compared with the budget estimate figure Rs. 2,030, including the subsequent allotments, is due to the fact that the construction of a cholera shed near the hospital building had to be postponed owing to the non-receipt of sanction of the estimate from the Sanitary Board. A segregation shed for the treatment of suspected epidemic cases was constructed at a cost of Rs. 90 as recommended by the local medical officer and approved by the

District Medical and Sanitary Officer. Two tatty and two masonry latrines were also constructed during the year. The details of expenditure are given in Statement II-A.

38. (*c*) *Drainage.*—A sum of Rs. 24–12–6 was spent for the construction of V-shaped slab drain in the Pooramazid street where there was an absolute necessity for it.

39. (*d*) *Water-supply.*—The outlay under this head was Rs. 110–8–7 as against Rs. 69–8–11 in the previous year and Rs. 130 in the revised estimate. During the year under report the bunds of the Jubilee tank and the Periaparacherry pond have been raised to prevent surface water flowing into them. A well was sunk for the use of the Periaparacherry people. Pullies were supplied to the Seepi and the slaughter-house wells. The details of the expenditure are given in Statement II-A.

40. (2) *Repairs*—(*a*) *Communications.*—The income from tolls credited to municipal funds was Rs. 4,016, the local fund share being deducted. The estimates originally sanctioned by the council for the repairs of tunnels, roads and streets amounted to Rs. 2,589–10–3, of which Rs. 2,041–3–11 was spent during the year. The decrease in the expenditure as compared with the sanctioned amount is due to (1) stoppages, fines and deductions made for bad works and delays, (2) non-payment for incomplete works, and (3) certain road repair works having been done departmentally as the contractor failed to do the works within the prescribed time and saving was thereby effected. A sum of Rs. 329–9–4 was spent for paying the salary of the road coolies engaged for carrying out departmental casual repairs and for cutting side drains of the streets and roads during the year. The actual expenditure amounted to Rs. 2,370–13–3 as against Rs. 2,049–2–1 in the previous year and Rs. 2,500 in the revised estimate. Adding to this the sum of Rs. 109–15–7 spent for constructing tunnels (under New Works—(*a*) Communications), the total comes to Rs. 2,480–12–10 or 61·7 per cent. of the net receipts from tolls as against Rs. 2,131–5–8 or nearly 51 per cent. in the previous year. Many of the roads and streets were repaired during the year under report. The condition of streets, roads and lanes during the year was far better than in any previous year and in very fair order. During the current year arrangements are made to repair all the lanes in the town. The number of miles of roads, including streets, roads and lanes, maintained by the council during the year was 13 miles 1 furlong and 175 yards.

	Miles.	Furlongs.	Yards.
Metalled	12	6	131
Unmetalled	..	3	44
Total ..	13	1	175

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

41. (*b*) *Buildings.*—The council having found that the hospital buildings, floor of the slaughter-house, gates of the market and office building need repairs, they were repaired at a cost of Rs. 250–9–2 as against Rs. 209–10–9 in the previous year and Rs. 250 in the revised estimate. The details of expenditure are given in Statement II-A.

42. (*d*) *Water-supply*—(ii) *Establishment.*—The water of the Jubilee tank was green and thick and was producing very bad smell, and so the council thought it necessary to bale out the water and clear the tank. Accordingly the silt and water was removed departmentally at a cost of Rs. 59–2–0. As there was scarcity of water during the year, the silt of the high school, slaughter-house and hospital wells used for drinking purposes was also removed. The outlay was Rs. 158–4–4 as against Rs. 187–4–0 (audited figures) in the previous year and Rs. 160 in the revised estimate. The saving of As. 6 was due to the fines imposed on the watchers of the tank. The details of expenditure are given below:—

	Rs.	A.	P.
Pay of two tank watchers at Rs. 4 per mensem	95	10	0
Cost of cleansing tanks and wells	62	10	4
Total ..	158	4	4

43. (iii) *Contingencies.*—The entry of Rs. 445–11–2 under this head represents the cost of water pump, iron tank and the masonry construction, &c. The details are given below:—

	Rs.	A.	P.
Cost of water pump	88	15	2
Deepening the circular draw-well near high school	14	5	6
Cost of sign-boards supplied to tanks and wells	20	15	8
„ iron tank	280	0	0
„ masonry construction	37	14	10
„ badges supplied to watchers	3	8	0
Total ..	445	11	2

Water-supply.—The chief source of water-supply is the Chetty tank and two paracherry ponds. There are also five draw-wells which are used by the public for drinking purposes. The water-supply was fairly good, but there was much scarcity of water from July to September 1897 owing to the late bursting of the south-west monsoon. The silt of the Chetty tank was removed at the cost of the inamdars of the Chetty kolam for which purpose inam has been granted to them and the silt of three draw-wells was also removed. The circular draw-well near the gate of the high school was also deepened during the year. The bunds of the Jubilee tank and the paracherry pond were raised to prevent the surface water flowing into them. Another watchman to guard against pollution during day and night was appointed during the year under report. A masonry revetment was constructed for the supply channel. A water pump was purchased and the masonry construction for placing the iron tank was completed, and arrangements are being made to fix them to prevent pollution as far as practicable and without interfering with the caste prejudices. Sign-boards have been supplied to tanks and wells.

44. (3) *Establishment.*—The sum of Rs. 225–3–2 entered under this head represents the pay of the municipal overseer at Rs. 20 per mensem appointed to supervise the public works. The saving of Rs. 14–12–10 was due to (1) the municipal overseer's place having been vacant for 22 days, *i.e.*, fifteen days in April 1897, two days in May 1897 and five days in September 1897 as the permanent incumbent was on leave on loss of pay and under suspension, and (2) the fines imposed for neglect of duty.

45. (4) *Tools and Plant and other Stores.*—The sum of Rs. 42–11–5 entered under this head, as against Rs. 54–8–6 in the previous year and Rs. 40 in the revised estimate, represents the cost of supplying measuring chains, &c., wheel-barrows for the repairs of road works, and the stationery and drawing articles, &c., purchased for the use of the municipal overseer and pick-axes and baskets purchased for the road coolies.

46. *Grant 2, Education.*—The total expenditure on education amounted to Rs. 5,893–11–7 as against Rs. 5,519–10–8 in the previous year and Rs. 6,060 in the revised estimate. The chief causes of the increase as compared with the actuals of the previous year were—

(*a*) the entertainment of a headmaster on Rs. 75 per mensem on the 21st January 1898 in connection with the opening of the sixth form in the municipal high school;

(*b*) the conversion of the Hindu primary salary-result system school into a salary system school;

(*c*) the supply of furniture and science apparatus; and

(*d*) the matting of the high school building.

Deducting the school-fee receipts amounting to Rs. 4,120–1–2, Rs. 5–7–9, other revenue from educational institutions, and the Provincial grant of Rs. 899–3–4 including the building grant, the net expenditure on education was Rs. 1,948–15–7 including the expenditure of Rs. 1,080–0–3 shown under Grant I (1) (*b*)Buildings for the extension of the high school building, *i.e.*, 14·1 per cent. of the income from taxation and rents.

47. (1) *Training Schools*—(*b*) *Stipends to Normal Students, Rs.* 22-13-5.—This represents the stipend paid at Rs. 2 per mensem to the teacher of the Panchama school who was under training at Madras on the recommendation of the educational officers.

48. (2) *Municipal Schools*—(i) *On Salary System.*—The expenditure under this head represents the cost of maintaining the municipal high and the Hindu primary schools.

Municipal High School.—The average daily attendance was 141 as against 110 in the previous year. The total cost amounted to Rs. 3,039-7-1 as against Rs. 2,846-4-4 excluding the expenditure incurred on account of the pay, &c., of the gymnastic instructor and the drawing master shown under 7. Miscellaneous and the cost of extension of the high school building shown under Grant I (1) (*b*) Buildings. The school-fee receipts amounted to Rs. 3,449-9-11, other revenue from the institution was Rupees 5-0-9, and the Provincial grant was Rs. 429-5-2, deducting the grant received for the common gymnastic instructor and the drawing master and the grant for Panchama girls of the municipal Panchama primary school. Thus the total receipts was Rupees 3,883-15-10. The high school was thus worked at a profit of Rs. 844-8-9. The high school building was extended at a cost of Rs. 1,080-0-3 for the sixth form opened during the month of January last for which a Provincial grant of Rs. 373 was received from Government. Even allowing for the net cost of the extension of the building, the high school was worked at a profit of Rs. 137-8-6. Seven boys against three in the previous year passed in the Lower Secondary examination out of 20 sent up. The results were very satisfactory and the state and discipline of the school have been considered satisfactory by the educational officers. The sixth form was opened in accordance with G.O., No. 196 M., dated 25th January 1898.

(*a*) *Establishment.*—The salary of the masters amounted to Rs. 228 per mensem or Rs. 2,657-9-10 per annum owing to the appointment of a headmaster on Rs. 75 per mensem only on the 21st January last when the sixth form was opened, excluding the pay of the common gymnastic instructor and the drawing master which is debited under Miscellaneous. The actual cost was Rs. 2,581-2-3 as against Rs. 2,558-1-0 in the previous year. The saving of Rs. 132-7-5 was due (1) to the headmaster's post having been vacant from 6th July to 30th August 1897, (2) fourth assistant master's post having been vacant from 10th May to 23rd June 1897, and (3) to the Sanskrit pandit's post having been vacant from 15th to 19th July 1897. A sum of Rupees 55-15-10 was paid as acting allowance to all the teachers for holding higher appointments when the headmaster's post was vacant.

(ii) *Hindu Upper Primary School.*—During the year under report the school was converted into a salary system school from the salary-result system as recommended by the Educational officers. The average daily attendance was 225 as against 215 in the previous year. The net cost of maintaining the school amounted to Rs. 734-7-0 [Rs. 1,297-0-6—Rs. 562-2-6 (school-fees)—As. 7 (other revenue from educational institutions)] as against Rs. 663-13-11 in the previous year. The monthly cost of the establishment was Rs. 92-8-0 or Rs. 1,110 per annum; but the actual cost was Rs. 1,090-6-10 as against Rs. 800-1-10 in the previous year as a salary-result system school. The saving of Rs. 19-9-2 was due to (1) the second assistant master's post having been vacant from 22nd May to 5th June 1897 and from 11th to 23rd October 1897, and (2) to the third assistant master's post having been vacant from 6th to 15th April 1897 and from 16th to 25th July 1897. The results of the school have been considered very satisfactory by the council as well as by the Educational officers.

(i) *On Salary System*—(*a*) *Establishment.*—The expenditure under this head was Rs. 3,671-9-1 as against Rs. 2,558-1-0 in the previous year and Rs. 3,720 in the revised estimate. The decrease as compared with the revised estimate was due to the appointment of a headmaster on Rs. 75 only on the 21st January 1898.

49. (*b*) *Contingencies.*—The expenditure incurred under this head was Rupees 664-14-6 as against Rs. 288-3-4 in the previous year, the increase being due to the

conversion of the Hindu upper primary school. The figure was Rs. 690 as per revised estimate. The details are given below :—

	Rs.	A.	P.
Municipal high school—			
Furniture	140	0	0
Chemicals	54	14	0
Prize books	11	0	6
Library books	81	15	0
Matting	66	3	6
Class books	16	6	0
Travelling allowance to headmaster	13	2	0
Stationery	12	8	8
Ordinary contingencies	62	3	2
Hindu upper primary school—			
House-rent	144	0	0
Stationery	8	8	4
Furniture	29	0	0
Ordinary contingencies	25	1	4
Total	664	14	6

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

	Rs.	A.	P.
Lower primary school in Vengalapuram	120	0	7
Muhammadan primary school	363	8	0
Panchama upper primary school	250	15	3
Total	734	7	10

The total expenditure under this head amounted to Rs. 734-7-10 as against Rs. 1,805-12-10 in the previous year and Rs. 790 in the revised estimate. The decrease as compared with the revised estimate is due to less grant earned by the schools than was anticipated.

(i) *Primary School, Vengalapuram.*—The monthly cost of the establishment was Rs. 7 or Rs. 84 per annum, but the actual cost was Rs. 83-1-7. The saving of As. 14-5 was due to the headmaster's post having been vacant for four days from 20th to 23rd August 1897. The net cost of maintaining the school was Rupees 77-15-7 [Rs. 120-0-7—Rs. 42-1-0 (school-fees)] during the year as against Rupees 60-8-0 in the previous year. The average attendance was 27 as against 25 in the previous year. The results are said to be satisfactory.

(ii) *Muhammadan Primary School.*—The monthly cost of the establishment was Rs. 28 or Rs. 336 per annum, but the actual cost was Rs. 295-3-4. The saving of Rs. 40-12-8 was due to the headmaster's place having been vacant for four months from April to July 1897 for want of a competent teacher, (2) to the peon's pay having been stopped for five days from 24th to 28th November 1897 on account of his absence without leave, and (3) to the fine imposed on the peon for neglect of duty. The net cost of maintaining the school was Rs. 318-12-0 [Rs. 363-8-0—Rs. 44-12-0 (school-fees)] during the year as against Rs. 387-10-1 in the previous year. The average attendance was 56 as against 60 in the previous year. The results of the school were unsatisfactory during the year. The present strength of the school is 115 and the new headmaster, it is hoped, will improve the school during the current year.

(iii) *Panchama Upper Primary School.*—The monthly cost of the establishment was Rs. 14 or Rs. 168 per annum and the whole amount was spent. The net cost of maintaining the school was Rs. 228-2-6 [Rs. 250-15-3—Rs. 21-7-9 (school-fees)—Rs. 1-5-0 (Provincial grant for Panchama girls)] during the year as against Rs. 210-5-9 in the previous year. The average attendance was 40 as against 42 in the previous year. The results of the school were satisfactory.

(*a*) *Fixed Payments.*—The expenditure under this head was Rs. 546–4–11 as against Rs. 1,357–0–10 in the previous year and Rs. 550 in the revised estimate.

(*b*) *Result Stipends.*—The result stipends were paid at the maximum rates in accordance with the recommendation of the Educational department during the year under report. The expenditure under this head was Rs. 75 as against Rs. 298–4–0 in the previous year and Rs. 120 in the revised estimate. The decrease, as compared with the revised estimate, is due to less grant earned by the Muhammadan Primary school than was anticipated. The number of pupils on the rolls in the municipal salary-result system primary schools on the 31st March 1898 was 172 (161 boys and 11 girls) as against 343 (boys and girls) in the previous year, while the numbers of those that presented themselves for examination and who passed were 66 and 54 as against 169 and 143, respectively, in the previous year. The results of the primary schools were satisfactory. The decrease is due to the conversion of one salary result system primary school into a salary system primary school. The number of boys in this school on the last day of the year was 224 and the average attendance was 225. Thus the primary education slightly improved during the year.

(*c*) *Contingencies.*—The expenditure under this head amounted to Rs. 113–2–11 as against Rs. 305–15–2 in the previous year and Rs. 120 in the revised estimate. The details are given below:—

	House-rent.	Contingencies.		
	Rs.	Rs.	A.	P.
Lower primary school, Vengalapuram	9	5	7	0
Muhammadan primary school	45	15	12	8
Panchama primary school	24	13	15	3
Total ..	78	35	2	11

The council possessed no school buildings of its own except the municipal high school which was vested in the municipal council by Government. All the primary schools are in rented buildings.

51. *Result Grants.*—The result grants paid to the aided schools during the year amounted to Rs. 262–13–0 as against Rs. 197–14–0 in the previous year and Rs. 250 in the revised estimate. Seven schools were recognized for grants as against eleven in the previous year and six of them were examined. The number of pupils who presented themselves and who passed was 162 and 125 as against 205 and 155, respectively, in the previous year. The result grants were paid at the maximum rates as per recommendation of the Educational officers. Hence the slight increase over the revised estimate.

52. (6) *Inspection*—(*b*) *Municipal Inspectors*—(i) *Establishment, Rs.* 168.—This represents half the pay of the Hindu Inspecting schoolmaster who supervises the schools of the Vániyambádi and Tiruppattúr municipalities and one-third pay of the Muhammadan Inspecting schoolmaster who supervises the Muhammadan schools of the three municipalities, viz., Salem, Tiruppattúr and Vániyambádi. The monthly cost of the establishment was Rs. 14–2–8 or Rs. 170 per annum. The saving of Rs. 2 was due to the fines imposed on the establishment.

53. (ii) *Contingencies.*—The outlay under this head amounted to Rs. 68–8–1 as against Rs. 64–6–8 in the previous year and Rs. 80 in the revised estimate. This represents the fixed travelling allowances paid to the Hindu and Muhammadan Inspecting schoolmasters and the stationery and stamps, &c., supplied.

54. (7) *Miscellaneous*—(*b*) *Common Gymnasium*—(i) *Establishment.*—The pay of the instructor was Rs. 12 per mensem or Rs. 144 per annum, but the actual cost was Rs. 142–6–6. A saving of Rs. 1–9–6 was due to the post having been vacant for four days from 23rd to 26th November 1897.

55. (*c*) *Common Drawingmaster*—(i) *Establishment.*—The pay of the master was Rs. 15 per mensem or Rs. 180 per annum, but the actual cost was Rs. 146–7–2. There was a saving of Rs. 33–8–10 owing to the post having been vacant from 25th

to 30th September 1897, 1st to 28th October 1897, 19th to 31st January 1898 and from 1st to 19th February 1898 as the permanent incumbent was on leave on loss of pay.

(ii) *Contingencies, Rs. 11–12–0.*—This represents the cost of drawing cards purchased for the use of the teacher.

56. The statements of the Educational officers prescribed in G.O., No. 885 L., dated 15th April 1891, and No. 90 M., dated 15th January 1898, are submitted herewith in original.

57. *Grant 3, Sanitatoin and Medical Services—Hospitals and Dispensaries*—(*a*) *Establishment.*—The monthly cost of the establishment was Rupees 183–4–0 or Rs. 2,168–8–0 per annum, but the actual cost was Rs. 2,011–14–7 as against Rupees 1,995–1–2 in the previous year and Rs. 2,010 in the revised estimate. The saving of Rs. 156–9–5 was due to (1) the probationary compounder having been appointed on Rs. 5 per mensem throughout the year, (2) the midwife having been paid at Rs. 12 per mensem instead of Rs. 15 per mensem during the year and (3) the stoppages made in the pay of the warder and the toty for neglect of duty. A female ward attendant was appointed on the 4th September last—*vide* G.O., Mis. No. 1560 M., dated 8th July 1897. During the year the hospital was in charge of a Civil Apothecary, one-eighth of whose salary (Rs. 150 per mensem) is being paid from Provincial funds as usual. No quarters were provided to the Civil Apothecary, but he lives very close to the municipal hospital.

(*b*) *Medicines and Supplies.*—The expenditure under this head was Rupees 555–12–2 as againat Rs. 391–3–0 in the previous year and Rs. 480 in the revised estimate. The increase over the revised estimate was due to the cost of tinctures, &c., and bedding and clothing supplied to the hospital being more than was anticipated.

(*c*) *Diet of Patients.*—The total cost of dieting the in-patients was Rs. 272–1–3 as against Rs. 231–0–1 in the previous year and Rs. 270 in the revised estimate.

(*d*) *Sundries and Contingencies.*—The expenditure under this head was Rupees 271–14–5 as against Rs. 285–7–8 in the previous year and Rs. 290 in the revised estimate. The decrease, as compared with the revised estimate, was due to the cost of furniture being less than was anticipated. The total cost of maintaining the hospital during the year was Rs. 3,111–10–5 *plus* Rs. 178–15–9 shown under Grant I-2—Repairs—(*b*) Buildings, being the cost of repairing the hospital and out-houses *minus* Rs. 14–12–8 the receipts from the sale of medicines and other hospital receipts, viz., Rs. 3,274–13–6 as against Rs. 2,961–6–5 in the previous year and Rs. 3,050 in the revised estimate. A quarter of the charges was contributed by the Tiruppattúr Taluk Board towards the upkeep of the municipal hospital—*vide* G.O., No. 2104 L, dated 20th September 1893, and the amount contributed by that body during the year was Rs. 792–5–10 including the sum of Rs. 14–10–7 that remained during the last year. The balance of Rs. 41–0–1 is shown under assets in note to statement II. The total number of in and out patients treated during the year were 148 and 12,694, respectively, as against 132 and 10,860 in the previous year. The reason for the increase in the number of in and out patients when compared with the figures of last year is due to the fact that the town and surrounding villages were free from the cholera epidemic during the year under report. The rules framed by the council for the treatment of the sick at the municipal hospital, as amended by Government in G.O., Mis. No. 1528, dated 13th November 1889, were in force. There are nine beds (five male and four female) as in the previous year which are said to be sufficient to meet the demands of the town. No accommodation is available for Eurasian and European patients and maternity cases. The construction of a ward for the treatment of patients suffering from venereal diseases has been deferred for want of funds. The construction of a cholera hospital for the treatment of infectious and contagious diseases was not put in hand owing to the non-approval of the estimate by the Sanitary Board. An operation-room for the treatment of sick will be constructed as early as possible. The council at its meeting held on the 5th December 1896 resolved that the pay of the midwife need not be raised to Rs. 15, but an additional remuneration of As. 8 a case over the minimum number of cases be given her. The midwife attended 207 labour cases as against 139 in the previous year. She has in

addition to her legitimate duty to show an outturn of seven successful cases of vaccination per mensem. During the year under report her work was very good. The District Medical and Sanitary Officer inspected the hospital during the month of August last and reported favourably on the state of the hospital. The buildings of the hospital and out-houses were repaired and whitewashed. Entrances were opened to the male and female wards on different sides as per recommendation of the District Medical Officer and necessary alterations also made to the bath-room. Two benches and nine teapoys were supplied. Furniture and appliances are reported to be sufficient and are in good condition. The work of the Civil Apothecary was satisfactory and he is popular among all classes of people.

(*e*) *Contributions to Local Boards, Rs.* 149-11-5.—This represents the contribution of one-fourth of the charges paid by the council to the District Board, Salem, towards the cost of maintaining the dispensary for women and children at Tiruppattur as against Rs. 173-7-7 in the previous year and Rs. 150 in the revised estimate. The dispensary is located in the heart of the town and it is in charge of a female apothecary Miss. R. Holmes. The medical officer's report, with my remarks noted in the margin on the working of the hospital, is herewith submitted in original.

58. (2) (*a*) *Contributions to Provincial Funds for Rs.* 212.—The outlay under this head represents the contribution paid on account of Medical College, sanitary inspection and medical reserve staff as per letter, No. 30—I.B.B., dated 2nd March 1898, of the Accountant-General, Madras.

59. (3) *Vaccination*—(*a*) *Establishment, Rs.* 144.—This represents the pay of the second-class vaccinator on Rs. 12 per mensem. The midwife attached to the hospital was required to give seven successful vaccine cases every month in addition to her legitimate duty and for any extra work she was remunerated at the rate of As. 4 a case.

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

—	1896-97.			1897-98.		
	Successful.	Unsuccessful.	Total.	Successful.	Unsuccessful.	Total.
Number of vaccine operations performed by the medical subordinate .	40	..	40	60	..	60
Number of vaccine operations performed by the municipal vaccinator and vaccinatrix	840	5	845	889	3	892
Total number of vaccine operations performed by the medical subordinate on children under one year of age	30	..	30	44	..	44
Total number of vaccine operations performed by the municipal vaccinator and vaccinatrix on children under one year of age	618	..	618	600	1	601
Total number of operations ..	880	5	885	949	3	952

The average cost of each successful case was As. 3-8 as against As. 3-11 in the previous year. The average for the whole Presidency was As. 4-3 for in 1896-97 as against As. 4-1 in 1895-96. The total number of operations performed was 952 (the total number of births registered being 756) as against 885 in the previous year. The proportion per mille of the total number of successful operations (949) to total population (17,693) was 53 as against 50 in the previous year. During the year under report 30 cases of disobedience to notices issued under section 138 of the Act to get unprotected children vaccinated were reported to the magistrate and there were no convictions as the warning of the magistrate had the desired effect. The total number of births registered during the year was 756 as against 670 in the previous year. The work of the vaccinator is being supervised by the Civil Apothecary Mr. F. W. Harris and owing probably to better supervision better results were

produced. The operations were performed with glycerine and lanoline paste obtained from the Central Vaccine Depot, Salem, and the Mysore Government Vaccine Institute at Bangalore in accordance with G.O., Nos. 1905, 1905A L., dated 5th October 1897. The District Medical and Sanitary Officer has, in his recent inspection, expressed that the work of the vaccinator was satisfactory. Attention is being paid to revaccination by the vaccinator. The vaccinator was required to give seventy cases every month as in the previous year. There was only one death from small-pox during the year.

(*b*) *Contingencies.*—The expenditure under this head was Rs. 75-0-5 as against Rs. 75-1-0 in the previous year and Rs. 80 in the revised estimate. The sum of Rs. 75-0-5 represents the cost of lymph, stationery, &c., supplied.

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

Year.	Births.		Deaths.	
	Number registered.	Rate per mille.	Number registered.	Rate per mille.
1896-97	670	38	678	38
1897-98	756	42	450	25

The particulars of death are given below :—

Fever	200
Dysentery or diarrhœa	18
Small-pox	1
Cholera	4
All other causes	227
Total ..	450

The increase in the number of births registered is due to (1) all midwives having been ordered to report to the registrar those occurring in the houses in which they attend, and (2) the sign-boards having been posted in all prominent streets and corners warning the people of the necessity of reporting births and deaths within a specified time on pain of prosecution and prosecution in cases of failure to register births. The decrease in the number of deaths registered is due to there having been no cholera epidemic in the town. The number of prosecutions instituted during the year for failure to register births and deaths was fifteen (nine for deaths and six for births) as against two (one for birth and one for death) in the previous year, and all these cases ended in convictions.

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

(*b*) *Contingencies.*—The expenditure under this head amounted to Rs. 68-11-3 as against Rs. 34-4-1 in the previous year and Rs. 70 in the revised estimate. The increase, as compared with the actuals of the previous year, was due to the cost of sign-boards posted in conspicuous places of the town.

62. (5) *Conservancy, Road-cleaning and Road-watering*—(*a*) (i) *Establishment.*—The monthly cost of the establishment was Rs. 319-8-0, or Rs. 3,834 per annum, but the actual cost Rs. 3,626-3-9 as against Rs. 3,042-3-3 in the previous year and Rupees 3,650 in the revised estimate. The saving of Rs. 243-1-5 was due to the following causes :—

(1) The horse allowance was paid at Rs. 5 instead of Rs. 7-8-0 per mensem and the salary of the inspector was paid at Rs. 20 only instead of Rs. 25 as the sanitary inspector failed to pass his examination. This reduced pay and allowance was passed till October 1897 when he went on leave and was replaced by a certificated sanitary inspector; (2) there were fines and stoppages in the pay of the staff for absence and neglect of duty; (3) toties could not be entertained as per sanctioned

scale in the beginning of the year as they were not available and they were being appointed from time to time when available up to sanctioned strength ; and (4) five additional female sweepers were appointed in place of males as the services of male sweepers were not available during the year. A sum of Rs. 35–5–2 was paid at the rate of Rs. 15 to the temporary sanitary inspector (*vide* G.O., Mis. No. 217 M., dated 15th February 1897) during the training of the permanent incumbent. The deviation from the sanctioned scale of establishment was sanctioned by Government in G.O., No. 196 M., dated 25th January 1898.

63. (ii) *Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c.*—The outlay under this head amounted to Rupees 868–15–1 as against Rs. 509–5–1 (audited figures) in the previous year and Rs. 940 in the revised estimate. The details of expenditure are given below :—

	Rs.	A.	P.
Hire of five bullocks	345	15	1
Cost of two rubbish carts	40	0	0
„ of sixteen iron night-soil hand carts	483	0	0
Total ..	868	15	1

64. *Private Scavenging*—(i) *Establishment.*—The expenditure under this head represents the pay of 21 scavengers (11 males and 10 females) for removing the night-soil from the private latrines. Each scavenger served on an average forty houses a day during the year. The charges under this head amounted to Rupees 1,196–11–0 as against Rs. 649–8–0 in the previous year and Rs. 1,280 in the revised estimate. The saving of Rs. 387–5–0 was due to (1) one male scavenger and two female scavengers not having been entertained throughout the year as there was no necessity to appoint them ; (2) the fines and stoppages in the pay of the staff for absence and neglect of duty ; (3) scavengers not having been entertained at the beginning of the year being not available ; and (4) one male scavenger having been entertained only on the 1st February 1898 instead of on the 1st March 1897. The receipts under private scavenging amounted to Rs. 1,341–3–5 and the charges amounted to Rs. 1,489–10–6. As a sufficient supply of night-soil carts, &c., was made during the year, there was increase in expenditure over the receipts. During the current year there will be corresponding savings.

(ii) *Contingencies such as cost of scavenging carts, &c.*—The expenditure under this head amounted to Rs. 232–15–6 as against Rs. 42–5–0 in the previous year and Rs. 340 in the revised estimate. The increase, as compared with the actuals of the previous year, is due to the cost of lorrie purchased during the year.

65. (*c*) *Cholera charges, Rs.* 12–15–4.—This represents the pay of the toties entertained to prevent the spread of the disease and the conveyance charge paid to the civil apothecary to inspect the infected locality. During the year under report, five cases of cholera were imported from infected localities ; out of this, one recovered and four proved fatal. The appointment of toties was sanctioned by Government (*vide* G.Os., Mis. No. 2077 M., dated 22nd September 1897, and Mis. No. 2788 M., dated 13th December 1897).

66. (*d*) *Contingencies.*—The expenditure under this head was Rs. 130–10–1 as against Rs. 128–8–1 in the previous year and Rs. 120 in the revised estimate. The increase, as compared with the revised estimate, was due to the cost of trap doors supplied to the cess-pools of the latrines and the repairs of rubbish carts having been more than was anticipated.

67. The total number of dust-bins in the town on the 31st March 1898 was 135 (zinc), and the stone slabs (39) were removed during the year. Two tatti latrines were put up, and two masonry latrines in place of mud walls were constructed during the year. The number of latrines was thirteen as against eleven in the previous year. The sweepings of the town were collected in dust-bins (135) placed in streets and lanes and removed daily in carts drawn by bullocks and men to a selected depot outside the town and there sold in auction every year. A sum of Rs. 173–12–6 was realized from the sale of rubbish and night-soil. The contents of the private privies and public latrines were also removed in iron hand night-soil carts (air tight) to a depot outside the town

and there buried in trenches as per standard size. There were fourteen rubbish carts and twenty-three night-soil hand carts (air tight) against twelve and nine, respectively, in the previous year. Out of two cylindrical carts, one is out of order which cannot be repaired. There are no urinals in the town. Five bullocks were hired to draw the rubbish and cylindrical carts. Private scavenging system was further extended during the year. There is only one cess-pool, the contents of which are being cleaned by the municipality at a monthly fee of rupee 1 in a cylindrical cart drawn by a bullock. A lorrie with twelve seats was purchased at the close of the year. Trap doors have been provided to the cess-pools of the public latrines during the year. A V-shaped slab drain was constructed at a cost of Rs. 24–12–6 in the Pooramazid street. An iron tank has been purchased for fixing it on the bund of the Chetti tank to prevent contamination of the water as per recommendation of the Sanitary Commissioner embodied in G.O., No. 754 M., dated 31st March 1897. Public health was good during the year.

68. *Grant 4, Lighting and Miscellaneous Municipal purposes*—(i) *Lighting*—(*a*) *Establishment.*—The outlay under this head represents the pay of the four lamp-lighters on Rs. 6 each. The monthly cost of the establishment was Rs. 24, or Rs. 288 per annum, but the actual cost was Rs. 284–1–4 as against Rs. 23 –10–0 in the previous year and Rs. 280 in the revised estimate. A saving of Rs. 3–14–8 is due to the fines imposed on the lamp-lighters for neglect of duty, and (2) to a lamp-lighter's absence on leave without pay from 8th to 14th August 1897.

(*b*) *Contingencies.*—The outlay under this head was Rs. 715–3–11 as against Rs. 979–6–11 in the previous year and Rs. 640 in the revised estimate. The increase, as compared with the revised estimate figure, was due to the fact that the cost of rails and iron frames, &c., was more than was anticipated. The total number of lamp-posts in the town at the close of the year was 142 as against 132 in the previous year. Ten additional lights were put up during the year under report. The details of expenditure are given below :—

	Rs.	A.	P.
Kerosine-oil	514	7	6
New iron lamp-posts and repairs	185	15	2
Sundries, such as wicks, matches and chimneys	14	13	3
Total ..	715	3	11

(ii) *Slaugh'er-houses*—(*b*) *Contingencies, Rs.* 5–4–4.—This represents the cost of supplying sign-boards to the slaughter-houses.

69. (4) *Travellers' Bungalows.*—No expenditure was incurred under this item, as no building was set apart for the purpose. The unoccupied portion of the present office building will be converted as travellers' bungalow during the current year.

70. (9) *Other charges*—(ii) *Rewards for destruction of wild animals and snakes.*—The sum of Rs. 10 allotted for the destruction of dogs was insufficient as there were many stray dogs in the town, and so the council again allotted an additional sum of Rs. 10 for the purpose ; thus an outlay of Rs. 20 was incurred towards the destruction of stray dogs.

(iii) *Printing.*—The outlay under this head amounted to Rs. 787–15–11 as against Rs. 616–8–0 in the previous year and Rs. 700 in the revised estimate. The increase over the previous year was due to payment of arrears Rs. 312–12–10 during the year. The increase, as compared with the revised estimate, is due to larger printing work than was anticipated.

(iv) *Compensation for Lands, Rs.* 32.—This represents the compensation paid to the dharmakartas for the site of the old car in the Bazaar street wherefrom it was removed.

(v) *Other Items.*—The outlay under this head amounted to Rs. 17–8–7 as against Rs. 140–15–4 in the previous year and Rs. 30 in the revised estimate. The decrease, as compared with the revised estimate, is due to the cost of numbering carts, tom-toming charges and the assessment paid to Government being less than was anticipated. The particulars of expenditure incurred under this head are given in detail in the margin of Statement II.

71. *Grant 5, (a) General Establishment*—(i) *Office Establishment.*—The monthly cost of the establishment was Rs. 77, or Rs. 924 per annum. The actual expenditure was Rs. 923–8–0 as against Rs. 908–8–1 in the previous year and Rs. 920 in the revised estimate. A saving of As. 8 was due to the fines imposed on the peon of the office for neglect of duty.

(*b*) *Collection of Municipal Taxes*—(i) *Establishment.*—The monthly cost of the establishment was Rs. 31, or Rs. 372 per annum; but the actual cost was Rs. 371–9–10 as against Rs. 367–0–10 in the previous year and Rs. 370 in the revised estimate. The saving of As. 6–2 was due to one of the assistant's post having been vacant for three days in December 1897.

(ii) *Purchase of Account Books, Paper, money-boxes, repair to out-posts, &c., Rs.* 3.—This represents the cost of embedding the iron safe in the floor of the office building.

(iii) *Cost of Account forms supplied by Lawrence Asylum Press, Madras.*—The expenditure under this head amounted to Rs. 350–4–9 as against Rs. 120–8–4 in the previous year and Rs. 130 in the revised estimate. The increase, as compared with the revised estimate, was due to the cost of forms having been more than was anticipated. The sum of Rs. 350–4–9 was paid in accordance with the letter, No. 35—I.B.B., dated 8th March 1898, of the Accountant-General, Madras, and the council being of opinion that the cost was prohibitive, the Accountant-General's attention was also invited to it.

(*d*) *Office Contingencies other than* (*b*) (ii).—During the year under repor, the old police hospital building was handed over to the municipality by Government to be used as its office (*vide* G.O., No. 1212 W., dated 11th May 1897). The expenditure under this head was Rs. 286–10–0 as against Rs. 326–13–2 in the previous year and Rs. 260 in the revised estimate. The increase, as compared with the revised estimate, was due to the cost of stationery, cyclostyle papers and ink purchased having been more than was anticipated. The sum of Rs. 286–10–6 represents the house-rent paid up to July 1897 and the cost of adhesive and postage stamps, stationery, printing charges, cyclostyle paper and ink, and the travelling allowance paid to the municipal servants during the year.

(*e*) *Contribution for Central Office and Audit Establishments.*—The expenditure under this head was Rs. 190 as against Rs. 129 in the previous year and Rs. 190 in the revised estimate. This contribution was paid in accordance with the letter, No. 3925, dated 11th December 1897, of the Accountant-General, Madras.

72. *Advances Recoverable*—(*b*) *Others, Rs.* 6.—This represents the amount advanced for repairing the wheel barrows which was not recouped within the year.

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

IV.—CLOSING BALANCE.

73. Deducting the total expenditure of Rs. 25,397–5–11 from the total receipts including the opening balance, viz., Rs. 26,931–14–6, the closing balance was Rs. 1,534–8–7, which, with deposits, Rs. 2,260–8–0, deposited by the renters of several leases during the month of March last, amounted to Rs. 3,795–0–7. Adding to this the amount of uncashed cheques, viz., Rs. 322–11–2, the total comes to Rs. 4,117–11–9, which amount has been stated to be correct by the Deputy Collector in charge of Treasury, Salem, in his letter, No. 675-Acct., dated 15th April 1898. The closing balance was 6·7 per cent. of the year's total receipts. The increase in the closing balance, as compared with the revised estimate (Rs. 680), was chiefly due to increased receipts from fees from educational institutions and less expenditure under Grants 1 and 3 than were anticipated.

74. *Municipal Accounts.*—The accounts of the year 1896–97 were audited by M.R.Ry. T. Krishnasawmi Mudaliyar Avargal, Officiating Assistant Inspector of Local Fund Accounts, Madras, during the year under report, and the results of the audit were said to be very satisfactory as in the previous year.

During the year under report, I myself examined the accounts from time to time.

I may state here, for the information of Government, that all the municipal councillors were assisting me cordially, and my thanks are specially due to the division councillors and the road sub-committee members, whose names I have much pleasure to bring to notice of Government—

(1) M.R.Ry. T. Ramanujam Pillai Avargal, Sub-Engineer and Municipal Councillor.
(2) M.R.Ry. C. Ranganada Mudaliyar Avargal.
(3) ,, M. Krishna Aiyar Avargal.
(4) ,, H. Subba Rao Avargal.
(5) ,, Audimula Mudaliyar Avargal.
(6) C. Chataiba Sahib.

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

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ENCLOSURE.

CONCISE Annual Report of the Municipal Hospital, Tiruppattúr, for the year 1897–98.

Public Health.—Good. A few (five) cases of cholera occurred. They were imported from infected localities outside the Salem district. Measles and chicken-pox prevailed to the normal extent. Small-pox does not appear to have occurred in the town.

Vital Statistics—	1896–97.	1897–98.
Births	670	756
Deaths	678	450

The advance in the number of births is due to (1) all midwives being ordered to report to the registrar those occurring in their practice and (2) to the posting of notices in all prominent streets and corners, warning the people of the necessity of reporting births and deaths within a given time. The decrease of 228 deaths is due to there having been an absence of cholera in epidemic form.

The figure is 17,693 including the village of Vengalapuram included within municipal limits during 1896–97.	Death-rate per 1,000	27·27
	Birth-rate per 1,000	45·82
(Initialled) T. V. G.	Population—Census of 1891 ..	16,499

Sanitation.—A certificated Sanitary Inspector, three maistries, forty scavengers, forty sweepers and two tank watchmen constitute the sanitary staff. One cess-pool cart, nineteen night-soil carts, eleven hand-carts and one trolly to carry twelve night-soil buckets are used in removing cleansings and sweepings to the depots which are situated well outside the town. There has been a marked advance inkeeping the latrines, the streets and the wretched puddles which constitute drains as clean as is practically possible.

No advance has been possible in the way of a satisfactory water-supply for the town. The Chetty tank is still the chief reservoir. It is, however, very carefully conserved. An attempt is being made to induce the people to take their supplies from a large iron tank. The tank is to be filled by pumping. If this endeavour succeeds, the contamination of the water by soiled feet and hands will be reduced to a minimum.

During the heavy rains in August, September and the first half of October it was found that a large quantity of undesirable town drainage collected around the western portion of the Chetty tank. This took several months to dry and was, unquestionably, a continued source of contamination by percolation to the Chetty tank. In fact it could easily have been converted into a source of dangerous contamination. This was repeatedly brought to

It is under the consideration of the council to cause necessary arrangements to be made so that the rain water does not collect at all in the place referred to.

(Initialled) T. V. G.

the notice of the Chairman, who issued the necessary notices, &c. The water evaporated during the course of a few months. The difficulty in correcting this evil arose from the fact that the water would have had to have been drained off through the lands of different owners.

Vaccination.—

Year.	Total number of operations.	Under one year of age.			Above one year of age.			Re-vaccination.		
		Successful.	Unsuccessful.	Unknown.	Successful.	Unsuccessful.	Unknown.	Successful.	Unsuccessful.	Unknown.
1896–97	885	648	..	..	214	4	..	18	1	..
1897–98	952	644	1	..	274	2	..	31	..	..

An increase of 67 in the total number of cases. A trifling decrease in cases under one year of age, an increase of 58 in cases above one year of age, and of 12 in cases of re-vaccination. The vaccinator accounted for 758, the midwife-vaccinatrix for 134 and the civil apothecary for 60 cases.

During the latter half of the year lanoline paste from the Mysore vaccine institute was used. The instrument used and the necessary processes of scarification and inunction are not in favour with the Tiruppattúr public. Moreover, the sometimes severe constitutional disturbance which follows the use of lanoline paste has prejudiced the people in favour of the glycerine preparation as supplied from Salem.

The council has since resolved to obtain the glycerine lymph from Salem as previously and to revert to the old method of vaccination with glycerine lymph as recommended by the District Medical and Sanitary Officer.

(Initialled) T. V. G.

This municipality maintains an average protection from small-pox. The Hindus on the whole are better protected than the Muhammadans, as unprotected cases are easier of notice in Hindu houses.

Hospitals and Dispensaries.—(*a*) Provision is made for five male and four female in-patients. No accommodation is available for Eurasian and European patients and maternity cases. The admission of a maternity case is allowed when unavoidable and is a matter of considerable gravity. The Chairman has been addressed on this as well as on the subject of erecting a special ward for females suffering from venereal diseases. Accommodation for infectious and contagious diseases is to be provided for in the vicinity of the hospital. Construction has not been begun.* There is no room set apart for operations. The former operation room having been converted into a bath-room for males.

These have been put off for want of funds.

(Initialled) T. V. G.

* The work has not been commenced as the estimate and plan sent up to the Sanitary Board have not been received back duly approved.

(Initialled) T. V. G.

(*b*) The buildings were repaired and whitewashed.

(*c*) Furniture sufficient and in good condition. A good operation table, three hanging lamps and nine shelved-teapoys were added during the year.

(*d*) The District Medical and Sanitary Officer inspected the hospital in August last. The suggestions made have for the most part been carried out, others will shortly be complied with.

(*e*) *Recoveries—By diets.*—Nil. There are no paying beds in this institution.

By medicines sold.—Rs. 6–8–3 less by Rs. 6–1–7 than in the previous year. This is due to refusal to sell medicines otherwise than in prescription form owing to just a sufficiency of stock.

(*f*) *Patients treated as compared with previous years.*—

Patients.	1892–93.		1893–94.		1894–95.		1895–96.		1896–97.		1897–98.	
	Number treated.	Average daily attendance.	Number treated.	Average daily attendance.	Number treated.	Average daily attendance.	Number treated.	Average daily attendance.	Number treated.	Average daily attendance.	Number treated.	Average daily attendance.
In	103	3·55	100	3 49	112	3·39	125	3·64	132	4·71	148	5·12
Out	10,717	56·59	10,648	55·79	12,844	67·20	12,969	67·04	10,860	54·43	12,694	79·06
Total ..	10,820	60·14	10,748	59·28	12,956	70·59	13,094	70·68	10·992	59·14	12,842	84·18

There has been an increase in in- by 16 and in out- patients by 1,850. The average daily attendance among the out-patients advanced from 59·14 to 84·18. All this has been due to the year being a quiet one, *i.e.*, cholera in epidemic form was absent both in Tiruppattúr and in the surrounding villages. The increases in admissions was not owing to the prevalence in undue severity of any particular diseases. The rise was general owing to the cause given above. People had no trouble at home and the people of the neighbouring villages had no fear of coming into Tiruppattúr for treatment.

(*g*) *Mortality.*—Three deaths among in-patients—from enteritis, malarial cachexia and burns. There were four deaths in the year previous. There were no deaths from septic diseases acquired in hospital.

The deaths among out-patients were 1 from valvular disease of the heart, 3 from anæmia, 1 from obstruction of the bowels, 1 from pneumonia, 1 from enteric fever, 1 from tetanus, 1 from gastritis and 1 from nephritis, making a total of 10. With two exceptions all were among residents of Tiruppattúr. No information could be obtained of other serious cases residing outside Tiruppattúr.

(*h*) *Operations and results.*—Six hundred and twenty-nine in the year under report, showing an improvement of 199 over 1896–97. There were no deaths from operations. The major portion were discharged "cured." The remainder "relieved."

(*i*) *Establishment.*—Civil apothecary (in charge), one compounder (unpassed), a trained midwife, a male and a female ward attendant, a cook and a male scavenger. The male ward attendant is an active and intelligent man and one fit to be sent to the General Hospital for training. The establishment is wanting in a female scavenger and a waterman. At present the caste servants divide between them the duty of supplying the hospital with water.

(*j*) *Midwives—Work actually done.*—The midwife attended to 207 labour cases, showing 68 cases over the total (139) of the year previous. She has, in addition to her regular duties, to show an outturn of seven successful cases of vaccination monthly. Her work has been very good.

(*k*) *Women and Children's dispensary*—Situated in the centre of the town. Is reported to be doing good work.

General remarks.—A small segregation camp has been erected well out of the town for the reception of plague cases. This was necessary as this town has settlers from Bombay, Poona and Bengal. Considerable trade is carried on with those part and visitors are frequent.

Tiruppattúr, 22*nd April* 1898.

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

The pupil compounder was examined at Salem on three occasions during the year, but was not found fully qualified; he has been given one more opportunity of passing.

Salem, 2*nd May* 1898.

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

Submitted. The roads and streets are in good order and the minor lanes passable. It is hoped that with additional allotment now available even the lanes will be kept in good state.

TIRUPPATTÚR, 26*th May* 1898. (Signed) T. V. GOPALASWAMI AIYAR, *Temporary Deputy Collector.*

Forwarded.

28*th May* 1898. (Signed) W. J. H. LEFANU, *Collector.*

ORDER—No. 1243 M., dated 11th July 1898.

The receipts and charges of the Tiruppattúr 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	3,206	2,800	4,140	4,143
Tax on Arts	1,680	1,700	930	928
,, on Buildings and Lands	6,018	5,950	6,020	6,050
,, on Vehicles and Animals	504	500	530	577
,, on Carts	1,031	1,000	1,020	1,027
Tolls	4,260	4,000	4,020	4,016
Realizations under Special Acts	140	100	80	60
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	298	290	370	373
Conservancy Receipts	105	120	120	174
Fees and Revenue from Educational Institutions	3,629	3,410	3,510	4,126
,, ,, from Medical Institutions	13	30	20	15
Income from Markets and Slaughter-houses	994	950	1,090	1,109
License Fees	452	450	550	550
Other Fees	44	110	80	69
Fines under Municipal and other Acts	671	500	450	380
Grants and Contributions from Government	626	1,130	1,140	899
,, ,, from Local Boards	726	750	760	792
,, ,, from Other Bodies	1	..	..	..
Recoveries for Services to Private Individuals	766	1,650	1,410	1,353
Miscellaneous	259	220	280	291
Advances Recovered	103	..	..	..
Total	25,526	25,660	26,520	26,932
Charges.				
GRANT 1—				
New Works—				
Communications	82	..	30	110
Buildings	428	2,030	1,970	1,738
Drainage	..	30	30	25
Water-supply	70	10	130	110
Repairs—				
Communications	2,049	2,500	2,500	2,371
Buildings	210	240	250	251
Water-supply	187	600	600	604
Establishment	224	240	230	225
Tools and Plant and other Stores	55	50	40	43
Total	3,305	5,700	5,780	5,477
GRANT 2—				
Training Schools	..	10	30	23
Municipal Schools—				
On the Salary System	2,846	4,420	4,410	4,336
On the Salary-result System	1,961	830	790	734
Grants-in-aid—				
Result Grants	198	250	250	263
Inspection	209	250	250	237
Miscellaneous	305	340	330	301
Total	5,519	6,100	6,060	5,894

—	Actuals, 1896–97.	Budget estimate, 1897–98.	Revised estimate, 1897–98.	Actuals, 1897–98.
Charges—cont.	RS.	RS.	RS.	RS.
GRANT 3—	3,076	3,120	3,200	3,261
Hospitals and Dispensaries	154	230	160	212
Contributions	219	220	220	219
Vaccination	178	180	210	213
Registration of Births and Deaths	5,016	7,380	6,630	6,128
Conservancy, Road-cleaning and Road-watering				
Total	8,643	11,130	10,420	10,033
GRANT 4—	1,219	1,000	920	999
Lighting	..	5	..	5
Markets and Slaughter-houses	..	60	..	..
Travellers' Bungalows	767	745	780	858
Public Garden, Survey of Land, Fire and other Charges				
Total	1,986	1,810	1,700	1,862
GRANT 5—	1,929	2,140	1,880	2,125
Supervision and Management	..	..	..	6
Advances Recoverable	1	..	..	..
Refunds				
Grand Total	21,383	26,880	25,840	25,397
Balance	4,143	— 1,220	680	1,535

2. The Municipal Council held 25 meetings, or one more than in the previous year, and the average attendance of the members continued to be satisfactory.

3. *Receipts.*—(1) The net current demand under the tax on arts fell from Rs. 1,711 to Rs. 924, the large decline being due to the revision of Schedule A annexed to the District Municipalities Act. The demand under the taxes on buildings and lands, however, remained almost stationary. From the note to Statement I and paragraph 10 of the Chairman's report, it appears that cultivable lands within municipal limits are taxed at acreage rates. The Council's attention is drawn to the proviso to sub-section (3) of section 63 of the amended Act, under which lands used solely for agricultural purposes should not be taxed with reference to their area. The collections under the principal taxes continued to be very satisfactory. The Municipal Council is at liberty to proceed against Mr. Hamilton, the late Assistant Superintendent of Police, under clauses (2) and (3) of section 103 of the Act, for the recovery of the amount of profession tax due by him.

(2) There was an increase in the receipts from avenues, sale of night soil and street refuse and school, slaughter-house and license fees, but the income from tolls and fines under the Municipal and other Acts declined. These variations are explained in paragraphs 13, 17, 21, 22 and 27 to 29 of the Chairman's report.

(3) It is gratifying to note that the number of houses served by the private scavenging agency rose from 558 to 853 and that the fees collected during the year amounted to Rs. 1,341 against Rs. 754 in the previous year; but the service was worked at a loss of Rs. 149 to the Council as a further supply of night soil carts, &c., was purchased during the year. The Government trusts that the efforts made to extend this service will not be relaxed until all the latrines in the town have been brought under the control of the Municipal Council.

4. *Expenditure*—(1) *Public Works.*—A sum of Rs. 1,080 was spent on the extension of the Municipal High School building and two masonry latrines were constructed at a cost of Rs. 359. The total expenditure on communications amounted to Rupees 2,481 or 11·8 per cent. of the net municipal revenue from tolls, and the roads and streets are reported by the Revenue Divisional Officer to have been maintained in good order.

(2) *Education.*—A sum of Rs. 2,183 was spent on primary education, while secondary education was worked at a profit of Rs. 845 to the Council. The net expenditure on education was thus Rs. 1,338 or 10·6 per cent. of the receipts from taxation. The Municipal Council continued to maintain a high school on the salary system and four primary schools, of which one was worked on the salary system and three on the salary result system, while in the previous year all were worked on the

latter system. The Council also aided with result grants six primary schools against nine in 1896–97. The attendance at the municipal schools showed an improvement, but that at the aided institutions again declined. All these schools, however, except the Muhammadan primary school, appear to have done well at the lower secondary, departmental and grant examinations. The total number of boys under instruction in the municipal and aided schools rose from 857 to 890 or 67·1 per cent. of the male population of school-going age.

(3) *Medical Relief.*—The number of patients treated at the Municipal hospital rose from 10,992 to 12,842, the increase being ascribed to the absence of cholera in the town. It is gratifying to observe that the midwife employed by the Municipal Council attended 207 cases of labour or 68 more than in the previous year. The Council's attention is drawn to the inadequacy of the hospital establishment referred to by the Civil Apothecary.

(4) *Vaccination and Vital Statistics.*—The reported number of vaccine operations performed during the year again rose from 885 to 952 and the quality of the work turned out continued to be satisfactory. Infantile vaccination also received fair attention, the number of children under one year successfully vaccinated being 36·4 per mille of the population against 36·6 in the previous year. But in view of the fact that the number of births registered during the year was 42·7 per mille, there is scope for improvement in this direction.

The number of births registered increased and the returns may now be regarded as fairly accurate; but the death registers cannot be considered trustworthy, the recorded rate being much below the normal. The Council's special attention is drawn to the instructions issued on this subject in the latter part of paragraph 2 of G.O., No. 926 M., dated 17th May 1898.

(5) *Sanitation.*—Though 17 per cent. of the allotment under this head was allowed to lapse, owing mainly to the absence of cholera, the expenditure amounted to Rs. 6,128 or 26·9 per cent. of the receipts against 22 per cent. in the previous year. From paragraph 67 of the Chairman's report it appears that some attention was paid to the general sanitation of the town, but much yet remains to be done and every effort should be made to remedy the several defects pointed out from time to time by the Sanitary Commissioner.

5. *General Remarks.*—The year closed with a balance of Rs. 1,535 or 6·7 per cent. of the current receipts. The excess expenditure incurred over the sanctioned allotments will be admitted in the accounts. The Chairman's report is 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; but infantile vaccination, registration of deaths and sanitation demand increased attention. The testimony borne by the Chairman to the assistance rendered to him by the Councillors mentioned in paragraph 74 of the report is noted with pleasure.

(True Extract.)

for *Secretary to Government.*

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

Exd. Shaik Karim.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From M.R.Ry. T. V. GOPALASAWMI AIYAR, Avargal, B.A., Chairman, Municipal Council, Tiruppattúr, to the Secretary to Government, Local and Municipal Department (through the Collector of Salem), dated 26th May 1898, No. 652-Eng.

I have the honour to report on the working of the Tiruppattúr Municipality during the financial year 1897–98.

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

3. *Administrative Changes.*—The office of Chairman was held by me during the year under report.

I.—CONSTITUTION OF THE COUNCIL.

4. The municipal council consisted, as usual, of twelve members—the maximum sanctioned strength—and all of them were appointed by Government. The number of official and non-official councillors was the same as in the previous year, viz., three and nine, respectively. During the year under report one official councillor vacated his seat consequent on his transfer and three non-official councillors vacated their seats consequent on the expiry of their term of office. The official councillor's seat was filled up within the year and the other three seats were not filled up pending the sanction of Government for the division of the municipality into wards as the vacancies have to be filled up by election (*vide* G.Os., No. 2260 M., dated 15th October 1897, and Mis. No. 774 M., dated 18th April 1898). Thus there were only nine members on the council on the 31st March 1898, viz., three official and six non-official. There was only one European on the council.

5. The number of meetings held during the year under report was 25 as against 24 in the previous year. No meetings were adjourned for want of a quorum. The average attendance is compared below with that of the previous year:—

	1896–97.	1897–98.
Official	2·20	2·32
Non-official	5·46	5·12
Total ..	7·66	7·44

The slight fall is due to the absence of two of the non-official councillors from the town and the vacancies created in February 1898.

II.—RECEIPTS.

6. 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, 1897–98.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Balance brought forward	3,205 14 10	4,142 9 9	936 10 11	..	4,140 0 0
Tax on Arts	1,680 0 0	928 0 0	..	752 0 0	930 0 0
,, on Buildings	5,946 0 10	5,975 2 5	29 1 7	..	5,950 0 0
,, on Lands	72 7 1	75 3 6	2 12 5	..	70 0 0
,, on Vehicles	83 4 0	105 0 0	21 12 0	..	100 0 0
,, on Animals	420 15 0	472 5 0	51 6 0	..	430 0 0
,, on Carts	1,030 8 0	1,027 8 0	..	3 0 0	1,020 0 0
,, on Tolls	4,260 4 0	4,016 0 0	..	244 4 0	4,020 0 0
Total income from Municipal rates and taxes	13,493 6 11	12,599 2 11	105 0 0	999 4 0	12,520 0 0
Realization under special Acts	140 0 0	60 0 0	..	80 0 0	80 0 0
Revenue derived from Municipal property and powers apart from taxation ..	6,205 6 3	6,794 4 6	588 14 3	..	6,190 0 0
Grants and contributions	1,352 10 2	1,691 9 2	338 15 0	..	1,900 0 0
Miscellaneous	1,025 12 3	1,644 4 2	618 7 11	..	1,690 0 0
Extraordinary and debt	103 4 0	..	..	103 4 0	..
Total income from Miscellaneous ..	8,827 0 8	10,190 1 10	1,546 5 2	183 4 0	9,860 0 0
Total income ..	22,320 7 7	22,789 4 9	1,651 5 2	1,182 8 0	22,380 0 0
Grand Total ..	25,526 6 5	26,931 14 6	2,588 0 1	1,182 8 0	26,520 0 0

7. The year under report opened with a balance of Rs. 4,142–9–9 (audited figures) as against Rs. 3,205–14–10 in the previous year. The receipts during the year under report amounted to Rs. 22,789–4–9 as against Rs. 22,320–7–7 (audited figures) in the previous year and Rs. 22,380 in the revised estimate. The marked increase in the receipts is due to the collection of fees from educational institutions, grants from Provincial funds and the collection of private scavenging fees. Rupees 12,599–2–11 was derived from municipal rates and taxes and Rs. 10,190–1–10 from other sources. The corresponding figures for 1896–97 were Rs. 13,493–6–11 and Rs. 8,827–0–8 (audited figures) respectively. There was thus a decrease of Rs. 894–4–0 in the income derived from municipal rates and taxes and an increase of Rs. 1,363–1–2 in the receipts from other sources; the decrease under municipal rates and taxes is due to a slight fall under tolls owing to unfavourable character of the season and to a large fall under tax on arts as the tax was revised with reference to the District Municipalities Amendment Act III of 1897. The increase occurs chiefly under the school-fees, grants and contributions and the private scavenging fees. On the whole there is an increase of Rs. 468–13–2 in the receipts. The total assets for the year were Rs. 26,931–14–6 made up of Rs. 4,142–9–9, opening balance, and receipts Rs. 22,789–4–9, as against Rs. 25,526–6–5 in the previous year and Rs. 26,520 anticipated in the revised estimate. The expenditure during the year amounted to Rs. 25,397–5–11, as against Rs. 21,383–12–8 in the previous year and Rs. 25,840 allotted in the revised estimate. The balance on the 31st March 1898 was thus Rs. 1,534–8–7, which is 6·05 per cent. of the year's total receipts as against 18·5 per cent. in the previous year.

A.—Receipts from Taxation.

8. (2) *Municipal Rates and Taxes*—(*a*) *Tax on Arts.*—In accordance with the schedule to the Amendment Act III of 1897, the tax on arts was levied during the year under report and so the demand originally fixed by me under this head was

Rs. 952–0–0 and as finally settled after the disposal of appeals by the council was Rs. 923–8–0. The collections amounted to Rs. 928 as against Rs. 1,680 in the previous year as detailed below :—

	Rs.	A.	P.
Arrears	12	8	0
Current	915	8	0
Total ..	928	0	0

Arrears.—The balance of the previous year, Rs. 12–8–0, forms the arrear demand for the year under report and the whole amount was collected within the year. Thus there was no balance outstanding on the 31st March 1898.

Current.—The demand as originally assessed by me was Rs. 952, of which Rupees 28–8–0 was remitted by the council on appeal. The demand for the year was Rupees 923–8–0 as against Rs. 1,711 in the previous year; of this sum Rs. 915–8–0 was collected within the year. A sum of Rs. 2 was remitted by the council as irrecoverable. Thus the balance outstanding at the close of the year was Rs. 6, which is due from F. A. Hamilton, Esq., Assistant Superintendent of Police, now at Vellore, who has not paid the amount although six reminders have been sent to him. This tax was levied on all classes of the schedule A except the last class. The number of persons assessed and the aggregate amount of the assessment under each class are given below :—

	No.	Amount. Rs.	A.	P.
Class I		..		
„ II		..		
„ III	2	75	0	0
„ IV	1	12	8	0
„ V	24	288	0	0
„ VI	17	132	0	0
„ VII	65	248	0	0
„ VIII	86	168	0	0
Total ..	195	923	8	0

The incidence per head on this sum was 10 pies.

9. (*b*) *Tax on Buildings.*—The house-tax continued to be levied at 7½ per cent. on the annual rent value. The house-tax valuation was made in the year 1895–96. In the case of rented buildings the actual rent derived per annum was taken as the annual rental, and in the case of other buildings the annual rental was ordinarily fixed at 8 per cent. approximately of the sale value as in previous years. The total collections under this head amounted to Rs. 5,975–2–5 as against Rs. 5,946–0–10 in the previous year. The demand as originally assessed by me was Rs. 6,004–15–6 as against Rs. 5,989–13–2 in the previous year, the increase being due to the assessment on new and enlarged houses. Of the total demand, Rs. 5,975–2–5 as against Rs. 5,946–0–10 in the previous year, or 99·5 per cent. as against 99·3 in the previous year, was collected before the close of the year. Of the balance a sum of Rs. 28–0–3 was remitted by me on account of vacant houses under section 72 of the Act and Rs. 1–12–10 was written off as irrecoverable by the council within the year. It is satisfactory to note that the year closed with a *nil* balance under this head as in the previous year. The total number of houses as per census of 1891 is 3,573. The number of houses finally assessed during the year was 2,893 or 79 per cent. The incidence of the tax was Rs. 1–10–9 on the former number (3,573) and Rs. 2–1–8 on the latter (2,839).

The number of houses assessed as per report 1896–97	2,806
Add houses newly assessed	33
Total ..	2,839

10. (*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 on the former is continued to be levied at the same rate as the house-tax, viz., 7½ per cent. on the annual rent value (*vide* G.O., No. 1778 M., dated 25th November 1890), and on the latter at the rate of 2 annas and 1 anna per acre of wet

and dry lands respectively (*vide* G.O., Mis. No. 918 M., dated 22nd July 1889). The total extent of vacant lands within the village site is 5 acres and 7 decimals and that of cultivable lands assessed is 372·24 acres, of which 338 acres and 17 decimals is dry land and 34 acres and 7 decimals is wet land. The demand for the year under this head amounted to Rs. 75–5–3 as against Rs. 73–0–1 in the previous year, the increase being due to the levy of the land-tax on the houses demolished during the year. The collections amounted to Rs. 75–3–6 as against Rs. 72–7–1 in the previous year, or 99·8 per cent. as against 99 per cent. in the previous year. Anna 1 and pies 9 was written off as irrecoverable within the year. There was thus no balance under this head also as in the previous year. The registers were prepared and revised during the year 1896–97.

11. (*e*), (*f*) *and* (*g*)—*Tax on Vehicles with Springs and Palanquins, Animals and Carts.*—The receipts under these heads amounted to Rs. 1,604–13–0 as against Rs. 1,534–11–0 in the previous year and Rs. 1,550 in the revised estimate. There was an increase as compared with the actuals of the previous year, as the rate on animals has slightly increased owing to the introduction of the Amendment Act III of 1897 and as the items are fluctuating ones.

12. *Coercive Processes.*—The number of warrants issued during the year under report was 78, viz., 1 for the collection of tax on arts as against 2 in the previous year, 61 for the collection of house-tax as against 179 in the previous year, 1 for the collection of land-tax, 9 for the collection of tax on animals and 6 for the collection of private scavenging fees. The total amount covered by the warrants issued during the year was Rs. 45–11–5 as against Rs. 209–5–3 in the previous year, of which Rs. 38–0–1 was collected within the year. In 66 cases (involving Rupees 38–0–1) the amount was collected before distraint; in one case (involving As. 13–6) property was attached, but the amount was remitted by the council before sale on the ground of poverty within the year, and in eleven cases (involving Rs. 6–13–10) warrants were cancelled and no collections made as the tax was remitted by the council. All the warrants issued were executed without delay and there was no warrant remaining unexecuted at the close of the year. There were no prosecutions instituted during the year under report. It will thus appear that with less coercion than in the previous year, the full demand under all the items was collected within the year.

13. (*h*) *Tolls.*—The tolls were leased out during the year, the lease fetching Rs. 5,020 as against Rs. 5,310 in the previous year and Rs. 4,810 in 1895–96. The decrease is due to the unfavourable character of season. Deducting one fifth of Rs. 5,020 or Rs. 1,004 due to the district board on account of through traffic, the net amount credited to municipal funds was Rs. 4,016 as against Rs. 4,260–4–0 in the previous year. The amount was paid by the renter in twelve instalments. The number of toll-gates on the 31st March 1898 was six as in the previous year and the tolls continued to be levied at half the maximum rates prescribed by schedule D of the Act.

14. *Incidence of Taxation.*—The total income from taxation was Rs. 12,599–2–11 including the income from tolls or Rs. 8,583–2–11 excluding it. The incidence per head of population of the census of 1891 (viz., 17,693) was As. 11–5 including tolls and As. 7–9 excluding them; the corresponding figures for the previous year being As. 12–2 and As. 8–4, respectively. The general average for the whole presidency during 1896–97 was As. 14–6 including tolls and As. 11–0 excluding them.

B.—Miscellaneous Receipts.

15. (*c*) *Realizations under Special Acts—Fees under Act II of* 1888.—The income under this head represents the fees levied on circus pandals under Act II of 1888. The receipts under this head were Rs. 60 as against Rs. 140 in the previous year and Rs. 80 anticipated in the revised estimate. No dramatic company came to the town during the year; hence the decrease.

16. *Revenue derived from Municipal property and powers apart from taxatio.*—(*a*) (*i*) *Rent of Lands.*—The lease of collecting fees on carts standing on poramboke lands fetched Rs. 30 as against Rs. 51 in the previous year. The renter having failed to fulfil the conditions of the muchilika executed by him, the council cancelled the

contract and the collection was made departmentally. A sum of Rs. 2 was collected as rent for the lands rented out by the council and the remaining sum of Rs. 1-8-0 was realized on carts standing on poramboke lands.

17. (*a*) (iii) *Avenue Receipts.*—The receipts under this head amounted to Rupees 295-1-4 as against Rs. 189-9-2 in the previous year and Rs. 290 in the revised estimate. The lease of the avenue produce fetched Rs. 265 as against Rs. 154 in the previous year, the increase being chiefly due to the competition amongst the bidders and to better tamarind produce. A sum of As. 7-10 was realized as interest for the late payment of kists and Rs. 1-8-0 was also collected as rent for the tamarind trees leased out by the council to some persons. The remaining sum of Rs. 28-1-6 was realized from the sale of fallen and decayed trees.

18. (iv) *Fees from Travellers' Bungalow.*—No income under this head, as no building was set apart for the purpose.

19. (*b*) (ii) *Produce of Lands, Gardens, &c.*—The realizations under this head amounted to Rs 28-14-0 as against Rs. 16-11-0 in the previous year and Rs. 20 in the revised estimate, the increase being due to the sale of decayed trees in the topes.

20. (*b*) (iii) *Sale-proceeds of old Materials, empty Oil-cans, packing cases, &c.*—Under this head Rs. 15-1-0 was realized as against Rs. 38-1-9 in the previous year and Rs. 20 in the revised estimate. The decrease, as compared with the actuals of the previous year, is due to the fact that there were no kerosine tins, &c., for sale during the year, as the kerosine-oil was received in iron drums from Madras ensuring thereby economy and safety.

21. (*c*) *Conservancy Receipts—Sale-proceeds of Night-soil, Street-refuse, &c.*—The sale of street-refuse and of night-soil removed by municipal sweepers and scavengers to selected depôts fetched Rs. 173-12-6 as against Rs. 105 in the previous year and Rs. 120 in the revised estimate. The marked increase, as compared with previous year, is due to the keen competition at the time of sale. Rs. 160-4-6 was realized from the sale of street-refuse and Rs. 13-8-0 from the sale of night-soil as against Rs. 85 and Rs. 20, respectively, in the previous year.

22. (*d*) (i) *Fees from Educational Institutions.*—The receipts under this head amounted to Rs. 4,120-1-2 as against Rs. 3,618-5-7 in the previous year and Rupees 3,500 in the revised estimate. The marked increase is due to the increased strength in the municipal high Hindu upper primary and Muhammadan upper primary schools and to the opening of a sixth form in the municipal high school in the month of January last. The sum of Rs. 4,120-1-2 is composed of the following items:—

	Rs.	A.	P.
Municipal high school	3,449	9	11
„ Hindu upper primary school	562	2	6
„ Muhammadan upper primary school	44	12	0
„ Panchama upper primary school	21	7	9
„ Vengalapuram primary school	42	1	0
Total ..	4,120	1	2

23. (ii) *Other Revenue from Educational Institutions.*—A sum of Rs. 5-7-9 was realized from the sale of old benches and unserviceable articles of the municipal schools.

24. (*e*) (i) *Sale-proceeds and Composition Fees of Medicines.*—The receipts under this head were Rs. 6-8-3 as against Rs. 12-9-10 in the previous year and Rs. 10 in the revised estimate. The decrease is due to the fact that medicines were not sold as usual, as the stock of medicines was very limited. Medicines were sold at the municipal hospital at the rates sanctioned in G.O., Mis. No. 1528 M., dated 13th November 1889.

25. (*e*) (ii) *Other Hospital Receipts.*—A sum of Rs. 8-4-5 was realized from the sale of old benches, bottles, &c., of the hospital as against As. 12 in the previous year and Rs. 10 in the revised estimate.

26. (*f*) (i) *Income from Markets.*—The current demand under this head amounted to Rs. 536-8-0 as against Rs. 527 in the previous year and the whole amount was collected before the close of the year. A sum of pies 10 was realized as interest for the late payment of kists. The shandy or weekly market was leased out for Rs. 465 as against Rs. 454 in the previous year, the slight increase is due to competition. Rs. 71-8-0 was realized as against Rs. 76-8-0 in the previous year from the meat and fish sellers who occupied the stalls in the daily market.

27. (*f*) (ii) *Income from Slaughter-houses.*—The income under this head amounted to Rs. 572-1-1 as against Rs. 463 in the previous year and Rs. 570 in the revised estimate, the increase, as compared with the actuals of the previous year, being due to keener competition at the time of sale. The leases of sheep slaughter-house and the cow slaughter-house fetched Rs. 421 and Rs. 151, respectively, as against Rs. 400 and Rs. 63 in the previous year. The remaining sum of As. 1-1 represents the interest collected for the late payment of kists.

28. (*g*) *Other Fees*—(i) *Distraint Fees.*—The income under this head amounted to Rs. 6 as against As. 4 in the previous year and Rs. 10 in the revised estimate. The demand under this head was Rs. 8-10-0, of which Rs. 6 was collected before the close of the year and the remaining sum of Rs. 2-10-0 was remitted by the council.

(ii) *License Fees.*—The receipts under this head represent the fees collected for the erection of marriage pandals in streets, for licenses issued for carrying on noxious and dangerous trades under section 188 of the Act according to the rates sanctioned in G.Os., Mis. No. 1141 M., dated 2nd August 1890; Mis. No. 1143 M., dated 8th July 1896; and Mis. No. 958 M., dated 24th April 1897; and for a license issued to a private market under section 267 of the Act (*vide* G.O., No. 1420 M., dated 9th October 1894). The collections under this head are as follows:—

	Rs.	A.	P.
Tax on marriage pandals	49	0	1
Fees for timber depots	80	0	0
„ for oil-boiling houses	112	0	0
„ for brick or tile kilns	30	0	0
„ for lime-kilns	58	0	0
„ for fire-works manufactory	20	0	0
„ for skin depots	25	0	0
„ for charcoal depot	1	0	0
„ for bake-house	1	8	0
„ for hay stack	4	8	0
„ for cattle-shed	4	0	0
„ for fire-wood depot	21	0	0
„ for license granted to private market	144	0	0
Total ..	550	0	1

The receipts under this head were Rs. 550-0-1 as against Rs. 451-8-11 in the previous year and Rs. 550 in the revised estimate The increase, as compared with the actuals of the previous year, is due to (1) licensing of greater number of lime-kilns, (2) a larger number of marriage pandals erected than in the previous year, and (3) levying of license fees on fire-wood depôts, &c., in accordance with G.O., Mis. No. 958 M, dated 24th April 1897.

(iii) *Cart-stand Fees.*—The lease fetched Rs. 60 as against Rs. 43 in the previous year. As. 5-1 represent the interest collected from the contractor for the late payment of kists. The council did not acquire lands for a cart-stand in the heart of the town as proposed as suitable sites were not found available.

(iv) *Other Fees—Miscellaneous Fees.*—The council has resolved to prescribe a fee of As. 2 for every hundred words for the grant of certified copies of proceedings and records in accordance with section 31 (3) of the Act. A sum of Rs. 3-2-0 was realised under this head—Rs. 2-10-0 for the grant of copies of records and As. 8 for the grant of extracts from the death register under section 249 (4) of the Municipal Act.

29. (*h*) *Fines under Municipal and other Acts.*—The amount credited to municipal funds under this head was Rs. 379-9-0 as against Rs. 670-10-6 in the previous year

and Rs. 450 in the revised estimate. The decrease, as compared with the actuals of the previous year, is due to the people better obeying all notices issued by the council, and thus a diminution in the number of municipal cases, as the people have been made to understand better and better that notices of the council should be obeyed.

30. (5) *Grants and Contributions*—(*a*) *From Government*—(i) *Education—Buildings, Rs.* 373.—This represents the grant received from Provincial funds towards the cost of extending the municipal high school building at Tiruppattúr—*vide* Proceedings, No. 3907, dated 8th April 1897, of the Director of Public Instruction, Madras.

Municipal Schools, Rs. 430–10–2.—This represents the following grants paid from Provincial funds :—

	Rs.	A.	P.
Salary grant on account of the pay of the headmaster	153	3	7
" " " first assistant master ..	200	0	0
" " " Sanskrit pandit ..	43	7	9
" " " Tamil pandit	32	9	10
Grants to Panchama girls	1	5	0
Total ..	430	10	2

The receipts under this head were Rs. 430–10–2 as against Rs. 586–15–6 in the previous year and Rs. 660 in the revised estimate. The decrease, as compared with the revised estimate figure, is due to (1) the headmaster's post having been vacant for two months, (2) non-sanction of grant towards the pay of the sixth form teacher within the year, and (3) non-sanction of grant towards the cost of furniture and science apparatus purchased within the year and the two pandits having been on leave and the acting pandits not being qualified for grants.

Other Purposes, Rs. 95–9–2.—This represents the provincial grants received on account of the pay of the gymnastic instructor at Rs. 4 per mensem and the drawing master at Rs. 5 per mensem. The decrease, as compared with the revised estimate figure Rs. 10, is due to the drawing master having been on leave and non-sanction of grant towards the pay of the acting gymnastic instructor as the permanent incumbent was on leave.

31. (*b*) *From Local Boards*—(ii) *Medical.*—This represents the contribution of one-fourth of the net charges of the municipal hospital paid by the Tiruppattúr Taluk Board—*vide* G.O., No. 2104 L., dated 20th September 1893. The charges amounted to Rs. 3,111–10–5, one-fourth of which is Rs. 777–14–7; but Rs. 777–11–3 was recovered during the year. A sum of Rs. 14–10–7 due for last year was also recovered during the year. The receipts under this head were Rs. 792–5–10 as against Rupees 725–11–0 in the previous year and Rs. 760 in the revised estimate. The increase, as compared with the revised estimate figure, is due to the cost of medicines having been more than was anticipated.

32. (6) *Miscellaneous*—(*a*) *Recoveries on account of Services rendered to Private Individuals*—(i) *Private Scavenging.*—During the year under report, the system was introduced into 295 additional houses in the town. The number of houses served by private scavenging agency on the last day of the year was 853 as against 558 in the previous year. The demand under this head amounted to Rs. 1,346–11–11 as against Rs. 755–5–6 in the previous year, of which Rs. 1,341–3–5 was collected within the year as against Rs. 754–7–6 in the previous year and Rs. 1,400 in the revised estimate, while the charges were Rs. 1,489–10–6. A sum of Rs. 5–8–6 was written off as irrecoverable by the council within the year after due inquiry and verification on account of houses having been vacant. There was thus no balance at the close of the year. The fees are being collected in advance. During the current year the system has been further extended up to date into forty houses more and the council proposes to introduce the system into as many houses as are practicable. Only six warrants involving Rs. 5–4–9 were issued for the collection of fees, of which in four cases involving Rs. 3–3–0 the collection was made before distraint and in two cases involving Rs. 2–1–9 warrants were cancelled and no collections made ; although property was attached in one case, the tax was written off as irrecoverable by the council and the attachment withdrawn.

33. (ii) *Other Purposes, Rs.* 12.—This represents the fees collected for clearing away the contents of the cess-pool constructed by a private individual at the rate of Re. 1 per month as in the previous year.

34. (*b*) *Other Items*—(i) *Fishery Rents.*—The fishery was leased out for the year, the lease fetching Rs. 242 as against Rs. 191 in the previous year. The fishery of the Chetti and Jubilee tanks was also sold for Rs. 29 in public auction and the silt of the tanks removed during the year. A sum of As. 11–9 was realized as interest from the contractor for the late payment of kists. The increase in the lease is due to the competition amongst the bidders at the time of sale.

(ii) *Refunds of expenditure of previous year, Rs.* 1–7–6.—This represents the amount recovered from S. Sitharama Aiyar, fourth assistant master of the high school, as the acting allowance paid to him was inadmissible as per remarks of the auditor.

(iii) *Fee for numbering carts, Rs.* 1–2–0.—This represents the fees collected at the rate of As. 2 per cart for renewing the registration.

(iv) *Other Items.*—The receipts under this head were Rs. 16–11–6 as against Rs. 67–12–9 in the previous year and Rs. 10 in the revised estimate. The increase, as compared with the revised estimate, is due to the sale of more license forms than was anticipated.

III.—Expenditure.

35. The following abstract shows the expenditure under each grant in 1897–98 as compared with the figures of 1896–97 and the revised estimate for 1897–98 :—

Grants.	Actuals, 1896–97 (audited figures).	Actuals, 1897–98.	Revised estimate, 1897–98.	Percentage as compared with the total as esments.	
				1896–97.	1897–98.
	Rs. A. P.	Rs. A. P.	Rs. A. P.		
Grant 1—					
Public Works	3,304 6 9	5,476 14 11	5,780 0 0	12·9	20·3
Grant 2—					
Education	5,519 10 8	5,893 11 7	6,060 0 0	21·6	21·9
Grant 3—					
Sanitation and Medical services	8,643 2 7	10,033 8 3	10,420 0 0	33·9	37·3
Grant 4—					
Lighting and Miscellaneous municipal purposes	1,986 8 3	1,862 2 1	1,700 0 0	7·8	6·9
Grant 5—					
Supervision and management	1,929 0 5	2,125 1 1	1,880 0 0	7·6	7·9
Advances recoverable	..	6 0 0	..	..	..
Refunds of other than current collections ..	1 0 0	..	..	..	..
Closing Balance	4,142 9 9	1,534 8 7	680 0 0	16·2	5·7
Grand Total ..	25,526 6 5	26,931 14 6	26,520 0 0	100	100

36. *Grant 1, Public Works*—(i) *New Works*—(*a*) *Communications.*—The expenditure under this head amounted to Rs. 109–15–7 as against Rs. 82–3–7 in the previous year and Rs. 30 in the revised estimate. The increase, as compared with the revised estimate figure, is due to the fact that the council sanctioned the construction of certain tunnels in some streets which they considered might be put in hand and completed during the year itself. The details of expenditure are given in statement II-A.

37. (*b*) *Buildings.*—The council having thought it necessary to extend the building of the high school in view to open the sixth form during the year under report, an allotment of funds for the same was applied for by the council, and it was accordingly sanctioned by Government—*vide* G.O., Mis. No. 1267 M., dated 24th May 1897. The outlay under this head was Rs. 1,738–5–9 as against Rs. 428–1–0 in the previous year and Rs. 1,970 in the revised estimate. The decrease, as compared with the budget estimate figure Rs. 2,030, including the subsequent allotments, is due to the fact that the construction of a cholera shed near the hospital building had to be postponed owing to the non-receipt of sanction of the estimate from the Sanitary Board. A segregation shed for the treatment of suspected epidemic cases was constructed at a cost of Rs. 90 as recommended by the local medical officer and approved by the

District Medical and Sanitary Officer. Two tatty and two masonry latrines were also constructed during the year. The details of expenditure are given in Statement II-A.

38. (*c*) *Drainage.*—A sum of Rs. 24–12–6 was spent for the construction of V-shaped slab drain in the Pooramazid street where there was an absolute necessity for it.

39. (*d*) *Water-supply.*—The outlay under this head was Rs. 110–8–7 as against Rs. 69–8–11 in the previous year and Rs. 130 in the revised estimate. During the year under report the bunds of the Jubilee tank and the Periaparacherry pond have been raised to prevent surface water flowing into them. A well was sunk for the use of the Periaparacherry people. Pullies were supplied to the Seepi and the slaughter-house wells. The details of the expenditure are given in Statement II-A.

40. (2) *Repairs*—(*a*) *Communications*.—The income from tolls credited to municipal funds was Rs. 4,016, the local fund share being deducted. The estimates originally sanctioned by the council for the repairs of tunnels, roads and streets amounted to Rs. 2,589–10–3, of which Rs. 2,041–3–11 was spent during the year. The decrease in the expenditure as compared with the sanctioned amount is due to (1) stoppages, fines and deductions made for bad works and delays, (2) non-payment for incomplete works, and (3) certain road repair works having been done departmentally as the contractor failed to do the works within the prescribed time and saving was thereby effected. A sum of Rs. 329–9–4 was spent for paying the salary of the road coolies engaged for carrying out departmental casual repairs and for cutting side drains of the streets and roads during the year. The actual expenditure amounted to Rs. 2,370–13–3 as against Rs. 2,049–2–1 in the previous year and Rs. 2,500 in the revised estimate. Adding to this the sum of Rs. 109–15–7 spent for constructing tunnels (under New Works—(*a*) Communications), the total comes to Rs. 2,480–12–10 or 61·7 per cent. of the net receipts from tolls as against Rs. 2,131–5–8 or nearly 51 per cent. in the previous year. Many of the roads and streets were repaired during the year under report. The condition of streets, roads and lanes during the year are far better than any previous year and in very fair order. During the current year arrangements are made to repair all the lanes in the town. The number of miles of roads, including streets, roads and lanes, maintained by the council during the year was 13 miles 1 furlong and 175 yards.

	Miles.	Furlongs.	Yards.
Metalled	12	6	131
Unmetalled	..	3	44
Total ..	13	1	175

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

41. (*b*) *Buildings.*—The council having found that the hospital buildings, floor of the slaughter-house, gates of the market and office building need repairs, they were repaired at a cost of Rs. 250–9–2 as against Rs. 209–10–9 in the previous year and Rs. 250 in the revised estimate. The details of expenditure are given in Statement II-A.

42. (*d*) *Water-supply*—(ii) *Establishment.*—The water of the Jubilee tank was green and thick and was producing very bad smell, and so the council thought it necessary to bale out the water and clear the tank. Accordingly, the silt and water was removed departmentally at a cost of Rs. 59–2–0. As there was scarcity of water during the year, the silt of the high school, slaughter-house and hospital wells used for drinking purposes was also removed. The outlay was Rs. 158–4–4 as against Rs. 187–4–0 (audited figures) in the previous year and Rs. 160 in the revised estimate. The saving of As. 6 was due to the fines imposed on the watchers of the tank. The details of expenditure are given below:—

	Rs.	A.	P.
Pay of two tank watchers at Rs. 4 per mensem	95	10	0
Cost of cleansing tanks and wells	62	10	4
Total ..	158	4	4

43. (iii) *Contingencies.*—The entry of Rs. 445–11–2 under this head represents the cost of water pump, iron tank and the masonry construction, &c. The details are given below:—

	Rs.	A.	P.
Cost of water pump	88	15	2
Deepening the circular draw-well near high school	14	5	6
Cost of sign-boards supplied to tanks and wells	20	15	8
„ iron tank	280	0	0
„ masonry construction	37	14	10
„ badges supplied to watchers	3	8	0
Total ..	445	11	2

Water-supply.—The chief source of water-supply is the Chetty tank and two paracherry ponds. There are also five draw-wells which are used by the public for drinking purposes. The water-supply was fairly good, but there was much scarcity of water from July to September 1897 owing to the late bursting of the south-west monsoon. The silt of the Chetty tank was removed at the cost of the inamdars of the Chetty kolam for which purpose inam has been granted to them and the silt of three draw-wells was also removed. The circular draw-well near the gate of the high school was also deepened during the year. The bunds of the Jubilee tank and the paracherry pond were raised to prevent the surface water flowing into them. Another watchman to guard against pollution during day and night was appointed during the year under report. A masonry revetment was constructed for the supply channel. A water pump was purchased and the masonry construction for placing the iron tank was completed, and arrangements are being made to fix them to prevent pollution as far as practicable and without interfering with the caste prejudices. Sign-boards have been supplied to tanks and wells.

44. (3) *Establishment.*—The sum of Rs. 225–3–2 entered under this head represents the pay of the municipal overseer at Rs. 20 per mensem appointed to supervise the public works. The saving of Rs. 14–12–10 was due to (1) the municipal overseer's place having been vacant for 22 days, *i.e.*, fifteen days in April 1897, two days in May 1897 and five days in September 1897 as the permanent incumbent was on leave on loss of pay and under suspension, and (2) the fines imposed for neglect of duty.

45. (4) *Tools and Plant and other Stores.*—The sum of Rs. 42–11–5 entered under this head, as against Rs. 54–8–6 in the previous year and Rs. 40 in the revised estimate, represents the cost of supplying measuring chains, &c., wheel-barrows for the repairs of road works, and the stationery and drawing articles, &c., purchased for the use of the municipal overseer and pick-axes and baskets purchased for the road coolies.

46. *Grant 2, Education.*—The total expenditure on education amounted to Rs. 5,893–11–7 as against Rs. 5,619–10–8 in the previous year and Rs. 6,060 in the revised estimate. The chief causes of the increase as compared with the actuals of the previous year were—

(*a*) the entertainment of a headmaster on Rs. 75 per mensem on the 21st January 1898 in connection with the opening of the sixth form in the municipal high school;

(*b*) the conversion of the Hindu primary salary-results system school into salary system school;

(*c*) the supply of furniture and science apparatus; and

(*d*) the matting of the high school building.

Deducting the school-fee receipts, amounting to Rs. 4,120–1–2, Rs. 5–7–9, other revenue from educational institutions, and the Provincial grant of Rs. 899–3–4 including the building grant, the net expenditure on education was Rs. 1,948–15–7 including the expenditure of Rs. 1,080–0–3 shown under Grant I (1) (*b*)Buildings for the extension of the high school building, *i.e.*, 14·1 per cent. of the income from taxation and rents.

47. (1) *Training Schools*—(*b*) *Stipends to Normal Students, Rs.* 22-13-5.—This represents the stipend paid at Rs 2 per mensem to the teacher of the Panchama school who was under training at Madras on the recommendation of the educational officers.

48. (2) *Municipal Schools*—(i) *On Salary System.*—The expenditure under this head represents the cost of maintaining the municipal high and the Hindu primary schools.

Municipal High School.—The average daily attendance was 141 as against 140 in the previous year. The total cost amounted to Rs. 3,039-7-1 as against Rs. 2,816-4-4 excluding the expenditure incurred on account of the pay, &c., of the gymnastic instructor and the drawing master shown under 7. Miscellaneous and the cost of extension of the high school building shown under Grant I (1) (*b*) Buildings. The school-fee receipts amounted to Rs. 3,449-9-11, other revenue from the institution was Rupees 5-0-9, and the Provincial grant was Rs. 429-5-2, deducting the grant received for the common gymnastic instructor and the drawing master and the grant for Panchama girls of the municipal Panchama primary school. Thus the total receipts was Rupees 3,883-15-10. The high school was thus worked at a profit of Rs. 844-8-9. The high school building was extended at a cost of Rs. 1,080-0-3 for the sixth form opened during the month of January last for which a Provincial grant of Rs. 373 was received from Government. Even allowing for the net cost of the extension of the building, the high school was worked at a profit of Rs. 137-8-6. Seven boys against three in the previous year passed in the Lower Secondary examination out of 20 sent up. The results were very satisfactory and the state and discipline of the school have been considered satisfactory by the educational officers. The sixth form was opened in accordance with G.O., No. 196 M., dated 25th January 1898.

(*a*) *Establishment.*—The salary of the masters amounted to Rs. 228 per month or Rs. 2,657-9-10 per annum owing to the appointment of a headmaster on Rs. 75 per month only on the 21st January last when the sixth form was opened, excluding the pay of the common gymnastic instructor and the drawing master which is debited under Miscellaneous. The actual cost was Rs. 2,581-2-3 as against Rs. 2,558-1-0 in the previous year. The saving of Rs. 132-7-5 was due (1) to the headmaster's post having been vacant from 6th July to 30th August 1897, (2) fourth assistant master's post having been vacant from 10th May to 23rd June 1897, and (3) to the Sanskrit pandit's post having been vacant from 15th to 19th July 1897. A sum of Rupees 55-15-10 was paid as acting allowance to all the teachers for holding higher appointments when the headmaster's post was vacant.

(ii) *Hindu Upper Primary School.*—During the year under report the school was converted into salary system school from the salary-results system as recommended by the Educational officers. The average daily attendance was 225 as against 215 in the previous year. The net cost of maintaining the school amounted to Rs. 734-7-0 [Rs. 1,297-0-6—Rs. 562-2-6 (school fees)—As. 7 (other revenue from educational institutions)] as against Rs. 663-13-11 in the previous year. The monthly cost of the establishment was Rs. 92-8-0 or Rs. 1,110 per annum; but the actual cost was Rs. 1,090-6-10 as against Rs. 800-1-10 in the previous year as salary-results system school. The saving of Rs. 19-9-2 was due to (1) the second assistant master's post having been vacant from 22nd May to 5th June 1897 and from 11th to 23rd October 1897, and (2) to the third assistant master's post having been vacant from 6th to 15th April 1897 and from 16th to 25th July 1897. The results of the school have been considered very satisfactory by the council as well as by the Educational officers.

(i) *On Salary System*—(*a*) *Establishment.*—The expenditure under this head was Rs. 3,671-9-1 as against Rs. 2,558-1-0 in the previous year and Rs. 3,720 in the revised estimate. The decrease as compared with the revised estimate was due to the appointment of a headmaster on Rs. 75 only on the 21st January 1898.

49. (*b*) *Contingencies.*—The expenditure incurred under this head was Rupees 664-14-6 as against Rs. 288-3-4 in the previous year, the increase being due to the

conversion of the Hindu upper primary school. The figure was Rs. 690 as per revised estimate. The details are given below :—

	Rs.	A.	P.
Municipal high school—	140	0	0
Furniture	54	14	0
Chemicals	11	0	6
Prize books	81	15	0
Library books	66	3	6
Matting	16	6	0
Class books	13	2	0
Travelling allowance to headmaster	12	8	8
Stationery	62	3	2
Ordinary contingencies			
Hindu upper primary school—	144	0	0
House-rent	8	8	4
Stationery	29	0	0
Furniture	25	1	4
Ordinary contingencies			
Total ..	664	14	6

50. *On Salary-results System.*—The expenditure under this head represents the cost of maintaining three primary schools as against four in the previous year—one for Hindus, one for Muhammadans and the remaining one for Panchamas. The following statement shows the expenditure on each school :—

	Rs.	A.	P.
Lower primary school in Vengalapuram	120	0	7
Muhammadan primary school	363	8	0
Panchama upper primary school	250	15	3
Total ..	734	7	10

The total expenditure under this head amounted to Rs. 734-7-10 as against Rs. 1,805-12-10 in the previous year and Rs. 790 in the revised estimate. The decrease as compared with the revised estimate is due to less grant earned by the schools than was anticipated.

(i) *Primary School, Vengalapuram.*—The monthly cost of the establishment was Rs. 7 or Rs. 84 per annum, but the actual cost was Rs. 83-1-7. The saving of As. 14-5 was due to the headmaster's post having been vacant for four days from 20th to 23rd August 1897. The net cost of maintaining the school was Rupees 77-15-7 [Rs. 120-0-7—Rs. 42-1-0 (school-fees)] during the year as against Rupees 60-8-0 in the previous year. The average attendance was 27 as against 25 in the previous year. The results are said to be satisfactory.

(ii) *Muhammadan Primary School.*—The monthly cost of the establishment was Rs. 28 or Rs. 336 per annum, but the actual cost was Rs. 295-3-4. The saving of Rs. 40-12-8 was due to the headmaster's place having been vacant for four months from April to July 1897 for want of a competent teacher, (2) to the peon's pay having been stopped for five days from 24th to 28th November 1897 on account of his absence without leave, and (3) to the fine imposed on the peon for neglect of duty. The net cost of maintaining the school was Rs. 318-12-0 [Rs. 363-8-0—Rs. 44-12-0 (school-fees)] during the year as against Rs. 387-10-1 in the previous year. The average attendance was 56 as against 60 in the previous year. The results of the school were unsatisfactory during the year. The present strength of the school is 115 and the new headmaster, it is hoped, will improve the school during the current year.

(iii) *Panchama Upper Primary School.*—The monthly cost of the establishment was Rs. 14 or Rs. 168 per annum and the whole amount was spent. The net cost of maintaining the school was Rs. 228-2-6 [Rs. 250-15-3—Rs. 21-7-9 (school-fees)—Rs. 1-5-0 (Provincial grant for Panchama girls)] during the year as against Rs. 210-5-9 in the previous year. The average attendance was 40 as against 42 in the previous year. The results of the school have been satisfactory.

(*a*) *Fixed Payments.*—The expenditure under this head was Rs. 546–4–11 as against Rs. 1,357–0–10 in the previous year and Rs. 550 in the revised estimate.

(*b*) *Results Stipends.*—The results stipends were paid at the maximum rates in accordance with the recommendation of the Educational department during the year under report. The expenditure under this head was Rs. 75 as against Rs. 298–4–0 in the previous year and Rs. 120 in the revised estimate. The decrease, as compared with the revised estimate, is due to less grant earned by the Muhammadan Primary school than was anticipated. The number of pupils on the rolls in the municipal salary-results system primary schools on the 31st March 1898 was 172 (161 boys and 11 girls) as against 343 (boys and girls) in the previous year, while the numbers of those that presented themselves for examination and who passed were 66 and 54 as against 169 and 143, respectively, in the previous year. The results of the primary schools were satisfactory. The decrease is due to the conversion of one salary result system primary school into a salary system primary school. The number of boys in this school on the last day of the year was 224 and the average attendance was 225. Thus the primary education slightly improved during the year.

(*c*) *Contingencies.*—The expenditure under this head amounted to Rs. 113–2–11 as against Rs. 305–15–2 in the previous year and Rs. 120 in the revised estimate. The details are given below:—

	House-rent.	Contingencies.		
	Rs.	Rs.	A.	P.
Lower primary school, Vengalapuram	9	5	[illegible]	0
Muhammadan primary school	45	15	12	8
Panchama primary school	24	13	1[illegible]	3
Total ..	78	35	2	11

The council possessed no school buildings of its own except the municipal high school which was vested in the municipal council by Government. All the primary schools are in rented buildings.

51. *Results Grants.*—The results grants paid to the aided schools during the year amounted to Rs. 262–13–0 as against Rs. 197–14–0 in the previous year and Rs. 250 in the revised estimate. Seven schools were recognized for grants as against eleven in the previous year and six of them were examined. The number of pupils who presented themselves and who passed was 162 and 125 as against 205 and 155, respectively, in the previous year. The results grants were paid at the maximum rates as per recommendation of the Educational officers. Hence the slight increase over the revised estimate.

52. (6) *Inspection*—(*b*) *Municipal Inspectors*—(i) *Establishment, Rs.* 168.—This represents half the pay of the Hindu Inspecting schoolmaster who supervises the schools of the Vániyambádi and Tiruppattúr municipalities and one-third pay of the Muhammadan Inspecting schoolmaster who supervises the Muhammadan schools of the three municipalities, viz., Salem, Tiruppattúr and Vániyambádi. The monthly cost of the establishment was Rs. 14–2–8 or Rs. 170 per annum. The saving of Rs. 2 was due to the fines imposed on the establishment.

53. (ii) *Contingencies.*—The outlay under this head amounted to Rs. 68–8–1 as against Rs. 64–6–8 in the previous year and Rs. 80 in the revised estimate. This represents the fixed travelling allowances paid to the Hindu and Muhammadan Inspecting schoolmasters and the stationery and stamps, &c., supplied.

54. (7) *Miscellaneous*—(*b*) *Common Gymnasium*—(i) *Establishment.*—The pay of the instructor was Rs. 12 per mensem or Rs. 144 per annum, but the actual cost was Rs. 142–6–6. A saving of Rs. 1–9–6 was due to the post having been vacant for four days from 23rd to 26th November 1897.

55. (*c*) *Common Drawingmaster*—(i) *Establishment.*—The pay of the master was Rs. 15 per mensem or Rs. 180 per annum, but the actual cost was Rs. 146–7–2. There was a saving of Rs. 33–8–10 owing to the post having been vacant from 25th

to 30th September 1897, 1st to 28th October 1897, 19th to 31st January 1898 and from 1st to 19th February 1898 as the permanent incumbent was on leave on loss of pay.

(ii) *Contingencies, Rs. 11–12–0.*—This represents the cost of drawing cards purchased for the use of the teacher.

56. The statements of the Educational officers prescribed in G.O., No. 885 L., dated 15th April 1891, and No. 90 M., dated 15th January 1898, are submitted herewith in original.

57. *Grant 3, Sanitatoin and Medical Services—Hospitals and Dispensaries*—(*a*) *Establishment.*—The monthly cost of the establishment was Rupees 183–4–0 or Rs. 2,168–-–0 per annum, but the actual cost was Rs. 2,011–14–7 as against Rupees 1,995–1–2 in the previous year and Rs. 2,010 in the revised estimate. The saving of Rs. 156–9–5 was due to (1) the probationary compounder having been appointed on Rs. 5 per mensem throughout the year, (2) the midwife having been paid at Rs. 12 per mensem instead of Rs. 15 per mensem during the year and (3) the stoppages made in the pay of the warder and the toty for neglect of duty. A female ward attendant was appointed on the 4th September last—*vide* G.O., Mis. No. 1560 M., dated 8th July 1897. During the year the hospital was in charge of a Civil Apothecary, one-eighth of whose salary (Rs. 150 per mensem) is being paid from Provincial funds as usual. No quarters were provided to the Civil Apothecary, but he lives very close to the municipal hospital.

(*b*) *Medicines and Supplies.*—The expenditure under this head was Rupees 555–12–2 as against Rs. 391–3–0 in the previous year and Rs. 480 in the revised estimate. The increase over the revised estimate was due to the cost of tinctures, &c., and bedding and clothing supplied to the hospital being more than was anticipated.

(*c*) *Diet of Patients.*—The total cost of dieting the in-patients was Rs. 272–1–3 as against Rs. 231–0–1 in the previous year and Rs. 270 in the revised estimate.

(*d*) *Sundries and Contingencies.*—The expenditure under this head was Rupees 271–14–5 as against Rs. 285–7–8 in the previous year and Rs. 290 in the revised estimate. The decrease, as compared with the revised estimate, was due to the cost of furniture being less than was anticipated. The total cost of maintaining the hospital during the year was Rs. 3,111–10–5 *plus* Rs. 178–15–9 shown under Grant I-2—Repairs—(*b*) Buildings, being the cost of repairing the hospital and out-houses *minus* Rs. 14–12–8 the receipts from the sale of medicines and other hospital receipts, viz., Rs. 3,274–13–6 as against Rs. 2,961–6–5 in the previous year and Rs. 3,050 in the revised estimate. A quarter of the charges was contributed by the Tirupattúr Taluk Board towards the upkeep of the municipal hospital—*vide* G.O., No. 2104 L., dated 20th September 1893, and the amount contributed by that body during the year was Rs. 792–5–10 including the sum of Rs. 14–10–7 that remained during the last year. The balance of Rs. 41–0–1 is shown under assets in note to statement II. The total number of in and out patients treated during the year were 148 and 12,694, respectively, as against 132 and 10,860 in the previous year. The reason for the increase in the number of in and out patients when compared with the figures of last year is due to the fact that the town and surrounding villages were free from the cholera epidemic during the year under report. The rules framed by the council for the treatment of the sick at the municipal hospital, as amended by Government in G.O., Mis. No. 1528, dated 13th November 1889, were in force. There are nine beds (five male and four female) as in the previous year which are said to be sufficient to meet the demands of the town. No accommodation is available for Eurasian and European patients and maternity cases. The construction of a ward for the treatment of patients suffering from venerial diseases has been deferred for want of funds. The construction of a cholera hospital for the treatment of infectious and contagious diseases was not put in hand owing to the non-approval of the estimate by the Sanitary Board. An operation-room for the treatment of sick will be constructed as early as possible. The council, at its meeting held on the 5th December 1896 resolved that the pay of the midwife need not be raised to Rs. 15, but an additional remuneration of As. 8 a case over the minimum number of cases be given her. The midwife attended 207 labour cases as against 139 in the previous year. She has in

addition to her legitimate duty, to show an outturn of seven successful cases of vaccination per mensem. During the year under report her work was very good. The District Medical and Sanitary Officer inspected the hospital during the month of August last and reported favourably on the state of the hospital. The buildings of the hospital and out-houses were repaired and whitewashed. Entrances were opened to the male and female wards on different sides as per recommendation of the District Medical Officer and necessary alterations also made to the bath-room. Two benches and nine teapoys were supplied. Furniture and appliances are reported to be sufficient and are in good condition. The work of the Civil Apothecary was satisfactory and he is popular among all classes of people.

(*e*) *Contributions to Local Boards, Rs.* 149-11-5.—This represents the contribution of one-fourth of the charges paid by the council to the District Board, Salem, towards the cost of maintaining the dispensary for women and children at Tiruppattur as against Rs. 173-7-7 in the previous year and Rs. 150 in the revised estimate. The dispensary is located in the heart of the town and it is in charge of a lady apothecary Miss. R. Holmes. The medical officer's report, with my remarks noted in the margin on the working of the hospital, is herewith submitted in original.

58. (2) (*a*) *Contributions to Provincial Funds for Rs.* 212.—The outlay under this head represents the contribution paid on account of Medical College, sanitary inspection and medical reserve staff as per letter, No. 30—I.B.B., dated 2nd March 1898, of the Accountant-General, Madras.

59. (3) *Vaccination*—(*a*) *Establishment, Rs.* 144.—This represents the pay of the second-class vaccinator on Rs. 12 per mensem. The midwife attached to the hospital was required to give seven successful vaccine cases every month in addition to her legitimate duty and for any extra work she was remunerated at the rate of As. 4 a case.

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

—	1896-97.			1897-98.		
	Successful.	Unsuccessful.	Total.	Successful.	Unsuccessful.	Total.
Number of vaccine operations performed by the medical subordinate .	40	..	40	60	..	60
Number of vaccine operations performed by the municipal vaccinator and vaccinatrix	840	5	845	889	3	892
Total number of vaccine operations performed by the medical subordinate on children under one year of age	30	..	30	44	..	44
Total number of vaccine operations performed by the municipal vaccinator and vaccinatrix on children under one year of age	618	..	618	600	1	601
Total number of operations ..	880	5	885	949	3	952

The average cost of each successful case was As. 3-8 as against As. 3-11 in the previous year. The average for the whole Presidency was As. 4-3 for in 1896-97 as against As. 4-1 in 1895-96. The total number of operations performed was 952 (the total number of births registered being 756) as against 885 in the previous year. The proportion per mille of the total number of successful operations (949) to total population (17,693) was 53 as against 50 in the previous year. During the year under report 30 cases of disobedience to notices issued under section 138 of the Act to get unprotected children vaccinated were reported to the magistrate and there were no convictions as the warning of the magistrate had the desired effect. The total number of births registered during the year was 756 as against 670 in the previous year. The work of the vaccinator is being supervised by the Civil Apothecary Mr. F. W. Harris and owing probably to better supervision better results were

produced. The operations were performed with glycerine and lanoline paste obtained from the Central Vaccine Depot, Salem, and the Mysore Government Vaccine Institute at Bangalore in accordance with G.O., Nos. 1905, 1905A L., dated 5th October 1897. The District Medical and Sanitary Officer has, in his recent inspection, expressed that the work of the vaccinator was satisfactory. Attention is being paid to the revaccination by the vaccinator. The vaccinator was required to give seventy cases every month as in the previous year. There was only one death from small-pox during the year.

(*b*) *Contingencies.*—The expenditure under this head was Rs. 75-0-5 as against Rs. 75-1-0 in the previous year and Rs. 80 in the revised estimate. The sum of Rs. 75-0-5 represents the cost of lymph, stationery, &c., supplied.

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

Year.	Births.		Deaths.	
	Number registered.	Rate per mille.	Number registered.	Rate per mille.
1896-97	670	38	678	38
1897-98	756	42	450	25

The particulars of death are given below :—

Fever	200
Dysentery or diarrhœa	18
Small pox	1
Cholera	4
All other causes	227
Total ..	450

The increase in the number of births registered is due to (1) all midwives having been ordered to report to the registrar those occurring in the houses in which they attend, and (2) the sign-boards having been posted in all prominent streets and corners warning the people of the necessity of reporting births and deaths within a specified time on pain of prosecution and prosecution in cases of failure to register births. The decrease in the number of deaths registered is due to there having been no cholera epidemic in the town. The number of prosecutions instituted during the year for failure to register births and deaths was fifteen (nine for deaths and six for births) as against two (one for birth and one for death) in the previous year, and all these cases ended in convictions.

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

(*b*) *Contingencies.*—The expenditure under this head amounted to Rs. 68-11-3 as against Rs. 34-4-1 in the previous year and Rs. 70 in the revised estimate. The increase, as compared with the actuals of the previous year, was due to the cost of sign-boards posted in conspicuous places of the town.

62. (5) *Conservancy, Road-cleaning and Road-watering*—(*a*) (i) *Establishment.*—The monthly cost of the establishment was Rs. 319-8-0, or Rs. 3,834 per annum, but the actual cost Rs. 3,626-3-9 as against Rs. 3,042-3-3 in the previous year and Rupees 3,650 in the revised estimate. The saving of Rs. 243-1-5 was due to the following causes :—

(1) The horse allowance was paid at Rs. 5 instead of Rs. 7-8-0 per mensem and the salary of the inspector was paid at Rs. 20 only instead of Rs. 25 as the sanitary inspector failed to pass his examination. This reduced pay and allowance was passed till October 1897 when he went on leave and was replaced by a certificated sanitary inspector; (2) there were fines and stoppages in the pay of the staff for absence and neglect of duty; (3) toties could not be entertained as per sanctioned

scale in the beginning of the year as they were not available and they were being appointed from time to time when available up to sanctioned strength ; and (4) five additional female sweepers were appointed in place of males as the services of male sweepers were not available during the year. A sum of Rs. 35–5–2 was paid at the rate of Rs. 15 to the temporary sanitary inspector (*vide* G.O., Mis. No. 217 M., dated 15th February 1897) during the training of the permanent incumbent. The deviation from the sanctioned scale of establishment was sanctioned by Government in G.O., No. 196 M., dated 25th January 1898.

63. (ii) *Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c.*—The outlay under this head amounted to Rupees 868–15–1 as against Rs. 509–5–1 (audited figures) in the previous year and Rs. 940 in the revised estimate. The details of expenditure are given below :—

	Rs.	A.	P.
Hire of five bullocks	345	15	1
Cost of two rubbish carts	40	0	0
„ of sixteen iron night-soil hand carts	483	0	0
Total ..	868	15	1

64. *Private Scavenging*—(i) *Establishment.*—The expenditure under this head represents the pay of 21 scavengers (11 males and 10 females) for removing the night-soil from the private latrines. Each scavenger served on an average forty houses a day during the year. The charges under this head amounted to Rupees 1,196–11–0 as against Rs. 649–8–0 in the previous year and Rs. 1,280 in the revised estimate. The saving of Rs. 387–5–0 was due to (1) one male scavenger and two female scavengers not having been entertained throughout the year as there was no necessity to appoint them ; (2) the fines and stoppages in the pay of the staff for absence and neglect of duty ; (3) scavengers not having been entertained at the beginning of the year being not available ; and (4) one male scavenger having been entertained only on the 1st February 1898 instead of on the 1st March 1897. The receipts under private scavenging amounted to Rs. 1,341–3–5 and the charges amounted to Rs. 1,489–10–6. As a sufficient supply of night-soil carts, &c., was made during the year, there was increase in expenditure over the receipts. During the current year there will be corresponding savings.

(ii) *Contingencies such as cost of scavenging carts, &c.*—The expenditure under this head amounted to Rs. 292–15–6 as against Rs. 42–5–0 in the previous year and Rs. 340 in the revised estimate. The increase, as compared with the actuals of the previous year, is due to the cost of lorrie purchased during the year.

65. (*c*) *Cholera charges, Rs.* 12–15–4.—This represents the pay of the toties entertained to prevent the spread of the disease and the conveyance charge paid to the civil apothecary to inspect the infected locality. During the year under report, five cases of cholera were imported from infected localities ; out of this, one recovered and four proved fatal. The appointment of toties was sanctioned by Government (*vide* G.Os., Mis. No. 2077 M., dated 22nd September 1897, and Mis. No. 2788 M., dated 13th December 1897).

66. (*d*) *Contingencies.*—The expenditure under this head was Rs. 130–10–1 as against Rs. 128–8–1 in the previous year and Rs. 120 in the revised estimate. The increase, as compared with the revised estimate, was due to the cost of trap doors supplied to the cess-pools of the latrines and the repairs of rubbish carts having been more than was anticipated.

67. The total number of dust-bins in the town on the 31st March 1898 was 135 (zinc), and the stone slabs (39) were removed during the year. Two tatti latrines were put up, and two masonry latrines in place of mud walls were constructed during the year. The number of latrines was thirteen as against eleven in the previous year. The sweepings of the town were collected in dust-bins (135) placed in streets and lanes and removed daily in carts drawn by bullocks and men to a selected depot outside the town and there sold in auction every year. A sum of Rs. 173–12–6 was realized from the sale of rubbish and night-soil. The contents of the private privies and public latrines were also removed in iron hand night-soil carts (air tight) to a depot outside the town

and there buried in trenches as per standard size. There were fourteen rubbish carts and twenty-three night-soil hand carts (air tight) against twelve and nine, respectively, in the previous year. Out of two cylindrical carts, one is out of order which cannot be repaired. There are no urinals in the town. Five bullocks were hired to draw the rubbish and cylindrical carts. Private scavenging system was further extended during the year. There is only one cess-pool, the contents of which are being cleaned by the municipality at a monthly fee of rupee 1 in a cylindrical cart drawn by a bullock. A lorrie with twelve seats was purchased at the close of the year. Trap doors have been provided to the cess-pools of the public latrines during the year. A V-shaped slab drain was constructed at a cost of Rs. 24–12–6 in the Pooramazid street. An iron tank has been purchased for fixing it on the bund of the Chetti tank to prevent contamination of the water as per recommendation of the Sanitary Commissioner embodied in G.O., No. 754 M., dated 31st March 1897. Public health was good during the year.

68. *Grant 4, Lighting and Miscellaneous Municipal purposes*—(i) *Lighting*—(*a*) *Establishment.*—The outlay under this head represents the pay of the four lamp-lighters on Rs. 6 each. The monthly cost of the establishment was Rs. 24, or Rs. 288 per annum, but the actual cost was Rs. 284–1–4 as against Rs. 239–10–0 in the previous year and Rs. 280 in the revised estimate. A saving of Rs. 3–14–8 is due to the fines imposed on the lamp-lighters for neglect of duty, and (2) to a lamp-lighter's absence on leave without pay from 8th to 14th August 1897.

(*b*) *Contingencies.*—The outlay under this head was Rs. 715–3–11 as against Rs. 979–6–11 in the previous year and Rs. 640 in the revised estimate. The increase, as compared with the revised estimate figure, was due to the fact that the cost of rails and iron frames, &c., was more than was anticipated. The total number of lamp-posts in the town at the close of the year was 142 as against 132 in the previous year. Ten additional lights were put up during the year under report. The details of expenditure are given below :—

	Rs.	A.	P
Kerosine-oil	514	7	6
New iron lamp-posts and repairs	185	15	2
Sundries, such as wicks, matches and chimneys	14	13	3
Total ..	715	3	11

(ii) *Slaugh'er-houses*—(*b*) *Contingencies, Rs.* 5–4–4.—This represents the cost of supplying sign-boards to the slaughter-houses.

69. (4) *Travellers' Bungalows.*—No expenditure was incurred under this item, as no building was set apart for the purpose. The unoccupied portion of the present office building will be converted as travellers' bungalow during the current year.

70. (9) *Other charges*—(ii) *Rewards for destruction of wild animals and snakes.*—The sum of Rs. 10 allotted for the destruction of dogs was insufficient as there were many stray dogs in the town, and so the council again allotted an additional sum of Rs. 10 for the purpose ; thus an outlay of Rs. 20 was incurred towards the destruction of stray dogs.

(iii) *Printing.*—The outlay under this head amounted to Rs. 787–15–11 as against Rs. 616–8–0 in the previous year and Rs. 700 in the revised estimate. The increase over the previous year was due to payment of arrears Rs. 312–12–10 during the year. The increase, as compared with the revised estimate, is due to larger printing work than was anticipated.

(iv) *Compensation for Lands, Rs.* 32.—This represents the compensation paid to the dharmakartas for the site of the old car in the Bazaar street wherefrom it was removed.

(v) *Other Items.*—The outlay under this head amounted to Rs. 17–8–7 as against Rs. 140–15–4 in the previous year and Rs. 30 in the revised estimate. The decrease, as compared with the revised estimate, is due to the cost of numbering carts, tom-toming charges and the assessment paid to Government being less than was anticipated. The particulars of expenditure incurred under this head are given in detail in the margin of Statement II.

71. *Grant 5, (a) General Establishment*—(i) *Office Establishment.*—The cost of the establishment was Rs. 77, or Rs. 924 per annum. The actual expenditure was Rs. 923–8–0 as against Rs. 908–8–1 in the previous year and Rs. 920 in the revised estimate. A saving of As. 8 was due to the fines imposed on the peon of the office for neglect of duty.

(*b*) *Collection of Municipal Taxes*—(i) *Establishment.*—The monthly cost of the establishment was Rs. 31, or Rs. 372 per annum; but the actual cost was Rs. 371–9–10 as against Rs. 367–0–10 in the previous year and Rs. 370 in the revised estimate. The saving of As. 6–2 was due to one of the assistant's post having been vacant for three days in December 1897.

(ii) *Purchase of Account Books, Paper, money-boxes, repair to out-posts, &c., Rs.* 3.—This represents the cost of embedding the iron safe in the floor of the office building.

(iii) *Cost of Account forms supplied by Lawrence Asylum Press, Madras.*—The expenditure under this head amounted to Rs. 350–4–9 as against Rs. 120–8–4 in the previous year and Rs. 130 in the revised estimate. The increase, as compared with the revised estimate, was due to the cost of forms having been more than was anticipated. The sum of Rs. 350–4–9 was paid in accordance with the letter, No. 35—I.B.B., dated 8th March 1898, of the Accountant-General, Madras, and the council being of opinion that the cost was prohibitive, the Accountant-General's attention was also invited to it.

(*d*) *Office Contingencies other than* (*b*) (ii).—During the year under repor, the old police hospital building was handed over to the municipality by Government to be used as its office (*vide* G.O., No. 1212 W., dated 11th May 1897). The expenditure under this head was Rs. 286–10–0 as against Rs. 326–13–2 in the previous year and Rs. 260 in the revised estimate. The increase, as compared with the revised estimate, was due to the cost of stationery, cyclostyle papers and ink purchased having been more than was anticipated. The sum of Rs. 286–10–6 represents the house-rent paid up to July 1897 and the cost of adhesive and postage stamps, stationery, printing charges, cyclostyle paper and ink, and the travelling allowance paid to the municipal servants during the year.

(*e*) *Contributions for Central Office and Audit Establishments.*—The expenditure under this head was Rs. 190 as against Rs. 129 in the previous year and Rs. 190 in the revised estimate. This contribution was paid in accordance with the letter, No. 3925, dated 11th December 1897, of the Accountant-General, Madras.

72. *Advances Recoverable*—(*b*) *Others, Rs.* 6.—This represents the amount advanced for repairing the wheel barrows which was not recouped within the year.

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

IV.—Closing Balance.

73. Deducting the total expenditure of Rs. 25,397–5–11 from the total receipts including the opening balance, viz., Rs. 26,931–14–6, the closing balance was Rs. 1,534–8–7, which, with deposits, Rs. 2,260–8–0, deposited by the renters of several leases during the month of March last, amounted to Rs. 3,795–0–7. Adding to this the amount of uncashed cheques, viz., Rs. 322–11–2, the total comes to Rs. 4,117–11–9, which amount has been stated to be correct by the Deputy Collector in charge of Treasury, Salem, in his letter, No. 675-Acct., dated 15th April 1898. The closing balance was 6·05 per cent. of the year's total receipts. The increase in the closing balance, as compared with the revised estimate (Rs. 680), was chiefly due to increased receipts from fees from educational institutions and less expenditure under Grants 1 and 3 than were anticipated.

74. *Municipal Accounts.*—The accounts of the year 1896–97 were audited by M.R.Ry. T. Krishnasawmi Mudaliar Avargal, Officiating Assistant Inspector of Local Fund Accounts, Madras, during the year under report, and the results of the audit were said to be very satisfactory as in the previous year.

During the year under report, I myself examined the accounts from time to time.

I may state here, for the information of Government, that all the municipal councillors were assisting me cordially, and my thanks are specially due to the division councillors and the road sub-committee members, whose names I have much pleasure to bring to notice of Government—

(1) M.R.Ry. T. Ramanujam Pillai Avargal, Sub-Engineer and Municipal Councillor.
(2) M.R.Ry. C. Ranganada Mudaliar Avargal.
(3) ,, M. Kristna Iyer Avargal.
(4) ,, H. Subba Rao Avargal.
(5) ,, Audimula Mudaliar Avargal.
(6) C. Chataiba Sahib.

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

Enclosure.

Concise Annual Report of the Municipal Hospital, Tiruppattúr, for the year 1897–98.

Public Health.—Good. A few (five) cases of cholera occurred. They were imported from infected localities outside the Salem district. Measles and chicken-pox prevailed to the normal extent. Small-pox does not appear to have occurred in the town.

Vital Statistics—

	1896–97.	1897–98.
Births	670	756
Deaths	678	450

The advance in the number of births is due to (1) all midwives being ordered to report to the registrar those occurring in their practice and (2) to the posting of notices in all prominent streets and corners, warning the people of the necessity of reporting births and deaths within a given time. The decrease of 228 deaths is due to there having been an absence of cholera in epidemic form.

Death-rate per 1,000	27·27
Birth-rate per 1,000	45·82
Population—Census of 1891	16,499

Sanitation.—A certificated Sanitary Inspector, three maistries, forty scavengers, forty sweepers and two tank watchmen constitute the sanitary staff. One cess-pool cart, nineteen night-soil carts, eleven hand-carts and one trolly to carry twelve night-soil buckets are used in removing cleansings and sweepings to the depôts which are situated well outside the town. There has been a marked advance in keeping the latrines, the streets and the wretched puddles which constitute drains as clean as is practically possible.

The figure is 17,693 including the village of Vengalapuram included within municipal limits during 1896–97.
(Signed) T. V. G.;

No advance has been possible in the way of a satisfactory water-supply for the town. The Chetty tank is still the chief reservoir. It is, however, very carefully conserved. An attempt is being made to induce the people to take their supplies from a large iron tank. The tank is to be filled by pumping. If this endeavour succeeds, the contamination of the water by soiled feet and hands will be reduced to a minimum.

During the heavy rains in August, September and the first half of October it was found that a large quantity of undesirable town drainage collected around the western portion of the Chetty tank. This took several months to dry and was, unquestionably, a continued source of contamination by percolation to the Chetty tank. In fact it could easily have been converted into a source of dangerous contamination. This was repeatedly brought to

It is under the consideration of the council to cause necessary arrangements to be made so that the rain water does not collect at all in the place referred to.
(Signed) T. V. G.,

the notice of the Chairman, who issued the necessary notices, &c. The water evaporated during the course of a few months. The difficulty in correcting this evil arose from the fact that the water would have had to have been drained off through the lands of different owners.

Vaccination.—

Year.	Total number of operations.	Under one year of age.			Above one year of age.			Re-vaccination.		
		Successful.	Unsuccessful.	Unknown.	Successful.	Unsuccessful.	Unknown.	Successful.	Unsuccessful.	Unknown.
1896–97	885	648	..	..	214	4	..	18	1	..
1897–98	952	644	1	..	274	2	..	31	..	..

An increase of 67 in the total number of cases. A trifling decrease in cases under one year of age, an increase of 58 in cases above one year of age, and of 12 in cases of re-vaccination. The vaccinator accounted for 758, the midwife-vaccinatrix for 134 and the civil apothecary for 60 cases.

During the latter half of the year lanoline paste from the Mysore vaccine institute was used. The instrument used and the necessary processes of scarification and inunction are not in favour with the Tiruppattúr public. Moreover, the sometimes severe constitutional disturbance which follows the use of lanoline paste has prejudiced the people in favour of the glycerine preparation as supplied from Salem.

The council has since resolved to obtain the glycerine lymph from Salem as previously and to revert to the old method of vaccination with glycerine lymph as recommended by the District Medical and Sanitary Officer.

(Signed) Initialled L.V.G.

This municipality maintains an average protection from small-pox. The Hindus on the whole are better protected than the Muhammadans, as unprotected cases are easier of notice in Hindu houses.

Hospitals and Dispensaries.—(*a*) Provision is made for five male and four female in-patients. No accommodation is available for Eurasian and European patients and maternity cases. The admission of a maternity case is allowed when unavoidable and is a matter of considerable gravity. The Chairman has been addressed on this as well as on the subject of erecting a special ward for females suffering from venereal diseases. Accommodation for infectious and contagious diseases is to be provided for in the vicinity of the hospital. Construction has not been begun.* There is no room set apart for operations. The former operation room having been converted into a bath-room for males.

These have been put off for want of funds.

(Signed) Initialled F.W.H.

* The work has not been commenced as the estimate and plan sent up to the Sanitary Board have not been received back duly approved.

(Signed) Initialled F.W.H.

(*b*) The buildings were repaired and whitewashed.

(*c*) Furniture sufficient and in good condition. A good operation table, three hanging lamps and nine shelved-teapoys were added during the year.

(*d*) The District Medical and Sanitary Officer inspected the hospital in August last. The suggestions made have for the most part been carried out, others will shortly be complied with.

(*e*) *Recoveries—By diets.*—Nil. There are no paying beds in this institution.

By medicines sold.—Rs. 6–8–3 less by Rs. 6–1–7 than in the previous year. This is due to refusal to sell medicines otherwise than in prescription form owing to just a sufficiency of stock.

(*f*) *Patients treated as compared with previous years.*—

Patients.	1892–93.		1893–94.		1894–95.		1895–96.		1896–97.		1897–98.	
	Number treated.	Average daily attendance.	Number treated.	Average daily attendance.	Number treated.	Average daily attendance.	Number treated.	Average daily attendance.	Number treated.	Average daily attendance.	Number treated.	Average daily attendance.
In	103	3·55	100	3 49	112	3·39	125	3·64	132	4·71	148	5·12
Out	10,717	56·59	10,648	55·79	12,844	67·20	12,969	67·04	10,860	54·43	12,694	79·06
Total ..	10,820	60·14	10,748	59·28	12,956	70·59	13,094	70·68	10·992	59·14	12,842	84·18

There has been an increase in in- by 16 and in out- patients by 1,850. The average daily attendance among the out-patients advanced from 59·14 to 84·18. All this has been due to the year being a quiet one, *i.e.*, cholera in epidemic form was absent both in Tiruppattúr and in the surrounding villages. The increases in admissions was not owing to the prevalence in undue severity of any particular diseases. The rise was general owing to the cause given above. People had no trouble at home and the people of the neighbouring villages had no fear of coming into Tiruppattúr for treatment.

(*g*) *Mortality.*—Three deaths among in-patients—from enteritis, malarial cachexia and burns. There were four deaths in the year previous. There were no deaths from septic diseases acquired in hospital.

The deaths among out-patients were 1 from valvular disease of the heart, 3 from anæmia, 1 from obstruction of the bowels, 1 from pneumonia, 1 from enteric fever, 1 from tetanus, 1 from gastritis and 1 from nephritis, making a total of 10. With two exceptions all were among residents of Tiruppattúr. No information could be obtained of other serious cases residing outside Tiruppattúr.

(*h*) *Operations and results.*—Six hundred and twenty-nine in the year under report, showing an improvement of 199 over 1896–97. There were no deaths from operations. The major portion were discharged "cured." The remainder "relieved."

(*i*) *Establishment.*—Civil apothecary (in charge), one compounder (unpassed), a trained midwife, a male and a female ward attendant, a cook and a male scavenger. The male ward attendant is an active and intelligent man and one fit to be sent to the General Hospital for training. The establishment is wanting in a female scavenger and a waterman. At present the caste servants divide between them the duty of supplying the hospital with water.

(*j*) *Midwives—Work actually done.*—The midwife attended to 207 labour cases, showing 68 cases over the total (139) of the year previous. She has, in addition to her regular duties, to show an outturn of seven successful cases of vaccination monthly. Her work has been very good.

(*k*) *Women and Children's dispensary*—Situated in the centre of the town. Is reported to be doing good work.

General remarks.—A small segregation camp has been erected well out of the town for the reception of plague cases. This was necessary as this town has settlers from Bombay, Poona and Bengal. Considerable trade is carried on with those parts and visitors are frequent.

TIRUPPATIÚR,
22*nd April* 1898.

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

The pupil compounder was examined at Salem on three occasions during the year but was not found fully qualified; he has been given one more opportunity of passing.

SALEM, 2nd *May* 1898. (Signed) A. N. R. HARRISON, Brigade-Surgn.-Lieut.-Col., *District Medical and Sanitary Officer.*

Submitted. The roads and streets are in good order and the minor lanes passable. It is hoped that with additional allotment now available even the lanes will be kept in good state.

TIRUPPATTÚR, 26*th May* 1898. (Signed) *Temporary Deputy Collector.*

Forwarded.

28*th May* 1898. (Signed) W. J. H. LEFANU, *Collector.*

Papers to be read in Proceedings:—

Current No. 1262 of 1898, dated 26th may from the Chairman M. C. Tiruppattur.

Current No. of 189 , dated from the

Current No. of 189 , dated from the

Current No. of 189 , dated from the

Order. No. 1243 M dt 11-7-98

The ~~estimated~~ receipts and charges of the Tiruppattur 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	3206	2800	4140	4143
Tax on Arts	1680	1700	930	926
Tax on Buildings and Lands	6018	5950	6020	6050
Water-Tax on Buildings and Lands	504	580	530	577
Tax on Vehicles and Animals	1031	1000	1020	1027
Tax on Carts	4260	4000	4020	4016
Tolls	140	100	80	60
Realizations under Special Acts	298	290	370	372
Rent of Lands, Buildings, &c, and sale-proceeds of Lands, &c.	105	120	120	174
Conservancy Receipts	3629	3470	3510	4126
Fees and Revenue from Educational Institutions ..	13	30	20	15
Fees and Revenue from Medical Institutions	994	950	1090	1109
Income from Markets and Slaughter-houses	452	450	530	550
License fees	45	110	80	69
Other fees	671	500	450	380
Fines under Municipal and other Acts				
Interest on Investments and premium on Loans ..	626	1130	1140	899
Grants and Contributions from Government	726	750	760	792
Do. from Local Boards				
Do. from other bodies	766	1650	1410	1353
Recoveries for services to private individuals	259	220	280	291
Miscellaneous				
Loans				
Sale-proceeds of Government Securities, &c, and Realizations of Sinking Fund				
Advances Recovered	103	..	..	..
Total ..	25.526	25.660	26520	26932

Charges.	Actuals, 1896-97.	Budget Estimate, 1897-98.	Revised Estimate, 1897-98.	Actuals 1897-98.
	Rs.	Rs.	Rs. a.	Rs.
GRANT 1.				
New Works—				
Communications	82	..	30	110
Buildings	428	2030	1970	1738
Drainage	..	30	30	25
Water-supply	7069	10	130	110
Repairs—				
Communications	2049	2500	2500	2371
Buildings	210	240	250	251
Drainage				
Water-supply	187	600	600	604
Establishment	224	240	230	225
Tools and Plant and other Stores	55	50	40	43
Contributions for Public Works				
Total ..	3304	5796	5780	6477
GRANT 2.				
Training Schools	..	10	30	23
Municipal Schools—				
(a) On the Salary System	2846	4420	4440	4336
(b) On the Salary Result System	1962	830	790	734
Grants-in-aid—				
(a) Salary grants				
(b) Result grants	198	250	250	263
(c) Building, Furniture, &c., grants				
Inspection	209	250	250	237
Miscellaneous	305	340	330	301
Total ..	5526	6100	6060	5854
GRANT 3.				
Hospitals and Dispensaries	3076	3120	3200	3261
Contributions	154	230	160	214
Vaccination	219	220	220	219
Registration of Births and Deaths	178	180	210	213
Conservancy, Road-cleaning and Road-watering ..	5016	7380	6630	6128
Total ..	8643	11130	10420	10033
GRANT 4.				
Lighting	1219	1000	920	999
Markets and Slaughter-houses	..	5	..	5
Choultries				
Travellers' Bungalows	..	60	..	..
Avenues				
Public Garden, Survey of Land, Fire and other charges ..	768	745	780	858
Total ..	1987	1810	1700	1862
GRANT 5.				
Supervision and management	1929	2140	1880	2126
Repayment of Debt				
Interest on loan				
Advances Recoverable				6
Refunds	..	..	..	..
Discount	1	..	..	..
Pensions and Gratuities				
Investments				
Grand Total ..	21384	26880	25540	25397
Balance	4142	-1220	680	1535

26,526 26,932

2. The Municipal Council held 25 meetings or one more than in the previous year and the average attendance of the members ~~both officials and non-officials~~ continued to be satisfactory.

3. Receipts (1) The net current demand under the tax on arts fell from Rs.1711 to Rs.924, the large decline being due to the revision of schedule A annexed to the District Municipalities Act. The demand under the taxes on buildings and lands, however, remained almost stationary. From the note to statement I and para.10 of the Chairman's report, it appears that cultivable lands within municipal limits are taxed at acreage rates. The Council's attention is drawn to the proviso to sub-section (3) of section 63 of the amended Act, under which lands used solely for agricultural purposes should not be taxed with reference to their area. The collections under the principal taxes continued to be very satisfactory. The Municipal Council is at liberty to proceed against Mr.Hamilton, the late Assistant Superintendent of Police, under clauses (2) & (3) of section 103 of the Act, for the recovery of the amount of profession tax due by him.

Please see para 18 of the Chairman's letter.

(2) There was an increase in the receipts from avenues, sale of night soil & street refuse and school, slaughter-house and license fees, but the income from tolls and fines under the Municipal and other acts, declined. These variations are explained in paras.13, 17, 21, 22 & 27 to 29 of the Chairman's report.

(3) It is gratifying to note that the

the number of houses served by the private scavenging agency rose from 558 to 853 and that the fees collected during the year amounted to Rs.1,341 against Rs.754 in the previous year; but the service was worked at a loss of Rs.149 to the Council as a ~~sufficient~~ further supply of night soil carts &c. was purchased during the year. The Government trusts that the efforts made to extend this service will not be relaxed until all the latrines in the town have been brought under the control of the Municipal Council.

Vide para 64 of the Dis letter.

4. Expenditure (1) Public Works

A sum of Rs.1,080 was spent on the extension of the Municipal High School building and two masonry latrines were constructed at a cost of Rs.359. The total expenditure on communications amounted to Rs.2,481 or 61.8 per cent of the net Municipal revenue from tolls, and the roads and streets are reported by the Revenue Divisional Officer to have been maintained in good order.

Please see his audit

(2) Education. A sum of Rs.2,183 was spent on primary education, while secondary education was worked at a profit of Rs.845 to the Council. The net expenditure on education was thus Rs.1,338 or 10.6 per cent of the receipts from ~~the~~ taxation. The Municipal Council continued to maintain a high school on the salary system and four primary schools, of which one was worked on the salary system and three on the salary result system, while in the previous year all were worked on the latter system. The Council also aided with result grants six primary schools against nine in 1896-97.

The

Vide para 50: (ii).

Please see para 57(d) of this letter.
2 para (f) of the Civil Apothecary's

In para (i) of his letter

48

The attendance at the Municipal schools showed an improvement, but that at the aided institutions again declined. All these schools, however, except the Muhammadan primary school, ~~however~~, appear to have done well at the Lower Secondary departmental and grant examinations. The total number of boys under instruction in the municipal and aided schools rose from 857 to 890 or 67.1 per cent of the male population of schoolgoing age.

(3) Medical Relief. The number of patients treated at the Municipal hospital rose from 10,992 to 12,842, the increase being ascribed to the absence of cholera ~~from~~ in the town. It is gratifying to observe that the midwife employed by the Municipal Council attended 207 cases of labour or 60 more than in the previous year. The Council's attention is drawn to the inadequacy of the hospital establishment referred to by the Civil Apothecary.

(4) Vaccination and Vital Statistics.

The reported number of vaccine operations performed during the year again rose from 885 to 952 and the quality of the work turned out, continued to be satisfactory. Infantile vaccination also received fair attention, the number of children under one year successfully vaccinated being 36.4 per mille of the population against 36.6 in the previous year. But in view of the fact that the number of births registered during the year was 42.7 per mille, ~~it appears that~~ there is scope for improvement in this direction.

The number of births registered increased and the returns may now be regarded

regardded as fairly accurate; but the death-registers cannot be considered trustworthy, the recorded rate being much below the normal. The normal rate is supposed to be 33·7 per mille. The Council's special attention is drawn to the instructions issued on this subject in the latter part of para.2 of G.O. No. 926 M, dated 17th May 1898. K.

(5) Sanitation. Though seventeen percent of the allotment under this head was allowed to lapse, owing mainly to the absence of cholera, the expenditure amounted to Rs.6128 or 26·9 percent of the receipts against 22 percent in the previous year. From para.67 of the Chairman's report it appears that some attention was paid to the general sanitation of the town, but much yet remains to be done and every effort should be made to remedy the several defects pointed out from time to time by the Sanitary Commissioner.

5. General remarks. The year closed with a balance of Rs.1535 or 6.7 per cent of the current receipts. The excess expenditure incurred over the sanctioned allotments will be admitted in the accounts. The Chairman's report is 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; but infantile vaccination, registration of deaths and sanitation demand increased attention. The testimony borne by the Chairman to the assistance rendered to him by the Councillors mentioned in para.74 of the report is noted with pleasure.

V.R. 18/6/98

W T 20 698
Judicial for c/i with ref. to latter part of para.3.(c).

vide para 72 of this letter

To
The Chairman, M.C., Tiruppattur
,, Collector of Salem.
,, Pt. Dt. Bd.
,, Acctt-General
,, Dir. of Pub. Instrn.
,, Surgeon-General
,, Sanitary Board.
,, Comm. Labour.
,, Editor's Table.

Dated 25/6/98

Extract from the Proceedings of the Tirupatur Municipal Council, dated 25th day of 1898.

PRESENT:

Rao Bahadur T. V. Gopalaswamy Ayyar Avergal — Chairman.
Official Councillor.
Rao Bahadur V. Krishnamachari Avergal — Sub Registrar
Non-official Councillors.
Rao Bahadur C. Ranganatha Mudaliyar Avergal
Rao Bahadur M. Krishna Iyer Avergal
K. Ghotaiha Sahib

I. (a) Read the draft administration report and the statements of the Chairman on the working of the Tirupattur Municipality for the year 1897-98.

(b) Read report of the District Medical and Sanitary Officer, Salem, on the working of the Municipal Hospital Tirupattur for the year 1897-98.

(c) Read statements of the Education Officers on Education for the year 1897-98.

Resolution — The draft administra

report and the report of the medical officer with the remarks of the Chairman are approved.

(Signed). T. V. Gopalasami Iyyar
Chairman

True Copy

[signature]
Chairman

[initials] 25/5/98

Enclosure no: 4 to letter no: 652 / Edn 9 dated 26.5.98.

V. S.
18/6/[illegible]

4
18/6m/98

Resolution of the Municipal Council dated 25th May

Despd 26/7/98

Editor's Table

...s of the teaching staff employed in the Tirupatur Municipa[lity] for 1897-98 880

Number possessing general education certificates only, but are qualified by length of service 1st April 1895.	Number possessing neither general nor professional qualifications but who are qualified by length of service on 1st April 1895.	Number entirely unqualified.		Remarks.
5	6	7		8
1	.	2 (b)		(a) Includes 1 gymnastic instructor & 1 drawing master (b) Tamil & Sanskrit Pandits
2	1	4		
1	1	6		
.	.	10		
4	2	22		

No provision was made from municipal funds for training teachers. In Board & aided Primary Schools out of 10 teachers entirely unqualified 6 hold general education certificates. On the whole there is progress.

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

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

[signature]
Chairman

C. S. Swami Iyengar
Ag. Asst. Inspr. of Schools
C.D.

Statement No. I relating to General Statistics in the Tiruppattur Municipality. 1897-98

Institutions.		1897. Number of schools.	1897. Number of pupils on 31st March. Boys.	1897. Number of pupils on 31st March. Girls.	1898. Number of schools.	1898. Number of pupils on 31st March. Boys.	1898. Number of pupils on 31st March. Girls.	Remarks.
1		2	3	4	5	6	7	8
Colleges	Government							
	Local or municipal							
	Aided from public funds							
	Unaided and indigenous							
Secondary schools	Government							
	~~Local or~~ municipal	1	144	-	1	182		
	Aided from public funds							
	Unaided and indigenous	2	92	.	.	.	.	
Primary schools	Government							
	~~Local or~~ municipal	4	335	8	4	385	11	
	Aided from public funds	7	378	7	6	323	1	
	Unaided and indigenous	5	211	.	9	358	.	
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							
		19	1160			1248	12.	

The two unaided secondary schools have been raised to the Primary grade.

The decrease of one in the number of aided Primary schools is due to the Elementary School at Kalinamakkal having been given to the Municipality. Hence this decrease is only apparent.

The increase in the number of unaided schools is made up thus: Self-supporting Schools 2 in the Town of Tiruppattur; Schools of the Board Schools is a Sure eight in the Taluk of Vaniambadi 1 and Tirupattur 2 = 3 Schools x 85 in the No of scholars. This is a fictitious increase.

The large increase of 88 pupils in the Primary Schools is due to the admission of one aided Primary School at Kalinamakkal with 84 boys + 7 girls = 91 pupils.

There is a total increase of one in the No of scholars. This is a fictitious increase.

Board Schools for Tirupattur 1 with 84 boys + 7 girls = 91 pupils
Kalinamakkal 1 — 100 — 55 — 81
Aided Schools { Tirupattur 2 — 55 — 81
Tirupattur 2 — 242 — 136

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 C*

Ed. Ret. 32 2,000—4-2-98.

Ed. Ret. 34. 2,000—13-5-98.

Chairman

C. S. & W. Committee Chairman & agreed to Inspr of Schools Cudd

Ar

opulation to children of school age in

97-98

Percentage.		Remarks.
s.	Girls.	
	7	8
7	7·7	
2		
7	1·4	
3	9	

Taking the male pupils into consideration in reference to increase in all the classes of the community except Native Christians. The bulk of the increase attributable to the Labours of Mr Kumaresan Pillai.

gal councils concerned by the 1st May.

C. S. Swamiyengar
agasa Supdt of Schools

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

the Tiruppattur Municipality. ~~Board~~ /

Classes of population.	Population of school age.		Pupils under instruction.		
	Boys.	Girls.	Boys.	Girls.	Boy
1	2	3	4	5	6
Europeans and Eurasians					
Native Christians	12	13	14	1	116
Muhammadans	470	475	471	-	100
Hindus .. Brahmans			190		
Hindus .. Non-Brahman caste Hindus ..	750	775	488	4	101
Hindus .. Panchamas			85	7	
Aborigines					
Others					
	1232	1263	1248	12	101

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 munici*

Ed. Ret. 33 2,000—4-2-98.

(Chalked and indigenous .. .. ..

Statement No. III giving particulars as to the qualification

Classes of institutions.		Number of teachers employed.	Number possessing trained teachers' certificates.	Number possessing untrained teachers' certificates.	Nu ge cer wh le or
1		2	3	4	
Colleges ..	Government				
	Local or municipal				
	Aided from public funds				
	Unaided and indigenous				
Secondary Schools.	Government				
	~~Local~~ or municipal	10	6 (a)	1	
	Aided from public funds				
	Unaided and indigenous				
Primary Schools.	Government				
	~~Local~~ or municipal	13	5	1	
	Aided from public funds	10	2	-	
	Unaided and indigenous	10			
		43		2	

NOTE.— 1. *In the column of remarks it should be noted whether t[illegible]sion made in the bud*
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*

Ed. Ret. 34. 2,000—18-2-98.

Tiruppattur Municipality 189

8 SUBJECTS ONLY.		Remarks.
Merit.	Ordinary.	
8	9	10
	10	
	7	
4	18	
11	19	
30	29	

8 SUBJECTS.		
10	16.	
1	14	
15	20	
2	3.	

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

Standard.	189 7. Compulsory subjects only. Number of pupils presented.	Number of pupils passed.	Merit.	Ordinary.	Compulsor Number of pupils presented.	Numb of pup passe
1	2	3	4	5	6	7
Seventh standard (or Lower Secondary Examination.)						
Sixth standard						
Fifth do.						
Fourth do. (or Primary Examination)..	13	11	1	10	13	10
Third standard	19	14	3	11	12	7
Second do.	36	24	4	20	29	22
First do.	48	37	16	21	37	3
Infant do.	87	69	23	46	74	59
					165	128

Name of subject.*	189 7. Optional subjects				Option	
Geography	27	14	.	14	31	26
Hygiene	18	11	2	9	17	15
English	31	26	5	21	40	35
Indian History	9	9	1	8	10	8

Enclosure no: 2 to letter
no: 652 - dated 26-5-98
Tirupatur Municipality

Report 837/Ed
dt 8027
11-6-98

Board Statements 164
for 1897-98

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

1	Actuals 1897-98. Details of Minor Heads. 2	Actuals 1897-98. Totals of Major Heads. 3	Budget Estimate for 1897-98. 4	Revised Estimate for 1897-98. 5	Actuals, 1896-97 (audited figures). 6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. BALANCE BROUGHT FORWARD—					
a. Municipal Fund	4,142 9 9		2800 - -	4140 - -	3205 14 10
b. Endowments					
c. Water-tax Fund					
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53)	928 - - ✓		1700 - -	930 - -	1680 - -
b. Tax on buildings (section 63)	5975 2 5 ✓		5900 - -	5950 - -	5946 - 10
c. Tax on lands (section 63)	75 3 6 ✓		50 - -	70 - -	72 7 1
d. Water-tax on buildings and lands (section 75)	- - -		- - -	- - -	- - -
e. Tax on vehicles with springs and palanquins (section 77)	105 - - ✓		80 - -	100 - -	83 4 -
f. Tax on animals (section 77)	472 5 - ✓		420 - -	430 - -	420 15 -
g. Tax on carts and other vehicles without springs (section 85)	1027 8 - ✓		1000 - -	1020 - -	1030 8 -
h. Tolls (section 91)—					
Gross receipts	5020 - -				
Less Local Fund share	1004 - -	4016 - - ✓	4000 - -	4020 - -	4260 4 -
i. Penalties on account of—					
i. Tax on arts	- - -		- - -	- - -	- - -
ii. Tax on buildings	- - -		- - -	- - -	- - -
iii. Tax on lands	- - -		- - -	- - -	- - -
iv. Water-tax on buildings and lands	- - -		- - -	- - -	- - -
v. Tax on vehicles, &c.	- - -		- - -	- - -	- - -
vi. Tax on animals	- - -		- - -	- - -	- - -
vii. Tax on carts, &c.	- - -		- - -	- - -	- - -
viii. Evasion of tolls	- - -	12599 2 11	- - -	- - -	- - -
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds	- - -		- - -	- - -	- - -
b. Ferry rents	- - -		- - -	- - -	- - -
c. Fees under Act II of 1888	60 - -	60 - -	100 - -	80 - -	140 - -
Carried forward		12659 2 11	13250 - -	12600 - -	13633 6 11

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

1	Actuals 1897-98. Details of Minor Heads. 2	Actuals 1897-98. Totals of Major Heads. 3	Budget Estimate for 1897-98. 4	Revised Estimate for 1897-98. 5	Actuals, 1896-97 (audited figures). 6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		12659 2 11	13250 - -	12600 - -	13633 6 11
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	33 8 -		30 - -	40 - -	53 6 2
ii. Rent of buildings	- - -		- - -	- - -	- - -
iii. Avenue receipts	295 1 4		200 - -	290 - -	189 9 2
iv. Fees from Traveller's Bungalows	- - -		20 - -	- - -	- - -
b. i. Sale-proceeds of lands and buildings	- - -		- - -	- - -	- - -
ii. Produce of lands, gardens, &c.	28 14 -		20 - -	20 - -	16 11 -
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	15 1 -		20 - -	20 - -	38 1 9
c. Conservancy receipts— Sale-proceeds of night-soil, street refuse, &c. ..	173 12 6		120 - -	120 - -	105 - -
d. i. Fees from educational institutions	4120 1 2		3400 - -	3500 - -	3618 5 7
ii. Other revenue from educational institutions	5 7 9		10 - -	10 - -	10 5 9
e. i. Sale-proceeds and composition fees of medicines	6 8 3		20 - -	10 - -	12 9 10
ii. Other Hospital receipts ..	8 4 5		10 - -	10 - -	- 12 -
f. i. Income from markets	536 8 10		500 - -	520 - -	530 12 9
ii. „ slaughter-houses..	572 1 1		450 - -	570 - -	463 - -
g. Other fees— i. Distraint fees	6 - -		10 - -	10 - -	- 4 -
ii. License fees	550 - 1		450 - -	550 - -	451 8 11
iii. Cartstand fees	60 5 1		100 - -	60 - -	43 4 10
iv. Other fees From Extracts from Birth & Deaths registers	3 2 -		- - -	10 - -	1 - -
h. Fines under Municipal and other Acts	379 9 -	6794 4 6	500 - -	450 - -	670 10 6
i. Interest on investments—					
i. General, including choultries	- - -		- - -	- - -	- - -
ii. Educational	- - -		- - -	- - -	- - -
iii. Medical	- - -		- - -	- - -	- - -
j. Premium on loans	- - -		- - -	- - -	- - -
Carried forward ..		19453 7 5	19110 - -	18790 - -	19838 13 2

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

1	Actuals 1897-98. Details of Minor Heads. 2	Actuals 1897-98. Totals of Major Heads. 3	Budget Estimate for 1897-98. 4	Revised Estimate for 1897-98. 5	Actuals, 1896-97 (audited figures). 6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		19453 7 5	19110 - -	18790 - -	19838 13 2
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends	- - -		- - -	- - -	- - -
Buildings	373 - -		340 - -	370 - -	- - -
Municipal Schools	430 10 2		680 - -	660 - -	586 15 6
Other purposes	95 9 2		110 - -	110 - -	39 7 8
ii. Medical	899 2 -		1130 - -	1140 - -	626 7 2
iii. Other purposes—					
Communications	- - -		- - -	- - -	- - -
Water-supply	- - -		- - -	- - -	- - -
Drainage	- - -		- - -	- - -	- - -
Sanitation	- - -		- - -	- - -	- - -
Other purposes	- - -		- - -	- - -	- - -
b. From Local Boards—					
i. Education	- - -		- - -	- - -	- - -
ii. Medical	792 5 10		750 - -	760 - -	725 11 -
iii. Other purposes	- - -		- - -	- - -	- - -
c. Other grants and contributions—					
i. Education	- - -		- - -	- - -	- - -
ii. Medical	- - -		- - -	- - -	- - -
iii. Other purposes	- - -	1691 9 2	- - -	- - -	8 - -
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—	- - -		- - -	- - -	- - -
i. Private scavenging	1341 3 5		1640 - -	1400 - -	754 7 6
ii. Other purposes	12 - -		10 - -	10 - -	12 - -
b. Other items—					
i. Fishery rents	271 11 9		200 - -	270 - -	191 - -
ii. Refunds of Expenditure of previous year	1 7 6		- - -	- - -	- - -
iii. Fee for numbering carts, &c.	1 2 -		- - -	- - -	- 8 -
iv. Other items			20 - -	10 - -	16 13 9
v. Sale of license forms	14 13 6				
Sale of municipal act	1 14 -				
Receipt from Court on account of Law Charges	21 - -	1644 4 2	- - -	- - -	50 15 -
Carried forward ..		22789 4 9	22860 - -	22380 - -	22217 3 7

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

	Actuals 1897-98		Budget	Revised	Actuals, 1896-97 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.	Estimate for 1897-98.	Estimate for 1897-98.	
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		22789 4 9	22860 . .	22380 . .	22217 3 7
7. EXTRAORDINARY AND DEBT—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.	. . .	. . .	. . .	. . .	. . .
b. Loans—					
i. From Government ..	. . .	. . .	. . .	. . .	. . .
ii. In the market from private individuals	. . .	. . .	. . .	. . .	. . .
c. Realizations of Sinking fund for repayment of loans.	. . .	. . .	. . .	. . .	. . .
d. Advances—					
i. Permanent	. . .	. . .	. . .	. . .	. . .
ii. Others	. . .	. . .	. . .	. . .	103 4 .
Total Receipts ..		22789 4 9	22860 . .	22380 . .	22320 7 7
Grand Total ..		26931 14 6	25660 . .	26520 . .	25526 6 5

Note to Statement I.

1. Tax on arts, &c., is levied on the first / all VIII classes.
2. Tax on buildings is levied at 7½ per cent. and tax on lands at 7½ annas per cent. of rent value. for every 80 square yards.
3. Water-tax on buildings and lands is levied at per cent.
4. Tax on vehicles and animals is levied at 3/4 the maximum rates. 2 annas per acre of wet & dry lands respectively
5. Tax on carts, &c., is levied at Rs. 3 per cart. per annum.
6. Tolls are levied at half the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. dated 7th June 1886 No 517 L, G.O. No 2nd August 1890 No 1141 Mu. Misc, G.O. No 8th July 1896 No 1143 Mu. Misc, G.O. dated 24th April 1897 No 958 Mu. Misc.
8. The house-tax registers were last revised in the official year 1896 and the land tax registers in the official year 1897.
9. Total extent of land assessed is 338 acres 17 decimals & 34 acres 17 decimals of dry & wet respectively & 5 acres 17 decimals of Vacant Lands.
10. The mode of estimating the annual rental of houses and lands is as follows:—

The rent is Calculated at 8 percent on the Sale Value of the house and vacant house sites and the tax is at 7½ percent on the rent value.
The tax for the Cultivable lands is Calculated at 2 annas and one anna per acre of wet and dry lands respectively.

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

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

Statement II.—Expenditure from the Municipal Fund of the Town of Tiruppattur for the ~~official~~ financial 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.
GRANT 1.—(*Public Works*)—															
1. New Works—															
a. Communications	109	15	7				-	-	-	30	-	-	82	3	7
b. Buildings	1738	5	9				2030	-	-	1970	-	-	428	1	-
c. Drainage	24	12	6				26	-	-	30	-	-	-	-	-
d. Water-supply	110	8	7	1983	10	5	8	9	10	130	-	-	69	8	11
2. Repairs—															
a. Communications	2370	13	3				2500	-	-	2500	-	-	2049	2	1
b. Buildings	250	9	2				240	15	3	250	-	-	209	10	9
c. Drainage—															
i. Repairs to works	-	-	-				-	-	-	-	-	-	-	-	-
ii. Establishment for flushing drains, &c.	-	-	-				-	-	-	-	-	-	-	-	-
d. Water-supply—															
i. Repairs to works, machinery, &c.	-	-	-				-	-	-	-	-	-	-	-	-
ii. Establishment	158	4	4				158	8	-	160	-	-	187	4	-
iii. Contingencies	445	11	2	3225	5	11	441	8	-	440	-	-	-	-	-
3. Establishment	225	3	2	225	3	2	240	-	-	230	-	-	223	15	11
4. Tools and Plant and other stores.	42	11	5	42	11	5	50	-	-	40	-	-	54	8	6
5. Contributions—															
a. To Local Boards for works ..	-	-	-				-	-	-	-	-	-	-	-	-
b. To Provincial Funds for scrutiny of estimates, &c.	-	-	-				-	-	-	-	-	-	-	-	-
c. To others for public works ..	-	-	-				-	-	-	-	-	-	-	-	-
Total, Grant 1 ..				5476	14	11	5695	9	1	5780	-	-	3304	6	9
GRANT 2.—(*Education*)—															
1. Training Schools—															
a. Contributions to Local Boards ..	-	-	-				-	-	-	-	-	-	-	-	-
b. Stipends to Normal students ..	22	13	5	22	13	5	12	3	5	30	-	-	-	-	-
2. Municipal Schools—															
i. On Salary System—															
a. Establishment	3671	9	1				3660	-	-	3720	-	-	2558	1	-
b. Contingencies	664	14	6	4336	7	7	757	-	-	690	-	-	288	3	4
Carried forward ..				4359	5	-	4429	13	5	4440	-	-	2846	4	4

Statement II.—Expenditure from the Municipal Fund of the Town of Tiruppattur for the ~~official~~ financial 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 ..				4359	5	-	4429	13	5	4440	-	-	2846	4	4
GRANT 2.—(*Education*)—cont.															
ii. On Salary-Results System—															
a. Fixed Payments	546	4	11				590	-	-	550	-	-	1357	-	10
b. Result Grants	75	-	-				120	-	-	120	-	-	298	4	-
c. Contingencies	113	2	11	734	7	10	120	-	-	120	-	-	305	15	2
3. Salary Grants	262	13	-	262	13	-	250	-	-	250	-	-	197	14	-
4. Results Grants															
5. Combined Grants—															
a. Fixed Payments	-	-	-				-	-	-	-	-	-	-	-	-
b. Result Grants	-	-	-				-	-	-	-	-	-	-	-	-
6. Inspection—															
a. Contributions to Local Boards ..	-	-	-				-	-	-	-	-	-	-	-	-
b. Municipal Inspectors—															
i. Establishment	168	-	-				170	-	-	170	-	-	144	14	3
ii. Contingencies	68	8	1	236	8	1	80	-	-	80	-	-	64	6	8
7. Miscellaneous—															
a. Building, furniture, &c., grants ..	-	-	-				-	-	-	-	-	-	-	-	-
b. Common gymnasium—															
i. Establishment	142	6	6				140	-	-	140	-	-	136	4	2
ii. Contingencies	-	-	-				-	-	-	-	-	-	11	9	-
c. Common Drawing Master—															
i. Establishment	146	7	2				180	-	-	170	-	-	157	2	3
ii. Contingencies	11	12	-				20	-	-	20	-	-	-	-	-
d. Other items	152	3	-	300	9	8	200	-	-	190	-	-	157	2	8
Total, Grant 2 ..				5893	11	7	6099	13	5	6060	-	-	5519	10	8
GRANT 3.—(*Sanitation and Medical Services*).															
1. Hospitals and Dispensaries—															
a. Establishment	2011	14	7				2140	-	-	2010	-	-	1995	1	2
b. Medicines and Supplies	555	12	2				495	2	4	480	-	-	391	3	-
c. Diet of Patients	272	1	3				270	-	-	270	-	-	231	-	1
d. Sundries and Contingencies ..	271	14	5				216	-	7	290	-	-	285	7	8
e. Contributions to Local Boards &c., &c., &c. ..	149	11	5	3261	5	10	-	-	-	150	-	-	173	7	7
Carried forward ..				3261	5	10	3121	2	11	3200	-	-	3076	3	6

Statement II.—Expenditure from the Municipal Fund of the Town of Tiruchchattur for the ~~official~~ financial 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 ..			3261	5	10	3121	2	11	3200	.	.	3076	3	6
GRANT 3.—(*Sanitation and Medical Services*)—cont.														
2. *a.* Contributions to Provincial Funds for—														
i. Medical College	115	. .				115	.	.	80	.	.	76	.	.
ii. Sanitary Inspection ..	72	. .				72	.	.	50	.	.	61	.	.
iii. Medical Reserve staff ..	25	. .				25	.	.	10	.	.	17	.	.
iv. Cutlers' Establishment ..	.	. .	212	.	.	.	.	.	.	.	.	.	.	.
b. Contributions to Local Boards, &c., for—	.	. .				.	.	.	.	.	.	.	.	.
i. Medical Schools	.	. .				.	.	.	.	.	.	.	.	.
ii. Reserve staff	.	. .				.	.	.	.	.	.	.	.	.
&c., &c., &c. ..	.	. .				.	.	.	.	.	.	.	.	.
c. Other contributions ..	.	. .				20	.	.	20	.	.	.	.	.
3. Vaccination—														
a. Establishment	144	. .				140	.	.	140	.	.	144	.	.
b. Contingencies	75	. 5				80	.	.	80	.	.	75	1	.
c. Contributions to Local Boards ..	.	. .	219	.	5	.	.	.	.	.	.	.	.	.
4. Registration of Births and Deaths—														
a. Establishment	144	. .				140	.	.	140	.	.	144	.	.
b. Contingencies	68	11 3	212	11	3	40	.	.	70	.	.	34	4	1
5. Conservancy, Road cleaning and Road watering—														
a. i. Establishment	3626	3 9				3830	.	.	3650	.	.	3042	3	3
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	868	15 1				1050	.	.	940	.	.	509	5	1
b. Private scavenging—														
i. Establishment	1196	11 .				1580	.	.	1280	.	.	649	8	.
ii. Contingencies, such as cost of scavenging carts, &c.	292	15 6				520	.	.	340	.	.	425	.	.
c. Cholera charges	12	15 4				300	.	.	300	.	.	643	12	7
d. Contingencies	130	10 1				100	.	.	120	.	.	128	8	1
&c., &c., &c. ..	.	. .	6128	6	9	7380	.	.	6630	.	.	5915	.	.
Total, Grant 3 ..			10033	8	3	11133	2	11	10420	.	.	8643	2	7

Statement II.—Expenditure from the Municipal Fund of the Town of Tiruchchattur for the ~~official~~ financial 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	284	1 4				290	.	.	280	.	.	239	10	.
b. Contingencies	715	3 11	999	5	3	712	.	.	640	.	.	979	6	11
2. i. Markets—														
a. Establishment	.	. .				.	.	.	.	.	.	.	.	.
b. Contingencies	.	. .				.	.	.	.	.	.	.	.	.
ii. Slaughter-houses—														
a. Establishment	.	. .				.	.	.	.	.	.	.	.	.
b. Contingencies	6	4 4	5	4	4	5	4	4	.	.	.	.	.	.
3. Choultries—														
a. Establishment	.	. .				.	.	.	.	.	.	.	.	.
b. Contingencies	.	. .				.	.	.	.	.	.	.	.	.
c. Feeding Travellers	.	. .				.	.	.	.	.	.	.	.	.
4. Travellers' Bungalows—														
a. Establishment	.	. .				50	.	.	.	.	.	.	.	.
b. Contingencies	.	. .				10	.	.	.	.	.	.	.	.
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 ..			1004	9	7	1067	4	4	920	.	.	1219	.	11

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

	Actuals 1897-98.		Budget	Revised	Actuals, 1896-97 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.	Estimate for 1897-98.	Estimate for 1897-98.	
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		1004 9 7	1067 4 4	920 - -	1219 - 11
GRANT 4.—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. OTHER CHARGES—cont.					
ii. Rewards for destruction of wild animals and snakes	20 - -		20 - -	20 - -	10 - -
iii. Printing	787 15 11		675 3 10	700 - -	616 8 -
iv. Compensation for lands	32 - -		- - -	30 - -	- - -
v. Other items	17 8 7		50 - -	30 - -	140 15 4
Numbering Carts — 4-3-6					
Tom-Tomming — 5-15-6			745	780	767
Assessment & Cost-7-5-7					
17-8-7	·	857 8 6			
Total, Grant 4 ..		1862 2 1	1812 8 2	1700 - -	1986 8 3
GRANT 5—					
a. General Establishment—					
i. Office Establishment	923 8 -		920 - -	920 - -	908 8 1
ii. Inspection	- - -		- - -	- - -	- - -
b. Collection of Municipal Taxes—					
i. Establishment	371 9 10		370 - -	370 - -	367 - 10
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	3 - -		10 - -	10 - -	77 2 -
c. Collection of Tolls—	350 4 9		320 4 9	130 - -	120 8 4
i. Establishment	- - -		- - -	- - -	- - -
ii. Contingencies	- - -		- - -	- - -	- - -
d. Office contingencies other than (*b*) (ii)	286 10 6		330 - -	260 - -	326 13 2
e. Contributions for Central office and Audit establishments	190 - -		190 - -	190 - -	129 - -
		2125 1 1			
Total, Grant 5 ..		2125 1 1	2140 4 9	1880 - -	1929 - 5
REPAYMENT OF DEBT—					
a. Instalments paid during the year..	- - -		- - -	- - -	- - -
b. Invested on account of Sinking Fund (Value of securities purchased)	- - -		- - -	- - -	- - -
c. Charges of investment	- - -		- - -	- - -	- - -
INTEREST—					
a. On account of last year	- - -		- - -	- - -	- - -
b. On account of current years ..	- - -		- - -	- - -	- - -

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

	Actuals 1897-98.		Budget	Revised	Actuals, 1896-97 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.	Estimate for 1897-98.	Estimate for 1897-98.	
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	6 - -		- - -	- - -	1 - -
Refunds of other than current collections ..	- - -		- - -	- - -	- - -
Discount	- - -		- - -	- - -	- - -
Pensions and gratuities	- - -		- - -	- - -	- - -
Investments—					
a. In Government securities for purposes other than Sinking Fund	- - -		- - -	- - -	- - -
b. In Savings Bank	- - -		- - -	- - -	- - -
Total Expenditure ..		25397 5 11	26881 6 4	25840 - -	21383 12 8
Balances—					
a. Municipal Fund		1534 8 7	X - -	680 - -	4142 9 9
b. Endowments	- - -		- - -	- - -	- - -
c. Water-tax Fund	- - -		- - -	- - -	- - -
Grand Total ..		26931 14 6	26881 6 4	26520 - -	25526 6 5

NOTE TO STATEMENT II.

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

Liabilities.	RS.	Assets.		RS.
Liabilities—		Municipal Balance ..	Cash	1534-8-7
Balance of Loans	- - -		Securities	- - -
Deposits to be adjusted	2260-8-	Deposit Balance ..	Cash	2260-8-
Other Liabilities (in detail)	157-3-7		Securities	- - -
Cost of Constructing masonry platform - 137-3-7		Sinking Fund of loans		- - -
Cost of tank to be paid - 20- - -		Funded Capital of endowed institutions, Hospitals, &c.		- - -
157-3-7			Total ..	3795-- 7
		Value of Premises, &c.		11683-2-5
		Do. of Tools and plant		3255-7-8
		Do. of Live stock		- - -
		Do. of Furniture		1926-12-3
		Arrears of taxes, &c.		6- - -
		Other assets (in detail)		- - -
		Contribution from Taluq Board - 41- - 1		
			Total ..	16912-6-5
		Claims—		
		Advances Recoverable—		
		Permanent advance		38- - -
		Advances for works, &c.		6- - -
			Total ..	44- - -
Total ..	2417-11-7	Grand Total		20751-7-

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

Part I.—New Works.

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 189 -9 .			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications								
1	Constructing Tunnel in the north Agraram	26-8--	-	-	-	22	13	9	
2	—— Do —— in Chanthamiyan Kachi street	35----	-	-	-	31	11	4	
3	—— Do —— in South Agraram	30----	-	-	-	29	7	2	
4	—— Do —— in Khan Saib street	29----	-	-	-	25	15	4	
	Total ..	120-8--	-	-	-	109	15	7	
(b)	Buildings								
1	Cost of Rebuilding the High School building	1120----	-	-	-	1,080	-	3	
2	Cost of two Cutty latrines ..	60----	-	-	-	58	13	10	
3	—— Do —— two masonry latrines	380----	-	-	-	358	10	8	
4	—— Do —— Segregation shed	90----	-	-	-	90	-	-	
	—— Do —— Dust bins ..	150----	-	-	-	150	13	-	
	Total ..	1800----	-	-	-	1,738	5	9	

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

Part I.—New Works—*cont.*

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 189 -9 .			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage								
1	Cost of Constructing drains in the Poora himgid street	26----	-	-	-	24	12	6	
2									
3									
	Total ..	26----	-	-	-	24	12	6	
(d)	Water-supply								
1	Cost of Constructing revetment to the supply Channel	10----	-	-	-	5	13	2	
2	Cost of raising the bund of the Jubilee tank	20----	-	-	-	17	8	-	
3	Cost of raising the bund of the Paria Parachary pond	11----	-	-	-	5	1	-	
4	Cost of Sinking a well near Paria Parachary	37----	-	-	-	32	3	10	
5	Pully to the Slaughter house well	18----	-	-	-	8	9	10	
6	—— Do —— to Seepi well	9----	-	-	-	9	-	-	
7	Cost of Constructing Parapet walls to the Longlay patt well	33----	-	-	-	32	4	9	
	Total ..	138----	-	-	-	110	8	7	

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

Part II.—Repairs.

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications							Total mileage of roads, streets, lanes, &c., in the town. m. f. yd. 13 - 1 - 175
1	Repairs to Railway Station road	380	..		349	7	3	
2	—— do —— to Alangayam road	357	..		249	13	8	Metalled or Gravelled } Unmetalled.
3	—— do —— to Singarapeta road	588	6	3	426	2	4	
4	Old Katty street - - - - - - -	125	..		109	..	5	m. f. yd. 12-6-131- 0-3-44
5	Repairing Kangani street	35	..		24	..	8	
6	—— do —— Kakangarai branch road	133	..		110	14	8	Total mileage under maintenance.
7	—— do —— Puttimpatt road	93	..		82	8	5	
8	—— do —— Chinnakulam Mariamman Koil street	106	..		88	1	4	Metalled or Gravelled } Unmetalled. 12-6-131- 0-3-44
9	—— do —— Kari Thavoor - - -	33	..		28	12	7	
10	—— do —— Muthayakkara street	44	..		39	9	9	
11	—— do —— Sheik Buddan Saibu street	40	..		33	10	7	
12	—— do —— Siva Rowthar street	31	..		24	7	9	
13	—— do —— Komarasamy Koil street	25	..		20	4	4	
14	—— do —— Vellakkara street	87	..		48	12	9	
15	—— do —— Vangalapuram Raja Veethi	70	..		31	7	1	
16	Repairing the Culvert over the Vallavari channel	90	..		88	..	..	
17	—— do —— the tunnel at the junction of Pookkara & Allabakash street	7	..		5	5	10	
18	—— do —— do —— Bazaar & Kannar street	1	4	..	1	4	..	
19	—— do —— the tunnel on the tank bund road	33	..		32	15	4	
20	Collection of materials on Krishnagiri & Vaniambady road	61	..		60	10	9	
21	—— do ——	250	..		183	14	6	
22	Pay of the road Coolies ..	-	-	-	329	9	4	
23	Cooly paid for Cutting Slabs for the support of tunnels	"	"	-	2	..	..	
	Total ..	2589	10	3	2370	13	3	

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	Cost of opening entrance to the male & female wards of the hospital - - - - - - - - -	19	..		16	2	6	
2	Repairs to the Hospital building	162	..		152	7	7	
3	Cost of making alterations to the bathroom of the Hospital	11	..		10	5	8	
4	Cost of repairing the floor of the slaughter house	-	-	-	5	9	7	
5	Repairing the gate of the market - - - - - - - -	55	..		52	8	..	
6	Repairing the office building	15	..		10	10	4	
7	—— do —— market building - -				2	13	6	
	Total ..	262	..		250	9	2	

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 water pump - - - -	-	-	-	83	4	-	
2	— Do — deepening the Circular draw well - - - - -	-	-	-	14	5	6	
3	— Do — Sign Boards - - -	-	-	-	20	15	8	
4	— Do — Iron tank - -	300	-	-	280	-	-	
5	— Do — Masonry Construction for fixing iron tank	177	-	-	37	14	10	
6	Cost of two hedges - - - -	3	8	-	3	8	-	
	Total ..	480	8	-	440	-	-	

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	2	8	-	-	96	-	-
Cleansing tanks & walls ..	-	-	-	-	62	10	4
Total ..	2	8	-	-	158	10	4
Deduct Fines and Stoppages ..					-	6	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					158	4	4
3. General—							
Overseers	1	20	-	-	240	-	-
Maistries	-	-	-	-	-	-	-
Total ..	1	20	-	-	240	-	-
Deduct Fines and Stoppages ..					14	12	10
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					225	3	2

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT 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— High School							
× appointed on the 21st January 1918. Head Master	1	× 75	-	-	101	9	10
1st Assistant Master	1	60	-	-	720	-	-
2nd " "	1	50	-	-	600	-	-
3rd " "	1	35	-	-	420	-	-
4th " "	1	20	-	-	240	-	-
5th " "	1	15	-	-	180	-	-
Tamil Pandit	1	15	-	-	180	-	-
Sanscrit Pandit	1	12	-	-	144	-	-
Peon	1	6	-	-	72	-	-
	9	288	-	-	2657	9	10
Hindu Upper Primary School							
Head Master	1	20	-	-	240	-	-
1st Assistant Master	1	17	8	-	210	-	-
2nd " "	1	15	-	-	180	-	-
3rd " "	1	12	-	-	144	-	-
4th " "	1	10	-	-	120	-	-
5th " "	1	8	-	-	96	-	-
6th " "	1	6	-	-	72	-	-
Peon	1	4	-	-	48	-	-
	8	92	8	-	1110	-	-
Total ..	17	380	8	-	3767	9	10
Deduct Fines and Stoppages ..					152	-	7
Add ~~arrears for last year paid this year~~ the acting allowance paid to the teachers					55	15	10
Balance (Statement II) ..					3,671	9	1

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT 2.—EDUCATION—*cont.*							
b. On the Salary Result System—							
Mahommadan Upper Primary School							
Head master	1	10	-	-	120	-	-
1st assistant master	1	8	-	-	96	-	-
2nd assistant master	1	6	-	-	72	-	-
Peon	1	4	-	-	48	-	-
Panchama Upper Primary School							
Head master	1	8	-	-	96	-	-
1st assistant master	1	6	-	-	72	-	-
Vangalapuram Primary School							
Head master	1	7	-	-	84	-	-
Total ..	7	49	-	-	588	-	-
Deduct Fines and Stoppages ..					41	11	1
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					546	4	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	1	7	8	-	90	-	-
—— Do —— Mahommadan Schools	1	6	10	8	80	-	-
Total ..	2	14	2	8	170	-	-
Deduct Fines and Stoppages ..					2	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					168	-	-
7. *b.* COMMON GYMNASTIC INSTRUCTORS	1	12	-	-	144	-	-
Total ..	1	12	-	-	144	-	-
Deduct Fines and Stoppages ..					1	9	6
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					142	6	6
c. COMMON DRAWING MASTERS	1	15	-	-	180	-	-
Total ..	1	15	-	-	180	-	-
Deduct Fines and Stoppages ..					33	8	10
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					146	7	2

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT 3.—SANITATION AND MEDICAL SERVICES—							
1. HOSPITALS AND DISPENSARIES—							
Medical Subordinates	1	131	4	-	1575	-	-
" "	1	15	-	-	180	-	-
Midwife	-	-	-	-	-	-	-
Clerk	1	15	-	-	180	-	-
Compounder	1	6	-	-	72	-	-
Servants .. male ward attendant	1	6	-	-	72	-	-
" .. Cook	1	5	-	-	× 29	8	-
" .. Female ward attendant	1	5	-	-	60	-	-
× appointed from 4th September 1897 Toty .. -							
Total ..	7	183	4	-	2168	8	-
Deduct Fines and Stoppages ..					156	9	5
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					2011	14	7

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 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 ..					-	..	
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, Watering"—Road-cleaning and Road-							
Sanitary Inspector	1	25+7½	..	✓	390	..	
Nuisance Inspectors	-	-	..		-	..	
"	-	-	..		-	..	
"	-	-	..		-	..	
Maistries .. ..each at Rs 7..	3	21	..	✓	252	..	
Scavengers .. Males at Rs 6 each	7	42	..	✓	504	..	
~~Sweepers~~ Females .. Females at Rs 5 each	12	60	..		720	..	
Sweepers. Males at Rs 4½ each	24	108	..	✓	1296	..	
~~Females~~. Females at Rs 3½ each	16	56	..		672	..	
Total ..	63	319	8		3834	..	
Deduct Fines and Stoppages ..					243	1	5
Add ~~arrears for last year paid this year~~ the pay of the temporary Sanitary Inspector entertained ..					35	5	2
Balance (Statement II) ..					3626	3	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 3.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors	-	-	-	-	-	-	-
Maistries	-	-	-	-	-	-	-
Scavengers .. Males at Rs 6 each..	12	72	..	✓	864	..	
Females at Rs 5 each	12	60	..	✓	720	..	
Total ..	24	132	..		1584	..	
Deduct Fines and Stoppages ..					387	5	
Add arrears for last year paid this year ..					-	-	✓
Balance (Statement II) ..					1196	11	
GRANT 4.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents	-	-	-	-	-	-	-
Masalchies .. .. at 6 Rs each..	4	24	..	✓	288	..	
Total ..	4	24	..		288	..	
Deduct Fines and Stoppages ..					3	14	8
Add arrears for last year paid this year ..					-	-	✓
Balance (Statement II) ..					284	1	4

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

——	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT 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.*

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

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 4.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
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	-	-	-	-	-	-	-
Sheroff	1	10	-	-	120	-	-
„							
Accountants	1	18	-	-	216	-	-
Peons Attender	1	8	-	-	96 72	-	-
Total ..	5	77	-	-	924	-	-
Deduct Fines and Stoppages ..					-	8	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					923	8	-
ii. Inspection—							
Chairman's salary or carriage allowance	-	-	-	-	-	-	-
Total ..	-	-	-	-	-	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					-	-	-

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

——	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT 5.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks	-	-	-	-	-	-	-
Bill Collectors .. one on Rs. 14 + and the other on Rs. 10	2	24	-	-	288	-	-
Peons .. .. one on Rs. 4 + and the on Rs. 3	2	7	-	-	84	-	-
Total ..	4	31	-	-	372	-	-
Deduct Fines and Stoppages ..					-	6	2
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					371	9	10
c. Collection of tolls—							
Inspectors	-	-	-	-	-	-	-
Gate-keepers	-	-	-	-	-	-	-
Total ..	-	-	-	-	-	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					-	-	-

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

	Rs.	A.	P.		Rs.	A.	P.
Balance brought forward ..	1559	4	.				
1559							
1. Deposits by appellants	226	3	2	1. Credited to Municipal Funds ..	1763	5	2
2. Deposits by renters	2260	8	.	2. Returned to appellants	27	8	.
3. Deposits by contractors	-	-	.	3. Returned to renters	-	-	-
4. Deposits as security by municipal servants	-	-	.	4. Returned to contractors	-	-	-
				5. Returned to municipal servants ..	-	-	-
5. Deposited for the execution of work for which private parties are liable.	-	-	.	6. Returned to parties	-	-	-
6. Other deposits under the Act or bye-laws	5	6	.	7. Paid to claimants	-	-	-
4492				1791			
Total, Receipts ..	2492	1	2	Total ..	1790	13	2
4051				2260			
Total, including balance ..	4051	5	2 ✓	Balance ..	2260	8	.
				4051			
				Total ..	4051	5	2 ✓

Deposits by toll gate Contractors 1880-"-"-
Weekly market - - - 120-"-"
Slaughter houses - - - 246-12-"
Cart stand - - - 13-12-"
2260-8-"

STATEMENT IV-A.—*Municipality of* Tiruppattur 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.	952 - -	28 8 -	923 8 -	915 8 -	- - -	2 - -	6 - -
2. Tax on buildings	6004 15 6	- - -	6004 15 6	5975 2 5	28 - 3	1 12 10	- -
3. Tax on lands	75 5 3	- - -	75 5 3	75 3 6	- - -	- 1 9	- -
4. Water-tax on buildings and lands	- - -	- - -	- - -	- - -	- - -	- - -	- - -
5. Tolls (gross receipts)	5020 - -	- - -	5020 - -	5020 - -	- - -	- - -	- - -
6. Market rents	536 8 -	- - -	536 8 -	536 8 - (a)	- - -	- - -	- - -
7. Slaughter-house fees	572 - -	- - -	572 - -	572 - - (a)	- - -	- - -	- - -
8. Rent of cart-stands	60 - -	- - -	60 - -	60 - - (a)	- - -	- - -	- - -
9. Private scavenging fees	1346 11 11	- - -	1346 11 11	1341 3 5	- - -	5 8 6	- - -
10. Tax on Vehicles	105 - -	- - -	105 - -	105 - -	- - -	- - -	- - -
11. Tax on Animals	472 5 -	- - -	472 5 -	472 5 -	- - -	- - -	- - -
12. Tax on Carts	1027 8 -	- - -	1027 8 -	1027 8 -	- - -	- - -	- - -
13. Rent of Lands	33 8 -	- - -	33 8 -	33 8 -	- - -	- - -	- - -
14. Rent of avenues	266 8 -	- - -	266 8 -	266 8 - (a) (c)	- - -	- - -	- - -
15. Fishery rents	271 - -	- - -	271 - -	271 - - (a)	- - -	- - -	- - -
16. Licence fees	501 - -	- - -	501 - -	501 - - (b)	- - -	- - -	- - -
Total	17244 5 8	28 8 -	17215 13 8	17172 6 4	28 - 3	9 7 1	6 - -

(a) Excludes the interest recovered for the late payment of kists
(b) Exclusive of the marriage pandal fees
(c) Excludes the sale of fallen & decayed trees.

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.	-	-	-	12	8	-	12	8	-	12	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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 ..	-	-	-	12	8	-	12	8	-	12	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Appendix A to Statements IV-A and IV-B

Taxes.	Warrants remaining unexecuted at the beginning of the year.		Warrants issued during the year.		Total.		Warrants executed and warrants cancelled during the year.		Warrants remaining unexecuted at the close of the year.		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. ...	-	- - -	1	2 - -	1	2 - -	1	2 - -	-	- - -	1	2 - -	-	- - -	-	- - -	-	- - -
2. Tax on buildings ...	-	- - -	61	34 9 2	61	34 9 2	61	34 9 2	-	- - -	9	3 9 7	52	30 15 7	-	- - -	-	- - -
3. Tax on lands ..	-	- - -	1	- 1 6	1	- 1 6	1	- 1 6	-	- - -	-	- - -	1	- 1 6	-	- - -	-	- - -
4. Water-tax on buildings and lands.	-	- - -	-	- - -	-	- - -	-	- - -	-	- - -	-	- - -	-	- - -	-	- - -	-	- - -
5. Tax on vehicles with springs and palanquins.	-	- - -	-	- - -	-	- - -	-	- - -	-	- - -	-	- - -	-	- - -	-	- - -	-	- - -
6. Tax on animals ..	-	- - -	9	3 12 -	9	3 12 -	9	3 12 -	-	- - -	-	- - -	9	3 12 -	-	- - -	-	- - -
7. Tax on carts, &c. ...	-	- - -	-	- - -	-	- - -	-	- - -	-	- - -	-	- - -	-	- - -	-	- - -	-	- - -
8. Private Scavenging	-	- - -	6	5 4 9	6	5 4 9	6	5 4 9	-	- - -	1	1 4 3	4	3 3 -	1	- 13 6	-	- - -
Total ...	-	- - -	78	45 11 5	78	45 11 5	78	45 11 5	-	- - -	11	6 13 10	66	38 - 1	1	- 13 6	-	- - -

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

Taxes.	Prosecutions instituted.		Collections before judgment.		Collections after judgment.		Prosecutions withdrawn or dismissed.		Balance.	
	Number of cases.	Amount involved.	Number of cases.	Amount collected.	Number of cases.	Amount collected.	Number of cases.	Amount involved.	Number of cases.	Amount involved.
1	2	3	4	5	6	7	8	9	10	11
		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.
1. Tax on arts, &c. ...										
2. Tax on buildings.										
3. Tax on lands ...										
4. Water-tax on buildings and lands ...			—	Nil —						
5. Tax on vehicles with springs and palanquins ...										
6. Tax on animals ...										
7. Tax on carts and other vehicles without springs.										
Total ...										

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

STATEMENT V-A.—Showing the Statistics of Municipal Schools in the Municipality of Tirupattur — for the ~~official~~ Financial year 1897-98.

Schools.	Number of schools.				Number on rolls on 31st March 1898.			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) Municipal High School	1	-	-	1	65	-	37	391 4 5	- - -	1507 2 -	1 12 10	1900 3 3	1510 6 3	- - -	- - -	19 6 6	- - -	151 12 6	23 6 -	1704 15 3	195 4 -	5 4 5	
(2)																							
(3)																							
Total ...	1	-	-	1	65	-	37	391 4 5	- - -	1507 2 -	1 12 10	1900 3 3	1510 6 3	- - -	- - -	19 6 6	- - -	151 12 6	23 6 -	1704 15 3	195 4 -	5 4 5	
III.—Lower Secondary Schools and Departments.																							
(a) Salary System—																							
(1) Municipal High School	1	-	-	1	117	-	104	38 - 9	- - -	1942 7 11	3 3 11	1983 12 7	998 12 -	- - -	- - -	52 9 6	- - -	219 13 -	63 5 4	1334 7 10	649 4 9	6 3 11	
(2)																							
(3)																							
Total ...	1	-	-	1	117	-	104	38 - 9	- - -	1942 7 11	3 3 11	1983 12 7	998 12 -	- - -	- - -	52 9 6	- - -	219 13 -	63 5 4	1334 7 10	649 4 9	6 3 11	
(b) Salary-results System—																							
(1)																							
(2)																							
(3)																							
Total ...																							
Total, Colleges and Secondary Schools	2	-	-	2	182	-	141	429 5 2	- - -	3449 11 5	- 9	3883 15 10	2509 2 3	- - -	- - -	72 - -	- - -	371 9 6	86 11 4	3034 7 1	844 8 9	5 15 10	
IV.—Primary Schools and Departments.																							
(a) Salary System—																							
(1) Hindu Upper Primary School	-	1	-	1	224	-	225	- - -	- - -	562 2 6	- 7 -	562 9 6	1042 6 10	- - -	- - -	48 - -	- - -	29 - -	177 9 8	1297 - 6	734 7 -	3 4 2	
(2)																							
(3)																							
Total ...	-	1	-	1	224	-	225	- - -	- - -	562 2 6	- 7 -	562 9 6	1042 6 10	- - -	- - -	48 - -	- - -	29 - -	177 9 8	1297 - 6	734 7 -	3 4 2	

Statement V-A.—Showing the Statistics of Municipal Schools in the Municipality of Tiruppattur for the ~~official~~ Financial 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) Panchama Upper Primary School	1	-	-	1	34	7	40	1 5 -	- - -	21 7 9	- - -	22 12 9	16 8 -	- 45 -	- - -	- - -	- - -	- - -	37 15 3	25 0 15 3	22 8 2 6	5 11 3	
(2) Muhammadan Primary School	1	-	-	1	100	-	56	- - -	- - -	44 12 -	- - -	44 12 -	24 3 4	7 8 -	- - -	4 8 - -	- - -	- - -	60 12 8	36 3 8 -	31 8 12 -	5 11 1	
(3) Vangalapuram Primary School	1	-	-	1	27	4	27	- - -	- - -	42 1 -	- - -	42 1 -	23 1 7	22 8 -	- - -	- - -	- - -	- - -	14 7 -	12 0 - 7 7	15 7 2 14 2		
Hindu Upper Primary School	1	-	1	-	-	-	-	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -		
Total ...	4	-	1	3	161	11	123	1 5 -	- - -	108 4 9	- - -	109 9 9	49 8 11	75 - -	- - -	4 8 - -	- - -	- - -	113 2 11	73 4 7	62 4 4 1	5 1 5	
Total, Primary Schools ...	4	1	1	4	385	11	348	1 5 -	- - -	670 7 3	- 7 -	672 3 3	164 0 11	9 75 -	- - -	96 - -	- - -	- - -	29 - -	29 0 12 7	20 3 8 4	13 5 9 5 1	3 11 7
VI.—Special Schools.																							
(1)																							
(2)																							
(3)																							
Total ...	-	-	-	-	-	-	-	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	
Grand Total of Colleges and Schools	6	1	1	6	567	11	489	430 102	- - -	4820 1 2	5 7 9	4556 3 1	1404 9 14	75 - -	- - -	168 - -	- - -	- - -	400 9 6	377 7 11	307 0 15 5	57 14 2 4	1 - 9

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.	20	7
Sixth Standard	"	"
Fifth Standard	"	"
Primary or Fourth Standard	23	22
Third Standard	6	5
Second Standard	9	7
First Standard	11	8
Infant Standard	17	12

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

Schools.	Number of Schools.				Number on rolls on 31st March 1898.		Number of pupils examined in results grants schools.	Number of pupils found qualified for results grants.	Full amount of results grants earned.	Amount of results grants passed for payment.	Amount of results grants disbursed.			Amount of salary grants disbursed.	Total expenditure from Municipal funds, columns 14 and 15.	Remarks.
	At the beginning of the year.	Opened during the year.	Closed during the year.	At the close of the year.	Boys.	Girls.					For current year.	For previous year.	Total.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
A. Salary Grant Schools.									Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
(a) Secondary schools ..																
(1)																
(2)									Nil							
(3)																
Total ..																
(b) Primary schools ..																
(1)									Nil							
(2)																
(3)																
Total ..																
ry Grant Schools ..																

STATEMENT V-B.

-B.—Showing the Statistics of Aided Schools in the Municipality of Tiruppattur 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 189 . Boys.	Girls.	Number of pupils examined in results grants schools.	Number of pupils found qualified for results grants.	Full amount of results grants earned.	Amount of results grants passed for payment.	Amount of results grants disbursed. For current year.	For previous year.	Total.	Amount of salary grants disbursed.	Total expenditure from Municipal funds, columns 14 and 15.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
									Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
B. Results Grants Schools, *i.e.*, Schools actually examined for results grants—																
(*a*) Secondary Schools—																
(1)							— Nil —									Rate at which grant was paid.
(2)																
(3)																
Total ..																
(*b*) Primary Schools ..																
1. Government Garden upper Primary school	1	.	.	1	131	1	68	56	223 10 .	164 12 .	164 12 .	. . .	164 12 .	. . .	164 12 .	
2. Chattram school	1	.	.	1	56	.	34	22	16 12 .	16 12 .	16 12 .	. . .	16 12 .	. . .	16 12 .	
3. London Mission Panchama day school	1	.	.	1	34	.	18	13	22 14 .	22 14 .	22 14 .	. . .	22 14 .	. . .	22 14 .	
4 — Do — night school	1	.	.	1	21	.	4	1	3 12 .	3 12 .	3 12 .	. . .	3 12 .	. . .	3 12 .	
5 Chinnakadai street school	1	.	1	.	.	.	.	.	. . .	. . .	. . .	. . .	. . .	. . .	. . .	
6. Khansaibi street school	1	.	.	1	30	.	15	14	20 15 .	20 15 .	20 15 .	. . .	20 15 .	. . .	20 15 .	
7. Imam Saibi street school	1	.	.	1	51	.	23	19	33 12 .	33 12 .	33 12 .	. . .	33 12 .	. . .	33 12 .	
Total ..	7	.	1	6	323	1	162	125	321 11 .	262 13 .	262 13 .	. . .	262 13 .	. . .	262 13 .	
Total of Results Grants Schools.	7	.	1	6	323	1	162	125	321 11 .	262 13 .	262 13 .	. . .	262 13 .	. . .	262 13 .	
Grand Total of Aided Schools..	7	.	1	6	323	1	162	125	321 11 .	262 13 .	262 13 .	. . .	262 13 .	. . .	262 13 .	

Grants were paid at the maximum rates

Foot-note.

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

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

STATEMENT VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Tiruppattur 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. i New works													
(b) Buildings —	820	-	-	1210	-	-	-	-	-	2030	-	-	Vide Council's resolution no 6 & 21-1-98 & G.O. no 1267 dt 24-5-97
(c) Drainage —	-	-	-	26	-	-	-	-	-	26	-	-	Do — no 10(3) 27-10-97
(d) Water Supply ..	-	-	-	8	9	10	-	-	-	8	9	10	Do — no 21 24-11-97
2: Repairs (b) Buildings ..	150	-	-	90	15	3	-	-	-	240	15	3	Do — Govt. no 2551 dt 18-11-97 no 10 (3) 6-7-97, 2 13-11-97, 20 24-11-97 & Vide
(d) Water Supply ii Establishment	100	-	-	58	8	-	-	-	-	158	8	-	Vide Council's resolution no 14 21-7-97
iii Contingencies	500	-	-	-	-	-	58	8	-	441	8	-	
Grant II. Education 1 Training Schools													
(b) stipend to normal students	-	-	-	12	13	5	-	-	-	12	13	5	— Do — 10 (4) 6-7-97
2 Municipal Schools													
i On Salary System.													
(b) Contingencies	690	-	-	67	-	-	-	-	-	757	-	-	— Do — 19 21-1-98
Grant III. Sanitation & Medical Services													
1. Hospital & Dispensaries													
(b) Medicines & Supplies	400	-	-	95	2	4	-	-	-	495	2	4	— Do — 19 12-2-98

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Tirupattur 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 III. I. (d) Sundries & Contingencies	200	-	-	16	7		-	-	-	216	7		Vide Council's resolution Nos 17 dt 13-11-97 & 27 dt 9-12-97
2. a. Contributions to Provincial funds													
1. Medical College	80	-	-	35			-	-	-	115	-		Do — No 15 dt 12-3-98
2. Sanitary Inspection	50	-	-	22	-	-	-	-	-	72	-	-	
3. Magical Reserve Staff	10	-	-	15	-	-	-	-	-	25	-	-	
Grant IV. Lighting & miscellaneous municipal purposes													
Lighting (b) Contingencies	640	-	-	72	-	-	-	-	-	712	-		Do — No 8(2) dt 30-3-98
" 2. ii (b) Slaughter houses. Contingencies	-	-	-	5	4	4	-	-	-	5	4	4	Do — No 9 dt 21-1-98
" 9. Other Charges. ii Rewards for destruction of dogs	10	-	-	10	-	-	-	-	-	20	-	-	Do — No 20 dt 27-9-97
" " iii Printing	500	-	-	175	3	10	-	-	-	675	3	10	Do — No 23(1) dt 27-10-97 & 8(1) dt 30-3-98
Grant V. Supervision & management													
(b) iii. Cost of forms supplied by Lawrance Asylum Press	100	-	-	220	4	9	-	-	-	320	4	9	Do — No 3 dt 21-3-98
(d) office Contingencies other than L.W.	350	-	-	-	-	-	20	-	-	330	-		Vide G.O. No 2551 Rev. dt 18-11-97

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.
6	Leased out.	5020 - -	- - -	- - -	- - -	- - -	5020 - -	1004 - -	1004 - -	- - -

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 189 -9 .	
			Up to 31st March 189 .		In 189 -9 .	Up to 31st March 189 .		In 189 -9 .	In Government Securities.	In the Savings Bank.
			Number of years.	Amount.		Number of years.	Amount.			
1	2	3	4	5	6	7	8	9	10	11
RS. A. P.				RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
				Nil						

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.
Tiruchpattur	3,573	2839	337	150 15 2	1198	1174 11 .	1153	2906 13 7	140	1053 3 9	6	123 12 .	5	595 8 .	2839	6004 15 6
			337	150 15 2												
							1153	2906 13 7								
									140	1053 3 9						
											6	123 12				
													5	595 8		
															2839	6004 15 6

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

Name of Municipality.	Assessed in																			
	Class I.		Class II.		Class III.		Class IV.		Class V.		Class VI.		Class VII.		Class VIII.		Total.			
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number	Amount.	Number.	Amount.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19		
		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.				
Tiruppattur	-	-	-	-	2	2 75 - -	1	1 128 - -	24	24 288 - -	17	17 132 - -	65	65 248 - -	86	86 168 - -	195	195 923 8 -		

Statement X.

1. Name of Municipality — Tiruppattur

2. Population as per last census 17,693

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

4. Actual number of Councillors on 31st March 1898—

(a) Ex-officio		1
(b) Nominated { Officials		2
(b) Nominated { Non-officials		6
(c) Elected .. { Officials		-
(c) Elected .. { Non-officials		-
Total ..		9
(d) Europeans and Eurasians		1
(e) Natives		8

5. Total number of meetings actually held during the year .. 25

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

7. Average attendance at each meeting *actually* held—

(a) Officials	2·32
(b) Non-officials	5·12
Total ..	7·44
(c) Europeans and Eurasians	0·28
(d) Natives	7·16
Total ..	7·44

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 .. .. Mr. Rt. T.V. Gopalasawmy Iyer Avergal. B.A. 18th June 1896.

STATEMENT X-A.—Showing the particulars of Elections held in the Municipality of Tiruppattur 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.	— Nil —					
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
Total ..						

STATEMENT XI.—Furnishing information regarding Municipal markets, houses served by the private scavenging agency, number of latrines and of lights, &c., in the Town of Tiruppattur — 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 1898.	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
2½ Square miles	Weekly market	Leased out	853	11 (Ten double and one single)	4	2	13	132	10	"	142

STATEMENT XII.—Showing particulars regarding the number of patients treated, &c., in the Town of Tiruppattur — 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 Tiruppattur	148	12,694	12,842	1. Lydiah	207	Vide G.O. No 1528 dated 13th November 1889.

STATEMENT XIII.—Showing the Statistics of Vaccination and of Births and Deaths registered in the Town of Tiruppattur — 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.	Number of successful operations with animal lymph.	Number of prosecutions instituted for failure to have children vaccinated.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12
756	450	15	Medical Subordinates					Glycerine paste —			
			1 Mr. A. W. Harris	44	16	44	16	40	40	"	
			2 —					Lanoline paste — 20	20	"	
			3 —								
			Total ..	44	16	44	16	60	60	"	
			Municipal Vaccinators					Glycerine paste 485 / 486		25	
			1 A. Mr. Sawminatha Pillai	528	230	527	228	Lanoline paste 272 / 270		5	
			2. Lydiah (Vaccinatrix)	73	61	73	61	Glycerin 91	91		
			3 —					Lanoline 43	43		
			Total ..	601	291	600	289	892	889	30	
			Grand Total ..	645	307	644	305	952	949	30	

952

Statement ___wing the revenue derived from the water and drainage tax and the details of the ordinary expenditure incurred therefrom on water supply and drainage, for 1897-98.

Income.	Rs.	A.	P.	Expenditure.	Rs.	A.	P.
Opening balance ..	-	-	-	Grant I—			
				1. New Works †—			
1. Water and drainage tax on buildings and lands	-	-	-	(*a*) Drainage	-	-	-
				(*b*) Water-supply	-	-	-
2. Penalties on account of the water and drainage tax on buildings and lands ..	-	-	-	2. Repairs—			
				(*a*) Drainage—			
3.* Recoveries on account of services rendered to private individuals for house service and drainage works	-	-	-	i. Repairs to works	-	-	-
				ii. Establishment for flushing drains, &c.	-	-	-
4. Interest on investments	-	-	-				
				(*b*) Water-supply—			
5. Realizations of sinking fund	-	-	-	i. Repairs to works, machinery, &c.	-	-	-
6. Miscellaneous	-	-	-	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 sh[illegible]ld 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.

MEMORANDUM OF INVESTMENTS.

Description of security.	Nominal amounts.
— Nil —	

Limpatier
Municipal office
26th May 1898.

Chairman

Abt
7/11/98.

Trim Matters

Statistical A. Balances with previous
Statl B. Cols 3 & 4 Fig's Irrelevant
Col Chatterton Cost Accountant

1/
1876 May 93

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REGIMENTAL G.O., No. 18 . DATED

1876 Mutiny

IIR/117/58

CIRCULARS TO C. No.

OF GOVERNMENT .. .. .. A

GOVERNMENT.

EMENT WITH DITTO.

ITEMS NOT FILLED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.

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