Government {1898} of Madras.

LOCAL AND MUNICIPAL.

Recd. }1898. *Enclosures*

Regd. *Spare copies*

G.O., No. 1497 M., 24th August 1898.

AUGUST.

Administration Report.

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

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From M.R.Ry. D. KRISHNA RAO Garu, Chairman, Municipal Council, Walajapet, to the Secretary to Government, Local and Municipal Department (through the Head Assistant Collector, North Arcot), dated 30th June 1898, No. 252.

I have the honour to submit the report on the administration of the Walajapet Municipality for the official year 1897–98, together with the prescribed statements, the report of the District Medical and Sanitary Officer, and the educational statements received from the Assistant Inspector of Schools.

2. A copy of the council's resolution adopting the same at its meeting of the 29th instant is annexed.

I.—CONSTITUTION OF THE MUNICIPAL COUNCIL.

3. The late Chairman, M.R.Ry. C. Venkatasubrayalu Reddiyar, died on the 11th May 1897. Almost throughout the remaining part of the year, the administration of the municipality was in the hands of the officers in charge of the Revenue division, except for an interval of a little more than two months from 27th July 1897, when M.R.Ry. C. V. Madhava Rao, Acting Tahsildar, was Chairman till 1st October 1897. J. G. Burn, Esq., I.C.S., had charge of municipal work from 11th May 1897 for about a month; and M.R.Ry. C. Ramasesha Aiyar Avargal, B.A., from 3rd October to the first week of November 1897. Thus, J. W. Hughes, Esq., I.C.S., looked after the municipal administration for a larger part of the year under report.

4. Besides the vacancy caused by the death of M.R.Ry. C. Venkatasubrayalu Reddiyar, five vacancies occurred—all by lapse of time. Two of them were filled up within the year—one by the appointment of a new member and the other by reappointment. There were thus twelve councillors on the rolls on the 31st March 1898 against sixteen on the corresponding date of the previous year.

5. Thirteen meetings were held during the year under report against twenty-six in the previous year, and one meeting was adjourned for want of a quorum against two in the previous year. The average attendance of the councillors rose from 7 to 9,—that of the official councillors being 2 against 1·2 and of non-official members being 7 against 5·8. The rise in the average attendance is satisfactory and would be larger but for the vacancies in several cases having remained unfilled for some time in the year.

6. The delay in the submission of the report was unavoidable. The collections of the several taxes having commenced late in the year, owing to the changes in the *personnel* of the Chairman, took up till the end of the year to come to a close. The scrutiny of the registers and accounts subsequent to it and verification of the balance led to some delay in the preparation of the statements. M.R.Ry. W. Vijaya Raghava Mudaliyar Avargal, who was Chairman-delegate from 17th April to 16th May 1898, devoted the time to the despatch of current business. I took charge on the 17th May 1898; and since then, every endeavour was made towards the preparation of the report without unnecessary delay.

II.—RECEIPTS.

7. The income from taxation, including penalties, amounted to Rs. 7,794–7–6 against Rs. 8,760 of the budget and Rs. 8,440 of the revised estimate, and Rupees 8,974–8–1, the actuals of 1896–97; the income apart from taxation was Rs. 5,417–6–5 against Rs. 5,350 of the budget and Rs. 5,150 of the revised estimate, and Rupees 5,442–3–7, the actuals of 1896–97; and other receipts amounted to Rs. 1,101–12–0 against Rs. 1,500 of the budget and Rs. 1,120 of the revised estimate, and Rupees 1,084–1–9, the actuals of 1896–97.

8. The net decrease of Rs. 1,184–3–6 as compared with the actuals of 1896–97 was due to a decrease, more or less, under the several taxes and tolls, income from avenues, gardens, market and slaughter-house, and grants and contributions and license fees, partly counterbalanced by increase under school-fees and conservancy receipts. The variations are explained below.

9. Out of the balance of Rs. 75–15–0 outstanding on the 31st March 1897, Rs. 35–6–0 were collected and Rs. 2–8–0 written off; and the balance yet uncollected on the 31st March 1898 amounted to Rs. 38–1–0.

10. Of the current final demand of Rs. 10,102–5–9, Rs. 9,972–7–6 were collected, Rs. 40–9–9 remitted and Rs. 12 written off, the balance remaining uncollected on the 31st March 1898 being Rs. 77–4–6.

11. *Tax on Arts and Professions—Arrears.*—The balance outstanding on the 31st March 1897 was Rs. 57–8–0, of which Rs. 28 were realized during the year under report and As. 8 written off. Endeavours will be made to collect the remaining sum of Rs. 29 during the current year.

12. *Current.*—The demand as originally assessed by the Chairman was Rs. 1,897; and that finally settled after the deduction of Rs. 363 remitted by the council on appeal amounted to Rs. 1,534, of which Rs. 1,498–8–0 were collected within the year and Rs. 12 written off.

13. The balance thus uncollected on the 31st March 1898 was Rs. 23–8–0.

14. During the year there were 107 appeals against the original assessments, in 87 cases the taxes were fully or partially remitted, and in only 20 cases they were confirmed.

15. The number of persons finally assessed in the year was 639 or 6·1 per cent. of the total population of the town against 696 or 6·6 per cent. in 1896–97. The decrease is due to the absence of several silk-weavers from the town.

16. The average incidence per head was Rs. 2–6–5 against Rs. 2–10–4 of the previous year and the average of Rs. 4–2–7 for the Presidency of the same year.

17. *Tax on Buildings—Arrears.*—There was no balance outstanding on the 31st March 1897.

18. *Current.*—The current demand was Rs. 3,164–3–0 against Rs. 3,163–4–0 of the previous year.

19. The current collections fell from Rs. 3,150–0–9 to Rs. 3,112–6–9, exclusive of Rs. 40–9–9 remitted on account of vacant houses and poverty. The outstanding balance on the 31st March 1898 was Rs. 11–2–6.

20. There was no change in the mode of assessments during the year under report. The register of the house-tax was revised in [illegible]-95. Owing to the changes in the *personnel* of the Chairman, particulars reg[illegible]l owners and occupants could not be revised. Such particulars are since [illegible]red and they will, after scrutiny, be incorporated in the register when it [illegible] the current year.

21. The incidence of taxation per house assessed was Rs. [illegible] against Rupees 1–6–7 of the previous year and Rs. 2–4–9, the average for t[illegible]sidency of the same year.

22. *Tax on Lands—Arrears.*—There was no arrear balance on the 31st March 1897.

23. *Current.*—Owing to the exclusion from taxation of lands used solely for agricultural purposes, the demand fell from Rs. 361–8–0 to Rs. 305–7–0, of which Rs. 288–11–0 were collected. Steps will be taken to collect the balance of Rupees 16–12–0 in the current year.

24. The exclusion of such lands from taxation, not contemplated by the Act, was the result of a wrong interpretation of proviso to clause (3) of section 63 of the District Municipalities Act.

The rate at which such lands should be assessed has been sanctioned in G.O., Mis. No. 816 M., dated 28th April 1898, and will be adopted in the current year.

25. In other respects the mode of assessment was the same as in the previous year.

26. *Tax on Animals, Vehicles and Carts—Arrears.*—Rs. 4–8–0 outstanding on the 31st March 1897 were collected during the year.

27. *Current.*—The current demand amounted to Rs. 1,010–8–0, of which Rupees 1,003 were collected and Rs. 2 remitted, and the balance uncollected was Rs. 5–8–0. The current collections show a fall of Rs. 48 under vehicles, Rs. 135 under animals and Rs. 114 under carts. This was due to the unfavourable character of the season, when the owners of vehicles and carts and oil-mills disposed of them and the animals used with them, as such trades were not then sufficiently remunerative. The out-door establishments have also been repeatedly instructed to detect and report cases of evasion of these taxes.

28. *Coercive Processes.*—Only 263 warrants were issued during the year under report against 2,410 in 1896–97. The provision made in section 104 of the amended Act for the compulsory levy of warrant fees contributed to the prompt payment of the principal taxes. No warrant was issued in the case of taxes on arts and lands. One hundred warrants were issued in the case of the tax on buildings. Of these, in 75 cases, involving Rs. 42–9–6, the amounts were collected after the issue of the warrants, but before the distraint of property. In 9 cases, involving Rs. 7–7–0, the amounts were recovered before the sale of the distrained property; and property was sold only in 7 cases involving Rs. 4–9–0. Unusually during the year under report, 163 warrants involving Rs. 116–11–0 were issued in the case of private scavenging fees under section 269 of the Act, as the parties concerned evaded payment of such fees notwithstanding the service rendered to them by the municipal scavengers.

29. *Tolls.*—As in the previous year, tolls were leased out. The number of carts passing through Walajapet with building materials for the construction of the sugar factory at Ránipéttai had led to an appreciable increase of income from tolls in 1896–97. With the completion of the said buildings, such traffic declined in the year under report, as had been anticipated. This accounts for the absence of keen competition at the auction held for leasing out tolls for 1897–98.

30. The demand and collection thus fell from Rs. 3,601–9–6 to Rs. 2,754–4–4 (inclusive of Rs. 14–4–4, the interest on overdue kists).

31. The share paid to the District Board on account of tolls amounted to Rupees 895–9–1, being one-third of the difference between the gross income of Rs. 2,754–4–4 and the contingent charges of Rs. 67–9–0, which represents the cost of repairing toll-boards and toll-sheds. The net income from tolls thus credited to municipal funds was Rs. 1,858–11–3 against Rs. 2,412–2–10 of the previous year.

32. Steps may be taken to improve the income under this important head, as otherwise the repair of the roads and streets cannot be undertaken to a desirable extent.

33. The tolls are levied as usual at half the maximum rates at all the six stations in the town.

34. *Incidence of Taxation.*—The population of the town, according to the census of 1891, is 10,485. The income from taxation was Rs. 7,794–7–6 including, and Rs. 5,935–12–3 excluding, tolls. The average incidence of taxation per head of the

population was As. 11–11 including, and As. 9–1 excluding tolls, against As. 13–8 and As. 10, respectively, in the previous year, and As. 14–6 and As. 11, the averages for the Presidency in the same year.

35. *Penalties on account of Taxes.*—As. 10–6 were realized under this head against Rs. 3–4–6 of the previous year.

36. *Fees under Act II of* 1888.—Nothing was realized under this head during the year under report.

37. *Rent of Buildings, Avenue Receipts, Produce of Lands and Gardens, and Sale-proceeds of old Materials.*—The total amount realized under these heads was Rs. 130 against Rs. 237–4–1, the actuals of 1896–97.

38. A sum of Rs. 1–14–0 was collected as rent of a municipal building against Rs. 1–9–0 in 1896–97.

39. The avenue receipts of Rs. 77–6–4 show a fall of Rs. 11–5–8 as compared with the actuals of the previous year. This item of revenue is subject to fluctuation according to the quantity of branches and twigs collected and sold in each year.

40. The fall of income under produce of lands and gardens from Rs. 111–7–7 to Rs. 38–0–1 was due to the fact that, in the year under report, no indigo crop was raised in a piece of municipal land owing to the absence of timely rains, whereas, in 1896–97, it fetched Rs. 70.

41. Sale-proceeds of old materials amounted to Rs. 12–11–7 against Rs. 35–7–6 in 1896–97.

42. *Conservancy Receipts.*—The sale-proceeds of rubbish, night-soil and bullock-dung, inclusive of Rs. 80 from the lease of collecting pigs' excreta found scattered within municipal limits, amounted to Rs. 818–10–0, against the budget and the revised estimate of Rs. 750 and the actuals of Rs. 727–4–2 of 1896–97, of which Rs. 50 was realized from the lease of collecting pigs' excreta.

The increase in the income under this head was due to the more scrupulous collection of rubbish from backyards of private premises as well as from streets, in reference to the measures organized by J. W. Hughes, Esq., for prevention of plague (*vide* paragraph 145 *infra*).

43. *Fees from Educational Institutions.*—The rise in the income from this source from Rs. 2,904–14–3 in 1895–96 and Rs. 3,405–3–10 in 1896–97 to Rs. 3,508–4–9 in the year under report is satisfactory.

44. The rise in the school-fee income of the municipal high school from Rs. 2,216–7–3 in 1895–96 and Rs. 2,666–8–10 in 1896–97 to Rs. 2,746–13–9 in the year under report was due to the internal consolidation and development of the institution and to the opening of the fifth form in January 1898.

45. The school-fee income of municipal primary schools also improved from Rs. 688–7–0 in 1895–96 and Rs. 738–11–0 in 1896–97 to Rs. 761–7–0 in 1897–98. This is rather encouraging and points to the slow but sure progress of the institutions which are feeders to the high school.

46. The income from primary schools would have been larger but for the neglect of the masters of the Rayaji and Jangama Chetty street schools to improve them in strength and efficiency. Each of them had two masters; and the services of the assistant master in each of them were dispensed with from February 1898, as one master would do for the present condition of the schools.

47. The Sub-Assistant Inspector of Schools, whose head-quarter station is Walajapet, and the supervisor of primary schools, have been requested to watch the working of these schools and to take immediate steps to improve their condition.

48. *Sale-proceeds and Composition Fees of Medicines.*—A very small sum of As. 13–3 was realized under this head by the hospital assistant.

49. *Income fom Market.*—In the year 1896–97, the market collections were managed departmentally; in the year under report, they were leased out. The income fell from Rs. 585–14–1 to Rs. 554–6–4. The fall was partly due to the adverse character of the season and to the smaller supply of vegetables exposed for

sale in the market. The prevailing practice of people exposing for sale vegetables and other articles on the bazaar streets beyond the side drains and other unlicensed places is contrary to the provisions of the District Municipalities Act and calculated to reduce the income from the market to an appreciable extent. The attention of the sanitary staff and the hearty co-operation of the town Police have been more than once invited to the matter, with a view to the prevention and punishment of such offences and to guard the interests of the municipality and of the market renter.

50. *Income from Slaughter-house.*—This source of income declined from Rupees 161–13–3 to Rs. 155–2–6, and the decrease was chiefly due to the unfavourable season.

51. *Distraint Fees and Warrant Fees.*—The actuals under these heads amounted to Rs. 35 against Rs. 21–4–0 in the previous year. The compulsory levy of warrant fees in the year under report under section 104 of the District Municipalities Act IV of 1884, as amended by Act III of 1897, accounts for the slight increase.

52. *License Fees and Pandal Fees.*—The balance under license fees on the 31st March 1897 was Rs. 4 involved in two cases, in one of which Rs. 2 was collected after prosecution and in the other case Rs. 2 was written off, the whereabouts of the defaulter not being known.

53. The current demand under license fees amounted to Rs. 100, of which Rs. 94 were collected. The balance of Rs. 6 involved in two cases will be collected by prosecutions in the current year.

54. As compared with the actuals of 1896–97, the current collections show a fall of Rs. 53, which was due to the smaller number of persons pursuing the several offensive trades in the year under report, as such trades were not sufficiently paying during unfavourable season.

55. The fall was conspicuous under oil-mills, which were only 20 in the year under report against 36 in the previous year.

56. The attention of the certificated sanitary inspector has been drawn to the necessity for the vigilant watch, detection and report of cases where people are likely to pursue offensive trades without taking out licenses from the Chairman.

57. Pandal fees amounted to Rs. 34–2–7 against Rs. 50–10–2 of the previous year. The fall was due to the smaller number of marriage pandals for which licenses were granted.

58. *Cart-stand Fees.*—Rupees 29–1–0 were realized under this head against Rs. 34–14–0 in the previons year; and the fall of income is explained by the smaller number of carts registered during the year, under the circumstances explained in paragraph 28 *supra*.

59. *Fines under Municipal and other Acts.*—A sum of Rs. 55–14–0 was credited to this head against Rs. 64–8–0 in the previous year; and it almost wholly resulted from the 239 prosecutions instituted by the Police for nuisance being committed in places other than those set apart by the council.

60. *Grants and Contributions—Education.*—Annas 7 was received as Provincial result grants for a girl presented for examination in a municipal primary school. Rs. 40 is the one-third salary grant drawn from Provincial funds on behalf of the gymnastic instructor common to all the municipal schools in the town. No grant could, under the rules, be claimed for the purchase of furniture and drawing materials for the high school and towards the salary of the drawing master employed therein, as the high school was more than self-supporting.

61. *Medical.*—Rupees 63–6–1 under this head represents the amount drawn from Provincial funds, being one-eighth of the cost of medicines supplied to the municipal dispensary in the year under report; and the contribution is intended to meet the cost of treating the Police sick.

62. A sum of Rs. 535–8–11, being half the actual cost of maintaining the municipal dispensary in the previous year, was recovered from the District Board during the year under report against Rs. 585–1–9 recovered in 1896–97. The fall

of income under this head was in proportion to the smaller expenditure for the dispensary in 1896–97 in consequence of non-receipt of medicines and supplies from London within that year.

63. *Recoveries on account of services rendered to private individuals—Private Scavenging Fees.*—The arrear balance of Rs. 9–1–0 on the 31st March 1897 was not collected during the year; and, as the amount is reported to be irrecoverable, the council resolves to write off the amount as such.

64. The current demand rose from Rs. 430–11–6 to Rs. 464–1–0, of which Rs. 449–11–0 were collected and the balance outstanding on the 31st March 1898 was Rs. 14–6–0. Steps will be taken to recover the same in the current year. Owing to the changes in the *personnel* of the Chairman, the revision of the registers could not be settled in time; and this led to the collection of fees in arrears instead of in advance and accounts for the balance yet to be recovered.

65. Though the income shows an increase of Rs. 18–15–6 over the actuals of 1896–97, it fell short of the amount anticipated in the budget by Rs. 150–5–0. This was due to the fact that a large number of houses that had been injudiciously added to the list had to be excluded from the same when the register was revised at the beginning of the year. The result was a nominal fall in the number of houses under private scavenging service from 550 to 432 during the year under report. The necessary instructions issued early in February last to the sanitary inspector to take steps to render the service self-supporting and to collect fees in advance will, it is hoped, bear fruit in the current year.

66. The scavenging service is not as popular as it deserves to be; for, the people, in many instances, think that pigs will do in place of scavengers. This erroneous idea cannot be allowed to gain ground, as it is pernicious to the promotion of the sanitary well-being of the town. The late *ex-officio* Chairman has accordingly issued instructions to the sanitary staff to report such persons as own and allow pigs to stray and such of the owners of private premises and backyards as keep them open to the straying animals, for action being taken against them under the provisions of the law. There is thus every hope that the instructions already given and those that are now being given to the sanitary staff, together with the acquisition of lands for passage to private latrines, for which steps will be taken in the current year and which was unavoidably put off in the year under report, will lead to satisfactory results.

67. *Fishery Rents.*—Rupees 2–8–0 was the amount for which the right of fishing in a municipal tank was leased out.

68. *Fees for numbering Carts*—amounted to Rs. 11–3–0 against Rs. 13–4–0 of the previous year.

69. Rupees 2 was the fees recovered for granting copies of records.

70. The advances of previous years amounting to Rs. 1–12–5 were recovered during the year.

III.—EXPENDITURE.

71. The total charges amounted to Rs. 15,504–8–0 against Rs. 20,200 provided in the budget, and Rs. 15,490 anticipated in the revised, estimate, and Rs. 14,235–12–5, the actuals of 1896–97. The increased expenditure appears under Grants 1, 3 and 5.

72. Of the total charges, 13·87 per cent. was spent on public works, 29·75 per cent. on education, 34·58 per cent. on medical services and sanitation, 3·37 per cent. on lighting, 2·35 per cent. on market, slaughter-house, avenues and public gardens, 11·42 per cent. on supervision, management and contributions for Presidency establishments, 4·66 per cent. on miscellaneous—printing 2·97, law charges 0·15, other items 1·54.

73. *Grant 1, Public Works—New Works—Communications.*—The allotment of Rs. 75 under this head was fully spent on the construction of a culvert in each of the Sembadavar, Uppukára and Kachálai Nayakar streets at the cost of Rs. 22, 28 and 25 respectively.

74. *Buildings.*—The provision made for the construction of a Municipal office building and conservancy bullock and cart sheds was not utilized as explained in the letter giving cover to the budget for 1898–99.

75. *Drainage.*—A V-shaped drain in Koneri Chetti street and another in Sugavasi Mutya Mudali street were constructed at a cost of Rs. 110 and Rs. 75, respectively, and the expenditure was met from savings under drainage—repairs. These works were taken in hand to prevent stagnation and facilitate removal of sewage that was allowed to soak into the side channels.

76. *Repairs—Communications.*—Rupees 866–10–10, the actuals under this head include Rs. 475–1–4 for gravelling twenty streets, Rs. 330 for maintenance of trunk and railway approach roads, Rs. 30 for repairing three culverts, and Rs. 31–9–6 for cutting side channels. This last amount was found enough for the purpose for which Rs. 100 had been provided in the budget.

77. The actuals under repairs and new works together amounted to Rs. 941–10–10, which is more than 50 per cent. of the net receipts from tolls.

All the road-works provided for in the budget were executed and paid for within the year.

78. *Buildings.*—Eight municipal latrines were repaired at a cost of Rs. 40–4–0 and the Anaikat and Arcot toll-sheds, at a cost of Rs. 20.

79. Out of Rs. 50 sanctioned for repairing the municipal high school building, only Rs. 27 was spent for turning tiles and repairing certain parts of the roof; and this was ordered to be done under the supervision of the headmaster. Some other repairs, such as opening certain additional windows where necessary, had been entrusted to a contractor and could not be paid for within the year, as the execution thereof was still incomplete on the last day of the year.

80. In view of the distant prospects of the construction of a substantial building, the thatched shed for conservancy bullocks was repaired at a cost of Rs. 13–1–4; and this was done under the orders of the late Chairman, M.R.Ry. C. V. Madhava Rao, to keep the animals from the inclemencies of the weather.

81. *Drainage.*—Rs. 300 was incurred on the repair of the southern masonry drain of the trunk road and Rs. 75 on that of the rough stone drain between the backyards of the Trunk Road Maligai and Chetty streets.

82. *Water-supply.*—Rs. 83–14–0 incurred under this head includes Rs. 25 paid for the repair of wells in Kachalai Nayakar and Vettilaikara streets, Rs. 14–14–0 for removing silt from, and effecting sundry repairs to, certain other wells and Rs. 44 for diverting surface drainage from finding way into Vinayaka Chetti and Iswarankoil ponds.

83. *Water-supply—Establishment.*—The pay of the watchmen of the five drinking-water ponds amounted to Rs. 212–3–4 against the budget and revised estimates of Rs. 220 and Rs. 215, and Rs. 215–8–5, the actuals of the previous year. Annas 2–11 was incurred under contingencies.

84. *General Public Works—Establishment and Contingencies.*—The pay of the overseer amounted to Rs. 239 against the budget estimate of Rs. 240, and Rupees 230–1–4, the actuals of the previous year. Rupees 13–1–7 was the cost of a chair and a table and sundry articles supplied to the overseer against Rs. 13–1–9 incurred in the year before.

85. The total expenditure under Grant 1 amounted to Rs. 2,150–6–0 against Rs. 7,060 provided in the budget and Rs. 2,280 in the revised estimate and Rupees 1,986-0–11, the actuals of 1896–97.

86. *Grant 2, Education.*—The total expenditure on education amounted to Rs. 4,612–15–9 against Rs. 4,510 of the budget and Rs. 4,566–10–11, the actuals of 1896–97. The increase of Rs. 102–15–9 over the budget is chiefly due to the payment of a larger amount under result stipends, as explained in paragraph 102 *infra.*

87. The municipal council maintained, as in the previous year, one secondary school on the salary system and six primary schools on the salary-result system, but aided one against three result schools.

88. The total of pupils in the above schools on the 31st March 1898 was 587, against 593 on the corresponding date of the previous year. Thus the percentage of pupils under instruction (unaided and indigenous schools excepted) to the male population of school-going age slightly fell from 80 to 78, the average percentage for all the municipalities for 1896–97 being 59·1. Unaided and indigenous schools taken together, the percentage is 98·9.

89. *Upper Secondary or High School.*—The strength of the municipal high school rose from 139 to 157 and its attendance from 121 to 145. This is satisfactory. The continuance of the fourth form was sanctioned in G.O., Mis. No. 763 M., dated 15th April 1898; and the opening of a fifth form from January 1898 also received the sanction of Government in G.O., Mis. No. 801 M., dated 25th April 1898. The fourth and the fifth forms numbered 13 and 20 pupils, respectively, on the 31st March 1898 against 19 in the fourth form on the corresponding date of the previous year. The working of the fourth form for the last two years has been favourably reported on by the Director of Public Instruction. A science graduate, who is also a licentiate in teaching, has been appointed as an additional assistant; and also a Tamil pandit from the 17th January 1898. Sanction of Government is awaited for the latter appointment and for the promotion of the headmaster from Rs. 50 to 60.

90. Only 9 out of 32 pupils sent up for the Lower Secondary Examination were successful, against 4 out of 29 in the previous year. Though the results of the year under report are better than those of 1896–97, they cannot be considered satisfactory and were due to the failure of health of the teacher in charge of the third form and to the bad materials taken from the lower form. The third form did however better at the annual examination and 20 pupils secured promotion to the fourth form.

91. The Acting Inspector of Schools inspected the high school in the year; and its progress, according to the report, though on the whole fair, left much room for improvement. Steps have been taken to improve the tone and discipline of the school; and every endeavour is being made to secure satisfactory results.

92. The cost of the establishment amounted to Rs. 2,335–0–7 and contingencies to Rs. 181–0–7, which includes Rs. 150 for furniture, prize and library books. It is gratifying to note that the high school has worked during the year at a profit of Rs. 230–12–7 to the municipal funds, after meeting all the charges.

93. The high school has a library attached to it. It consists of several books handed over to the municipality by Government along with the school in 1883. It is being added to year after year. For the past three years, several volumes calculated to interest and instruct the juvenile readers have been added. The library, as it now is, is a model of a judicious selection of books really useful to the teachers and the taught.

94. *Primary Schools—Salary-result System.*—The six municipal schools of this class had, on the 31st March 1898, 356 boys and 9 girls against 361 boys and 2 girls on the corresponding date of the previous year. The Central school is of the upper primary grade and its strength fell from 102 to 87 pupils and the fall was due to the promotion of 45 boys therefrom to the first form of the high school. The rise in the strength of the Maligai street school from 77 to 96 pupils is encouraging. The fall in the strength of the Rayaji street school from 49 to 38 pupils and its attendance from 36 to 28 amply justifies the action of the ex-officio Chairman in dispensing with the services of one of the two teachers. The strength of the Jangama Chetti street school rose from 35 to 40; but its attendance fell from 40 to 34. The services of the second master were dispensed with for want of sufficient strength. The strength of the Muhammadan school was almost stationary owing to the changes of masters. Steps have been taken to improve its strength. It has been removed from the Maligai street school to a separate building.

95. The increase in the attendance at these schools from 295 to 312 is rather encouraging.

96. *Compulsory Subjects.*—The increase in the number of pupils presented and passed under the several standards in municipal primary schools from 209 and 164 to 229 and 177 is encouraging; but the percentage of success fell from 78·5 to 77·3.

This was due to a large number of failures in the third standard of the central school and the infant class of the Maligai and Tirumalai Mudali street schools. In the central school 42 out of 47 presented for the primary examination passed and the excellent results are very creditable to the headmaster and his first assistant. The number of pubils presented and passed in the second standard of the Tirumalai Mudali, Jangama Chetti and Rayaji street schools was very small, and the masters concerned are warned to develop the strength of the schools.

97. *Optional Subjects.*—The number presented and passed in English rose from 106 and 80 to 159 and 111; but the percentage of success fell from 75 to 70. This is in great part due to the majority of teachers teaching English not being themselves qualified to teach it. In geography, it was 75, 76 out of 104 having passed. In the fourths standard of the central school, 30 out of 42 passed in Hygiene; but in the third class only 4 out of 26 passed in the same subject. The attention of the teachers concerned has been drawn to the drawback.

98. On the whole, in consideration of the unfavourable character of the season during the year under report, the condition of primary education in municipal schools continued to be satisfactory.

99. *Physical Education.*—Though the number presented and passed in municipal primary schools under drill and gymnastics fell from 119 and 103 to 103 and 94, the percentage of success rose from 86 to 91. The improvement in the quality of instruction is noted with pleasure.

100. The cost of establishment of the municipal primary schools amounted to Rs. 1,397-6-11 against Rs. 1,410 of the budget and Rs. 1,360 of the revised estimate and Rs. 1,390-7-10, the actuals of 1896-97.

101. The result stipends amounted to Rs. 390-3-0 against the actuals of Rupees 300 of the previous year. The excellent results produced by the central school at the primary examination account for the payment in excess of the allotment. To limit the payment in this case to the allotment would simply discourage efficient work.

102. *Contingencies.*—The expenditure under this head amounting to Rs. 119-4-7, against the actuals of Rs. 172-14-0 of the previous year, exceeded the allotment by Rs. 19-4-7. This was due to the removal of the central school to a rented building from the municipal high school building which otherwise suffered from over-crowding, and to the provision of a separate accommodation for the Muhammadan school which was located along with the Maligai street Hindu school.

103. The average net cost of educating each pupil in all the primary schools (except the central school) is rather excessive. The Assistant Inspector of Schools is neither for reduction in the establishments nor for a slight enhancement in the rates of fees now in vogue. Either of these two courses seems called for, if the schools do not improve in strength.

104. *Result Grant Schools.*—Of the three schools enlisted for aid, only one school, *i.e.*, the one under the American Mission was aided. The other two schools not having been entitled to receive aid for want of the prescribed average attendance were treated as unaided schools. It is thus clear that these schools are ephemeral in their character and their low attendance shows that they are ill-conducted and unattractive. Though the total number of pupils in this class of schools fell from 91 to 65 pupils, the American Mission school rose in strength from 53 to 65 pupils.

105. It presented for examination 58 pupils under the infant and the two standards and passed 41 pupils in the compulsory subjects; and 3 out of 5 passed in geography. The success achieved in object lessons and kindergarten occupations was cent per cent., all the 28 pupils presented in each of these subjects having passed. It earned a grant of Rs. 88-4-0, of which Rs. 70 was paid, subject to the limit of the budget allotment.

106. Of the three teachers employed in this school, two hold trained teachers' certificates and the remaining one, though unpassed, is qualified by length of service.

107. *Unaided and Indigenous Schools.*—The number of this class of schools was 8, the same as in 1896-97, and their strength rose from 133 boys and 6 girls to 148 boys and 31 girls, thus showing an increase of only 15 boys and 25 girls, notwithstanding the reversion of two schools from the aided to the unaided list.

108. There are in all 15 primary schools in the town—11 for Hindus and 4 for Muhammadans. Steps may be taken to improve the primary education and place it on a stronger and more efficient footing. This may be done by the amalgamation and consolidation of the poorly attended schools and by the employment of more efficient teachers. The majority of teachers in municipal primary schools do not hold trained teachers' certificates, 9 out of 13 having received no technical training, though otherwise qualified. In the case of unaided schools, all the 8 teachers are uncertificated. If these masters aspire at all to get State aid for the schools taught by them, it is utterly useless to aid them, so long as they remain unwilling to improve their qualifications by passing at least the primary examination and undergoing training in a training school.

109. While the municipality maintains a number of primary schools of its own, well-organized and fairly well-conducted, it is not quite reasonable to aid such other schools as are manned by unqualified teachers incapable of imparting systematic and sound instruction to the children entrusted to their care.

110. If the existing municipal primary schools be amalgamated wherever possible, additional schools may be opened in other suitable centres of the town where education is really backward.

111. *Panchama Education.*—The opening of a primary school on the salary-result system in the current year having been sanctioned, the necessary orders have been passed to start the same.

112. *Inspection.*—The subject of employing an inspecting schoolmaster to supervise the primary schools in the town is now under correspondence with the Director of Public Instruction. The Assistant Inspector of Schools was requested to recommend a trained Matriculate on Rs. 15 for the post; but he stated that he would recommend a lower secondary man as the pay in his opinion is too low for a Matriculate. The Chairman thought that whatever may be the amount of experience in teaching a lower secondary man may have, his qualifications are too low to admit of his properly explaining the educational rules, the Grant-in-Aid Code and the principles of teaching to the teachers of primary schools; and accordingly he requested the Assistant Inspector to arrange, in communication with the President of the District Board, for placing the primary schools in the municipality in charge of the taluk inspecting schoolmaster who is an experienced Matriculate, without prejudice to his own duties in the taluk, as done in the Gudiyáttam Municipality. But the Assistant Inspector of Schools still adhering to his opinion, copies of correspondence on the subject have been forwarded to the Director for favour of his consideration and disposal.

113. *Common Gymnasium.*—The pay of the gymastic instructor amounted to Rs. 120.

114. All the municipal primary schools and the municipal high school have only one gymnastic instructor common to them. The development of the high school in strength and standard calls for the appointment of a separate instructor for it. The instructor, as at present, seems to be over taxed and placed in a critical position. As the time devoted to each school is not sufficient, he cannot be expected to produce good results in any of the schools. Better arrangements are in contemplation.

115. *Grant 3, Medical Services and Sanitation—Municipal Dispensary.*—The cost of maintaining the municipal dispensary was Rs. 1,671-9-7 against the budget and revised estimates of Rs. 1,470 and Rs. 1,690 and Rs. 1,671-1-10, the actuals of 1896-97. The increased expenditure was due to the promotion of the hospital assistant to the first class with effect from 1st July 1897, as sanctioned in G.O., Mis. No. 767 M., dated 1st April 1897, and to the payment in the year under report of the cost of medicines and supplies for 1896-97 and 1897-98.

116. The increase in the number of out-patients treated in the dispensary from 9,430 to 9,970 and of the average daily attendance from 45·92 to 49·87 is satisfactory and points to the growing popularity and usefulness of the institution under the first-class hospital assistant M.R.Ry. N. Balasubramanya Mudaliyar, assisted by an experienced and long-standing compounder.

117. All the 354 operations performed during the year against 288 in the previous year are reported to have been successful. This is very creditable to the hospital assistant.

118. The midwife attended 47 labour cases during the whole of the year against 37 during the nine months she was on duty in 1896–97. The hospital assistant should have taken steps to extend her sphere of usefulness. The amount of work turned out by her during the year cannot be considered adequate, as it is quite out of proportion to the number of births registered during the year. However, her usefulness to the female patients attending the dispensary is appreciably large.

119. *Medical relief to women.*—In reference to paragraph 47 of G.O., No. 2858 M., dated 31st December 1897, the council is fully alive to the importance of making *special* arrangements for affording medical relief to women. The continuance of a popular and efficient hospital assistant and of a qualified midwife attached to the dispensary is calculated to do away with the necessity of appointing a female medical officer for the town. The council will be happy to give effect to the orders of Government on the subject as soon as its financial condition shows improvement.

120. In the year under report, timely sanction was accorded for the purchase of a chair, a compounding table and an almirah for poisons; and the District Surgeon was requested to arrange for their supply. Still, these articles appear to have not been purchased within the year. The attention of the hospital assistant has now been drawn to the importance of getting them made without further delay.

121. The District Surgeon's report on the dispensary has been duly communicated to the hospital assistant; and the suggestions therein made should have received his attention.

122. The subject of constructing quarters for the hospital assistant according to the standard plan has to be deferred on financial grounds.

123. *Vaccination.*—The hospital assistant performed four cases, as in the previous year, and they were successful. Three hundred and thirty-six out of 380 cases performed by the second-class vaccinator and the acting incumbents were successful against 404 out of 525 in 1896–97. The decrease was under re-vaccination. It was due to the employment of the permanent incumbent to act as Sanitary Inspector from May to December 1897. The vaccinator, Narasimhulu Nayudu, appointed to act on the recommendation of the District Medical and Sanitary Officer, turned out very poor work and, before he could be put in the way, he resigned. The present acting incumbent did his best to make up the deficiency and yet the outturn of the year fell far short of the monthly minimum of 45 cases. The very large fall in the number of operations under re-vaccination and the number successful from 106 and 90 to 19 and 9 was due to lack of persuasive skill on the part of the acting vaccinator and to some extent to the fact that his attention was being directed in the second-half year to the making up of the short work under primary vaccination turned out by the late acting vaccinator in the first-half year.

124. The operations performed and successful under primary vaccination numbered 352 and 319 against 359 and 314 in 1896–97. The percentage of success under this head rose from 87·5 to 90·6, which is satisfactory. Eight out of nine cases under secondary vaccination were successful.

125. Two hundred and forty-five out of 264 cases under infantile vaccination were successful against 256 out of 285 in 1896–97. In spite of the disadvantages resulting from the changes in the personnel of the vaccinator, the decrease under infantile vaccination was but slight. The percentage of success advanced from 89·8 to 92·8. This redeeming feature in the vaccine operations during the year is gratifying.

126. The proportion per mille of the total number of successful vaccine operations to the total population was 32·05 against 33·9; and the proportion per mille of the total number of successful vaccine operations on infants under one year of age to the total population was 23·37 against 24·4.

127. The cost of the establishment and contingencies amounted to Rs. 111–3–7 and Rs. 116–6–7 against Rs. 122–4–2 and Rs. 127–2–8 in 1896–97.

128. The cost per successful case rose from As. 9–11 to As. 10–10. Steps will be taken to reduce the cost of vaccination and to improve the quality and the quantity of work during the current year.

129. Sixteen cases were reported to the magistrate for failure on the part of parents to get their children vaccinated and the requisitions to have them protected from small-pox were obeyed.

130. *Vital Statistics.*—The pay of the registrar amounted to Rs. 141 and contingencies to Rs. 10–14–6 against Rs. 133–13–4 and Rs. 8–8–8 of 1896–97.

131. Three hundred and forty-six births and 296 deaths were registered in the year under report against 410 and 316, respectively, in 1896–97.

132. All the births and deaths registered were within the time prescribed by the Act; and hence the absence of prosecutions under this head.

133. No pains are being spared to ensure the complete registration of the vital statistics. The decrease in the number of deaths registered, notwithstanding the prevalence of cholera in a sporadic form during the year, is noteworthy.

134. The birth-rate was 33 and the death-rate 28·23 per mille of the population, against 39·1 and 30·14 of the previous year, the averages for all the municipalities for the same year being 34·3 and 29·8.

135. *Sanitation—Conservancy and Road-cleaning.*—The uncertificated sanitary inspector on Rs. 15 over-stayed the leave granted to him; and, in his place, the second-class vaccinator who has a knowledge of practical sanitation acted as sanitary inspector from the latter part of May to 13th December 1897 until relieved by the certificated sanitary inspector who was appointed on Rs. 20 *plus* Rs. 15 (horse-allowance) as recommended by the Sanitary Commissioner. This was sanctioned in G.O., No. 393 M., dated 17th February 1898. The services of the caste inspector on Rs. 10 were dispensed with from the same date.

136. The total expenditure on sanitation during the year under report amounted to Rs. 3,160–14–2 or 22·1 per cent. of the receipts against Rs. 2,987–11–6 or 19·3 per cent. of receipts in the previous year.

137. The maintenance of the road-cleaning and conservancy establishment cost Rs. 1,912–5–9 against the budget and revised estimates of Rs. 1,990 and Rs. 1,930, and the purchase and maintenance of bullocks and carts cost Rs. 338–14–9 against the budget and revised estimates of Rs. 400 and Rs. 370.

138. Other sundry charges amounted to Rs. 65–10–4 against the revised estimate of Rs. 50; and the increased expenditure was due to the purchase of the "Sanitary Record" and the supply of a chair and a table for the certificated sanitary inspector. The excess expenditure was met from savings under the provision made for maintenance of bullocks.

139. Out of the five single-bullock and one double-bullock carts working during the year, two of the former having become useless, were replaced by fresh ones.

140. *Private Scavenging Service.*—The establishment charges amounted to Rupees 577–11–9 against the budget estimate of Rs. 590 and the actuals of Rs. 501–6–9 of 1896–97. The increased expenditure was due to the filling up of the two vacancies in the scavenging staff.

141. The contingent charges amounted to Rs. 2–14–10 against the revised estimate of Rs. 10.

142. In the current year's budget, provision has been made so as to render the service self-supporting, agreeably to the orders of Government.

143. As in the previous year, there were four night-soil carts at work during the year under report.

144. *Cholera and Epidemic Charges.*—Cholera prevailed in a sporadic form in the year. From April to October 1897, there were 47 attacks, of which 34 proved fatal. Again from 30th January to 23rd February 1898, there were five attacks, of which four proved fatal. During the former period, the then acting sanitary inspector and his staff with the co-operation and advice of the first-class hospital assistant adopted the requisite measures to arrest the epidemic. During the latter period commencing from the middle of December 1897, the sanitary staff and the temporary establishment on plague duty consisting of two circle inspectors and four toties, with the certificated sanitary inspector at their head, took *special* measures for prevention of cholera and plague by disinfecting infected and also suspected places and by means of removal of rubbish and broken bricks and tiles scattered in the backyards of private premises, streets and vacant lands and by particular care devoted to the removal of sewage stagnating in and about the drains and side-channels of streets and private premises. The owners of private premises were required by beat of drum on several occasions to rid their dwelling-houses of cobwebs and other kinds of rubbish and to whitewash their interior and exterior and keep them scrupulously clean. Two additional carts and bullocks were purchased at a cost of Rs. 140 for facilitating the removal of the very large quantities of rubbish thus collected. Copy of Proceedings, No. 672, dated 24th December 1897, of J. W. Hughes, Esq., I.C.S., organizing special measures for prevention of plague has been submitted to Government in this office letter, No. 50, dated 28th January 1898. The adoption of these measures (*vide* also Chairman's No. 673, dated 24th December 1897) accounts for the appreciable fall in the number of attacks and deaths of cholera in the latter part of the year under report.

145. The cholera and epidemic charges amounted to Rs. 263–4–9 against the budget estimate of Rs. 420, the actuals of 1896–97 being Rs. 1–6–4; and they include the cost and carriage of disinfectants amounting to Rs. 37–10–0.

146. *General Remarks.*—Sanitation, drainage and water-supply form the tripod of public health. A great deal has been done in the matter of maintaining the sanitary condition of the town, and much more yet remains to be done. Though the trunk road and the railway approach road have pukka-built drains, most of the minor roads and streets are sadly in want of drains; and sewage from dwelling-houses, in several instances, has thus to be left to stagnate and soak into the side-channels. To remove this defect to some extent, provision is being made year after year for clearing side-channels. However, a regular drainage system for the whole town to prevent stagnation of sewage and to ensure its free flow seems absolutely necessary. But the council is, for want of funds, unable to undertake this important project at present. As regards water-supply, steps were taken during the year under report for diverting surface drainage from finding way into the Iswarankoil and the Vinayaka Chetti ponds. This is not enough. Steps should be taken to set in order the water-courses leading to these ponds and keep them free from rubbish and proof against any nuisance being committed in and about them. The attention of the police and the sanitary staff has been drawn to the matter.

There are several fresh water wells in the town under the maintenance of the municipality. Necessary repairs to them are being made year after year. Private wells in some parts of the town fail during summer; and as the people resort more to ponds than to wells for drinking-water, it is absolutely essential that all possible steps should be taken for filling the ponds with a supply of pure water,—pure and undefiled by contamination of surface drainage.

147. There are nine public latrines and it gives an average of one for every 1,165 inhabitants. Eight of them were repaired during the year. Some of them are not spacious enough. The public do not therefore resort to them. Steps may be taken to extend them and to construct additional ones where needed, with a view to prevent people from committing nuisance on vacant lands.

148. Outside the limits of the town, there are five rubbish depots, and they are kept in order. Due attention is being paid to the correct method of depositing and deodorizing night-soil in trenches.

149. *Straying of pigs.*—There are two ways of preventing this — the one by prosecuting the owners allowing their animals to stray and feed on deleterious matter under section 225-A of the District Municipalities Act, and the other by prosecuting the owners who keep their back-yards and vacant lands accessible to pigs. The necessary instructions have been issued to the sanitary inspector to submit a statement of particulars of owners of pigs and of lands open to such animals, in view to the required action being taken in the matter. The evil effects of the straying of pigs within municipal limits have been to a great extent met by the systematic collection and thorough removal of pigs' excreta found scattered in streets and vacant lands. This was leased out to an agricultural farmer for Rs. 80 during the year under report against Rs. 15 in 1895–96 and Rs. 50 in 1896–97. The excreta of pigs having a very high manurial value, the competition for their demand is getting keener year after year.

150. The provision of Rs. 50 for the removal of prickly-pear was not utilised, as for want of good rains, the ground was too hard for digging pits in which to bury the prickly-pear that might be cut and removed.

151. *Grant 4, Lighting and Miscellaneous.*—The cost of the lighting establishment amounted to Rs. 216, as in the previous year, against the budget estimate of Rs. 220, and contingencies to Rs. 306–1–0 against the budget and revised estimates of Rs. 430 and Rs. 360, and Rs. 438–7–4, the actuals of the preceding year. The decrease in the contingent charges was due to the reduction in the market value of kerosine-oil during the year and to the issue of the oil in the municipal office in strict accordance with the actual daily requirements. The contingent charges include Rs. 30, being the cost of ten new lanterns purchased in the year, several old ones having become unfit for use.

152. *Market and Slaughter-house.*—The establishment and contingent charges together amounted to Rs. 81–12–11 against the budget and the revised estimate of Rs. 80, and Rs. 93–14–4, the actuals of 1896–97.

153. *Avenues and Public Gardens.*—The establishment and contingent charges together amounted to Rs. 283–1–0 against the budget and revised estimates of Rs. 330 and Rs. 300, and Rs. 318–4–4, the actuals of 1896–97. The decrease as compared with the actuals of the previous year was due to savings under contingencies as a consequence of the non-cultivation of indigo in a piece of municipal dry land, as explained in paragraph 41 *supra.*

154. *Rewards for killing Dogs.*—Out of Rs. 30 provided in the revised estimate, a sum of Rs. 28–12–10 was spent as rewards for killing stray dogs and for printing and publishing the notice in the District Gazette regarding the same. Stray dogs having been left uncared for for several years past so as to be a nuisance, it was thought proper to do away with them during the year under report. Seventy dogs and 96 bitches were killed. They were destroyed by clubs as directed by the District Magistrate.

155. *Printing.*—The general printing charges during the year under report amounted to Rs. 459–13–10 against the budget and revised estimates of Rs. 250 and Rs. 460, and Rs. 114–7–7, the actuals of 1896–97. The excess expenditure over the budget allotment was met from savings under this grant, and it was chiefly due to the payment in the year of the claims put forth by the late contractor of the V. N. Jubilee Press so late as September 1897 for the printing work executed by him for the municipality in 1895–96 and 1896–97.

156. *Other Items.*—A sum of Rs. 116–8–10 incurred under this head includes the following items:—

	Rs.	A.	P.
Law charges ...	23	0	0
Numbering carts	2	15	7
Tom-tom charges	4	12	6
Rent of cart-stand	14	0	0
Land assessment	71	3	0
Re-numbering houses	0	9	9
Total ...	116	8	10

157. *Compensation for Lands.*—The provisison made under this head could not be utilized owing to several inconveniences in the year. A larger provision has been made under this head in the current year's budget for providing passage to private latrines; and steps will be taken to do the needful in the matter.

158. *Grant 5, Supervision and Management.*—The office establishment charges amounted to Rs. 823-7-10, against Rs. 840 of the budget and Rs. 815-8-0, the actuals of 1896-97.

159. The collection establishment cost Rs. 249-7-10 against Rs. 250 of the budget and Rs. 196-4-7, the actuals of 1896-97. The increase in the expenditure was due to there having been no vacancy during the year.

160. Exclusive of the collection contingencies amounting to Rs. 7-1-6, Rs. 365-10-6 was remitted into the treasury, as advised by the Accountant-General, for the supply of account books and forms by the Lawrence Asylum Press, Madras. But, according to a subsequent communication from the Inspector of Local Fund Accounts and Assistant Accountant-General, only Rs. 287-6-0 out of the above sum was actually payable for the purpose; and the excess payment of Rs. 78-4-6 has therefore been transferred to the head "advances recoverable" and will be recovered when payment will be made for the supply of account books and forms for the current year.

161. The expenditure under the above sub-head more than doubled the budget allotment of Rs. 120. This was due to the size of the several registers and books supplied by the Lawrence Asylum Press being far larger than mentioned in the indent; and this procedure adopted by the press evidently on the suggestions of the Assistant Accountant-General is calculated to economize the expenditure under this sub-head for the coming three or four years and on the whole advantageous to the municipality (*vide* Chairman's letter, No. 139, dated 2nd May 1898, to Government in reference to G.O., No. 726 M., dated 4th April 1898).

162. Toll contingencies amounting to Rs. 47-9-0 include the unforeseen charges for repairing and re-painting toll-boards and the cost of printing and publishing notices for leasing out tolls.

163. Office contingencies amounted to Rs. 204-8-5 against the actuals of Rs. 364-11-8 of the previous year; and the short expenditure was the outcome of stricter economy observed in the purchase and use of stationery.

164. The contributions for the central office and audit establishments at the Presidency amounting to Rs. 150, as advised by the Accountant-General, was adjusted to Provincial funds. It was the same as provided in the budget and the revised estimate, but exceeded the actuals of the previous year by Rs. 46.

165. The total expenditure under Grant 5 was Rs. 1,769-8-7; and the excess over the budget and the revised estimate of the year and the actuals of the previous year was due to the circumstances explained in paragraphs 161 to 163 *supra*.

166. The unadjusted portion of the "advances recoverable" made in the year amounted to Rs. 78-4-6 (*vide* paragraph 161 *supra*).

167. A sum of Rs. 40 was refunded to Provincial funds during the year under report. It represents the grants drawn from the same funds towards the cost of furniture supplied to municipal primary schools in 1895-96, evidently without the required previous approval of the Director.

168. The year closed with a balance of Rs. 5,114-5-2 (inclusive of the deposit balance of Rs. 312-5-9) against the revised estimate of Rs. 5,220 and Rs. 5,988-1-1, the actuals of 1896-97.

169. *Financial Position.*—The financial position of the municipality on the 31st March 1898 was as follows:—

Assets.

	Rs.	A.	P.
Current and deposit balances	5,114	5	2
Advances recoverable	85	4	6
Value of premises, &c.	11,063	13	9
Arrears of taxes	115	5	6
Total ...	16,383	12	11

Liabilities.

Deposits to be adjusted	312	5	9

Enclosure.

Annual concise report on the working of the municipal dispensary at Walajapet for 1897-98.

1. *Public Health.*—The health of the town during the year under report was fair. Diseases of digestive system, skin, ear and eye and fever were the ordinary diseases treated. Elephantiasis of the principal limbs and organs not uncommon in the town contributed also to swell the nominal register of patients. This disease is prevalent mostly among oil-mongers who are notorious for their dirty and uncleanly habits. Cholera appeared in a sporadic form throughout the year. Twenty-eight attacks came within the sphere of the treatment of the dispensary, thirteen of which proved fatal.

2. *Vital Statistics.*—Three hundred and forty-six births and 296 deaths were registered against 410 and 316, respectively, of the previous year.

3. *Sanitation.*—The sanitation of the town under municipal control is in a fairly satisfactory condition. Several deserted house-sites are still in a filthy condition. Though private scavenging system is in force, the straying of pigs still continues. The shallow night-soil trench system is worked out fairly well. The want in the efficient supervision of the conservancy staff and some of the defects in the sanitation of the town have been somewhat remedied by the appointment of a trained sanitary inspector in the latter part of the year in the place of the late untrained man.

4. *Vaccination.*—The hospital assistant performed four cases (all successful) as in the previous year and the municipal vaccinators 380 against 525 of the previous year, of which 336 were successful, 31 unsuccessful, the result of the remaining 17 being unknown. The great fall in the number vaccinated is due to the work passing through the hands of three persons successively. The permanent incumbent who had performed 55 cases till 12th May 1897 having been then appointed as acting sanitary inspector, the acting incumbent with repeated warnings vaccinated only 66 with a large percentage of unsuccessful cases between 1st June and 20th September 1897. He then resigned the appointment finding that he could not cope with the work and the present man operated 259 cases and brought up the figure to 380 during the latter half, while only 121 were done in the first half-year.

5. *Dispensary.*—(*a*) The dispensary building is a spacious and well-ventilated house built for the purpose by the Arcot American Mission to whom a rent of Rs. 10 a month is paid by the municipality.

(*b*) The dispensary building and the out-house which was put up last year are in a good state of repair and fit for use.

(*c*) *State of repair of Furniture.*—The furniture is in good condition. Sanction for supplying a chair, a compounding table and an almirah for poison has been accorded and they are being made in the office of the District Medical and Sanitary Officer.

(*d*) Suggestions conveyed in the inspection report of the District Medical Officer, dated 17th February 1897, have been communicated to the Chairman, Municipal Council, and it is hoped that they will receive the early attention of the council.

(*e*) Charges have been recovered from persons who are able to pay for medicines supplied to them and the amount of recovery was As. 13–3.

(*f*) The total number of persons treated during the year was 9,970 against 9,430 in the previous year, the average daily sick being 49·87 against 45·92 of the previous year. These are the largest figures attained since the opening of the institution and the increase is due to the advancing popularity of the institution.

(*g*) There was no mortality during the year either by sceptic diseases or any other cause.

(*h*) The number of operations performed during the year was 354 (all successful) against 288 of the previous year. The rise also in this shows that the treatment afforded in the dispensary is appreciated.

(*i*) The establishment consists of a first-class hospital assistant, a compounder on Rs. 15, a midwife on Rs. 12 and a servant on Rs. 4. The pay of the servant is very meagre and will be recommended for an increase.

(*j*) The midwife attended 47 cases of labour, of which one was instrumental and delivered by the hospital assistant, against 37 of the previous year. This is the largest number helped since the entertainment of a midwife in the dispensary and must be taken as satisfactory, considering the conservatism of the people towards this branch of the English system of medical help.

(*k*) No dispensary for women and children was separately maintained by Dufferin fund.

(*l*) *General Remarks.*—Ponds and wells are the chief sources of water-supply of the town. They were filled to the brim by rains when the monsoon set in, but they are failing on account of the failure of rain since then and the scarcity for water is much felt. Venayaga Chetti pond, which is a source of supply for nearly half of the population, is, as pointed out in last year's report, allowed to be filled up by surface drainage.

WALAJAPET, (Signed)
21*st April* 1898.

No. 1036.

Forwarded to the Chairman, Municipal Council, Wallajapet.

VELLORE, (Signed) J. LANCASTER, M.B., Surgn.-Lt.-Col.,
5*th May* 1898. *District Medical and Sanitary Officer, North Arcot.*

Forwarded.

2. The roads within the municipal limits are in very fair condition.

(Signed) G. KOTHANDA RAMAYYA,
Deputy Collector in charge.

6*th July* 1898.

Submitted.

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

CAMP, VELLORE,
13*th July* 1988.

ORDER—No. 1497 M., dated 24th August 1898.

The receipts and charges of the Walajapet 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	4,587	5,550	5,990	5,988
Tax on Arts	1,748	1,820	1,800	1,527
,, Buildings and Lands	3,514	3,520	3,460	3,401
,, Vehicles and Animals	618	660	630	439
,, Carts	682	750	700	568
Tolls	2,412	2,010	1,850	1,859
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	237	250	190	130
Conservancy Receipts	727	750	750	819
Fees and Revenue from Educational Institutions	3,405	3,150	3,150	3,508
,, ,, Medical Institutions	..	20	10	1
Income from Markets and Slaughter-houses	748	790	710	709
License Fees	204	230	200	130
Other Fees	57	60	90	64
Fines under Municipal and other Acts	65	100	50	56
Grants and Contributions from Government	39	210	110	104
,, ,, from Local Boards	585	640	540	535
Recoveries for Services to Private Individuals	423	600	430	450
Miscellaneous	37	50	40	16
Advances Recovered	136	..	10	2
Total ..	20,224	21,160	20,710	20,306
Charges.				
GRANT 1—				
New Works—				
Communications	84	70	70	75
Buildings	..	4,500	..	..
Drainage	147	..	280	185
Water-supply	55	..	..	..
Repairs—				
Communications	903	950	950	867
Buildings	268	110	120	100
Drainage	..	850	300	375
Water-supply	286	320	310	296
Establishment	230	240	240	239
Tools and Plant and other Stores	13	20	10	13
Total ..	1,986	7,060	2,280	2,150
GRANT 2—				
Municipal Schools—				
On the Salary System	2,510	2,500	2,500	2,516
,, Salary-result System	1,863	1,810	1,790	1,907
Grants-in-aid—				
Result Grants	69	70	70	70
Inspection	..	..	40	..
Miscellaneous	125	130	130	120
Total ..	4,567	4,510	4,530	4,613
GRANT 3—				
Hospitals and Dispensaries	1,071	1,470	1,690	1,671
Contributions	125	100	130	149
Vaccination	250	250	230	228
Registration of Births and Deaths	142	150	150	152
Conservancy, Road-cleaning and Road-watering	2,988	3,500	3,230	3,161
Total ..	4,576	5,470	5,430	5,361
GRANT 4—				
Lighting	654	650	580	522
Markets and Slaughter-houses	94	80	80	82
Avenues	53	60	50	48
Public Garden, Survey of Land, Fire and other Charges	693	750	950	840
Total ..	1,494	1,540	1,660	1,492
GRANT 5—				
Supervision and Management	1,611	1,620	1,590	1,770
Advances Recoverable	2	..	..	78
Refunds	..	..	..	40
Grand Total ..	14,236	20,200	15,490	15,504
Balance	5,988	960	5,220	4,802

2. The number of meetings held by the Municipal Council was twelve against twenty-six in 1896–97. The average attendance of members improved, and was good in the case of officials and fair in that of non-officials.

3. *Receipts.*—(1) The demand under the tax on arts, as originally assessed by the Chairman, amounted to Rs. 1,897, but as much as 19·1 per cent. of this sum was remitted by the Municipal Council on appeal. This indicates that the Council was probably too lenient in granting remissions. The net current demand under this head thus amounted to Rs. 1,534 against Rs. 1,834 in the previous year, the decrease being due also to the adoption of the revised schedule A annexed to the District Municipalities Act. The demand under the tax on buildings remained almost stationary, but that under the tax on lands showed a decrease of Rs. 56, which is explained in paragraph 23 of the Chairman's report. As the house and land tax registers are now four years' old, they should be completely revised in the current year, so that the revised assessments may be brought into force from the beginning of the next official year, and the result of this revision should be reported to Government as soon as it is completed.

(2) The collections under the principal taxes continued to be good. There was a large decrease in the number of warrants issued during the year, which is explained in paragraph 28 of the Chairman's report.

(3) There was an increase in the receipts under sale of sweepings and school-fees, but a decline under the taxes on animals and carts, tolls and produce of lands, &c., and these variations are explained in paragraphs 27, 29, 39, 40, 42 and 44 of the Chairman's report.

(4) The number of houses served by the private scavenging agency fell from 550 to 432, for the reason explained in paragraph 65, and the service was worked at a loss of Rs. 131 to the Municipal Council. From paragraphs 65 and 66, however, it appears that steps have already been taken to extend this service and to render it self-supporting. The Government trusts that the efforts made by the Council will not be relaxed until all the latrines in the town are brought under the control of the municipal agency.

4 *Expenditure*—(1) *Public Works.*—No new work of any importance was undertaken during the year. The total outlay on communications amounted to Rs. 942 or 52·6 of the net municipal income from tolls and the town roads are reported by the Divisional Deputy Collector to have been in very fair condition.

(2) *Education.*—The net expenditure on primary education was Rs. 1,296, while secondary education was worked at a profit of Rs. 231. The total net outlay on education was thus Rs. 1,065 or 13·7 per cent. of the receipts from taxation. The Municipal Council continued to maintain a high school on the salary system and six primary schools on the salary result system, one of which was for Muhammadans. The attendance at the High School showed an improvement, but at the primary schools taken together it declined slightly. The results of the Lower Secondary examination were again poor; but the primary schools appear to have done fairly well at the departmental examinations. The council also aided one primary school with result grants against three in the previous year. In this institution, which appears to have done well at the grant examination, there were 65 boys on the 31st March 1898 against 91 in the three schools aided in 1896–97. The allotment for result grants was fully utilized and the total number of boys under instruction in the municipal and aided schools was 578 or 78 per cent. of the male population of school-going age against 591 or 79·8 per cent. in the previous year. With reference to the concluding portion of paragraph 89 of the Chairman's report, it is observed that the proposals therein referred to having been disallowed in G.O., No. 393 M., dated 17th February 1898, he should renew his application for the sanction of Government through the Director of Public Instruction.

(3) *Medical Relief.*—The number of patients treated at the municipal hospital rose from 9,430 to 9,970, the increase being attributed to the growing popularity of the institution. The midwife employed by the Municipal Council attended 47 cases of labour against 37 during nine months in the previous year. This outturn cannot be regarded as satisfactory, and she should be required to show better results in the current year.

(4) *Vaccination and Vital Statistics.*—For the reason stated in paragraph 123 of the Chairman's report, the total number of vaccine operations performed during the year fell from 529 to 384; but the quality of the work improved, the ratio of reported success being 88·5 against 77·1 in 1896–97. Infantile vaccination also showed a retrogression, the number of children under one year successfully vaccinated being 249 or 23·7 per mille of the population against 24·4 per mille in 1896–97. The cost of each successful vaccination performed by municipal agency again rose from As. 9–11 to As. 10–10 and this should be reduced in the current year.

There was a decrease in the number of births and deaths registered during the year and the returns in both cases were untrustworthy, the rates recorded being much below the normal. The attention of the Municipal Council is drawn to the instructions issued on this subject in paragraph 2 of G.O., No. 926 M., dated 17th May 1898.

(5) *Sanitation.*—Owing apparently to the fact that cholera was not prevalent in the town in an epidemic form, nearly 10 per cent. of the allotment under this head was allowed to lapse; but the total expenditure amounted to Rs. 3,161 or 22·1 per cent. of the current receipts against 19·1 per cent. in the previous year. From paragraphs 146 to 149 of the Chairman's, and paragraph 3 of the medical, report, it appears that some attention was paid to the sanitation of the town; but much remains to be done before the several defects pointed out by the Deputy Sanitary Commissioner in his last inspection notes can be remedied. From paragraph 5 (*l*) of the medical report, it appears that, notwithstanding the remarks of Government in paragraph 4 (5) of G.O., No. 2402 M., dated 1st November 1897, the Vinayaga Chetti tank is still allowed to be filled by surface drainage of the town. This is not satisfactory. The council should devote its special attention to this matter without delay.

5. *General Remarks.*—The year closed with a balance of Rs. 4,802 or 33·5 per cent. of the current receipts. The greater portion of this sum should have been spent with advantage on the improvement of sanitation, for which there is ample scope.

Vaccination, registration of vital statistics and sanitation demand increased attention. In other respects the administration of the municipality during the year under review continued to be on the whole efficient.

(True Extract.)

H. TREMENHEERE,
Secretary to Government.

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

Exd. A. F. Eccleston.

1901
4-32

Proof 27/8
29/8

Government {1898} of Madras.

LOCAL AND MUNICIPAL.

(Rough Type Stamps to be used)

Proof for approval

Press
Stamps to be used
1/8/98

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

G.O., No. 1497 M., 24th August 1898.

AUGUST.

Administration Report.

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

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From M.R.Ry. D. KRISHNA RAO Garu, Chairman, Municipal Council, Walajapet, to the Secretary to Government, Local and Municipal Department (through the Head Assistant Collector, North Arcot), dated 30th June 1898, No. 252.

I have the honour to submit the report on the administration of the Walajapet Municipality for the official year 1897-98, together with the prescribed statements, the report of the District Medical and Sanitary Officer, and the educational statements received from the Assistant Inspector of Schools.

2. A copy of the council's resolution adopting the same at its meeting of the 29th instant is annexed.

I.—CONSTITUTION OF THE MUNICIPAL COUNCIL.

3. The late Chairman, M.R.Ry. C. Venkatasubrayalu Reddiyar, died on the 11th May 1897. Almost throughout the remaining part of the year, the administration of the municipality was in the hands of the officers in charge of the Revenue division, except for an interval of a little more than two months from 27th July 1897, when M.R.Ry. C. V. Madhava Rao, Acting Tahsildar, was Chairman till 1st October 1897. J. G. Burn, Esq., I.C.S., had charge of municipal work from 11th May 1897 for about a month; and M.R.Ry. C. Ramasesha Aiyar Avargal, B.A., from 3rd October to the first week of November 1897. Thus, J. W. Hughes, Esq., I.C.S., looked after the municipal administration for a larger part of the year under report.

4. Besides the vacancy caused by the death of M.R.Ry. C. Venkatasubrayalu Reddiyar, five vacancies occurred—all by lapse of time. Two of them were filled up within the year—one by the appointment of a new member and the other by re-appointment. There were thus twelve councillors on the rolls on the 31st March 1898 against sixteen on the corresponding date of the previous year.

5. Thirteen meetings were held during the year under report against twenty-six in the previous year, and one meeting was adjourned for want of a quorum against two in the previous year. The average attendance of the councillors rose from 7 to 9,—that of the official councillors being 2 against 1·2 and of non-official members being 7 against 5·8. The rise in the average attendance is satisfactory and would be larger but for the vacancies in several cases having remained unfilled for some time in the year.

6. The delay in the submission of the report was unavoidable. The collections of the several taxes having commenced late in the year, owing to the changes in the *personnel* of the Chairman, took up till the end of the year to come to a close. The scrutiny of the registers and accounts subsequent to it and verification of the balance led to some delay in the preparation of the statements. M.R.Ry. W. Vijaya Raghava Mudaliyar Avargal, who was Chairman-delegate from 17th April to 16th May 1898, devoted the time to the despatch of current business. I took charge on the 17th May 1898; and since then, every endeavour was made towards the preparation of the report without unnecessary delay.

II.—RECEIPTS.

7. The income from taxation, including penalties, amounted to Rs. 7,794-7-6 against Rs. 8,760 of the budget and Rs. 8,140 of the revised estimate, and Rupees 8,974-8-1, the actuals of 1896-97; the income apart from taxation was Rs. 5,417-6-5 against Rs. 5,350 of the budget and Rs. 5,150 of the revised estimate, and Rupees 5,142-3-7, the actuals of 1896-97; and other receipts amounted to Rs. 1,101-12-0 against Rs. 1,500 of the budget and Rs. 1,120 of the revised estimate, and Rupees 1,084-1-9, the actuals of 1896-97.

8. The net decrease of Rs. 1,184-3-6 as compared with the actuals of 1896-97 was due to a decrease, more or less, under the several taxes and tolls, income from avenues, gardens, market and slaughter-house, and grants and contributions and license fees, partly counterbalanced by increase under school-fees and conservancy receipts. The variations are explained below.

9. Out of the balance of Rs. 75-15-0 outstanding on the 31st March 1897, Rs. 35-6-0 were collected and Rs. 2-8-0 written off; and the balance yet uncollected on the 31st March 1898 amounted to Rs. 38-1-0.

10. Of the current final demand of Rs. 10,102-5-9, Rs. 9,972-7-6 were collected, Rs. 40-9-9 remitted and Rs. 12 written off, the balance remaining uncollected on the 31st March 1898 being Rs. 77-4-6.

11. *Tax on Arts and Professions—Arrears.*—The balance outstanding on the 31st March 1897 was Rs. 57-8-0, of which Rs. 28 were realized during the year under report and As. 8 written off. Endeavours will be made to collect the remaining sum of Rs. 29 during the current year.

12. *Current.*—The demand as originally assessed by the Chairman was Rs. 1,897; and that finally settled after the deduction of Rs. 363 remitted by the council on appeal amounted to Rs. 1,534, of which Rs. 1,498-8-0 were collected within the year and Rs. 12 written off.

13. The balance thus uncollected on the 31st March 1898 was Rs. 23-8-0.

14. During the year there were 107 appeals against the original assessments, in 87 cases the taxes were fully or partially remitted, and in only 20 cases they were confirmed.

15. The number of persons finally assessed in the year was 639 or 6·1 per cent. of the total population of the town against 696 or 6·6 per cent. in 1896-97. The decrease is due to the absence of several silk-weavers from the town.

16. The average incidence per head was Rs. 2-6-5 against Rs. 2-10-4 of the previous year and the average of Rs. 4-2-7 for the Presidency of the same year.

17. *Tax on Buildings—Arrears.*—There was no balance outstanding on the 31st March 1897.

18. *Current.*—The current demand was Rs. 3,164-3-0 against Rs. 3,163-4-0 of the previous year.

19. The current collections fell from Rs. 3,150-0-9 to Rs. 3,112-6-9, exclusive of Rs. 40-9-9 remitted on account of vacant houses and poverty. The outstanding balance on the 31st March 1898 was Rs. 11-2-6.

20. There was no change in the mode of assessments during the year under report. The register of the house-tax was revised in 1894-95. Owing to the changes in the *personnel* of the Chairman, particulars regarding actual owners and occupants could not be revised. Such particulars are since being gathered and they will, after scrutiny, be incorporated in the register when it is revised in the current year.

21. The incidence of taxation per house assessed was Rs. 1-6-9 against Rupees 1-6-7 of the previous year and Rs. 2-4-9, the average for the Presidency of the same year.

22. *Tax on Lands—Arrears.*—There was no arrear balance on the 31st March 1897.

23. *Current.*—Owing to the exclusion from taxation of lands used solely for agricultural purposes, the demand fell from Rs. 361–8–0 to Rs. 305–7–0, of which Rs. 288–11–0 were collected. Steps will be taken to collect the balance of Rupees 16–12–0 in the current year.

24. The exclusion of such lands from taxation, not contemplated by the Act, was the result of a wrong interpretation of proviso to clause (3) of section 63 of the District Municipalities Act.

The rate at which such lands should be assessed has been sanctioned in G.O., Mis. No. 816 M., dated 28th April 1898, and will be adopted in the current year.

25. In other respects the mode of assessment was the same as in the previous year.

26. *Tax on Animals, Vehicles and Carts—Arrears.*—Rs. 4–8–0 outstanding on the 31st March 1897 were collected during the year.

27. *Current.*—The current demand amounted to Rs. 1,010–8–0, of which Rupees 1,003 were collected and Rs. 2 remitted, and the balance uncollected was Rs. 5–8–0. The current collections show a fall of Rs. 48 under vehicles, Rs. 135 under animals and Rs. 114 under carts. This was due to the unfavourable character of the season, when the owners of vehicles and carts and oil-mills disposed of them and the animals used with them, as such trades were not then sufficiently remunerative. The out-door establishments have also been repeatedly instructed to detect and report cases of evasion of these taxes.

28. *Coercive Processes.*—Only 263 warrants were issued during the year under report against 2,410 in 1896–97. The provision made in section 104 of the amended Act for the compulsory levy of warrant fees contributed to the prompt payment of the principal taxes. No warrant was issued in the case of taxes on arts and lands. One hundred warrants were issued in the case of the tax on buildings. Of these, in 75 cases, involving Rs. 42–9–6, the amounts were collected after the issue of the warrants, but before the distraint of property. In 9 cases, involving Rs. 7–7–0, the amounts were recovered before the sale of the distrained property; and property was sold only in 7 cases involving Rs. 4–9–0. Unusually during the year under report, 163 warrants involving Rs. 116–11–0 were issued in the case of private scavenging fees under section 269 of the Act, as the parties concerned evaded payment of such fees notwithstanding the service rendered to them by the municipal scavengers.

29. *Tolls.*—As in the previous year, tolls were leased out. The number of carts passing through Walajapet with building materials for the construction of the sugar factory at Ránipéttai had led to an appreciable increase of income from tolls in 1896–97. With the completion of the said buildings, such traffic declined in the year under report, as had been anticipated. This accounts for the absence of keen competition at the auction held for leasing out tolls for 1897–98.

30. The demand and collection thus fell from Rs. 3,601–9–6 to Rs. 2,754–4–4 (inclusive of Rs. 14–4–4, the interest on overdue kists).

31. The share paid to the District Board on account of tolls amounted to Rupees 895–9–1, being one-third of the difference between the gross income of Rs. 2,754–4–4 and the contingent charges of Rs. 67–9–0, which represents the cost of repairing toll-boards and toll-sheds. The net income from tolls thus credited to municipal funds was Rs. 1,858–11–3 against Rs. 2,412–2–10 of the previous year.

32. Steps may be taken to improve the income under this important head, as otherwise the repair of the roads and streets cannot be undertaken to a desirable extent.

33. The tolls are levied as usual at half the maximum rates at all the six stations in the town.

34. *Incidence of Taxation.*—The population of the town, according to the census of 1891, is 10,485. The income from taxation was Rs. 7,794–7–6 including, and Rs. 5,935–12–3 excluding, tolls. The average incidence of taxation per head of the

population was As. 11–11 including, and As. 9–1 excluding tolls, against As. 13–8 and As. 10, respectively, in the previous year, and As. 14–6 and As. 11, the averages for the Presidency in the same year.

35. *Penalties on account of Taxes.*—As. 10–6 were realized under this head against Rs. 3–4–6 of the previous year.

36. *Fees under Act II of* 1888.—Nothing was realized under this head during the year under report.

37. *Rent of Buildings, Avenue Receipts, Produce of Lands and Gardens, and Sale-proceeds of old Materials.*—The total amount realized under these heads was Rs. 130 against Rs. 237–4–1, the actuals of 1896–97.

38. A sum of Rs. 1–14–0 was collected as rent of a municipal building against Rs. 1–9–0 in 1896–97.

39. The avenue receipts of Rs. 77–6–4 show a fall of Rs. 11–5–8 as compared with the actuals of the previous year. This item of revenue is subject to fluctuation according to the quantity of branches and twigs collected and sold in each year.

40. The fall of income under produce of lands and gardens from Rs. 111–7–7 to Rs. 38–0–1 was due to the fact that, in the year under report, no indigo crop was raised in a piece of municipal land owing to the absence of timely rains, whereas, in 1896–97, it fetched Rs. 70.

41 Sale-proceeds of old materials amounted to Rs. 12–11–7 against Rs. 35–7–6 in 1896–97.

42. *Conservancy Receipts.*—The sale-proceeds of rubbish, night-soil and bullock-dung, inclusive of Rs. 80 from the lease of collecting pigs' excreta found scattered within municipal limits, amounted to Rs. 818–10–0, against the budget and the revised estimate of Rs. 750 and the actuals of Rs. 727–4–2 of 1896–97, of which Rs. 50 was realized from the lease of collecting pigs' excreta.

The increase in the income under this head was due to the more scrupulous collection of rubbish from backyards of private premises as well as from streets, in reference to the measures organized by J. W. Hughes, Esq., for prevention of plague (*vide* paragraph 145 *infra*).

43. *Fees from Educational Institutions.*—The rise in the income from this source from Rs. 2,904–14–3 in 1895–96 and Rs. 3,405–3–10 in 1896–97 to Rs. 3,508–4–9 in the year under report is satisfactory.

44. The rise in the school-fee income of the municipal high school from Rs. 2,216–7–3 in 1895–96 and Rs. 2,666–8–10 in 1896–97 to Rs. 2,716–13–9 in the year under report was due to the internal consolidation and development of the institution and to the opening of the fifth form in January 1898.

45. The school-fee income of municipal primary schools also improved from Rs. 688–7–0 in 1895–96 and Rs. 738–11–0 in 1896–97 to Rs. 761–7–0 in 1897–98. This is rather encouraging and points to the slow but sure progress of the institutions which are feeders to the high school.

46. The income from primary schools would have been larger but for the neglect of the masters of the Rayaji and Jangama Chetty street schools to improve them in strength and efficiency. Each of them had two masters; and the services of the assistant master in each of them were dispensed with from February 1898, as one master would do for the present condition of the schools.

47. The Sub-Assistant Inspector of Schools, whose head-quarter station is Walajapet, and the supervisor of primary schools, have been requested to watch the working of these schools and to take immediate steps to improve their condition.

48. *Sale-proceeds and Composition Fees of Medicines.*—A very small sum of As. 13–3 was realized under this head by the hospital assistant.

49. *Income fom Market.*—In the year 1896–97, the market collections were managed departmentally; in the year under report, they were leased out. The income fell from Rs. 585–14–1 to Rs. 554–6–4. The fall was partly due to the adverse character of the season and to the smaller supply of vegetables exposed for

sale in the market. The prevailing practice of people exposing for sale vegetables and other articles on the bazaar streets beyond the side drains and other unlicensed places is contrary to the provisions of the District Municipalities Act and calculated to reduce the income from the market to an appreciable extent. The attention of the sanitary staff and the hearty co-operation of the town Police have been more than once invited to the matter, with a view to the prevention and punishment of such offences and to guard the interests of the municipality and of the market renter.

50. *Income from Slaughter-house.*—This source of income declined from Rupees 161-13-3 to Rs. 155-2-6, and the decrease was chiefly due to the unfavourable season.

51. *Distraint Fees and Warrant Fees.*—The actuals under these heads amounted to Rs. 35 against Rs. 21-4-0 in the previous year. The compulsory levy of warrant fees in the year under report under section 101 of the District Municipalities Act IV of 1884, as amended by Act III of 1897, accounts for the slight increase.

52. *License Fees and Pandal Fees.*—The balance under license fees on the 31st March 1897 was Rs. 4 involved in two cases, in one of which Rs. 2 was collected after prosecution and in the other case Rs. 2 was written off, the whereabouts of the defaulter not being known.

53. The current demand under license fees amounted to Rs. 100, of which Rs. 94 were collected. The balance of Rs. 6 involved in two cases will be collected by prosecutions in the current year.

54. As compared with the actuals of 1896-97, the current collections show a fall of Rs. 53, which was due to the smaller number of persons pursuing the several offensive trades in the year under report, as such trades were not sufficiently paying during unfavourable season.

55. The fall was conspicuous under oil-mills, which were only 20 in the year under report against 36 in the previous year.

56. The attention of the certificated sanitary inspector has been drawn to the necessity for the vigilant watch, detection and report of cases where people are likely to pursue offensive trades without taking out licenses from the Chairman.

57. Pandal fees amounted to Rs. 34-2-7 against Rs. 50-10-2 of the previous year. The fall was due to the smaller number of marriage pandals for which licenses were granted.

58. *Cart-stand Fees.*—Rupees 29-1-0 were realized under this head against Rs. 34-14-0 in the previons year; and the fall of income is explained by the smaller number of carts registered during the year, under the circumstances explained in paragraph 28 *supra*.

59. *Fines under Municipal and other Acts.*—A sum of Rs. 55-14-0 was credited to this head against Rs. 64-8-0 in the previous year; and it almost wholly resulted from the 239 prosecutions instituted by the Police for nuisance being committed in places other than those set apart by the council.

60. *Grants and Contributions—Education.*—Annas 7 was received as Provincial result grants for a girl presented for examination in a municipal primary school. Rs. 40 is the one-third salary grant drawn from Provincial funds on behalf of the gymnastic instructor common to all the municipal schools in the town. No grant could, under the rules, be claimed for the purchase of furniture and drawing materials for the high school and towards the salary of the drawing master employed therein, as the high school was more than self-supporting.

61. *Medical.*—Rupees 63-6-1 under this head represents the amount drawn from Provincial funds, being one-eighth of the cost of medicines supplied to the municipal dispensary in the year under report; and the contribution is intended to meet the cost of treating the Police sick.

62. A sum of Rs. 535-8-11, being half the actual cost of maintaining the municipal dispensary in the previous year, was recovered from the District Board during the year under report against Rs. 585-1-9 recovered in 1896-97. The fall

of income under this head was in proportion to the smaller expenditure for the dispensary in 1896-97 in consequence of non-receipt of medicines and supplies from London within that year.

63. *Recoveries on account of services rendered to private individuals—Private Scavenging Fees.*—The arrear balance of Rs. 9-1-0 on the 31st March 1897 was not collected during the year; and, as the amount is reported to be irrecoverable, the council resolves to write off the amount as such.

64. The current demand rose from Rs. 430-11-6 to Rs. 464-1-0, of which Rs. 449-11-0 were collected and the balance outstanding on the 31st March 1898 was Rs. 14-6-0. Steps will be taken to recover the same in the current year. Owing to the changes in the *personnel* of the Chairman, the revision of the registers could not be settled in time; and this led to the collection of fees in arrears instead of in advance and accounts for the balance yet to be recovered.

65. Though the income shows an increase of Rs. 18-15-6 over the actuals of 1896-97, it fell short of the amount anticipated in the budget by Rs. 150-5-0. This was due to the fact that a large number of houses that had been injudiciously added to the list had to be excluded from the same when the register was revised at the beginning of the year. The result was a nominal fall in the number of houses under private scavenging service from 550 to 432 during the year under report. The necessary instructions issued early in February last to the sanitary inspector to take steps to render the service self-supporting and to collect fees in advance will, it is hoped, bear fruit in the current year.

66. The scavenging service is not as popular as it deserves to be; for, the people, in many instances, think that pigs will do in place of scavengers. This erroneous idea cannot be allowed to gain ground, as it is pernicious to the promotion of the sanitary well-being of the town. The late *ex-officio* Chairman has accordingly issued instructions to the sanitary staff to report such persons as own and allow pigs to stray and such of the owners of private premises and backyards as keep them open to the straying animals, for action being taken against them under the provisions of the law. There is thus every hope that the instructions already given and those that are now being given to the sanitary staff, together with the acquisition of lands for passage to private latrines, for which steps will be taken in the current year and which was unavoidably put off in the year under report, will lead to satisfactory results.

67. *Fishery Rents.*—Rupees 2-8-0 was the amount for which the right of fishing in a municipal tank was leased out.

68. *Fees for numbering Carts*—amounted to Rs. 11-3-0 against Rs. 13-4-0 of the previous year.

69. Rupees 2 was the fees recovered for granting copies of records.

70. The advances of previous years amounting to Rs. 1-12-5 were recovered during the year.

III.—Expenditure.

71. The total charges amounted to Rs. 15,504-8-0 against Rs. 20,200 provided in the budget, and Rs. 15,490 anticipated in the revised, estimate, and Rs. 14,235-12-5, the actuals of 1896-97. The increased expenditure appears under Grants 1, 3 and 5.

72. Of the total charges, 13·87 per cent. was spent on public works, 29·75 per cent. on education, 34·58 per cent. on medical services and sanitation, 3·37 per cent on lighting, 2·35 per cent. on market, slaughter-house, avenues and public garden 11·42 per cent. on supervision, management and contributions for Presidency establishments, 4·66 per cent. on miscellaneous—printing 2·97, law charges 0·15, other items 1·54.

73. *Grant 1, Public Works—New Works—Communications.*—The allotment of Rs. 75 under this head was fully spent on the construction of a culvert in each of the Sembadavar, Uppukára and Kachálai Nayakar streets at the cost of Rs. 22, 28 and 25 respectively.

74. *Buildings.*—The provision made for the construction of a Municipal office building and conservancy bullock and cart sheds was not utilized as explained in the letter giving cover to the budget for 1898–99.

75. *Drainage.*—A V-shaped drain in Koneri Chetti street and another in Sugavasi Mutya Mudali street were constructed at a cost of Rs. 110 and Rs. 75, respectively, and the expenditure was met from savings under drainage—repairs. These works were taken in hand to prevent stagnation and facilitate removal of sewage that was allowed to soak into the side channels.

76. *Repairs—Communications.*—Rupees 866–10–10, the actuals under this head include Rs. 475–1–4 for gravelling twenty streets, Rs. 330 for maintenance of trunk and railway approach roads, Rs. 30 for repairing three culverts, and Rs. 31–9–6 for cutting side channels. This last amount was found enough for the purpose for which Rs. 100 had been provided in the budget.

77. The actuals under repairs and new works together amounted to Rs. 941–10–10, which is more than 50 per cent. of the net receipts from tolls.

All the road-works provided for in the budget were executed and paid for within the year.

78. *Buildings.*—Eight municipal latrines were repaired at a cost of Rs. 40–4–0 and the Anaikat and Arcot toll-sheds, at a cost of Rs. 20.

79. Out of Rs. 50 sanctioned for repairing the municipal high school building, only Rs. 27 was spent for turning tiles and repairing certain parts of the roof; and this was ordered to be done under the supervision of the headmaster. Some other repairs, such as opening certain additional windows where necessary, had been entrusted to a contractor and could not be paid for within the year, as the execution thereof was still incomplete on the last day of the year.

80. In view of the distant prospects of the construction of a substantial building, the thatched shed for conservancy bullocks was repaired at a cost of Rs. 13–1–4; and this was done under the orders of the late Chairman, M.R.Ry. C. V. Madhava Rao, to keep the animals from the inclemencies of the weather.

81. *Drainage.*—Rs. 300 was incurred on the repair of the southern masonry drain of the trunk road and Rs. 75 on that of the rough stone drain between the backyards of the Trunk Road Maligai and Chetty streets.

82. *Water-supply.*—Rs. 83–14–0 incurred under this head includes Rs. 25 paid for the repair of wells in Kachalai Nayakar and Vettilaikara streets, Rs. 14–14–0 for removing silt from, and effecting sundry repairs to, certain other wells and Rs. 44 for diverting surface drainage from finding way into Vinayaka Chetti and Iswarankoil ponds.

83. *Water-supply—Establishment.*—The pay of the watchmen of the five drinking-water ponds amounted to Rs. 212–3–4 against the budget and revised estimates of Rs. 220 and Rs. 215, and Rs. 215–8–5, the actuals of the previous year. Annas 2–11 was incurred under contingencies.

84. *General Public Works—Establishment and Contingencies.*—The pay of the overseer amounted to Rs. 239 against the budget estimate of Rs. 240, and Rupees 230–1–4, the actuals of the previous year. Rupees 13–1–7 was the cost of a chair and a table and sundry articles supplied to the overseer against Rs. 13–1–9 incurred in the year before.

85. The total expenditure under Grant 1 amounted to Rs. 2,150–6–0 against Rs. 7,060 provided in the budget and Rs. 2,280 in the revised estimate and Rupees 1,986–0–11, the actuals of 1896–97.

86. *Grant 2, Education.*—The total expenditure on education amounted to Rs. 4,612–15–9 against Rs. 4,510 of the budget and Rs. 4,566–10–11, the actuals of 1896–97. The increase of Rs. 102–15–9 over the budget is chiefly due to the payment of a larger amount under result stipends, as explained in paragraph 102 *infra*.

87. The municipal council maintained, as in the previous year, one secondary school on the salary system and six primary schools on the salary-result system, but aided one against three result schools.

88. The total of pupils in the above schools on the 31st March 1898 was 587, against 593 on the corresponding date of the previous year. Thus the percentage of pupils under instruction (unaided and indigenous schools excepted) to the male population of school-going age slightly fell from 80 to 78, the average percentage for all the municipalities for 1896–97 being 59·1. Unaided and indigenous schools taken together, the percentage is 98·9.

89. *Upper Secondary or High School.*—The strength of the municipal high school rose from 139 to 157 and its attendance from 121 to 145. This is satisfactory. The continuance of the fourth form was sanctioned in G.O., Mis. No. 763 M., dated 15th April 1898; and the opening of a fifth form from January 1898 also received the sanction of Government in G.O., Mis. No. 801 M., dated 25th April 1898. The fourth and the fifth forms numbered 13 and 20 pupils, respectively, on the 31st March 1898 against 19 in the fourth form on the corresponding date of the previous year. The working of the fourth form for the last two years has been favourably reported on by the Director of Public Instruction. A science graduate, who is also a licentiate in teaching, has been appointed as an additional assistant; and also a Tamil pandit from the 17th January 1898. Sanction of Government is awaited for the latter appointment and for the promotion of the headmaster from Rs. 50 to 60.

90. Only 9 out of 32 pupils sent up for the Lower Secondary Examination were successful, against 4 out of 29 in the previous year. Though the results of the year under report are better than those of 1896–97, they cannot be considered satisfactory and were due to the failure of health of the teacher in charge of the third form and to the bad materials taken from the lower form. The third form did however better at the annual examination and 20 pupils secured promotion to the fourth form.

91. The Acting Inspector of Schools inspected the high school in the year; and its progress, according to the report, though on the whole fair, left much room for improvement. Steps have been taken to improve the tone and discipline of the school; and every endeavour is being made to secure satisfactory results.

92. The cost of the establishment amounted to Rs. 2,335–0–7 and contingencies to Rs. 181–0–7, which includes Rs. 150 for furniture, prize and library books. It is gratifying to note that the high school has worked during the year at a profit of Rs. 230–12–7 to the municipal funds, after meeting all the charges.

93. The high school has a library attached to it. It consists of several books handed over to the municipality by Government along with the school in 1883. It is being added to year after year. For the past three years, several volumes calculated to interest and instruct the juvenile readers have been added. The library, as it now is, is a model of a judicious selection of books really useful to the teachers and the taught.

94. *Primary Schools—Salary-result System.*—The six municipal schools of this class had, on the 31st March 1898, 356 boys and 9 girls against 361 boys and 2 girls on the corresponding date of the previous year. The Central school is of the upper primary grade and its strength fell from 102 to 87 pupils and the fall was due to the promotion of 45 boys therefrom to the first form of the high school. The rise in the strength of the Maligai street school from 77 to 96 pupils is encouraging. The fall in the strength of the Rayaji street school from 49 to 38 pupils and its attendance from 36 to 28 amply justifies the action of the ex-officio Chairman in dispensing with the services of one of the two teachers. The strength of the Jangama Chetti street school rose from 35 to 40; but its attendance fell from 40 to 34. The services of the second master were dispensed with for want of sufficient strength. The strength of the Muhammadan school was almost stationary owing to the changes of masters. Steps have been taken to improve its strength. It has been removed from the Maligai street school to a separate building.

95. The increase in the attendance at these schools from 295 to 312 is rather encouraging.

96. *Compulsory Subjects.*—The increase in the number of pupils presented and passed under the several standards in municipal primary schools from 209 and 164 to 229 and 177 is encouraging; but the percentage of success fell from 78·5 to 77·3.

This was due to a large number of failures in the third standard of the central school and the infant class of the Maligai and Tirumalai Mudali street schools. In the central school 42 out of 47 presented for the primary examination passed and the excellent results are very creditable to the headmaster and his first assistant. The number of pubils presented and passed in the second standard of the Tirumalai Mudali, Jangama Chetti and Rayaji street schools was very small, and the masters concerned are warned to develop the strength of the schools.

97. *Optional Subjects.*—The number presented and passed in English rose from 106 and 80 to 159 and 111; but the percentage of success fell from 75 to 70. This is in great part due to the majority of teachers teaching English not being themselves qualified to teach it. In geography, it was 75, 76 out of 104 having passed. In the fourths standard of the central school, 30 out of 42 passed in Hygiene; but in the third class only 4 out of 26 passed in the same subject. The attention of the teachers concerned has been drawn to the drawback.

98. On the whole, in consideration of the unfavourable character of the season during the year under report, the condition of primary education in municipal schools continued to be satisfactory.

99. *Physical Education.*—Though the number presented and passed in municipal primary schools under drill and gymnastics fell from 119 and 103 to 103 and 94, the percentage of success rose from 86 to 91. The improvement in the quality of instruction is noted with pleasure.

100. The cost of establishment of the municipal primary schools amounted to Rs. 1,397-6-11 against Rs. 1,410 of the budget and Rs. 1,360 of the revised estimate and Rs. 1,390-7-10, the actuals of 1896-97.

101. The result stipends amounted to Rs. 390-3-0 against the actuals of Rupees 300 of the previous year. The excellent results produced by the central school at the primary examination account for the payment in excess of the allotment. To limit the payment in this case to the allotment would simply discourage efficient work.

102. *Contingencies.*—The expenditure under this head amounting to Rs. 119-4-7, against the actuals of Rs. 172-14-0 of the previous year. exceeded the allotment by Rs. 19-4-7. This was due to the removal of the central school to a rented building from the municipal high school building which otherwise suffered from over-crowding, and to the provision of a separate accommodation for the Muhammadan school which was located along with the Maligai street Hindu school.

103. The average net cost of educating each pupil in all the primary schools (except the central school) is rather excessive. The Assistant Inspector of Schools is neither for reduction in the establishments nor for a slight enhancement in the rates of fees now in vogue. Either of these two courses seems called for, if the schools do not improve in strength.

104. *Result Grant Schools.*—Of the three schools enlisted for aid, only one school, *i.e.*, the one under the American Mission was aided. The other two schools not having been entitled to receive aid for want of the prescribed average attendance were treated as unaided schools. It is thus clear that these schools are ephemeral in their character and their low attendance shows that they are ill-conducted and unattractive. Though the total number of pupils in this class of schools fell from 91 to 65 pupils, the American Mission school rose in strength from 53 to 65 pupils.

105. It presented for examination 58 pupils under the infant and the two standards and passed 41 pupils in the compulsory subjects; and 3 out of 5 passed in geography. The success achieved in object lessons and kindergarten occupations was cent per cent., all the 28 pupils presented in each of these subjects having passed. It earned a grant of Rs. 88-4-0, of which Rs. 70 was paid, subject to the limit of the budget allotment.

106. Of the three teachers employed in this school, two hold trained teachers' certificates and the remaining one, though unpassed, is qualified by length of service.

107. *Unaided and Indigenous Schools.*—The number of this class of schools was 8, the same as in 1896-97, and their strength rose from 133 boys and 6 girls to 148 boys and 31 girls, thus showing an increase of only 15 boys and 25 girls, notwithstanding the reversion of two schools from the aided to the unaided list.

108. There are in all 15 primary schools in the town—11 for Hindus and 4 for Muhammadans. Steps may be taken to improve the primary education and place it on a stronger and more efficient footing. This may be done by the amalgamation and consolidation of the poorly attended schools and by the employment of more efficient teachers. The majority of teachers in municipal primary schools do not hold trained teachers' certificates, 9 out of 13 having received no technical training, though otherwise qualified. In the case of unaided schools, all the 8 teachers are uncertificated. If these masters aspire at all to get State aid for the schools taught by them, it is utterly useless to aid them, so long as they remain unwilling to improve their qualifications by passing at least the primary examination and undergoing training in a training school.

109. While the municipality maintains a number of primary schools of its own, well-organized and fairly well-conducted, it is not quite reasonable to aid such other schools as are manned by unqualified teachers incapable of imparting systematic and sound instruction to the children entrusted to their care.

110. If the existing municipal primary schools be amalgamated wherever possible, additional schools may be opened in other suitable centres of the town where education is really backward.

111. *Panchama Education.*—The opening of a primary school on the salary-result system in the current year having been sanctioned, the necessary orders have been passed to start the same.

112. *Inspection.*—The subject of employing an inspecting schoolmaster to supervise the primary schools in the town is now under correspondence with the Director of Public Instruction. The Assistant Inspector of Schools was requested to recommend a trained Matriculate on Rs. 15 for the post; but he stated that he would recommend a lower secondary man as the pay in his opinion is too low for a Matriculate. The Chairman thought that whatever may be the amount of experience in teaching a lower secondary man may have, his qualifications are too low to admit of his properly explaining the educational rules, the Grant-in-Aid Code and the principles of teaching to the teachers of primary schools; and accordingly he requested the Assistant Inspector to arrange, in communication with the President of the District Board, for placing the primary schools in the municipality in charge of the taluk inspecting schoolmaster who is an experienced Matriculate, without prejudice to his own duties in the taluk, as done in the Gudiyáttam Municipality. But the Assistant Inspector of Schools still adhering to his opinion, copies of correspondence on the subject have been forwarded to the Director for favour of his consideration and disposal.

113. *Common Gymnasium.*—The pay of the gymastic instructor amounted to Rs. 120.

114. All the municipal primary schools and the municipal high school have only one gymnastic instructor common to them. The development of the high school in strength and standard calls for the appointment of a separate instructor for it. The instructor, as at present, seems to be over-taxed and placed in a critical position. As the time devoted to each school is not sufficient, he cannot be expected to produce good results in any of the schools. Better arrangements are in contemplation.

115. *Grant 3, Medical Services and Sanitation—Municipal Dispensary.*—The cost of maintaining the municipal dispensary was Rs. 1,671-9-7 against the budget and revised estimates of Rs. 1,470 and Rs. 1,690 and Rs. 1,071-1-10, the actuals of 1896-97. The increased expenditure was due to the promotion of the hospital assistant to the first class with effect from 1st July 1897, as sanctioned in G.O., Mis. No. 767 M., dated 1st April 1897, and to the payment in the year under report of the cost of medicines and supplies for 1896-97 and 1897-98.

116. The increase in the number of out-patients treated in the dispensary from 9,430 to 9,970 and of the average daily attendance from 45·92 to 49·87 is satisfactory and points to the growing popularity and usefulness of the institution under the first-class hospital assistant M.R.Ry. N. Balasubramanya Mudaliyar, assisted by an experienced and long-standing compounder.

117. All the 354 operations performed during the year against 288 in the previous year are reported to have been successful. This is very creditable to the hospital assistant.

118. The midwife attended 47 labour cases during the whole of the year against 37 during the nine months she was on duty in 1896–97. The hospital assistant should have taken steps to extend her sphere of usefulness. The amount of work turned out by her during the year cannot be considered adequate, as it is quite out of proportion to the number of births registered during the year. However, her usefulness to the female patients attending the dispensary is appreciably large.

119. *Medical relief to women.*—In reference to paragraph 47 of G.O., No. 2858 M., dated 31st December 1897, the council is fully alive to the importance of making *special* arrangements for affording medical relief to women. The continuance of a popular and efficient hospital assistant and of a qualified midwife attached to the dispensary is calculated to do away with the necessity of appointing a female medical officer for the town. The council will be happy to give effect to the orders of Government on the subject as soon as its financial condition shows improvement.

120. In the year under report, timely sanction was accorded for the purchase of a chair, a compounding table and an almirah for poisons; and the District Surgeon was requested to arrange for their supply. Still, these articles appear to have not been purchased within the year. The attention of the hospital assistant has now been drawn to the importance of getting them made without further delay.

121. The District Surgeon's report on the dispensary has been duly communicated to the hospital assistant; and the suggestions therein made should have received his attention.

122. The subject of constructing quarters for the hospital assistant according to the standard plan has to be deferred on financial grounds.

123. *Vaccination.*—The hospital assistant performed four cases, as in the previous year, and they were successful. Three hundred and thirty-six out of 380 cases performed by the second-class vaccinator and the acting incumbents were successful against 404 out of 525 in 1896–97. The decrease was under re-vaccination. It was due to the employment of the permanent incumbent to act as Sanitary Inspector from May to December 1897. The vaccinator, Narasimhulu Nayudu, appointed to act on the recommendation of the District Medical and Sanitary Officer, turned out very poor work and, before he could be put in the way, he resigned. The present acting incumbent did his best to make up the deficiency and yet the outturn of the year fell far short of the monthly minimum of 45 cases. The very large fall in the number of operations under re-vaccination and the number successful from 166 and 90 to 19 and 9 was due to lack of persuasive skill on the part of the acting vaccinator and to some extent to the fact that his attention was being directed in the second-half year to the making up of the short work under primary vaccination turned out by the late acting vaccinator in the first-half year.

124. The operations performed and successful under primary vaccination numbered 352 and 319 against 359 and 314 in 1896–97. The percentage of success under this head rose from 87·5 to 90·6, which is satisfactory. Eight out of nine cases under secondary vaccination were successful.

125. Two hundred and forty-five out of 264 cases under infantile vaccination were successful against 256 out of 285 in 1896–97. In spite of the disadvantages resulting from the changes in the personnel of the vaccinator, the decrease under infantile vaccination was but slight. The percentage of success advanced from 89·8 to 92·8. This redeeming feature in the vaccine operations during the year is gratifying.

126. The proportion per mille of the total number of successful vaccine operations to the total population was 32·05 against 38·9; and the proportion per mille of the total number of successful vaccine operations on infants under one year of age to the total population was 23·37 against 24·4.

127. The cost of the establishment and contingencies amounted to Rs. 111–3–7 and Rs. 116–6–7 against Rs. 122–4–2 and Rs. 127–2–8 in 1896–97.

128. The cost per successful case rose from As. 9–11 to As. 10–10. Steps will be taken to reduce the cost of vaccination and to improve the quality and the quantity of work during the current year.

129. Sixteen cases were reported to the magistrate for failure on the part of parents to get their children vaccinated and the requisitions to have them protected from small-pox were obeyed.

130. *Vital Statistics.*—The pay of the registrar amounted to Rs. 141 and contingencies to Rs. 10–14–6 against Rs. 133–13–4 and Rs. 8–8–8 of 1896–97.

131. Three hundred and forty-six births and 296 deaths were registered in the year under report against 410 and 316, respectively, in 1896–97.

132. All the births and deaths registered were within the time prescribed by the Act; and hence the absence of prosecutions under this head.

133. No pains are being spared to ensure the complete registration of the vital statistics. The decrease in the number of deaths registered, notwithstanding the prevalence of cholera in a sporadic form during the year, is noteworthy.

134. The birth-rate was 33 and the death-rate 28·23 per mille of the population, against 39·1 and 30·14 of the previous year, the averages for all the municipalities for the same year being 34·3 and 29·8.

135. *Sanitation—Conservancy and Road-cleaning.*—The uncertificated sanitary inspector on Rs. 15 over-stayed the leave granted to him; and, in his place, the second-class vaccinator who has a knowledge of practical sanitation acted as sanitary inspector from the latter part of May to 13th December 1897 until relieved by the certificated sanitary inspector who was appointed on Rs. 20 *plus* Rs. 15 (horse-allowance) as recommended by the Sanitary Commissioner. This was sanctioned in G.O., No. 393 M., dated 17th February 1898. The services of the caste inspector on Rs. 10 were dispensed with from the same date.

136. The total expenditure on sanitation during the year under report amounted to Rs. 3,160–14–2 or 22·1 per cent. of the receipts against Rs. 2,987–11–6 or 19·3 per cent. of receipts in the previous year.

137. The maintenance of the road-cleaning and conservancy establishment cost Rs. 1,912–5–9 against the budget and revised estimates of Rs. 1,900 and Rs. 1,930, and the purchase and maintenance of bullocks and carts cost Rs. 338–14–9 against the budget and revised estimates of Rs. 400 and Rs. 370.

138. Other sundry charges amounted to Rs. 65–10–4 against the revised estimate of Rs. 50; and the increased expenditure was due to the purchase of the "Sanitary Record" and the supply of a chair and a table for the certificated sanitary inspector. The excess expenditure was met from savings under the provision made for maintenance of bullocks.

139. Out of the five single-bullock and one double-bullock carts working during the year, two of the former having become useless, were replaced by fresh ones.

140. *Private Scavenging Service.*—The establishment charges amounted to Rupees 577–11–9 against the budget estimate of Rs. 590 and the actuals of Rs. 501–6–9 of 1896–97. The increased expenditure was due to the filling up of the two vacancies in the scavenging staff.

141. The contingent charges amounted to Rs. 2–14–10 against the revised estimate of Rs. 10.

142. In the current year's budget, provision has been made so as to render the service self-supporting, agreeably to the orders of Government.

143. As in the previous year, there were four night-soil carts at work during the year under report.

144. *Cholera and Epidemic Charges.*—Cholera prevailed in a sporadic form in the year. From April to October 1897, there were 47 attacks, of which 34 proved fatal. Again from 30th January to 23rd February 1898, there were five attacks, of which four proved fatal. During the former period, the then acting sanitary inspector and his staff with the co-operation and advice of the first-class hospital assistant adopted the requisite measures to arrest the epidemic. During the latter period commencing from the middle of December 1897, the sanitary staff and the temporary establishment on plague duty consisting of two circle inspectors and four toties, with the certificated sanitary inspector at their head, took *special* measures for prevention of cholera and plague by disinfecting infected and also suspected places and by means of removal of rubbish and broken bricks and tiles scattered in the backyards of private premises, streets and vacant lands and by particular care devoted to the removal of sewage stagnating in and about the drains and side-channels of streets and private premises. The owners of private premises were required by beat of drum on several occasions to rid their dwelling-houses of cobwebs and other kinds of rubbish and to whitewash their interior and exterior and keep them scrupulously clean. Two additional carts and bullocks were purchased at a cost of Rs. 140 for facilitating the removal of the very large quantities of rubbish thus collected. Copy of Proceedings, No. 672, dated 24th December 1897, of J. W. Hughes, Esq., I.C.S., organizing special measures for prevention of plague has been submitted to Government in this office letter, No. 50, dated 28th January 1898. The adoption of these measures (*vide* also Chairman's No. 673, dated 24th December 1897) accounts for the appreciable fall in the number of attacks and deaths of cholera in the latter part of the year under report.

145. The cholera and epidemic charges amounted to Rs. 263–4–9 against the budget estimate of Rs. 420, the actuals of 1896–97 being Rs. 1–6–4; and they include the cost and carriage of disinfectants amounting to Rs. 37–10–0.

146. *General Remarks.*—Sanitation, drainage and water-supply form the tripod of public health. A great deal has been done in the matter of maintaining the sanitary condition of the town, and much more yet remains to be done. Though the trunk road and the railway approach road have pukka-built drains, most of the minor roads and streets are sadly in want of drains; and sewage from dwelling-houses, in several instances, has thus to be left to stagnate and soak into the side-channels. To remove this defect to some extent, provision is being made year after year for clearing side-channels. However, a regular drainage system for the whole town to prevent stagnation of sewage and to ensure its free flow seems absolutely necessary. But the council is, for want of funds, unable to undertake this important project at present. As regards water-supply, steps were taken during the year under report for diverting surface drainage from finding way into the Iswarankoil and the Vinayaka Chetti ponds. This is not enough. Steps should be taken to set in order the water-courses leading to these ponds and keep them free from rubbish and proof against any nuisance being committed in and about them. The attention of the police and the sanitary staff has been drawn to the matter.

There are several fresh water wells in the town under the maintenance of the municipality. Necessary repairs to them are being made year after year. Private wells in some parts of the town fail during summer; and as the people resort more to ponds than to wells for drinking-water, it is absolutely essential that all possible steps should be taken for filling the ponds with a supply of pure water,—pure and undefiled by contamination of surface drainage.

147. There are nine public latrines and it gives an average of one for every 1,165 inhabitants. Eight of them were repaired during the year. Some of them are not spacious enough. The public do not therefore resort to them. Steps may be taken to extend them and to construct additional ones where needed, with a view to prevent people from committing nuisance on vacant lands.

148. Outside the limits of the town, there are five rubbish depots, and they are kept in order. Due attention is being paid to the correct method of depositing and deodorizing night-soil in trenches.

149. *Straying of pigs.*—There are two ways of preventing this — the one by prosecuting the owners allowing their animals to stray and feed on deleterious matter under section 225-A of the District Municipalities Act, and the other by prosecuting the owners who keep their back-yards and vacant lands accessible to pigs. The necessary instructions have been issued to the sanitary inspector to submit a statement of particulars of owners of pigs and of lands open to such animals, in view to the required action being taken in the matter. The evil effects of the straying of pigs within municipal limits have been to a great extent met by the systematic collection and thorough removal of pigs' excreta found scattered in streets and vacant lands. This was leased out to an agricultural farmer for Rs. 80 during the year under report against Rs. 15 in 1895–96 and Rs. 50 in 1896–97. The excreta of pigs having a very high manurial value, the competition for their demand is getting keener year after year.

150. The provision of Rs. 50 for the removal of prickly-pear was not utilised, as for want of good rains, the ground was too hard for digging pits in which to bury the prickly-pear that might be cut and removed.

151. *Grant 4. Lighting and Miscellaneous.*—The cost of the lighting establishment amounted to Rs. 216, as in the previous year, against the budget estimate of Rs. 220, and contingencies to Rs. 306–1–0 against the budget and revised estimates of Rs. 430 and Rs. 360, and Rs. 438–7–4, the actuals of the preceding year. The decrease in the contingent charges was due to the reduction in the market value of kerosine-oil during the year and to the issue of the oil in the municipal office in strict accordance with the actual daily requirements. The contingent charges include Rs. 30, being the cost of ten new lanterns purchased in the year, several old ones having become unfit for use.

152. *Market and Slaughter-house.*—The establishment and contingent charges together amounted to Rs. 81–12–11 against the budget and the revised estimate of Rs. 80, and Rs. 93–14–4, the actuals of 1896–97.

153. *Avenues and Public Gardens.*—The establishment and contingent charges together amounted to Rs. 283–1–0 against the budget and revised estimates of Rs. 330 and Rs. 300, and Rs. 318–4–4, the actuals of 1896–97. The decrease as compared with the actuals of the previous year was due to savings under contingencies as a consequence of the non-cultivation of indigo in a piece of municipal dry land, as explained in paragraph 41 *supra.*

154. *Rewards for killing Dogs.*—Out of Rs. 30 provided in the revised estimate, a sum of Rs. 28–12–10 was spent as rewards for killing stray dogs and for printing and publishing the notice in the District Gazette regarding the same. Stray dogs having been left uncared for for several years past so as to be a nuisance, it was thought proper to do away with them during the year under report. Seventy dogs and 96 bitches were killed. They were destroyed by clubs as directed by the District Magistrate.

155. *Printing.*—The general printing charges during the year under report amounted to Rs. 459–13–10 against the budget and revised estimates of Rs. 250 and Rs. 460, and Rs. 114–7–7, the actuals of 1896–97. The excess expenditure over the budget allotment was met from savings under this grant, and it was chiefly due to the payment in the year of the claims put forth by the late contractor of the V. N. Jubilee Press so late as September 1897 for the printing work executed by him for the municipality in 1895–96 and 1896–97.

156. *Other Items.*—A sum of Rs. 116–8–10 incurred under this head includes the following items:—

	Rs.	A.	P.
Law charges ...	23	0	0
Numbering carts ...	2	15	7
Tom-tom charges ...	4	12	6
Rent of cart-stand ...	14	0	0
Land assessment ...	71	3	0
Re-numbering houses ...	0	9	9
Total ...	116	8	10

157. *Compensation for Lands.*—The provisison made under this head could not be utilized owing to several inconveniences in the year. A larger provision has been made under this head in the current year's budget for providing passage to private latrines; and steps will be taken to do the needful in the matter.

158. *Grant 5, Supervision and Management.*—The office establishment charges amounted to Rs. 823-7-10, against Rs. 840 of the budget and Rs. 815-8-0, the actuals of 1896-97.

159. The collection establishment cost Rs. 249-7-10 against Rs. 250 of the budget and Rs. 196-4-7, the actuals of 1896-97. The increase in the expenditure was due to there having been no vacancy during the year.

160. Exclusive of the collection contingencies amounting to Rs. 7-1-6, Rs. 365-10-6 was remitted into the treasury, as advised by the Accountant-General, for the supply of account books and forms by the Lawrence Asylum Press, Madras. But, according to a subsequent communication from the Inspector of Local Fund Accounts and Assistant Accountant-General, only Rs. 287-6-0 out of the above sum was actually payable for the purpose; and the excess payment of Rs. 78-4-6 has therefore been transferred to the head "advances recoverable" and will be recovered when payment will be made for the supply of account books and forms for the current year.

161. The expenditure under the above sub-head more than doubled the budget allotment of Rs. 120. This was due to the size of the several registers and books supplied by the Lawrence Asylum Press being far larger than mentioned in the indent; and this procedure adopted by the press evidently on the suggestions of the Assistant Accountant-General is calculated to economize the expenditure under this sub-head for the coming three or four years and on the whole advantageous to the municipality (*vide* Chairman's letter, No. 139, dated 2nd May 1898, to Government in reference to G.O., No. 726 M., dated 4th April 1898).

162. Toll contingencies amounting to Rs. 47-9-0 include the unforeseen charges for repairing and re-painting toll-boards and the cost of printing and publishing notices for leasing out tolls.

163. Office contingencies amounted to Rs. 204-8-5 against the actuals of Rs. 364-11-8 of the previous year; and the short expenditure was the outcome of stricter economy observed in the purchase and use of stationery.

164. The contributions for the central office and audit establishments at the Presidency amounting to Rs. 150, as advised by the Accountant-General, was adjusted to Provincial funds. It was the same as provided in the budget and the revised estimate, but exceeded the actuals of the previous year by Rs. 46.

165. The total expenditure under Grant 5 was Rs. 1,769-8-7; and the excess over the budget and the revised estimate of the year and the actuals of the previous year was due to the circumstances explained in paragraphs 161 to 163 *supra*.

166. The unadjusted portion of the "advances recoverable" made in the year amounted to Rs. 78-4-6 (*vide* paragraph 161 *supra*).

167. A sum of Rs. 40 was refunded to Provincial funds during the year under report. It represents the grants drawn from the same funds towards the cost of furniture supplied to municipal primary schools in 1895-96, evidently without the required previous approval of the Director.

168. The year closed with a balance of Rs. 5,114-5-2 (inclusive of the deposit balance of Rs. 312-5-9) against the revised estimate of Rs. 5,220 and Rs. 5,988-1-1, the actuals of 1896-97.

169. *Financial Position.*—The financial position of the municipality on the 31st March 1898 was as follows:—

Assets.

	Rs.	A.	P.
Current and deposit balances	5,114	5	2
Advances recoverable	85	4	6
Value of premises, &c.	11,06	13	9
Arrears of taxes	115	5	6
Total ...	16,383	12	11

Liabilities.

Deposits to be adjusted	312	5	9

ENCLOSURE.

ANNUAL concise report on the working of the municipal dispensary at Walajapet for 1897-98.

1. *Public Health.*—The health of the town during the year under report was fair. Diseases of digestive system, skin, ear and eye and fever were the ordinary diseases treated. Elephantiasis of the principal limbs and organs not uncommon in the town contributed also to swell the nominal register of patients. This disease is prevalent mostly among oil-mongers who are notorious for their dirty and uncleanly habits. Cholera appeared in a sporadic form throughout the year. Twenty-eight attacks came within the sphere of the treatment of the dispensary, thirteen of which proved fatal.

2. *Vital Statistics.*—Three hundred and forty-six births and 296 deaths were registered against 410 and 316, respectively, of the previous year.

3. *Sanitation.*—The sanitation of the town under municipal control is in a fairly satisfactory condition. Several deserted house-sites are still in a filthy condition. Though private scavenging system is in force, the straying of pigs still continues. The shallow night-soil trench system is worked out fairly well. The want in the efficient supervision of the conservancy staff and some of the defects in the sanitation of the town have been somewhat remedied by the appointment of a trained sanitary inspector in the latter part of the year in the place of the late untrained man.

4. *Vaccination.*—The hospital assistant performed four cases (all successful) as in the previous year and the municipal vaccinators 380 against 525 of the previous year, of which 336 were successful, 31 unsuccessful, the result of the remaining 17 being unknown. The great fall in the number vaccinated is due to the work passing through the hands of three persons successively. The permanent incumbent who had performed 55 cases till 12th May 1897 having been then appointed as acting sanitary inspector, the acting incumbent with repeated warnings vaccinated only 66 with a large percentage of unsuccessful cases between 1st June and 20th September 1897. He then resigned the appointment finding that he could not cope with the work and the present man operated 259 cases and brought up the figure to 380 during the latter half, while only 121 were done in the first half-year.

5. *Dispensary*—(*a*) The dispensary building is a spacious and well-ventilated house built for the purpose by the Arcot American Mission to whom a rent of Rs. 10 a month is paid by the municipality.

(*b*) The dispensary building and the out-house which was put up last year are in a good state of repair and fit for use.

(*c*) *State of repair of Furniture.*—The furniture is in good condition. Sanction for supplying a chair, a compounding table and an almirah for poison has been accorded and they are being made in the office of the District Medical and Sanitary Officer.

(*d*) Suggestions conveyed in the inspection report of the District Medical Officer, dated 17th February 1897, have been communicated to the Chairman, Municipal Council, and it is hoped that they will receive the early attention of the council.

(*e*) Charges have been recovered from persons who are able to pay for medicines supplied to them and the amount of recovery was As. 13–3.

(*f*) The total number of persons treated during the year was 9,970 against 9,430 in the previous year, the average daily sick being 49·87 against 45·92 of the previous year. These are the largest figures attained since the opening of the institution and the increase is due to the advancing popularity of the institution.

(*g*) There was no mortality during the year either by sceptic diseases or any other cause.

(*h*) The number of operations performed during the year was 354 (all successful) against 288 of the previous year. The rise also in this shows that the treatment afforded in the dispensary is appreciated.

(*i*) The establishment consists of a first-class hospital assistant, a compounder on Rs. 15, a midwife on Rs. 12 and a servant on Rs. 4. The pay of the servant is very meagre and will be recommended for an increase.

(*j*) The midwife attended 47 cases of labour, of which one was instrumental and delivered by the hospital assistant, against 37 of the previous year. This is the largest number helped since the entertainment of a midwife in the dispensary and must be taken as satisfactory, considering the conservatism of the people towards this branch of the English system of medical help.

(*k*) No dispensary for women and children was separately maintained by Dufferin fund.

(*l*) *General Remarks.*—Ponds and wells are the chief sources of water-supply of the town. They were filled to the brim by rains when the monsoon set in, but they are failing on account of the failure of rain since then and the scarcity for water is much felt. Venayaga Chetti pond, which is a source of supply for nearly half of the population, is, as pointed out in last year's report, allowed to be filled up by surface drainage.

WALAJAPET,
21st April 1898. (Signed)

No. 1036.

Forwarded to the Chairman, Municipal Council, Wallajapet.

VELLORE,
5th May 1898. (Signed) J. LANCASTER, M.B., Surgn.-Lt.-Col.,
District Medical and Sanitary Officer, North Arcot.

Forwarded.

2. The roads within the municipal limits are in very fair condition.

(Signed) G. KOTHANDA RAMAYYA,
Deputy Collector in charge.

6th July 1898.

Submitted.

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

CAMP, VELLORE,
13th July 1988.

ORDER—No. 1497 M., dated 24th August 1898.

The receipts and charges of the Walajapet 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	4,587	5,550	5,990	5,988
Tax on Arts	1,748	1,820	1,800	1,527
,, Buildings and Lands	3,514	3,520	3,460	3,401
,, Vehicles and Animals	618	660	630	439
,, Carts	682	750	700	568
Tolls	2,412	2,010	1,850	1,859
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	237	250	190	130
Conservancy Receipts	727	750	750	819
Fees and Revenue from Educational Institutions	3,405	3,150	3,150	3,508
,, ,, Medical Institutions	..	20	10	1
Income from Markets and Slaughter-houses	748	790	710	709
License Fees	204	230	200	130
Other Fees	57	60	90	64
Fines under Municipal and other Acts	65	100	50	56
Grants and Contributions from Government	39	210	110	104
,, ,, from Local Boards	585	640	540	535
Recoveries for Services to Private Individuals	423	600	430	450
Miscellaneous	37	50	40	16
Advances Recovered	136	..	10	2
Total ..	20,224	21,160	20,710	20,306
Charges.				
GRANT 1—				
New Works—				
Communications	84	70	70	75
Buildings	..	4,500	..	..
Drainage	147	..	280	185
Water-supply	55	..	..	..
Repairs—				
Communications	903	950	950	867
Buildings	268	110	120	100
Drainage	..	850	300	375
Water-supply	286	320	310	296
Establishment	230	240	240	239
Tools and Plant and other Stores	13	20	10	13
Total ..	1,986	7,060	2,280	2,150
GRANT 2—				
Municipal Schools—				
On the Salary System	2,510	2,500	2,500	2,516
,, Salary-result System	1,863	1,810	1,790	1,907
Grants-in-aid—				
Result Grants	69	70	70	70
Inspection	..	..	40	..
Miscellaneous	125	130	130	120
Total ..	4,567	4,510	4,530	4,613
GRANT 3—				
Hospitals and Dispensaries	1,071	1,470	1,690	1,671
Contributions	125	100	130	149
Vaccination	250	250	230	228
Registration of Births and Deaths	142	150	150	152
Conservancy, Road-cleaning and Road-watering	2,988	3,500	3,230	3,161
Total ..	4,576	5,470	5,430	5,361
GRANT 4—				
Lighting	654	650	580	522
Markets and Slaughter-houses	94	80	80	82
Avenues	53	60	50	48
Public Garden, Survey of Land, Fire and other Charges	693	750	950	840
Total ..	1,494	1,540	1,660	1,492
GRANT 5—				
Supervision and Management	1,611	1,620	1,590	1,770
Advances Recoverable	2	..	..	78
Refunds	..	..	..	40
Grand Total ..	14,236	20,200	15,490	15,504
Balance	5,988	960	5,220	4,802

2. The number of meetings held by the Municipal Council was twelve against twenty-six in 1896–97. The average attendance of members improved, and was good in the case of officials and fair in that of non-officials.

3. *Receipts.*—(1) The demand under the tax on arts as originally assessed by the Chairman amounted to Rs. 1,897, but as much as 19·1 per cent. of this sum was remitted by the Municipal Council on appeal. This indicates probably that the council was too lenient in granting remissions. The net current demand under this head thus amounted to Rs. 1,534 against Rs. 1,834 in the previous year, the decrease being due also to the adoption of the revised schedule A annexed to the District Municipalities Act. The demand under the tax on buildings remained almost stationary, but that under the tax on lands showed a decrease of Rs. 56, which is explained in paragraph 23 of the Chairman's report. As the house and land tax registers are now four years' old, they should be completely revised in the current year, so that the revised assessments may be brought into force from the beginning of the next official year and the result of this revision should be reported to Government as soon as it is completed.

(2) The collections under the principal taxes continued to be good. There was a large decrease in the number of warrants issued during the year, which is explained in paragraph 28 of the Chairman's report.

(3) There was an increase in the receipts under sale of sweepings and school-fees, but a decline under the taxes on animals and carts, tolls and produce of lands, &c., and these variations are explained in paragraphs 27, 29, 39, 40, 42 and 44 of the Chairman's report.

(4) The number of houses served by the private scavenging agency fell from 550 to 432, for the reason explained in paragraph 65, the service was worked at a loss of Rs. 131 to the Municipal Council. From paragraphs 65 and 66, however, it appears that steps have already been taken to extend this service and to render it self-supporting. The Government trusts that the efforts made by the Municipal Council will not be relaxed until all the latrines in the town are brought under the control of the municipal agency.

4. *Expenditure*—(1) *Public Works.*—No new work of any importance was undertaken during the year. The total outlay on communications amounted to Rs. 942 or 52·6 of the net municipal income from tolls and the town roads are reported by the Divisional Deputy Collector to have been in very fair condition.

(2) *Education.*—The net expenditure on primary education was Rs. 1,296, while secondary education was worked at a profit of Rs. 231. The total net outlay on education was thus Rs. 1,065 or 13·7 per cent. of the receipts from taxation. The Municipal Council continued to maintain a high school on the salary system and six primary schools on the salary-result system, one of which was for Muhammadans. The attendance at the high school showed an improvement, but at the primary schools taken together it declined slightly. The results of the Lower Secondary Examination were again poor, but the primary schools appear to have done fairly well at the departmental examinations. The council also aided one primary school with result grants against three in the previous year. In this institution which appears to have done well at the grant examination, there were 65 boys on the 31st March 1898 against 91 in the three schools aided in 1896–97. The allotment for result grants was fully utilized and the total number of boys under instruction in the municipal and aided schools was 578 or 78 per cent. of the male population of school-going age against 591 or 79·8 per cent. in the previous year. With reference to the concluding portion of paragraph 89 of the Chairman's report it is observed that the proposals therein referred to having been disallowed in G.O., No. 393 M., dated 17th February 1898, he should renew his application for the sanction of Government through the Director of Public Instruction.

(3) *Medical Relief.*—The number of patients treated at the municipal hospital rose from 9,430 to 9,970, the increase being attributed to the growing popularity of the institution. The midwife employed by the Municipal Council attended 47 cases of labour against 37 during nine months in the previous year. This outturn cannot be regarded as satisfactory, and she should be required to show better results in the current year.

(4) *Vaccination and Vital Statistics.*—For the reason stated in paragraph 123 of the Chairman's report, the total number of vaccine operations performed during the year fell from 529 to 384; but the quality of the work improved, the ratio of reported success being 88·5 against 77·1 in 1896–97. Infantile vaccination also showed a retrogression, the number of children under one year successfully vaccinated being 249 or 23·7 per mille of the population against 24·4 per mille in 1896–97. The cost of each successful vaccination performed by municipal agency again rose from As. 9–11 to As. 10–10 and this should be reduced in the current year.

There was a decrease in the number of births and deaths registered during the year and the returns in both cases were untrustworthy, the rates recorded being much below the normal. The attention of the Municipal Council is drawn to the instructions issued on this subject in paragraph 2 of G.O., No. 926 M., dated 17th May 1898.

(5) *Sanitation.*—Owing apparently to the fact that cholera was not prevalent in the town in an epidemic form, nearly 10 per cent. of the allotment under this head was allowed to lapse; but the total expenditure amounted to Rs. 3,161 or 22·1 per cent. of the current receipts against 19·1 per cent. in the previous year. From paragraphs 146 to 149 of the Chairman's, and paragraph 3 of the medical, report, it appears that some attention was paid to the sanitation of the town, but much remains to be done before the several defects pointed out by the Deputy Sanitary Commissioner in his last inspection notes can be remedied. From paragraph 5 (*l*) of the medical report, it appears that, notwithstanding the remarks of Government in paragraph 4 (5) of G.O., No. 2402 M., dated 1st November 1897, the Vinayaga Chetti tank is still allowed to be filled by surface drainage of the town. This is not satisfactory. The council should devote its special attention to this matter without delay.

5. *General Remarks.*—The year closed with a balance of Rs. 4,802 or 33·5 per cent. of the current receipts. The greater portion of this sum should have been spent with advantage on the improvement of sanitation for which there is ample scope.

Vaccination, registration of vital statistics and sanitation demand increased attention. In other respects the administration of the municipality during the year under review continued to be on the whole efficient.

(True Extract.)

for *Secretary to Government.*

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

Exd. A, F. Eccleston.

1st Instt.

C No 2397 m

Walajapet

Rev Bs Dept

25/8/78

27/8/78

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following paper:—

From M.R.Ry. D. KRISHNA RAO Garu, Chairman, Municipal Council, Walajapet, to the Secretary to Government, Local and Municipal Department (through the Head Assistant Collector, North Arcot), dated 30th June 1898, No. 252.

I have the honour to submit the report on the administration of the Walajapet Municipality for the official year 1897–98, together with the prescribed statements, the report of the District Medical and Sanitary Officer, and the educational statements received from the Assistant Inspector of Schools.

2. A copy of the council's resolution adopting the same at its meeting of the 29th instant is annexed.

I.—Constitution of the Municipal Council.

3. The late Chairman, M.R.Ry. C. Venkatasubrayalu Reddiyar, died on the 11th May 1897. Almost throughout the remaining part of the year, the administration of the municipality was in the hands of the officers in charge of the Revenue division, except for an interval of a little more than two months from 27th July 1897, when M.R.Ry. C. V. Madhava Rao, Acting Tahsildar, was Chairman till 1st October 1897. J. G. Burn, Esq., I.C.S., had charge of municipal work from 11th May 1897 for about a month; and M.R.Ry. C. Ramasesha Aiyar Avargal, B.A., from 3rd October to the first week of November 1897. Thus, J. W. Hughes, Esq., I.C.S., looked after the municipal administration for a larger part of the year under report.

4. Besides the vacancy caused by the death of M.R.Ry. C. Venkatasubrayalu Reddiyar, five vacancies occurred—all by lapse of time. Two of them were filled up within the year—one by the appointment of a new member and the other by re-appointment. There were thus twelve councillors on the rolls on the 31st March 1898 against sixteen on the corresponding date of the previous year.

5. Thirteen meetings were held during the year under report against twenty-six in the previous year, and one meeting was adjourned for want of a quorum in both the years. The average attendance of the councillors rose from 7 to 9,—that of the official councillors being 2 against 1·2 and of non-official members being 7 against 5·8. The rise in the average attendance is satisfactory and would be larger but for the vacancies in several cases having remained unfilled for some time in the year.

6. The delay in the submission of the report was unavoidable. The collections of the several taxes having commenced late in the year owing to the changes in the *personnel* of the Chairman took up till the end of the year to come to a close. The scrutiny of the registers and accounts subsequent to it and verification of the balance led to some delay in the preparation of the statements. M.R.Ry. W. Vijaya Raghava Mudaliyar Avargal, who was Chairman-delegate from 17th April to 10th May 1898, devoted the time to the despatch of current business. I took charge on the 17th May 1898; and since then, every endeavour was made towards the preparation of the report without unnecessary delay.

II.—Receipts.

7. The income from taxation, including penalties, amounted to Rs. 7,794–7–6 against Rs. 8,760 of the budget and Rs. 8,440 of the revised estimate, and Rupees 8,974–8–1, the actuals of 1896–97; the income apart from taxation was Rs. 5,417–6–5 against Rs. 5,350 of the budget and Rs. 5,150 of the revised estimate, and Rupees 5,442–3–7, the actuals of 1896–97; and other receipts amounted to Rs. 1,104–12–0 against Rs. 1,500 of the budget and Rs. 1,120 of the revised estimate, and Rupees 1,084–1–9, the actuals of 1896–97.

8. The net decrease of Rs. 1,184–3–6 as compared with the actuals of 1896–97 was due to a decrease, more or less, under the several taxes and tolls, income from avenues, gardens, market and slaughter-house, and grants and contributions and license fees, partly counterbalanced by increase under school-fees and conservancy receipts. The variations are explained below.

9. Out of the balance of Rs. 75–15–0 outstanding on the 31st March 1897, Rs. 35–6–0 were collected and Rs. 2–8–0 written off; and the balance yet uncollected on the 31st March 1898 amounted to Rs. 38–1–0.

10. Of the current final demand of Rs. 10,102–5–9, Rs. 9,972–7–6 were collected, Rs. 40–9–9 remitted and Rs. 12 written off, the balance remaining uncollected on the 31st March 1898 being Rs. 77–4–6.

11. *Tax on Arts and Professions—Arrears.*—The balance outstanding on the 31st March 1897 was Rs. 57–8–0, of which Rs. 28 were realized during the year under report and As. 8 written off. Endeavours will be made to collect the remaining sum of Rs. 29 during the current year.

12. *Current.*—The demand as originally assessed by the Chairman was Rs. 1,897; and that finally settled after the deduction of Rs. 363 remitted by the council on appeal amounted to Rs. 1,534, of which Rs. 1,498–8–0 were collected within the year and Rs. 12 written off.

13. The balance thus uncollected on the 31st March 1898 was Rs. 23–8–0.

14. During the year there were 107 appeals against the original assessments, in 87 cases the taxes were fully or partially remitted, and in only 20 cases they were confirmed.

15. The number of persons finally assessed in the year was 639 or 6·1 per cent. of the total population of the town against 696 or 6·6 per cent. in 1896–97. The decrease is due to the absence of several silk-weavers from the town.

16. The average incidence per head was Rs. 2–4–10 against Rs. 2–10–4 of the previous year and the average of Rs. 4–2–7 for the presidency of the same year.

17. *Tax on Buildings—Arrears.*—There was no balance outstanding on the 31st March 1897.

18. *Current.*—The current demand was Rs. 3,164–3–0 against Rs. 3,163–4–0 of the previous year.

19. The current collections fell from Rs. 3,150–0–9 to Rs. 3,112–6–9, exclusive of Rs. 40–9–9 remitted on account of vacant houses and poverty. The outstanding balance on the 31st March 1898 was Rs. 11–2–6.

20. There was no change in the mode of assessments during the year under report. The register of the house-tax was revised in 1894–95. Owing to the changes in the *personnel* of the Chairman, particulars regarding actual owners and occupants could not be revised. Such particulars are since being gathered and they will, after scrutiny, be incorporated in the register when it is revised in the current year.

21. The incidence of taxation per house assessed was Rs. 1–6–9 against Rupees 1–6–7 of the previous year and Rs. 2–4–9, the average for the presidency of the same year.

22. *Tax on Lands—Arrears.*—There was no arrear balance on the 31st March 1897.

23. *Current.*—Owing to the exclusion from taxation of lands used solely for agricultural purposes, the demand fell from Rs. 361–8–0 to Rs. 305–7–0, of which Rs. 288–11–0 were collected. Steps will be taken to collect the balance of Rupees 16–12–0 in the current year.

24. The exclusion of such lands from taxation, not contemplated by the Act, was the result of a wrong interpretation of proviso to clause (3) of section 63 of the District Municipalities Act.

The rate at which such lands should be assessed has been sanctioned in G.O., Mis. No. 816 M., dated 28th April 1898, and will be adopted in the current year.

25. In other respects the mode of assessment was the same as in the previous year.

26. *Tax on Animals, Vehicles and Carts—Arrears.*—Rs. 4–8–0 outstanding on the 31st March 1897 were collected during the year.

27. *Current.*—The current demand amounted to Rs. 1,010–8–0, of which Rupees 1,003 were collected and Rs. 2 remitted, and the balance uncollected was Rs. 5–8–0. The current collections show a fall of Rs. 48 under vehicles, Rs. 135 under animals and Rs. 114 under carts. This was due to the unfavourable character of the season, when the owners of vehicles and carts and oil-mills disposed of them and the animals used with them, as such trades were not then sufficiently remunerative. The out-door establishments have also been repeatedly instructed to detect and report cases of evasion of these taxes.

28. *Coercive Processes.*—Only 263 warrants were issued during the year under report against 2,410 in 1896–97. The provision made in section 104 of the amended Act for the compulsory levy of warrant fees contributed to the prompt payment of the principal taxes. No warrant was issued in the case of taxes on arts and lands. One hundred warrants were issued in the case of tax on buildings. Of these, in 75 cases, involving Rs. 42–9–6, the amounts were collected after the issue of the warrants, but before the distraint of the property. In 9 cases, involving Rs. 7–7–0, the amounts were recovered before the sale of the distrained property; and property was sold only in 7 cases involving Rs. 4–9–0. Unusually during the year under report, 163 warrants, involving Rs. 116–11–0, were issued in the case of private scavenging fees under section 269 of the Act, as the parties concerned evaded payment of such fees notwithstanding the service rendered to them by the municipal scavengers.

29. *Tolls.*—As in the previous year, tolls were leased out. The number of carts passing through Walajapet with building materials for the construction of the sugar factory at Ránipéttai had led to an appreciable increase of income from tolls in 1896–97. With the completion of the said buildings, such traffic declined in the year under report, as had been anticipated. This accounts for the absence of keen competition at the auction held for leasing out tolls for 1897–98.

30. The demand and collection thus fell from Rs. 3,601–9–6 to Rs. 2,754–4–4 (inclusive of Rs. 14–4–4, the interest on overdue kists).

31. The share paid to the district board on account of tolls amounted to Rupees 895–9–1, being one-third of the difference between the gross income of Rs. 2,754–4–4 and the contingent charges of Rs. 67–9–0, which represents the cost of repairing toll-boards and toll-sheds. The net income from tolls thus credited to municipal funds was Rs. 1,858–11–3 against Rs. 2,412–2–10 of the previous year.

32. Steps may be taken to improve the income under this important head, as otherwise the repair of the roads and streets cannot be undertaken to a desirable extent.

33. The tolls are levied as usual at half the maximum rates at all the six stations in the town.

34. *Incidence of Taxation.*—The population of the town, according to the census of 1891, is 10,485. The income from taxation was Rs. 7,794–7–6 including, and Rs. 5,935–12–3 excluding, tolls. The average incidence of taxation per head of the

population was As. 11–11 including, and As. 9–1 excluding tolls, against As. 13–8 and As. 10, respectively, in the previous year, and As. 14–6 and As. 11, the averages for the presidency in the same year.

35. *Penalties on account of Taxes.*—As. 10–6 were realized under this head against Rs. 3–4–6 of the previous year.

36. *Fees under Act II of* 1888.—Nothing was realized under this head during the year under report.

37. *Rent of Buildings, Avenue Receipts, Produce of Lands and Gardens, and Sale-proceeds of old Materials.*—The total amount realized under these heads was Rs. 130 against Rs. 237–4–1, the actuals of 1896–97.

38. A sum of Rs. 1–11–0 was collected as rent of a municipal building against Rs. 1–9–0 in 1896–97.

39. The avenue receipts of Rs. 77–6–4 show a fall of Rs. 11–5–8 as compared with the actuals of the previous year. This item of revenue is subject to fluctuation according to the quantity of branches and twigs collected and sold in each year.

40. The fall of income under produce of lands and gardens from Rs. 111–7–7 to Rs. 38–0–1 was due to the fact that, in the year under report, no indigo crop was raised in a piece of municipal land owing to the absence of timely rains, whereas, in 1896–97, it fetched Rs. 70.

41 Sale-proceeds of old materials amounted to Rs. 12–11–7 against Rs. 35–7–6 in 1896–97.

42. *Conservancy Receipts.*—The sale-proceeds of rubbish, night-soil and bullock-dung, inclusive of Rs. 80 from the lease of collecting pigs' excreta found scattered within municipal limits, amounted to Rs. 818–10–0, against the budget and the revised estimate of Rs. 750 and the actuals of Rs. 727–4–2 of 1896–97, of which Rs. 50 was realized from the lease of collecting pigs' excreta.

The increase in the income under this head was due to the more scrupulous collection of rubbish from backyards of private premises as well as from streets in reference to the measures organized by J. W. Hughes, Esq., for prevention of plague (*vide* paragraph 145 *infra*).

43 *Fees from Educational Institutions.*—The rise in the income from this source from Rs. 2,904–14–3 in 1895–96 and Rs. 3,405–3–10 in 1896–97 to Rs. 3,508–4–9 in the year under report is satisfactory.

44. The rise in the school-fee income of the municipal high school from Rs. 2,216–7–3 in 1895–96 and Rs. 2,666–8–10 in 1896–97 to Rs. 2,716–13–9 in the year under report was due to the internal consolidation and development of the institution and to the opening of the fifth form in January 1898.

45. The school-fee income of municipal primary schools also improved from Rs. 688–7–0 in 1895–96 and Rs. 738–11–0 in 1896–97 to Rs. 761–7–0 in 1897–98. This is rather encouraging and points to the slow but sure progress of the institutions which are feeders to the high school.

46. The income from primary schools would have been larger but for the neglect of the masters of the Rayaji and Jangama Chetty street schools to improve them in strength and efficiency. Each of them had two masters; and the services of the assistant master in each of them were dispensed with from February 1898, as one master would do for the present condition of the schools.

47. The Sub-Assistant Inspector of Schools, whose head-quarter station is Walajapet, and the supervisor of primary schools, have been requested to watch the working of these schools and to take immediate steps to improve their condition.

48. *Sale-proceeds and Composition Fees of Medicines.*—A very small sum of As. 13–3 was realized under this head by the hospital assistant.

49. *Income fom Market.*—In the year 1896–97, the market collections were managed departmentally; in the year under report, they were leased out. The income fell from Rs. 585–14–1 to Rs. 554–6–4. The fall was partly due to the adverse character of the season and to the smaller supply of vegetables exposed for

sale in the market. The prevailing practice of people exposing for sale vegetables and other articles on the bazaar streets beyond the side drains and other unlicensed places is contrary to the provisions of the District Municipalities Act and calculated to reduce the income from the market to an appreciable extent. The attention of the sanitary staff and the hearty co-operation of the town police have been more than once invited to the matter, with a view to the prevention and punishment of such offences and to guard the interests of the municipality and of the market renter.

50. *Income from Slaughter-house.*—This source of income declined from Rupees 161–13–3 to Rs. 155–2–6, and the decrease was chiefly due to the unfavourable season.

51. *Distraint Fees and Warrant Fees.*—The actuals under these heads amounted to Rs. 35 against Rs. 21–4–0 in the previous year. The compulsory levy of warrant fees in the year under report under section 101 of the District Municipalities Act IV of 1884 as amended by Act III of 1897 accounts for the slight increase.

52. *License Fees and Pandal Fees.*—The balance under license fees on the 31st March 1897 was Rs. 4 involved in two cases, in one of which Rs. 2 was collected after prosecution and in the other case Rs. 2 was written off, the whereabouts of the defaulter not being known.

53. The current demand under license fees amounted to Rs. 100, of which Rs. 94 were collected. The balance of Rs. 6 involved in two cases will be collected by prosecutions in the current year.

54. As compared with the actuals of 1896–97, the current collections show a fall of Rs. 53, which was due to the smaller number of persons pursuing the several offensive trades in the year under report, as such trades were not sufficiently paying during unfavourable season.

55. The fall was conspicuous under oil-mills, which were only 20 in the year under report against 36 in the previous year.

56. The attention of the certificated sanitary inspector has been drawn to the necessity for the vigilant watch, detection and report of cases where people are likely to pursue offensive trades without taking out licenses from the Chairman.

57. Pandal fees amounted to Rs. 34–2–7 against Rs. 50–10–2 of the previous year. The fall was due to the smaller number of marriage pandals for which licenses were granted.

58. *Cart-stand Fees.*—Rupees 29–1–0 were realized under this head against Rs. 34–14–0 in the previous year; and the fall of income is explained by the smaller number of carts registered during the year under the circumstances explained in paragraph 28 *supra*.

59. *Fines under Municipal and other Acts.*—A sum of Rs. 55–14–0 was credited to this head against Rs. 64–8–0 in the previous year; and it almost wholly resulted from the 239 prosecutions instituted by the police for nuisance being committed in places other than those set apart by the council.

60. *Grants and Contributions—Education.*—Annas 7 was received as Provincial results grants for a girl presented for examination in a municipal primary school. Rs. 40 is the one-third salary grant drawn from Provincial funds on behalf of the gymnastic instructor common to all the municipal schools in the town. No grant could, under the rules, be claimed for the purchase of furniture and drawing materials for the high school and towards the salary of the drawing master employed therein, as the high school was more than self-supporting.

61. *Medical.*—Rupees 63–6–1 under this head represents the amount drawn from Provincial funds, which is one-eighth of the cost of medicines supplied to the municipal dispensary in the year under report; and the contribution is intended to meet the cost of treating the police sick.

62. A sum of Rs. 535–8–11, being half the actual cost of maintaining the municipal dispensary in the previous year, was recovered from the district board during the year under report against Rs. 585–1–9 recovered in 1896–97. The fall

of income under this head was in proportion to the smaller expenditure for the dispensary in 1896–97 in consequence of non-receipt of medicines and supplies from London within that year.

63. *Recoveries on account of services rendered to private individuals—Private Scavenging Fees.*—The arrear balance of Rs. 9–1–0 on the 31st March 1897 was not collected during the year; and, as the amount is reported to be irrecoverable, the council resolves to write off the amount as such.

64. The current demand rose from Rs. 430–11–6 to Rs. 464–1–0, of which Rs. 449–11–0 were collected and the balance outstanding on the 31st March 1898 was Rs. 14–6–0. Steps will be taken to recover the same in the current year. Owing to the changes in the *personnel* of the Chairman, the revision of the register could not be settled in time; and this led to the collection of fees in arrears instead of in advance and accounts for the balance yet to be recovered.

65. Though the income shows an increase of Rs. 18–15–6 over the actuals of 1896–97, it fell short of the amount anticipated in the budget by Rs. 150–5–0. This was due to the fact that a large number of houses that had been injudiciously added to the list had to be excluded from the same when the register was revised at the beginning of the year. The result was a nominal fall in the number of houses under private scavenging service from 550 to 432 during the year under report. The necessary instructions issued early in February last to the sanitary inspector to take steps to render the service self-supporting and to collect fees in advance will, it is hoped, bear fruit in the current year.

66. The scavenging service is not as popular as it deserves to be; for, the people, in many instances, think that pigs will do in place of scavengers. This erroneous idea cannot be allowed to gain ground, as it is pernicious to the promotion of the sanitary well-being of the town. The late *ex-officio* Chairman has accordingly issued instructions to the sanitary staff to report such persons as own and allow pigs to stray and such of the owners of private premises and backyards as keep them open to the straying animals, for action being taken against them under the provisions of the law. There is thus every hope that the instructions already given and those that are now being given to the sanitary staff, together with the acquisition of lands for passage to private latrines, for which steps will be taken in the current year and which was unavoidably put off in the year under report, will lead to satisfactory results.

67. *Fishery Rents.*—Rupees 2–8–0 was the amount for which the right of fishing in a municipal tank was leased out.

68. *Fees for numbering Carts*—amounted to Rs. 11–3–0 against Rs. 13–4–0 of the previous year.

69. Rupees 2 was the fees recovered for granting copies of records.

70. The advances of previous years amounting to Rs. 1–12–5 were recovered during the year.

III.—Expenditure.

71. The total charges amounted to Rs. 15,504–8–0 against Rs. 20,200 provided in the budget, and Rs. 15,490 anticipated in the revised, estimate, and Rs. 14,235–12–5, the actuals of 1896–97. The increased expenditure appears under Grants 1, 3 and 5.

72. Of the total charges, 13·87 per cent. was spent on public works, 29·75 per cent. on education, 34·58 per cent. on medical services and sanitation, 3·37 per cent. on lighting, 2·35 per cent. on market, slaughter-house, avenues and public gardens, 11·42 per cent. on supervision, management and contributions for presidency establishments, 4·66 per cent. on miscellaneous—printing 2·37, law charges 0·15, other items 1·54.

73. *Grant 1, Public Works—New Works—Communications.*—The allotment of Rs. 75 under this head was fully spent on the construction of a culvert in each of the Sembadavar, Uppukára and Kachálai Nayakar streets at the cost of Rs. 22, 28 and 25 respectively.

74. *Buildings.*—The provision made for the construction of a Municipal office building and conservancy bullock and cart sheds was not utilized as explained in the letter giving cover to the budget for 1898–99.

75. *Drainage.*—A V-shaped drain in Koneri Chetti street and another in Sugavasi Mutya Mudali street were constructed at the cost of Rs. 110 and Rs. 75, respectively, and the expenditure was met from savings under drainage—repairs. These works were taken in hand to prevent stagnation and facilitate removal of sewage that was allowed to soak into the side channels.

76. *Repairs—Communications.*—Rupees 866–10–10, the actuals under this head include Rs. 475–1–4 for gravelling twenty streets, Rs. 330 for maintenance of trunk and railway approach roads, Rs. 30 for repairing three culverts, and Rs. 31–9–6 for cutting side channels. This last amount was found enough for the purpose for which Rs. 100 had been provided in the budget.

77. The actuals under repairs and new works together amounted to Rs. 941–10–10, which is more than 50 per cent. of the net receipts from tolls.

All the road-works provided for in the budget were executed and paid for within the year.

78. *Buildings.*—Eight municipal latrines were repaired at the cost of Rs. 40–4–0 and the Anaikat and Arcot toll-sheds, at the cost of Rs. 20.

79. Out of Rs. 50 sanctioned for repairing the municipal high school building, only Rs. 27 was spent for turning tiles and repairing certain parts of the roof; and this was ordered to be done under the supervision of the headmaster. Some other repairs, such as opening certain additional windows where necessary, had been entrusted to a contractor and could not be paid for within the year, as the execution thereof was still incomplete on the last day of the year.

80. In view of the distant prospects of the construction of a substantial building, the thatched shed for conservancy bullocks was repaired at a cost of Rs. 13–1–4; and this was done under the orders of the late Chairman, M.R.Ry. C. V. Madhava Rao, to keep the animals from the inclemencies of the weather.

81. *Drainage.*—Rs. 300 was incurred on the repair of the southern masonry drain of the trunk road and Rs. 75 on that of the rough stone drain between the backyards of the Trunk Road Maligai and Chetty streets.

82. *Water-supply.*—Rs. 83–14–0 incurred under this head includes Rs. 25 paid for the repair of wells in Kachalai Nayakar and Vettilaikara streets, Rs. 14–14–0 for removing silt from, and effecting sundry repairs to, certain other wells and Rs. 44 for diverting surface drainage from finding way into Vinayaka Chetti and Iswarankoil ponds.

83. *Water-supply—Establishment.*—The pay of the watchmen of the five drinking-water ponds amounted to Rs. 212–3–4 against the budget and revised estimates of Rs. 220 and Rs. 215, and Rs. 215–8–5, the actuals of the previous year. Annas 2–11 was incurred under contingencies.

84. *General Public Works—Establishment and Contingencies.*—The pay of the overseer amounted to Rs. 239, against the budget estimate of Rs. 240, and Rupees 230–1–4, the actuals of the previous year. Rupees 13–1–7 was the cost of a chair and a table and sundry articles supplied to the overseer against Rs. 13–1–9 incurred in the year before.

85. The total expenditure under Grant 1 amounted to Rs. 2,150–6–0 against Rs. 7,060 provided in the budget and Rs. 2,280 in the revised estimate and Rupees 1,986-0–11, the actuals of 1896–97.

86. *Grant 2, Education.*—The total expenditure on education amounted to Rs. 4,612–15–9 against Rs. 4,510 of the budget and Rs. 4,566–10–11, the actuals of 1896–97. The increase of Rs. 102–15–9 over the budget is chiefly due to the payment of a larger amount under results stipends as explained in paragraph 102 *infra*.

87. The municipal council maintained, as in the previous year, one secondary school on the salary system and six primary schools on the salary-result system, but aided one against three results schools.

88. The total of pupils in the above schools on the 31st March 1898 was 587, against 593 on the corresponding date of the previous year. Thus the percentage of pupils under instruction (unaided and indigenous schools excepted) to the male population of school-going age slightly fell from 80 to 78, the average percentage for all the municipalities for 1896–97 being 59·1. Unaided and indigenous schools taken together, the percentage is 98·9.

89. *Upper Secondary or High School.*—The strength of the municipal high school rose from 139 to 157 and its attendance from 121 to 145. This is satisfactory. The continuance of the fourth form was sanctioned in G.O., Mis. No. 763 M., dated 15th April 1898; and the opening of a fifth form from January 1898 also received the sanction of Government in G.O., Mis. No. 801 M., dated 25th April 1898. The fourth and the fifth forms numbered 13 and 20 pupils, respectively, on the 31st March 1898 against 19 in the fourth form on the corresponding date of the previous year. The working of the fourth form for the last two years has been favourably reported on by the Director of Public Instruction. A science graduate, who is also a licentiate in teaching, has been appointed as an additional assistant; and also a Tamil pandit from the 17th January 1898. Sanction of Government is awaited for the latter appointment and for the promotion of the headmaster from Rs. 50 to 60.

90. Only 9 out of 32 pupils sent up for the Lower Secondary Examination were successful, against 4 out of 29 in the previous year. Though the results of the year under report are better than those of 1896–97, they cannot be considered satisfactory and were due to the failure of health of the teacher in charge of the third form and to the bad materials taken from the lower form. The third form did however better at the annual examination and 20 pupils secured promotion to the fourth form.

91. The Acting Inspector of Schools inspected the high school in the year; and its progress, according to the report, though on the whole fair, left much room for improvement. Steps have been taken to improve the tone and discipline of the school; and every endeavour is being made to secure satisfactory results.

92. The cost of the establishment amounted to Rs. 2,335–0–7 and contingencies to Rs. 181–0–7 which includes Rs. 150 for furniture, prize and library books. It is gratifying to note that the high school has worked during the year at a profit of Rs. 230–12–7 to the municipal funds after meeting all the charges.

93. The high school has a library attached to it. It consists of several books handed over to the municipality by Government along with the school in 1883. It is being added to year after year. For the past three years, several volumes calculated to interest and instruct the juvenile readers have been added. The library, as it now is, is a model of a judicious selection of books really useful to the teachers and the taught.

94. *Primary Schools—Salary-result System.*—The six municipal schools of this class had, on the 31st March 1898, 356 boys and 9 girls against 361 boys and 2 girls on the corresponding date of the previous year. The Central school is of the upper primary grade and its strength fell from 102 to 87 pupils and the fall was due to the promotion of 45 boys therefrom to the first form of the high school. The rise in the strength of the Maligai street school from 77 to 96 pupils is encouraging. The fall in the strength of the Rayaji street school from 49 to 38 pupils and its attendance from 36 to 28 amply justifies the action of the ex-officio Chairman in dispensing with the services of one of the two teachers. The strength of the Jangama Chetti street school rose from 35 to 40; but its attendance fell from 40 to 34. The services of the second master were dispensed with for want of sufficient strength. The strength of the Muhammadan school was almost stationary owing to the changes of masters. Steps have been taken to improve its strength. It has been removed from the Maligai street school to a separate building.

95. The increase in the attendance at these schools from 295 to 312 is rather encouraging.

96. *Compulsory Subjects.*—The increase in the number of pupils presented and passed under the several standards in municipal primary schools from 209 and 164 to 229 and 177 is encouraging; but the percentage of success fell from 78·5 to 77·3.

This was due to a large number of failures in the third standard of the central school and the infant class of the Maligai and Tirumalai Mudali street schools. In the central school 42 out of 47 presented for the primary examination passed and the excellent results are very creditable to the headmaster and his first assistant. The number of pubils presented and passed in the second standard of the Tirumalai Mudali, Jangama Chetti and Rayaji street schools was very small; and the masters concerned are warned to develop the strength of the schools.

97. *Optional Subjects.*—The number presented and passed in English rose from 106 and 80 to 159 and 111; but the percentage of success fell from 75 to 70. This is in great part due to the majority of teachers teaching English not being themselves qualified to teach it. In geography, it was 75, 76 out of 104 having passed. In the fourths standard of the central school, 30 out of 42 passed in Hygiene; but in the third class only 4 out of 26 passed in the same subject. The attention of the teachers concerned has been drawn to the drawback.

98. On the whole, in consideration of the unfavourable character of the season during the year under report, the condition of primary education in municipal schools continued to be satisfactory.

99. *Physical Education.*—Though the number presented and passed in municipal primary schools under drill and gymnastics fell from 119 and 103 to 103 and 94, the percentage of success rose from 86 to 91. The improvement in the quality of instruction is noted with pleasure.

100. The cost of establishment of the municipal primary schools amounted to Rs. 1,397-6-11 against Rs. 1,410 of the budget and Rs. 1,360 of the revised estimate and Rs. 1,390-7-10, the actuals of 1896-97.

101. The results stipends amounted to Rs. 390-3-0 against the actuals of Rupees 300 of the previous year. The excellent results produced by the central school at the primary examination account for the payment in excess of the allotment. To limit the payment in this case to the allotment would simply discourage efficient work.

102. *Contingencies.*—The expenditure under this head amounting to Rs. 119-4-7, against the actuals of Rs. 172-14-0 of the previous year. exceeded the allotment by Rs. 19-4-7. This was due to the removal of the central school to a rented building from the municipal high school building which otherwise suffered from over-crowding; and to the provision of a separate accommodation for the Muhammadan school which was located along with the Maligai street Hindu school.

103. The average net cost of educating each pupil in all the primary schools (except the central school) is rather excessive. The Assistant Inspector of Schools is neither for reduction in the establishments nor for a slight enhancement in the rates of fees now in vogue. Either of these two courses seems called for, if the schools do not improve in strength.

104. *Results Grant Schools.*—Of the three schools enlisted for aid, only one school, *i.e.*, the one under the American Mission was aided. The other two schools not having been entitled to receive aid for want of the prescribed average attendance were treated as unaided schools. It is thus clear that these schools are ephemeral in their character and their low attendance shows that they are ill-conducted and unattractive. Though the total number of pupils in this class of schools fell from 91 to 65 pupils, the American Mission school rose in strength from 53 to 65 pupils.

105. It presented for examination 58 pupils under the infant and the two standards and passed 41 pupils in the compulsory subjects; and 3 out of 5 passed in geography. The success achieved in object lessons and kindergarten occupations was cent per cent., all the 28 pupils presented in each of these subjects having passed. It earned a grant of Rs. 88-4-0, of which Rs. 70 was paid subject to the limit of the budget allotment.

106. Of the three teachers employed in this school, two hold trained teachers' certificates and the remaining one, though unpassed, is qualified by length of service.

107. *Unaided and Indigenous Schools.*—The number of this class of schools was 8, the same as in 1896-97, and their strength rose from 133 boys and 6 girls to 148 boys and 31 girls, thus showing an increase of only 15 boys and 25 girls notwithstanding the reversion of two schools from the aided to the unaided list.

108. There are in all 15 primary schools in the town—11 for Hindus and 4 for Muhammadans. Steps may be taken to improve the primary education and place it on a stronger and more efficient footing. This may be done by the amalgamation and consolidation of the poorly attended schools and by the employment of more efficient teachers. The majority of teachers in municipal primary schools do not hold trained teachers' certificates, 9 out of 13 having received no technical training though otherwise qualified. In the case of unaided schools, all the 8 teachers are uncertificated. If these masters aspire at all to get State aid for the schools taught by them, it is utterly useless to aid them, so long as they remain unwilling to improve their qualifications by passing at least the primary examination and undergoing training in a training school.

109. While the municipality maintains a number of primary schools of its own, well-organized and fairly well-conducted, it is not quite reasonable to aid such other schools as are manned by unqualified teachers incapable of imparting systematic and sound instruction to the children entrusted to their care.

110. If the existing municipal primary schools be amalgamated wherever possible, additional schools may be opened in other suitable centres of the town where education is really backward.

111. *Panchama Education.*—The opening of a primary school on the salary-results system in the current year having been sanctioned, the necessary orders have been passed to start the same.

112. *Inspection.*—The subject of employing an inspecting schoolmaster to supervise the primary schools in the town is now under correspondence with the Director of Public Instruction. The Assistant Inspector of Schools was requested to recommend a trained Matriculate on Rs. 15 for the post; but he stated that he would recommend a lower secondary man as the pay in his opinion is too low for a Matriculate. The Chairman thought that whatever may be the amount of experience in teaching a lower secondary man may have, his qualifications are too low to admit of his properly explaining the educational rules, the Grant-in-Aid Code and the principles of teaching to the teachers of primary schools; and accordingly he requested the Assistant Inspector to arrange, in communication with the President of the District Board, for placing the primary schools in the municipality in charge of the taluk inspecting schoolmaster who is an experienced Matriculate, without prejudice to his own duties in the taluk, as done in the Gudiyáttam Municipality. But the Assistant Inspector of Schools still adhering to his opinion, copies of correspondence on the subject have been forwarded to the Director for favour of his consideration and disposal.

113. *Common Gymnasium.*—The pay of the gymastic instructor amounted to Rs. 120.

114. All the municipal primary schools and the municipal high school have only one gymnastic instructor common to them. The development of the high school in strength and standard calls for the appointment of a separate instructor for it. The instructor, as at present, seems to be over taxed and placed in a critical position. As the time devoted to each school is not sufficient, he cannot be expected to produce good results in any of the schools. Better arrangements are in contemplation.

115. *Grant 3, Medical Services and Sanitation—Municipal Dispensary.*—The cost of maintaining the municipal dispensary was Rs. 1,671-9-7 against the budget and revised estimates of Rs. 1,470 and Rs. 1,690 and Rs. 1,071-1-10, the actuals of 1896-97. The increased expenditure was due to the promotion of the hospital assistant to the first class with effect from 1st July 1897, as sanctioned in G.O., Mis. No. 767 M., dated 1st April 1897, and to the payment in the year under report of the cost of medicines and supplies for 1896-97 and 1897-98.

116. The increase in the number of out-patients treated in the dispensary from 9,430 to 9,970 and of the average daily attendance from 45·92 to 49·87 is satisfactory and points to the growing popularity and usefulness of the institution under the first-class hospital assistant M.R.Ry. N. Balasubramanya Mudaliyar assisted by an experienced and long-standing compounder.

117. All the 354 operations performed during the year against 288 in the previous year are reported to have been successful. This is very creditable to the hospital assistant.

118. The midwife attended 47 labour cases during the whole of the year against 37 during the nine months she was on duty in 1896–97. The hospital assistant should have taken steps to extend her sphere of usefulness. The amount of work turned out by her during the year cannot be considered adequate, as it is quite out of proportion to the number of births registered during the year. However, her usefulness to the female patients attending the dispensary is appreciably large.

119. *Medical relief to women.*—In reference to paragraph 47 of G.O., No. 2858 M., dated 31st December 1897, the council is fully alive to the importance of making *special* arrangements for affording medical relief to women. The continuance of a popular and efficient hospital assistant and of a qualified midwife attached to the dispensary is calculated to do away with the necessity of appointing a female medical officer for the town. The council will be happy to give effect to the orders of Government on the subject as soon as its financial condition shows improvement.

120. In the year under report, timely sanction was accorded for the purchase of a chair, a compounding table and an almirah for poisons; and the District Surgeon was requested to arrange for their supply. Still, these articles appear to have not been purchased within the year. The attention of the hospital assistant has now been drawn to the importance of getting them made without further delay.

121. The District Surgeon's report on the dispensary has been duly communicated to the hospital assistant; and the suggestions therein made should have received his attention.

122. The subject of constructing quarters for the hospital assistant according to the standard plan has to be deferred on financial grounds.

123. *Vaccination.*—The hospital assistant performed four cases as in the previous year, and they were successful. Three hundred and thirty-six out of 380 cases performed by the second-class vaccinator and the acting incumbents were successful against 404 out of 525 in 1896–97. The decrease was under re-vaccination. It was due to the employment of the permanent incumbent to act as Sanitary Inspector from May to December 1897. The vaccinator, Narasimhulu Nayudu, appointed to act on the recommendation of the District Medical and Sanitary Officer, turned out very poor work and, before he could be put in the way, he resigned. The present acting incumbent did his best to make up the deficiency and yet the outturn of the year fell far short of the monthly minimum of 45 cases. The very large fall in the number of operations under re-vaccination and the number successful from 106 and 90 to 19 and 9 was due to lack of persuasive skill on the part of the acting vaccinator and to some extent to the fact that his attention was being directed in the second-half year to the making up of the short work under primary vaccination turned out by the late acting vaccinator in the first-half year.

124. The operations performed and successful under primary vaccination numbered 352 and 319 against 359 and 314 in 1896–97. The percentage of success under this head rose from 87·5 to 90·6, which is satisfactory. Eight out of nine cases under secondary vaccination were successful.

125. Two hundred and forty-five out of 264 cases under infantile vaccination were successful against 256 out of 285 in 1896–97. In spite of the disadvantages resulting from the changes in the personnel of the vaccinator, the decrease under infantile vaccination was but slight. The percentage of success advanced from 89·8 to 92·8. This redeeming feature in the vaccine operations during the year is gratifying.

126. The proportion per mille of the total number of successful vaccine operations to the total population was 32·05 against 38·9; and the proportion per mille of the total number of successful vaccine operations on infants under one year of age to the total population was 23·37 against 24·4.

127. The cost of the establishment and contingencies amounted to Rs. 111–3–7 and Rs. 116–6–7 against Rs. 122–1–2 and Rs. 127–2–8 in 1896–97.

128. The cost per successful case rose from As. 9–11 to As. 10–10. Steps will be taken to reduce the cost of vaccination and to improve the quality and the quantity of work during the current year.

129. Sixteen cases were reported to the magistrate for failure on the part of parents to get their children vaccinated and the requisitions to have them protected from small-pox were obeyed.

130. *Vital Statistics.*—The pay of the registrar amounted to Rs. 111 and contingencies to Rs. 10–14–6 against Rs. 133–13–4 and Rs. 8–8–8 of 1896–97.

131. Three hundred and forty-six births and 296 deaths were registered in the year under report against 410 and 316, respectively, in 1896–97.

132. All the births and deaths registered were within the time prescribed by the Act; and hence the absence of prosecutions under this head.

133. No pains are being spared to ensure the complete registration of the vital statistics. The decrease in the number of deaths registered, notwithstanding the prevalence of cholera in a sporadic form during the year, is noteworthy.

134. The birth-rate was 33 and the death-rate 28·23 per mille of the population, against 39·1 and 30·11 of the previous year, the averages for all the municipalities for the same year being 34·3 and 29·8.

135. *Sanitation—Conservancy and Road-cleaning.*—The uncertificated sanitary inspector on Rs. 15 over-stayed the leave granted to him; and, in his place, the second-class vaccinator who has a knowledge of practical sanitation acted as sanitary inspector from the latter part of May to 13th December 1897 until relieved by the certificated sanitary inspector who was appointed on Rs. 20 *plus* Rs. 15 (horse-allowance) as recommended by the Sanitary Commissioner. This was sanctioned in G.O., No. 393 M., dated 17th February 1898. The services of the caste inspector on Rs. 10 were dispensed with from the same date.

136. The total expenditure on sanitation during the year under report amounted to Rs. 3,160–14–2 or 22·1 per cent. of the receipts against Rs. 2,987–11–6 or 19·3 per cent. of receipts in the previous year.

137. The maintenance of the road-cleaning and conservancy establishment cost Rs. 1,912–5–9 against the budget and revised estimates of Rs. 1,900 and Rs. 1,930, and the purchase and maintenance of bullocks and carts cost Rs. 338–14–9 against the budget and revised estimates of Rs. 400 and Rs. 370.

138. Other sundry charges amounted to Rs. 65–10–4 against the revised estimate of Rs. 50; and the increased expenditure was due to the purchase of the "Sanitary Record" and the supply of a chair and a table for the certificated sanitary inspector. The excess expenditure was met from savings under the provision made for maintenance of bullocks.

139. Out of the five single-bullock and one double-bullock carts working during the year, two of the former having become useless, were replaced by fresh ones.

140. *Private Scavenging Service.*—The establishment charges amounted to Rupees 577–11–9 against the budget estimate of Rs. 590 and the actuals of Rs. 501–6–9 of 1896–97. The increased expenditure was due to the filling up of the two vacancies in the scavenging staff.

141. The contingent charges amounted to Rs. 2–14–10 against the revised estimate of Rs. 10.

142. In the current year's budget, provision has been made so as to render the service self-supporting, agreeably to the orders of Government.

143. As in the previous year, there were four night-soil carts at work during the year under report.

144. *Cholera and Epidemic Charges.*—Cholera prevailed in a sporadic form in the year. From April to October 1897, there were 47 attacks, of which 34 proved fatal. Again from 30th January to 23rd February 1898, there were five attacks, of which four proved fatal. During the former period, the then acting sanitary inspector and his staff with the co-operation and advice of the first-class hospital assistant adopted the requisite measures to arrest the epidemic. During the latter period commencing from the middle of December 1897, the sanitary staff and the temporary establishment on plague duty consisting of two circle inspectors and four toties, with the certificated sanitary inspector at their head, took *special* measures for prevention of cholera and plague by disinfecting infected and also suspected places and by means of removal of rubbish and broken bricks and tiles scattered in the backyards of private premises, streets and vacant lands and by particular care devoted to the removal of sewage stagnating in and about the drains and side-channels of streets and private premises. The owners of private premises were required by beat of drum on several occasions to rid their dwelling-houses of cobwebs and other kinds of rubbish and to whitewash their interior and exterior and keep them scrupulously clean. Two additional carts and bullocks were purchased at the cost of Rs. 140 for facilitating the removal of the very large quantities of rubbish thus collected. Copy of Proceedings, No. 672, dated 24th December 1897, of J. W. Hughes, Esq., I.C.S., organizing special measures for prevention of plague has been submitted to Government in this office letter, No. 50, dated 28th January 1898. The adoption of these measures (*vide* also Chairman's No. 673, dated 24th December 1897) accounts for the appreciable fall in the number of attacks and deaths of cholera in the latter part of the year under report.

145. The cholera and epidemic charges amounted to Rs. 263-4-9 against the budget estimate of Rs. 420, the actuals of 1896-97 being Rs. 1-6-4; and they include the cost and carriage of disinfectants amounting to Rs. 37-10-0.

146. *General Remarks.*—Sanitation, drainage and water-supply form the tripod of public health. A great deal has been done in the matter of maintaining the sanitary condition of the town, and much more yet remains to be done. Though the trunk road and the railway approach road have pukka-built drains, most of the minor roads and streets are sadly in want of drains; and sewage from dwelling-houses, in several instances, has thus to be left to stagnate and soak into the side-channels. To remove this defect to some extent, provision is being made year after year for clearing side-channels. However, a regular drainage system for the whole town to prevent stagnation of sewage and to ensure its free flow seems absolutely necessary. But the council is, for want of funds, unable to undertake this important project at present. As regards water-supply, steps were taken during the year under report for diverting surface drainage from finding way into the Iswarankoil and the Vinayaka Chetti ponds. This is not enough. Steps should be taken to set in order the water-courses leading to these ponds and keep them free from rubbish and proof against any nuisance being committed in and about them. The attention of the police and the sanitary staff has been drawn to the matter.

There are several fresh water wells in the town under the maintenance of the municipality. Necessary repairs to them are being made year after year. Private wells in some parts of the town fail during summer; and as the people resort more to ponds than to wells for drinking-water, it is absolutely essential that all possible steps should be taken for filling the ponds with a supply of pure water,—pure and undefiled by contamination of surface drainage.

147. There are nine public latrines and it gives an average of one for every 1,165 inhabitants. Eight of them were repaired during the year. Some of them are not spacious enough. The public do not therefore resort to them. Steps may be taken to extend them and to construct additional ones where needed, with a view to prevent people from committing nuisance on vacant lands.

148. Outside the limits of the town, there are five rubbish depots, and they are kept in order. Due attention is being paid to the correct method of depositing and deodorizing night-soil in trenches.

149. *Straying of pigs.*—There are two ways of preventing this — the one by prosecuting the owners allowing their animals to stray and feed on deleterious matter under section 225-A of the District Municipalities Act, and the other by prosecuting the owners who keep their back-yards and vacant lands accessible to pigs. The necessary instructions have been issued to the sanitary inspector to submit a statement of particulars of owners of pigs and of lands open to such animals, in view to the required action being taken in the matter. The evil effects of the straying of pigs within municipal limits have been to a great extent met by the systematic collection and thorough removal of pigs' excreta found scattered in streets and vacant lands. This was leased out to an agricultural farmer for Rs. 80 during the year under report against Rs. 15 in 1895-96 and Rs. 50 in 1896-97. The excreta of pigs having a very high manurial value, the competition for their demand is getting keener year after year.

150. The provision of Rs. 50 for the removal of prickly-pear was not utilised, as for want of good rains, the ground was too hard for digging pits in which to bury the prickly-pear that might be cut and removed.

151. *Grant 4, Lighting and Miscellaneous.*—The cost of the lighting establishment amounted to Rs. 216, as in the previous year, against the budget estimate of Rs. 220, and contingencies to Rs. 306-1-0 against the budget and revised estimates of Rs. 430 and Rs. 360, and Rs. 438-7-4, the actuals of the preceding year. The decrease in the contingent charges was due to the reduction in the market value of kerosine-oil during the year and to the issue of the oil in the municipal office in strict accordance with the actual daily requirements. The contingent charges include Rs. 30, being the cost of ten new lanterns purchased in the year, several old ones having become unfit for use.

152. *Market and Slaughter-house.*—The establishment and contingent charges together amounted to Rs. 81-12-11 against the budget and the revised estimate of Rs. 80, and Rs. 93-14-4, the actuals of 1896-97.

153. *Avenues and Public Gardens.*—The establishment and contingent charges together amounted to Rs. 283-1-0 against the budget and revised estimates of Rs. 330 and Rs 300, and Rs. 318-4-4, the actuals of 1896-97. The decrease as compared with the actuals of the previous year was due to savings under contingencies as a consequence of the non-cultivation of indigo in a piece of municipal dry land, as explained in paragraph 41 *supra*.

154 *Rewards for killing Dogs.*—Out of Rs. 30 provided in the revised estimate, a sum of Rs. 28-12-10 was spent as rewards for killing stray dogs and for printing and publishing the notice in the District Gazette regarding the same. Stray dogs having been left uncared for for several years past so as to be a nuisance, it was thought proper to do away with them during the year under report. Seventy dogs and 96 bitches were killed. They were destroyed by clubs as directed by the District Magistrate.

155. *Printing.*—The general printing charges during the year under report amounted to Rs. 459-13-10 against the budget and revised estimates of Rs. 250 and Rs. 460, and Rs. 114-7-7, the actuals of 1896-97. The excess expenditure over the budget allotment was met from savings under this grant, and it was chiefly due to the payment in the year of the claims put forth by the late contractor of the V. N. Jubilee Press so late as September 1897 for the printing work executed by him for the municipality in 1895-96 and 1896-97.

156. *Other Items.*—A sum of Rs. 116-8-10 incurred under this head includes the following items:—

	Rs	A.	P.
Law charges	23	0	0
Numbering carts	2	15	7
Tom-tom charges	4	12	6
Rent of cart-stand	14	0	0
Land assessment	71	3	0
Re-numbering houses	0	9	9
Total ...	116	8	10

157. *Compensation for Lands.*—The provisison made under this head could not be utilized owing to several inconveniences in the year. A larger provision has been made under this head in the current year's budget for providing passage to private latrines; and steps will be taken to do the needful in the matter.

158. *Grant 5, Supervision and Management.*—The office establishment charges amounted to Rs. 823-7-10, against Rs. 840 of the budget and Rs. 815-8-0, the actuals of 1896-97.

159. The collection establishment cost Rs. 249-7-10 against Rs. 250 of the budget and Rs. 196-4-7, the actuals of 1896-97. The increase in the expenditure was due to there having been no vacancy during the year.

160. Exclusive of the collection contingencies amounting to Rs. 7-1-6, Rs. 365-10-6 was remitted into the treasury, as advised by the Accountant-General for the supply of account books and forms by the Lawrence Asylum Press, Madras. But, according to a subsequent communication from the Inspector of Local Fund Accounts and Assistant Accountant-General, only Rs. 287-6-0 out of the above sum was actually payable for the purpose; and the excess payment of Rs. 78-4-6 has therefore been transferred to the head "advances recoverable" and will be recovered when payment will be made for the supply of account books and forms for the current year.

161. The expenditure under the above sub-head more than doubled the budget allotment of Rs. 120. This was due to the size of the several registers and books supplied by the Lawrence Asylum Press being far larger than mentioned in the indent; and this procedure adopted by the press evidently on the suggestions of the Assistant Accountant-General is calculated to economize the expenditure under this sub-head for the coming three or four years and on the whole advantageous to the municipality (*vide* Chairman's letter, No. 139, dated 2nd May 1898, to Government in reference to G.O., No. 726 M., dated 4th April 1898).

162. Toll contingencies amounting to Rs. 47-9-0 include the unforeseen charges for repairing and re-painting toll-boards and the cost of printing and publishing notices for leasing out tolls.

163. Office contingencies amounted to Rs. 204-8-5 against the actuals of Rs. 364-11-8 of the previous year; and the short expenditure was the outcome of stricter economy observed in the purchase and use of stationery.

164. The contributions for the central office and audit establishments at the Presidency amounting to Rs. 150 as advised by the Accountant-General was adjusted to Provincial funds. It was the same as provided in the budget and the revised estimate, but exceeded the actuals of the previous year by Rs. 46.

165. The total expenditure under Grant 5 was Rs. 1,769-8-7; and the excess over the budget and the revised estimate of the year and the actuals of the previous year was due to the circumstances explained in paragraphs 161 to 163 *supra*.

166. The unadjusted portion of the "advances recoverable" made in the year amounted to Rs. 78-4-6 (*vide* paragraph 161 *supra*).

167. A sum of Rs. 40 was refunded to Provincial funds during the year under report. It represents the grants drawn from the same funds towards the cost of furniture supplied to municipal primary schools in 1895-96, evidently without the required previous approval of the Director.

168. The year closed with a balance of Rs. 5,114-5-2 (inclusive of the deposit balance of Rs. 312-5-9) against the revised estimate of Rs. 5,220 and Rs. 5,988-1-1, the actuals of 1896-97.

169. *Financial Position.*—The financial position of the municipality on the 31st March 1898 was as follows:—

Assets.

	Rs.	A.	P.
Current and deposit balances	5,114	5	2
Advances recoverable	85	4	6
Value of premises, &c.	11,06	13	9
Arrears of taxes	115	5	6
Total ...	16,383	12	11

Liabilities.

Deposits to be adjusted	312	5	9

ENCLOSURE.

ANNUAL concise report on the working of the municipal dispensary at Walajapet for 1897-98.

1. *Public Health.*—The health of the town during the year under report was fair. Diseases of digestive system, skin, ear and eye and fever were the ordinary diseases treated. Elephantiasis of the principal limbs and organs not uncommon in the town contributed also to swell the nominal register of patients. This disease is prevalent mostly among oil-mongers who are notorious for their dirty and uncleanly habits. Cholera appeared in a sporadic form throughout the year. Twenty-eight attacks came within the sphere of the treatment of the dispensary, thirteen of which proved fatal.

2. *Vital Statistics.*—Three hundred and forty-six births and 296 deaths were registered against 410 and 316, respectively, of the previous year.

3. *Sanitation.*—The sanitation of the town under municipal control is in a fairly satisfactory condition. Several deserted house-sites are still in a filthy condition. Though private scavenging system is in force, the straying of pigs still continues. The shallow night-soil trench system is worked out fairly well. The want in the efficient supervision of the conservancy staff and some of the defects in the sanitation of the town have been somewhat remedied by the appointment of a trained sanitary inspector in the latter part of the year in the place of the late untrained man.

4. *Vaccination.*—The hospital assistant performed four cases (all successful) as in the previous year and the municipal vaccinators 380 against 525 of the previous year, of which 336 were successful, 31 unsuccessful, the result of the remaining 17 being unknown. The great fall in the number vaccinated is due to the work passing through the hands of three persons successively. The permanent incumbent who had performed 55 cases till 12th May 1897 having been then appointed as acting sanitary inspector, the acting incumbent with repeated warnings vaccinated only 66 with large percentage of unsuccessful cases between 1st June and 20th September 1897. He then resigned the appointment finding that he could not cope with the work and the present man operated 259 cases and brought up the figure to 380 during the latter half while only 121 were done in the first half-year.

5. *Dispensary*—(*a*) The dispensary building is a spacious and well-ventilated house built for the purpose by the Arcot American Mission to whom a rent of Rs. 10 a month is paid by the municipality.

(*b*) The dispensary building and the out-house which was put up last year are in a good state of repair and fit for use.

(*c*) *State of repair of Furniture.*—The furniture are in good condition. Sanction for supplying a chair, a compounding table and an almirah for poison has been accorded and they are being made in the office of the District Medical and Sanitary Officer.

(*d*) Suggestions conveyed in the inspection report of the District Medical Officer, dated 17th February 1897, have been communicated to the Chairman, Municipal Council, and it is hoped that they will receive the early attention of the council.

(*e*) Charges have been recovered from persons who are able to pay for medicines supplied to them and the amount of recovery was As. 13–3.

(*f*) The total number of persons treated during the year was 9,970 against 9,130 in the previous year, the average daily sick being 49·87 against 45·92 of the previous year. These are the largest figures attained since the opening of the institution and the increase is due to the advancing popularity of the institution.

(*g*) There were no mortality during the year either by sceptic diseases or any other cause.

(*h*) The number of operations performed during the year was 354 (all successful) against 288 of the previous year. The rise also in this shows that the treatment afforded in the dispensary is appreciated.

(*i*) The establishment consists of a first-class hospital assistant, a compounder on Rs. 15, a midwife on Rs. 12 and a servant on Rs. 4. The pay of the servant is very meagre and will be recommended for an increase.

(*j*) The midwife attended 47 cases of labour, of which one was instrumental and delivered by the hospital assistant, against 37 of the previous year. This is the largest number helped since the entertainment of a midwife in the dispensary and must be taken as satisfactory considering the conservatism of the people towards this branch of the English system of medical help.

(*k*) No dispensary for women and children was separately maintained by Dufferin fund.

(*l*) *General Remarks.*—Ponds and wells are the chief sources of water-supply of the town. They were filled to the brim by rains when the monsoon set in, but they are failing on account of the failure of rain since then and the scarcity for water is much felt. Venayaga Chetty pond, which is a source of supply for nearly half of the population, is, as pointed out in last year's report, allowed to be filled up by surface drainage.

WAIAJAPET, 21*st April* 1898. (Signed)

No. 1036.

Forwarded to the Chairman, Municipal Council, Wallajapet.

VELLORE, 5*th May* 1898. (Signed) J. LANCASTER, M.B. Surgn.-L.-Col., *District Medical and Sanitary Officer, North Arcot.*

Forwarded.

2. The road within the municipal limits are in very fair condition.

(Signed) ANANTARAMAYYA, *Deputy Collector in charge.*

6*th July* 1898.

Submitted.

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

CAMP, VELLORE, 13*th July* 1988.

Walajapet Proc. 1897-98

28

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings:—

Current No. 1498	of 1898	, dated	from the Chairman, M. C. Walajapet.
Current No	of 189	, dated	from the
Current No.	of 189	, dated	from the
Current No.	of 189	, dated	from the

Order. No. 1497 Md. 24/8/98

The ~~estimated~~ receipts and charges of the Walajapet 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.

Receipts.	Actuals, 1896-97.	Budget Estimate, 1897-98.	Revised Estimate, 1897-98.	Actuals 1897-98.
	Rs.	Rs.	Rs.	Rs.
Balance brought forward	4,587	5550	5,990	5988
Tax on Arts	1,748	1820	1,800	1527
Tax on Buildings and Lands	3514	3520	3460	3401
Water-Tax on Buildings and Lands	-	-	-	-
Tax on Vehicles and Animals	618	660	630	439
Tax on Carts	682	750	700	565
Tolls	2,412	2,010	1,850	1859
Realizations under Special Acts	"	"	"	"
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	237	250	190	130
Conservancy Receipts	727	750	750	819
Fees and Revenue from Educational Institutions	3,405	3,150	3,150	3,508
Fees and Revenue from Medical Institutions	"	20	10	1
Income from Markets and Slaughter-houses	748	790	710	709
License fees	204	230	200	130
Other fees	57	60	90	64
Fines under Municipal and other Acts	65	100	50	56
Interest on Investments and premium on Loans	"	"	"	"
Grants and Contributions from Government	39	210	110	104
Do. from Local Boards	585	640	540	535
Do. from other bodies	"	"	"	"
Recoveries for services to private individuals	423	600	430	450
Miscellaneous	37	50	40	16
Loans	"	"	"	"
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	"	"	"	"
Advances Recovered	136		10	2
Total	20,224	21,160	20,710	20,306

1431

Charges.	Actuals, 1896-97.	Budget Estimate, 1897-98.	Revised Estimate, 1897-98.	Actuals 1897-98.
	Rs.	Rs.	Rs.	Rs.
Grant 1.				
New Works—				
Communications	84	70	70	75
Buildings	"	4500	"	"
Drainage	147	"	280	185
Water-supply	55	"	"	"
Repairs—				
Communications	903	950	950	867
Buildings	268	110	120	100
Drainage	"	850	300	375
Water-supply	286	320	315	296
Establishment	230	240	240	239
Tools and Plant and other Stores	13	20	105	13
Contributions for Public Works	"	"	"	"
Total	1986	7060	2280	2150
Grant 2.				
Training Schools	"	"	"	"
Municipal Schools—				
(a) On the Salary System	2510	2500	2500	2516
(b) On the Salary Result System	1863	1810	1790	1907
Grants-in-aid—				
(a) Salary grants	"	"	"	"
(b) Result grants	69	70	70	70
(c) Building, Furniture, &c., grants	"	"	"	"
Inspection	"	"	40	"
Miscellaneous	125	130	130	120
Total	4567	4510	4530	4613
Grant 3.				
Hospitals and Dispensaries	1071	1470	1690	1671
Contributions	125	160	130	149
Vaccination	250	250	230	228
Registration of Births and Deaths	142	150	150	152
Conservancy, Road-cleaning and Road-watering	2988	3500	3230	3161
Total	4576	5470	5430	5361
Grant 4.				
Lighting	654	650	580	522
Markets and Slaughter-houses	94	80	80	82
Choultries	"	"	"	"
Travellers' Bungalows	"	"	"	"
Avenues	53	60	50	48
Public Garden, Survey of Land, Fire and other charges	693	750	950	840
Total	1494	1540	1660	1492
Grant 5.				
Supervision and management	1611	1620	1590	1770
Repayment of Debt	"	"	"	"
Interest on loan	"	"	"	"
Advances Recoverable	2	"	"	78
Refunds	"	"	"	40
Discount	"	"	"	"
Pensions and Gratuities	"	"	"	"
Investments	"	"	"	"
Grand Total	14236	20200	15490	15504
Balance	5988	960	5220	4802
	20224	21160	20710	20306

2. The number of meetings held by the Municipal Council was twelve against 26 in 1896-97. The average attendance of members, ~~both officials and non-officials~~, improved and was good ~~in the case of officials and fair in that of non-officials~~

3. Receipts (V) - The demand under the tax on arts as originally assessed by the Chairman, amounted to Rs 1897, but as much as 19.1 per cent of this sum was remitted by the Municipal Council on appeal. This indicates ~~either that the Chairman's assessment was incorrect or~~ more probably that the Council was very lenient in granting remissions. The net Current demand under this head thus amounted to Rs 1534 against Rs 1834 in the previous year, the decrease being apparently ~~also~~ due also to the adoption of the revised schedule A annexed to the District Municipalities Act. The demand under the tax on buildings remained almost stationary, but that under the tax on lands shows a decrease of Rs 56, which is expla

in para 23 of the Chairman's report. As the house and land tax registers are now four years old, they ~~assessments~~ understand heads should be completely revised in the current year, so that the revised assessments may be brought into force from the beginning of the next official year and the result of this revision should be reported to Government as soon as it is completed.

(2) The collections under the principal taxes continued to be good. There was a large decrease in the number of warrants issued during the year, which is explained in para 28 of the Chairman's report.

(3) There was an increase in the receipts under Sale of Sweepings and School fees, but a decline under the taxes on animals and Carts, tolls and produce of lands &c, and these variations are explained in paras 27, 29, 39 40 42 44 of the Chairman's report.

Vide Subsection (3) of Sec 66 of the Act

(4) The number of houses served by the private Scavenging agency fell from 550 to 432. For the reason for this is explained in para 65 ~~of the Chairman's report~~ and the Service was worked at a loss of Rs 131 to the Municipal Council. From paras 65 and however 66 it appears that Steps have already been taken to extend this service and to render it self-supporting. The Government trust that the efforts made by the Municipal Council will not be relaxed until all the latrines in the town are brought under the Control of the Municipal agency.

4. Expenditure (1) Public works — No new work of any importance was undertaken during the year. The total outlay on Communications amounted to Rs 942 or 52.6

of the net Municipal income from tolls and the town roads are reported by the Divisional Deputy Collector to have been in very fair Condition.

Vide para 2 of his endorsement.

(2) Education. The net expenditure on primary education was Rs 1296, while secondary education was worked at a profit of Rs 231. The total net outlay on Education was thus Rs 1065 or 13.7 per cent of the receipts from taxation. The Municipal Council continued to maintain a high school on the salary system and six primary schools on the salary-result system, one of which was for Muhammadans. The attendance at the high school showed an improvement, but at the primary schools taken together it declined slightly. The results of the Lower Secondary examinations were again poor, but the primary schools appear to have done fairly well

h or 79.8 per cent in the previous year. With reference to the concluding portion of para 89 of the Chairman's report it is observed that the proposals therein referred to having been disallowed in D.O. no 393 en dated 17-2-98. he should renew his application

well at the departmental examinations. The Council also aided one primary school with result grants against three in the previous year. In this institution which appears to have done well at the grant examinations, there were 65 boys on the 31st March 1898 against 91 boys in the three schools aided in 1896-97. The allotment for results grants was fully utilized and the total number of boys under instruction in the Municipal and aided schools was 578 or 7.8 per cent of the male population of school going age against

(3) Medical Relief. The number of patients treated at the Municipal hospital rose from 9,430 to 9,970, the increase being

attributed to the growing popularity of the institution. The Midwife employed by the Municipal Council attended 47 cases of labour ~~during the whole year~~ against 37 cases during nine months in the previous year. This can not be regarded as satisfactory, and she should be required to show better results in the current year.

Vide para. 11b of the Chairman's report.

(4) Vaccination and vital Statistics. For the reason stated in para 123 of the Chairman's report, the total number of vaccine operations performed during the year fell from 529 to 384; but the quality of the work improved, the ratio of reported success being 88.5 against 77.1 betrik in 1896-97. ~~but it was still below~~

Infantile vaccination also showed a retrogression, the number of children under one year successfully vaccinated being 249 or 23.7 per mille of the population against 24.4 per mille in 1896-97. The cost of each successful vaccination performed by Municipal agency again rose from Rs 9-11 to Rs 10-10 and this should be reduced in the current year.

There was a decrease in the number of births and deaths registered during the year and the returns in both cases were untrustworthy, the ratio recorded being much below the normal. The attention of the Municipal Council is drawn to the instructions issued on this subject in para 2 of fo. no 926m dated 17th may 1898.

(5) Sanitation. During apparently to the fact that cholera

was not prevalent in the town in an epidemic form nearly ten per cent of the allotment under this head was allowed to lapse; but the total expenditure amounted to Rs 3161 or 22.1 per cent of the current receipts against 19.1 per cent in the previous year. From paras 146 to 149 of the Chairman's and paras of the Medical report, it appears that some attention was paid to the Sanitation of the town, but much remains to be done before the several defects pointed out by the Deputy Sanitary Commissioner in his last inspection notes can be remedied. From para 6(1) of the Medical report it appears that, notwithstanding the remarks of Government in para 4(5) of Fo. No 2402 M dated 1st November 1897

Vide para. 144 of the C.S's report

Fo. No 1932 M. 22-11-95 F.

the Vaisyaga Chetti tank is still allowed to be filled by surface drainage of the town. This is not satisfactory. The Council should devote its special attention to this matter without delay.

5. General Remarks. The year closed with a balance of Rs 4802 or 33.5 per cent of the Current receipts. The greater portion of this sum should have been spent with advantage on the improvement of sanitation for which there is ample scope.

Vaccination, registration of vital statistics and sanitation demand increased attention. In other respects the administration of the Municipality during the year under review continued to be on the whole efficient.

V.R.
20/8/98

To The Chairman Mul Walajapet. IV
" Collr of North Arcot. V
" Prest Dt Bd do VI
" Dect General 10
" D.P.I 11
" Surgeon General
" Sanitary Board I
" do Commr B
" do Engineer B
Editor's Table.

Dupd 7/9/98

Statement No. I relating to General Statistics in the Walajah municipality

Received on 6-5-1898

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	139	-	1	157	-	
	Aided from public funds							
	Unaided and indigenous							
Primary schools	Government							
	~~Local or~~ municipal	6	361	2	6	356	9	
	Aided from public funds	3	91	-	1	65	-	
	Unaided and indigenous	8	133	6	8	148	31	
Training schools	Government							
	Local or municipal							
	Aided from public funds							
	Unaided and indigenous							
Sessional schools	Government							
	Local or municipal				1	8	-	
	Aided from public funds							
	Unaided and indigenous							
Industrial schools	Government							
	Local or municipal							
	Aided from public funds							
	Unaided and indigenous							
	Total	18	724	8	17	734	40	

Remarks: Both Secondary and Primary schools remained stationary but there was a slight improvement in strength. The small decline in the number of boys in Primary schools has been more than counterbalanced by the increase in the number of girls. The decrease in the number of aided Primary schools is due to the rejection of two schools from aid during the year on account of their having had the required average attendance and had therefore to be treated as unaided. Notwithstanding the closure of two Adi Dravida schools and one Kuruva school mentioned as appeared in the Statement of the previous year it will be observed that there was a loss only one school on the whole but there was a gain in strength. The aided improvement in the number of girl pupils is gratifying. The Girls' School. This was the one [illegible] the municipality on the 1st March last but maintained by local friends.

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

2. *This statement should be submitted in time to reach the Presidents of local boards or the Chairmen of municipal councils concerned before the 1st May.*

Ed. Ref. 32 2,000—4-2-98.

Walajah Municipality

s of the teaching staff employed in the Walajah municipality for 97-8

mber possessing neral education tificates only, but are qualified by ngth 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
			Excluding the teachers of aided and Indigenous schools there were 26 teachers employed in public schools of whom 20 were professionally qualified, 3 held general education certificates without service qualification, 2 had only service qualification and one was entirely unqualified. There was no provision made in the budget for training teachers. Taken as a whole the qualifications of the Teaching Staff showed an improvement, a satisfactory feature.
1	—	1	(a) Includes one Gymnastic & Drawing master.
2	1	—	
—	1	—	
	3	5	
3	5	6	

training teachers during the year under report had been utilized.

hairmen of municipal councils concerned before the 1st May.

Ed. Ref. 32 2,00

	OPTIONAL SUBJECTS				OPTIONAL SUBJECTS.				
Geography	8	6	3	3	5	3	—	3	The same remark applies to the results obtained in the optional subjects also were especially in Kindergarten which is very gratifying. Taken as a whole the condition of Education in the municipality may be characterized as fair. Education among Sanchamas has not received its due share of attention hitherto. Government having recently sanctioned the opening of a Sanchama School as also the appointment
Object lessons	29	27	19	8	28	28	—	28	
Kindergarten	21	19	—	19	28	28	17	11	
Total	58	52	22	30	61	59	17	42	

X of a Supervisor, it is the hoped that Education will show a satisfactory progress during 1898-99. It is much to be regretted that this office proposals for the appointment of a Supervisor have not as yet met with the Chairman's approval though it is very long since they were sent to the Chairman for Sanction.

* Particulars relating to optional subjects need not be shown by standards.

NOTE.—1. This statement should be submitted for pupils examined for results grants only and not for those examined for results stipends in salary results schools.
2. In the last column should be entered the remarks of the inspecting officer bearing directly on the results.
3. No comments should be made except as notes entered in the column of remarks.
4. This statement should be submitted in time to reach the Presidents of local boards or the Chairmen of municipal councils concerned by the 1st May.

Ed. Ret. 35 2,000—4-2-98.

Statement No. II showing the proportion of pupils of the great classes of the population to children of school age in the Walajah Municipality/~~Board~~. for 97-8

Classes of population.	Population of school age.		Pupils under instruction.		Percentage.		Percentage 1896-97		Remarks.
	Boys.	Girls.	Boys.	Girls.	Boys.	Girls.	Boys	girls	
1	2	3	4	5	6	7			8
Europeans and Eurasians	-	-	-	-	-	-			All classes of the community showed an advance except that under Native Christians who disappeared altogether owing to the transfer of a mission catechist from the town.
Native Christians	1	-	-	-	-	-			
Muhammadans	63	62	83	32	131.7	51.6	163.5	9.7	
Hindus — Brahmans			106	5					
Hindus — Non-Brahman caste Hindus	678	769	540	3	79.6	1	91.3	.03	
Hindus — Panchamas			5	-					
Others									
Total	742	831	734	40	98.9	4.8	98	.09	

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

2. *In the column of remarks the figures of the previous year should be briefly compared.*

3 *This statement should be submitted in time to reach the Presidents of local boards or the Chairmen of municipal councils concerned by the 1st May*

Circle Inspector of Asst Inspr of Poor Schools

Ed. Ret. 33 2,000—4-2-98.

Statement No. III giving particulars as to the qualificatio

Classes of institutions.		Number of teachers employed.	Number possessing trained teachers' certificates.	Number possessing untrained teachers' certificates.
1		2	3	4
Colleges ..	Government			
	Local or municipal			
	Aided from public funds			
	Unaided and indigenous			
Secondary Schools.	Government			
	Local or municipal	9	6 (a)	1
	Aided from public funds			
	Unaided and indigenous			
Primary Schools.	Government			
	Local or municipal	14	5	6
	Aided from public funds	3	2	-
	Unaided and indigenous	8	-	-
	Total	34	13	7

Ed. Ret. 34. 2,000—18-2-98.

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

Statement No. IV relating to the results of the grant examinations in the Walajah municipality. for 97-8

Standard.	1897 Compulsory subjects only.				1898 Compulsory subjects only.				Remarks.
	Number of pupils presented.	Number of pupils passed.	Merit.	Ordinary.	Number of pupils presented.	Number of pupils passed.	Merit.	Ordinary.	
1	2	3	4	5	6	7	8	9	10
Seventh standard (or Lower Secondary Examination)									Compared with the figures of the previous year the numbers presented for the examination were slightly smaller in number than the previous. The results achieved at the examination were however satisfactory.
Sixth standard									
Fifth do.									
Fourth do. (or Primary Examination) ..									
Third standard									
Second do.	18	16	6	10	12	6	3	3	
First do.	13	12	4	8	26	20	11	9	
Infant do.	32	20	4	16	20	15	12	3	
	63	48	14	34	58	41	26	15	

Nan[illegible]ject. 1897 1898

Reg. No. 43.

Enclosure 4 Chairman's
Letter No. 252
30-6-98

AR No 59
5-5-98

Educational Statements

I & IV

Wallajah Municipality

EXTRACT FROM THE MINUTES OF PROCEEDINGS

of the Municipal Council, Wallajapet,

at a Meeting held on 29th June 1898.

HEAD ASSISTANT COLLECTOR
4-JUL.1898
NORTH ARC

1. Read draft Administration Report and Statements of the Wallajapet Municipality for the year 1897-98.

Passed for submission to Government

Enclosure 4
Letter No. 252
30-6-98

× × ×

[Signed] D. Krishna Rao,
Chairman.

[True Extract]

Office of the Municipal Council,
WALLAJAPET,
Dated 30th June 1898.

Vellipanyaram
for Chairman.

CE

Walajapet.

...enues and Receipts ...
...-japet during ...

	Actual	Details of Minor Heads.
	2	
	RS	

HEAD ASSISTANT COLLECTOR. 1-7-1898 NORTH ARCOT.

Walajapet Municipality

Annual Statements

for 1897-98

Enclosure A letter No. 252 30-6-98

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

—	Actuals 1897-98. Details of Minor Heads.	Actuals 1897-98. Totals of Major Heads.	Budget Estimate for 1897-98.	Revised Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. BALANCE BROUGHT FORWARD—					
a. Municipal Fund		5988 1 1	5550 - -	5790 - -	4586 12 1
b. Endowments					
c. Water-tax Fund					
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	1526 8 -		1820 - -	1800 - -	1747 8 -
b. Tax on buildings (section 63) ..	3112 6 9		3160 - -	3160 - -	3150 - 9
c. Tax on lands (section 63)	288 11 -		360 - -	300 - -	361 8 -
d. Water-tax on buildings and lands (section 75)					
e. Tax on vehicles with springs and palanquins (section 77)	138 - -		190 - -	180 - -	183 - -
f. Tax on animals (section 77) ..	301 8 -		470 - -	450 - -	435 - -
g. Tax on carts and other vehicles without springs (section 85) ..	568 - -		750 - -	700 - -	682 - -
h. Tolls (section 91)—					
Gross receipts 2754-4-6					
Less Local Fund share 895-9-7	1858 11 3		2010 - -	1850 - -	2412 2 10
i. Penalties on account of—					
i. Tax on arts	- 10 6				- 10 6
ii. Tax on buildings					1 10 6
iii. Tax on lands					- 15 6
iv. Water-tax on buildings and lands					
v. Tax on vehicles, &c.					
vi. Tax on animals					
vii. Tax on carts, &c.					
viii. Evasion of tolls					
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds					
b. Ferry rents					
c. Fees under Act II of 1888 ..					
Carried forward ..		7794 7 6	8760 - -	8440 - -	

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

—	Actuals 1897-98. Details of Minor Heads.	Actuals 1897-98. Totals of Major Heads.	Budget Revised 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 ..		7794 7 6	8760 - -	8440 - -	8774 8 1
4. Revenue derived from Municipal property and powers apart from taxation—					
a. i. Rent of lands					
ii. Rent of buildings	1 14 0		2 - -	2 0 0	1 9 0
iii. Avenue receipts	77 6 4		88 - -	88 - -	88 12 -
iv. Fees from Traveller's Bungalows					
b. i. Sale-proceeds of lands and buildings	- - -		10 - -	- - -	- - -
ii. Produce of lands, gardens, &c.	38 - 1		100 - -	50 - -	111 7 7
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	12 11 7		50 - -	50 - -	35 7 6
c. Conservancy receipts— Sale-proceeds of night-soil, street refuse, &c.	818 10 -		750 - -	750 - -	727 4 2
d. i. Fees from educational institutions	350 8 9		3150 - -	3150 - -	3405 3 10
ii. Other revenue from educational institutions					
e. i. Sale-proceeds and composition fees of medicines	0 1 3 3		20 - -	10 - -	- - -
ii. Other Hospital receipts ..					
f. i. Income from markets	554 6 4		600 - -	550 - -	585 14 1
ii. „ slaughter-houses..	155 2 6		190 - -	160 - -	161 13 3
g. Other fees— i. Distraint fees	35 - -		20 - -	50 - -	21 4 -
ii. License fees	130 2 7		230 - -	200 - -	203 10 2
iii. Cartstand fees	29 1 -		40 - -	35 - -	34 14 -
iv. Other fees	" " "		- - "	5 - -	- 8 -
h. Fines under Municipal and other Acts	55 14 -		100 - -	50 - -	64 8 -
i. Interest on investments—					
i. General, including choultries					
ii. Educational					
iii. Medical					
j. Premium on loans		5447 6 5			
Carried forward ..		13211 13 11	14110 - -	13590 - -	14416 11 8

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

—	Actuals 1897-98. Details of Minor Heads.	Actuals 1897-98. Totals of Major Heads.	Budget Revised 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 ..		13211 13 11	14110 - -	13590 - -	14416 11 8
5. Grants and contributions—					
a. From Government—					
i. Education—					
Normal stipends					
Buildings					
Municipal Schools	0 7 -		140 - -	- - -	- - -
Other purposes	40 - -		40 - -	40 - -	39 - -
ii. Medical	63 6 1		30 - -	70 - -	0 - -
iii. Other purposes—					
Communications					
Water-supply					
Drainage					
Sanitation					
Other purposes					
b. From Local Boards—					
i. Education					
ii. Medical	535 8 11		640 - -	540 - -	585 1 9
iii. Other purposes					
c. Other grants and contributions—					
i. Education					
ii. Medical					
iii. Other purposes					
6. Miscellaneous—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging	449 11 0		600 - -	430 - -	421 11 6
ii. Other purposes					1 8 0
b. Other items—					
i. Fishery rents	2 8 -		20 - -	20 - -	3 - -
ii. Refunds of Expenditure of previous year	" " "		" " "	5 - -	- - -
iii. Fee for numbering carts, &c.	11 3 -		20 - -	15 - -	18 -
iv. Other items	2 - -		10 - -	- - -	2 -
		1104 12 "			
Carried forward ..		14316 9 11	15610 - -	14710 - -	

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

—	Actuals 1897-98.						Budget Estimate for 1897-98.			Revised Estimate for 1897-98.			Actuals, 1896-97 (audited figures).		
	Details of Minor Heads.			Totals of Major Heads.											
1	2			3			4			5			6		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				14316	9	11	15610	0	0	14710	0	0	15500	13	5
7. Extraordinary and debt—															
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.															
b. Loans—															
i. From Government															
ii. In the market from private individuals															
c. Realizations of Sinking fund for repayment of loans.															
d. Advances—															
i. Permanent													25	0	0
ii. Others	1	12	5							10	0	0	111	4	0
Total Receipts ..				14318	6	4	15610	0	0	14720	0	0	15637	1	5
Grand Total ..				20306	7	5	21160	0	0	20710	0	0	20223	13	6

Note to Statement I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 7½ per cent. and tax on lands at ~~per cent. of rent value.~~ annas 3-1 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 ——— the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4 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. Nr. 932 m, 10-12-85; 177 m, 17-7-84; 1456 m, 25-10-93; and 19 m, 17-1-96.
8. The house-tax registers were last revised in the official year 1894-95 and the land tax registers in the official year. Fasli
9. Total extent of land assessed is 230 acres.
10. The mode of estimating the annual rental of houses and lands is as follows :—

Houses

The actual rental value wherever rented and clearly ascertainable, was adopted. In other cases, the rental was estimated with reference to the rental value of similar rented houses in the neighbourhood, due regard being had to locality & conveniences.

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

Name of Institution.	Amount of Funded Capital.	Opening Balance.	Interest, Produce of Land, or Rent of buildings.	Appropriation from Capital for Expenditure.	Private Contributions and Donations.	Sale of Medicines or Sundry Property.	Total (Columns 4—7).	Contribution from Local Funds.	Contribution from Provincial Funds.	Total Receipts (Columns 3, 8 and 9).	Appropriation from Municipal Funds (Column 16 *minus* Column 10).	Invested.	Current Charges.	Total (Statement II).	Allotted for Public Works (Statement II-A).	Total Charges (Column 14 *plus* Column 15).	Closing Balance (Column 10 *minus* Column 16).	Remarks.
1	2	3	4	5	6	7	8	9		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.	
Baitala Varadappa Chetti's Garden, Walajapet.	"	8-13-4	3-12-4	-	"	-	3-12-4	-		12-7-8	"	"	"	"	"	"	12-7-8	× Shown against and included in Garden Receipts (Statement I.)

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

—	Actuals 1897-98. Details of Minor Heads.	Actuals 1897-98. Totals of Major Heads.	Budget Estimate for 189-9	Revised Estimate for 189-9	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	75 - -		70 - -	70 - -	84 9 2
b. Buildings			4500 - -		
c. Drainage	185			280 - -	147 - -
d. Water-supply					55 - -
2. Repairs—					
a. Communications	866 10 10		950 - -	950 - -	902 10 10
b. Buildings	100 5 4		110 - -	120 - -	267 14 -
c. Drainage—					
i. Repairs to works	375 - -		850 - -	300 - -	
ii. Establishment for flushing drains, &c.					
d. Water-supply—					
i. Repairs to works, machinery, &c.	83 14 -		100 - -	100 - -	66 5 6
ii. Establishment	212 3 4		220 - -	215 - -	215 8 5
iii. Contingencies	- 2 10				3 13 11
3. Establishment	239 - -		240 - -	240 - -	230 1 4
4. Tools and Plant and other stores.	13 1 7		20 - -	5 - -	13 1 9
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 ..		2150 6 -	7060 - -	2280 - -	1986 - 11
GRANT 2.—(*Education*)—					
1. Training Schools—					
a. Contributions to Local Boards ..					
b. Stipends to Normal students ..					
2. Municipal Schools—					
i. On Salary System—					
a. Establishment	2335 - 7		2320 - -	2320 - -	2282 4 -
b. Contingencies	181 - 7		180 - -	180 - -	227 7 3
Carried forward ..		2576 1 2	2500 - -	2500 - -	2509 11 3

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

—	Actuals 1897-98. Details of Minor Heads.	Actuals 1897-98. Totals of Major Heads.	Budget Estimate for 1897-98.	Revised Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		2576 1 2	2500 - -	2500 - -	2509 11 3
GRANT 2.—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	1397 6 10		1410 - -	1360 - -	1390 7 10
b. Result Grants	390 3 -		300 - -	330 - -	300 - -
c. Contingencies	109 4 7		100 - -	100 - -	172 14 10
3. Salary Grants					
4. Results Grants	70 - -		70 - -	70 - -	69 - -
5. Combined Grants—					
a. Fixed Payments					
b. Result Grants					
6. Inspection—					
a. Contributions to Local Boards ..					
b. Municipal Inspectors—					
i. Establishment				30 - -	
ii. Contingencies				10 - -	
7. Miscellaneous—					
a. Building, furniture, &c., grants ..					
b. Common gymnasium—					
i. Establishment	120 - -		120 - -	120 - -	
ii. Contingencies			10 - -	10 - -	
c. Common Drawing Master—					
i. Establishment					117 - -
ii. Contingencies					7 9 -
d. Other items					
Total, Grant 2 ..		4612 4 8	4510 - -	4530 - -	4566 10 11
GRANT 3.—(*Sanitation and Medical Services*).					
1. Hospitals and Dispensaries—					
a. Establishment	984 8 -		1000 - -	980 - -	814 14 8
b. Medicines and Supplies	507 - 5		250 - -	520 - -	79 5 11
c. Diet of Patients					
d. Sundries and Contingencies ..	180 1 2		220 - -	190 - -	176 13 3
e. Contributions to Local Boards ..					
&c., &c., &c. ..					
Carried forward ..		1671 9 7	1470 - -	1690 - -	1071 1 10

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

—	Actuals 1897-98. Details of Minor Heads.	Actuals 1897-98. Totals of Major Heads.	Budget Estimate for 1897-98	Revised Estimate for 1897-98	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		1671 9 7	1470 - -	1690 - -	1071 1 10
GRANT 3.—(*Sanitation and Medical Services*)—cont.					
2. *a.* Contributions to Provincial Funds for—					
i. Medical College	81 - -		40 - -	60 - -	62 - -
ii. Sanitary Inspection ..	50 - -		50 - -	50 - -	49 - -
iii. Medical Reserve staff ..	18 - -		10 - -	20 - -	14 - -
iv. Cutlers' Establishment ..					
b. Contributions to Local Boards, &c., for—					
i. Medical Schools					
ii. Reserve staff					
&c., &c., &c. ..					
c. Other contributions					
3. Vaccination—					
a. Establishment	111 3 7		120 - -	110 - -	122 4 2
b. Contingencies	116 6 7		130 - -	120 - -	127 2 8
c. Contributions to Local Boards ..					
4. Registration of Births and Deaths—					
a. Establishment	141 - -		140 - -	141 - -	133 13 4
b. Contingencies	10 14 6		10 - -	9 - -	8 8 8
5. Conservancy, Road cleaning and Road watering—					
a. i. Establishment	1912 5 9		1990 - -	1930 - -	1926 15 6
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	338 14 9		400 - -	370 - -	377 3 8
b. Private scavenging—					
i. Establishment	577 11 9		590 - -	570 - -	501 6 9
ii. Contingencies, such as cost of scavenging carts, &c.	2 14 10		20 - -	10 - -	5 4 5 9
c. Cholera & Epidemic charges	263 4 9		420 - -	250 - -	1 6 4
d. Contingencies	65 10 4		30 - -	50 - -	56 11 6
(*e*) Kamarajapuram Roads &c., &c.,			50 - -	50 - -	69 10 -
Total, Grant 3 ..		5361 - 5	5470 - -	5430 - -	4575 10 2

3160-14-2 3500 3230 2987-11-6

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

—	Actuals 1897-98. Details of Minor Heads.	Actuals 1897-98. Totals of Major Heads.	Budget Estimate for 1897-98	Revised Estimate for 1897-98	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
GRANT 4.—(*Lighting and Miscellaneous Municipal purposes*).	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Lighting—					
a. Establishment	216 - -		220 - -	220 - -	216 - -
b. Contingencies	306 1 -		430 - -	360 - -	438 7 4
2. i. Markets—					
a. Establishment	24 - -		20 - -	20 - -	24 - -
b. Contingencies					3 - 6
ii. Slaughter-houses—					
a. Establishment	48 - -		50 - -	50 - -	45 12 -
b. Contingencies	9 12 11		10 - -	10 - -	21 1 10
3. Choultries—					
a. Establishment					
b. Contingencies					
c. Feeding Travellers					
4. Travellers' Bungalows—					
a. Establishment					
b. Contingencies					
5. Avenues—					
a. Establishment	48 - -		50 - -	50 - -	48 - -
b. Contingencies			10 - -	- - -	4 11 -
6. Public Garden—					
a. Establishment	228 - -		230 - -	230 - -	225 14 2
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	7 3 5		40 - -	20 - -	39 11 2
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 ..	887 1 4		1060 - -	960 - -	1066 10 -

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

	Actuals 1897-98. Details of Minor Heads.			Actuals 1897-98. Totals of Major Heads.			Budget Revised Estimate for 1897-98.			Budget 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 ..	887	1	4				1060	-	-	960	-	-	1066	10	-
GRANT 4.—(*Lighting and Miscellaneous Municipal purposes*)—cont.															
9. OTHER CHARGES—cont.															
ii. Rewards for destruction of wild animals and snakes	28	12	10							30	-	-			
iii. Printing	459	13	10				250	-	-	460	-	-	1147	7	
iv. Compensation for lands							60	-	-	60	-	-			
v. Other items	93	8	10				100	-	-	120	-	-	45	4	7
VI Law Charges	23	-	-				70	-	-	30	-	-	268	1	8
Total, Grant 4 ..				1492	4	10	1540	-	-	1660	-	-	1494	7	10
GRANT 5—															
a. General Establishment—															
i. Office Establishment	823	7	10				840	-	-	830	-	-	815	8	-
ii. Inspection															
b. Collection of Municipal Taxes—															
i. Establishment	249	7	10				250	-	-	250	-	-	196	4	7
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c.	294	7	6				120	-	-	120	-	-	118	4	5
c. Collection of Tolls—															
i. Establishment															
ii. Contingencies	47	9	-				10	-	-	40	-	-	12	5	6
d. Office contingencies other than (b) (ii)	204	8	5				250	-	-	200	-	-	364	11	8
e. Contributions for Central office and Audit establishments	150	-	-				150	-	-	150	-	-	604	-	-
Total, Grant 5 ..				1769	8	7	1620	-	-	1590	-	-	1611	2	2
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 Walajapet for the official year 1897-98—*cont.*

	Actuals 1897-98. Details of Minor Heads.			Actuals 1897-98. Totals of Major Heads.			Budget Revised Estimate for 1897-98.			Budget Revised Estimate for 1897-98.			Actuals, 1896-97 (audited figures).		
1	2			3			4			5			6		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Advances recoverable—															
a. Permanent															
b. Others	78	4	6										1	12	5
Refunds of other than current collections ..	40	-	-												
Discount															
Pensions and gratuities															
Investments—															
a. In Government securities for purposes other than Sinking Fund															
b. In Savings Bank															
Total Expenditure ..				15504	8	-	20200	-	-	15490	-	-	14235	12	5
Balances—															
a. Municipal Fund				4801	15	5	960	-	-	5220	-	-	5988	1	1
b. Endowments															
c. Water-tax Fund															
Grand Total ..				20306	7	5	21160	-	-	20710	-	-	20223	13	6

NOTE TO STATEMENT II.

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

Liabilities—	RS.
Balance of Loans	
Deposits to be adjusted	312-5-9
Other Liabilities (in detail)	
Total ..	312-5-9

Assets.		RS.
Municipal Balance ..	Cash	480-1-15-5
	Securities	
Deposit Balance ..	Cash	312-5-9
	Securities	
Sinking Fund of loans		
Funded Capital of endowed institutions, Hospitals, &c.		
Total ..		5114-5-2
Value of Premises, &c.		5268-1-4
Do. of Tools and plant		4500-12-5
Do. of Live stock		280-0-0
Do. of Furniture		1020-0-6
Arrears of taxes, &c.		115-5-6
Other assets (in detail)		0-0-0
Total ..		16298-8-5
Claims—		
Advances Recoverable—		
Permanent advance		
Advances for works, &c.		85-4-6
Total ..		85-4-6

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

Part I.—New Works.

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1897-98.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications								
	Constructing Culverts in								
1	Sambabavar Street	22	-	-	-	22	-	-	
2	—do— Uppukara Street	28	-	-	-	28	-	-	
3	—do— Kachalai Nay-yakan Street	25	-	-	-	25	-	-	
	Total ..	75	-	-	-	75	-	-	
(b)	Buildings								
1									
2									
3									
	Total ..								

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								
	Constructing D-shaped drain in								
1	Kowari Cotte Street	110	-	-	-	110	-	-	
2	—do— in Sugavasi	75	-	-	-	75	-	-	
3	Muniya Mudali St.								
	Total ..	185	-	-	-	185	-	-	
(d)	Water-supply								
1									
2									
3									
	Total ..								

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

Part II.—Repairs.

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications							Total mileage of roads, streets, lanes, &c., in the town. 12 miles
1	Mottaling Perumal koil St.	70	-	-	69	11	-	
2	Gravelling Suvarna chetti St.	36	-	-	36	-	-	Metalled or Gravelled 8½ miles } Unmetalled. 3½ miles
3	" Tirumaligai Street	22	-	-	21	15	4	
4	" Nalli chetti Street	17	-	-	17	-	-	
5	" Toppai chetti St.	23	-	-	22	10	5	
6	" Kamara St.	29	-	-	28	13	3	Total mileage under maintenance. 10½ miles
7	" Patta Perumal chetti St.	40	-	-	39	9	4	
8	" Pingari Street	8	-	-	6	12	-	Metalled or Gravelled 7 miles } Unmetalled. 3½ miles
9	" Perumal Mudali St.	15	-	-	15	-	-	
10	" Narasoji Rao St.	24	-	-	24	-	-	
11	" Jangama chetti St.	26	-	-	26	-	-	
12	" Kakitakara St.	41	-	-	41	-	-	
13	" Kariyettan St.	14	-	-	14	-	-	
14	" Parasurama St.	16	-	-	8	-	-	
15	" Sholavaram Khadi salai Street Cross Road	10	-	-	7	10	-	
16	" Srinivasa Pillai St.	19	-	-	19	-	-	
17	" Sambadavar St.	15	-	-	13	-	-	
18	" Andiyappa Nayakar St.	15	-	-	15	-	-	
19 (a)	Maintenance of Trunk Road	243	-	-	243	-	-	
(b)	Do Railway approach Road	87	-	-	87	-	-	
20	Repairing Culvert in Muthya Mudali Street	8	-	-	8	-	-	
21	Repairing Culvert at the junction of Jangama Chetti & Railway approach Roads	12	-	-	12	-	-	
22	Repairing Culvert at the junction of Railway approach and Lalapet Thettu Roads	10	-	-	10	-	-	
23	Cutting side Channels	100	-	-	31	9	6	
24	Gravelling Uppukara Street	39	-	-	39	-	-	
25	" Velagavarattar Street	11	-	-	11	-	-	
	Total ..	950	-	-	866	10	10	

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(b)	Buildings							
1	Repair of Municipal Cattle shed	40	-	-	40	4	-	
2	" of High School	50	-	-	27	-	-	
3	" of Anaikat and Arcot Toll-sheds	-	-	-	20	-	-	
4	Repair of Conservancy cart shed	14	-	-	13	1	4	
	Total ..	124	-	-	100	5	4	

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	Repairing Masonry Drain on the southern side of Trunk Road	300	-	-	300	-	-	
2	Repairing Rough stone Drain between Trunk Road Kalingi Street and Chetti Street	75	-	-	75	-	-	
	Total ..	375	-	-	375	-	-	
(d)	Water-supply							
1	Repairing well in Kachalai Nayaken Street	10	-	-	10	-	-	
2	Do Vettikaikara St.	15	-	-	15	-	-	
3	Removing silt from wells	17	-	-	14	14	-	
4	Diverting surface drainage from Jinding way into Virayaka Chetti Pond & Iswarankoil Pond	50	-	-	44	-	-	
	Total ..	92	-	-	83	14	-	

Statement II-B.—Details of Municipal Establishments. 1897-98.

—	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	1	4	-	-	48	-	-
—Do— at Rs 3-½	4	14	-	-	168	-	-
Total ..	5	18	-	-	216	-	-
Deduct Fines and Stoppages ..					3	12	8
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					212	3	4
3. General—							
Overseers	1	20	-	-	240	-	-
Maistries							
Total ..	1	20	-	-	240	-	-
Deduct Fines and Stoppages ..					1	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					239	-	-

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							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
2. Municipal Schools—							
a. On the Salary System—							
Head Master for 10 months at Rs 50 for 2 months at Rs 60	1	50	-	-	✓ 620	-	-
1st Assistant Master	1	50	-	-	✓ 600	-	-
2nd „ „ for 2 months	1	45	-	-	✓ 90	-	-
3rd	1	35	-	-	✓ 420	-	-
4th	1	21	-	-	✓ 252	-	-
5th	1	15	-	-	✓ 180	-	-
Drawing Master	1	15	-	-	✓ 180	-	-
Tamil Pandit (2 months)	1	12	-	-	24	-	-
Peon	1	6	-	-	✓ 72	-	-
Sweeper	1	1	-	-	✓ 12	-	-
Total ..	10	250	-	-	2450	-	-
Deduct Fines and Stoppages ..					114	15	5
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					2335	-	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 2.—Education—*cont.*							
b. On the Salary Result System—							
Central school (Upper Primary)							
Head Master	1	15	-	-	✓ 180	-	-
1st Assistant Master	1	12	-	-	✓ 144	-	-
2nd „ „	1	9	-	-	✓ 108	-	-
3rd „ „	1	7	-	-	✓ 84	-	-
Lower Primary schools (Hindu)							
Head Masters at Rs 9	2	18	-	-	✓ 216	-	-
—Do— at Rs 7	2	14	-	-	✓ 168	-	-
1st Assistants at Rs 7	2	14	-	-	✓ 168	-	-
—Do— at Rs 5	2	10	-	-	✓ 120	-	-
2nd Assistants at Rs 5	2	10	-	-	✓ 120	-	-
Sweepers at 4 as each	4	1	-	-	✓ 12	-	-
Hindustani school							
Head Master	1	7	-	-	✓ 84	-	-
Total ..	19	117	-	-	1404	-	-
Deduct Fines and Stoppages ..					6	9	1
Add arrears for last year paid this year ..					7	-	-
Balance (Statement II) ..					1397	6	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							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
7. *b.* Common Gymnastic Instructors	1	60	0	0	120	0	0
Total ..	1	60	0	0	120	0	0
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					120	0	0
c. Common Drawing Masters							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 3.—Sanitation and Medical Services—							
1. Hospitals and Dispensaries—							
Medical Subordinates for 4 months	1	39	6	0	157	8	0
,, ,, for 8 months		56	14	0	455	0	0
Midwife	1	12	0	0	144	0	0
Clerk							
Compounder	1	15	0	0	180	0	0
Servants	1	4	0	0	48	0	0
,, ...							
,, ...							
Total ..	4				984	8	0
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					984	8	0

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 3.—Sanitation and Medical Services—*cont.*							
3. Vaccination—							
Vaccinators	1	10	0	0	120	0	0
Peons							
Total ..	1	10	0	0	120	0	0
Deduct Fines and Stoppages ..					8	12	5
Add arrears for last year paid this year ..					0	0	0
Balance (Statement II) ..					111	3	7
4. Registration—							
Registrars	1	12	0	0	144	0	0
Peons							
Total ..	1	12	0	0	144	0	0
Deduct Fines and Stoppages ..					3	0	0
Add arrears for last year paid this year ..					0	0	0
Balance (Statement II) ..					141	0	0

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 3.—Sanitation and Medical Services—*cont.*							
5. *a.* "Conservancy, Road-cleaning and Road-watering"—							
Sanitary Inspectors (1½ months)	1	15	0	0	142	8	0
~~Nuisance~~ Do Inspectors (2½ months)	1	20	0	0	87	8	0
Caste " Inspectors (1½ months)	1	10	0	0	95	0	0
Peon	1	6	0	0	72	0	0
~~Maistries~~ Grazier	1	3	8	0	42	0	0
Scavengers @ Rs 7 (Males) ..	3	21	0	0	252	0	0
~~Sweepers~~ @ Rs 3½ (Females)	6	21	0	0	252	0	0
Sweepers @ Rs 6 (Males)	7	42	0	0	504	0	0
@ Rs 5½ "	1	5	8	0	66	0	0
@ Rs 4 "	4	16	0	0	192	0	0
@ Rs 5 "	1	5	0	0	60	0	0
@ Rs 3½ (Females)	5	17	8	0	210	0	0
(Male)	1	3	8	0	42	0	0
Total ..					2017	0	0
Deduct Fines and Stoppages ..					104	13	0
Add arrears for last year paid this year ..					0	0	0
Balance (Statement II) ..					1912	5	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	1	12	-	-	144	-	-
~~Maistries~~ Peons.	1	6	-	-	72	-	-
Scavengers Malao	1	7	-	-	84	-	-
Females	7	248	-	-	294	-	-
Total ..	10	49	8	-	594	-	-
Deduct Fines and Stoppages ..					16	4	3
Add arrears for last year paid this year ..					0	-	-
Balance (Statement II) ..					577	11	9
GRANT 4.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents							
Masalchies ..ah Ro.6	3	18	-	-	216	-	-
Total ..	3	18	-	-	216	-	-
Deduct Fines and Stoppages ..					0	-	-
Add arrears for last year paid this year ..					0	-	-
Balance (Statement II) ..					216	-	-

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	1	1	-	-	12	-	-
Servants (Sweepers)	1	1	-	-	12	-	-
Total ..	2	2	-	-	24	-	-
Deduct Fines and Stoppages ..					0	-	-
Add arrears for last year paid this year ..					0	-	-
Balance (Statement II) ..					24	-	-
ii. Slaughter-houses—							
Superintendents	1	4	-	-	48	-	-
Servants							
Total ..	1	4	-	-	48	-	-
Deduct Fines and Stoppages ..					0	-	-
Add arrears for last year paid this year ..					0	-	-
Balance (Statement II) ..					48	-	-
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	1	4	0	-	48	0	-
Total ..	1	4	0	0	48	0	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					48	0	-
6. Public Garden—							
Maisty	1	7	0		84	0	0
Gardeners Batta Rs 4	3	12	0		144	0	0
Total ..	4	19	0	0	228	0	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					228	0	-

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	30	-	-	360	0	0
Clerks	1	12	8	0	150	0	0
,, ...							
,, ...							
Accountants	1	15	0	0	180	0	0
Peons .. ach Ro 6	2	12	0	0	144	0	0
Sweeper	1	0	8	0	6	0	0
Total ..	6	70	0	0	840	0	0
Deduct Fines and Stoppages ..					16	8	7
Add arrears for last year paid this year ..					-	7	0
Balance (Statement II) ..					823	7	10
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 ach Ro 7	3	21	0	0	252	0	0
Peons							
Total ..	3	21	0	0	252	0	0
Deduct Fines and Stoppages ..					2	8	2
Add arrears for last year paid this year ..					-	0	0
Balance (Statement II) ..					249	7	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* Walajapet Abstract of Deposits Account for the year 1897-98.

	Rs.	A.	P.		Rs.	A.	P.
Balance brought forward ..	464	1	2				
				1. Credited to Municipal Funds ..	1017	7	4
1. Deposits by appellants	804	5	-				
				2. Returned to appellants	365	-	-
2. Deposits by renters	341	10	8				
				3. Returned to renters	-	-	-
3. Deposits by contractors	58	8	-				
				4. Returned to contractors	-	-	-
4. Deposits as security by municipal servants	-	-	-				
				5. Returned to municipal servants ..	-	-	-
5. Deposited for the execution of work for which private parties are liable.	-	-	-				
				6. Returned to parties	-	-	-
6. Other deposits under the Act or bye-laws	29	4	9	7. Paid to claimants	3	-	6
Total, Receipts ..	1233	12	5	Total ..	1385	7	10
Total, including balance ..	1697	13	7	Balance ..	312	5	9
				Total ..	1697	13	7

STATEMENT IV-A.—*Municipality of* Walajapet 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.	1897	0	0	363	0	0	1534	0	0	1498	8	0	0	0	0	12	0	0	23	8	0
2. Tax on buildings	31643	0	0	0	0	0	31643	0	0	3112	6	9	40	9	9	0	0	0	11	2	6
3. Tax on lands	305	7	1	0	0	0	3057	0	0	2881	1	0	0	0	0	0	0	0	16	12	0
4. Water-tax on buildings and lands																					
5. Tolls (gross receipts)	27544	4	4	0	0	0	27544	0	0	27544	4	4	0	0	0	0	0	0	0	0	0
6. Market rents	5538	4		0	0	0	5538	4		5538	4		0	0	0	0	0	0	0	0	0
7. Slaughter-house fees	1552	6		0	0	0	1552	6		1552	6		0	0	0	0	0	0	0	0	0
8. Rent of cart-stands	29	1	0	0	0	0	29	1	0	29	1	0	0	0	0	0	0	0	0	0	0
9. Private scavenging fees	464	1	0	0	0	0	464	1	0	449	11	0	0	0	0	0	0	0	14	6	0
Tax on Vehicles	135	0	0	0	0	0	135	0	0	135	0	0	0	0	0	0	0	0	0	0	0
" Animals	307	8	0	2	0	0	3058	0	0	300	0	0	0	0	0	0	0	2	5	8	0
" Carts	568	0	0	0	0	0	568	0	0	568	0	0	0	0	0	0	0	0	0	0	0
Licence fees	100	0	0	0	0	0	94	0	0	94	0	0	0	0	0	0	0	0	6	0	0
Pandal fees	34	2	7	0	0	0	34	2	7	34	2	7	0	0	0	0	0	0	0	0	0
Total	10467	5	9	365	0	0	10102	5	9	9972	7	6	40	9	9	12	0	0	77	4	6

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.	A.	B.	C.	&c.
1. Tax on arts, &c.	-	-	-	57	8	-	57	8	0	28	-	-	-	-	-	8	0	29	0	0	1896-97		
2. Tax on buildings																						
3. Tax on lands																						
4. Water-tax on buildings and lands ..																						
5. Tolls																						
6. Market rents	0	-	-	0	14	0	✓	0	14	0	0	14	0	0	-	-	-	-	-	-	-	
7. Slaughter-house fees																						
8. Rent of cart-stands																						
9. Private scavenging fees	0	0	-	9	1	-	✓	9	1	0	-	-	-	0	-	-	0	0	-	9	1	0				
Schools	0	-	-	3	0	0	✓	3	0	0	3	0	0	0	-	-	-	0	-	0	0	0				
Animals	0	-	-	1	8	-	✓	1	8	-	1	8	0	0	-	-	-	0	0	0	0	0				
License fees	-	-	-	4	0	0	✓	4	0	0	2	-	-	0	-	-	2	0	0	-	-	0				
Total ..	-	0	-	75	15	0	75	15	0	35	6	0	0	-	0	2	8	0	38	1	0					

32

Appendix A to Statements IV-A and IV-B

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

		Rs.	A.	P.		Rs.	A.	P.		Rs.	A.	P.		Rs.	A.	P.		Rs.	A.	P.		Rs.	A.	P.		Rs.	A.	P.		Rs.	A.	P.
1. Tax on arts, &c. ...	12	68	8	0	-	-	-	-	12	68	8	0	6	42	-	-	6	26	8	0	5	17	0	-	1	25	0	-	0	-	-	-	-	-	-
2. Tax on buildings ...	11	3	0	6	100	58	6	0	111	61	6	6	107	59	5	0	4	2	1	6	16	4	11	6	75	42	9	6	9	7	7	0	7	4	9	0
3. Tax on lands ..																																				
4. Water-tax on buildings and lands.																																				
5. Tax on vehicles with springs and palanquins.																																				
6. Tax on animals ..	1	4	8	6	-	-	-	-	1	4	8	6	1	4	8	6	-	-	-	-	-	-	-	-	1	4	8	6	-	-	-	-	-	-	-	-
7. Tax on carts, &c. ...																																				
Pri. sea. fees	-	-	-	-	163	116	11	-	163	116	11	0	145	102	11	6	18	13	15	6	6	4	5	-	137	96	8	6	2	1	14	0	-	-	-	-
Total ...	24	76	1	0	263	175	1	0	287	251	2	-	259	208	9	0	28	42	9	0	27	26	-	6	214	168	10	6	11	9	5	0	7	4	9	0

33

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 Walajapet for the official year 1897-98.

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

Schools.	Number of schools: At the beginning of the year.	Opened during the year.	Closed in the year.	At the close of the year.	Number on rolls on 31st March 189 : Boys.	Girls.	Average number on the rolls monthly during the year.	Receipts: Grants from Provincial Funds. (RS. A. P.)	Grants from Local Funds. (RS. A. P.)	School fees. (RS. A. P.)	Other receipts. (RS. A. P.)	Total. (RS. A. P.)	Expenditure: Teachers: Fixed salary. (RS. A. P.)	Results stipends. (RS. A. P.)	School fees. (RS. A. P.)	Clerks and servants. (RS. A. P.)	Stipends and scholarships. (RS. A. P.)	Library furniture, apparatus and appliances. (RS. A. P.)	Contingencies and miscellaneous. (RS. A. P.)	Total. (RS. A. P.)	Net cost to municipality. (RS. A. P.)	Average net cost per pupil in each class of municipal schools. (RS. A. P.)	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
I.—Colleges																							
II.—Upper Secondary Schools and Departments.																							
(1) Municipal High School Walajapet	1	..	..	1	33	.	28	.. ..	.. ..	679 6 5	- -	679 6 5	767 11 2	. . .	. . .	16 10 9	. . .	28 15 5	6 15 6	820 4 10	140 14 5	5 - 6	
Total ..	1	-	-	1	33	-	28	- - -	- - -	679 6 5	- - -	679 6 5	767 11 2	- - -	- - -	16 10 9	- - -	28 15 5	6 15 6	820 4 10	140 14 5	5 - 6	
III.—Lower Secondary Schools and Departments.																							
(a) Salary System—																							
(1) Municipal High School, Walajapet	1	-	-	1	124	..	117	.. ..	.. ..	206 7 4	- -	206 7 4	1483 5 5	- - -	- - -	67 5 3	.. ..	121 .. 7	24 1 1	1695 12 4	-371 11 -	- - -	
Total ...	1	..	..	1	124	-	117	- - -	- - -	206 7 4	- -	206 7 4	1483 5 5	- - -	- - -	67 5 3	- - -	121 - 7	24 1 1	1695 12 4	-371 11 -	- - -	

Schools.	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
(b) Salary-results System—																							
(1)																							
(2)																							
(3)																							
Total ...																							
Total, Colleges and Secondary Schools	2	-	-	2	157	-	145	- - -	- - -	2746 13 9	- - -	2746 13 9	2251 - 7	- - -	- - -	84 - -	- - -	150 - -	31 - 7	2516 1 2	-230 12 7	- - -	
IV.—Primary Schools and Departments.																							
(a) Salary System—																							
(1)																							
(2)																							
(3)																							
Total ...																							

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

Schools.	Number of schools.				Number on rolls on 31st March 189		Average number on the rolls monthly during the year.	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.		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.	
IV.—Primary Schools and Departments—*cont.*																							
(b) Salary-results System—																							
(1) Central School	1	-	-	1	87	-	109	- - -	- - -	559 10 -	- - -	559 10 -	520 12 1	254 4 -	- - -	- - -	- - -	- - -	20 4 2	795 14 3	236 4 3	2 2 8	
(2) Maligai Street	1	-	-	1	89	7	63	- 7 -	- - -	70 6 6	- - -	70 13 6	252 - -	60 8 -	- - -	3 - -	- - -	- - -	25 1 8	340 9 8	269 12 2	4 4 6	
(3)																							
3 Iruvalai Mudali Street	1	-	-	1	81	-	63	- - -	- - -	65 8 -	- - -	65 8 -	251 9 9	40 8 -	- - -	3 - -	- - -	- - -	28 6 3	323 8 -	258 - -	4 1 6	
4 Rayaji Street	1	-	-	1	38	-	28	- - -	- - -	28 2 6	- - -	28 2 6	139 - -	12 6 -	- - -	3 - -	- - -	- - -	21 - -	175 10 -	147 7 6	5 4 3	
5 Jangama Chetti Street	1	-	-	1	40	-	34	- - -	- - -	29 10 -	- - -	29 10 -	138 1 1	19 3 -	- - -	3 - -	- - -	- - -	14 6 -	174 10 1	145 - 1	4 4 3	
6 Muhammadan School	1	-	-	1	21	2	15	- - -	- - -	8 2 -	- - -	8 2 -	84 - -	28 - -	- - -	- - -	- - -	- - -	10 2 6	96 10 6	88 8 6	5 4 5	
Total ...	6	-	-	6	356	9	312	- 7 -	- - -	761 7 -	- - -	761 14 -	1385 6 11	390 3 -	- - -	12 - -	- - -	- - -	119 4 7	1906 14 6	1145 - 6	3 10 9	
Total, Primary Schools ...	6	-	-	6	356	9	312	- 7 -	- - -	761 7 -	- - -	761 14 -	1385 6 11	390 3 -	- - -	12 - -	- - -	- - -	119 4 7	1906 14 6	1145 - 6	3 10 9	
VI.—Special Schools.																							
(1)																							
(2)																							
(3)																							
Total ...																							
Grand Total of Colleges and Schools	8	-	-	8	513	9	457	- 7 -	- - -	3508 4 9	- - -	3508 11 9	3636 7 6	390 3 -	- - -	96 - -	- - -	150 - -	150 5 2	4422 15 8	914 3 11	2 - -	

Actual No. of Schools 7

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.	32	9
Sixth Standard		
Fifth Standard		
Primary or Fourth Standard	47	42
Third Standard	26	14
Second Standard	38	31
First Standard	48	44
Infant Standard	70	46

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

Schools.	Number of Schools.				Number on rolls on 31st March 189 .		Number of pupils examined in results grants schools.	Number of pupils found qualified for results grants.	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
									Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
A. Salary Grant Schools.																
(a) Secondary schools ..																
(1)																
(2) nil																
(3)																
Total ..																
(b) Primary schools ..																
(1)																
(2) nil																
(3)																
Total ..																
Total of Salary Grant Schools ..																

Statement V-B.—Showing the Statistics of Aided Schools in the Municipality of Walajapet for the official year 1897-98—*cont.*

Schools.	Number of Schools. At the beginning of the year.	Opened during the year.	Closed during the year.	At the close of the year.	Number on rolls on 31st March 1898. Boys.	Girls.	Number of pupils examined in results grants schools.	Number of pupils found qualified for results grants.	Full amount of results grants earned. RS. A. P.	Amount of results grants passed for payment. RS. A. P.	Amount of results grants disbursed. For current year. RS. A. P.	For previous year. RS. A. P.	Total. RS. A. P.	Amount of salary grants disbursed. RS. A. P.	Total expenditure from Municipal funds, columns 14 and 15. RS. A. P.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
B. Results Grants Schools, *i.e.*, Schools actually examined for results grants—																
(*a*) Secondary Schools—																
(1) (2) (3) nil																Rate at which grant was paid.
Total ..																
(*b*) Primary Schools ..																
American Mission Boys' Result School Walajapet	1	-	-	1	65	-			88 4 -	70 - -	70 - -	- - -	70 - -	- - -	70 - -	Maximum rates only
Total ..	1	-	-	1	65	-			88 4 -	70 - -	70 - -	- - -	70 - -	- - -	70 - -	
Total of Results Grants Schools.	1	-	-	1	65	-	58	41	88 4 -	70 - -	70 - -	- - -	70 - -	- - -	70 - -	
Grand Total of Aided Schools..	1	-	-	1	65	-	58	41	88 4 -	70 - -	70 - -	- - -	70 - -	- - -	70 - -	

Foot-note.

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

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

Walajapet Municipality STATEMENT VII.—Tolls. 1897-98

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	2754 4 4	20 - -	0 - -	47 9 0	67 9 0	2686 11 4	895 9 1	895 9 1	0 0 0

3
24
28
27
16
15
27
27

63

OR

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. 1897-98

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.
Walajapet Municipality	2942	2223	1465	7 6	1200	1289 15 6	845	1485 6	30	245 2	1	18 14	1	6 7 8	2223	3164 3

146
1200
545
30
1/1

1485 6
245 2
18 14
6 7 8
3164 3

Statement IX-A.—Showing the Incidence of the Tax on Arts. 1897-98.

Name of Municipality.	Assessed in	Class I.		Class II.		Class III.		Class IV.		Class V.		Class VI.		Class VII.		Class VIII.		Class IX		Total	
		Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number	Amount.	Number.	Amount.	Number.	Amount.
		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
			Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		
Walajapet Municipality						1	1 50 -	8	18 78 -	15	180 - -	27	200 - -	85	330 - -	90	175 - -	413	4184 - -	639	1534 - -

67

Statement X. 1897-98

1. Name of Municipality — Walajapet

2. Population as per last census — 10485

3. Sanctioned number of Councillors — (a) Nominated .. .. 16; (b) Elected 0

4. Actual number of Councillors on 31st March 1898

(a) Ex-officio		1
(b) Nominated	Officials	2
	Non-officials	9
(c) Elected ..	Officials	0
	Non-officials	0
Total ..		12
(d) Europeans and Eurasians		1
(e) Natives		11

5. Total number of meetings actually held during the year .. 12

6. Number of meetings adjourned for want of a quorum 1

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

(a) Officials	2
(b) Non-officials	7
Total ..	9
(c) Europeans and Eurasians	0-4
(d) Natives	8-8
Total ..	9

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

9. Name and designation of persons who have held the office of Chairman during the year, with the date of appointment or election in each case .. ..

M. R. Ry. C. Venkatarasubrayalu Reddiar Avl. Tahsildar 1st October 1896.

J. G. Burn Esqr. I. C. S., Head Asst. Collector North Arcot

M. R. Ry. C. V. Madhava Rao Avl. Ag Tahsildar, July 1897.

" C. Ramaseshia Aiyar Avl. B. A. Dy. Collector in charge of the Head Asst. Collector's Division

J. W. Hughes Esquire, I. C. S. Head Asst. Collector, North Arcot.

Statement X-A.—Showing the particulars of Elections held in the Municipality of Walajapet 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 Walajapet for the year 1897-98.

Area of Municipality in square miles.	Name of Municipal markets.	Whether collection of fees, rents, &c., was leased out or managed departmentally.	Number of houses served by the private scavenging agency on the registers on 31st March 1898.	Number of public latrines on 31st March 1897.	Number of latrines constructed in 1897-98.	Number of latrines demolished in 1897-98.	Number of latrines on 31st March 1898.	Number of lamps on 31st March 1898.	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
1½	Municipal Market	Leased out	4432	9	-	-	9	75	-	-	75

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

Name of hospital and dispensary.	Patients treated.			Number and name of midwives employed.	Number of labour cases attended by the midwives.	Date and Number of G.O. sanctioning rules for the treatment of the sick under section 127 of Act IV of 1884.
	In.	Out.	Total.			
1	2	3	4	5	6	7
Municipal Civil Dispensary, Walajapet	0	9970	9970	Adilakshmi	47	G.O. No. 534 M. Dis. dated 19th March 1892

STATEMENT XIII.—Showing the Statistics of Vaccination and of Births and Deaths registered in the Town of Walajapet 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.		Number of successful operations.		Number of operations with animal lymph.	Number of successful operations with animal lymph.	Number of prosecutions instituted for failure to have children vaccinated.	Remarks.
				Below one year of age.	Above one year of age.	Below one year of age.	Above one year of age.				
1	2	3	4	5	6	7	8	9	10	11	12
			Medical Subordinates								
			1 N. Balasubramania Iyer Sundaliar	4	0	4	0	4	4	0	
			2								
			3								
346	296	0	Total ..	4	0	4	0	4	4	0	
			Municipal Vaccinators								
			1 C. Kanniappa Mudali 2nd Class								
			2 Narasimmalu Naidu	264	116	245	91	380	336	16	
			3 Mahammed Hanif Sahib, Atg 45								
			Total ..	264	116	245	91	380	336	16	
			Grand Total ..	268	116	249	91	384	340	16	

D Muthuswami
Chairman.

Last copy sent to Press. 24-8-98

Returned for Signature. 6-9-98

Despatched in print. 7-9-98

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

MADRAS G.O., No. DATED
189 .

No. 2399-M abstract in type

Proof please

24/8/98

ENCLOSURES TO G. No.

ORDER OF GOVERNMENT .. ..

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILED 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.

4
2399 M