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[Despatch Abstract.]

Administration Report — Reviewing the
working of the Vaniyambadi
Municipal council for 1896-97.

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LOCAL AND MUNICIPAL.

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JUNE.

Administration Report.

Reviewing the — of the Vániyambádi Municipal Council for 1898–99.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From J. G. BURN, Esq., I.C.S., Chairman, Municipal Council, Vániyambádi, to the Secretary to Government, Local and Municipal Department (through the Collector of Salem), dated 24th May 1899, No. 373.

I have the honour to report on the operations of the Vániyambádi Municipality during the financial year 1898-99 and to submit herewith the usual statements of receipts and charges prepared in the forms prescribed by Government. Statements II-B. and VI-A. have been omitted under the sanction conveyed in G.O., No. 2149 L., dated 8th November 1898 (paragraph 21).

2. *Administrative changes.*—From the 1st April to the 20th October 1898 the office of Chairman was held by M.R Ry. T. V. Gopalasawmy Aiyar Avargal, Temporary Deputy Collector, Tiruppattúr. I assumed charge of the office on the afternoon of the latter date and held it during the rest of the period embraced by this report.

I.—Constitution of the Council.

3. The strength of the Council was the same as in last year, *i.e.*, twelve councillors including the Chairman. The number of official and non-official councillors was also the same, viz., three and nine, respectively. The Chairman was the only European member.

4. At the close of the year 1898-99 the Council consisted of seven councillors—three officials and four non-officials. During the year seven non-official councillors vacated their seats, consequent on the expiry of their term of three years and another died. Including the one vacancy that remained to be filled up at the close of the previous year for the reasons explained in paragraph 3 of that year's report, nine vacancies occurred among non-officials during the whole year. Reserving four of these for election, as sanctioned in G.O., No. 2260 M., dated 15th October 1897, a report was made in time to the Revenue authorities to fill up the five nominated seats, but only four have been filled up within the close of the year. One official councillor also vacated his seat by his transfer, but the vacancy was filled up immediately. As sanctioned by Government in its order Mis. No. 1619 M., dated 17th July 1897, a Vice Chairman was appointed by election during the year. This office was for a short time held by M.R.Ry. O. Sundara Rao Garu, the then Deputy Tahsildar of Vániyambádi and afterwards, *i.e.*, from November last to the end of the year, by M.R.Ry. Rajagopala Chettiar Avargal, the local Sub-Registrar.

5. The number of meetings actually held by the Council during the year was 28 as against 21 in the previous year. Only one meeting was adjourned for want of a quorum. The average attendance is compared below with that of the previous year :—

	1897-98.	1898-99.
Official	2·5	2·2
Non-official	5·7	4·1
Total ..	8·2	6·3

The fall in the attendance of the non-official element is due to the occurrence of many vacancies which remained unfilled for months pending the introduction of the election rules.

II.—Receipts.

6. The following abstract shows the receipts under the several heads in the year under report as compared with those of the previous year and with the revised estimate for 1898-99 :—

Receipts.	Actuals, 1897-98 (audited figures).	Actuals, 1898-99.	Increase.	Decrease.	Revised estimate for 1898-99.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Tax on Arts	628 8 0	836 8 0	208 0 0	..	750 0 0
,, on Buildings	9,005 7 3	9,245 12 2	240 4 11	..	9,250 0 0
,, on lands	209 11 5	200 8 2	..	9 3 3	200 0 0
,, on vehicles	42 12 0	56 4 0	13 8 0	..	60 0 0
,, on animals	395 1 0	400 2 0	5 1 0	..	400 0 0
,, on carts	691 8 0	697 8 0	6 0 0	..	700 0 0
Tolls	2,983 11 3	2,761 7 0	..	222 4 3	2,760 0 0
Penalties on account of tax on carts ..	23 0 0	1 8 0	..	21 8 0	..
Total from taxation ..	13,979 10 11	14,199 9 4	472 13 11	252 15 6	14,120 0 0
Fees under Act II of 1888	85 0 0	..	..	85 0 0	50 0 0
Avenue receipts	193 7 9	225 4 9	31 13 0	..	200 0 0
Produce of lands and gardens	..	..	..	..	30 0 0
Sale-proceeds of old materials, empty oil cans, &c.	4 5 0	7 14 6	3 9 6	..	20 0 0
Sale-proceeds of Acts and bye-laws ..	16 7 0	2 8 0	..	13 15 0	..
Conservancy receipts	40 8 0	19 0 0	..	21 8 0	40 0 0
Fees from Educational Institutions ..	306 2 6	276 5 6	..	29 13 0	310 0 0
Sale-proceeds of medicines	17 6 0	2 11 6	..	14 10 6	10 0 0
Other hospital receipts	7 10 6	234 12 0	227 1 6	..	240 0 0
Income from markets	405 0 0	500 0 0	95 0 0	..	500 0 0
,, from slaughter-houses	836 6 0	1,410 11 9	574 5 9	..	1,410 0 0
Other fees	675 3 11	588 6 0	..	86 13 11	540 0 0
Fines under Municipal and other Act's ..	778 14 0	742 14 0	..	36 0 0	600 0 0
Grants and contributions	609 8 9	524 1 1	..	85 7 8	650 0 0
Private Scavenging fees	1,052 7 0	1,182 0 0	129 9 0	..	1,200 0 0
Miscellaneous other receipts	477 13 4	17 13 7	..	459 15 9	40 0 0
Total income from Miscellaneous sources	5,506 3 9	5,734 6 8	1,061 6 9	833 3 10	5,840 0 0
Opening Balance ..	28,986 6 7	5,492 13 9	..	..	5,490 0 0
Grand Total ..	48,472 5 3	25,426 13 9	..	..	25,450 0 0

7. The year opened with a balance of Rs. 5,492-13-9 (audited figures) as against Rs. 28,986-6-7 in the previous year; the latter figure however included the grant and loan amounting to Rs. 23,800 paid by Government for the construction of a bridge (*vide* paragraph 92 of last year's report). The receipts during the year amounted to Rs. 19,934 as against Rs. 19,485-14-8 (audited figures) in the previous year and Rs. 19,960 anticipated in the revised estimate. Of the total receipts, a sum of Rs. 14,199-9-4 was derived from "Rates and Taxes" and Rs. 5,734-6-8 from "other sources" as against Rs. 13,979-10-11 and Rs. 5,506-3-9, respectively, in the previous year. There was on the whole an increase of Rs. 448-1-4 in the receipts as compared with those of the previous year and the variations under the several items of receipts are explained below *seriatim*. The total assets for the year were Rs. 25,426-13-9 (Rs. 5,492-13-9, opening balance, *plus* Rs. 19,934, total receipts) as against Rs. 48,472-5-3 (which included as stated above Rs. 23,800, the loan and grant paid by Government).

A.—Receipts from Taxation.

8. (2) *Municipal Rates and Taxes—(a) Tax on Arts.*—Under this head the demand originally assessed by the Chairman was Rs. 922-8-0. Of this amount, the Council remitted on appeal Rs. 84 and the demand finally settled, therefore, was Rs. 838-8-0 as against Rs. 630 in the previous year. The registers of this tax were revised in both the half years and the increase in the demand as compared with that of the previous year was the outcome of the revision. Of the demand, a sum of Rupees 836-8-0 was collected, while the remaining amount, viz., Rs. 2, was written off as

irrecoverable before the close of the year under report, owing to the defaulters concerned having left the station. There was thus no balance to be collected under this head at the close of the year. The tax was levied on all the classes mentioned in the schedule A of the Act and the number of persons assessed and the aggregate amount of assessment under each class are given in statement IX-A. The incidence of taxation per head in this branch was 10 pies as against 8 pies in the previous year.

9. (*b*) *Tax on Buildings.*—The house-tax registers which were prepared in the year 1895–96 after thorough revision were corrected in the year under report with reference to subsequent additions, alterations and improvements in the houses. The tax on buildings continued to be levied at 7½ per cent. on the estimated annual rent value. In the case of rented buildings, the actual rent per annum was, as usual, taken as the annual rental and in the case of other buildings the annual rental was ordinarily fixed at 8 per cent. approximately of the sale value. There was no arrear demand under "Tax on buildings". The demand fixed by the Chairman during the year after the disposal of revision petitions was Rs. 9,322–6–1. On appeal, the Council remitted As. 14–5. The demand finally settled therefore was Rs. 9,321–7–8 as against Rupees 9,035–11–11 in the previous year. The increase is due to the new and enlarged buildings brought on the registers and assessed during the year under report. Of the total demand, a sum of Rs. 9,245–12–2 or 99 per cent. was collected within the close of the year. A sum of Rs. 36, being assessment on vacant houses and demolished buildings, was remitted under sections 72 and 73 of the District Municipalities Act, while Rs. 39–11–6 was written off the accounts as irrecoverable after due verification, owing to poverty, absence, death, &c., of the defaulters concerned. There was thus no balance left uncollected at the end of the year. Out of the total number of 3,611 houses according to the census of 1891, 3,287 houses (91 per cent.) were finally assessed during the year as against 3,212 or 89 per cent. in the previous year. The incidence of taxation under this head was Rs. 2–9–3 in respect of the houses as per census figure (3,611) and Rs. 2–13–4 on the houses assessed (3,287). A general revision of house-tax is now in progress and new registers will be prepared for the year 1900–1901.

10. (*c*) *Tax on Lands.*—As in the previous year, this tax continued to be levied on vacant village or house sites and cultivable lands within the Municipal limits at the rate of 7½ per cent. on the annual rent value of the former and at the rate of two annas and one anna per acre of wet and dry lands respectively on the latter. In pursuance of the remarks of Government in paragraph 3 of the G.O., No. 1241 M., dated 4th July 1898, the Council appointed a Sub-Committee to prepare a register showing the value of lands in order to assess them under section 63 (2) of the amended Act, but the matter has not yet reached completion—*vide* letter Ref. on Cur. No. 894, dated 13th April 1899. The total extent of vacant village-site was 13·50 acres and that of cultivable lands assessed was acres 798·51 or 267·34 and 531·17 of wet and dry lands respectively. This tax was last revised in the year 1896–97. The demand finally settled by the Chairman was Rs. 207–12–10 as against Rs. 213–0–3 in the previous year, the decrease being due to the fact that some numbers were struck off the register on account of the new houses built thereon. The collections during the year amounted to Rs. 200–8–2 which is nearly 97 per cent. of the demand. A sum of Rs. 7–4–8 was written off the accounts as irrecoverable after due verification and the year closed with a nil balance. The entry of Rs. 310 under this head in the budget of the year is a clerical mistake for Rs. 210.

11. (*e*), (*f*) *and* (*g*) *Tax on Vehicles, Animals and Carts.*—The receipts under these heads amounted to Rs. 1,153–14–0 as against Rs. 1,129–5–0 in the previous year and Rs. 1,160 in the revised estimate. Necessary steps were taken to prevent evasions of the tax under this head.

12. *Coercive Process.*—During the year under report, the total number of warrants issued for the recovery of all kinds of taxes was 276 which covered a sum of Rupees 389–1–0, while the corresponding number of the previous year was 998, covering a sum of Rs. 1,362–15–10. No warrant remained unexecuted at the close of the previous year. In 20 cases (involving Rs. 21–9–5) property was attached, while in the remaining 256 cases (involving Rs. 367–7–7) the tax was collected before distraint.

In no case was it found necessary to sell the distrained property, the tax having been collected immediately after distraint. There were no prosecutions instituted for default in payment and at the close of the year there was no warrant left unexecuted.

13. *Tolls.*—The number of toll-gates continued to be seven and the right of collecting the tolls was leased out, the lease fetching Rs. 3,450 as against Rs. 3,680 in the preceding year. The decrease is attributed to the unfavourable character of the season at the time the sales were held. The Council did not consider it advisable to manage the collections departmentally. Including Rs. 1–12–9, the interest paid by the renter on overdue kists, the total collections from tolls amounted to Rupees 3,451–12–9. Deducting from this, Rs. 690–5–9 being contribution due to the District Board, the net amount credited to Municipal funds was Rs. 2,761–7–0 and no expenditure was incurred in repairing the toll-gates, &c. The excess amount, viz., Rs. 1–9–7, paid to the District Board last year was recovered during the year under report by short payment and the recovered amount credited to the head of "Advances Recoverable" —*vide* entry against (*e*) Advances (ii) Others.

14. (*j*). (vii) *Penalty on account of Tax on Carts, &c.*—The sum of Rs. 1–8–0 entered under this head represents the penalty levied on account of the seizure of unregistered carts under section 90 of the District Municipalities Act.

15. *Incidence of Municipal Taxation.*—The total income from such taxation amounted to Rs. 14,199–9–4 including the income from tolls or Rs. 11,438–2–4 excluding the same. The incidence per head of population was As. 14–1 including, and As. 11–4, excluding, the income from tolls, the corresponding figures for the previous year being As.13–11 and As. 10–11, respectively. The average incidence for the whole Presidency during the year 1897–98 was As. 14–4 including tolls and As. 11, excluding them.

16. (3) *Realizations under Special Acts—*(*c*) *Fees under Act II of* 1888.—Nothing was realized under this head as no dramatic company visited the town.

B.—Miscellaneous Receipts.

17. (4) *Revenue derived from Municipal property and powers apart from Taxation* —(*a*) (iii) *Avenue Receipts.*—The receipts under this head amounted to Rs. 225–4–9 as against Rs. 193–7–9, the actuals of the previous year, and Rs. 200 in the revised estimate. The lease of produce during the year fetched Rs. 175 as against Rs. 180 in the previous year and the remaining sum of Rs. 50–4–9 was realized from the sale-proceeds of fallen and decayed trees and the interest paid on over due kists.

18. (vii) *Produce of Lands and Gardens.*—Endeavours were made to lease out the rubbish depot lands for cultivation, but there was no demand for them; hence there were no receipts under this head.

19. (viii) *Sale-proceeds of old Materials, &c.*—Rs. 7–14–6 was the amount realized under this head against Rs. 4–5–0 in the previous year and Rs. 20 in the revised estimate. This is due to the fact that all the unserviceable articles were not sold within the close of the year.

20. (*b*) *Conservancy Receipts—Sale-proceeds of Night-soil, Street-refuse, &c.*—The realizations under this head amounted to Rs. 19 as against Rs. 40–8–0 in the previous year and Rs. 40 in the revised estimate. Special endeavours were made as in the last year to sell rubbish and the sale was held several times in each depot. There was however no competition or demand owing chiefly to the difficulty of conveyance through rivers to the adjoining fields.

21. *Income from Educational Institutions*—(i) *School-fees.*—The total receipts under this head were Rs. 276–5–6 as against the actuals, Rs. 306–2–6 of the previous year and the revised estimate of Rs. 310. Owing to the plague scare and the prevalence of cholera, several pupils withdrew from the Municipal schools, and in January 1899, the schools were entirely closed for 15 days owing to the cholera epidemic. The above circumstances account for the decrease in receipts. During the year under report a girls' school was opened at Rahimanpet—*vide* paragraph 4 (3) of G.O.,

No. 195 M., dated 25th January 1898, and excluding this, the Council maintained five primary schools—two Hindu, two Muhammadan and one Panchama—the same number as in the previous year. In the Panchama and the Girls' schools no fees were levied.

22. (*d*) *Income from Medical Institutions*—(i) *Sale-proceeds and Composition fees of Medicines.*—A sum of Rs. 2–11–6 was collected under this head as against Rs. 17–6–0 in the previous year and Rs. 10 in the revised estimate.

23. (ii) *Other Receipts.*—Under this head, a sum of Rs. 234–12–0 was realized as against Rs. 7–10–6 in the previous year and Rs. 240 in the revised estimate. The temporary ward building attached to the Municipal hospital having been demolished for replacement by a substantial structure, the old materials which composed it were sold by public auction and a sum of Rs. 234–12–0 realised. This fact accounts for the noticeable increase as compared with the actuals of the previous year.

24. (*e*) *Income from Markets and Slaughter-houses*—(i) *Income from Markets.*—The only weekly market was leased out as usual, the lease fetching Rs. 500 as against Rs. 395 in the previous year; and the increase is due to the fact that the rate of fees on bullocks, cows, sheep, &c., was raised during the year under report—*vide* paragraph 13 of the letter embodied in G.O., No. 195 M., dated 25th January 1898.

25. (ii) *Income from Slaughter-houses.*—The rate of fees levied on each sheep or goat slaughtered was during the year raised from nine pies to an anna and a half (*vide* paragraph 14 of the letter in the Government Order quoted in the above paragraph), and the farm which was leased out as in the previous years fetched Rs. 1,410 as against Rs. 835 in the previous year. There was however not much competition at the time of the sale and therefore the amount anticipated in the budget, viz., Rs. 1,500 was not secured.

26. (*f*) *Other fees*—(1) *Warrant and Distraint Fees and recoveries on account of incidental expenses.*—Under this head, the receipts amounted to Rs. 36–4–0 as against Rs. 55–11–0 in the previous year and Rs. 40 in the revised estimate. The difference is due to a decrease in the number of warrants issued.

27. (ii) *License Fees.*—The realizations under this head amounted to Rs. 552–2–0 as against the actuals of Rs. 611–8–11 in the previous year and the figure 500 of the revised estimate. As the skin trade was in a depressed condition during the year under report, the merchants closed a few tanneries in the town which were each paying an annual license fee of Rs. 15. There were also fewer applications for licenses for the erection of marriage pandals. This accounts for the fall in the receipts.

28. (*g*) *Fines*—(ii) *Fines under Municipal and other Acts.*—The amount credited to Municipal funds under this head was Rs. 742–14–0 as against the previous year's actuals of Rs. 778–14–0 and the revised estimate of Rs. 600. Sufficient supervision was exercised and the sanitary provisions enforced. The police continued to co-operate with the Municipal out-door staff in detecting offences under the Towns Nuisances Act. The number of prosecutions in the latter part of the year, *i.e.*, subsequent to the submission of the revised estimate was greater than had been anticipated and hence the increase as compared with the revised estimate.

29. (5) *Grants and Contributions*—(*a*) *From Government*—(1) *Education—Schools.*—The grant received from Government on account of the girls' school, &c., was Rupees 52–2–0 as against the previous year's actuals of Rs. 17–15–0 and the revised estimate of Rs. 50; the increase is due to the opening of a girls' school as stated in paragraph 21 *supra*.

30. (*b*) *From Local Boards*—(ii) *Medical.*—The realizations under this head, representing the contribution payable by the Taluk Board of Tiruppattúr towards the upkeep of the Municipal hospital, amounted to Rs. 405–7–10 as against Rs. 591–9–9 in the previous year and Rs. 520 in the revised estimate. The decrease under this head as compared with the actuals of the previous year and the revised estimate is due to the fact that the charges incurred on account of the Municipal hospital were less than those of the previous year and than those anticipated in the revised estimate.

The cost of maintaining the hospital during the year under report was Rs. 1,875–2–6 (including Rs. 42–1–8 being the cost of repairing the building). Deducting from this, Rs. 237–7–6, the sale-proceeds of medicines and other hospital receipts, the net cost was Rs. 1,637–11–0. Including the sum of Rs. 4–10–4 which was due by the Taluk Board as explained in paragraph 32 of the last year's report, the total amount payable by the Taluk Board during the year was Rs. 414–1–1. Of this sum Rupees 405–7–10 was recovered within the close of the financial year and the balance, Rs. 8–9–3, still due by the Taluk Board is shown under assets in the note to statement II.

31. (*c*) *Other grants and Contributions*—(1) *Education.*—The manager of the London Mission Lower Secondary school requested the Council in January 1898 to permit him to utilize the services of the gymnastic instructor employed by the Council for his school also, on payment to the Council, of a monthly contribution of Rs. 5. This request having been granted, a sum of Rs. 66–7–3 was realized, and the decrease as compared with the revised estimate of Rs. 80 is due to the fact that the post of the gymnastic instructor was vacant for more than three months in the year.

32. (6) *Miscellaneous*—(*a*) *Recoveries on account of Services rendered to Private Individuals*—(i) *Private Scavenging.*—Under this head there was no arrear demand and the demand for the year under report was Rs. 1,182. With the exercise of careful supervision over the collection staff, the full demand was collected within the close of the year. The number of houses served by the private scavenging agency at the beginning of the financial year was 634. Out of this number, many houses became vacant during the course of the year and were consequently struck off the register as no services were actually rendered in their cases. This decrease was however more than made up by the addition of new houses so that the total number served by this agency on the 31st March 1899 was Rs. 654. Much difficulty was experienced in securing the services of toties; men could not be obtained locally and some had to be specially brought from Madras for plague and cholera duty. The provisions of the section 221 of the District Municipalities Act were therefore not rigorously enforced with a view to further increase the number of houses served by the scavenging agency. Special notices have, however, been now issued to several house-owners and steps are being taken to expand this service.

33. (*b*) *Other items*—(iii) *and* (iv).—The receipts under this head amounted to Rs. 16–4–0 as against Rs. 22–4–0 (audited figures) in the previous year.

III.—Expenditure.

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

Grants.	Actuals, 1897–98.	Actuals, 1898–99.	Revised estimate, 1898–99.	Percentage as compared with total assets.	
				1897–98.	1898–99.
	Rs. A. P.	Rs. A. P.	Rs. A. P.		
Grant I, Public Works	4,256 3 11	4,786 6 2	5,170 0 0	8·78	18·83
„ 2, Education	2,262 0 3	2,706 15 5	2,800 0 0	4·67	64·10
„ 3, Medical Services, Sanitation, &c.	7,919 4 11	10,198 13 8	11,010 0 0	16·34	40·10
„ 4, Lighting and Miscellaneous Municipal purposes.	2,619 9 11	1,942 12 0	1,930 0 0	5·41	7·64
„ 5, Supervision and management.	2,120 10 11	2,053 2 9	2,070 0 0	4·38	8·08
Extraordinary and Debt	23,801 9 7	80 4 7	10 0 0	49·09	0·32
Total ..	42,979 7 6	21,768 6 7	22,990 0 0	88·67	85·61
Closing Balance ..	5,492 13 9	3,658 7 2	2,460 0 0	11·33	14·39
Grand Total ..	48,472 5 3	25,426 13 9	25,450 0 0	100	100

35. *Grant* 1, *Public Works*—(1) *New Works*—(*a*) *Communications.*—The outlay under this head was Rs. 360–11–5 as against the previous year's actuals of Rupees 161–6–3 and the revised estimate of Rs. 370. The particulars of expenditure are detailed in statement II-A.

36. (*b*) *Buildings.*—Under this head the outlay amounted to Rs. 2,397–12–1 as against Rs. 792–7–2 in the previous year and Rs. 2,780 in the revised estimate. The construction of a pucka in-patient ward on the design approved by the Sanitary Board was taken up during the year under report. The total estimate amounts to Rs. 5,962 and work to the amount of Rs. 1,574–5–4 has been completed and paid for. The particulars of the total expenditure under this head are given in detail in statement II-A.

37. (2) *Repairs*—(*a*) *Communications.*—The income from tolls credited to Municipal funds was Rs. 2,761–7–0, the Local Fund share being deducted. The amount spent on the repair of the roads in the town was Rs. 1,411–10–9 which is nearly 51 per cent. of the net receipts from tolls as against 71 in the previous year. Including the amount spent on new works, viz., Rs. 360–11–5, the total expenditure on communications was Rs. 1,772–6–2 which is 64 per cent. of the net receipts from tolls as against 76 in the previous year. Many of the minor streets and lanes were taken up for repairs during the year and kept in order. As in the previous year, four road coolies were maintained to attend to the casual repairs of roads and streets and in order to facilitate their work the required quantity of metal and gravel was previously collected and stacked on the road sides. The roads are in a fairly satisfactory condition and the names of those that were repaired during the year are detailed in statement II-A. The length of the roads including streets and lanes maintained by the Council is also given in the same statement.

38. (*b*) *Buildings.*—The expenditure under this head was Rs. 69–3–11 as against Rs. 571–0–4 in the previous year and Rs. 80 in the revised estimate. The particulars of the expenditure are given in statement II-A. A sum of Rs. 200 was provided under this head in the budget, but a major portion of it together with the savings under some other items was utilised as epidemic charges under the sanction conveyed in G.O., Mis. No. 1915 M., dated 15th November 1898.

39. (*d*) *Water-supply*—(ii) *Establishment.*—The outlay under this head was Rs. 233–2–11 as against the previous year's actuals of Rs. 188–5–2 and the revised estimate of Rs. 240, and represents the salary of the five watchmen on Rs. 4 each appointed to guard the public springs. The increase as compared with the actuals of the previous year is due to the appointment of an additional watchman during the year as sanctioned in paragraph 4 (2) of G.O., No. 195 M., dated 25th January 1898. The savings of Rs. 6–13–1 as compared with the sanctioned amount resulted from the fines imposed on the establishment for neglect of duty, &c.

40. Drinking-water is obtained from the springs in the bed of the river and from public wells set apart for drinking purposes. The former are cleaned daily by the watchmen appointed for the purpose and kept free from contamination. The latter are periodically cleansed and repaired by the Municipality.

41. (3) (*a*) *General Establishment.*—The entry of Rs. 287–6–5 under this head represents the salary at Rs. 25 per mensem of the Municipal overseer. The decrease as compared with the sanctioned amount of Rs. 300 is due to the fact that the Municipal overseer's place was vacant for about fifteen days in the year owing to the absence, on loss of pay, of the permanent incumbent.

42. (4) *Tools and Plant and other Stores.*—The required tools and plant were purchased in the previous year at a cost of Rs. 73–15–10 and there was no necessity for such a large purchase during the year under report; hence the decrease under this head.

43. *Grant* 2, *Education*—(2) *Municipal Schools*—(ii) *On Salary result System*—(*a*) *Fixed payments.*—The charges under this head amounted to Rs. 1,219–10–1 as against Rs. 960–7–11 in the previous year and Rs. 1,260, the sanctioned amount, the increase as compared with the actuals of the previous year being due to (1) the entertainment

of an additional teacher for the Govindapuram Muhammadan primary school on Rs. 6 per mensem and (2) the opening of a girls' school with a head mistress on Rs. 10 and a conductress on Rs. 3 per mensem, as sanctioned in G.O., No. 195 M., dated 25th January 1898. The savings of Rs. 40–5–11 resulted from the fact that (1) there was a delay of 2½ months in opening the girls' schools as no competent teacher was available and (2) the additional teacher to the Govindapuram Muhammadan primary school was entertained in the middle of April 1898. The number of teachers employed in the Municipal primary schools (excluding the girls' school) on the 31st March 1899 was eleven. Of these, five possess trained teachers' certificate and one an untrained teacher's certificate. Of the remaining five, two possess general education certificates with service qualifications and three are unqualified. The head mistress of the girls' school possesses an untrained teacher's certificate.

44. (*b*) *Result Stipend.*—Under this head the outlay amounted to Rs. 201–8–0 as against Rs. 198–4–10 in the preceding year and Rs. 180 in the revised estimate. The Municipal girls' school earned a grant of Rs. 43 from Provincial funds and half of this sum, viz., Rs. 21–8–0 was paid to the head mistress of the girls' school as resolved by the Council. This accounts for the increase as compared with the revised estimate. The number of pupils on the rolls in the Council's primary schools on the 31st March 1899 was 181 boys and 56 girls (including the number in the girls' school) as against 201 boys and 32 girls on the corresponding date in the previous year. The explanation for this fall is found in paragraph 21 *supra*. The number of pupils who presented themselves for examination and who passed were 166 and 126 respectively as against 118 and 100 in the previous year. The number presented for examination in the girls' school alone was 27 and it is satisfactory to note that all of them passed.

45. (*c*) *Contingencies.*—Under this head the outlay amounted to Rs. 431–6–2 as against Rs. 251–12–11 in the previous year and Rs. 430 in the revised estimate. All the Municipal primary schools were supplied with new furniture such as benches with backs, time pieces, belts, &c., as recommended by the educational officers. This, together with the payment of house-rent at Rs. 3 per mensem and the supply of furniture, &c., at a cost of Rs. 60 to the girls' school newly started during the year under report, accounts for the increase as compared with the actuals of the previous year. All the Municipal schools, except the Panchama primary school, are held in rented buildings.

46. (3) *Salary Grants.*—The charges under this head amounted to Rs. 300–10–8 as against Rs. 294–8–9 in the previous year and Rs. 320 in the revised estimate. This represents the salary grant paid as usual to the lower secondary school managed by the London Mission Society. The Council contributed one-third of the pay of the qualified teachers employed in the school. The manager of the school not having yet appointed a qualified teacher for the first assistant master's place, there has been a saving of Rs. 6 per mensem. This accounts for the decrease as compared with the budget grant of Rs. 360. Of the total expenditure of Rs. 300–10–8, a sum of Rs. 164–10–8 was spent on the secondary department and Rs. 136 on the primary department. The strength of the aforesaid school on the 31st March 1899 was 94 as against 104 in the previous year and the average attendance, 73 (19 in the lower secondary department and 54 in the primary department) as against 85 in the previous year. There were no girls in the school. The total number of teachers employed in the school on the 31st March 1899 was six, of whom two possess trained teachers' certificates and two general education qualifications, while the remaining two possess only service qualifications. No grant was paid towards the pay of the unqualified teachers. From this school, five pupils were sent up in December last for the Lower Secondary examination and twelve for the Primary school examination, the number passed being one and ten respectively.

47. (4) *Fixed and Result Grants.*—The number of schools registered during the year for examination continued to be four (one Hindu and three Muhammadan schools). The amount of grant paid was Rs. 150 as against the same amount in the revised estimate and Rs. 120–15–0 in the previous year. The allotted amount of Rs. 150 was distributed among the four schools according to the results under the assignment system, as recommended by the educational officers. The number of

35. *Grant* 1, *Public Works*—(1) *New Works*—(*a*) *Communications.*—The outlay under this head was Rs. 360–11–5 as against the previous year's actuals of Rupees 161–6–3 and the revised estimate of Rs. 370. The particulars of expenditure are detailed in statement II-A.

36. (*b*) *Buildings.*—Under this head the outlay amounted to Rs. 2,397–12–1 as against Rs. 792–7–2 in the previous year and Rs. 2,780 in the revised estimate. The construction of a pucka in-patient ward on the design approved by the Sanitary Board was taken up during the year under report. The total estimate amounts to Rs. 5,962 and work to the amount of Rs. 1,574–5–4 has been completed and paid for. The particulars of the total expenditure under this head are given in detail in statement II-A.

37. (2) *Repairs*—(*a*) *Communications.*—The income from tolls credited to Municipal funds was Rs. 2,761–7–0, the Local Fund share being deducted. The amount spent on the repair of the roads in the town was Rs. 1,411–10–9 which is nearly 51 per cent. of the net receipts from tolls as against 71 in the previous year. Including the amount spent on new works, viz., Rs. 360–11–5, the total expenditure on communications was Rs. 1,772–6–2 which is 64 per cent. of the net receipts from tolls as against 76 in the previous year. Many of the minor streets and lanes were taken up for repairs during the year and kept in order. As in the previous year, four road coolies were maintained to attend to the casual repairs of roads and streets and in order to facilitate their work the required quantity of metal and gravel was previously collected and stacked on the road sides. The roads are in a fairly satisfactory condition and the names of those that were repaired during the year are detailed in statement II-A. The length of the roads including streets and lanes maintained by the Council is also given in the same statement.

38. (*b*) *Buildings.*—The expenditure under this head was Rs. 69–3–11 as against Rs. 571–0–4 in the previous year and Rs. 80 in the revised estimate. The particulars of the expenditure are given in statement II-A. A sum of Rs. 200 was provided under this head in the budget, but a major portion of it together with the savings under some other items was utilised as epidemic charges under the sanction conveyed in G.O., Mis. No. 1915 M., dated 15th November 1898.

39. (*d*) *Water-supply*—(ii) *Establishment.*—The outlay under this head was Rs. 233–2–11 as against the previous year's actuals of Rs. 188–5–2 and the revised estimate of Rs. 240, and represents the salary of the five watchmen on Rs. 4 each appointed to guard the public springs. The increase as compared with the actuals of the previous year is due to the appointment of an additional watchman during the year as sanctioned in paragraph 4 (2) of G.O., No. 195 M., dated 25th January 1898. The savings of Rs. 6–13–1 as compared with the sanctioned amount resulted from the fines imposed on the establishment for neglect of duty, &c.

40. Drinking-water is obtained from the springs in the bed of the river and from public wells set apart for drinking purposes. The former are cleaned daily by the watchmen appointed for the purpose and kept free from contamination. The latter are periodically cleansed and repaired by the Municipality.

41. (3) (*a*) *General Establishment.*—The entry of Rs. 287–6–5 under this head represents the salary at Rs. 25 per mensem of the Municipal overseer. The decrease as compared with the sanctioned amount of Rs. 300 is due to the fact that the Municipal overseer's place was vacant for about fifteen days in the year owing to the absence, on loss of pay, of the permanent incumbent.

42. (4) *Tools and Plant and other Stores.*—The required tools and plant were purchased in the previous year at a cost of Rs. 73–15–10 and there was no necessity for such a large purchase during the year under report; hence the decrease under this head.

43. *Grant* 2, *Education*—(2) *Municipal Schools*—(ii) *On Salary result System*—(*a*) *Fixed payments.*—The charges under this head amounted to Rs. 1,219–10–1 as against Rs. 960–7–11 in the previous year and Rs. 1,260, the sanctioned amount, the increase as compared with the actuals of the previous year being due to (1) the entertainment

of an additional teacher for the Govindapuram Muhammadan primary school on Rs. 6 per mensem and (2) the opening of a girls' school with a head mistress on Rs. 10 and a conductress on Rs. 3 per mensem, as sanctioned in G.O., No. 195 M., dated 25th January 1898. The savings of Rs. 40–5–11 resulted from the fact that (1) there was a delay of 2½ months in opening the girls' schools as no competent teacher was available and (2) the additional teacher to the Govindapuram Muhammadan primary school was entertained in the middle of April 1898. The number of teachers employed in the Municipal primary schools (excluding the girls' school) on the 31st March 1899 was eleven. Of these, five possess trained teachers' certificate and one an untrained teacher's certificate. Of the remaining five, two possess general education certificates with service qualifications and three are unqualified. The head mistress of the girls' school possesses an untrained teacher's certificate.

44. (*b*) *Result Stipend.*—Under this head the outlay amounted to Rs. 201–8–0 as against Rs. 198–4–10 in the preceding year and Rs. 180 in the revised estimate. The Municipal girls' school earned a grant of Rs. 43 from Provincial funds and half of this sum, viz., Rs. 21–8–0 was paid to the head mistress of the girls' school as resolved by the Council. This accounts for the increase as compared with the revised estimate. The number of pupils on the rolls in the Council's primary schools on the 31st March 1899 was 181 boys and 56 girls (including the number in the girls' school) as against 201 boys and 32 girls on the corresponding date in the previous year. The explanation for this fall is found in paragraph 21 *supra*. The number of pupils who presented themselves for examination and who passed were 166 and 126 respectively as against 118 and 100 in the previous year. The number presented for examination in the girls' school alone was 27 and it is satisfactory to note that all of them passed.

45. (*c*) *Contingencies.*—Under this head the outlay amounted to Rs. 431–6–2 as against Rs. 251–12–11 in the previous year and Rs. 430 in the revised estimate. All the Municipal primary schools were supplied with new furniture such as benches with backs, time pieces, belts, &c., as recommended by the educational officers. This, together with the payment of house-rent at Rs. 3 per mensem and the supply of furniture, &c., at a cost of Rs. 60 to the girls' school newly started during the year under report, accounts for the increase as compared with the actuals of the previous year. All the Municipal schools, except the Panchama primary school, are held in rented buildings.

46. (3) *Salary Grants.*—The charges under this head amounted to Rs. 300–10–8 as against Rs. 294–8–9 in the previous year and Rs. 320 in the revised estimate. This represents the salary grant paid as usual to the lower secondary school managed by the London Mission Society. The Council contributed one-third of the pay of the qualified teachers employed in the school. The manager of the school not having yet appointed a qualified teacher for the first assistant master's place, there has been a saving of Rs. 6 per mensem. This accounts for the decrease as compared with the budget grant of Rs. 360. Of the total expenditure of Rs. 300–10–8, a sum of Rs. 164–10–8 was spent on the secondary department and Rs. 136 on the primary department. The strength of the aforesaid school on the 31st March 1899 was 94 as against 104 in the previous year and the average attendance, 73 (19 in the lower secondary department and 54 in the primary department) as against 85 in the previous year. There were no girls in the school. The total number of teachers employed in the school on the 31st March 1899 was six, of whom two possess trained teachers' certificates and two general education qualifications, while the remaining two possess only service qualifications. No grant was paid towards the pay of the unqualified teachers. From this school, five pupils were sent up in December last for the Lower Secondary examination and twelve for the Primary school examination, the number passed being one and ten respectively.

47. (4) *Fixed and Result Grants.*—The number of schools registered during the year for examination continued to be four (one Hindu and three Muhammadan schools). The amount of grant paid was Rs. 150 as against the same amount in the revised estimate and Rs. 120–15–0 in the previous year. The allotted amount of Rs. 150 was distributed among the four schools according to the results under the assignment system, as recommended by the educational officers. The number of

pupils who presented themselves for examination and passed was 141 and 107, respectively, as against 92 and 70 respectively, in the previous year. There is increase both in the number presented for the examination and in those who passed the examination as compared with the previous year. The number on the rolls in these aided schools on the 31st March 1899 was 201.

48. (5) *Building, Furniture, &c., Grants.*—The sum of Rs. 36 entered under this head represents the usual grant of one-third of the house-rent of the London Mission school building.

49. (6) *Inspection*—(i) *Establishment.*—Under this head the expenditure amounted to Rs. 202–4–3 as against the previous year's actuals of Rs. 216–11–6 and the sanctioned amount of Rs. 220. The Muhammadan inspecting schoolmaster's place was vacant for about two months in the year, and the Hindu inspecting schoolmaster's place for about a week. Hence the decrease in the expenditure as compared with the budget grant. The arrangement as to the work and payment of the inspecting schoolmasters was the same as stated in paragraph 54 of last year's report.

50. (ii) *Contingencies.*—The charges incurred amounted to Rs. 27–1–4 as against Rs. 25–7–7, the actuals of the previous year, and Rs. 50, the revised estimate. Necessity did not arise for the supply of furniture, &c., to the inspecting schoolmasters as anticipated and therefore there is a decrease as compared with the revised estimate figure.

51. (7) *Miscellaneous*—(*a*) *General Gymnasium*—(i) *Establishment.*—The entry of Rs. 90 under this head against the sum of Rs. 102–10–8 incurred in the previous year and Rs. 120, the revised estimate, represents the pay of the gymnastic instructor at Rs. 10 per mensem. During the last three months of the year under report the gymnastic instructor's place was vacant and a saving of Rs. 30 was the result.

52. (ii) *Contingencies.*—The expenditure under this head was Rs. 48–6–11 as against Rs. 32–4–8, the actuals of the previous year, and Rs. 60, the revised estimate, and represents the cost of gymnastic apparatus purchased for the use of the schools.

53. The prescribed statements received from the Assistant Inspector of Schools, Coimbatore division, are herewith submitted. The total outlay on education amounted to Rs. 2,706–15–5 as against the actuals of Rs. 2,262–0–3 in the previous year and the revised estimate of Rs. 2,800. Of the total expenditure, Rs. 164–10–8 was spent on secondary education, while the remaining sum of Rs. 2,542–4–9 was spent on primary education. Deducting the amount of grant received from Provincial funds (Rs. 52–2–0) and the school-fees (Rs. 276–5–6), or Rs. 328–7–6 in all, the net expenditure on "Education" was Rs. 2,378–7–11 which is 14 per cent. of the total income from taxation, markets and rents.

54. *Grant 3, Medical Services, Sanitation, &c.*—(1) *Hospitals and Dispensaries*—(*a*) *Establishment.*—Under this head the charges amounted to Rs. 1,041–14–9 as against Rs. 1,098–7–11, the actuals of the previous year, and Rs. 1,080, the revised estimate. The sanctioned amount under this head was Rs. 1,150–8–0 (*vide* statement II-B of the budget statement) and the saving of Rs. 108–9–3 effected under this head was due to the following causes: (1) the post of cook was abolished as unnecessary —*vide* paragraph (2) of G.O., No. 133 M., dated 30th January 1899; (2) the post of midwife was vacant from 1st August to 28th October 1898, the permanent incumbent having resigned her appointment; and (3) the toty's place was vacant for more than five months in the year. The hospital was in charge of a first-class hospital assistant, one-eighth of whose salary was, as usual, paid from Provincial funds.

55. (*b*) *Medicines and Supplies.*—The outlay under this head amounted to Rs. 528–15–3 as against the actuals of Rs. 563–14–10 in the preceding year and the revised estimate of Rs. 550. The difference as compared with the revised estimate and the actuals of the previous year is slight.

56. (*c*) *Diet of Patients.*—A sum of Rs. 93–15–4 alone was spent under this head as against Rs. 130–6–2 in the previous year and Rs. 100 in the revised estimate. As no in-patients were admitted during the major portion of the year for want of accommodation, there is considerable decrease under this head as compared with the original budget allotment.

57. (*d*) *Sundries and Contingencies.*—The charge incurred under this head was Rs. 168–3–6 as against Rs. 158–4–11, the actuals of the previous year, and Rs. 360, the revised estimate. Necessity for the anticipated purchase of furniture, &c., for in-patients did not arise and there is therefore a decrease in the expenditure as compared with the revised estimate figure. The hospital assistant has not yet been provided with free quarters owing to want of funds and no allowance for house-rent was paid to him as he did not reside within 200 yards of the hospital. The total charges incurred in maintaining the hospital during the year amounted to Rupees 1,833–0–10 as against Rs. 1,951–1–10, the actuals of the previous year, and Rs. 2,090, the revised estimate. One-fourth of the net cost was, as usual, contributed by the Taluk Board of Tiruppattúr. It is to be regretted that there has been a considerable fall in the number of out-patients treated in the hospital during the year, the total number being 7,118 as against 10,466 in the previous year. The fall is due to the plague scare. The total number of in-patients treated during the year was 33 as against 71 in the previous year and the cause of the fall is explained below :—

The temporary in-patient ward building was demolished as insecure owing to faulty construction, and the construction of a pucka building on the design of the Sanitary Board was put in hand during the year as stated in paragraph 36 *supra*. For want of accommodation, therefore, no in-patients could be admitted into the hospital. The construction of the building is now in progress and it will be ready for the accommodation of in-patients in about four months. The midwife attached to the municipal hospital attended on 43 cases of labour as against 77 in the previous year, and the cause of decrease in the number is due to the fact that the post of midwife, as explained in paragraph 54 *supra*, was vacant for about three months in the year. The midwife is required to attend a minimum number of six cases per mensem and she is offered an extra remuneration of As. 8 per every case above the prescribed minimum. A copy of the report received from the District Medical and Sanitary Officer on the working of the municipal hospital is herewith submitted with the Council's remarks noted in the margin thereof.

58. *Medical Training of Women.*—As in the previous year, no expenditure was incurred by the Council for training female medical practitioners as the midwife attached to the hospital was a trained woman.

59. *Contribution to Provincial Funds.*—In accordance with the Accountant-General's letter, No. 13—I.B.A., dated 6th March 1899, a sum of Rs. 187 was paid on account of Medical College, sanitary inspection, &c.

60. (3) *Vaccination*—(*a*) *Establishment.*—The sum of Rs. 142–6–4 entered under this head represents the pay of the municipal vaccinator and the saving of Rs. 1–9–8, as compared with the sanctioned amount of Rs. 144, was owing to the vaccinator's absence on leave on loss of pay for a few days.

61. (*b*) *Contingencies.*—Under this head the charges amounted to Rs. 63–7–10 as against Rs. 57–9–9, the actuals of the previous year, and Rs. 60, the revised estimate. For vaccine purposes, glycerine paste was, during the year, purchased from the central vaccine depot, Salem, and was generally found to be satisfactory. The increase over the revised estimate and the previous year's actuals is not much and calls for no remarks.

62. The total number of vaccine operations performed during the year by the municipal vaccinator was 909 as against 964 in the previous year. Of this number, 900 cases were successful, while 9 were unsuccessful as against 957 and 7, respectively, in the previous year. The fall is explained by the fear of inoculation against plague which disturbed the people's minds for some time. It is however satisfactory to note that the number of operations performed during the year under report on children under one year of age was 724 as against 663 in the previous year. The proportion per mille of the total number of successful operations (900) to total population was 55·9 as against 59 in the previous year, while the corresponding figure for infantile vaccination only was 44·9. During the year 134 cases of disobedience to notices issued under section 138 of the District Municipalities Act were reported to the Magistrate, and no prosecution was instituted, the warning of the Magistrate having had the desired effect in each case. The minimum number of cases required of the

pupils who presented themselves for examination and passed was 141 and 107, respectively, as against 92 and 70 respectively, in the previous year. There is increase both in the number presented for the examination and in those who passed the examination as compared with the previous year. The number on the rolls in these aided schools on the 31st March 1899 was 201.

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51. (7) *Miscellaneous*—(*a*) *General Gymnasium*—(i) *Establishment.*—The entry of Rs. 90 under this head against the sum of Rs. 102–10–8 incurred in the previous year and Rs. 120, the revised estimate, represents the pay of the gymnastic instructor at Rs. 10 per mensem. During the last three months of the year under report the gymnastic instructor's place was vacant and a saving of Rs. 30 was the result.

52. (ii) *Contingencies.*—The expenditure under this head was Rs. 48–6–11 as against Rs. 32–4–8, the actuals of the previous year, and Rs. 60, the revised estimate, and represents the cost of gymnastic apparatus purchased for the use of the schools.

53. The prescribed statements received from the Assistant Inspector of Schools, Coimbatore division, are herewith submitted. The total outlay on education amounted to Rs. 2,706–15–5 as against the actuals of Rs. 2,262–0–3 in the previous year and the revised estimate of Rs. 2,800. Of the total expenditure, Rs. 164–10–8 was spent on secondary education, while the remaining sum of Rs. 2,542–4–9 was spent on primary education. Deducting the amount of grant received from Provincial funds (Rs. 52–2–0) and the school-fees (Rs. 276–5–6), or Rs. 328–7–6 in all, the net expenditure on "Education" was Rs. 2,378–7–11 which is 14 per cent. of the total income from taxation, markets and rents.

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55. (*b*) *Medicines and Supplies.*—The outlay under this head amounted to Rs. 528–15–3 as against the actuals of Rs. 563–14–10 in the preceding year and the revised estimate of Rs. 550. The difference as compared with the revised estimate and the actuals of the previous year is slight.

56. (*c*) *Diet of Patients.*—A sum of Rs. 93–15–4 alone was spent under this head as against Rs. 130–6–2 in the previous year and Rs. 100 in the revised estimate. As no in-patients were admitted during the major portion of the year for want of accommodation, there is considerable decrease under this head as compared with the original budget allotment.

57. (*d*) *Sundries and Contingencies.*—The charge incurred under this head was Rs. 168–3–6 as against Rs. 158–4–11, the actuals of the previous year, and Rs. 360, the revised estimate. Necessity for the anticipated purchase of furniture, &c., for in-patients did not arise and there is therefore a decrease in the expenditure as compared with the revised estimate figure. The hospital assistant has not yet been provided with free quarters owing to want of funds and no allowance for house-rent was paid to him as he did not reside within 200 yards of the hospital. The total charges incurred in maintaining the hospital during the year amounted to Rupees 1,833–0–10 as against Rs. 1,951–1–10, the actuals of the previous year, and Rs. 2,090, the revised estimate. One-fourth of the net cost was, as usual, contributed by the Taluk Board of Tiruppattúr. It is to be regretted that there has been a considerable fall in the number of out-patients treated in the hospital during the year, the total number being 7,118 as against 10,466 in the previous year. The fall is due to the plague scare. The total number of in-patients treated during the year was 33 as against 71 in the previous year and the cause of the fall is explained below :—

The temporary in-patient ward building was demolished as insecure owing to faulty construction, and the construction of a pucka building on the design of the Sanitary Board was put in hand during the year as stated in paragraph 36 *supra*. For want of accommodation, therefore, no in-patients could be admitted into the hospital. The construction of the building is now in progress and it will be ready for the accommodation of in-patients in about four months. The midwife attached to the municipal hospital attended on 43 cases of labour as against 77 in the previous year, and the cause of decrease in the number is due to the fact that the post of midwife, as explained in paragraph 54 *supra*, was vacant for about three months in the year. The midwife is required to attend a minimum number of six cases per mensem and she is offered an extra remuneration of As. 8 per every case above the prescribed minimum. A copy of the report received from the District Medical and Sanitary Officer on the working of the municipal hospital is herewith submitted with the Council's remarks noted in the margin thereof.

58. *Medical Training of Women.*—As in the previous year, no expenditure was incurred by the Council for training female medical practitioners as the midwife attached to the hospital was a trained woman.

59. *Contribution to Provincial Funds.*—In accordance with the Accountant-General's letter, No. 13—I.B.A., dated 6th March 1899, a sum of Rs. 187 was paid on account of Medical College, sanitary inspection, &c.

60. (3) *Vaccination*—(*a*) *Establishment.*—The sum of Rs. 142–6–4 entered under this head represents the pay of the municipal vaccinator and the saving of Rs. 1–9–8, as compared with the sanctioned amount of Rs. 144, was owing to the vaccinator's absence on leave on loss of pay for a few days.

61. (*b*) *Contingencies.*—Under this head the charges amounted to Rs. 63–7–10 as against Rs. 57–9–9, the actuals of the previous year, and Rs. 60, the revised estimate. For vaccine purposes, glycerine paste was, during the year, purchased from the central vaccine depot, Salem, and was generally found to be satisfactory. The increase over the revised estimate and the previous year's actuals is not much and calls for no remarks.

62. The total number of vaccine operations performed during the year by the municipal vaccinator was 909 as against 964 in the previous year. Of this number, 900 cases were successful, while 9 were unsuccessful as against 957 and 7, respectively, in the previous year. The fall is explained by the fear of inoculation against plague which disturbed the people's minds for some time. It is however satisfactory to note that the number of operations performed during the year under report on children under one year of age was 724 as against 663 in the previous year. The proportion per mille of the total number of successful operations (900) to total population was 55·9 as against 59 in the previous year, while the corresponding figure for infantile vaccination only was 44·9. During the year 134 cases of disobedience to notices issued under section 138 of the District Municipalities Act were reported to the Magistrate, and no prosecution was instituted, the warning of the Magistrate having had the desired effect in each case. The minimum number of cases required of the

vaccinator every month was 75 as in the previous year. There was no death during the year from small-pox. The first-class hospital assistant supervised the work and verified 564 out of the 900 successful cases. The average cost of each successful case of vaccination was As. 3–8 as against As. 3–4 in the previous year. The average cost for the whole Presidency for 1897–98 was As. 4–3.

63. (4) *Registration of Births and Deaths*—(*a*) *Establishment.*—The entry under this head represents the pay of the registrar of births and deaths at Rs. 12 per mensem. The saving of Rs. 2–3–3 as compared with the sanctioned amount was due to the registrar having been granted sick leave on half pay for about fifteen days.

64. (*b*) *Contingencies.*—The expenditure under this head was Rs. 18–4–8 against the revised estimate of Rs. 20 and the previous year's actuals of Rs. 55–15–11. Last year's figures include the cost of notice boards (Rs. 48)—*vide* paragraph 71 of report for 1897–98.

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

Year.	Births.		Deaths.	
	Number registered.	Rate per mille.	Number registered.	Rate per mille.
1897–98	870	54·07	548	34·05
1898–99	*862	53·57	913	56·74

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

The particulars and causes of deaths are given below :—

	1897–98.	1898–99.
Plague	..	5
Cholera	25	297
Fever	240	172
Dysentery or diarrhœa	18	105
Wounds	..	1
Suicide	1	..
Dents	1	2
Snake-bite	2	..
All other causes	261	331
Total ..	548	913

66. The number of prosecutions instituted during the year for failure to register births and deaths was 30 as against 26 in the previous year and all the cases except one ended in conviction. The noticeable increase in the number of deaths is chiefly due to the prevalence of cholera in the town in an epidemic form.

67. (5) *Sanitation*—(*a*) *Conservancy—Road-cleaning and Road-watering—Establishment.*—The outlay under this head was Rs. 3,856–4–4 as against the actuals of Rs. 3,497–10–5 in the previous year and Rs. 3,890 in the revised estimate. The increase, as against last year's actuals, is accounted for by the entertainment of more toties on Rs. 6 each as sanctioned in G.O., No. 362 M., dated 11th February 1898, and the increase of the sanitary inspector's horse allowance from Rs. 7–8–0 to Rs. 10. The saving of Rs. 199–11–8 as compared with the sanctioned amount of Rs. 4,056 resulted from (1) fines imposed on the conservancy establishment for neglect of duty and deductions from the pay of the absentees, (2) the vacancies occurring among the toties, and (3) the appointment of female toties throughout the year on Rs. 5 instead of male toties on Rs. 6 each on account of the difficulty in procuring the latter.

68. (ii) *Other Charges.*—Under this head the expenditure amounted to Rupees 282–7–11 as against Rs. 204–5–8 in the previous year and Rs. 280 in the revised estimate, the increase over the previous year's actuals being due to the fact that some of the old night-soil carts were replaced by new ones and all the rubbish carts were repaired during the year.

69. (*b*) *Private Scavenging*— (i) *Establishment.*— The charges under this head amounted to Rs. 995–0–9 as against Rs. 764–14–10 in the previous year and Rupees 1,040 in the revised estimate. Though there has not been any noticeable increase in the number of houses served by the private scavenging agency, there is increase in the establishment charges. This is owing to the fact that four additional toties were entertained, as the number of houses assigned to each toty for service was reduced from 50 to 40 as proposed in paragraph 37 of the year's budget letter embodied in G.O., No. 195 M., dated 25th January 1898. The decrease, however, as compared with the sanctioned amount of Rs. 1,440 is due to the total sanctioned number of toties not having been entertained, as the total number of houses for service did not reach the anticipated figure.

70. (ii) *Other Charges.*—The outlay under this head amounted to Rs. 86–13–10 as against Rs. 156–0–4, the actuals of the previous year, and Rs. 60, the revised estimate. Subsequent to the submission of the revised estimate, one night-soil cart had to be purchased and hence the increase over the revised estimate figure.

71. Deducting the total expenditure under this head, viz., Rs. 1,081–14–7 from the total receipts of Rs. 1,182, the system was worked at a profit of Rs. 100–1–5. This saving would not have been effected had it not been for the facts that (1) there were temporary vacancies among the toties, (2) some toties were employed on cholera duty as additional men were not available.

72. (*c*) *Epidemic Charges.*—Under this item, the outlay amounted to Rupees 2,543–10–5 as against Rs. 634–5–1 in the previous year and Rs. 3,140 in the revised estimate. In its Order, No. 133 M., dated 30th January 1899, the Government reduced the revised estimate figure by Rs. 1,900, but on further application restored it in G.O., Mis. No. 472 M., dated 6th April 1899. In the month of August last when plague from Bangalore side was imminently threatening the town, an observation staff was entertained, with the sanction of the Plague Commissioner accorded in his Proceedings, No. 404, dated 25th October 1898, and consists of a certificated sanitary inspector, two peons and two toties. In November last, the number of passport holders under observation was so very high that the local hospital assistant could not efficiently cope with the task and the services of an extra second-class hospital assistant were secured. A passport-issuing officer was also appointed on Rs. 15 per mensem. At the instance of the Collector, plague camps (sheds of temporary nature) as per the design circulated with G.O., No. 256 P., dated 23rd March 1898, were constructed. In spite of the efforts to keep the disease out, a case was imported in October last and up to date there have been eight imported cases of attack with five deaths and one case of indigenous plague followed by death. To add to this cholera in a virulent form appeared at the end of December and the town was not freed from the epidemic till the middle of March. The rules contained in G.O., No. 1028 M., dated 26th June 1896, were rigorously enforced and the required staff was at once entertained. The public springs in the river having been condemned by the District Medical and Sanitary Officer were all closed and the use of the river water for drinking and domestic purposes prohibited. Special watchmen and police constables were also placed along the river-bed to see that the arrangement was carried out. The public wells were all cleansed thoroughly and hankinised. A watchman was also placed at each well to prevent contamination by dipping into it the vessels brought from infected houses. The wells in all the affected houses were then and there thoroughly hankinised and effective measures were taken to disinfect the houses. A special dhoby was appointed to wash the clothes from the infected houses.

73. (*d*) *Contingencies.*—The charge under this head was Rs. 48–8–0 as against Rs. 97–15–1 in the previous year and Rs. 50 in the revised estimate. There was no necessity for the purchase of iron hand buckets, &c., as in the previous year and hence the decrease as compared with the previous year's actuals.

74. The total number of dust-bins in the town on the 31st March 1898 was 136 and during the year under report 24 more were purchased. The total number at the close of the year was thus 160, all of them being moveable and made of corrugated iron. The total number of public latrines was twelve as in the previous year. One mud wall latrine was demolished and replaced by another in brick and chunam at a cost of Rs. 185. Of the twelve latrines, one is made of double iron, and six of

vaccinator every month was 75 as in the previous year. There was no death during the year from small-pox. The first-class hospital assistant supervised the work and verified 564 out of the 900 successful cases. The average cost of each successful case of vaccination was As. 3–8 as against As. 3–4 in the previous year. The average cost for the whole Presidency for 1897–98 was As. 4–3.

63. (4) *Registration of Births and Deaths*—(*a*) *Establishment.*—The entry under this head represents the pay of the registrar of births and deaths at Rs. 12 per mensem. The saving of Rs. 2–3–3 as compared with the sanctioned amount was due to the registrar having been granted sick leave on half pay for about fifteen days.

64. (*b*) *Contingencies.*—The expenditure under this head was Rs. 18–4–8 against the revised estimate of Rs. 20 and the previous year's actuals of Rs. 55–15–11. Last year's figures include the cost of notice boards (Rs. 48)—*vide* paragraph 71 of report for 1897–98.

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

Year.	Births.		Deaths.	
	Number registered.	Rate per mille.	Number registered.	Rate per mille.
1897–98	870	54·07	548	34·05
1898–99	*862	53·57	913	56·74

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

The particulars and causes of deaths are given below :—

	1897–98.	1898–99.
Plague	..	5
Cholera	25	297
Fever	240	172
Dysentery or diarrhœa	18	105
Wounds	..	1
Suicide	1	..
Dents	1	2
Snake-bite	2	..
All other causes	261	331
Total ..	548	913

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68. (ii) *Other Charges.*—Under this head the expenditure amounted to Rupees 282–7–11 as against Rs. 204–5–8 in the previous year and Rs. 280 in the revised estimate, the increase over the previous year's actuals being due to the fact that some of the old night-soil carts were replaced by new ones and all the rubbish carts were repaired during the year.

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71. Deducting the total expenditure under this head, viz., Rs. 1,081–14–7 from the total receipts of Rs. 1,182, the system was worked at a profit of Rs. 100–1–5. This saving would not have been effected had it not been for the facts that (1) there were temporary vacancies among the toties, (2) some toties were employed on cholera duty as additional men were not available.

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walls in brick and chunam, while the remaining five are tatty enclosures. There are no public urinals in the town. The sweepings of the town were collected in the dust-bins placed in the various streets and lanes and conveyed in rubbish carts (which are 17 in number) by the municipal sweepers to the selected depots and there stored for sale. The night-soil from the public and private latrines was similarly removed in the iron hand-carts (which are 19 in number) and buried in trenches in the depots. The number of rubbish and night-soil depots in the town was four and two, respectively. Of the latter, there were three in the previous year. The owner of the garden in Periapet (A division) which was hitherto used as a night-soil depot having objected to its further use as such, it was given up and the night-soil from that division is now removed to another depot. The sanitary and the penal provisions of the Municipal and the Towns Nuisances Acts were strictly enforced as will be seen from the amount of fines realized. Except as regards drainage, towards which the Council, with the funds at present at its disposal, can ill-afford to make any satisfactory improvement, every endeavour was made to keep the town in a clean and sanitary condition. The masonry drains existing here and there are at present attended to and cleaned by the four toties who were specially appointed during the year (*vide* paragraph 66 *supra*) as suggested by the Sanitary Commissioner. With reference to the concluding paragraph of the hospital assistant's report, the question of closing the burial-grounds close to the public springs will receive the due attention of the Council and steps will be taken to remedy the defects as far as practicable.

75. *Grant 4, Lighting and Miscellaneous Municipal Purposes*—(1) *Lighting*—(*a*) *Establishment.*—The outlay under this head amounted to Rs. 356–5–6 as against the previous year's actuals of Rs. 295–8–0. The difference is due to five lamp-lighters having been employed throughout the year, while for nine months of last year there were only four. The fines imposed on the establishment amounted to Rs. 3–10–6 and this accounts for the decrease as compared with the revised estimate (Rs. 360).

76. (*b*) *Contingencies.*—The expenditure under this head was Rs. 852–8–7 as against Rs. 1,186–1–6 in the previous year and Rs. 800 and Rs. 1,000, figures in the revised and the budget estimates, respectively. The actuals of the previous year include the cost of 32 additional lights (lanterns with burners and chimneys, posts, &c.) put up that year and this accounts for the fall in the expenditure of the year under report. The number of lights is 197.

77. (10) *Other Charges*—(iii) *Stationery and Printing.*—Under this head the outlay amounted to Rs. 563–13–2 as against Rs. 627–0–9 in the previous year and Rs. 600 in the revised estimate. A sum of Rs. 76–11–8 due to the local press for printing proceedings, &c., remained unpaid at the close of the year as the bill was not received in time, and there is therefore a decrease in the outlay as compared with the actuals of the previous year and the revised estimate.

78. (v) *Law Charges.*—During the year the Council successfully conducted certain important prosecutions for encroachments on the Pálár river poramboke, through a pleader, and a sum of Rs. 144–13–0 was thus spent under this head as against Rupees 18–2–0 in the previous year.

79. *Grant 5, Supervision and Management—(b) Office Establishment.*—The sanctioned amount under this head was Rs. 984 at Rs. 82 per mensem, while the outlay amounted to Rs. 976–14–11 as against the previous year's actuals of Rs. 975–1–2. As the attender's place was vacant for about a month during the year, a saving of Rs. 7–1–1 has been effected.

80. (*c*) *Contingencies.*—The outlay under this head amounted to Rs. 456–13–10 as against Rs. 355–11–2, the actuals of the previous year, and Rs. 450, the revised estimate. The sum of Rs. 48, being the house-rent of the office building that remained unpaid at the close of the previous year, was drawn for payment from the allotment of the year under report. This and the purchase of certain furniture for office use during the latter year account for the increase as compared with the actuals of the previous year.

81. (*d*) *Collection of Municipal Taxes*—(i) *Establishment.*—The cost of the establishment was Rs. 28 per mensem, or Rs. 336 per annum, and the actual expenditure amounted to Rs. 329–9–11 as against Rs. 334–6–8 in the previous year. The saving of Rs. 6–6–1 was due to the fines, &c., imposed on the establishment for neglect of duty.

82. (ii) *Contingencies.*—The expenditure under this head amounted to Rs. 99–12–1 as against the actuals of Rs. 265–7–11 in the preceding year and Rs. 100, the revised and budget estimates. The amount of printing charges paid to the Lawrence Asylum Press during the previous year was Rs. 257–12–8, while the amount paid during the year under report was Rs. 97–2–11. This reduction, it is presumed, is the outcome of the representation made to the Accountant-General of the high rate charged and the costly binding of unimportant books by the press. There was also a decrease in the quantity of the forms and books indented for during the year. Hence the decrease in the expenditure as compared with the previous year's actuals.

83. (2) (*a*) *Contribution for the Central Office and Audit Establishments.*—As advised by the Accountant-General in his letter, No. 4856, dated 2nd November 1898, a sum of Rs. 190 was paid under this head.

84. *Extraordinary and Debt*—(3) *Advances Recoverable.*—A sum of Rs. 50 was advanced to the local hospital assistant for incurring urgent expenditure on account of plague and the amount was not adjusted within the close of the financial year.

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IV.—Closing Balance.

86. The total expenditure during the year amounted to Rs. 21,768–6–7 as against the revised estimate of Rs. 22,990 and the actuals of the previous year, Rs. 42,979–7–5, which, however, includes the sum of Rs. 23,800, the grant and loan refunded to Government. Deducting the expenditure (Rs. 21,768–6–7) from the year's total receipts (including the opening balance), viz., Rs. 25,426–13–9, the closing balance was Rs. 3,658–7–2 which is 14·39 per cent. of the year's total receipts. The deposits made by the contractors and the renters of the several farms for 1899–1900 credited into the treasury at the end of March 1899 were Rs. 1,378–12–0 and with this, the total amount at the disposal of the municipality, as per municipal accounts on the 31st March 1899 was Rs. 5,037–3–2. The balance however to the credit of the municipality on the same date at the Tiruppattúr Sub-Treasury as certified by the Treasury Deputy Collector of Salem in his letter No. 612-Acc., dated 15th April 1899, was Rs. 5,721–2–7. Deducting from this the amount of uncashed cheques amounting to Rs. 683–15–5, the balance according to the office accounts agrees with that in the treasury.

87. *Municipal Accounts.*—During the year, the accounts were audited by the Assistant Inspector of Local Fund Accounts who, in the concluding portion of his audit notes, remarked that the results of the audit continue to be very satisfactory.

88. A copy of the resolution of the Municipal Council passing the report accompanies.

Enclosure.

Concise annual report of the Municipal Hospital, Vániyambádi, for 1898–99.

1. *Public Health.*—The public health, on the whole, was satisfactory. The town was free from epidemics for the major portion of the year. There was one imported case of cholera in August 1898 and happily the disease did not spread. It again broke out, however, on 25th December 1898 and continued till 17th March 1899, the total number of attacks and deaths being 414 and * 278, respectively.

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Chairman.

There were eight suspected plague cases with five deaths; only one was indigenous which proved fatal and the rest were imported.

2. *Vital Statistics.*—During the year 1898–99 there were 873 births including 11 still-born cases and the total number of deaths was 913. The increase in the death-rate as compared with the last year's figure, namely, 548, was due to the prevalence of cholera from which alone there were 278 deaths.

3. *Sanitation.*—The town for purposes of conservancy is divided into four sections, each of which has a permanent staff of maistry, sweepers and scavengers with a certificated sanitary inspector working under the supervision of the Chairman-delegate. The general sanitation is fair. The water-supply is defective; eight tube pot wells were sunk during the year, but were abandoned as useless when cholera was prevailing. There are five open springs with a watch on each at the bed of the Pálár river.

Strenuous efforts are being made to increase the number of houses served by this agency.
(Intld.) J.G.B., *Chairman.*

The private scavenging system is working satisfactorily and can be much improved if judiciously worked upon the minds of the people. There are twelve public latrines with dry-earth system.

The drainage is very unsatisfactory. A few well-to-do persons have been allowed to construct drains which open in streets and allow all dirty water to run in them. These are ill-constructed and inefficient. No arrangement is made for the ultimate disposal of the sewage water running therein and is allowed to soak in the sides of roads and streets. Many houses contain cess-pools and the sewage is allowed to run in and remain for weeks and even months before it is baled out. It is suggested that permanent masonry cess-pools on approved design be constructed and their contents be baled out daily in casks by the municipality. The burial-ground near the hospital needs to be closed as early as possible.

This cannot now be undertaken for want of funds. The proposal however will be borne in mind.
(Intld.) J.G.B., *Chairman.*

4. *Vaccination.*—It has been compulsory in this municipality from the year 1889 and there is a second-class vaccinator working under the hospital assistant's supervision. Nine hundred and nine cases were vaccinated during the year, of which 724 were infantile. The number successfully vaccinated was 900 and of which 564 were verified. Glycerine paste sent for from the vaccine depot, Salem, was used during the year with success. A separate building for vaccine operation is most essentially needed as the vaccine operation is carried on in the out-patients' prescribing room which is highly objectionable. It is hoped that the Council will endeavour to supply this want.

The question will be considered as soon as there are funds.
(Intld.) J.G.B., *Chairman.*

5. *Hospital and Dispensary.*—The institution continued to be a hospital till 25th June 1898, when the admission of in-patients ceased for want of accommodation in the hospital. The temporary ward building having been pulled down, a substantial building on the design approved by the Sanitary Board is now under construction and may not be ready for accommodating in-patients till about the end of 1899.

This will be considered when there are funds.
(Intld.) J.G.B., *Chairman.*

(*a*) Construction of separate rooms for the reception and dressing of males and females at the dispensary is most necessary.

An estimate has been since sanctioned and the work will be commenced soon.
(Intld.) J.G.B., *Chairman.*

(*b*) The dispensary room was white-washed once during the year. The roof needs repair and the matter has already been reported for the needful being done.

(*c*) All furniture are maintained in good repair.

(*d*) The District Medical and Sanitary Officer inspected the dispensary on 17th December 1898, and made the following remarks in the visitors' book:—

The amount concerned is Rs. 3,400. This matter has been disposed of in G.O., No. 1703 M., dated 2nd August 1897.
(Intld.) J.G.B., *Chairman.*

"Inspected the Dispensary. The hospital no longer exists although several thousand rupees have been spent on temporary wards during the past five years." The Council is constructing permanent wards.

(*e*) No recoveries were made on account of diets, but a sum of Rs. 2-11-6 was recovered on account of medicines supplied to such of the out-patients who do not attend the hospital personally and who could afford to pay according to the rules framed by the Municipal Council.

(*f*) The number of patients treated in the institution during the year is compared below with the figures of the previous five years:—

Class of patients.	1894–95.		1895–96.		1896–97.		1897–98.		1898–99.	
	Total admission.	Average daily attendance.	Total admission.	Average daily attendance.	Total admission.	Average daily attendance.	Total admission.	Average daily attendance.	Total admission.	Average daily attendance.
In-patients	..	..	..	..	46	1·57	71	6·11	33	4·64
Out-patients	11,574	56·63	10,193	57·62	9,173	64·90	10,466	76·05	7,148	4·874

The fall in the number of admissions and the daily attendance among the out-patients occurred from August 1898 on account of plague scare; 33 in-patients with daily average attendance of 4·64 were treated from the 1st April to 25th June 1898.

(*g*) There was one death among in-patients and nine deaths among the out-patients.

(*h*) Three hundred and twenty-five operations were performed during the year. Out of this number, 32 were relieved and two died, the remaining having been cured.

(*i*) The establishment is sufficient for the time being and is fairly efficient.

(*j*) The number of labour cases attended by the hospital midwife was 43 as against 77 in the previous year, six of these cases were difficult ones. The post of midwife was vacant for nearly a month-and-a-half and this partly accounts for the decrease.

(*k*) No dispensary for women and children was at work during the year.

(*l*) *General Remarks.*—If funds permit, the construction of quarters for the hospital assistant close to the hospital may be considered. Want of any system of construction and cleaning out of the numerous cess-pools is for the most part a constant source of danger to public health from their proximity to wells. The springs in the bed of the river, which is the chief source of water-supply, are very close to burial-grounds. If arrangements are made to remedy these two defects there will, in my humble opinion, be less chance of cholera breaking out so often as it now does.

Vide paragraph 72 of the report.
(Intld.) J.G.B., *Chairman.*

(Signed) SAIYID MOHIDIN,
1st Class Hospital Assistant.

Salem, 24*th April* 1899. (Signed) A. N. ROGERS-HARRISON, Lt.-Col., I.M.S., *Dist. Medl. and Sany. Officer.*

No. 825-Sub.

Submitted to the Collector. The roads are in fairly good order.

(Signed) J. G. BURN,
Ag. Hd. Asst. Collector.

25*th May* 1899.

No. 1299.

Forwarded.

2. Proposals for filling up one of the non-official seats which fell vacant at the close of the year were not submitted for the reasons set out in this office letter, Cur. No. 267, dated 8th March 1899.

3. There has been no accommodation in the hospital for the treatment of in-patients since June 1898 and it is observed from the District Medical and Sanitary Officer's report that the work which is in progress is not likely to be completed till the close of the year 1899. The Council ought to see that the building is completed without delay.

(Signed) R. B. CLEGG,
Ag. Collector.

29*th May* 1899.

ORDER—No. 878 M., dated 21st June 1899.

The receipts and charges of the Vániyambádi Municipality for 1898–99 are compared below with the budget and revised estimates for the year and the actuals of 1897–98:—

—	Actuals, 1897–98.	Budget estimate, 1898–99.	Revised estimate, 1898–99.	Actuals, 1898–99.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	28,986	1,670	5,490	5,493
Tax on Arts	628	650	750	837
,, Buildings and Lands	9,215	9,310	9,450	9,446
,, Vehicles and Animals	438	440	460	456
,, Carts	715	760	700	699
Tolls	2,984	3,200	2,760	2,761
Realizations under Special Acts	85	100	50	..
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	214	250	250	236
Conservancy Receipts	41	40	40	19
Fees and Revenue from Educational Institutions	306	310	310	276
,, ,, Medical Institutions	25	20	250	238
Income from Markets and Slaughter-houses	1,241	1,950	1,910	1,911
License Fees	612	650	500	552
Other Fees	65	60	40	36
Fines under Municipal and other Acts	779	900	600	743
Grants and Contributions from Government	18	50	50	52
,, ,, Local Boards	592	1,600	520	406
,, ,, other bodies	..	..	80	66
Recoveries for Services to Private Individuals	1,052	1,100	1,200	1,182
Miscellaneous	476	30	40	16
Advances Recovered	..	..	..	2
Total	19,486	21,820	19,960	19,934
Grand Total	48,472	23,490	25,450	25,427
Charges.				
GRANT 1—				
New Works—				
Communications	161	270	370	361
Buildings	793	3,330	2,780	2,398
Water-supply	160	..	..	..
Repairs—				
Communications	1,957	1,920	1,340	1,412
Buildings	571	170	80	69
Water-supply	247	280	280	241
Establishment	293	300	290	287
Tools and Plant and other Stores	74	30	30	18
Total	4,256	6,300	5,170	4,786
GRANT 2—				
Training Schools	23	..	..	..
Municipal Schools—				
On the Salary-result System	1,411	1,740	1,840	1,853
Grants-in-aid—				
Salary Grants	294	360	320	301
Fixed and Result Grants	121	150	150	150
Buildings, Furniture, &c., Grants	36	40	40	36
Inspection	242	270	270	229
Miscellaneous	135	170	180	138
Total	2,262	2,730	2,800	2,707
GRANT 3—				
Hospitals and Dispensaries	1,951	2,500	2,090	1,833
Contributions	212	190	100	187
Vaccination	202	210	200	206
Registration of Births and Deaths	199	160	160	160
Conservancy, Road-cleaning and Road-watering	5,355	7,330	8,460	7,813
Total	7,919	10,390	11,010	10,199
GRANT 4—				
Lighting	1,482	1,360	1,160	1,209
Public Garden, Survey of Land, Fire and other Charges	1,138	640	770	734
Total	2,620	2,000	1,930	1,943
GRANT 5—				
Supervision and Management	2,121	2,070	2,070	2,053
Repayment of Debt	13,800	..	..	..
Advances Recoverable	1	..	..	50
Refunds	10,000	..	10	30
Grand Total	42,979	23,490	22,990	21,768
Balance	5,493	..	2,460	3,659

2. Twenty-eight meetings were held by the Municipal Council against 21 in 1897–98. The average attendance of the official members continued to be satisfactory; but owing to the occurrence of vacancies which were reserved to be filled up by election, the attendance of the non-officials declined and was indifferent.

3. *Receipts.*—(1) Owing to the revision of assessments under the tax on arts, the net current demand under this head rose from Rs. 630 to Rs. 839. The demand under the tax on buildings also showed an increase of Rs. 285, which is attributed to the new and enlarged houses taxed during the year. The demand under the tax on lands, however, remained almost stationary. The general revision of the house-tax registers, which is stated to be now in progress, should be completed and the result reported to Government as soon as possible.

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

(3) There was an increase in the receipts under fees and revenue from medical institutions, market-rents and slaughter-house fees, but a decline under tolls and refunds of expenditure of previous years, and the variations in all these cases, except the last, are explained in paragraphs 13, 23, 24 and 25 of the Chairman's report. It is to be regretted that notwithstanding the special endeavours made by the Municipal Council to sell the street sweepings, the amount realized from this source fell from Rs. 41 to Rs. 19.

(4) The number of houses served by the private scavenging agency was 654 or twenty more than in the previous year and the fees collected amounted to Rupees 1,182 against Rs. 1,052 in that year and more than covered the cost of the service. This is satisfactory. The Government trusts that the efforts made to extend this service will not be relaxed until all the latrines in the town have been brought under the control of the municipal agency.

4. *Expenditure*—(1) *Public Works.*—A sum of Rs. 1,574 was spent on the construction of an in-patient ward to the municipal hospital which was undertaken during the year. The expenditure on communications was Rs. 1,773 or 64·2 per cent. of the net municipal revenue from tolls and the Revenue Divisional Officer reports that the roads were in fairly good order.

(2) *Education.*—The net expenditure under this head amounted to Rs. 2,313. Of this sum, Rs. 2,112 were spent on primary, and the remainder on secondary, education. A primary school for girls was newly opened during the year. The attendance at this school was good and the results were creditable. As in the previous year, the Municipal Council maintained five primary schools for boys on the salary-result system and aided one secondary school with its primary department with salary grants and four primary schools with result grants. The attendance at these institutions declined, but the results of the departmental and grant examinations were, on the whole, satisfactory. It is to be regretted that, owing to the plague scare and the prevalence of cholera, the number of boys under instruction in the municipal and aided schools fell from 552 or 52·7 per cent. of the male population of school-going age to 476 or 45·4 per cent.

(3) *Medical Relief.*—The number of patients treated at the municipal hospital fell from 10,537 to 7,181, the decrease being attributed to the appearance of plague in the town. The municipal midwife attended only 43 cases of labour during nine months of the year against 77 cases in 1897–98. She should be required to turn out better work in future.

(4) *Vaccination and Vital Statistics.*—The reported number of vaccine operations performed during the year again fell from 964 to 909; but the quality of the work continued to be good. Infantile vaccination received fair attention, the total number of children under one year successfully vaccinated being 720 or 44·7 per mille of the population against 662 or 41·1 per mille in the previous year. Seeing, however, that the number of births registered during the year was 862 or 53·6 per mille, there is still scope for improvement in this direction.

The number of births registered during the year was 862 or 53·6 per mille of the population, but the number of deaths rose from 548 to 913 or 56·6 per mille, the large increase being due to the prevalence of cholera in the town.

(5) *Sanitation.*—The expenditure of Rs. 7,813 under this head exceeded the allotment by 6·6 per cent. and was 39·2 per cent. of the current receipts against 27·5 per cent. in the previous year. From paragraphs 72 and 74 of the Chairman's report it appears that some attention was paid to the sanitation of the town; but paragraph 3 of the medical report shows that much yet remains to be done in this direction, and the Government trusts that vigorous measures will be adopted to remedy the defects as soon as funds become available.

5. *General Remarks.*—The year closed with a balance of Rs. 3,659 or 18·4 per cent. of the current receipts. The Chairman's report is again diffuse and might well be curtailed. The administration of the Municipality during the year under review continued to be, on the whole, efficient; but education, medical relief and vaccination demand increased attention.

(True Extract.)

C. J. WEIR,
Ag. Secretary to Government.

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

Ed. A. F. Eccleston.

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

Proof for approval

Recd. } 1899. *Enclosures*
Regd. } *Spare copies*

G.O., No. 878 M., 21st June 1899.

JUNE.

Administration Report.

Reviewing the — of the Vániyambádi Municipal Council for 1898-99.

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GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From J. G. BURN, Esq., I.C.S., Chairman, Municipal Council, Vániyambádi, to the Secretary to Government, Local and Municipal Department (through the Collector of Salem), dated 24th May 1899, No. 373.

I have the honour to report on the operations of the Vániyambádi Municipality during the financial year 1898–99 and to submit herewith the usual statements of receipts and charges prepared in the forms prescribed by Government. Statements II-B. and VI-A. have been omitted under the sanction conveyed in G.O., No. 2149 L., dated 8th November 1898 (paragraph 21).

2. *Administrative changes.*—From the 1st April to the 20th October 1898 the office of Chairman was held by M.R Ry T. V. Gopalasawmy Aiyar Avargal, Temporary Deputy Collector, Tiruppattúr. I assumed charge of the office on the afternoon of the latter date and held it during the rest of the period embraced by this report.

I.—Constitution of the Council.

3. The strength of the Council was the same as in last year, *i.e.*, twelve councillors including the Chairman. The number of official and non-official councillors was also the same, viz., three and nine, respectively. The Chairman was the only European member.

4. At the close of the year 1898–99 the Council consisted of seven councillors—three officials and four non-officials. During the year seven non-official councillors vacated their seats, consequent on the expiry of their term of three years and another died. Including the one vacancy that remained to be filled up at the close of the previous year for the reasons explained in paragraph 3 of that year's report, nine vacancies occurred among non-officials during the whole year. Reserving four of these for election, as sanctioned in G.O., No. 2260 M., dated 15th October 1897, a report was made in time to the Revenue authorities to fill up the five nominated seats, but only four have been filled up within the close of the year. One official councillor also vacated his seat by his transfer, but the vacancy was filled up immediately. As sanctioned by Government in its order Mis. No. 1619 M., dated 17th July 1897, a Vice Chairman was appointed by election during the year. This office was for a short time held by M.R.Ry. O. Sundara Rao Garu, the then Deputy Tahsildar of Vániyambádi and afterwards, *i.e.*, from November last to the end of the year, by M.R.Ry. Rajagopala Chettiar Avargal, the local Sub-Registrar.

5. The number of meetings actually held by the Council during the year was 28 as against 21 in the previous year. Only one meeting was adjourned for want of a quorum. The average attendance is compared below with that of the previous year:—

	1897-98.	1898-99.
Official	2·5	2·2
Non-official	5·7	4·1
Total ..	8·2	6·3

The fall in the attendance of the non-official element is due to the occurrence of many vacancies which remained unfilled for months pending the introduction of the election rules.

II.—Receipts.

6. The following abstract shows the receipts under the several heads in the year under report as compared with those of the previous year and with the revised estimate for 1898–99:—

Receipts.	Actuals, 1897–98 (audited figures).	Actuals, 1898–99.	Increase.	Decrease.	Revised estimate for 1898–99.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Tax on Arts	628 8 0	836 8 0	208 0 0	..	750 0 0
,, on Buildings	9,005 7 3	9,245 12 2	240 4 11	..	9,250 0 0
,, on lands	209 11 5	200 8 2	..	9 3 3	200 0 0
,, on vehicles	42 12 0	56 4 0	13 8 0	..	60 0 0
,, on animals	395 1 0	400 2 0	5 1 0	..	400 0 0
,, on carts	691 8 0	697 8 0	6 0 0	..	700 0 0
Tolls	2,983 11 3	2,761 7 0	..	222 4 3	2,760 0 0
Penalties on account of tax on carts ..	23 0 0	1 8 0	..	21 8 0	..
Total from taxation ..	13,979 10 11	14,199 9 4	472 13 11	252 15 6	14,120 0 0
Fees under Act II of 1888	85 0 0	..	..	85 0 0	50 0 0
Avenue receipts	193 7 9	225 4 9	31 13 0	..	200 0 0
Produce of lands and gardens	..	..	..	..	30 0 0
Sale-proceeds of old materials, empty oil cans, &c.	4 5 0	7 14 6	3 9 6	..	..
Sale-proceeds of Acts and bye-laws ..	16 7 0	2 8 0	..	13 15 0	20 0 0
Conservancy receipts	40 8 0	19 0 0	..	21 8 0	40 0 0
Fees from Educational Institutions ..	306 2 6	276 5 6	..	29 13 0	310 0 0
Sale-proceeds of medicines	17 6 0	2 11 6	..	14 10 6	10 0 0
Other hospital receipts	7 10 6	234 12 0	227 1 6	..	240 0 0
Income from markets	405 0 0	500 0 0	95 0 0	..	500 0 0
,, from slaughter-houses	836 6 0	1,410 11 9	574 5 9	..	1,410 0 0
Other fees	675 3 11	588 6 0	..	86 13 11	540 0 0
Fines under Municipal and other Act's ..	778 14 0	742 14 0	..	36 0 0	600 0 0
Grants and contributions	609 8 9	524 1 1	..	85 7 8	650 0 0
Private Scavenging fees	1,052 7 0	1,182 0 0	129 9 0	..	1,200 0 0
Miscellaneous other receipts	477 13 4	17 13 7	..	459 15 9	40 0 0
Total income from Miscellaneous sources	5,506 3 9	5,734 6 8	1,061 6 9	833 3 10	5,840 0 0
Opening Balance ..	28,986 6 7	5,492 13 9	..	..	5,490 0 0
Grand Total ..	48,472 5 3	25,426 13 9	..	..	25,450 0 0

7. The year opened with a balance of Rs. 5,492–13–9 (audited figures) as against Rs. 28,986–6–7 in the previous year; the latter figure however included the grant and loan amounting to Rs. 23,800 paid by Government for the construction of a bridge (*vide* paragraph 92 of last year's report). The receipts during the year amounted to Rs. 19,934 as against Rs. 19,485–14–8 (audited figures) in the previous year and Rs. 19,960 anticipated in the revised estimate. Of the total receipts, a sum of Rs. 14,199–9–4 was derived from "Rates and Taxes" and Rs. 5,734–6–8 from "other sources" as against Rs. 13,979–10–11 and Rs. 5,506–3–9, respectively, in the previous year. There was on the whole an increase of Rs. 448–1–4 in the receipts as compared with those of the previous year and the variations under the several items of receipts are explained below *seriatim*. The total assets for the year were Rs. 25,426–13–9 (Rs. 5,492–13–9, opening balance, *plus* Rs. 19,934, total receipts) as against Rs. 48,472–5–3 (which included as stated above Rs. 23,800, the loan and grant paid by Government).

A.—Receipts from Taxation.

8. (2) *Municipal Rates and Taxes—(a) Tax on Arts.*—Under this head the demand originally assessed by the Chairman was Rs. 922–8–0. Of this amount, the Council remitted on appeal Rs. 84 and the demand finally settled, therefore, was Rs. 838–8–0 as against Rs. 630 in the previous year. The registers of this tax were revised in both the half years and the increase in the demand as compared with that of the previous year was the outcome of the revision. Of the demand, a sum of Rupees 836–8–0 was collected, while the remaining amount, viz., Rs. 2, was written off as

irrecoverable before the close of the year under report, owing to the defaulters concerned having left the station. There was thus no balance to be collected under this head at the close of the year. The tax was levied on all the classes mentioned in the schedule A of the Act and the number of persons assessed and the aggregate amount of assessment under each class are given in statement IX-A. The incidence of taxation per head in this branch was 10 pies as against 8 pies in the previous year.

9. (*b*) *Tax on Buildings.*—The house-tax registers which were prepared in the year 1895–96 after thorough revision were corrected in the year under report with reference to subsequent additions, alterations and improvements in the houses. The tax on buildings continued to be levied at 7½ per cent. on the estimated annual rent value. In the case of rented buildings, the actual rent per annum was, as usual, taken as the annual rental and in the case of other buildings the annual rental was ordinarily fixed at 8 per cent. approximately of the sale value. There was no arrear demand under "Tax on buildings". The demand fixed by the Chairman during the year after the disposal of revision petitions was Rs. 9,322–6–1. On appeal, the Council remitted As. 14–5. The demand finally settled therefore was Rs. 9,321–7–8 as against Rupees 9,035–11–11 in the previous year. The increase is due to the new and enlarged buildings brought on the registers and assessed during the year under report. Of the total demand, a sum of Rs. 9,245–12–2 or 99 per cent. was collected within the close of the year. A sum of Rs. 36, being assessment on vacant houses and demolished buildings, was remitted under sections 72 and 73 of the District Municipalities Act, while Rs. 39–11–6 was written off the accounts as irrecoverable after due verification, owing to poverty, absence, death, &c., of the defaulters concerned. There was thus no balance left uncollected at the end of the year. Out of the total number of 3,611 houses according to the census of 1891, 3,287 houses (91 per cent.) were finally assessed during the year as against 3,212 or 89 per cent. in the previous year. The incidence of taxation under this head was Rs. 2–9–3 in respect of the houses as per census figure (3,611) and Rs. 2–13–4 on the houses assessed (3,287). A general revision of house-tax is now in progress and new registers will be prepared for the year 1900–1901.

10. (*c*) *Tax on Lands.*—As in the previous year, this tax continued to be levied on vacant village or house sites and cultivable lands within the Municipal limits at the rate of 7½ per cent. on the annual rent value of the former and at the rate of two annas and one anna per acre of wet and dry lands respectively on the latter. In pursuance of the remarks of Government in paragraph 3 of the G.O., No. 1241 M., dated 4th July 1898, the Council appointed a Sub-Committee to prepare a register showing the value of lands in order to assess them under section 63 (2) of the amended Act, but the matter has not yet reached completion—*vide* letter Ref. on Cur. No. 894, dated 13th April 1899. The total extent of vacant village-site was 13·50 acres and that of cultivable lands assessed was acres 798·51 or 267·34 and 531·17 of wet and dry lands respectively. This tax was last revised in the year 1896–97. The demand finally settled by the Chairman was Rs. 207–12–10 as against Rs. 213–0–3 in the previous year, the decrease being due to the fact that some numbers were struck off the register on account of the new houses built thereon. The collections during the year amounted to Rs. 200–8–2 which is nearly 97 per cent. of the demand. A sum of Rs. 7–4–8 was written off the accounts as irrecoverable after due verification and the year closed with a nil balance. The entry of Rs. 310 under this head in the budget of the year is a clerical mistake for Rs. 210.

11. (*e*), (*f*) *and* (*g*) *Tax on Vehicles, Animals and Carts.*—The receipts under these heads amounted to Rs. 1,153–14–0 as against Rs. 1,129–5–0 in the previous year and Rs. 1,160 in the revised estimate. Necessary steps were taken to prevent evasions of the tax under this head.

12. *Coercive Process.*—During the year under report, the total number of warrants issued for the recovery of all kinds of taxes was 276 which covered a sum of Rupees 389–1–0, while the corresponding number of the previous year was 998, covering a sum of Rs. 1,362–15–10. No warrant remained unexecuted at the close of the previous year. In 20 cases (involving Rs. 21–9–5) property was attached, while in the remaining 256 cases (involving Rs. 367–7–7) the tax was collected before distraint.

In no case was it found necessary to sell the distrained property, the tax having been collected immediately after distraint. There were no prosecutions instituted for default in payment and at the close of the year there was no warrant left unexecuted.

13. *Tolls.*—The number of toll-gates continued to be seven and the right of collecting the tolls was leased out, the lease fetching Rs. 3,450 as against Rs. 3,680 in the preceding year. The decrease is attributed to the unfavourable character of the season at the time the sales were held. The Council did not consider it advisable to manage the collections departmentally. Including Rs. 1–12–9, the interest paid by the renter on overdue kists, the total collections from tolls amounted to Rupees 3,451–12–9. Deducting from this, Rs. 690–5–9 being contribution due to the District Board, the net amount credited to Municipal funds was Rs. 2,761–7–0 and no expenditure was incurred in repairing the toll-gates, &c. The excess amount, viz., Rs. 1–9–7, paid to the District Board last year was recovered during the year under report by short payment and the recovered amount credited to the head of "Advances Recoverable" —*vide* entry against (*e*) Advances (ii) Others.

14. (*j*). (vii) *Penalty on account of Tax on Carts, &c.*—The sum of Rs. 1–8–0 entered under this head represents the penalty levied on account of the seizure of unregistered carts under section 90 of the District Municipalities Act.

15. *Incidence of Municipal Taxation.*—The total income from such taxation amounted to Rs. 14,199–9–4 including the income from tolls or Rs. 11,438–2–4 excluding the same. The incidence per head of population was As. 14–1 including, and As. 11–4, excluding, the income from tolls, the corresponding figures for the previous year being As.13–11 and As. 10–11, respectively. The average incidence for the whole Presidency during the year 1897–98 was As. 14–4 including tolls and As. 11, excluding them.

16. (3) *Realizations under Special Acts*—(*c*) *Fees under Act II of* 1888.—Nothing was realized under this head as no dramatic company visited the town.

B.—Miscellaneous Receipts.

17. (4) *Revenue derived from Municipal property and powers apart from Taxation* —(*a*) (iii) *Avenue Receipts.*—The receipts under this head amounted to Rs. 225–4–9 as against Rs. 193–7–9, the actuals of the previous year, and Rs. 200 in the revised estimate. The lease of produce during the year fetched Rs. 175 as against Rs. 180 in the previous year and the remaining sum of Rs. 50–4–9 was realized from the sale-proceeds of fallen and decayed trees and the interest paid on over due kists.

18. (vii) *Produce of Lands and Gardens.*—Endeavours were made to lease out the rubbish depot lands for cultivation, but there was no demand for them; hence there were no receipts under this head.

19. (viii) *Sale-proceeds of old Materials, &c.*—Rs. 7–14–6 was the amount realized under this head against Rs. 4–5–0 in the previous year and Rs. 20 in the revised estimate. This is due to the fact that all the unserviceable articles were not sold within the close of the year.

20. (*b*) *Conservancy Receipts—Sale-proceeds of Night-soil, Street-refuse, &c.*— The realizations under this head amounted to Rs. 19 as against Rs. 40–8–0 in the previous year and Rs. 40 in the revised estimate. Special endeavours were made as in the last year to sell rubbish and the sale was held several times in each depot. There was however no competition or demand owing chiefly to the difficulty of conveyance through rivers to the adjoining fields.

21. *Income from Educational Institutions*—(i) *School-fees.*—The total receipts under this head were Rs. 276–5–6 as against the actuals, Rs. 306–2–6 of the previous year and the revised estimate of Rs. 310. Owing to the plague scare and the prevalence of cholera, several pupils withdrew from the Municipal schools, and in January 1899, the schools were entirely closed for 15 days owing to the cholera epidemic. The above circumstances account for the decrease in receipts. During the year under report a girls' school was opened at Rahimanpet—*vide* paragraph 4 (3) of G.O.,

irrecoverable before the close of the year under report, owing to the defaulters concerned having left the station. There was thus no balance to be collected under this head at the close of the year. The tax was levied on all the classes mentioned in the schedule A of the Act and the number of persons assessed and the aggregate amount of assessment under each class are given in statement IX-A. The incidence of taxation per head in this branch was 10 pies as against 8 pies in the previous year.

9. (*b*) *Tax on Buildings.*—The house-tax registers which were prepared in the year 1895–96 after thorough revision were corrected in the year under report with reference to subsequent additions, alterations and improvements in the houses. The tax on buildings continued to be levied at 7½ per cent. on the estimated annual rent value. In the case of rented buildings, the actual rent per annum was, as usual, taken as the annual rental and in the case of other buildings the annual rental was ordinarily fixed at 8 per cent. approximately of the sale value. There was no arrear demand under "Tax on buildings". The demand fixed by the Chairman during the year after the disposal of revision petitions was Rs. 9,322–6–1. On appeal, the Council remitted As. 14–5. The demand finally settled therefore was Rs. 9,321–7–8 as against Rupees 9,035–11–11 in the previous year. The increase is due to the new and enlarged buildings brought on the registers and assessed during the year under report. Of the total demand, a sum of Rs. 9,245–12–2 or 99 per cent. was collected within the close of the year. A sum of Rs. 36, being assessment on vacant houses and demolished buildings, was remitted under sections 72 and 73 of the District Municipalities Act, while Rs. 39–11–6 was written off the accounts as irrecoverable after due verification, owing to poverty, absence, death, &c., of the defaulters concerned. There was thus no balance left uncollected at the end of the year. Out of the total number of 3,611 houses according to the census of 1891, 3,287 houses (91 per cent.) were finally assessed during the year as against 3,212 or 89 per cent. in the previous year. The incidence of taxation under this head was Rs. 2–9–3 in respect of the houses as per census figure (3,611) and Rs. 2–13–4 on the houses assessed (3,287). A general revision of house-tax is now in progress and new registers will be prepared for the year 1900–1901.

10. (*c*) *Tax on Lands.*—As in the previous year, this tax continued to be levied on vacant village or house sites and cultivable lands within the Municipal limits at the rate of 7½ per cent. on the annual rent value of the former and at the rate of two annas and one anna per acre of wet and dry lands respectively on the latter. In pursuance of the remarks of Government in paragraph 3 of the G.O., No. 1241 M., dated 4th July 1898, the Council appointed a Sub-Committee to prepare a register showing the value of lands in order to assess them under section 63 (2) of the amended Act, but the matter has not yet reached completion—*vide* letter Ref. on Cur. No. 894, dated 13th April 1899. The total extent of vacant village-site was 13·50 acres and that of cultivable lands assessed was acres 798·51 or 267·34 and 531·17 of wet and dry lands respectively. This tax was last revised in the year 1896–97. The demand finally settled by the Chairman was Rs. 207–12–10 as against Rs. 213–0–3 in the previous year, the decrease being due to the fact that some numbers were struck off the register on account of the new houses built thereon. The collections during the year amounted to Rs. 200–8–2 which is nearly 97 per cent. of the demand. A sum of Rs. 7–4–8 was written off the accounts as irrecoverable after due verification and the year closed with a nil balance. The entry of Rs. 310 under this head in the budget of the year is a clerical mistake for Rs. 210.

11. (*e*), (*f*) *and* (*g*) *Tax on Vehicles, Animals and Carts.*—The receipts under these heads amounted to Rs. 1,153–14–0 as against Rs. 1,129–5–0 in the previous year and Rs. 1,160 in the revised estimate. Necessary steps were taken to prevent evasions of the tax under this head.

12. *Coercive Process.*—During the year under report, the total number of warrants issued for the recovery of all kinds of taxes was 276 which covered a sum of Rupees 389–1–0, while the corresponding number of the previous year was 998, covering a sum of Rs. 1,362–15–10. No warrant remained unexecuted at the close of the previous year. In 20 cases (involving Rs. 21–9–5) property was attached, while in the remaining 256 cases (involving Rs. 367–7–7) the tax was collected before distraint.

In no case was it found necessary to sell the distrained property, the tax having been collected immediately after distraint. There were no prosecutions instituted for default in payment and at the close of the year there was no warrant left unexecuted.

13. *Tolls.*—The number of toll-gates continued to be seven and the right of collecting the tolls was leased out, the lease fetching Rs. 3,450 as against Rs. 3,680 in the preceding year. The decrease is attributed to the unfavourable character of the season at the time the sales were held. The Council did not consider it advisable to manage the collections departmentally. Including Rs. 1–12–9, the interest paid by the renter on overdue kists, the total collections from tolls amounted to Rupees 3,451–12–9. Deducting from this, Rs. 690–5–9 being contribution due to the District Board, the net amount credited to Municipal funds was Rs. 2,761–7–0 and no expenditure was incurred in repairing the toll-gates, &c. The excess amount, viz., Rs. 1–9–7, paid to the District Board last year was recovered during the year under report by short payment and the recovered amount credited to the head of "Advances Recoverable" —*vide* entry against (*e*) Advances (ii) Others.

14. (*j*). (vii) *Penalty on account of Tax on Carts, &c.*—The sum of Rs. 1–8–0 entered under this head represents the penalty levied on account of the seizure of unregistered carts under section 90 of the District Municipalities Act.

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16. (3) *Realizations under Special Acts—*(*c*) *Fees under Act II of* 1888.—Nothing was realized under this head as no dramatic company visited the town.

B.—Miscellaneous Receipts.

17. (4) *Revenue derived from Municipal property and powers apart from Taxation —*(*a*) (iii) *Avenue Receipts.*—The receipts under this head amounted to Rs. 225–4–9 as against Rs. 193–7–9, the actuals of the previous year, and Rs. 200 in the revised estimate. The lease of produce during the year fetched Rs. 175 as against Rs. 180 in the previous year and the remaining sum of Rs. 50–4–9 was realized from the sale-proceeds of fallen and decayed trees and the interest paid on over due kists.

18. (vii) *Produce of Lands and Gardens.*—Endeavours were made to lease out the rubbish depot lands for cultivation, but there was no demand for them; hence there were no receipts under this head.

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20. (*b*) *Conservancy Receipts—Sale-proceeds of Night-soil, Street-refuse, &c.*—The realizations under this head amounted to Rs. 19 as against Rs. 40–8–0 in the previous year and Rs. 40 in the revised estimate. Special endeavours were made as in the last year to sell rubbish and the sale was held several times in each depot. There was however no competition or demand owing chiefly to the difficulty of conveyance through rivers to the adjoining fields.

21. *Income from Educational Institutions*—(i) *School-fees.*—The total receipts under this head were Rs. 276–5–6 as against the actuals, Rs. 306–2–6 of the previous year and the revised estimate of Rs. 310. Owing to the plague scare and the prevalence of cholera, several pupils withdrew from the Municipal schools, and in January 1899, the schools were entirely closed for 15 days owing to the cholera epidemic. The above circumstances account for the decrease in receipts. During the year under report a girls' school was opened at Rahimanpet—*vide* paragraph 4 (3) of G.O.,

No. 195 M., dated 25th January 1898, and excluding this, the Council maintained five primary schools—two Hindu, two Muhammadan and one Panchama—the same number as in the previous year. In the Panchama and the Girls' schools no fees were levied.

22. (*d*) *Income from Medical Institutions*—(i) *Sale-proceeds and Composition fees of Medicines.*—A sum of Rs. 2–11–6 was collected under this head as against Rs. 17–6–0 in the previous year and Rs. 10 in the revised estimate.

23. (ii) *Other Receipts.*—Under this head, a sum of Rs. 234–12–0 was realized as against Rs. 7–10–6 in the previous year and Rs. 240 in the revised estimate. The temporary ward building attached to the Municipal hospital having been demolished for replacement by a substantial structure, the old materials which composed it were sold by public auction and a sum of Rs. 234–12–0 realised. This fact accounts for the noticeable increase as compared with the actuals of the previous year.

24. (*e*) *Income from Markets and Slaughter-houses*—(i) *Income from Markets.*—The only weekly market was leased out as usual, the lease fetching Rs. 500 as against Rs. 395 in the previous year; and the increase is due to the fact that the rate of fees on bullocks, cows, sheep, &c., was raised during the year under report—*vide* paragraph 13 of the letter embodied in G.O., No. 195 M., dated 25th January 1898.

25. (ii) *Income from Slaughter-houses.*—The rate of fees levied on each sheep or goat slaughtered was during the year raised from nine pies to an anna and a half (*vide* paragraph 14 of the letter in the Government Order quoted in the above paragraph), and the farm which was leased out as in the previous years fetched Rs. 1,410 as against Rs. 835 in the previous year. There was however not much competition at the time of the sale and therefore the amount anticipated in the budget, viz., Rs. 1,500 was not secured.

26. (*f*) *Other fees*—(1) *Warrant and Distraint Fees and recoveries on account of incidental expenses.*—Under this head, the receipts amounted to Rs. 36–4–0 as against Rs. 55–11–0 in the previous year and Rs. 40 in the revised estimate. The difference is due to a decrease in the number of warrants issued.

27. (ii) *License Fees.*—The realizations under this head amounted to Rs. 552–2–0 as against the actuals of Rs. 611–8–11 in the previous year and the figure 500 of the revised estimate. As the skin trade was in a depressed condition during the year under report, the merchants closed a few tanneries in the town which were each paying an annual license fee of Rs. 15. There were also fewer applications for licenses for the erection of marriage pandals. This accounts for the fall in the receipts.

28. (*g*) *Fines*—(ii) *Fines under Municipal and other Acts.*—The amount credited to Municipal funds under this head was Rs. 742–14–0 as against the previous year's actuals of Rs. 778–14–0 and the revised estimate of Rs. 600. Sufficient supervision was exercised and the sanitary provisions enforced. The police continued to co-operate with the Municipal out-door staff in detecting offences under the Towns Nuisances Act. The number of prosecutions in the latter part of the year, *i.e.*, subsequent to the submission of the revised estimate was greater than had been anticipated and hence the increase as compared with the revised estimate.

29. (5) *Grants and Contributions*—(*a*) *From Government*—(1) *Education—Schools.*—The grant received from Government on account of the girls' school, &c., was Rupees 52–2–0 as against the previous year's actuals of Rs. 17–15–0 and the revised estimate of Rs. 50; the increase is due to the opening of a girls' school as stated in paragraph 21 *supra.*

30. (*b*) *From Local Boards*—(ii) *Medical.*—The realizations under this head, representing the contribution payable by the Taluk Board of Tiruppattúr towards the upkeep of the Municipal hospital, amounted to Rs. 405–7–10 as against Rs. 591–9–9 in the previous year and Rs. 520 in the revised estimate. The decrease under this head as compared with the actuals of the previous year and the revised estimate is due to the fact that the charges incurred on account of the Municipal hospital were less than those of the previous year and than those anticipated in the revised estimate.

The cost of maintaining the hospital during the year under report was Rs. 1,875–2–6 (including Rs. 42–1–8 being the cost of repairing the building). Deducting from this, Rs. 237–7–6, the sale-proceeds of medicines and other hospital receipts, the net cost was Rs. 1,637–11–0. Including the sum of Rs. 4–10–4 which was due by the Taluk Board as explained in paragraph 32 of the last year's report, the total amount payable by the Taluk Board during the year was Rs. 414–1–1. Of this sum Rupees 405–7–10 was recovered within the close of the financial year and the balance, Rs. 8–9–3, still due by the Taluk Board is shown under assets in the note to statement II.

31. (*c*) *Other grants and Contributions*—(1) *Education.*—The manager of the London Mission Lower Secondary school requested the Council in January 1898 to permit him to utilize the services of the gymnastic instructor employed by the Council for his school also, on payment to the Council, of a monthly contribution of Rs. 5. This request having been granted, a sum of Rs. 66–7–3 was realized, and the decrease as compared with the revised estimate of Rs. 80 is due to the fact that the post of the gymnastic instructor was vacant for more than three months in the year.

32. (6) *Miscellaneous*—(*a*) *Recoveries on account of Services rendered to Private Individuals*—(i) *Private Scavenging.*—Under this head there was no arrear demand and the demand for the year under report was Rs. 1,182. With the exercise of careful supervision over the collection staff, the full demand was collected within the close of the year. The number of houses served by the private scavenging agency at the beginning of the financial year was 634. Out of this number, many houses became vacant during the course of the year and were consequently struck off the register as no services were actually rendered in their cases. This decrease was however more than made up by the addition of new houses so that the total number served by this agency on the 31st March 1899 was Rs. 654. Much difficulty was experienced in securing the services of toties; men could not be obtained locally and some had to be specially brought from Madras for plague and cholera duty. The provisions of the section 221 of the District Municipalities Act were therefore not rigorously enforced with a view to further increase the number of houses served by the scavenging agency. Special notices have, however, been now issued to several house-owners and steps are being taken to expand this service.

33. (*b*) *Other items*—(iii) *and* (iv).—The receipts under this head amounted to Rs. 16–4–0 as against Rs. 22–4–0 (audited figures) in the previous year.

III.—Expenditure.

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

Grants.	Actuals, 1897–98.	Actuals, 1898–99.	Revised estimate, 1898–99.	Percentage as compared with total assets.	
				1897–98.	1898–99.
	Rs. A. P.	Rs. A. P.	Rs. A. P.		
Grant I, Public Works	4,256 3 11	4,786 6 2	5,170 0 0	8·78	18·83
„ 2, Education	2,262 0 3	2,706 15 5	2,800 0 0	4·67	64·10
„ 3, Medical Services, Sanitation, &c.	7,919 4 11	10,198 13 8	11,010 0 0	16·34	40·10
„ 4, Lighting and Miscellaneous Municipal purposes.	2,619 9 11	1,942 12 0	1,930 0 0	5·41	7·64
„ 5, Supervision and management.	2,120 10 11	2,053 2 9	2,070 0 0	4·38	8·08
Extraordinary and Debt	23,801 9 7	80 4 7	10 0 0	49·09	0·32
Total ..	42,979 7 6	21,768 6 7	22,990 0 0	88·67	85·61
Closing Balance ..	5,492 13 9	3,658 7 2	2,460 0 0	11·33	14·39
Grand Total ..	48,472 5 3	25,426 13 9	25,450 0 0	100	100

35. *Grant* 1, *Public Works*—(1) *New Works*—(*a*) *Communications.*—The outlay under this head was Rs. 360–11–5 as against the previous year's actuals of Rupees 161–6–3 and the revised estimate of Rs. 370. The particulars of expenditure are detailed in statement II-A.

36. (*b*) *Buildings.*—Under this head the outlay amounted to Rs. 2,397–12–1 as against Rs. 792–7–2 in the previous year and Rs. 2,780 in the revised estimate. The construction of a pucka in-patient ward on the design approved by the Sanitary Board was taken up during the year under report. The total estimate amounts to Rs. 5,962 and work to the amount of Rs. 1,574–5–4 has been completed and paid for. The particulars of the total expenditure under this head are given in detail in statement II-A.

37. (2) *Repairs*—(*a*) *Communications.*—The income from tolls credited to Municipal funds was Rs. 2,761–7–0, the Local Fund share being deducted. The amount spent on the repair of the roads in the town was Rs. 1,411–10–9 which is nearly 51 per cent. of the net receipts from tolls as against 71 in the previous year. Including the amount spent on new works, viz., Rs. 360–11–5, the total expenditure on communications was Rs. 1,772–6–2 which is 64 per cent. of the net receipts from tolls as against 76 in the previous year. Many of the minor streets and lanes were taken up for repairs during the year and kept in order. As in the previous year, four road coolies were maintained to attend to the casual repairs of roads and streets and in order to facilitate their work the required quantity of metal and gravel was previously collected and stacked on the road sides. The roads are in a fairly satisfactory condition and the names of those that were repaired during the year are detailed in statement II-A. The length of the roads including streets and lanes maintained by the Council is also given in the same statement.

38. (*b*) *Buildings.*—The expenditure under this head was Rs. 69–3–11 as against Rs. 571–0–4 in the previous year and Rs. 80 in the revised estimate. The particulars of the expenditure are given in statement II-A. A sum of Rs. 200 was provided under this head in the budget, but a major portion of it together with the savings under some other items was utilised as epidemic charges under the sanction conveyed in G.O., Mis. No. 1915 M., dated 15th November 1898.

39. (*d*) *Water-supply*—(ii) *Establishment.*—The outlay under this head was Rs. 233–2–11 as against the previous year's actuals of Rs. 188–5–2 and the revised estimate of Rs. 240, and represents the salary of the five watchmen on Rs. 4 each appointed to guard the public springs. The increase as compared with the actuals of the previous year is due to the appointment of an additional watchman during the year as sanctioned in paragraph 4 (2) of G.O., No. 195 M., dated 25th January 1898. The savings of Rs. 6–13–1 as compared with the sanctioned amount resulted from the fines imposed on the establishment for neglect of duty, &c.

40. Drinking-water is obtained from the springs in the bed of the river and from public wells set apart for drinking purposes. The former are cleaned daily by the watchmen appointed for the purpose and kept free from contamination. The latter are periodically cleansed and repaired by the Municipality.

41. (3) (*a*) *General Establishment.*—The entry of Rs. 287–6–5 under this head represents the salary at Rs. 25 per mensem of the Municipal overseer. The decrease as compared with the sanctioned amount of Rs. 300 is due to the fact that the Municipal overseer's place was vacant for about fifteen days in the year owing to the absence, on loss of pay, of the permanent incumbent.

42. (4) *Tools and Plant and other Stores.*—The required tools and plant were purchased in the previous year at a cost of Rs. 73–15–10 and there was no necessity for such a large purchase during the year under report; hence the decrease under this head.

43. *Grant* 2, *Education*—(2) *Municipal Schools*—(ii) *On Salary result System*—(*a*) *Fixed payments.*—The charges under this head amounted to Rs. 1,219–10–1 as against Rs. 960–7–11 in the previous year and Rs. 1,260, the sanctioned amount, the increase as compared with the actuals of the previous year being due to (1) the entertainment

of an additional teacher for the Govindapuram Muhammadan primary school on Rs. 6 per mensem and (2) the opening of a girls' school with a head mistress on Rs. 10 and a conductress on Rs. 3 per mensem, as sanctioned in G.O., No. 195 M., dated 25th January 1898. The savings of Rs. 40–5–11 resulted from the fact that (1) there was a delay of 2½ months in opening the girls' schools as no competent teacher was available and (2) the additional teacher to the Govindapuram Muhammadan primary school was entertained in the middle of April 1898. The number of teachers employed in the Municipal primary schools (excluding the girls' school) on the 31st March 1899 was eleven. Of these, five possess trained teachers' certificate and one an untrained teacher's certificate. Of the remaining five, two possess general education certificates with service qualifications and three are unqualified. The head mistress of the girls' school possesses an untrained teacher's certificate.

44. (*b*) *Result Stipend.*—Under this head the outlay amounted to Rs. 201–8–0 as against Rs. 198–4–10 in the preceding year and Rs. 180 in the revised estimate. The Municipal girls' school earned a grant of Rs. 43 from Provincial funds and half of this sum, viz., Rs. 21–8–0 was paid to the head mistress of the girls' school as resolved by the Council. This accounts for the increase as compared with the revised estimate. The number of pupils on the rolls in the Council's primary schools on the 31st March 1899 was 181 boys and 56 girls (including the number in the girls' school) as against 201 boys and 32 girls on the corresponding date in the previous year. The explanation for this fall is found in paragraph 21 *supra*. The number of pupils who presented themselves for examination and who passed were 166 and 126 respectively as against 118 and 100 in the previous year. The number presented for examination in the girls' school alone was 27 and it is satisfactory to note that all of them passed.

45. (*c*) *Contingencies.*—Under this head the outlay amounted to Rs. 431–6–2 as against Rs. 251–12–11 in the previous year and Rs. 430 in the revised estimate. All the Municipal primary schools were supplied with new furniture such as benches with backs, time pieces, belts, &c., as recommended by the educational officers. This, together with the payment of house-rent at Rs. 3 per mensem and the supply of furniture, &c., at a cost of Rs. 60 to the girls' school newly started during the year under report, accounts for the increase as compared with the actuals of the previous year. All the Municipal schools, except the Panchama primary school, are held in rented buildings.

46. (3) *Salary Grants.*—The charges under this head amounted to Rs. 300–10–8 as against Rs. 294–8–9 in the previous year and Rs. 320 in the revised estimate. This represents the salary grant paid as usual to the lower secondary school managed by the London Mission Society. The Council contributed one-third of the pay of the qualified teachers employed in the school. The manager of the school not having yet appointed a qualified teacher for the first assistant master's place, there has been a saving of Rs. 6 per mensem. This accounts for the decrease as compared with the budget grant of Rs. 360. Of the total expenditure of Rs. 300–10–8, a sum of Rs. 164–10–8 was spent on the secondary department and Rs. 136 on the primary department. The strength of the aforesaid school on the 31st March 1899 was 94 as against 104 in the previous year and the average attendance, 73 (19 in the lower secondary department and 54 in the primary department) as against 85 in the previous year. There were no girls in the school. The total number of teachers employed in the school on the 31st March 1899 was six, of whom two possess trained teachers' certificates and two general education qualifications, while the remaining two possess only service qualifications. No grant was paid towards the pay of the unqualified teachers. From this school, five pupils were sent up in December last for the Lower Secondary examination and twelve for the Primary school examination, the number passed being one and ten respectively.

47. (4) *Fixed and Result Grants.*—The number of schools registered during the year for examination continued to be four (one Hindu and three Muhammadan schools). The amount of grant paid was Rs. 150 as against the same amount in the revised estimate and Rs. 120–15–0 in the previous year. The allotted amount of Rs. 150 was distributed among the four schools according to the results under the assignment system, as recommended by the educational officers. The number of

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36. (*b*) *Buildings.*—Under this head the outlay amounted to Rs. 2,397–12–1 as against Rs. 792–7–2 in the previous year and Rs. 2,780 in the revised estimate. The construction of a pucka in-patient ward on the design approved by the Sanitary Board was taken up during the year under report. The total estimate amounts to Rs. 5,962 and work to the amount of Rs. 1,574–5–4 has been completed and paid for. The particulars of the total expenditure under this head are given in detail in statement II-A.

37. (2) *Repairs*—(*a*) *Communications.*—The income from tolls credited to Municipal funds was Rs. 2,761–7–0, the Local Fund share being deducted. The amount spent on the repair of the roads in the town was Rs. 1,411–10–9 which is nearly 51 per cent. of the net receipts from tolls as against 71 in the previous year. Including the amount spent on new works, viz., Rs. 360–11–5, the total expenditure on communications was Rs. 1,772–6–2 which is 64 per cent. of the net receipts from tolls as against 76 in the previous year. Many of the minor streets and lanes were taken up for repairs during the year and kept in order. As in the previous year, four road coolies were maintained to attend to the casual repairs of roads and streets and in order to facilitate their work the required quantity of metal and gravel was previously collected and stacked on the road sides. The roads are in a fairly satisfactory condition and the names of those that were repaired during the year are detailed in statement II-A. The length of the roads including streets and lanes maintained by the Council is also given in the same statement.

38. (*b*) *Buildings.*—The expenditure under this head was Rs. 69–3–11 as against Rs. 571–0–4 in the previous year and Rs. 80 in the revised estimate. The particulars of the expenditure are given in statement II-A. A sum of Rs. 200 was provided under this head in the budget, but a major portion of it together with the savings under some other items was utilised as epidemic charges under the sanction conveyed in G.O., Mis. No. 1915 M., dated 15th November 1898.

39. (*d*) *Water-supply*—(ii) *Establishment.*—The outlay under this head was Rs. 233–2–11 as against the previous year's actuals of Rs. 188–5–2 and the revised estimate of Rs. 240, and represents the salary of the five watchmen on Rs. 4 each appointed to guard the public springs. The increase as compared with the actuals of the previous year is due to the appointment of an additional watchman during the year as sanctioned in paragraph 4 (2) of G.O., No. 195 M., dated 25th January 1898. The savings of Rs. 6–13–1 as compared with the sanctioned amount resulted from the fines imposed on the establishment for neglect of duty, &c.

40. Drinking-water is obtained from the springs in the bed of the river and from public wells set apart for drinking purposes. The former are cleaned daily by the watchmen appointed for the purpose and kept free from contamination. The latter are periodically cleansed and repaired by the Municipality.

41. (3) (*a*) *General Establishment.*—The entry of Rs. 287–6–5 under this head represents the salary at Rs. 25 per mensem of the Municipal overseer. The decrease as compared with the sanctioned amount of Rs. 300 is due to the fact that the Municipal overseer's place was vacant for about fifteen days in the year owing to the absence, on loss of pay, of the permanent incumbent.

42. (4) *Tools and Plant and other Stores.*—The required tools and plant were purchased in the previous year at a cost of Rs. 73–15–10 and there was no necessity for such a large purchase during the year under report; hence the decrease under this head.

43. *Grant* 2, *Education*—(2) *Municipal Schools*—(ii) *On Salary result System*—(*a*) *Fixed payments.*—The charges under this head amounted to Rs. 1,219–10–1 as against Rs. 960–7–11 in the previous year and Rs. 1,260, the sanctioned amount, the increase as compared with the actuals of the previous year being due to (1) the entertainment

of an additional teacher for the Govindapuram Muhammadan primary school on Rs. 6 per mensem and (2) the opening of a girls' school with a head mistress on Rs. 10 and a conductress on Rs. 3 per mensem, as sanctioned in G.O., No. 195 M., dated 25th January 1898. The savings of Rs. 40–5–11 resulted from the fact that (1) there was a delay of $2\frac{1}{2}$ months in opening the girls' schools as no competent teacher was available and (2) the additional teacher to the Govindapuram Muhammadan primary school was entertained in the middle of April 1898. The number of teachers employed in the Municipal primary schools (excluding the girls' school) on the 31st March 1899 was eleven. Of these, five possess trained teachers' certificate and one an untrained teacher's certificate. Of the remaining five, two possess general education certificates with service qualifications and three are unqualified. The head mistress of the girls' school possesses an untrained teacher's certificate.

44. (*b*) *Result Stipend.*—Under this head the outlay amounted to Rs. 201–8–0 as against Rs. 198–4–10 in the preceding year and Rs. 180 in the revised estimate. The Municipal girls' school earned a grant of Rs. 43 from Provincial funds and half of this sum, viz., Rs. 21–8–0 was paid to the head mistress of the girls' school as resolved by the Council. This accounts for the increase as compared with the revised estimate. The number of pupils on the rolls in the Council's primary schools on the 31st March 1899 was 181 boys and 56 girls (including the number in the girls' school) as against 201 boys and 32 girls on the corresponding date in the previous year. The explanation for this fall is found in paragraph 21 *supra*. The number of pupils who presented themselves for examination and who passed were 166 and 126 respectively as against 118 and 100 in the previous year. The number presented for examination in the girls' school alone was 27 and it is satisfactory to note that all of them passed.

45. (*c*) *Contingencies.*—Under this head the outlay amounted to Rs. 431–6–2 as against Rs. 251–12–11 in the previous year and Rs. 430 in the revised estimate. All the Municipal primary schools were supplied with new furniture such as benches with backs, time pieces, belts, &c., as recommended by the educational officers. This, together with the payment of house-rent at Rs. 3 per mensem and the supply of furniture, &c., at a cost of Rs. 60 to the girls' school newly started during the year under report, accounts for the increase as compared with the actuals of the previous year. All the Municipal schools, except the Panchama primary school, are held in rented buildings.

46. (3) *Salary Grants.*—The charges under this head amounted to Rs. 300–10–8 as against Rs. 294–8–9 in the previous year and Rs. 320 in the revised estimate. This represents the salary grant paid as usual to the lower secondary school managed by the London Mission Society. The Council contributed one-third of the pay of the qualified teachers employed in the school. The manager of the school not having yet appointed a qualified teacher for the first assistant master's place, there has been a saving of Rs. 6 per mensem. This accounts for the decrease as compared with the budget grant of Rs. 360. Of the total expenditure of Rs. 300–10–8, a sum of Rs. 164–10–8 was spent on the secondary department and Rs. 136 on the primary department. The strength of the aforesaid school on the 31st March 1899 was 94 as against 104 in the previous year and the average attendance, 73 (19 in the lower secondary department and 54 in the primary department) as against 85 in the previous year. There were no girls in the school. The total number of teachers employed in the school on the 31st March 1899 was six, of whom two possess trained teachers' certificates and two general education qualifications, while the remaining two possess only service qualifications. No grant was paid towards the pay of the unqualified teachers. From this school, five pupils were sent up in December last for the Lower Secondary examination and twelve for the Primary school examination, the number passed being one and ten respectively.

47. (4) *Fixed and Result Grants.*—The number of schools registered during the year for examination continued to be four (one Hindu and three Muhammadan schools). The amount of grant paid was Rs. 150 as against the same amount in the revised estimate and Rs. 120–15–0 in the previous year. The allotted amount of Rs. 150 was distributed among the four schools according to the results under the assignment system, as recommended by the educational officers. The number of

pupils who presented themselves for examination and passed was 141 and 107, respectively, as against 92 and 70 respectively, in the previous year. There is increase both in the number presented for the examination and in those who passed the examination as compared with the previous year. The number on the rolls in these aided schools on the 31st March 1899 was 201.

48. (5) *Building, Furniture, &c., Grants.*—The sum of Rs. 36 entered under this head represents the usual grant of one-third of the house-rent of the London Mission school building.

49. (6) *Inspection*—(i) *Establishment.*—Under this head the expenditure amounted to Rs. 202–4–3 as against the previous year's actuals of Rs. 216–11–6 and the sanctioned amount of Rs. 220. The Muhammadan inspecting schoolmaster's place was vacant for about two months in the year, and the Hindu inspecting schoolmaster's place for about a week. Hence the decrease in the expenditure as compared with the budget grant. The arrangement as to the work and payment of the inspecting schoolmasters was the same as stated in paragraph 54 of last year's report.

50. (ii) *Contingencies.*—The charges incurred amounted to Rs. 27–1–4 as against Rs. 25–7–7, the actuals of the previous year, and Rs. 50, the revised estimate. Necessity did not arise for the supply of furniture, &c., to the inspecting schoolmasters as anticipated and therefore there is a decrease as compared with the revised estimate figure.

51. (7) *Miscellaneous*—(*a*) *General Gymnasium*—(i) *Establishment.*—The entry of Rs. 90 under this head against the sum of Rs. 102–10–8 incurred in the previous year and Rs. 120, the revised estimate, represents the pay of the gymnastic instructor at Rs. 10 per mensem. During the last three months of the year under report the gymnastic instructor's place was vacant and a saving of Rs. 30 was the result.

52. (ii) *Contingencies.*—The expenditure under this head was Rs. 48–6–11 as against Rs. 32–4–8, the actuals of the previous year, and Rs. 60, the revised estimate, and represents the cost of gymnastic apparatus purchased for the use of the schools.

53. The prescribed statements received from the Assistant Inspector of Schools, Coimbatore division, are herewith submitted. The total outlay on education amounted to Rs. 2,706–15–5 as against the actuals of Rs. 2,262–0–3 in the previous year and the revised estimate of Rs. 2,800. Of the total expenditure, Rs. 164–10–8 was spent on secondary education, while the remaining sum of Rs. 2,542–4–9 was spent on primary education. Deducting the amount of grant received from Provincial funds (Rs. 52–2–0) and the school-fees (Rs. 276–5–6), or Rs. 328–7–6 in all, the net expenditure on "Education" was Rs. 2,378–7–11 which is 14 per cent. of the total income from taxation, markets and rents.

54. *Grant 3, Medical Services, Sanitation, &c.*—(1) *Hospitals and Dispensaries*—(*a*) *Establishment.*—Under this head the charges amounted to Rs. 1,041–14–9 as against Rs. 1,098–7–11, the actuals of the previous year, and Rs. 1,080, the revised estimate. The sanctioned amount under this head was Rs. 1,150–8–0 (*vide* statement II-B of the budget statement) and the saving of Rs. 108–9–3 effected under this head was due to the following causes: (1) the post of cook was abolished as unnecessary —*vide* paragraph (2) of G.O., No. 133 M., dated 30th January 1899; (2) the post of midwife was vacant from 1st August to 28th October 1898, the permanent incumbent having resigned her appointment; and (3) the toty's place was vacant for more than five months in the year. The hospital was in charge of a first-class hospital assistant, one-eighth of whose salary was, as usual, paid from Provincial funds.

55. (*b*) *Medicines and Supplies.*—The outlay under this head amounted to Rs. 528–15–3 as against the actuals of Rs. 563–14–10 in the preceding year and the revised estimate of Rs. 550. The difference as compared with the revised estimate and the actuals of the previous year is slight.

56. (*c*) *Diet of Patients.*—A sum of Rs. 93–15–4 alone was spent under this head as against Rs. 130–6–2 in the previous year and Rs. 100 in the revised estimate. As no in-patients were admitted during the major portion of the year for want of accommodation, there is considerable decrease under this head as compared with the original budget allotment.

57. (*d*) *Sundries and Contingencies.*—The charge incurred under this head was Rs. 168–3–6 as against Rs. 158–1–11, the actuals of the previous year, and Rs. 360, the revised estimate. Necessity for the anticipated purchase of furniture, &c., for in-patients did not arise and there is therefore a decrease in the expenditure as compared with the revised estimate figure. The hospital assistant has not yet been provided with free quarters owing to want of funds and no allowance for house-rent was paid to him as he did not reside within 200 yards of the hospital. The total charges incurred in maintaining the hospital during the year amounted to Rupees 1,833–0–10 as against Rs. 1,951–1–10, the actuals of the previous year, and Rs. 2,090, the revised estimate. One-fourth of the net cost was, as usual, contributed by the Taluk Board of Tiruppattúr. It is to be regretted that there has been a considerable fall in the number of out-patients treated in the hospital during the year, the total number being 7,148 as against 10,466 in the previous year. The fall is due to the plague scare. The total number of in-patients treated during the year was 33 as against 71 in the previous year and the cause of the fall is explained below :—

The temporary in-patient ward building was demolished as insecure owing to faulty construction, and the construction of a pucka building on the design of the Sanitary Board was put in hand during the year as stated in paragraph 36 *supra*. For want of accommodation, therefore, no in-patients could be admitted into the hospital. The construction of the building is now in progress and it will be ready for the accommodation of in-patients in about four months. The midwife attached to the municipal hospital attended on 43 cases of labour as against 77 in the previous year, and the cause of decrease in the number is due to the fact that the post of midwife, as explained in paragraph 54 *supra*, was vacant for about three months in the year. The midwife is required to attend a minimum number of six cases per mensem and she is offered an extra remuneration of As. 8 per every case above the prescribed minimum. A copy of the report received from the District Medical and Sanitary Officer on the working of the municipal hospital is herewith submitted with the Council's remarks noted in the margin thereof.

58. *Medical Training of Women.*—As in the previous year, no expenditure was incurred by the Council for training female medical practitioners as the midwife attached to the hospital was a trained woman.

59. *Contribution to Provincial Funds.*—In accordance with the Accountant-General's letter, No. 13—I.B.A., dated 6th March 1899, a sum of Rs. 187 was paid on account of Medical College, sanitary inspection, &c.

60. (3) *Vaccination*—(*a*) *Establishment.*—The sum of Rs. 142–6–4 entered under this head represents the pay of the municipal vaccinator and the saving of Rs. 1–9–8, as compared with the sanctioned amount of Rs. 144, was owing to the vaccinator's absence on leave on loss of pay for a few days.

61. (*b*) *Contingencies.*—Under this head the charges amounted to Rs. 63–7–10 as against Rs. 57–9–9, the actuals of the previous year, and Rs. 60, the revised estimate. For vaccine purposes, glycerine paste was, during the year, purchased from the central vaccine depot, Salem, and was generally found to be satisfactory. The increase over the revised estimate and the previous year's actuals is not much and calls for no remarks.

62. The total number of vaccine operations performed during the year by the municipal vaccinator was 909 as against 964 in the previous year. Of this number, 900 cases were successful, while 9 were unsuccessful as against 957 and 7, respectively, in the previous year. The fall is explained by the fear of inoculation against plague which disturbed the people's minds for some time. It is however satisfactory to note that the number of operations performed during the year under report on children under one year of age was 724 as against 663 in the previous year. The proportion per mille of the total number of successful operations (900) to total population was 55·9 as against 59 in the previous year, while the corresponding figure for infantile vaccination only was 44·9. During the year 134 cases of disobedience to notices issued under section 138 of the District Municipalities Act were reported to the Magistrate, and no prosecution was instituted, the warning of the Magistrate having had the desired effect in each case. The minimum number of cases required of the

vaccinator every month was 75 as in the previous year. There was no death during the year from small-pox. The first-class hospital assistant supervised the work and verified 564 out of the 900 successful cases. The average cost of each successful case of vaccination was As. 3–8 as against As. 3–4 in the previous year. The average cost for the whole Presidency for 1897–98 was As. 4–3.

63. (4) *Registration of Births and Deaths*—(*a*) *Establishment.*—The entry under this head represents the pay of the registrar of births and deaths at Rs. 12 per mensem. The saving of Rs. 2–3–3 as compared with the sanctioned amount was due to the registrar having been granted sick leave on half pay for about fifteen days.

64. (*b*) *Contingencies.*—The expenditure under this head was Rs. 18–4–8 against the revised estimate of Rs. 20 and the previous year's actuals of Rs. 55–15–11. Last year's figures include the cost of notice boards (Rs. 48)—*vide* paragraph 71 of report for 1897–98.

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

Year.	Births.		Deaths.	
	Number registered.	Rate per mille.	Number registered.	Rate per mille.
1897–98	870	54·07	548	34·05
1898–99	*862	53·57	913	56·74

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

The particulars and causes of deaths are given below :—

	1897–98.	1898–99.
Plague	..	5
Cholera	25	297
Fever	240	172
Dysentery or diarrhœa	18	105
Wounds	..	1
Suicide	1	..
Dents	1	2
Snake-bite	2	..
All other causes	261	331
Total ..	548	913

66. The number of prosecutions instituted during the year for failure to register births and deaths was 30 as against 26 in the previous year and all the cases except one ended in conviction. The noticeable increase in the number of deaths is chiefly due to the prevalence of cholera in the town in an epidemic form.

67. (5) *Sanitation*—(*a*) *Conservancy—Road-cleaning and Road-watering—Establishment.*—The outlay under this head was Rs. 3,856–4–4 as against the actuals of Rs. 3,497–10–5 in the previous year and Rs. 3,890 in the revised estimate. The increase, as against last year's actuals, is accounted for by the entertainment of more toties on Rs. 6 each as sanctioned in G.O., No. 362 M., dated 11th February 1898, and the increase of the sanitary inspector's horse allowance from Rs. 7–8–0 to Rs. 10. The saving of Rs. 199–11–8 as compared with the sanctioned amount of Rs. 4,056 resulted from (1) fines imposed on the conservancy establishment for neglect of duty and deductions from the pay of the absentees, (2) the vacancies occurring among the toties, and (3) the appointment of female toties throughout the year on Rs. 5 instead of male toties on Rs. 6 each on account of the difficulty in procuring the latter.

68. (ii) *Other Charges.*—Under this head the expenditure amounted to Rupees 282–7–11 as against Rs. 204–5–8 in the previous year and Rs. 280 in the revised estimate, the increase over the previous year's actuals being due to the fact that some of the old night-soil carts were replaced by new ones and all the rubbish carts were repaired during the year.

69. (*b*) *Private Scavenging*—(i) *Establishment.*—The charges under this head amounted to Rs. 995–0–9 as against Rs. 764–14–10 in the previous year and Rupees 1,040 in the revised estimate. Though there has not been any noticeable increase in the number of houses served by the private scavenging agency, there is increase in the establishment charges. This is owing to the fact that four additional toties were entertained, as the number of houses assigned to each toty for service was reduced from 50 to 40 as proposed in paragraph 37 of the year's budget letter embodied in G.O., No. 195 M., dated 25th January 1898. The decrease, however, as compared with the sanctioned amount of Rs. 1,440 is due to the total sanctioned number of toties not having been entertained, as the total number of houses for service did not reach the anticipated figure.

70. (ii) *Other Charges.*—The outlay under this head amounted to Rs. 86–13–10 as against Rs. 156–0–4, the actuals of the previous year, and Rs. 60, the revised estimate. Subsequent to the submission of the revised estimate, one night-soil cart had to be purchased and hence the increase over the revised estimate figure.

71. Deducting the total expenditure under this head, viz., Rs. 1,081–14–7 from the total receipts of Rs. 1,182, the system was worked at a profit of Rs. 100–1–5. This saving would not have been effected had it not been for the facts that (1) there were temporary vacancies among the toties, (2) some toties were employed on cholera duty as additional men were not available.

72. (*c*) *Epidemic Charges.*—Under this item, the outlay amounted to Rupees 2,543–10–5 as against Rs. 634–5–1 in the previous year and Rs. 3,140 in the revised estimate. In its Order, No. 133 M., dated 30th January 1899, the Government reduced the revised estimate figure by Rs. 1,900, but on further application restored it in G.O., Mis. No. 472 M., dated 6th April 1899. In the month of August last when plague from Bangalore side was imminently threatening the town, an observation staff was entertained, with the sanction of the Plague Commissioner accorded in his Proceedings, No. 404, dated 25th October 1898, and consists of a certificated sanitary inspector, two peons and two toties. In November last, the number of passport holders under observation was so very high that the local hospital assistant could not efficiently cope with the task and the services of an extra second-class hospital assistant were secured. A passport-issuing officer was also appointed on Rs. 15 per mensem. At the instance of the Collector, plague camps (sheds of temporary nature) as per the design circulated with G.O., No 256 P., dated 23rd March 1898, were constructed. In spite of the efforts to keep the disease out, a case was imported in October last and up to date there have been eight imported cases of attack with five deaths and one case of indigenous plague followed by death. To add to this cholera in a virulent form appeared at the end of December and the town was not freed from the epidemic till the middle of March. The rules contained in G.O., No. 1028 M., dated 26th June 1896, were rigorously enforced and the required staff was at once entertained. The public springs in the river having been condemned by the District Medical and Sanitary Officer were all closed and the use of the river water for drinking and domestic purposes prohibited. Special watchmen and police constables were also placed along the river-bed to see that the arrangement was carried out. The public wells were all cleansed thoroughly and hankinised. A watchman was also placed at each well to prevent contamination by dipping into it the vessels brought from infected houses. The wells in all the affected houses were then and there thoroughly hankinised and effective measures were taken to disinfect the houses. A special dhoby was appointed to wash the clothes from the infected houses.

73. (*d*) *Contingencies.*—The charge under this head was Rs. 48–8–0 as against Rs. 97–15–1 in the previous year and Rs. 50 in the revised estimate. There was no necessity for the purchase of iron hand buckets, &c., as in the previous year and hence the decrease as compared with the previous year's actuals.

74. The total number of dust-bins in the town on the 31st March 1898 was 136 and during the year under report 24 more were purchased. The total number at the close of the year was thus 160, all of them being moveable and made of corrugated iron. The total number of public latrines was twelve as in the previous year. One mud wall latrine was demolished and replaced by another in brick and chunam at a cost of Rs. 185. Of the twelve latrines, one is made of double iron, and six of

vaccinator every month was 75 as in the previous year. There was no death during the year from small-pox. The first-class hospital assistant supervised the work and verified 564 out of the 900 successful cases. The average cost of each successful case of vaccination was As. 3–8 as against As. 3–4 in the previous year. The average cost for the whole Presidency for 1897–98 was As. 4–3.

63. (4) *Registration of Births and Deaths*—(*a*) *Establishment.*—The entry under this head represents the pay of the registrar of births and deaths at Rs. 12 per mensem. The saving of Rs. 2–3–3 as compared with the sanctioned amount was due to the registrar having been granted sick leave on half pay for about fifteen days.

64. (*b*) *Contingencies.*—The expenditure under this head was Rs. 18–4–8 against the revised estimate of Rs. 20 and the previous year's actuals of Rs. 55–15–11. Last year's figures include the cost of notice boards (Rs. 48)—*vide* paragraph 71 of report for 1897–98.

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

Year.	Births.		Deaths.	
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* The total number of births and deaths excludes eleven still-born cases.

The particulars and causes of deaths are given below :—

	1897–98.	1898–99.
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Wounds	..	1
Suicide	1	..
Dents	1	2
Snake-bite	2	..
All other causes	261	331
Total ..	548	913

66. The number of prosecutions instituted during the year for failure to register births and deaths was 30 as against 26 in the previous year and all the cases except one ended in conviction. The noticeable increase in the number of deaths is chiefly due to the prevalence of cholera in the town in an epidemic form.

67. (5) *Sanitation*—(*a*) *Conservancy—Road-cleaning and Road-watering—Establishment.*—The outlay under this head was Rs. 3,856–4–4 as against the actuals of Rs. 3,497–10–5 in the previous year and Rs. 3,890 in the revised estimate. The increase, as against last year's actuals, is accounted for by the entertainment of more toties on Rs. 6 each as sanctioned in G.O., No. 362 M., dated 11th February 1898, and the increase of the sanitary inspector's horse allowance from Rs. 7–8–0 to Rs. 10. The saving of Rs. 199–11–8 as compared with the sanctioned amount of Rs. 4,056 resulted from (1) fines imposed on the conservancy establishment for neglect of duty and deductions from the pay of the absentees, (2) the vacancies occurring among the toties, and (3) the appointment of female toties throughout the year on Rs. 5 instead of male toties on Rs. 6 each on account of the difficulty in procuring the latter.

68. (ii) *Other Charges.*—Under this head the expenditure amounted to Rupees 282–7–11 as against Rs. 204–5–8 in the previous year and Rs. 280 in the revised estimate, the increase over the previous year's actuals being due to the fact that some of the old night-soil carts were replaced by new ones and all the rubbish carts were repaired during the year.

69. (*b*) *Private Scavenging*—(i) *Establishment.*—The charges under this head amounted to Rs. 995–0–9 as against Rs. 704–14–10 in the previous year and Rupees 1,040 in the revised estimate. Though there has not been any noticeable increase in the number of houses served by the private scavenging agency, there is increase in the establishment charges. This is owing to the fact that four additional toties were entertained, as the number of houses assigned to each toty for service was reduced from 50 to 40 as proposed in paragraph 37 of the year's budget letter embodied in G.O., No. 195 M., dated 25th January 1898. The decrease, however, as compared with the sanctioned amount of Rs. 1,440 is due to the total sanctioned number of toties not having been entertained, as the total number of houses for service did not reach the anticipated figure.

70. (ii) *Other Charges.*—The outlay under this head amounted to Rs. 86–13–10 as against Rs. 156–0–4, the actuals of the previous year, and Rs. 60, the revised estimate. Subsequent to the submission of the revised estimate, one night-soil cart had to be purchased and hence the increase over the revised estimate figure.

71. Deducting the total expenditure under this head, viz., Rs. 1,081–14–7 from the total receipts of Rs. 1,182, the system was worked at a profit of Rs. 100–1–5. This saving would not have been effected had it not been for the facts that (1) there were temporary vacancies among the toties, (2) some toties were employed on cholera duty as additional men were not available.

72. (*c*) *Epidemic Charges.*—Under this item, the outlay amounted to Rupees 2,543–10–5 as against Rs. 634–5–1 in the previous year and Rs. 3,140 in the revised estimate. In its Order, No. 133 M., dated 30th January 1899, the Government reduced the revised estimate figure by Rs. 1,900, but on further application restored it in G.O., Mis. No. 472 M., dated 6th April 1899. In the month of August last when plague from Bangalore side was imminently threatening the town, an observation staff was entertained, with the sanction of the Plague Commissioner accorded in his Proceedings, No. 404, dated 25th October 1898, and consists of a certificated sanitary inspector, two peons and two toties. In November last, the number of passport holders under observation was so very high that the local hospital assistant could not efficiently cope with the task and the services of an extra second-class hospital assistant were secured. A passport-issuing officer was also appointed on Rs. 15 per mensem. At the instance of the Collector, plague camps (sheds of temporary nature) as per the design circulated with G.O., No 256 P., dated 23rd March 1898, were constructed. In spite of the efforts to keep the disease out, a case was imported in October last and up to date there have been eight imported cases of attack with five deaths and one case of indigenous plague followed by death. To add to this cholera in a virulent form appeared at the end of December and the town was not freed from the epidemic till the middle of March. The rules contained in G.O., No. 1028 M., dated 26th June 1896, were rigorously enforced and the required staff was at once entertained. The public springs in the river having been condemned by the District Medical and Sanitary Officer were all closed and the use of the river water for drinking and domestic purposes prohibited. Special watchmen and police constables were also placed along the river-bed to see that the arrangement was carried out. The public wells were all cleansed thoroughly and hankinised. A watchman was also placed at each well to prevent contamination by dipping into it the vessels brought from infected houses. The wells in all the affected houses were then and there thoroughly hankinised and effective measures were taken to disinfect the houses. A special dhoby was appointed to wash the clothes from the infected houses.

73. (*d*) *Contingencies.*—The charge under this head was Rs. 48–8–0 as against Rs. 97–15–1 in the previous year and Rs. 50 in the revised estimate. There was no necessity for the purchase of iron hand buckets, &c., as in the previous year and hence the decrease as compared with the previous year's actuals.

74. The total number of dust-bins in the town on the 31st March 1898 was 136 and during the year under report 24 more were purchased. The total number at the close of the year was thus 160, all of them being moveable and made of corrugated iron. The total number of public latrines was twelve as in the previous year. One mud wall latrine was demolished and replaced by another in brick and chunam at a cost of Rs. 185. Of the twelve latrines, one is made of double iron, and six of

walls in brick and chunam, while the remaining five are tatty enclosures. There are no public urinals in the town. The sweepings of the town were collected in the dust-bins placed in the various streets and lanes and conveyed in rubbish carts (which are 17 in number) by the municipal sweepers to the selected depots and there stored for sale. The night-soil from the public and private latrines was similarly removed in the iron hand-carts (which are 19 in number) and buried in trenches in the depots. The number of rubbish and night-soil depots in the town was four and two, respectively. Of the latter, there were three in the previous year. The owner of the garden in Periapet (A division) which was hitherto used as a night-soil depot having objected to its further use as such, it was given up and the night-soil from that division is now removed to another depot. The sanitary and the penal provisions of the Municipal and the Towns Nuisances Acts were strictly enforced as will be seen from the amount of fines realized. Except as regards drainage, towards which the Council, with the funds at present at its disposal, can ill-afford to make any satisfactory improvement, every endeavour was made to keep the town in a clean and sanitary condition. The masonry drains existing here and there are at present attended to and cleaned by the four toties who were specially appointed during the year (*vide* paragraph 66 *supra*) as suggested by the Sanitary Commissioner. With reference to the concluding paragraph of the hospital assistant's report, the question of closing the burial-grounds close to the public springs will receive the due attention of the Council and steps will be taken to remedy the defects as far as practicable.

75. *Grant 4, Lighting and Miscellaneous Municipal Purposes*—(1) *Lighting*—(*a*) *Establishment.*—The outlay under this head amounted to Rs. 356–5–6 as against the previous year's actuals of Rs. 295–8–0. The difference is due to five lamp-lighters having been employed throughout the year, while for nine months of last year there were only four. The fines imposed on the establishment amounted to Rs. 3–10–6 and this accounts for the decrease as compared with the revised estimate (Rs. 360).

76. (*b*) *Contingencies.*—The expenditure under this head was Rs. 852–8–7 as against Rs. 1,186–1–6 in the previous year and Rs. 800 and Rs. 1,000, figures in the revised and the budget estimates, respectively. The actuals of the previous year include the cost of 32 additional lights (lanterns with burners and chimneys, posts, &c.) put up that year and this accounts for the fall in the expenditure of the year under report. The number of lights is 197.

77. (10) *Other Charges*—(iii) *Stationery and Printing.*—Under this head the outlay amounted to Rs. 563–13–2 as against Rs. 627–0–9 in the previous year and Rs. 600 in the revised estimate. A sum of Rs. 76–11–8 due to the local press for printing proceedings, &c., remained unpaid at the close of the year as the bill was not received in time, and there is therefore a decrease in the outlay as compared with the actuals of the previous year and the revised estimate.

78. (v) *Law Charges.*—During the year the Council successfully conducted certain important prosecutions for encroachments on the Pálár river poramboke, through a pleader, and a sum of Rs. 144–13–0 was thus spent under this head as against Rupees 18–2–0 in the previous year.

79. *Grant 5, Supervision and Management—(b) Office Establishment.*—The sanctioned amount under this head was Rs. 984 at Rs. 82 per mensem, while the outlay amounted to Rs. 976–14–11 as against the previous year's actuals of Rs. 975–1–2. As the attender's place was vacant for about a month during the year, a saving of Rs. 7–1–1 has been effected.

80. (*c*) *Contingencies.*—The outlay under this head amounted to Rs. 456–13–10 as against Rs. 355–11–2, the actuals of the previous year, and Rs. 450, the revised estimate. The sum of Rs. 48, being the house-rent of the office building that remained unpaid at the close of the previous year, was drawn for payment from the allotment of the year under report. This and the purchase of certain furniture for office use during the latter year account for the increase as compared with the actuals of the previous year.

81. (*d*) *Collection of Municipal Taxes*—(i) *Establishment.*—The cost of the establishment was Rs. 28 per mensem, or Rs. 336 per annum, and the actual expenditure

amounted to Rs. 329–9–11 as against Rs. 334–6–8 in the previous year. The saving of Rs. 6–6–1 was due to the fines, &c., imposed on the establishment for neglect of duty.

82. (ii) *Contingencies.*—The expenditure under this head amounted to Rs. 99–12–1 as against the actuals of Rs. 265–7–11 in the preceding year and Rs. 100, the revised and budget estimates. The amount of printing charges paid to the Lawrence Asylum Press during the previous year was Rs. 257–12–8, while the amount paid during the year under report was Rs. 97–2–11. This reduction, it is presumed, is the outcome of the representation made to the Accountant-General of the high rate charged and the costly binding of unimportant books by the press. There was also a decrease in the quantity of the forms and books indented for during the year. Hence the decrease in the expenditure as compared with the previous year's actuals.

83. (2) (*a*) *Contribution for the Central Office and Audit Establishments.*—As advised by the Accountant-General in his letter, No. 4856, dated 2nd November 1898, a sum of Rs. 190 was paid under this head.

84. *Extraordinary and Debt*—(3) *Advances Recoverable.*—A sum of Rs. 50 was advanced to the local hospital assistant for incurring urgent expenditure on account of plague and the amount was not adjusted within the close of the financial year.

85. (4) *Refunds of other than Current Collections.*—Out of the sum of Rs. 30–4–7 entered under this head, Rs. 12–4–7 represents the remission granted on account of vacant houses under section 72 of the District Municipalities Act. The vacancy occurred in the second half-year of 1897–98; the buildings were verified at the close of that half-year and refund made from the funds of the year under report. The remaining amount (Rs. 18) was the refund of fines collected in the previous year under the Municipal and other Acts under the orders of the appellate courts reversing the convictions of the lower courts.

IV.—Closing Balance.

86. The total expenditure during the year amounted to Rs. 21,768–6–7 as against the revised estimate of Rs. 22,990 and the actuals of the previous year, Rs. 42,979–7–6, which, however, includes the sum of Rs. 23,800, the grant and loan refunded to Government. Deducting the expenditure (Rs. 21,768–6–7) from the year's total receipts (including the opening balance), viz., Rs. 25,426–13–9, the closing balance was Rs. 3,658–7–2 which is 14·39 per cent. of the year's total receipts. The deposits made by the contractors and the renters of the several farms for 1899–1900 credited into the treasury at the end of March 1899 were Rs. 1,378–12–0 and with this, the total amount at the disposal of the municipality, as per municipal accounts on the 31st March 1899 was Rs. 5,037–3–2. The balance however to the credit of the municipality on the same date at the Tiruppattúr Sub-Treasury as certified by the Treasury Deputy Collector of Salem in his letter No. 612-Acc., dated 15th April 1899, was Rs. 5,721–2–7. Deducting from this the amount of uncashed cheques amounting to Rs. 683–15–5, the balance according to the office accounts agrees with that in the treasury.

87. *Municipal Accounts.*—During the year, the accounts were audited by the Assistant Inspector of Local Fund Accounts who, in the concluding portion of his audit notes, remarked that the results of the audit continue to be very satisfactory.

88. A copy of the resolution of the Municipal Council passing the report accompanies.

Enclosure.

Concise annual report of the Municipal Hospital, Vániyambádi, for 1898–99.

1. *Public Health.*—The public health, on the whole, was satisfactory. The town was free from epidemics for the major portion of the year. There was one imported case of cholera in August 1898 and happily the disease did not spread. It again broke out, however, on 25th December 1898 and continued till 17th March 1899, the total number of attacks and deaths being 414 and * 278, respectively.

* This number is incorrect. The total number of deaths by cholera was 297.

(Intld.) J. G. B.,
Chairman.

There were eight suspected plague cases with five deaths; only one was indigenous which proved fatal and the rest were imported.

2. *Vital Statistics.*—During the year 1898–99 there were 873 births including 11 still-born cases and the total number of deaths was 913. The increase in the death-rate as compared with the last year's figure, namely, 548, was due to the prevalence of cholera from which alone there were 278 deaths.

3. *Sanitation.*—The town for purposes of conservancy is divided into four sections, each of which has a permanent staff of maistry, sweepers and scavengers with a certificated sanitary inspector working under the supervision of the Chairman-delegate. The general sanitation is fair. The water-supply is defective; eight tube pot wells were sunk during the year, but were abandoned as useless when cholera was prevailing. There are five open springs with a watch on each at the bed of the Pálár river.

Strenuous efforts are being made to increase the number of houses served by this agency.
(Intld.) J.G.B., *Chairman.*

The private scavenging system is working satisfactorily and can be much improved if judiciously worked upon the minds of the people. There are twelve public latrines with dry-earth system.

The drainage is very unsatisfactory. A few well-to-do persons have been allowed to construct drains which open in streets and allow all dirty water to run in them. These are ill-constructed and inefficient. No arrangement is made for the ultimate disposal of the sewage water running therein and is allowed to soak in the sides of roads and streets. Many houses contain cess-pools and the sewage is allowed to run in and remain for weeks and even months before it is baled out. It is suggested that permanent masonry cess-pools on approved design be constructed and their contents be baled out daily in casks by the municipality. The burial-ground near the hospital needs to be closed as early as possible.

This cannot now be undertaken for want of funds. The proposal however will be borne in mind.
(Intld.) J.G.B., *Chairman.*

4. *Vaccination.*—It has been compulsory in this municipality from the year 1889 and there is a second-class vaccinator working under the hospital assistant's supervision. Nine hundred and nine cases were vaccinated during the year, of which 724 were infantile. The number successfully vaccinated was 900 and of which 564 were verified. Glycerine paste sent for from the vaccine depot, Salem, was used during the year with success. A separate building for vaccine operation is most essentially needed as the vaccine operation is carried on in the out-patients' prescribing room which is highly objectionable. It is hoped that the Council will endeavour to supply this want.

The question will be considered as soon as there are funds.
(Intld.) J.G.B., *Chairman.*

5. *Hospital and Dispensary.*—The institution continued to be a hospital till 25th June 1898, when the admission of in-patients ceased for want of accommodation in the hospital. The temporary ward building having been pulled down, a substantial building on the design approved by the Sanitary Board is now under construction and may not be ready for accommodating in-patients till about the end of 1899.

This will be considered when there are funds.
(Intld.) J.G.B., *Chairman.*

(*a*) Construction of separate rooms for the reception and dressing of males and females at the dispensary is most necessary.

An estimate has been since sanctioned and the work will be commenced soon.
(Intld.) J.G.B., *Chairman;*

(*b*) The dispensary room was white-washed once during the year. The roof needs repair and the matter has already been reported for the needful being done.

(*c*) All furniture are maintained in good repair.

(*d*) The District Medical and Sanitary Officer inspected the dispensary on 17th December 1898, and made the following remarks in the visitors' book:—

The amount concerned is Rs. 3,400. This matter has been disposed of in G.O., No. 1703 M., dated 2nd August 1897.
(Intld.) J.G.B., *Chairman.*

"Inspected the Dispensary. The hospital no longer exists although several thousand rupees have been spent on temporary wards during the past five years." The Council is constructing permanent wards.

(*e*) No recoveries were made on account of diets, but a sum of Rs. 2–11–6 was recovered on account of medicines supplied to such of the out-patients who do not attend the hospital personally and who could afford to pay according to the rules framed by the Municipal Council.

(*f*) The number of patients treated in the institution during the year is compared below with the figures of the previous five years:—

Class of patients.	1894–95.		1895–96.		1896–97.		1897–98.		1898–99.	
	Total admission.	Average daily attendance.	Total admission.	Average daily attendance.	Total admission.	Average daily attendance.	Total admission.	Average daily attendance.	Total admission.	Average daily attendance.
In-patients	..	..	..	..	46	1·57	71	6·11	33	4·64
Out-patients	11,574	56·63	10,193	57·62	9,173	64·90	10,466	76·05	7,148	4·874

The fall in the number of admissions and the daily attendance among the out-patients occurred from August 1898 on account of plague scare; 33 in-patients with daily average attendance of 4·64 were treated from the 1st April to 25th June 1898.

(*g*) There was one death among in-patients and nine deaths among the out-patients.

(*h*) Three hundred and twenty-five operations were performed during the year. Out of this number, 32 were relieved and two died, the remaining having been cured.

(*i*) The establishment is sufficient for the time being and is fairly efficient.

(*j*) The number of labour cases attended by the hospital midwife was 43 as against 77 in the previous year, six of these cases were difficult ones. The post of midwife was vacant for nearly a month-and-a-half and this partly accounts for the decrease.

(*k*) No dispensary for women and children was at work during the year.

(*l*) *General Remarks.*—If funds permit, the construction of quarters for the hospital assistant close to the hospital may be considered. Want of any system of construction and cleaning out of the numerous cess-pools is for the most part a constant source of danger to public health from their proximity to wells. The springs in the bed of the river, which is the chief source of water-supply, are very close to burial-grounds. If arrangements are made to remedy these two defects there will, in my humble opinion, be less chance of cholera breaking out so often as it now does.

Vide paragraph 72 of the report.
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(Signed) SAIYID MOHIDIN,
1st Class Hospital Assistant.

Salem,
24th April 1899.

(Signed) A. W. ROGERS-HARRISON, Lt.-Col., I.M.S.,
Dist. Medl. and Sany. Officer.

No. 825-Sub.

Submitted to the Collector. The roads are in fairly good order.

(Signed) J. G. BURN,
Ag. Hd. Asst. Collector.

25th May 1899.

No. 1299.

Forwarded.

2. Proposals for filling up one of the non-official seats which fell vacant at the close of the year were not submitted for the reasons set out in this office letter, Cur. No. 267, dated 8th March 1899.

3. There has been no accommodation in the hospital for the treatment of in-patients since June 1898 and it is observed from the District Medical and Sanitary Officer's report that the work which is in progress is not likely to be completed till the close of the year 1899. The Council ought to see that the building is completed without delay.

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(*l*) *General Remarks.*—If funds permit, the construction of quarters for the hospital assistant close to the hospital may be considered. Want of any system of construction and cleaning out of the numerous cess-pools is for the most part a constant source of danger to public health from their proximity to wells. The springs in the bed of the river, which is the chief source of water-supply, are very close to burial-grounds. If arrangements are made to remedy these two defects there will, in my humble opinion, be less chance of cholera breaking out so often as it now does.

Vide paragraph 72 of the report.
(Intld.) J.G.B.,
Chairman.

(Signed) SAIYID MOHIDIN,
1st Class Hospital Assistant.

Salem,
24th April 1899.

(Signed) A. W. ROGERS-HARRISON, Lt.-Col., I.M.S.,
Dist. Medl. and Sany. Officer.

No. 825-Sub.

Submitted to the Collector. The roads are in fairly good order.

(Signed) J. G. BURN,
Ag. Hd. Asst. Collector.

25th May 1899.

No. 1299.

Forwarded.

2. Proposals for filling up one of the non-official seats which fell vacant at the close of the year were not submitted for the reasons set out, in this office letter, Cur. No. 267, dated 8th March 1899.

3. There has been no accommodation in the hospital for the treatment of in-patients since June 1898 and it is observed from the District Medical and Sanitary Officer's report that the work which is in progress is not likely to be completed till the close of the year 1899. The Council ought to see that the building is completed without delay.

(Signed) R. B. CLEGG,
Ag. Collector.

29th May 1899.

There were eight suspected plague cases with five deaths; only one was indigenous which proved fatal and the rest were imported.

2. *Vital Statistics.*—During the year 1898–99 there were 873 births including 11 still-born cases and the total number of deaths was 913. The increase in the death-rate as compared with the last year's figure, namely, 548, was due to the prevalence of cholera from which alone there were 278 deaths.

3. *Sanitation.*—The town for purposes of conservancy is divided into four sections, each of which has a permanent staff of maistry, sweepers and scavengers with a certificated sanitary inspector working under the supervision of the Chairman-delegate. The general sanitation is fair. The water-supply is defective; eight tube pot wells were sunk during the year, but were abandoned as useless when cholera was prevailing. There are five open springs with a watch on each at the bed of the Pálár river.

Strenuous efforts are being made to increase the number of houses served by this agency.
(Intld.) J.G.B., *Chairman.*

The private scavenging system is working satisfactorily and can be much improved if judiciously worked upon the minds of the people. There are twelve public latrines with dry-earth system.

The drainage is very unsatisfactory. A few well-to-do persons have been allowed to construct drains which open in streets and allow all dirty water to run in them. These are ill-constructed and inefficient. No arrangement is made for the ultimate disposal of the sewage water running therein and is allowed to soak in the sides of roads and streets. Many houses contain cess-pools and the sewage is allowed to run in and remain for weeks and even months before it is baled out. It is suggested that permanent masonry cess-pools on approved design be constructed and their contents be baled out daily in casks by the municipality. The burial-ground near the hospital needs to be closed as early as possible.

This cannot now be undertaken for want of funds. The proposal however will be borne in mind.
(Intld.) J.G.B., *Chairman.*

4. *Vaccination.*—It has been compulsory in this municipality from the year 1889 and there is a second-class vaccinator working under the hospital assistant's supervision. Nine hundred and nine cases were vaccinated during the year, of which 724 were infantile. The number successfully vaccinated was 900 and of which 564 were verified. Glycerine paste sent for from the vaccine depot, Salem, was used during the year with success. A separate building for vaccine operation is most essentially needed as the vaccine operation is carried on in the out-patients' prescribing room which is highly objectionable. It is hoped that the Council will endeavour to supply this want.

The question will be considered as soon as there are funds.
(Intld.) J.G.B., *Chairman.*

5. *Hospital and Dispensary.*—The institution continued to be a hospital till 25th June 1898, when the admission of in-patients ceased for want of accommodation in the hospital. The temporary ward building having been pulled down, a substantial building on the design approved by the Sanitary Board is now under construction and may not be ready for accommodating in-patients till about the end of 1899.

This will be considered when there are funds.
(Intld.) J.G.B., *Chairman.*

(*a*) Construction of separate rooms for the reception and dressing of males and females at the dispensary is most necessary.

An estimate has been since sanctioned and the work will be commenced soon.
(Intld.) J.G.B., *Chairman;*

(*b*) The dispensary room was white-washed once during the year. The roof needs repair and the matter has already been reported for the needful being done.

(*c*) All furniture are maintained in good repair.

(*d*) The District Medical and Sanitary Officer inspected the dispensary on 17th December 1898, and made the following remarks in the visitors' book:—

The amount concerned is Rs. 3,400. This matter has been disposed of in G.O., No. 1703 M., dated 2nd August 1897.
(Intld.) J.G.B., *Chairman.*

"Inspected the Dispensary. The hospital no longer exists although several thousand rupees have been spent on temporary wards during the past five years." The Council is constructing permanent wards.

(*e*) No recoveries were made on account of diets, but a sum of Rs. 2–11–6 was recovered on account of medicines supplied to such of the out-patients who do not attend the hospital personally and who could afford to pay according to the rules framed by the Municipal Council.

(*f*) The number of patients treated in the institution during the year is compared below with the figures of the previous five years:—

Class of patients.	1894–95.		1895–96.		1896–97.		1897–98.		1898–99.	
	Total admission.	Average daily attendance.	Total admission.	Average daily attendance.	Total admission.	Average daily attendance.	Total admission.	Average daily attendance.	Total admission.	Average daily attendance.
In-patients	..	..	..	..	46	1·57	71	6·11	33	4·64
Out-patients	11,574	56·63	10,193	57·62	9,173	64·90	10,466	76·05	7,148	4·874

The fall in the number of admissions and the daily attendance among the out-patients occurred from August 1898 on account of plague scare; 33 in-patients with daily average attendance of 4·64 were treated from the 1st April to 25th June 1898.

(*g*) There was one death among in-patients and nine deaths among the out-patients.

(*h*) Three hundred and twenty-five operations were performed during the year. Out of this number, 32 were relieved and two died, the remaining having been cured.

(*i*) The establishment is sufficient for the time being and is fairly efficient.

(*j*) The number of labour cases attended by the hospital midwife was 43 as against 77 in the previous year, six of these cases were difficult ones. The post of midwife was vacant for nearly a month-and-a-half and this partly accounts for the decrease.

(*k*) No dispensary for women and children was at work during the year.

(*l*) *General Remarks.*—If funds permit, the construction of quarters for the hospital assistant close to the hospital may be considered. Want of any system of construction and cleaning out of the numerous cess-pools is for the most part a constant source of danger to public health from their proximity to wells. The springs in the bed of the river, which is the chief source of water-supply, are very close to burial-grounds. If arrangements are made to remedy these two defects there will, in my humble opinion, be less chance of cholera breaking out so often as it now does.

Vide paragraph 72 of the report.
(Intld.) J.G.B., *Chairman.*

(Signed) SAIYID MOHIDIN,
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Salem, *24th April* 1899.

(Signed) A. W. ROGERS-HARRISON, Lt.-Col., I.M.S.,
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Submitted to the Collector. The roads are in fairly good order.

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25th May 1899.

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(Signed) R. B. CLEGG,
Ag. Collector.

29th May 1899.

ORDER—No. 878 M., dated 21st June 1899.

The receipts and charges of the Vániyambádi Municipality for 1898–99 are compared below with the budget and revised estimates for the year and the actuals of 1897–98:—

—	Actuals, 1897–98.	Budget estimate, 1898–99.	Revised estimate, 1898–99.	Actuals, 1898–99.
Receipts				
	Rs.	Rs.	Rs.	Rs.
Balance brought forward	28,986	1,670	5,490	5,493
Tax on Arts	628	650	750	837
,, Buildings and Lands	9,215	9,310	9,450	9,446
,, Vehicles and Animals	438	440	460	456
,, Carts	715	760	700	699
Tolls	2,984	3,200	2,760	2,761
Realizations under Special Acts	85	100	50	..
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	214	250	250	236
Conservancy Receipts	41	40	40	19
Fees and Revenue from Educational Institutions	306	310	310	276
,, ,, Medical Institutions	25	20	250	238
Income from Markets and Slaughter-houses	1,241	1,950	1,910	1,911
License Fees	612	650	500	552
Other Fees	65	60	40	36
Fines under Municipal and other Acts	779	900	600	743
Grants and Contributions from Government	18	50	50	52
,, ,, Local Boards	592	1,600	520	406
,, ,, other bodies	..	..	80	66
Recoveries for Services to Private Individuals	1,052	1,500	1,200	1,182
Miscellaneous	476	30	40	16
Advances Recovered	..	..	..	2
Total	19,486	21,820	19,960	19,934
Grand Total	48,472	23,490	25,450	25,427
Charges.				
GRANT 1—				
New Works—				
Communications	161	270	370	361
Buildings	793	3,330	2,780	2,398
Water-supply	160	..	..	..
Repairs—				
Communications	1,957	1,920	1,340	1,412
Buildings	571	170	80	69
Water-supply	247	280	280	241
Establishment	293	300	290	287
Tools and Plant and other Stores	74	30	30	18
Total	4,256	6,300	5,170	4,786
GRANT 2—				
Training Schools	23	..	..	..
Municipal Schools—				
On the Salary-result System	1,411	1,740	1,840	1,853
Grants-in-aid—				
Salary Grants	294	360	320	301
Fixed and Result Grants	121	150	150	150
Buildings, Furniture, &c., Grants	36	40	40	36
Inspection	242	270	270	229
Miscellaneous	135	170	180	138
Total	2,262	2,730	2,800	2,707
GRANT 3—				
Hospitals and Dispensaries	1,951	2,500	2,090	1,833
Contributions	212	190	100	187
Vaccination	202	210	200	206
Registration of Births and Deaths	199	160	160	160
Conservancy, Road-cleaning and Road-watering	5,355	7,330	8,460	7,813
Total	7,919	10,390	11,010	10,199
GRANT 4—				
Lighting	1,482	1,360	1,160	1,209
Public Garden, Survey of Land, Fire and other Charges	1,138	640	770	734
Total	2,620	2,000	1,930	1,943
GRANT 5—				
Supervision and Management	2,121	2,070	2,070	2,053
Repayment of Debt	13,800	..	..	..
Advances Recoverable	1	..	..	50
Refunds	10,000	..	10	30
Grand Total	42,979	23,490	22,990	21,768
Balance	5,493	..	2,460	3,659

2. Twenty-eight meetings were held by the Municipal Council against 21 in 1897–98. The average attendance of the official members continued to be satisfactory; but owing to the occurrence of vacancies which were reserved to be filled up by election, the attendance of the non-officials declined and was indifferent.

3. *Receipts.*—(1) Owing to the revision of assessments under the tax on arts, the net current demand under this head rose from Rs. 630 to Rs. 839. The demand under the tax on buildings also showed an increase of Rs. 285, which is attributed to the new and enlarged houses taxed during the year. The demand under the tax on lands, however, remained almost stationary. The general revision of the house-tax registers, which is stated to be now in progress, should be completed and the result reported to Government as soon as possible.

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

(3) There was an increase in the receipts under fees and revenue from medical institutions, market-rents and slaughter-house fees, but a decline under tolls and refunds of expenditure of previous years, and the variations in all these cases, except the last, are explained in paragraphs 13, 23, 24 and 25 of the Chairman's report. It is to be regretted that notwithstanding the special endeavours made by the Municipal Council to sell the street sweepings, the amount realized from this source fell from Rs. 41 to Rs. 19.

(4) The number of houses served by the private scavenging agency was 654 or twenty more than in the previous year and the fees collected amounted to Rupees 1,182 against Rs. 1,052 in that year and more than covered the cost of the service. This is satisfactory. The Government trusts that the efforts made to extend this service will not be relaxed until all the latrines in the town have been brought under the control of the municipal agency.

4. *Expenditure*—(1) *Public Works.*—A sum of Rs. 1,574 was spent on the construction of an in-patient ward to the municipal hospital which was undertaken during the year. The expenditure on communications was Rs. 1,773 or 64·2 per cent. of the net municipal revenue from tolls and the Revenue Divisional Officer reports that the roads were in fairly good order.

(2) *Education.*—The net expenditure under this head amounted to Rs. 2,313. Of this sum, Rs. 2,112 were spent on primary, and the remainder on secondary, education. A primary school for girls was newly opened during the year. The attendance at this school was good and the results were creditable. As in the previous year, the Municipal Council maintained five primary schools for boys on the salary-result system and aided one secondary school with its primary department with salary grants and four primary schools with result grants. The attendance at these institutions declined, but the results of the departmental and grant examinations were, on the whole, satisfactory. It is to be regretted that, owing to the plague scare and the prevalence of cholera, the number of boys under instruction in the municipal and aided schools fell from 552 or 52·7 per cent. of the male population of school-going age to 476 or 45·4 per cent.

(3) *Medical Relief.*—The number of patients treated at the municipal hospital fell from 10,537 to 7,181, the decrease being attributed to the appearance of plague in the town. The municipal midwife attended only 43 cases of labour during nine months of the year against 77 cases in 1897–98. She should be required to turn out better work in future.

(4) *Vaccination and Vital Statistics.*—The reported number of vaccine operations performed during the year again fell from 964 to 909; but the quality of the work continued to be good. Infantile vaccination received fair attention, the total number of children under one year successfully vaccinated being 720 or 44·7 per mille of the population against 662 or 41·1 per mille in the previous year. Seeing, however, that the number of births registered during the year was 862 or 53·6 per mille, there is still scope for improvement in this direction.

The number of births registered during the year was 862 or 53·6 per mille of the population, but the number of deaths rose from 548 to 913 or 56·6 per mille, the large increase being due to the prevalence of cholera in the town.

(5) *Sanitation.*—The expenditure of Rs. 7,813 under this head exceeded the allotment by 6·6 per cent. and was 39·2 per cent. of the current receipts against 27·5 per cent. in the previous year. From paragraphs 72 and 74 of the Chairman's report it appears that some attention was paid to the sanitation of the town; but paragraph 3 of the medical report shows that much yet remains to be done in this direction, and the Government trusts that vigorous measures will be adopted to remedy the defects as soon as funds become available.

5. *General Remarks.*—The year closed with a balance of Rs. 3,659 or 18·4 per cent. of the current receipts. The Chairman's report is again diffuse and might well be curtailed. The administration of the Municipality during the year under review continued to be, on the whole, efficient; but education, medical relief and vaccination demand increased attention.

(True Extract.)

for *Ag. Secretary to Government.*

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

Ed. A. F. Eccleston.

Papers to be read in Proceedings:—

Current No. 452 of 1899, dated 24th May from the Ch. ml Vaniyambadi.
Current No. of 189 , dated from the
Current No. of 189 , dated from the
Current No. of 189 , dated from the

Order. No. 878 M dt 21-6-99

The ~~estimated~~ receipts and charges of the Vaniyambadi Municipality for 1898-99, ~~as passed by Government~~, are compared below with the budget and revised estimates for the year and the actuals of 1897-98.

	Actuals, 1897-98	Budget Estimate, 1898-99	Revised Estimate, 1898-99.	Actuals 1898-99
	Rs.	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	28986	1670	5490	5493
Tax on Arts	628	650	750	837
Tax on Buildings and Lands	9215	9310	9450	9446
Water and drainage Tax on Buildings and Lands ..	438	440	460	456
Tax on Vehicles and Animals	715	760	700	699
Tax on Carts				
Tax on Private Menial and Domestic Male Servants ..				
Tolls	2984	3200	2760	2761
Realizations under Special Acts	85	100	50	"
Rent of Lands, Buildings, &c., and sale proceeds of Lands, &c.	214	250	250	236
Conservancy Receipts	41	40	40	19
Fees and Revenue from Educational Institutions ..	306	310	310	276
Do. from Medical Institutions	25	20	250	238
Income from Markets and Slaughter-houses	1241	1950	1910	1911
License fees	612	650	500	552
Other fees	65	60	40	36
Fines under Municipal and other Acts	779	900	600	743
Interest on Investments and premium on Loans ..				
Grants and Contributions from Government	18	50	50	52
Do. from Local Boards	592	1600	520	406
Do. from other bodies	"	"	80	66
Recoveries for services to private individuals	1052	1500	1200	1182
Miscellaneous	476	30	40	16
Loans				
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund				
Advances Recovered	"	"	"	2
Total ..	19486	21820	19960	19934
Grand Total ..	48472	23490	25450	25427

Charges.	Actuals, 1897-98.	Budget Estimate, 1898-99.	Revised Estimate, 1898-99.	Actuals 1898-99.
	Rs.	Rs.	Rs.	Rs.
GRANT 1.				
New Works—				
Communications	161	270	370	361
Buildings	793	3330	2780	2398
Drainage				
Water-supply	160	"	"	"
Miscellaneous Public Improvements	"	"	"	"
Repairs—				
Communications	1957	1920	1340	1412
Buildings	571	170	80	69
~~Drainage~~	247	280	280	241
Water-supply				
Miscellaneous Public Improvements				
Establishment	293	300	290	287
Tools and Plant and other Stores	74	30	30	18
Contributions for Public Works	"	"	"	"
Total ..	4256	6300	5170	4786
GRANT 2.				
Training Schools	23	"	"	"
Municipal Schools—				
(*a*) On the Salary System				
(*b*) On the Salary Result System	1411	1740	1840	1853
Grants-in-Aid—				
(*a*) Salary Grants	294	360	320	301
(*b*) Result Grants	121	180	180	150
(*c*) Building, Furniture, &c., grants .. .	36	40	40	36
Inspection	242	270	270	229
Miscellaneous	135	170	180	138
Total ..	2262	2730	2800	2707
GRANT 3.				
Hospitals and Dispensaries	1951	2500	2090	1838
Contributions	212	190	100	187
Vaccination	202	210	200	206
Registration of Births and Deaths	199	160	160	160
Conservancy, Road-cleaning and Road-watering ..	5355	7330	8460	7813
Total ..	7919	10390	11010	10199
GRANT 4.				
Lighting	1482	1360	1160	1209
Markets and Slaughter-houses				
Choultries				
Traveller's Bungalows				
Avenues				
Public Garden, Survey of Land, Fire and other Charges.	1138	640	770	734
Total ..	2620	2000	1930	1943
GRANT 5.				
Supervision and management	2121	2070	2070	2053
Repayment of Debt	13800	"	"	"
Interest on Loan				
Advances Recoverable	1	"	"	50
Refunds	10000	"	70	30
Discount				
Pensions and Gratuities				
Investments				
Grand Total ..	42979	23490	22990	21768
Balance	5493	"	2460	3658

Vide Para. 54 Re Circ letter, Dfo. 774.2 A. 15-11-98.

Para. 8. of circ letter

Para. 9

3

30

2. Twenty-eight meetings were held by the Municipal Council against 31 in 1897-98. The average attendance of the official members continued to be satisfactory; but owing to the occurrence of vacancies which were reserved to be filled up by election, the attendance of the non-officials declined and was indifferent.

3. RECEIPTS (1) Owing to the revision of assessments under the tax on arts, the net current demand under this head rose from Rs.630 to Rs.839. The demand under the tax on buildings also showed an increase of Rs.285, which is attributed to the new and enlarged houses taxed during the year. The demand under the tax on lands, however, remained almost stationary. The general revision of the house-tax registers which is stated to be now in progress should be completed and the result reported to Government as soon as possible.

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

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Miscellaneous Public Improvements	"	"	"	"
Repairs—				
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Grants-in-Aid—				
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Registration of Births and Deaths	199	160	160	160
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Public Garden, Survey of Land, Fire and other Charges.	1138	640	770	734
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Vide Para. 5 of the Chief Secretary's letter D.O. 774-2 A. 16-11-98.

Para. 8 of this letter.

Para. 9.

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paras 13, 23, 24 and 25 of the Chairman's report. It is to be regretted that notwithstanding the special endeavours made by the Municipal Council to sell the street sweepings, the amount realized from this source fell from Rs.41 to Rs.19.

(4) The number of houses served by the private scavenging agency was 654 or twenty more than in the previous year and the fees collected amounted to Rs.1,182 against Rs.1,052 in that year and more than covered the cost of the service. This is satisfactory. The Government trusts that the efforts made to extend this service will not be relaxed until all the latrines in the town have been brought under the control of the Municipal agency.

4. EXPENDITURE (1) PUBLIC WORKS: A sum of Rs.1,574 was spent on the construction of an in-patient ward to the Municipal hospital which was undertaken during the year. The expenditure on communications was Rs.1,773 or 64.8 per cent of the net Municipal revenue from tolls and the Revenue Divisional Officer reports that the roads were in fairly good order.

(2) EDUCATION: The net expenditure under this head amounted to Rs.2,313. Of this sum, Rs.2,112 were spent on primary, and the remainder on secondary, education. A primary school for girls was newly opened during the year. The attendance at this school was good and the results were creditable. As in the previous year, the Municipal Council maintained five primary schools for boys on the salary-result system and aided one secondary school with its primary department with salary grants and four primary schools with result grants. The attendance at the institutions declined, but the results of the departmental and grant examinations were on the whole satisfactory. It is to be regretted that owing to the plague scare and the prevalence of cholera, the number of boys under instruction in the Municipal and aided schools fell from 552 or 52.7 per cent of the male population of school going age to 476 or 45.4 per cent.

(3) MEDICAL RELIEF: The number of patients treated at the Municipal hospital fell from 10,537 to 7,181, the decrease being attributed to the appearance of plague in the town. The Municipal midwife attended only 45 cases of labour during nine months of the year against 77 cases in 1897-98. She should be required to turn out better work in future.

(4) VACCINATION AND VITAL STATISTICS: The reported number of vaccine operations performed during the year again fell from 964 to 904; but the quality of the work continued to be good. Infantile vaccination received

paras 13, 23, 24 and 25 of the Chairman's report. It is to be regretted that notwithstanding the special endeavours made by the Municipal Council to sell the street sweepings, the amount realized from this source fell from Rs.41 to Rs.19.

(4) The number of houses served by the private scavenging agency was 654 or twenty more than in the previous year and the fees collected amounted to Rs.1,182 against Rs.1,052 in that year and more than covered the cost of the service. This is satisfactory. The Government trusts that the efforts made to extend this service will not be relaxed until all the latrines in the town have been brought under the control of the Municipal agency.

4. EXPENDITURE (1) PUBLIC WORKS: A sum of Rs.1,574 was spent on the construction of an in-patient ward to the Municipal hospital which was undertaken during the year. The expenditure on communications was Rs.1,773 or 64.8 per cent of the net Municipal revenue from tolls and the Revenue Divisional Officer reports that the roads were in fairly good order.

(2) EDUCATION: The net expenditure under this head amounted to Rs.2,313. Of this sum, Rs.2,112 were spent on primary, and the remainder on secondary, education. A primary school for girls was newly opened

opened during the year. The attendance at this school was good and the results were creditable. As in the previous year, the Municipal Council maintained five primary schools for boys on the salary-result system and aided one secondary school with its primary department with salary grants and four primary schools with result grants. The attendance at the ~~Municipal schools~~ institutions declined, ~~but the aided institutions showed an increase,~~ but the results of the departmental and grant examinations were on the whole satisfactory. It is to be regretted that owing to the plague scare and the prevalence of cholera, the number of boys under instruction in the Municipal and aided schools fell from 552 or 52.7 per cent of the male population of school going age to 476 or 45.4 per cent.

(3) MEDICAL RELIEF: The number of patients treated at the Municipal hospital fell from 10,537 to 7,181, the decrease being attributed to the appearance of plague in the town. The Municipal midwife attended only 43 cases of labour during nine months of the year against 77 cases in 1897-98. She should be required to turn out better work in future.

(4) VACCINATION AND VITAL STATISTICS: The reported number of vaccine operations performed during the year again fell from 964 to 904; but the quality of the work continued to be good. Infantile vaccination received

received fair attention, the total number of children under one year successfully vaccinated being 720 or 44.7 per mille of the population against 662 or 41.1 per mille in the previous year. Seeing however that the number of births registered during the year was 862 or 53.6 per mille, there is still scope for improvement in this direction.

The number of births registered during the year was 862 or 53.6 per mille of the population , but the number of deaths rose from 548 to 913 or 56.6 per mille, the large increase being due to the prevalence of cholera in the town.

Para. 65.

(5) SANITATION: The expenditure of Rs.7,813 under this head exceeded the allotment by 6.6 per cent and was 39.2 per cent of the current receipts against 27.5 per cent in the previous year. From paras, 72 and 74 of the Chairman's report it appears that some attention was paid to the sanitation of the town; but para 3 of the medical report shows that much yet remains to be done in this direction, and the Government trusts that vigorous measures will be adopted to remedy the defects as soon as funds become available.

5. GENERAL REMARKS: The year closed with a balance of Rs.5,659 or 18.4 per cent of the current receipts. The Chairman's report is again diffuse and might well be curtailed. The administration

Vide fo 1241 in R. review of 1897-98 Page

administration of the Municipality during the year under review continued to be on the whole efficient; but education, medical relief and vaccination demand increased attention.

V.R
10/6/99

B.T.O
19.6

To

The Chairman, Municipal Council, Vaniyambadi. 12
" Collector of Salem. 13
" President, District Board, Salem. 14
" Accountant-General. 10
" Director of Public Instruction. 4
" Surgeon-General. 6
" Sanitary Board. 1
" Sanitary Commissioner 3
" Sanitary Engineer. 5
Editors' Table.

Date 10/7/99

Cl. 145 2 ha
Vaniyambadi.

Enclosure No. I

Annual Statements

of the municipality

of

VANIYAMBADY,

for

1898-99

Statement I.*—Revenues and Receipts of the Municipal Fund of the Town of Chittagong during the official year 1898-99.

	Actuals, 1898–99.		Budget Estimate for 1898–99 *including* subsequent allotments.	Revised Estimate for 1898–99.	Actuals, 1897–98 (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.
1. Balance brought forward—					
(*a*) Municipal fund	. . .	5492 13 9	1670 . .	5490 . .	28986 6 7 ✓
(*b*) Endowments	. . .	. . .	. . .	. . .	. . .
(*c*) Water and drainage tax fund ..	. . .	. . .	. . .	. . .	. . .
2. Municipal Rates and Taxes—					
(*a*) Tax on arts, &c. (section 53) ..	836 8 .	∫	650 . .	750 . .	628 8 . ✓
(*b*) Tax on buildings (section 63) ..	9245 12 2	∫	9000 . .	9250 . .	9005 7 3 ✓
(*c*) Tax on lands (section 63) ..	200 8 2	∫	310 . .	200 . .	209 11 5 ✓
(*d*) Water and drainage tax on buildings and lands (section 75) ..	. . .		. . .	. . .	. . .
(*e*) Tax on vehicles with springs and palanquins (section 77) ..	56 4 .		40 . .	60 . .	42 12 . ✓
(*f*) Tax on animals (section 77) ..	400 2 .		400 . .	400 . .	395 1 . ✓
(*g*) Tax on carts and other vehicles without springs (section 85) ..	697 8 .		760 . .	700 . .	691 8 . ✓
(*h*) Tax on private, menial and domestic male servants (section 96A) ..	. . .		. . .	. . .	. . .
(*i*) Tolls (section 91)—					
Gross receipts 3451-12-9 ✓	. . .		. . .	. . .	. . .
Less Local fund share 690-5-9	2761 7 . ✓		3200 . .	2760 . .	2983 11 3 ✓
(*j*) Penalties on account of—					
(i) Tax on arts	. . .		. . .	. . .	. . .
(ii) Tax on buildings	. . .		. . .	. . .	. . .
(iii) Tax on lands	. . .		. . .	. . .	. . .
(iv) Water and drainage tax on buildings and lands ..	. . .		. . .	. . .	. . .
(v) Tax on vehicles, &c. ..	. . .		. . .	. . .	. . .
(vi) Tax on animals	. . .		. . .	. . .	. . .
(vii) Tax on carts, &c. ..	1 8 .		. . .	. . .	23 . . ✓
(viii) Tax on private menial and domestic male servants ..	. . .		. . .	. . .	. . .
(ix) Evasion of tolls	. . .	14199 9 4	. . .	. . .	. . .
Carried forward ..		14199 9 4	14360 . .	14120 . .	13979 10 11

* Statements I and II should accompany budgets as well as reports. When submitted with the budgets, if columns 2 and 3 show the estimate for 1898-99, column 4 should exhibit the revised estimate for 1897-98, column 5 the budget estimate for the same year, *exclusive of subsequent allotments*, and column 6 the actuals of 1896-97.

Lease Amount: 3450 . .
Interest on overdue Kists 1 . 12 . 9
Total 3451 . 12 . 9

One-fifth of Rs 3451-12-9 due to the D.L. Board = Rs 690-5-9

Statement I.*—Revenues and Receipts of the Municipal Fund of the Town of Adoni for Ajambad during the official year 1898-99.

	Actuals, 1898-99.						Budget Estimate for 1898-99 *including* subsequent allotments.			Revised Estimate for 1898-99.			Actuals, 1897-98 (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.
1. Balance brought forward—															
(a) Municipal fund	.	.	.	5492	13	9	1670	-	-	5490	-	-	28,986	6	7 ✓
(b) Endowments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(c) Water and drainage tax fund ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2. Municipal Rates and Taxes—															
(a) Tax on arts, &c. (section 53) ..	836	8	-	✓			650	-	-	750	-	-	628	8	- ✓
(b) Tax on buildings (section 63) ..	9245	12	2	✓			9000	-	-	9250	-	-	9005	7	3 ✓
(c) Tax on lands (section 63) ..	200	8	2	✓			310	-	-	200	-	-	209	11	5 ✓
(d) Water and drainage tax on buildings and lands (section 75) ..	-	-	-				-	-	-	-	-	-	-	-	-
(e) Tax on vehicles with springs and palanquins (section 77) ..	56	4	-				40	-	-	60	-	-	42	12	- ✓
(f) Tax on animals (section 77) ..	400	2	-				400	-	-	400	-	-	395	1	✓
(g) Tax on carts and other vehicles without springs (section 85) ..	697	8	-				760	-	-	700	-	-	691	8	✓
(h) Tax on private, menial and domestic male servants (section 96A) ..	-	-	-				-	-	-	-	-	-	-	-	-
(i) Tolls' (section 91)—															
Gross receipts 3451-12-9	-	-	-				-	-	-	-	-	-	-	-	-
Less Local fund share 690-5-9	2761	7	- ✓				3200	-	-	2760	-	-	2983	11	3 ✓
(j) Penalties on account of—															
(i) Tax on arts	-	-	-				-	-	-	-	-	-	-	-	-
(ii) Tax on buildings	-	-	-				-	-	-	-	-	-	-	-	-
(iii) Tax on lands	-	-	-				-	-	-	-	-	-	-	-	-
(iv) Water and drainage tax on buildings and lands ..	-	-	-				-	-	-	-	-	-	-	-	-
(v) Tax on vehicles, &c. ..	-	-	-				-	-	-	-	-	-	-	-	-
(vi) Tax on animals	-	-	-				-	-	-	-	-	-	-	-	-
(vii) Tax on carts, &c. ..	1	8	-				-	-	-	-	-	-	23	-	✓
(viii) Tax on private menial and domestic male servants ..	-	-	-				-	-	-	-	-	-	-	-	-
(ix) Evasion of tolls	-	-	-	14,199	9	4	-	-	-	-	-	-	-	-	-
Carried forward ..				14,199	9	4	14,360	-	-	14,120	-	-	13,979	10	11

* Statements I and II should accompany budgets as well as reports. When submitted with the budgets, if columns 2 and 3 show the estimate for 1898-99, column 4 should exhibit the revised estimate for 1897-98, column 5 the budget estimate for the same year, *exclusive of subsequent allotments*, and column 6 the actuals of 1896-97.

Lease amount: 3450-- — One-fifth of Rs. 3451-12-9 } Rs 690-5-9
Interest on over due 3 kists 1-12-9 — due to the D.L. Board
Total 3451-12-9

Statement I.*—Revenues and Receipts of the Municipal Fund of the Town of Vaniyambady during the official year 1898-99—*cont.*

—	Actuals, 1898-99. Details of Minor Heads.	Actuals, 1898-99. Totals of Major Heads.	Budget Estimate for 1898-99, *including* subsequent allotments.	Revised Estimate for 1898-99.	Actuals, 1897-98 (audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Brought forward ..		14,199 9 4	14,360 - -	14,120 - -	13,979 10 11
3. Realizations under Special Acts—					
(*a*) Pounds	- - -	- - -	- - -	- - -	- - -
(*b*) Ferry rents	- - -	- - -	- - -	- - -	/ - -
(*c*) Fees under Act II of 1888 ..	- - -		100 - -	50 - -	85 - -
4. Revenue derived from Municipal property and powers apart from taxation—					
(*a*) Rent of lands, houses, &c.—	- - -		- - -	- - -	- - -
(i) Rent of lands	- - -		- - -	- - -	- - -
(ii) Rent of buildings ..	- - -		- - -	- - -	- - -
(iii) Avenue receipts ..	225 4 9		200 - -	200 - -	193 7 9
(iv) Fees from travellers' bungalows	- - -		- - -	- - -	- - -
(v) Choultry rents ..	- - -		- - -	- - -	- - -
(vi) Sale-proceeds of lands and buildings	- - -		- - -	- - -	- - -
(vii) Produce of lands, gardens, &c.	- - -		30 - -	30 - -	- - -
(viii) Sale-proceeds of old materials, empty oil-cans, packing cases, &c. ..	7 14 6		20 - -	20 - -	4 5 -
Sale proceeds of Acts & Bye Laws	2 8 -	235 11 3	- - -	- - -	16 7 -
(*b*) Conservancy receipts—					
Sale-proceeds of night-soil street-refuse, &c. ..	19 - -	19 - -	40 - -	40 - -	40 8 -
(*c*) Income from Educational institutions—					
(i) School fees	276 5 6		310 - -	310 - -	306 2 6
(ii) Other receipts	- - -	276 5 6	- - -	- - -	- - -
(*d*) Income from Medical Institutions—					
(i) Sale-proceeds and composition fees of medicines ..	2 11 6		10 - -	10 - -	17 6 -
(ii) Other receipts ..	234 12 -	237 7 6	10 - -	240 - -	7 10 6
Carried forward ..		14,968 1 7	15,080 - -	15,020 - -	14,650 9 8

* Statements I and II should accompany budgets as well as reports. When submitted with the budgets, if columns 2 and 3 show the estimate for 1898-99, column 4 should exhibit the revised estimate for 1897-98, column 5 the budget estimate for the same year, *exclusive of subsequent allotments*, and column 6 the actuals of 1896-97.

Statement I.*—Revenues and Receipts of the Municipal Fund of the Town of Vaniyambady during the official year 1898-99—*cont.*

—	Actuals, 1898-99. Details of Minor Heads.	Actuals, 1898-99. Totals of Major Heads.	Budget Estimate for 1898-99, *including* subsequent allotments.	Revised Estimate for 1898-99.	Actuals, 1897-98 (audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Brought forward ..		14,968 1 7	15,080 - -	15,020 - -	14,650 9 8
4. Revenue derived from Municipal property and powers apart from taxation—*cont.*					
(*e*) Income from markets and slaughter-houses—					
(i) Income from markets ..	500 - -		450 - -	500 - -	405 - - ✓
(ii) ,, slaughter-houses.	1410 11 9	1910 11 9	1500 - -	1410 - -	8366 ✓
(*f*) Other fees—					
(i) Warrant and distraint fees and recoveries on account of incidental expenses ..	36 4 -		40 - -	40 - -	55 11 ✓
(ii) License fees	552 2 -		650 - -	500 - -	611 8 11 ✓
(iii) Cart-stand fees ..	- - -		20 - -	- - -	- - -
(iv) Vaccination fees ..	- - -		- - -	- - -	- - -
(v) Miscellaneous fees ..	- - -	588 6 -	- - -	- - -	9 10 - ✓
(*g*) Fines—					
(i) Balance of fines under sections 3 to 5 of the Towns Nuisances Act..	- - -		- - -	- - -	- - -
(ii) Fines under Municipal and other Acts	742 14 -	742 14 -	900 - -	600 - -	778 14 - ✓
(*h*) Interest on investments—					
(i) General, including choultries ..	- - -		- - -	- - -	- - -
(ii) Educational	- - -		- - -	- - -	- - -
(iii) Medical	- - -		- - -	- - -	- - -
(*i*) Premium on loans	- - -		- - -	- - -	- - -
5. Grants and Contributions—					
(*a*) From Government—					
(i) Education—					
Normal stipends ..	- - -		- - -	- - -	- - -
Buildings	- - -		- - -	- - -	- - -
Schools	52 2 -		50 - -	50 - -	17 15 - ✓
Other purposes	- - -	52 2 -	- - -	- - -	- - -
Carried forward ..		18,262 3 4	18,670 - -	18,120 - -	17,365 10 7

* Statements I and II should accompany budgets as well as reports. When submitted with the budgets, if columns 2 and 3 show the estimate for 1898-99, column 4 should exhibit the revised estimate for 1897-98, column 5 the budget estimate for the same year, *exclusive of subsequent allotments*, and column 6 the actuals of 1896-97.

Statement I.*—Revenues and Receipts of the Municipal Fund of the Town of Vaniyambadi during the official year 1898-99—*cont.*

—	Actuals, 1898-99. Details of Minor Heads.	Actuals, 1898-99. Totals of Major Heads.	Budget Estimate for 1898-99, *including* subsequent allotments.	Revised Estimate for 1898-99.	Actuals, 1897-98 (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 ..		18,262 3 4	18,690 - -	18,120 - -	17,365 10 7
5. Grants and Contributions—*cont.*					
(*a*) From Government—*cont.*					
(ii) Medical	- - -		- - -	- - -	- - -
(iii) Other purposes—					
Communications ..	- - -		- - -	- - -	- - -
Water-supply	- - -		- - -	- - -	- - -
Drainage	- - -		- - -	- - -	- - -
Sanitation	- - -		- - -	- - -	- - -
Other purposes ..	- - -		- - -	- - -	- - -
(*b*) From Local Boards—					
(i) Education	- - -		- - -	- - -	- - -
(ii) Medical	405 7 10		1600 - -	520 - -	591 9 9
(iii) Other purposes	- - -	405 7 10	- - -	- - -	- - -
(*c*) Other Grants and Contributions—					
(i) Education	66 7 3		- - -	80 - -	- - -
(ii) Medical	- - -		- - -	- - -	- - -
(iii) Other purposes	- - -	66 7 3	- - -	- - -	- - -
6. Miscellaneous—					
(*a*) Recoveries on account of services rendered to private individuals—					
(i) Private scavenging ..	1182 - -		1500 - -	1200 - -	1052 7 -
(ii) Laying pipes to private houses.					
(iii) Other purposes	- - -		- - -	- - -	- - -
(*b*) Other items—					
(i) Fishery rents	- - -		- - -	- - -	- - -
(ii) Refunds of expenditure of previous years	- - -		- - -	- - -	453 15 4
(iii) Fees for numbering carts ..	- 14 -		10 - -	10 - -	- - -
(iv) Other items	15 6 -	1198 4 -	20 - -	30 - -	22 4 -
Carried forward ..		19932 6 5	21,820 - -	19,960 - -	19485 14 8

* Statements I and II should accompany budgets as well as reports. When submitted with the budgets, if columns 2 and 3 show the estimate for 1898-99, column 4 should exhibit the revised estimate for 1897-98, column 5 the budget estimate for the same year, *exclusive of subsequent allotments*, and column 6 the actuals of 1896-97.

Statement I.*—Revenues and Receipts of the Municipal Fund of the Town of Vaniyambadi during the official year 1898-99—*cont.*

—	Actuals, 1898-99. Details of Minor Heads.	Actuals, 1898-99. Totals of Major Heads.	Budget Estimate for 1898-99, *including* subsequent allotments.	Revised Estimate for 1898-99.	Actuals, 1897-98 (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 ..		19932 6 5	21,820 - -	19960 - -	19485 14 8
7. Extraordinary and Debt—					
(*a*) Sale-proceeds of Government securities and withdrawals from Savings Bank	- - -		- - -	- - -	- - -
(*b*) Loans—					
(i) From Government ..	- - -		- - -	- - -	- - -
(ii) In the open market ..	- - -		- - -	- - -	- - -
(*c*) Realizations of Sinking Fund for repayment of loans	- - -		- - -	- - -	- - -
(*d*) Discount on investments ..	- - -		- - -	- - -	- - -
(*e*) Advances—					
(i) Permanent	- - -		- - -	- - -	- - -
(ii) Others †	1 9 7	1 9 7	- - -	- - -	- - -
Total, Receipts ..		19934 - -	21,820 - -	19960 - -	19485 14 8
Grand Total ..		25426 13 9	23490 - -	25450 - -	48472 5 3

* Statements I and II should accompany budgets as well as reports. When submitted with the budgets, if columns 2 and 3 show the estimate for 1898-99, column 4 should exhibit the revised estimate for 1897-98, column 5 the budget estimate for the same year, *exclusive of subsequent allotments*, and column 6 the actuals of 1896-97.

† Expenditure on toll-tickets and process-fees and overpayments to District Boards on account of tolls should be debited to advances recoverable in Statement II, and when these are recovered the recoveries should be credited to this head.

Note to Statement I [1].—

1. The tax on arts, &c., is levied on ~~the first~~ all classes.
2. The tax on buildings is levied at 7½ per cent. and the tax on lands at ^on within the village site 7½ per cent. of rent value. ^ Cultivable lands
3. The water and drainage tax on buildings and lands is levied ~~at~~ ^not at 2 annas per acre of wet & dry lands respectively per cent.
4. The tax on vehicles and animals is levied at 3/4 the maximum rates.
5. The tax on carts, &c., is levied at Rs. 3 per cart per annum.
6. The tax on private, menial and domestic male servants is levied ~~at~~ ^not at Rs. ——— per mensem for each servant.
7. Tolls are levied at ——— the maximum rates.
8. License-fees are levied at the rates sanctioned in G.O. No 787 m dated 14th August 1886 G.O. No 140 m dated 2nd August 90 G.O. No 12 m dated 22nd January 96 & G.O. No 174 m dated 6th February 97. para 3
9. The house-tax registers were last revised in the official year 1895-96 and the land-tax registers in the official year 1896-97
10. The total extent of land assessed is ——— acres. Cultivable wet lands 267 acres. 34 Cents
Dry lands 531 " - 17 "
Vacant House sites 13 " - 50 "
11. The mode of estimating the annual rental of houses and lands is as follows: House sites

[1] This note should be filled in both when the statement is submitted with the budgets as well as when it accompanies reports, but in the former case items 9, 10 and 11 may be left blank.

Houses: Annual rental was ordinarily fixed at 8 per cent approximately of the sale value

Vacant House sites. At 8 per Cent of the sale value

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

Statement I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act IV of 1884 for the official year 1898-99.

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		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.
								Local Funds.	Provincial Funds.									
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.	
								- Nil -										

Statement II.*—Expenditure from the Municipal Fund of the Town of Vaniyambadi for the official year 1898-99.

—	Actuals, 1898-99. Details of Minor Heads.	Actuals, 1898-99. Totals of Major Heads.	Budget Estimate for 1898-99, *including* subsequent allotments.	Revised Estimate for 1898-99.	Actuals, 1897-98 (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	360 11 5	✓	270 - -	370 - -	161 6 3
(*b*) Buildings †	2397 12 1	✓	1330 - -	2780 - -	792 7 2
			*2000 - -		
(*c*) Drainage	- - -		- - -	- - -	- -
(*d*) Water-supply	- - -		- - -	- - -	160 - -
(*e*) Miscellaneous public improvements	- - -	2758 7 6	- - -	- - -	- - -
2. Repairs—					
(*a*) Communications	1411 10 9	✓	1920 - -	1340 - -	1956 12 7
(*b*) Buildings †	69 3 11	✓	170 - -	80 - -	571 - 4
(*c*) Drainage -					
(i) Repairs to works ..	- - -		- - -	- - -	- - -
(ii) Establishment	- - -		- - -	- - -	- - -
(iii) Contingencies	- - -		- - -	- - -	- - -
(*d*) Water-supply—					
(i) Repairs to works, machinery, &c	- - -		30 - -	30 - -	53 1 11
(ii) Establishment ‡	233 2 11		240 - -	240 - -	188 5 2
(iii) Contingencies	8 4 -	1722 5 7	10 - -	10 - -	5 14 2
(*e*) Miscellaneous public improvements	- - -				
3. (*a*) General Establishment—	287 6 5		300 - -	290 - -	293 4 6
(*b*) Contingencies	9 10 7	297 1 -			
4. Tools and Plant and other Stores—	8 8 1	8 8 1	30 - -	30 - -	73 15 10
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 ..		4786 6 2	6300 - -	5170 - -	4256 3 11

* Statements I and II should accompany budgets as well as reports. When submitted with the budgets, if columns 2 and 3 show the estimate for 1898-99, column 4 should exhibit the revised estimate for 1897-98, column 5 the budget estimate for the same year, *exclusive of subsequent allotments*, and column 6 the actuals of 1896-97.

† This item should show all constructions not belonging to water-supply and drainage, including dust-bins, whether masonry or of corrugated iron, latrines, permanent or temporary, sheds, walls, &c.

‡ This item should show the cost of cleansing tanks and wells, wages of watchmen employed to keep water free from pollution, &c.

* Subsequent allotment

Statement II.*—Expenditure from the Municipal Fund of the Town of Vaniyambadi for the official year 1898-99—*cont.*

—	Actuals, 1898-99. Details of Minor Heads.	Actuals, 1898-99. Totals of Major Heads.	Budget Estimate for 1898-99, *including* subsequent allotments.	Revised Estimate for 1898-99.	Actuals, 1897-98 (audited figures).
1	2	3	4	5	6
Brought forward ..	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Grant 2 *(Education)*—					
1. Training Schools—					
(*a*) Contributions to Local Boards ..	- - -		- - -	- - -	22 13 5
(*b*) Stipends to normal students ..	- - -		- - -	- - -	- - -
2. Municipal Schools—					
(i) On salary system—					
(*a*) Establishment	- - -		- - -	- - -	- - -
(*b*) Contingencies	- - -		- - -	- - -	- - -
(ii) On salary-result system—					
(*a*) Fixed payments	1219 10 1		1260 - -	1230 - -	960 7 11
(*b*) Result stipends	201 8 -		180 - -	180 - -	198 4 10
(*c*) Contingencies	431 6 2	1852 8 3	300 - -	430 - -	251 12 11
3. Salary grants	300 10 8	✓ 300 10 8	360 - -	320 - -	294 8 9
4. Fixed and result grants	150 - -	✓ 150 - -	150 - -	150 - -	120 15 -
5. Building, furniture, &c., grants ..	36 - -	36 - -	40 - -	40 - -	36 - -
6. Inspection—					
(i) Establishment	202 4 3		220 - -	220 - -	216 11 6
(ii) Contingencies	27 1 4	229 5 7	50 - -	50 - -	25 7 7
7. Miscellaneous—					
(*a*) General gymnasium—					
(i) Establishment	90 - -		120 - -	120 - -	102 10 8
(ii) Contingencies	48 6 11	138 6 11	20 - -	60 - -	32 4 8
			*30 - -		
(*b*) General drawing—					
(i) Establishment					
(ii) Contingencies					
(*c*) Other items					
Carried forward ..		2706 15 5	2730 - -	2800 - -	2262 - 3

* Statements I and II should accompany budgets as well as reports. When submitted with the budgets, if columns 2 and 3 show the estimate for 1898-99, column 4 should exhibit the revised estimate for 1897-98, column 5 the budget estimate for the same year, *exclusive of subsequent allotments*, and column 6 the actuals of 1896-97.

* Subsequent allotment.

Statement II.*—Expenditure from the Municipal Fund of the Town of Vaniyambadi for the official year 1898-99—*cont.*

—	Actuals, 1898-99. Details of Minor Heads.	Actuals, 1898-99. Totals of Major Heads.	Budget Estimate for 1898-99, *including* subsequent allotments.	Revised Estimate for 1898-99.	Actuals, 1897-98 (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 ..		2706 15 5	2730 . .	2800 . .	2262 . 3
Grant 2 *(Education)*—cont.					
8. Contributions to Local Boards for—					
(i) Inspection	. . .	. . .	. . .	. . .	. .
(ii) Drawing and gymnastic instruction	. . .	. . .	. . .	. . .	. .
Total, Grant 2 ..		2706 15 5	2730 . .	2800 . .	2262 . 3
Grant 3 *(Medical Services, Sanitation, &c.)*—					
1. Hospitals and dispensaries—					
(a) Establishment	1041 14 9		1150 . .	1080 . .	1098 7 11
(b) Medicines and supplies	528 15 3		700 . .	550 . .	563 14 10
(c) Diet of patients	93 15 4		90 . .	100 . .	130 6 2
(d) Sundries and contingencies ..	168 3 6		560 . .	360 . .	158 4 11
(e) Contibutions to—					
(i) Government	. . .		. . .	. . .	. . .
(ii) Local Boards	. . .		. . .	. . .	. . .
(iii) Other bodies	. . .	1833 . 10	. . .	. . .	. . .
2. (a) Contributions to Provincial Funds for—					
(i) Medical College	114 . .		50 . .	50 . .	115 . .
(ii) Sanitary inspection ..	57 . .		50 . .	50 . .	72 . .
(iii) Medical reserve staff ..	16 . .	187 . .	*90 . .	. . .	25 . .
(b) Contributions to Local Boards, &c., for—					
(i) Medical schools	. . .		. . .	. . .	. . .
(ii) Reserve staff	. . .		. . .	. . .	. . .
&c., &c., &c. ..	. . .		. . .	. . .	. . .
(c) Other contributions	. . .		. . .	. . .	. . .
Carried forward ..		2020 . 10	2690 . .	2190 . .	2163 1 10

* Statements I and II should accompany budgets as well as reports. When submitted with the budgets, if columns 2 and 3 show the estimate for 1898-99, column 4 should exhibit the revised estimate for 1897-98, column 5 the budget estimate for the same year, *exclusive of subsequent allotments*, and column 6 the actuals of 1896-97.

* Subsequent allotment

Statement II.*—Expenditure from the Municipal Fund of the Town of Vaniyambadi for the official year 1898-99.—*cont.*

—	Actuals, 1898-99. Details of Minor Heads.	Actuals, 1898-99. Totals of Major Heads.	Budget Estimate for 1898-99, *including* subsequent allotments.	Revised Estimate for 1898-99.	Actuals, 1897-98 (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 ..		2020 . 10	2690 . .	2190 . .	2163 1 10
Grant 3 *(Medical Services, Sanitation, & c.)* —cont.					
3. Vaccination—					
(a) Establishment	142 6 4		150 . .	140 . .	144 . .
(b) Contingencies	63 7 10		60 . .	60 . .	57 9 9
(c) Contributions to Local Boards ..	. . .	205 14 2	. . .	. . .	. . .
4 Registration of births and deaths—					
(a) Establishment	141 12 9		140 . .	140 . .	143 6 .
(b) Contingencies	18 4 8	160 1 5	20 . .	20 . .	55 15 11
5. Sanitation—					
(a) Conservancy, road-cleaning and road-watering—					
(i) Establishment	385 6 4 4		4050 . .	3890 . .	3497 10 5
(ii) Other charges † ..	282 7 11		280 . .	280 . .	204 5 8
(b) Private scavenging—					
(i) Establishment ‡	995 . 9		1440 . .	1040 . .	764 14 10
(ii) Other charges §	86 13 10		60 . .	60 . .	156 . 4
			*30 . .		
(c) Epidemic charges	254 3 10 5		760 . .	3140 . .	634 5 1
(d) Fairs and festivals	. . .		*680 . .	. . .	. . .
(e) Other sanitary outlay	48 8 .	7812 13 3	30 . .	50 . .	97 15 1
Total, Grant 3 ..		10198 13 8	10390 . .	11010 . .	7919 4 11

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† Under this head should be shown such charges as the cost of purchase or hire of carts and purchase and maintenance or hire of bullocks.

‡ When separate establishments are not maintained for scavenging private houses, the proportionate cost of conservancy debitable to this head should be calculated and entered here.

§ This head should include the cost of scavenging carts.

* Subsequent allotments.

(1) vide also G.O. No 472 in this date 6 April 99

Statement II.*—Expenditure from the Municipal Fund of the Town of Vaniyambady for the official year 1898-99—*cont.*

—	Actuals, 1898-99. Details of Minor Heads.	Actuals, 1898-99. Totals of Major Heads.	Budget Estimate for 1898-99, *including* subsequent allotments.	Revised Estimate for 1898-99.	Actuals, 1897-98 (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 ..					
GRANT 4 *(Lighting and Miscellaneous Municipal Purposes)*—					
1. Lighting—					
(*a*) Establishment	356 5 6		360 - -	360 - -	295 8 -
(*b*) Contingencies	852 8 7	1208 14 1	1000 - -	800 - -	1186 1 6
2. (i) Markets †—					
(*a*) Establishment	- - -		- - -	- - -	- - -
(*b*) Contingencies	- - -		- - -	- - -	- - -
(ii) Slaughter-houses †—					
(*a*) Establishment	- - -		- - -	- - -	- - -
(*b*) Contingencies	- - -		- - -	- - -	- - -
3. Choultries—					
(*a*) Establishment	- - -		- - -	- - -	- - -
(*b*) Contingencies	- - -		- - -	- - -	- - -
(*c*) Feeding travellers	- - -		- - -	- - -	- - -
4. Travellers' bungalows—					
(*a*) Establishment	- - -		- - -	- - -	- - -
(*b*) Contingencies	- - -		- - -	- - -	- - -
5. Avenues—					
(*a*) Establishment	- - -		- - -	- - -	- - -
(*b*) Contingencies	- - -		- - -	- - -	- - -
6. Public garden—					
(*a*) Establishment	- - -		- - -	- - -	- - -
(*b*) Contingencies	- - -		- - -	- - -	- - -
7. Survey of land—	- - -		- - -	- - -	439 7 11
8. Fire—					
(*a*) Establishment	- - -		- - -	- - -	- - -
(*b*) Other charges ‡	- - -		- - -	- - -	- - -
Carried forward ..		1208 14 1	1360 - -	1160 - -	1921 1 5

* Statements I and II should accompany budgets as well as reports. When submitted with the budgets, if columns 2 and 3 show the estimate for 1898-99, column 4 should exhibit the revised estimate for 1897-98, column 5 the budget estimate for the same year, *exclusive of subsequent allotments*, and column 6 the actuals of 1896-97.

† Where establishments are maintained conjointly for markets and slaughter-houses, the share debitable to each head should be separately calculated and entered.

‡ Under this head should appear cost of purchasing or repairing fire-engines, buckets, &c.

Statement II.*—Expenditure from the Municipal Fund of the Town of Vaniyambady for the official year 1898-99—*cont.*

—	Actuals, 1898-99. Details of Minor Heads.	Actuals, 1898-99. Totals of Major Heads.	Budget Estimate for 1898-99, *including* subsequent allotments.	Revised Estimate for 1898-99.	Actuals, 1897-98 (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 ..		1208 14 1	1360 - -	1160 - -	1921 1 5
GRANT 4 *(Lighting and Miscellaneous Municipal Purposes)*—cont.					
9. Pounds—					
(*a*) Establishment	- - -		- - -	- - -	- - -
(*b*) Contingencies	- - -		- - -	- - -	- - -
10. Other charges—					
(i) Work done for private individuals other than private scavenging—	- - -		- - -	- - -	- - -
(*a*) Laying of pipes to private houses	- - -		- - -	- - -	- - -
(*b*) Other purposes	- - -		- - -	- - -	- - -
(ii) Rewards for destruction of pigs and dogs	10 5 -		10 - -	20 - -	16 5 -
(iii) Stationery and printing ..	563 13 2		600 - -	600 - -	627 - 9
(iv) Compensation for lands ..	- - -		- - -	- - -	- - -
(v) Law charges	144 13 -				18 2 -
(vi) Charges for numbering carts ..	5 14 9				6 6 7
(vii) Other items	8 6 -	733 13 11	30 - -	150 - -	30 10 2
Total, Grant 4 ..		1942 12 -	2000 - -	1930 - -	2619 9 11
GRANT 5 *(Supervision and Management)*—					
1. General Establishment—					
(*a*) Inspection—					
(i) Pay and pensionary contribution of Chairman or Secretary	- - -		- - -	- - -	- - -
(ii) Conveyance allowance ..	- - -		- - -	- - -	- - -
(*b*) Office establishment	976 14 11		990 - -	990 - -	975 1 2
(*c*) Contingencies	456 13 10		450 - -	450 - -	355 11 2
(*d*) Collection of Municipal taxes—					
(i) Establishment	329 9 11		340 - -	340 - -	334 6 8
(ii) Contingencies	99 12 1	1863 2 9	100 - -	100 - -	265 7 11
Carried forward ..		1863 2 9	1880 - -	1850 - -	1930 10 11

* Statements I and II should accompany budgets as well as reports. When submitted with the budgets, if columns 2 and 3 show the estimate for 1898-99, column 4 should exhibit the revised estimate for 1897-98, column 5 the budget estimate for the same year, *exclusive of subsequent allotments*, and column 6 the actuals of 1896-97.

Statement II.*—Expenditure from the Municipal Fund of the Town of Vaniyambady for the official year 1898-99—*cont.*

—	Actuals, 1898-99. Details of Minor Heads.	Actuals, 1898-99. Totals of Major Heads.	Budget Estimate for 1898-99, *including* subsequent allotments.	Revised Estimate for 1898-99.	Actuals, 1897-98 (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 ..					
GRANT 4 *(Lighting and Miscellaneous Municipal Purposes)*—					
1. Lighting—					
(*a*) Establishment	356 5 6		360 - -	360 - -	295 8 -
(*b*) Contingencies	852 8 7	1208 14 1	1000 - -	800 - -	1186 1 6
2. (i) Markets †—					
(*a*) Establishment	- - -		- - -	- - -	- - -
(*b*) Contingencies	- - -		- - -	- - -	- - -
(ii) Slaughter-houses †—					
(*a*) Establishment	- - -		- - -	- - -	- - -
(*b*) Contingencies	- - -		- - -	- - -	- - -
3. Choultries—					
(*a*) Establishment	- - -		- - -	- - -	- - -
(*b*) Contingencies	- - -		- - -	- - -	- - -
(*c*) Feeding travellers	- - -		- - -	- - -	- - -
4. Travellers' bungalows—					
(*a*) Establishment	- - -		- - -	- - -	- - -
(*b*) Contingencies	- - -		- - -	- - -	- - -
5. Avenues—					
(*a*) Establishment	- - -		- - -	- - -	- - -
(*b*) Contingencies	- - -		- - -	- - -	- - -
6. Public garden—					
(*a*) Establishment	- - -		- - -	- - -	- - -
(*b*) Contingencies	- - -		- - -	- - -	- - -
7. Survey of land—	- - -		- - -	- - -	439 7 11
8. Fire—					
(*a*) Establishment	- - -		- - -	- - -	- - -
(*b*) Other charges ‡	- - -		- - -	- - -	- - -
Carried forward ..		1208 14 1	1360 - -	1160 - -	1921 1 5

* Statements I and II should accompany budgets as well as reports. When submitted with the budgets, if columns 2 and 3 show the estimate for 1898-99, column 4 should exhibit the revised estimate for 1897-98, column 5 the budget estimate for the same year, *exclusive of subsequent allotments*, and column 6 the actuals of 1896-97.

† Where establishments are maintained conjointly for markets and slaughter-houses, the share debitable to each head should be separately calculated and entered.

‡ Under this head should appear cost of purchasing or repairing fire-engines, buckets, &c.

Statement II.*—Expenditure from the Municipal Fund of the Town of Vaniyambady for the official year 1898-99—*cont.*

—	Actuals, 1898-99. Details of Minor Heads.	Actuals, 1898-99. Totals of Major Heads.	Budget Estimate for 1898-99, *including* subsequent allotments.	Revised Estimate for 1898-99.	Actuals, 1897-98 (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 ..		1208 14 1	1360 - -	1160 - -	1921 1 5
GRANT 4 *(Lighting and Miscellaneous Municipal Purposes)*—cont.					
9. Pounds—					
(*a*) Establishment	- - -		- - -	- - -	- - -
(*b*) Contingencies	- - -		- - -	- - -	- - -
10. Other charges—					
(i) Work done for private individuals other than private scavenging—	- - -		- - -	- - -	- - -
(*a*) Laying of pipes to private houses	- - -		- - -	- - -	- - -
(*b*) Other purposes	- - -		- - -	- - -	- - -
(ii) Rewards for destruction of pigs and dogs	10 5 -		10 - -	20 - -	16 5 -
(iii) Stationery and printing ..	563 13 2		600 - -	600 - -	627 - 9
(iv) Compensation for lands ..	- - -		- - -	- - -	- - -
(v) Law charges	144 13 -				18 2 -
(vi) Charges for numbering carts ..	5 14 9				6 6 7
(vii) Other items	8 6 -	733 13 11	30 - -	150 - -	30 10 2
Total, Grant 4 ..		1942 12 -	2000 - -	1930 - -	2619 9 11
GRANT 5 (*Supervision and Management*)—					
1. General Establishment—					
(*a*) Inspection—					
(i) Pay and pensionary contribution of Chairman or Secretary	- - -		- - -	- - -	- - -
(ii) Conveyance allowance ..	- - -		- - -	- - -	- - -
(*b*) Office establishment	976 14 11		990 - -	990 - -	975 1 2
(*c*) Contingencies	456 13 10		450 - -	450 - -	355 11 2
(*d*) Collection of Municipal taxes—					
(i) Establishment	329 9 11		340 - -	340 - -	334 6 8
(ii) Contingencies	99 12 1	1863 2 9	100 - -	100 - -	265 7 11
Carried forward ..		1863 2 9	1880 - -	1850 - -	1930 10 11

* Statements I and II should accompany budgets as well as reports. When submitted with the budgets, if columns 2 and 3 show the estimate for 1898-99, column 4 should exhibit the revised estimate for 1897-98, column 5 the budget estimate for the same year, *exclusive of subsequent allotments*, and column 6 the actuals of 1896-97.

Statement II.*—Expenditure from the Municipal Fund of the Town of Vaniyambadi for the official year 1898-99—*cont.*

—	Actuals, 1898-99. Details of Minor Heads	Actuals, 1898-99. Totals of Major Heads.	Budget Estimate for 1898-99, *including* subsequent allotments.	Revised Estimate for 1898-99.	Actuals, 1897-98 (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 ..		1863 2 9	1880 - -	1880 - -	1930 10 11
GRANT 5 *(Supervision and Management)*—cont.					
1. General Establishment—*cont.*					
(*e*) Collection of tolls—					
(i) Establishment	- - -		- - -	- - -	- - -
(ii) Contingencies	- - -		- - -	- - -	- - -
2. (*a*) Contribution for Central office and Audit establishments ..	190 - -		190 - -	190 - -	190 - -
(*b*) Contribution for the salary of the Collector's office Municipal Clerk ..	- - -	190 - -	- - -	- - -	- - -
Total, Grant 5 ..		2053 2 9	2070 - -	2070 - -	2120 10 11
EXTRAORDINARY AND DEBT—					
1. Repayment of Debt—					
(*a*) Instalments paid during the year.	- - -		- - -	- - -	13800 - -
(*b*) Invested on account of Sinking Fund (par value of securities purchased)	- - -		- - -	- - -	- - -
(*c*) Charges of investment ..	- - -		- - -	- - -	- - -
2. Interest—					
(*a*) On account of previous years ..	- - -		- - -	- - -	- - -
(*b*) On account of current year ..	- - -		- - -	- - -	- - -
3. Advances recoverable—					
(*a*) Permanent	- - -		- - -	- - -	- - -
(*b*) Other	50 - -	50 - -	- - -	- - -	197
4. Refunds of other than current collections	30 4 7	30 4 7	- - -	10 - -	10000 - -
5. Discount	- - -		- - -	- - -	- - -
6. Pensions and gratuities	- - -	- - -	- - -	- - -	- - -
Carried forward ..		80 4 7	- - -	10 - -	23801 9 7

* Statements I and II should accompany budgets as well as reports. When submitted with the budgets, if columns 2 and 3 show the estimate for 1898-99, column 4 should exhibit the revised estimate for 1897-98, column 5 the budget estimate for the same year, *exclusive of subsequent allotments*, and column 6 the actuals of 1896-97.

Note:- The figures in Column 4 under grants 1, 3 & 4 exclude the amounts transferred by Grant 3, 6(e) under sanction conveyed in G.O. No 1915 Fin/Fin, dated 15th November 1898.

Statement II.*—Expenditure from the Municipal Fund of the Town of Vaniyambadi for the official year 1898-99—*cont.*

—	Actuals, 1898-99. Details of Minor Heads.	Actuals, 1898-99. Totals of Major Heads.	Budget Estimate for 1898-99, *including* subsequent allotments.	Revised Estimate for 1898-99.	Actuals, 1897-98 (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 ..		80 4 7	- - -	10 - -	23801 9 7
EXTRAORDINARY AND DEBT—*cont.*					
7. Investments for purposes other than Sinking Fund—					
(*a*) In Government securities or Savings Bank	- - -		- - -	- - -	- - -
(*b*) In other securities	- - -		- - -	- - -	- - -
Total, Extraordinary and Debt ..		80 4 7	- - -	10 - -	23801 9 7
Total, Expenditure ..		21768 6 7	23490 - -	22990 - -	42979 7 6
Balances—					
(*a*) Municipal Fund ..		3658 7 2	- - -	2460 - -	5492 13 9
(*b*) Endowments					
(*c*) Water and drainage tax fund ..					
Grand Total ..		25426 13 9	23490 - -	25450 - -	48472 5 3

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NOTE TO STATEMENT II. †

Position of the Municipality of Vaniyambadi *on 31st March* 1899.

LIABILITIES.	Rs.	ASSETS.		Rs.
Balance of loans		Municipal balance.	Cash	3658-7-2
Deposits to be adjusted	1378-12-0		Securities	1378-12-0
Other liabilities (in detail)		Deposit balance.	Cash	- - -
Printing Charges due to the C.N. Press, Tirupattur for 1898-99	76-11-8		Post office Savings Bank ..	- - -
			Government promissory notes.	- - -
			Landed property	- - -
			Other securities	- - -
		Sinking Fund investments		- - -
		Other investments		- - -
		Funded Capital of endowed institutions—		
		(1) Securities		- - -
		(2) Landed property		- - -
		Total ..		5037-3-2
		Value of premises, &c.		12211-8-8
		Do. of tools and plant		2980-11-0
		Do. of live-stock		- - -
		Do. of furniture		1301-4-9
		Arrears of taxes, &c.		- - -
		Other assets (in detail)		147-9-7
		Balance of Contribution due by the Taluk Board of Tirupattur 8-8-3 Decree pending Execution against an Ex-teacher (deducting the amount recovered up to date) 139-0-4		
		Total ..		16641-2-0
		Claims—		
		Advances recoverable—		
		Permanent advances		35-0-0
		Advances for works, &c.		50-0-0
Total	1455-7-8	Total ..		85-0-0

† This note should be filled in only when the statement is submitted with reports and not when it accompanies budgets.

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

Part I.—New Works.

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1898-99.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications								
1	Conostructing a tunnel	100	-	-	-	98	12	10	
2	near Mosque in Kasepet do - do in Patel Mohamed	85	-	-	-	84	12	2	
3	Kassim Saib Street Conostructing a tunnel in	45	-	-	-	39	7	4	
4	Kondaiyar Street do - do in Jangra	52	-	-	-	52	-	-	
5	modin Saib Street Kasepet Conostructing a tunnel in Kanniamba dy St	40	-	-	-	36	14	-	
6	Conostructing a tunnel in Nabia Chetty Street	50	-	-	-	48	13	1	
	Total ..	372	.	.	.	360	11	5	
(b)	Buildings								
1	Reconstructing the Slaughter house	172	57	6	1	114	8	6	
2	Cost of 24 Corrugated iron dust bins	120	.	.	.	119	4	.	
3	Conostructing dry earth Shed to five Latrines	90	.	.	.	89	7	2	
4	Conostructing a tatty latrine at Periapet	8	-	.	.	7	1	3	
5	" a brick wall Latrine at Kasepet	200	.	.	.	186	6	5	
6	" a Cholera shed	175	.	.	.	175	7	7	
7	" Segregation shed	276	.	.	.	133	3	10	
8	" in patient ward	5962	.	.	.	1574	5	4	
	Total ..	7003	57	6	1	2397	12	1	

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

Part I.—New Works—*cont.*

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1898-99.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage								
1									
2									
3									
	Total ..								
(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.
1	Repairing Vizianagaraiyangar Street	27	-	-	24	11	-	
2	" Kondaiyar Street	25	-	-	11	3	3	Metalled or Gravelled / Unmetalled.
3	" Bala chetty Street	5	-	-	4	14	3	Mls. F. Yds. Mls. F. Yds.
4	" The road from hospital to Periapet	42	-	-	41	14	9	8. 3. 80 3. 6. 100
5	" Vannara Sevu	70	-	-	70	-	-	12. 1. 180
6	" Hajji Syed Hussain Saib St.	47	-	-	42	10	3	Total mileage under maintenance.
7	" N. Khan Saib Street	40	-	-	40	-	-	
8	" Kaki Sulamodin Saib St.	7	-	-	7	-	-	Metalled or Gravelled / Unmetalled.
9	" S. Lippa Saib Street	23	-	-	22	3	5	Mls. F. Yds. Mls. F. Yds.
10	" Arasamaram Street	65	-	-	65	-	-	7. 4. 80 0. 7. 0
11	" Agraharam Street	55	-	-	50	-	9	8. 3. 80
12	" Anji Modin Saib Street	70	-	-	63	3	10	
13	" Maraikayar Ismail Saib Street	55	-	-	41	5	11	
14	" K. Esuf Saib Street	40	-	-	51	7	9	
15	" Gunni Chetty Street	22	-	-	20	2	8	
16	" P. Backameyan Saib St.	62	-	-	58	8	2	
17	" Chuckler's Sevu	4	-	-	4	-	-	
18	" Mosque Street Chenampet	67	-	-	67	10	-	
19	" The tunnel in S. Abdulla Saib St.	5	-	-	5	-	-	
20	" N. Kassim Saib Street	40	-	-	20	12	1	
21	" Railway Station road	125	-	-	123	-	6	
22	" The tunnel in Kaliamman Cont St.	24	-	-	24	9	1	
23	" Saga dera Chetty St.	10	-	-	10	-	-	
24	" Nabiah Chetty Street	7	-	-	6	11	8	
25	" New Trunk Road	9	-	-	8	11	11	
26	" The tunnel near Mosque	3	-	-	2	-	9	
27	" Railway Station road	130	-	-	100	11	10	
28	" The tunnel near Ekambara Chetty Mosque	20	-	-	17	13	8	
29	" The tunnel near Cutcherry road	16	-	-	15	9	4	
30	" The tunnel in Vakil Mohamed Saib Street	18	-	-	18	-	-	
31	" The tunnel in Nabiah Chetty St.	14	-	-	11	9	6	
32	Casual repairs to Mazid St.	10	-	-	9	7	9	
33	do - do to Mazid St & High road	18	-	-	18	5	6	
34	Collection of metal & Gravel for the depart	206	-	-	206	4	6	
35	Incidental road repairs Total ..	240	-	-	126	14	8	
	Road Coolies pay							
	Total	1621	-	-	1411	10	9	

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

PART II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(*b*)	Buildings							
1	Repairing the hospital main building	11	-	-	9	8	9	
2	" the hospital compound wall	42	-	-	32	8	11	
3	Cost of putting up sign board to Fort latrine	2	-	-	2	-	-	
4	Repairing the Fatty latrines	3	-	-	2	14	3	
5	Repairing & replacing the hooks in the Slaughter house	9	-	-	8	8	-	
6	Repairing the Panchama School building	7	-	-	2	12	-	
7	" the pandal in the Govind a pieun Mohamed and School building	11	-	-	11	-	-	
	Total ..	85	-	-	69	3	11	

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

PART II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(*c*)	Drainage							
1								
2								
3								
	Total ..	-	-	-	-	-	-	
(*d*)	Water-supply	-	-	-	-	-	-	
1								
2								
3								
	Total ..	-	-	-	-	-	-	

statement is discontinued with reference to para 21 of G.O. No 2149 L, dated 8th November 1898.

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Statement II-B.—Details of Municipal Establishments.

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 1.—2. *c.* DRAINAGE—							
Overseers							
Drain cleaners							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
d. Water works—							
Overseers							
Watchmen							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. GENERAL—							
Overseers							
Maistries							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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Statement III.*—*Municipality of* Vaniyambadi

Abstract of Deposits Account for the year 1898-99.

	Rs.	A.	P.		Rs.	A.	P.
Balance brought forward ..	1340	-	-				
1. Deposits by renters	1178	12	-	1. Credited to Municipal Funds ..	1380	1	3
2. Deposits by contractors	200	-	-	2. Returned to renters	-	-	-
3. Deposits as security by municipal servants	-	-	-	3. Returned to contractors	-	-	-
4. Other deposits under the Act or Bye-laws	44	8	10	4. Returned to municipal servants ..	-	-	-
				5. Paid to other depositors	4	7	7

* Toll gate renters deposit for 1899-1900 : 762-8-0
Slaughter-house renters deposit for 1899-1900 : 296-4-0
Market renters deposit for 1899-1900 : 120-0-0
Security deposit of the Hospital ward's Contractor. 200-0-0
1378-12-0

1384 Total .. 1384 8 10

1423 Total Receipts .. 1423 4 10 | 1379 Balance .. 1378 12 - *

2763 Total, including Balance .. 2763 4 10 | 2763 Total .. 2763 4 10

* This statement is not intended for submission with the budgets but only with the reports. Any portion of the District Boards' share of tolls remaining unpaid at the close of the year should be shown under 4. "Other Deposits under the Act or Bye-laws," but excess payments to District Boards should be debited to Advances Recoverable in Statement II.

NT IV-A.*—*Municipality of Vaniyambadi*. Demand, Collection and Balance Statement for the year 1898-99.

(Current.)

Particulars.	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.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Tax on arts, &c.	922 8 -	84 - -	838 8 -	836 8 -	- - -	2 - -	- - -
2. Tax on buildings	9322 6 1	- 14 5	9321 7 8	9245 12 2	36 - -	39 11 6	- - -
3. Tax on lands	207 12 10	- - -	207 12 10	207 12 10	- - -	7 4 8	- - -
4. Water and drainage tax on buildings	- - -	- - -	- - -	- - -	- - -	- - -	- - -
5. Water and drainage tax on lands	- - -	- - -	- - -	- - -	- - -	- - -	- - -
6. Tax on private, menial and domestic male servants	- - -	- - -	- - -	- - -	- - -	- - -	- - -
7. Tools (gross receipts)	3450 - -	(1) - - -	3450 - -	3450 - -	- - -	- - -	- - -
8. Market rents	500 - -	- - -	500 - -	500 - -	- - -	- - -	- - -
9. Slaughter-house fees	1410 - -	(2) - - -	1410 - -	1410 - -	- - -	- - -	- - -
10. Rent of cart-stands	- - -	- - -	- - -	- - -	- - -	- - -	- - -
11. Private scavenging fees	1182 - -	- - -	1182 - -	1182 - -	- - -	- - -	- - -
12. Tax on vehicles with springs, &c.	- - -	- - -	- - -	- - -	- - -	- - -	- - -
13. Tax on animals	- - -	- - -	- - -	- - -	- - -	- - -	- - -
14. Tax on carts, &c.	- - -	- - -	- - -	- - -	- - -	- - -	- - -
15. Warrant fees	- - -	- - -	- - -	- - -	- - -	- - -	- - -
16. Avenues	175 - -	(3) - - -	175 - -	175 - -	- - -	- - -	- - -
Total	17,169 10 11	84 14 5	17,084 12 6	16,999 12 4	36 - -	49 - 2	- - -

* Statements IV-A and IV-B should accompany budgets as well as reports.

(1) Excludes interest Rs 12-9, paid on over due Kists

(2) Excludes interest Rs 11-9 paid on over due Kists

(3) Excludes Rs 50-4-9, being the sale proceeds of Avenue clippings & the interest paid on over due Kists

Statement IV-B.*—Arrears.

Particulars.	Balance of old demand.	Arrears of previous year.	Total demand.	Collected.	Remitted.	Written off.	Balance (column 4 *minus* columns 5, 6 and 7).	Years to which the balance relates.
1	2	3	4	5	6	7	8	9
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs A. P.	Rs. A. P.	A. B. C. &c.
1. Tax on arts, &c.								
2. Tax on buildings								
3. Tax on lands								
4. Water and drainage tax on buildings.								
5. Water and drainage tax on lands ..								
6. Tax on private, menial and domestic male servants			- Nil -					
7. Tools								
8. Market rents								
9. Slaughter-house fees								
10. Rent of cart-stands								
11. Private scavenging fees								
12. Tax on vehicles with springs, &c. ..								
13. Tax on animals								
14. Tax on carts, &c.								
15. Warrant fees								
Total ..								

* Statements IV-A and IV-B should accompany budgets as well as reports.

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

Taxes.	Warrants remaining unexecuted at the beginning of the year.		Warrants issued during the year.		Total.		Warrants executed and warrants cancelled during the year.		Warrants remaining unexecuted at the close of the year.		Cancelled warrants on which no collections were made.		Collected after issue of warrants, but before distraint.		Property distrained, but not sold.		Property sold.	
	Number.	Amount involved.	Number.	Amount involved.	Number.	Amount involved.	Number.	Amount involved.	Number	Amount involved.	Number of cases.	Amount involved.	Number of cases.	Amount.	Number of cases.	Amount realized on distraint	Number of cases.	Amount realized by sale.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A P.		Rs. A. P.
1. Tax on arts, &c. ..	-	- - -	3	6 - -	3	6 - -	3	6 - -	-	- - -	-	- - -	3	6 - -	-	- - -	-	- - -
2. Tax on buildings ..	-	- - -	243	370 3 10	243	370 3 10	243	370 3 10	-	- - -	-	- - -	226	349 12 5	17	20 7 5	-	- - -
3. Tax on lands ..	-	- - -	1	- 7 2	1	- 7 2	1	- 7 2	-	- - -	-	- - -	1	- 7 2	-	- - -	-	- - -
4. Water and drainage tax on buildings and lands.	-	- - -	-	- - -	-	- - -	-	- - -	-	- - -	-	- - -	-	- - -	-	- - -	-	- - -
5. Tax on vehicles with springs and palanquins.	-	- - -	-	- - -	-	- - -	-	- - -	-	- - -	-	- - -	-	- - -	-	- - -	-	- - -
6. Tax on animals ..	-	- - -	27	10 2 -	27	10 2 -	27	10 2 -	-	- - -	-	- - -	24	9 - -	3	1 2 -	-	- - -
7. Tax on carts, &c. ..	-	- - -	-	- - -	-	- - -	-	- - -	-	- - -	-	- - -	-	- - -	-	- - -	-	- - -
8 Private Scavenging fees.	-	- - -	2	2 4 -	2	2 4 -	2	2 4 -	-	- - -	-	- - -	2	2 4 -	-	- - -	-	- - -
Total ..	-	- - -	276	389 1 -	276	389 1 -	276	389 1 -	-	- - -	-	- - -	256	367 7 7	20	21 9 5	-	- - -

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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 ..				Nil.						
4. Water and drainage tax on buildings and lands ..										
5. Tax on vehicles with springs and palanquins ..										
6 Tax on animals ..										
7. Tax on carts and other vehicles without springs..										
Total ..										

Statement V-A.—Showing the Statistics of Municipal Schools in the Municipality of Vaniyambadi for the official year 1898-99.

ment V-A.—Showing the Statistics of Municipal Schools in the Municipality of Vaniyambady for the official year 1898-99—*cont.*

Schools.	Number of schools: At the beginning of the year.	Opened during the year.	Closed in the year.	At the close of the year.	Number on rolls on 31st March 1899: Boys.	Girls.	Average number on the rolls monthly during the year.	Receipts: Grants from Provincial Funds.	Grants from Local Funds.	School-fees.	Other receipts.	Total.	Expenditure: Teachers: Fixed salary.	Fixed and Result stipends.	School-fees.	Clerks and servants.	Stipends and scholarships.	Library furniture, apparatus and appliances.	Contingencies and miscellaneous.	Total.	Net cost to municipality.	Average net cost per pupil in each class of municipal schools.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
								Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Primary Schools and Department—*cont.*																							
(b) Salary-results System—																							
Urdu Primary School	1	-	-	1	49	3	54	- - -	- - -	116 14 -	- - -	116 14 -	42 7 5	8 4 8	15 -	- - -	42 -	- - -	- - -	- - -	103 10 3	62 14 11	50 5 -	11 9	14 4
" "	1	-	-	1	33	7	41	92 -	- - -	83 11 -	- - -	92 13 -	28 5 -	31 14	- - -	- - -	- - -	- - -	- - -	- - -	67 6 -	38 4 4	29 1 7 -	21 5	8
" "	1	-	-	1	33	7	41	92 -	- - -	83 11 -	- - -	92 13 -	28 5 -	31 14	- - -	- - -	- - -	- - -	- - -	- - -	67 6 -	38 4 4	29 1 7 -	21 5	8
" "	1	-	-	1	32	1	29	- - -	- - -	- - -	- - -	96 -	46 12	- - -	- - -	- - -	- - -	- - -	- - -	- - -	31 1 6	14 6 7	6 14 6 7	6 11	1
" "	1	-	-	1	32	1	29	- - -	- - -	- - -	- - -	96 -	46 12	- - -	- - -	- - -	- - -	- - -	- - -	- - -	31 1 6	14 6 7	6 14 6 7	6 11	1
Mohamedan Primary School	1	-	-	1	44	-	49	- - -	- - -	44 16 -	- - -	44 16 1	6 5 3	8 5	- - -	- - -	- - -	- - -	- - -	- - -	89 3 2	28 8 4	7 2 4 4 3	1 4	5 11
" "	1	-	-	1	23	2	26	- - -	- - -	31 11 -	- - -	31 11 -	8 4 -	14 2	- - -	- - -	- - -	- - -	- - -	- - -	38 8 4	13 3 10 4	10 1 5 4	3 14	8
" "	1	-	-	1	23	2	26	- - -	- - -	31 11 -	- - -	31 11 -	8 4 -	14 2	- - -	- - -	- - -	- - -	- - -	- - -	38 8 4	13 3 10 4	10 1 5 4	3 14	8
Girls' School	-	1	-	1	-	43	44	43 - -	- - -	- - -	- - -	43 - -	9 5 6 -	21 8 -	- - -	28 8 -	- - -	- - -	- - -	- - -	70 8 -	- - -	- - -	- - -	-
Total ..	5	1	-	6	181	56	243	52 2 -	- - -	276 5 6	- - -	328 7 6	114 9 2	1	20 1 8	- - -	70 8 -	- - -	- - -	- - -	431 6 2	185 2 8	3 15 2 4 -	9 6 6	11
Schools ..	5	1	-	6	181	56	243	52 2 -	- - -	276 5 6	- - -	328 7 6	114 9 2	1	20 1 8	- - -	70 8 -	- - -	- - -	- - -	431 6 2	185 2 8	3 15 2 4 -	9 6 6	11
Schools																							
Unmarkable items	-	-	-	-	-	-	-	- - -	- - -	66 7 3	66 7 3	90 -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	48 6 11	13 8 6 11	- - -	- - -	-
Total ..	-	-	-	-	-	-	-	- - -	- - -	66 7 3	66 7 3	90 -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	48 6 11	13 8 6 11	- - -	- - -	-
Grand ..	5	1	-	6	181	56	243	52 2 -	- - -	276 5 6	66 7 3	394 14 9	123 9 2	1	20 1 8	- - -	70 8 -	- - -	- - -	- - -	479 13 1	199 0 5 2	15 2 4 -	9 6 6	11

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Foot-note.

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

Examinations.	Number of students examined.	Number of students passed.
First in Arts	-	-
Matriculation	-	-
Upper Secondary	-	-
Lower Secondary or Seventh Standard.	-	-
Sixth Standard	-	-
Fifth Standard	-	-
Primary or Fourth Standard	16	9
Third Standard	25	13
Second Standard	20	15
First Standard	37	33
Infant Standard	68	56
	166	126

wing the Statistics of Aided Schools in the Municipality of Vaniyambadi for the official year 1898-99

	Number of Schools				Number on rolls on 31st March 189 .		Number of pupils examined in fixed and result grants schools.	Number of pupils found qualified for fixed and result grants.	Full amount of fixed and result grants earned.		Amount of fixed and result grants passed for payment.			Amount of result 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.						
	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.	
Schools—																												
Junior Girls	1	-	-	1	23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	164	10	8	164	10	8	
Total ..	1	-	-	1	23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	164	10	8	164	10	8	
Schools—																												
Junior School	1	-	-	1	71	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	136	-	-	136	-	-	
Total ..	1	-	-	1	71	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	136	-	-	136	-	-	
Total of Salary Grant Schools ..	1	0	0	1	94	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	300	10	8	300	10	8	

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

wing the Statistics of Aided Schools in the Municipality of Vaniyambadi for the official year 1898-9

	Number of Schools				Number on rolls on 31st March 189 .		Number of pupils examined in fixed and result grants schools.	Number of pupils found qualified for fixed and result grants.	Full amount of fixed and result grants earned.		Amount of fixed and result grants passed for payment.			Amount of result 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.						
	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.	
Schools—																												
Senior	1	.	.	1	23	.	.	.	.	.	.	.		.	.		.	.		.	.		164	10 8		164	10 8	
School																												
Total ..	1	.	.	1	23	.	.	.	.	.	.	.		.	.		.	.		.	.		164	10 8		164	10 8	
Schools—																												
Senior	1	.	.	1	71	.	.	.	.	.	.	.		.	.		.	.		.	.		136	. .		136	. .	
School																												
Total ..	1	.	.	1	71	.	.	.	.	.	.	.		.	.		.	.		.	.		136	. .		136	. .	
Total of Salary Grant Schools ..	1	.	.	1	94	.	.	.	.	.	.	.		.	.		.	.		.	.		300	10 8		300	10 8	

...nent V-B.—Showing the Statistics of Aided Schools in the Municipality of Vaniyambadi for the official year 1898-9—Cont.

Schools.	Number of Schools: At the beginning of the year.	Number of Schools: Opened during the year	Number of Schools: Closed during the year.	Number of Schools: At the close of the year.	Number on rolls on 31st March 189 : Boys.	Number on rolls on 31st March 189 : Girls.	Number of pupils examined in fixed and result grants schools.	Number of pupils found qualified for fixed and result grants.	Full amount of fixed and result grants earned.	Amount of fixed and result grants passed for payment.	Amount of result grants disbursed: For current year.	For previous year.	Total.	Amount of salary grants disbursed.	Total expenditure from Municipal funds, columns 14 and 15.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
B. Fixed and Result Grants Schools, *i.e.*, Schools actually examined for fixed and result grants—									Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
(*a*) Secondary Schools—																
(1)																Rate at which grant was paid.
(2)																
(3)																
Total ..																
(*b*) Primary Schools ..																
Vaniyambadi Hindu Result Department School	1	"	"	1	68	"	43	28	52 4 .	36 11 .	36 11 .	. . .	36 11 .	. . .	36 11 .	
Mohamedan " "	1	"	"	1	44	"	36	27	78 2 .	50 9 .	50 9 .	. . .	50 9 .	. . .	50 9 .	
Pallikollai " "	1	"	"	1	68	"	41	38	81 9 .	57 5 .	57 5 .	. . .	57 5 .	. . .	57 5 .	
Vaderpet " "	1	"	"	1	21	"	21	14	7 13 .	5 7 .	5 7 .	. . .	5 7 .	. . .	5 7 .	
Total ..	4	"	"	4	201	"	141	107	219 12 .	150 . .	150 . .	. . .	150 . .	. . .	150 . .	
Total of Result Grants Schools	4	"	"	4	201	"	141	107	219 12 .	150 . .	150 . .	. . .	150 . .	300 10 8	450 10 8	
Grand Total of Aided Schools ..	5	"	"	5	295	"	141	107	219 12 .	150 . .	150 . .	. . .	150 . .			

181 - 56.

Foot-note.

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

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

Statement VII.—Tolls.

Number of toll gates.	Whether collection of tolls is leased out or managed departmentally.	Amount of collections.	Expenditure on				Balance (column 3 *minus* column 7).	Share due to the District Board.	Amount paid to the District Board.	Balance, if any, due to the District Board and date on which it was paid.
			Works.	Establishment.	Contingencies.	Total				
1	2	3	4	5	6	7	8	9	10	11
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
7	Leasedout	3451 12 9 30 45 45 25 25 45	- - -	- - -	- - -	- - -	3451 12 9	690 5 9	688 12 2	- - -

The excess payment more Cash viz Rs 1-9-7, was recovered by S. payment & Credited under Ac recovered in Statement IX

Statement VII.—Tolls.

Number of toll gates.	Whether collection of tolls is leased out or managed departmentally.	Amount of collections.	Expenditure on				Balance (column 3 *minus* column 7).	Share due to the District Board.	Amount paid to the District Board.	Balance, if any, due to the District Board and date on which it was paid.
			Works.	Establishment.	Contingencies.	Total				
1	2	3	4	5	6	7	8	9	10	11
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
7	Leasedout	3451 12 9	- - -	- - -	- - -	- - -	3451 12 9	690 5 9	688 12 2	- - -
		30								
		45								
		45								
		25								
		25								
		45								

The Excess payment made last viz Rs 1-9-7, was recovered by S payment & Credited under Re recovered in Statement IX

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 th house-tax.

Name of Municipality.	Total number of houses, as per census (occupied and unoccupied).	Number of houses on the municipal register out of the number in column 2.	Assessed.													
			Under 8 Annas.		8 Annas to Rs. 1½.		Rs. 1½ to Rs. 5.		Rs 5 to Rs. 15.		Rs. 15 to Rs 30.		Rs. 30 and above.		Total.	
			Number.	Amount.	Number.	Amount	Number	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				Rs. A P		Rs A. P.		Rs A. P.		Rs A. P.		Rs. A. P.		Rs. A. P.		Rs A P.
Vaniyambadi	3611	3287	223	104 13 11	1041	942 15 11	1613	4232 14 8	336	2443 10 3	64	1157 4 2	10	439 12 9	3287	9321 7 8

1041 — 942 15 11
1613 — 4237 14 8
336 — 2443 10 3
64 — 1157 4 2
10 — 439 12 9
3287 — 9321 7 8

68

69

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 -

68

Statement IX.—Showing the Incidence of th house-tax.

Name of Municipality.	Total number of houses, as per census (occupied and unoccupied).	Number of houses on the municipal register out of the number in column 2.	Assessed.													
			Under 8 Annas.		8 Annas to Rs. 1½.		Rs. 1½ to Rs. 5.		Rs. 5 to Rs. 15.		Rs. 15 to Rs 30.		Rs. 30 and above.		Total.	
			Number.	Amount.	Number.	Amount	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				Rs. A P.		Rs. A. P.		Rs A. P.		Rs A. P.		Rs. A. P.		Rs. A. P.		Rs A P.
Vaniyambadi	3611	3287	223	104 13 11	1041	942 15 11	1613	4232 14 8	336	2443 10 3	64	1157 4 2	10	439 12 9	3287	9321 7 8

1041 — 942 15 11
1613 — 4232 14 8
336 — 2443 10 3
64 — 1157 4 2
10 — 439 12 9
9321 7 8

69

Statement VIII.—Loans.

Amount of loan and rate of interest.	For what purpose and terms on which obtained and year in which taken.	Date of Government sanction.	Amount repaid.			Amount transferred to Sinking Fund.			Invested out of the total amount transferred up to end of 189 -9 .	
			Up to 31st March 189 .		In 189 -9 .	Up to 31st March 189 .		In 189 -9 .	In Government Securities	In the Savings Bank.
			Number of years.	Amount.		Number of years.	Amount.			
1	2	3	4	5	6	7	8	9	10	11
Rs. A. P.				Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P	Rs. A. P.

- Nil -

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

Name of Municipality.	Total number of houses, as per census (occupied and unoccupied).	Number of houses on the municipal register out of the number in column 2.	Assessed.													
			Under 8 Annas.		8 Annas to Rs. 1½.		Rs. 1½ to Rs. 5.		Rs 5 to Rs. 15.		Rs. 15 to Rs 30.		Rs. 30 and above.		Total.	
			Number.	Amount.	Number.	Amount	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				Rs. A P		Rs A. P.		Rs A. P.		Rs. A P		Rs. A. P.		Rs. A. P.		Rs A P.
Vaniyambadi	3611	3287	223	104 13 11	104	94 2 15	1[illegible]	1613 4	232	14 8	336	244 3 10	3	64 11 5 7	4	2 10 439 12 9	3287	9321 7 8

(1041 4232 14 8; 1613 6 3; 336 1147 4 2; 64 439 12 9; 10; 9321 7 8; 32)

(a) See

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

Name of Municipality.	Assessed in	Class I.		Class II.		Class III.		Class IV.		Class V.		Class VI.		Class VII.		Class VIII.		Class IX.		Total.	
		No.	Amount.	No.	Amount.	No.	Amount.	No	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No	Amount.	No.	Amount.	No.	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.		Rs. A. P.	
Vanijambadi								3	75			18	144	53	212	51	102	114	1138	255	8385

Statement X.

1. Name of Municipality — Vaniyambadi
2. Population as per last census including the village of Kurnir — 16090
3. Sanctioned number of Councillors — (a) Nominated .. .. 8 / (b) Elected 4
4. Actual number of Councillors on 31st March 1899 —
   - (a) Ex-officio 1
   - (b) Nominated — Officials .. .. 2; Non-officials 4
   - (c) Elected .. — Officials .. ..; Non-officials .. ..
   - Total .. 7
   - (d) Europeans and Eurasians .. .. 1 ✓
   - (e) Natives 6
5. Total number of meetings actually held during the year 28
6. Number of meetings adjourned for want of a quorum 1
7. Average attendance at each meeting *actually* held—
   - (a) Officials 2.2
   - (b) Non-officials 4.1
   - Total .. 6.3 ✓
   - (c) Europeans and Eurasians 2
   - (d) Natives 6.1
   - Total .. 6.3 ✓
8. Is the Chairman appointed or elected .. .. .. Appointed
9. Name and designation of persons who have held the office of Chairman during the year, with the date of appointment or election in each case .. ..

Mr R Ry T. V. Gopalasawmi Iyer Avargal
Deputy Collector from 1st April to 20th October 98

J. G. Burn Esquire; I. C. S.
ag Head Assistant Collector
from 21st October 1898 to 31st March 189

STATEMENT X-A.—Showing the particulars of Elections held in the Municipality of Vaniyambadi in 1898-99.

Name of the wards, if any, into which the town is divided.	Population.	Number of registered voters.	Date of election.	Number of seats filled by election.	Whether election was contested or not and the number of seats contested.	If contested, number of voters who went to the poll.
1	2	3	4	5	6	7
1.						
2.						
3.						
4.						
5.						
6.						
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 Vaniyambadi for the year 1898-99.

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 1899	Number of public latrines on 31st March 1898.	Number of latrines constructed in 1898-99	Number of latrines demolished in 1898-99	Number of latrines on 31st March 1899.	Number of lamps on 31st March 1898.	Number of lamps put up in 1898-99	Number of lamps removed in 1898-99	Number of lamps on 31st March 1899.
1	2	3	4	5		7	8	9	10	11	12
Nearly 2½ Square miles	Shandy market	Leased out	654	12	1	1	12	197	-	-	197

There are public ur in the To

STATEMENT XII.—Showing particulars regarding the number of patients treated, &c., in the Town of Vaniyambadi during the year 1898-99.

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 Hospital Vaniyambadi	33	7148	7181	(one) Marigatha - annual	43	G.O. No 312 M, Mis d 25th February 1890 & No 598 M, Mis dat 18th April 1890.

STATEMENT XIII.—Showing the Statistics of Vaccination and of Births and Deaths registered in the Town of Vaniyambadi during the year 1898-99.

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 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
⊗ 862	⊗ 913	30	Medical Subordinates	-	-	-	-	-	-
			1						
⊗ Includes 2 Eleven still birth Cases			2						
			3						
			Total ..	-	-	-	-	-	
			Municipal Vaccinators	724	185	720	180	-	
			1						
			2						
			3						
			Total ..	724	185	720	180	-	
			Grand Total ..	724	185	720	180	-	

Statement XIV.—Showing the revenue derived from the water and drainage tax and the details of the ordinary expenditure incurred therefrom on water-supply and drainage, in the town of Kumbakonam during the year 1898-99.

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

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

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

Statement XIV.—Showing the revenue derived from the water and drainage tax and the details of the ordinary expenditure incurred therefrom on water-supply and drainage, in the town of Trivijambady during the year 1898-99.

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

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

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

Statement XIV.—Showing the revenue derived from the water and drainage tax and the details of the ordinary expenditure incurred therefrom on water-supply and drainage, in the town of Vaniyambady during the year 1898-99.

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

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

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

Enclosure No 4

Statement XV.—Municipality of Vavuniyakulam—Memorandum of Investments for the year 1898-99.

MEMORANDUM OF INVESTMENTS.

Description of Security.	Nominal Amounts.
Nil	

m.a.s.t.a.f.i.p
for Chairman

Municipal Officer
Vavuniyakulam
24th May 1899.

Vaniyambadi

Enclosure No 4

Extract from the Proceedings of the Municipal Council Vaniyambadi dated 23rd May 1899.

PRESENT

John Gunn Burn Esquire; I.C.S
Chairman

Official - Councillors.

Muhammad Abd-ul-Hafiz Sahib
Deputy Tahsildar & Vice-Chairman

Non-official Councillors

M.R.Ry Jayakarna Lala Avargal

" Sowcar Narayana Rao Avargal

Patel Ahmad Yasin Sahib

O. Madar Sahib

I. Read the draft administration report for the year 1898-99.

Resolution:- The draft report is approved.

× × ×

(Signed) J.G. Burn
Chairman

(True Extract)

M.A. Hafiz
for Chairman

Enclosure No 2.

Educational Statements

I to IV

1898-99

Vaniyambady Municipal

School Vanniyankudi
of the M.C.C. Vanniyankudi 1893-94

			Remarks.
Colleges	..	Government	
		Board or Municipal	
		Aided from Provincial	
		Aided from Local or	
		Unaided and Indigen	
Secondary Schools	..	Government	
		Board or Municipal	
		Aided from Provincial	The last two are opened on 1st Jan 1894 no figures for 1893-94
		Aided from Local or M	
		Unaided and Indigeno	
Primary Schools	..	Government	
		Board or Municipal	
		Aided from Provincial	
		Aided from Local or M	
		Unaided and Indigenou	
Training Schools	..	Government	
		Board or Municipal	
		Aided from Provincial	
		Aided from Local or Mu	
		Unaided and Indigenou	
Sessional Schools	..	Government	
		Board or Municipal	
		Aided from Provincial I	
		Aided from Local or M	
		Unaided and Indigenou	
Industrial Schools	..	Government	
		Board or Municipal	
		Aided from Provincial F	
		Aided from Local or Mu	
		Unaided and Indigenou	

Note.—1. *Where an institution is aided from P* *rant from Provincial or Local (or Municipal) Funds.*
2. *No comments should be made except* [illegible]
3. *This statement should be submitted in* [illegible]

J Smithwaite
Sub-Assistant Inspector of Girls' Schools,
12-5-95 Fifth Ran

Ed. K
45 5,000 2-6-93.

School Vaniyambadi
of the M. C. C. Vaniyambadi for 97-98

		REMARKS.
Colleges	Government	
	Board or Municipal	
	Aided from Provincial	
	Aided from Local or M	
	Unaided and Indigenc	
Secondary Schools ..	Government	
	Board or Municipal	
	Aided from Provincial	
	Aided from Local or M	
	Unaided and Indigenc	
Primary Schools ..	Government	
	Board or Municipal	
	Aided from Provincial	
	Aided from Local or M	
	Unaided and Indigenou	
Training Schools ..	Government	
	Board or Municipal	
	Aided from Provincial	
	Aided from Local or M	
	Unaided and Indigenou	
Sessional Schools ..	Government	
	Board or Municipal	
	Aided from Provincial	
	Aided from Local or	
	Unaided and Indigen	
Industrial Schools ..	Government	
	Board or Municipal	
	Aided from Provinci	
	Aided from Local o	
	Unaided and Indig	

The Schools are open'd in Oct. Jan last no figures can given for 97-98

Note.—1. *Where an institution is aided grant from Provincial or Local (or Municipal) Funds.*
2. *No comments should be made e*
3. *This statement should be subm.*

Sub Assistant Inspector of Girls' Schools
Fifth Rang

12-12-97

Ed. R
45 5,000 2-6-93.

School Vaniyambadi
of the M.C.C. Vaniyambadi 1894

Remarks.
The Head Master opened my Cart. Year 1900 no figure. Enrolment 97-98

Enclosure No 2.

Returned Statement

to IV

1898-99

Vaniyambadi Municipal

ant from Provincial or Local (or Municipal) Funds.

Sub Assistant Inspector of Girls' Schools,
Fifth Range

12-12-98

Sta ipal Mun. School

			Remarks.
Colleges	..	Government	
		Board or Municipal	
		Aided from Provincial	100
		Aided from Local or M	till
		Unaided and Indigeno	100
Secondary Schools	..	Government	School
		Board or Municipal	
		Aided from Provincial	chers
		Aided from Local or M	
		Unaided and Indigeno	
Primary Schools	..	Government	
		Board or Municipal	
		Aided from Provincial	
		Aided from Local or M	
		Unaided and Indigenou	
Training Schools	..	Government	
		Board or Municipal	
		Aided from Provincial	
		Aided from Local or M	
		Unaided and Indigenou	
Sessional Schools	..	Government	
		Board or Municipal	
		Aided from Provincial F	
		Aided from Local or Mu	
		Unaided and Indigenous	
Industrial Schools	..	Government	
		Board or Municipal	
		Aided from Provincial F	
		Aided from Local or M	
		Unaided and Indigenou	

Note.—1. *Where an institution is aided from P*
2. *No comments should be made except*
3. *This statement should be submitted i*

Ed. 15 / 45 5,000 2-6-93.

Fifth Range

Teachers possess a trained
ficate. Advantage should
vacancy of the 1st Asstt
in a trained teacher
hool.

Sub-Assistant Inspector of Girls' Schools,
Fifth Range

School Vaniyambadi
of the M. C. C. Vaniyambadi 1894

REMARKS.
The Grant is not expended by Govt. You see no figure An grant for 97-98

Grant from Provincial or Local (or Municipal) Funds.

Sub-Assistant Inspector of Girls' Schools,
Fifth Range.

12-1-95

Enclosure No 5.

Abstract Statement

for IV

1898-99

Municipality Municipal

Municipal Girls' School C

Sta

			REMARKS.
Colleges	..	Government	
		Board or Municipal	
		Aided from Provincial	1000
		Aided from Local or M	
		Unaided and Indigenc	
Secondary Schools	..	Government	100
		Board or Municipal	School
		Aided from Provincial	chers
		Aided from Local or M	
		Unaided and Indigenc	
Primary Schools	..	Government	
		Board or Municipal	
		Aided from Provincial	
		Aided from Local or M	
		Unaided and Indigenou	
Training Schools	..	Government	
		Board or Municipal	
		Aided from Provincial	
		Aided from Local or M	
		Unaided and Indigenou	
Sessional Schools	..	Government	
		Board or Municipal	
		Aided from Provincial F	
		Aided from Local or Mu	
		Unaided and Indigenous	
Industrial Schools	..	Government	
		Board or Municipal	
		Aided from Provincial F	
		Aided from Local or Mu	
		Unaided and Indigenou	

Fifth Ran

Teacher possesses a trained
ficate. Advantage should
vacancy of the P. Asstt
in a trained teacher
hool.

Note.—1. *Where an institution is aided from P*
2. *No comments should be made except*
3. *This statement should be submitted i*

Sub-Assistant Inspector of Girls' Schools,
Fifth Ran

Ed. R
45 5,000 2-6-93.

School Vaniyambadi
of the M. C. C. Vaniyambadi for 97-98

REMARKS.
The Asst in ch opened my Cert. from 1-6-98 no figure Am given for 97-98

Enclosure No 2.

Statistical Statement

Amby Municipality

for IV

1898-99

ant from Provincial or Local (or Municipal) Funds.

Sub Assistant Inspector of Girls' Schools,
Fifth Range

12-5-98

Statistical Statement for 1897-98

			REMARKS.
Colleges	Government .		
	Board or Municipal .		
	Aided from Provincial	1000	
	Aided from Local or M	till	
	Unaided and Indigeno		
Secondary Schools ..	Government .	100	
	Board or Municipal .	School	
	Aided from Provincial	eachers	
	Aided from Local or M		
	Unaided and Indigeno		
Primary Schools ..	Government ..		
	Board or Municipal ..		
	Aided from Provincial		
	Aided from Local or M		
	Unaided and Indigenou		
Training Schools ..	Government ..		
	Board or Municipal ..		
	Aided from Provincial		
	Aided from Local or M		
	Unaided and Indigenou		
Sessional Schools ..	Government ..		
	Board or Municipal ..		
	Aided from Provincial F		
	Aided from Local or Mu		
	Unaided and Indigenous		
Industrial Schools ..	Government ..		
	Board or Municipal ..		
	Aided from Provincial F		
	Aided from Local or M		
	Unaided and Indigenou		

Fifth Range

Teachers possesses a trained
ficate. Advantage should
vacancy of the 1st Asstt
in a trained teacher
hool.

Sub-Assistant Inspector of Girls' Schools,
Fifth Range

Note.—1. *Where an institution is aided from P*
2. *No comments should be made except*
3. *This statement should be submitted*

Ed. R
45 5,000 2-6-93.

Statement No. III. giving particulars as to the qualifications

Classes of Institutions.		Number of Teachers employed.	Number possessing Trained Teachers' Certificates.	Number possessing Untrained Teachers' Certificates.
Colleges ..	Government			
	Board or Municipal			
	Aided from Provincial Funds			
	Aided from Local or Municipal Funds			
	Unaided and Indigenous			
Secondary Schools.	Government			
	Board or Municipal			
	Aided from Provincial Funds			
	Aided from Local or Municipal Funds			
	Unaided and Indigenous			
Primary Schools ..	Government			
	Board or Municipal .. .. .. Male Female	1	..	1
	Aided from Provincial Funds			
	Aided from Local or Municipal Funds			
	Unaided and Indigenous			

Note.—1. *In the column of remarks it should be noted whether the provision made in the b*
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 Boa*

Statement No. IV relating to

1 d. B. 47 5,000—16-5-93.

Statement No. IV relating to the results of the Grant Examinations in the municipal Girls' School, Vepery for 1898-99.

Standard.	1897-98 Compulsory Subjects only. Number of pupils presented for the Standard.	Number passed.	Merit.	Ordinary.	1898-99 Compulsory Subjects only. Number of pupils presented for the Standard.	Number passed.	Merit.	Ordinary.	Remarks.
VII. Standard or Lower Secondary Examination.									
VI. Standard									
V. Do.									
IV. Do. including Primary School Examination.									
III. Standard									
II. Do.					2	2	2		
I. Do.					3	3	3		
Infant Do.					22	22	22		The results were beyond
Total	-	-	-	-	27	27	27		

Name of Subject.*	1897-98 Optional Subjects.	1898-99 Optional Subjects.	

Statement No. IV relating to the results of the Grant Examinations in the Municipal Girls' School, Vepery, Madras for 1898-99.

Standard.	1897-98 Compulsory Subjects only. Number of pupils presented for the Standard.	Number passed.	Merit.	Ordinary.	1898-99 Compulsory Subjects only. Number of pupils presented for the Standard.	Number passed.	Merit.	Ordinary.	Remarks.
VII. Standard or Lower Secondary Examination.									
VI. Standard									
V. Do.									
IV. Do. including Primary School Examination.									
III. Standard									
II. Do.					2	2	2		
I. Do.					3	3	3		
Infant Do.					22	22	22		The results were beyond
Total	-	-	-	-	27	27	27		

Name of Subject.*	1897-98 Optional Subjects.	1898-99 Optional Subjects.

E. Statement of work of

Names.	Number of schools visited			
	Board	Aided	Unaided	Total
6. Nageswaraiyar	4	1	3	8
V. Sreeniwasaiyangar	4	1	4	9

Nageswaraiya
was fair.

Vaniyambadi

Sessional schools ..	Government				
	Local or municipal				
	Aided from public funds				
	Unaided and indigenous				
Industrial schools ..	Government				
	Local or municipal				
	Aided from public funds				
	Unaided and indigenous				
				18	1162	32

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

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

Ed. Ret
32. 8,000—4-5-98

Statement No. I relating to general

Institutions.			1898.		
			Number of schools.	Number of pupils on 31st March.	
				Boys.	Girls.
1			2	3	4
Colleges	Government				
	Local or municipal				
	Aided from public funds				
	Unaided and indigenous				
Secondary schools ..	Government				
	Local or municipal				
	Aided from public funds		1	104	-
	Unaided and indigenous		4	438	-
Primary schools ..	Government				
	Local or municipal		5	201	32
	Aided from public funds		4	247	2
	Unaided and indigenous		4	172	-
Training schools ..	Government				
	Local or municipal				
	Aided from public funds				
	Unaided and indigenous				
Sessional schools ..	Government				
	Local or municipal				
	Aided from public funds				
	Unaided and indigenous				
Industrial schools ..	Government				
	Local or municipal				
	Aided from public funds				
	Unaided and indigenous				
			18	1162	32

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 co*

Ed. Ret 12. 3,000—4-5-98

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

~~the~~ Vaniambadi Municipality
~~Board~~

Classes of population.		Population of school age.		Pupils under instruction.		
		Boys.	Girls.	Boys.	Girls.	
1		2	3	4	5	
Europeans and Eurasians		1	2	-	-	
Native Christians				3	2	
Muhammadans		538	752	985	-	
Hindus ..	Brahmans	509	573	35	8	
	Non-Brahman caste Hindus ..			268	5	
	Panchamas			31	-	
Others						
		1048	1327	1322	15	1

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 muni*

Ed. Ret. 33 2,000—4-2-98.

Primary Schools.	Government			
	Local or municipal	11	5	1
	Aided from public funds	6	1	-
	Unaided and indigenous	7	-	-
		46	9	1

Ed. Ret. 34 3,000—1-5-98.

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

Statement No. III giving particulars as to the qualifica

Classes of institutions.		Number of teachers employed.	Number possessing trained teachers' certificates.	Number p ing untr teache certific
1		2	3	4
Colleges ..	Government			
	Local or municipal			
	Aided from public funds			
	Unaided and indigenous			
Secondary Schools.	Government			
	Local or municipal			
	Aided from public funds	6	2	-
	Unaided and Indigenous	16	1	
Primary Schools.	Government			
	Local or municipal	11	5	1
	Aided from public funds	6	1	-
	Unaided and indigenous	7	-	-
		46	9	1

Ed. Ret. 34 3,000—1-5-98.

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

Statement No. IV relating to the results of the grant examinations in ... Bombay Municipality for 1898-9

Standard.	1898. Compulsory subjects only. Number of pupils presented.	Number of pupils passed.	Merit.	Ordinary.	Compulsory subjects only. Number of pupils presented.	Number of pupils passed.	Merit.	Ordinary.	Remarks.
1	2	3	4	5	6		8	9	10
Seventh standard (or Lower Secondary Examination)									
Sixth standard									
Fifth do.							1	3	
Fourth do. (or Primary Examination)..									
Third standard	9	8	1	7	14	4	2	14	Except 1 new comer (female) and 2 (ditto) who have been present less than 10 days, all the pupils on the rolls have been examined.
Second do.	27	21	2	19	20	16	23	12	
First do.	21	14	9	5	42	35	36	19	
Infant do.	48	35	11	24	70	55			

Name of subject.*	1898. Optional subjects				1898. Optional subjects				
Second language English	4	3	1	2	1	1			
Geography	1	1	-	1	-	-			
Hygiene	1	-	-	-	-	-			
Hindustani	29	27	18	9	54	53			

9.

SUBJECTS.

		Brought forward
1	.	School
-	.	
-		
43	0	Schools.

ned for results stipends in salary results schools.

s.

opy sent to Press. 21-6-99

eo. for signature. 4-7-99

tched in print. 10-7-99

MAIN G.O., No. DATED
189 .

U. No.

GRNMENT

F GOVERNMENT.

MENT WITH DITTO.

UP, BEING MEANT FOR DESPATCH
ORIGINAL.

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

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

01

24/2/08

For what purpose.			Initials of Referencer.	Date returned.	Initials of attender.
Department.	C. No.	Year.			
Date taken out.					

Water-supply.

Stating, with remark, that the proposal of the Sanitary Engineer to supply the Mappila quarters of the town of Calicut with water from the Mananchira tank is undesirable and requesting the Sanitary Engineer to investigate the matter on the lines indicated by the Sanitary Commissioner and report the result to Government.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

Proceedings of the Sanitary Board, No. 285/S., dated 31st May 1899.

Read—the following papers :—

CALICUT WATER-SUPPLY.

Report on a test made to ascertain the probable supply that would be available from wells sunk adjacent to the Mananchira tank at Calicut.

In G.O., Mis. No. 1548 M., dated 5th September 1898, Government requested the Sanitary Engineer to undertake the preparation of a scheme for the water-supply of Calicut on the lines approved by the Sanitary Board in its Proceedings, No. 371/S., dated 27th June 1898. The source of supply proposed was a series of infiltration wells adjacent to the Mananchira tank. As there were no data available to determine the size and number of wells required for the supply of the Mappila quarters, it was decided to make a rough test of the yield of water from the trial well sunk last year by the Municipality on the margin of the Mananchira tank. A copious yield of water was expected from the well, but the results have belied anticipations, and, as will be shown presently, it is futile to hope to secure a sufficient supply of water from infiltration wells on the margin of the Mananchira tank.

2. The trial well is about 20 feet from the edge of the tank, is 6 feet inside diameter and is lined throughout with laterite masonry 9″ in thickness. On the date on which the test was made (19th October 1898) the depth of the well was 28½ feet below ground, and the depth of water in it was 23½ feet. The well is said to have been sunk to a depth of 30 feet—the reduction of 1½ feet in the depth being accounted for as silting.

3. As a steam pump was not available, it was decided to bale out water by manual labour. Calculations made after careful observations showed that water was baled out at the rate of 50 gallons per minute. After baling was commenced water in the well fell rapidly until it was reduced by 8 feet and at this depth the water level remained stationary, showing that the inflow into the well with a head of 8 feet was 50 gallons per minute. Baling was kept up for about 20 minutes after the well attained the lowest level, *i.e.*, 8 feet below the normal, when the ground around the well suddenly sank, the depression in one place being three feet below ground level.

4. The depth of the well was 28½ feet before baling commenced. The well was guaged again after the sinking of the adjoining ground and the depth was found to be only 23 feet. There was thus an accumulation of 5½ feet of sand in the well. A little of this sand was brought up in a bucket. The sand was extremely fine.

5. The question that naturally occurs at once is "Where is the sand coming from?", because the last 10 feet of soil through which the well passed consists, according to the measurements and specimen of soil furnished by the Municipal Overseer, of 4 feet of lignite, 4 feet of coarse sand and 2 feet of gravel. After a careful consideration of the question, and enquiries as to the nature of soil passed through in sinking another well within 500 yards of the trial well, the undersigned is led to the conclusion that the depths of the various strata as given by the overseer must be inaccurate. This is evident from the fact all the strata are shown of the uniform thickness of 4 feet, a state of things rarely, if ever, met with in nature. All that can now be safely accepted from the record of the boring as submitted by the Municipal Overseer is, (1) that somewhere between the

They may be so to some extent but the position of the various strata is no doubt correct and samples of each strata were obtained so that their existence and their relative positions are probably correct.

J. A. JONES.

surface level and the bed of the tank there exists a lateritic bed presumably impervious or comparatively so, and (2) that below the lateritic bed the soil consists of sand intermixed with layers of lignite, gravel and loam.

6. The result of the test made to find the yield from the trial well shows, that in any permanent infiltration well on the site in question it will be dangerous to pump with a head of 8 feet; and considering the fineness of the sand the undersigned considers that it would involve serious risks if the maximum head of pumping is fixed at anything above three feet. There are authenticated instances of sand blows having occurred when pumping with a head of 8 feet even in coarser sand than what has entered the trial well. With coarse sand 5 feet of head is admitted as the maximum, but it would be unwise to have a greater head than 3 feet for infiltration wells near the Mananchira tank.

7. The yield from a 6 feet well, under a head of 8 feet, was 50 gallons per minute. Assuming that the yield varies, other conditions being same, according to the square root of the head and diameter of the well, the yield from a well 15 feet diameter is not likely to exceed 75 gallons per minute.

8. It is not possible to sink more than two wells adjacent to the Mananchira tank. The only site available on the margin of the tank for locating infiltration works is a garden about 440 feet long to the north of the tank. This length admits of only two infiltration wells, the combined capacity of which will be 150 gallons per minute.

9. The population of the Mappila quarters, which this scheme is intended to serve, is about 18,000, that of the whole town being 66,000. The scheme should therefore provide for a population of at least 20,000, at 15 gallons per head; the supply required will be 420 * gallons per minute. The yield from two infiltration wells which is reckoned at 150 gallons will be most inadequate.

* Double the average supply.

10. In respect to potableness the tank water is much superior to the water in the trial well. In December last samples of water drawn at the same time from the Mananchira tank and the trial well were sent to the Chemical Examiner for analysis. His report is appended. The trial well water is originally purer, but the mineral impurities are in such excess as to render the water unacceptable to the people. The trial well water has a hardness of 17·50°, while the Mananchira tank water does not much exceed 1° of hardness. The well water of Calicut—the water which the people are accustomed to—is very soft, and they will not take kindly to a water whose characteristic is great hardness. The hardness of the trial well water is evidently due to some calcareous strata not reached by the tank, but which has been passed by the well which is 10 feet deeper than the tank. If the depth of infiltration wells is limited to the depth of the tank, with the view of avoiding the calcareous strata, the two proposed wells will yield even less than the quantity reckoned in paragraph 8 *supra*.

The difference between the results of the two analyses shows that the water is not derived from the same source and it is not quite understood how magnesia salts will be harmless to use for drinking and yet affect cooking pots. (See Chemical Examiner's note.)

J. A. JONES.

Probably the lower strata—see boring, section attached.

J.A.J.

11. The undersigned considers that it is altogether hopeless to obtain an adequate supply of water from infiltration wells on the margin of the Mananchira tank, and unless the Sanitary Board accords its approval to taking the supply direct from the tank, the present scheme should be abandoned and the question of the water-supply of Calicut must be deferred until the Municipality is in a position to carry out the Polloor Hill scheme, which is roughly estimated to cost Rs. 4 lakhs; but the finances of the Calicut Municipality are at a very low ebb, and there are no prospects of the Polloor scheme being even commenced within the next ten years. In the meantime, if the Mananchira tank scheme, *i.e.*, the scheme for pumping the tank water itself, were carried out, it would do incalculable good to the people in the area which the scheme is intended to serve.

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2. The trial well is about 20 feet from the edge of the tank, is 6 feet inside diameter and is lined throughout with laterite masonry 9" in thickness. On the date on which the test was made (19th October 1898) the depth of the well was $28\frac{1}{2}$ feet below ground, and the depth of water in it was $23\frac{1}{2}$ feet. The well is said to have been sunk to a depth of 30 feet—the reduction of $1\frac{1}{2}$ feet in the depth being accounted for as silting.

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They may be so to some extent but the position of the various strata is no doubt correct and samples of each strata were obtained so that their existence and their relative positions are probably correct.

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J.A.J.

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12. Successive Sanitary Commissioners have in their reports dwelt on the exceeding insanitary condition of the subsoil in the area occupied by the Moppilas at Calicut. The Moppilas obtain their drinking water from shallow wells in their own compounds. It is truth to say that the water so obtained is nothing but the affluent from a soil saturated with human excrementitious matter. It is, therefore, not to be wondered at that frequently cholera in a virulent form breaks out in the Moppila quarters and claims its victims by hundreds. In 1897 the incidence of mortality from cholera in all Municipalities was 4·8 per mille. In the same year in Calicut cholera was answerable for 1,497 deaths, which gives the high rate of 23·1 per mille, or nearly five times greater than the average for all Municipalities. If then, the water-supply of the Moppila wards can be improved at a moderate cost, it is but just that that improvement should be carried out, and the undersigned thinks that a marked improvement in the water-supply of the Moppila wards can be effected by adopting the scheme for pumping water from the Mananchira tank.

13. The Mananchira tank scheme will cost about Rs. 1,00,000 and will serve a population of about 20,000, mostly Moppilas. As regards sufficiency of water there is little doubt. The tank has an area, at summer level, of $440' \times 425' = 187{,}000$ sq. feet against an area not exceeding 400 sq. feet which infiltration wells in that locality would give. A depth of only 3″ in the tank represents the total supply required for a population of 20,000 people at 15 gallons per head per diem, and the tank could easily recoup itself in 24 hours.

14. As regards quality, repeated analysis of the Mananchira tank water has shown that it is such as can be classed as "usable".

15. The objections which the Sanitary Commissioner sees to the use of the tank water are, first, that the depression of water level during pumping might draw into it impurities from neighbouring areas. It has been shown that the whole quantity required is represented by a depth of only 3″ in the tank, and, as there will be inflow into the tank during pumping, the depression will not exceed an inch or two at most. With such a small depression the cone of depression and the velocity of inflow will be too small to cause any apprehensions as regards the attraction of impurities into the tank. His second objection is that the tank receives an impure supply from the upper layers of the soil, which mingles with the purer supply derived from the lower layers. This might be so, but there are no proofs of its being so. On the contrary there are reasons for believing that the upper layer of impure water is cut off and that the tank receives its supply only from the lower and comparatively purer layers. The sinking of the trial well has shown that an impermeable stratum intervenes between the upper and lower layers of water, while the tank itself is protected by a heavy revetment in the shape of a flight of steps, formed of laterite blocks, from the surface to the bottom of the tank. The flight of steps must have been built long ago, long before the memory of the oldest inhabitant, and the perfect state of preservation in which it is indicates that it must be of massive construction well backed by masonry or concrete which will not allow of any percolation of water. These facts go to show that the upper impure layer is cut off and the water enters the tank only at the bottom. The liability of the tank water to surface contamination can be minimised, if not avoided, by blocking up the entrance passages and perforations in the parapet wall of the tank; a wire netting can also be fixed above the top of the parapet wall to a height of 8 or 10 feet above ground as a further protection.

16. It is not claimed for the Mananchira tank that it will yield an ideal supply of water, but it will certainly afford a supply infinitely superior to the unwholesome water which the Moppilas now use. The Mananchira tank water has been pronounced "usable" after chemical analysis, and it is used for drinking purposes by Eurasians and Europeans living in the neighbourhood of the tank. It is popularly considered very good water, and the rich Moppilas, who can afford it, cart the water to their houses. There can be no comparison whatever between the tank water and the water used by the Moppilas generally. Though the Mananchira tank water may fall short of the standard of a perfect water, it ranks so much above the water ordinarily used by the Moppilas, that the introduction of the tank water into the Moppila wards cannot but result in much benefit to the health of the community.

17. The supply of water to the Mappila quarters from the Mananchira tank need not be looked upon as anything but a temporary measure to be in operation only until a comprehensive scheme for the whole town is adopted and executed. The expenditure on the Mananchira tank scheme will not be lost. The pipes laid will form portion of the distribution system of the larger scheme whenever that scheme is executed. The only loss will be the cost of the pumping house and engines, half at least of which can be realised after 10 years' use. The total loss will not exceed Rs. 10,000 which spread over 10 years gives a thousand rupees a year, which is not a heavy price to pay for the benefit of a good water-supply, the saving of many lives for which cholera is now responsible, and finally the general improvement of the health of the community.

MADRAS,
27th January 1899.

H. NOWROJI, A.M.I.C.E.,
Asst. Sanitary Engineer to Govt.

No. 140, *dated 2nd February* 1899.

True copy forwarded to the Secretary, Sanitary Board, through the Sanitary Commissioner for Madras.

The undersigned thinks that resort to the tank is the only means of giving the Mappila quarters a supply of water within a reasonable time.

He however suggests that the water from the tank be pumped on to filter beds and flow thence to a service reservoir which works would be situated in the gardens north of the tank. The water which is usable at present would then be much improved.

J. A. JONES,
Sanitary Engineer to Government.

Letter—from Major K. C. SANJANA, I.M.S., Acting Chemical Examiner, Madras.
To—the Assistant Sanitary Engineer to Government.
Dated—the 19th December 1899.
No.—1236.

With reference to your demi-official letter, dated 15th November 1898, and letter, dated 5th December 1898, No. 1724, I have the honour to submit herewith the analyses of the two samples of water received on the 6th instant.

From a comparison of the figures you will see that the trial well water is purer so far as free ammonia and albumenoid ammonia are concerned but contains more solids, chlorine and hardness. The hardness is due mainly to the presence of magnesium salts and is by itself not harmful for drinking purposes but may attack cooking metallic vessels.

If the tank could be purified and possible sources of organic pollution be prevented, the tank water seems to me to be much better suited for a town supply than the well water.

ENCLOSURE.

	Water from the Mananchira tank at Calicut.	Water from the trial well on the margin of the Mananchira tank at Calicut.
Total solids—Grms. per litre	0·060	0·520
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Chlorine—Grms. per litre	0·009	0·023
Total hardness—Clark's scale	1°·050	17°·500
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Free ammonia—Ml. grms. per litre	0·120	Trace.
Albumenoid ammonia—Ml. grms. per litre ..	0·128	0·064
Nitric acid—Ml. grms. per litre (as ammonia).	Trace.	0·600
Apparent quality of the water as inferred from the results obtained on examination.		

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Note by the Sanitary Commissioner for Madras, dated 17th March 1899, No. 908/S.

[*Reference.*—Assistant Sanitary Engineer's note on the Mananchira scheme.]

To save the infliction of a longer note than necessary, I would refer to my inspection notes embodied in G.O., No. 513 M., dated 23rd April 1894, page 13, and my note No. 2195, dated 2nd December 1895, neither of which has a place in this correspondence.

2. Sanitary Board's Proceedings No. 2, dated 4th January 1896, so far as I knew, represented the scope of enquiry that was required of the Sanitary Engineer's department. It would seem, however, that the enquiry has been made with special reference to the possibility of making infiltration wells next the Mananchira tank. I am not aware whose suggestion it was. I consider so roughly have matters been pursued that little real information on the requirements of the Board in the last quoted Proceedings has been obtained. I see no reason to alter my opinion as to the necessity for correctly gathering the information required.

3. The plea for a sole supply for the Mappilas has much in it that is taking, but the ground on which this is made is not really correct. Some years back a very marked epidemic, 1890 or 1891, did prevail chiefly amongst the Mappilas, but in recent years there is no reason to think, as suggested by the Assistant Sanitary Engineer, the Hindu inhabitants of the town have not suffered as severely as the Muhammadans. Thus in 1897–98, there were 585 deaths from cholera in the Mappila quarters, against 735 in other parts of the town. It must be remembered if the Mappila buries in graveyards close to his house, the Hindu buries in his own compound close to his wells. It is unlikely that the total taxation necessary could be derived solely from the Mappila portion of the town. If the rest of the inhabitants have to pay increased taxes, yet not to be supplied with water, the action of the Municipal Council is not likely to be received with equanimity. On the other hand, if the Mappilas—the poorest part of the population—can afford this scheme, why should not the *average* inhabitant be able to meet the cost of the scheme for the entire town? In this connection, I would point out that Mr. Ellis's estimate of 4 lakhs was merely a guess, and that if the parts of Calicut really requiring a scheme were solely considered, it is probable this sum would be very greatly reduced.

4. The whole subject ought, in my opinion, to be handled in a much less haphazard way than it has been. I do not object to the scheme advanced with the idea of supporting this or that rival scheme; what I hold is that before adoption of a scheme, a properly exhaustive enquiry conducted with all the care requisite has not been effected. It cannot be said that a well sunk in such a manner as to allow of the entrance of water from every layer passed through, or so sunk that it is not recognized from which layer the water is derived, is a satisfactory method of conducting exploration! Nor do I consider the enquiry would be complete unless the depth were very much greater than stated to have been attained in the new wells.

5. I have stated that the area through which the subsoil water flows is liable to extensive pollution from human beings. As to pollution of the subsoil, both the Collector and the District Sanitary Officer concur. It is undeniable, as time advances, the chances of pollution will also increase. I have suggested that the dhobie's tank would form a possible source of pollution. The Assistant Sanitary Engineer replies that 3″ represents a day's supply; but he says nothing about the rate of inflow into the tank to make good this daily depression, nor of the influence of evaporation, nor of the maximum depression between the monsoons. It is not stated that the Mappilas only are to draw from this tank in future. On account of the Mappilas are others accustomed up to date to using this water to be prevented from using it? Hence, the depression will be that for the Mappillas *plus* that for other inhabitants *plus* that for the intermonsoon period. Actual rough experiments by the Chairman (*vide* note above referred to) support my views.

6. I suggested that the tank was really supplied from two sources—the subsoil and from a stratum below the subsoil, and that if this is proved to be the case, measures should be taken to draw from the latter source only, and that it should encourage exploration on clean sites somewhat removed from the town.

7. The Assistant Sanitary Engineer admits the existence of subsoil water and admits the existence of a subterranean water, but denies the entrance of a subsoil water. This he does on the mere assumption that the lining of the tank is so good as to prevent entrance; because it is old work it must be watertight. It is about this last idea that would have been entertained by the old tank diggers to cut off one supply in favour of that from another stratum. But, if this be the truth, why does he not enter into the nature of this highly "pucca work." But the chemical analyses show that if there be not a third source of water (not analysed as described) the water in the tank being obviously not that found in the experimental well, the tank must contain subsoil water. Indeed, I should say it is a matter that must be yielded without argument that the tank does contain subsoil water, and that if there be any other water in it, it is derived from the layer or layers below the first impermeable stratum.

8. In the copy of analyses, as supplied nothing is said about the quality of the water of the tank. Yet, the amount of free ammonia is such that it cannot escape condemnation as being derived from animal matter. Indeed, the water is well beyond the "suspicious" class and borders on the absolutely "bad" according to chemical classification.

9. Mr. Jones' suggestion to filter the water before delivery would get rid of much objection and would render the scheme acceptable, if it were ascertained nothing better could be done; but I think it is a most abnormal state of affairs to look for the water-supply of a community from a subsoil water source so bad as to demand filtration. No better source than subsoil water can be found if derived from a cleanly area. Both the sanitary survey and the chemical analysis prove that the water of the Mananchira tank is not derived from an area that can be so described.

10. As to the water found in the well, the experiment of exploration has been conducted under terms that prevent the supplying stratum being correctly recognized. It is an organically pure water although, as might be anticipated, it shows the influence of completely changed organic matter. I do not think, even as it is, that it would prove "unacceptable" on account of hardness to the ordinary native. But, the chances are that it is in the fine sand layer immediately below the first impermeable layer that this water really is contained It does not follow that care in segregating the water from this layer, so as to prevent it mingling with that from other layers, may not prove it to be of less hardness than at present found.

11 In short, I consider that the loosely conducted exploration so far, has simply shown that a pure, but hard water exists below the stratum of the subsoil of Calicut. This being so, it is not necessary to hug the tank, but to find some clean area, if possible outside the inhabited portion, further inland and therefore higher up the natural slope towards the sea. Here, exploration ought to be made with tube wells; if as is probable, the same strata are hit off, a series of joined-up tube wells might be sunk instead of infiltration wells as suggested whence the supply could be pumped direct to the town—care being taken to draw only from the stratum desired; or even the subsoil water itself (thus avoiding the risk of hardness if the area be clean). In sinking tube wells the fine sand difficulty can be met, whilst the question of amount of supply need not be narrowed by the question of yield of two wells.

W. G. King, Lieut.-Col., I.M.S.,
Sanitary Commissioner for Madras.

Resolution — No. 285/S., dated 31st May 1899.

In G.O., Mis. No. 1548 M., dated 5th September 1898, Government requested the Sanitary Engineer to undertake the preparation of a scheme for the water-supply of Calicut, on the lines approved by the Sanitary Board in its Proceedings No. 371/S., dated 27th June 1898. The source of supply therein proposed was a series of infiltration wells close to the Mananchira tank. Judging by the yield of a trial well sunk on the margin of the tank the Assistant Sanitary Engineer arrives at the conclusion that it is altogether hopeless to obtain an adequate supply from infiltration wells of which there is only room for two, the combined capacity of which will be 150 gallons

per minute, as against 420 gallons per minute actually required. Moreover, the water of the trial well contains an excess of mineral impurities, and is said to be inferior generally to that of the tank. He considers that unless the Sanitary Board accords its approval to taking the supply direct from the tank, the present scheme should be abandoned and the question of the water-supply of Calicut be deferred, until the Municipality is in a position to carry out the Pooloor Hill scheme, which is roughly estimated to cost Rupees 4 lakhs. In the meantime, he says that if the Mananchira tank scheme, *i.e.*, the scheme for pumping the tank water itself were carried out, it would do incalculable good to the people in the area which the scheme is intended to serve. This scheme is estimated to cost Rs. 1,00,000 and will serve a population of about 20,000 mostly Mappilas. The quality of this supply is classed as "usable." This scheme is only put forward as a temporary measure, but it is pointed out that much of the expenditure will not be lost, as the pipes laid will eventually form a portion of the larger scheme.

2. The Sanitary Engineer thinks that resort to the Mananchira tank is the only means of giving the Mappila quarters a supply of water within a reasonable time, and that the quality can be much improved by filtration.

3. The Sanitary Commissioner considers that the scope of the inquiry has been undesirably narrowed to the scheme of infiltration wells near the Mananchira tank. It should, in his opinion, be extended as required in Sanitary Board's Proceedings No. 2, dated 24th February 1896. He enters into details to show that the experiment with the infiltration wells made by the Assistant Sanitary Engineer was conducted in a perfunctory manner, and he questions the Assistant Sanitary Engineer's favourable opinion as to the quality of the water in the tank. Judging from the analysis he considers the water to be well beyond the "suspicious" class and that it borders on the absolutely "bad". As regards Mr. Jone's suggestion to filter the water he admits that this would get rid of much of the objection and would render the scheme acceptable, if nothing better were available, but he thinks it a most abnormal state of affairs to look for the water-supply of a community from a subsoil water source so bad as to demand filtration. No better source than subsoil water can be found, he says, if derived from a cleanly area, but both the sanitary survey and the chemical analysis prove that the water of the Mananchira tank is not derived from an area that can be so described.

4. The final conclusion he arrives at is that the loosely conducted exploration so far has simply shown that a pure but hard water exists below the stratum of the subsoil of Calicut. This being so, it is not necessary to hug the tank, but to find some clean area, if possible outside the inhabited portion, further inland, and therefore higher up the natural slope towards the sea. He indicates how this exploration ought to be made with tube wells.

5. The Sanitary Board concurs in the opinion that for so important a town as Calicut exploration should be made for a purer source of water outside the town.

(True Extract.)

R. PARSONS,
Secretary, Sanitary Board.

To the Secretary to Government, Local and Municipal Department.

Order—No. 879 M., dated 22nd June 1899.

The Government agrees with the Sanitary Commissioner and the Sanitary Board in considering that the proposal of the Sanitary Engineer to supply the Mappila quarters of the town of Calicut with water from the Mananchira tank is undesirable, as both the sanitary survey and the chemical analysis prove that the water of the tank is not derived from a cleanly area, and that for so important a town as Calicut

exploration should be made for a purer source of water outside the town. The Sanitary Engineer is requested to investigate the matter on the lines indicated by the Sanitary Commissioner and report the result to Government through the Sanitary Board. He is also requested to state the probable cost of this investigation.

(True Extract.)

C. J. WEIR,
Ag. Secretary to Government.

To the Sanitary Engineer.
" Sanitary Board.
" Chairman, Municipal Council, Calicut
(through the Collector of Malabar).

[L. & M. / 5,000—5-4-99.]

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