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Items Relat- Respecting the
of the Salem Municipal for 1878-79.

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Government {1899} of Madras.

LOCAL AND MUNICIPAL.

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G.O., No. 1141 M., 11th August 1899.

AUGUST.

Administration Report.

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

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following paper :—

From M.R.Ry. S. KRISHNASWAMI MUDALIYAR Avargal, Chairman, Municipal Council, Salem, to the Secretary to Government, Local and Municipal Department (through the Head-quarters Deputy Collector, Salem), dated 27th May 1899, No. 767.

I have the honour to report on the working of the Salem Municipality during the financial year 1898–99.

2. *Administrative changes.*—During the year under report there were some changes in the administration of this Municipality. S. M. V. Woosman Sahib Bahadur, the ex-officio Chairman, held the office of Chairman till the 11th August 1898, and I took charge of the office on the 12th August 1898. Two of the official Councillors were appointed and one was re-appointed by Government. One of the non-official Councillors was appointed in the place of one whose term of office expired. Seven Councillors were re-elected and one was elected.

I.—Constitution of the Municipal Council.

3. On the 31st March 1899, the Municipal Council consisted of nineteen members against twenty, the maximum sanctioned strength; of these five were officials and fourteen non-officials—two Europeans and seventeen Natives (including three Muhammadans). Ten non-official Councillors were elected by the rate-payers, while the rest were appointed by Government.

4. During the year under report two municipal elections were held, first, on the 16th April 1898, in all the five wards, and the second on the 27th March 1899, in the fourth ward alone, to fill up vacancies caused by the termination of the period of appointment of eight of the elected Councillors. The total number of registered voters of all the wards was 1,605. Of these, 144 only went to the poll as only one seat was contested and seven others were not contested.

5. The total number of meetings held during the year was 22 against 26 in the previous year. The number of meetings adjourned for want of a quorum was *nil* against one in the previous year. The average attendance at each meeting is compared below with that of the previous year:—

	1897-98.	1898-99.
Officials	3·1	2·4
Non-officials	9·7	8.0
	12·8	10·4

The decrease in the attendance is mainly due to the fact that the names of seven non-official Councillors who vacated their office on the 19th March 1898 were gazetted only on the 27th May 1898.

II.—Receipts.

A.—Receipts from Taxation.

6. *Tax on Arts, &c.*—(*a*) *Arrears.*—The total amount of arrear demand at the beginning of the year was Rs. 235–8–0, of which Rs. 169–8–0 or 71·9 against 69·2 per cent. of the previous year was collected, Rs. 33 was remitted and Rs. 11–8–0 was written off the accounts. The balance outstanding at the close of the year was Rs. 21–8–0, of which Rs. 5–8–0 has subsequently been collected.

7. (*b*) *Current.*—The profession tax registers were carefully revised by the ex-officio Chairman with the assistance of the ward councillors. The current demand, as originally assessed by the Chairman, was Rs. 4,780–8–0; of this, Rs. 155–8–0 was remitted by the Council on appeal. The final demand was Rs. 4,625, which shows an increase of Rs. 758–8–0 as compared with that of the previous year, 1897–98. The amount collected was Rs. 4,124 or 89·2 against 94·1 per cent. of the previous year; Rs. 118 was written off the accounts by the Council as irrecoverable, and the balance left uncollected at the close of the year was only Rs. 383, of which Rupees 74–0–0 has subsequently been collected, and necessary steps will be taken for the realization of the remainder at an early date.

8. The tax on arts was levied from all classes in the schedule. The number of persons assessed under each class of the schedule and the aggregate amount of the assessment under each class are given in statement IX-A. One thousand five hundred and four persons were assessed at Rs. 4,625. The incidence per head was Rupees 3–1–2 against Rs. 3–2–6 of the previous year.

9. *Tax on Buildings*—(*a*) *Arrears.*—The arrears of tax on buildings outstanding at the commencement of the year amounted to Rs. 1,837–15–6; of this sum Rs. 1,418–12–3 was realized and Rs. 371–2–9 was written off the accounts as irrecoverable. The balance left at the close of the year was Rs. 48–0–6; of this sum Rs. 29–4–6 has subsequently been collected. The percentage of collections on arrear demand was 77·2 against 83·7 of the previous year.

10. (*b*) *Current.*—The house-tax registers having been revised during the year 1894–95, those for the year under report were corrected with reference to subsequent additions, alterations and improvements. The current demand as originally fixed by the Chairman was Rs. 22,569–6–8, of which nothing was remitted by the Council on appeal. The demand finally settled was Rs. 22,569–6–8, which shows a net increase of Rs. 2,894–0–8 over that of last year. The increase was due to the fact that during the year 1897–98 the assessments cancelled by the Chairman as irrecoverable were taken in the abatement of the demand of that year. But during the year under report they have been included in the demand and shown under the column "written off" and the increase of the rate of the tax on buildings and lands from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent. as sanctioned in G.O., Mis. No. 678 M., dated 30th March 1898, contributes chiefly to the increase under this item. The collections amounted to Rs. 18,920–9–11, the percentage being 83·8 against 90·7 of the previous year. Nothing was remitted by the Chairman on account of vacant houses under section 72. The balance outstanding at the close of the year was Rs. 2,623–2–1; of this Rs. 987–13–1 has subsequently been realized and steps will be taken to clear the balance as soon as possible. Eight thousand nine hundred and fifty-three houses were assessed to the tax on buildings out of the total number according to the census of 1891 of 13,052, the total number of houses on the municipal registers out of the number according to the census of 1891 being 10,879. The incidence per house was Rs. 2–1–10 against Rs. 1–15–11 of the previous year.

11. *Tax on Lands*—(*a*) *Arrears.*—The arrear demand at the beginning of the year was Rs. 506–6–9; of this, Rs. 359–3–6 or 70·9 against 9·2 per cent. of the previous year was realized and Rs. 134–4–11 was written off the accounts as irrecoverable, leaving a balance of Rs. 12–14–4 at the close of the year.

12. (*b*) *Current.*—The land-tax registers having been thoroughly revised during the year 1895–96, those for the year under report were corrected with reference to subsequent additions and alterations and the tax was raised from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent. on

the annual rental value of each land as already stated in paragraph 10 (*b*) *supra*. The current demand as originally fixed by the Chairman was Rs. 1,521–1–1, of which nothing was remitted by the Council on appeal. The final demand was therefore Rs. 1,521–1–1, which shows a net increase of Rs. 180–15–3 against that of last year. The collections amounted to Rs. 971–3–1, the percentage being 63·8 against 62·2 of the previous year. Rs. 69–12–8 was written off the accounts as irrecoverable. The balance outstanding at the close of the year was Rs. 480–1–4; of this, Rs. 167–14–6 has subsequently been realized.

13. *Tax on Vehicles with Springs and Tax on Carts.*—The decrease as compared with the actuals of last year under these items was mainly due to the falling off in the number of vehicles and carts maintained in the town which is always fluctuating.

14. *Coercive Processes.*—The number of warrants of all kinds issued during the year was 1,625 against 162 in 1897–98; adding this to the unexecuted warrants of 1897–98, the total number was 1,683, of which 1,488 were executed and cancelled within the year, leaving 195 to be disposed of in the current year. The total amount covered by the warrants issued during the year was Rs. 7,942–11–7 against Rupees 1,324–11–2 in 1897–98 and the amount recovered was Rs. 6,772–2–4 against Rupees 1,448–15–1 in 1897–98. Properties were sold in 11 cases against 32 in the previous year and Rs. 31–13–3 was realized. The number of prosecutions instituted during the year was 487 against 95 in 1897–98. The duty of executing the warrants was assigned to the bill-collectors themselves. Whenever they grew lax or found difficulty in making collections, the Secretary assisted them to a considerable degree by undertaking the collections himself.

15. *Tolls.*—The rate of tolls was raised from three-fourths to the maximum during the year under report, and this measure was sanctioned in G.O., No. 405 M., dated 18th February 1898. There are fifteen toll-gates which were managed departmentally. The collections credited to Municipal funds, after deducting the share due to the District Board, amounted to Rs. 10,958–15–9 against Rs. 9,132–4–10, the actuals of 1897–98. The income under this head was very much affected on account of a few imported cases of plague in the district and fear of inoculation and prevalence of cholera. The current gross demand under tolls was Rs. 13,235–14–0. The one-fifth share of tolls due to the District Board, Salem, after deducting the expenditure (Rs. 1,851–6–10) amounted to Rs. 2,276–14–3.

16. *Incidence of Taxation.*—The total income from taxation was Rs. 43,236–12–6 including and Rs. 32,277–12–9 excluding tolls. The average incidence per head of the population was As. 10 in the former and As. 7–6 in the latter case against As. 8–10 and As. 6–9 respectively in 1897–98. The incidence for the Presidency in 1897–98 was As. 14–4 and As. 11 respectively.

B.—Miscellaneous Receipts.

17. *Avenue Receipts.*—Under this head, the amount collected was Rs. 429–12–8 against Rs. 300–11–6, the actuals of 1897–98. The increase was due to higher bids offered at the time of sale of the avenue produce.

18. *Income from Educational Institutions*—(i) *School Fees.*—The receipts under this head amounted to Rs. 11,891–3–6 against Rs. 10,900, the revised estimate and Rs. 10,866–13–2, the actuals of 1897–98. The difference was chiefly due to the increase in the number of pupils in the College department of the Salem Municipal College.

19. *Income from Markets.*—During the year under report all the markets were leased out to contractors. The current demand under this head amounted to Rs. 2,660, the whole of which was realized. There are at present only three markets as in the previous year. These three markets have been frequently used by the public and are kept clean and in good order. The site required for the proposed Jubilee market was acquired last year, but the compensation due for it has not as yet been paid for want of funds. The plan and estimate for its construction with a clock tower are under preparation by the Executive Engineer, Salem. The total receipts from the three

markets above referred to amounted to Rs. 2,679–2–5. Deducting the expenditure on construction, repairs, maintenance, establishment and contingencies, which amounted to Rs. 19–9–11, the net income was Rs. 2,659–8–6 against Rs. 2,304–1–5 in 1897–98.

20. *Income from Slaughter-houses.*—The current collections under this head amounted to Rs. 2,670–9–11 against Rs. 2,218–7–0, the actuals of 1897–98. The increase was due to keen competition at the time of sale of these farms. There are at present five slaughter-houses, all of which have been leased out.

21. *License Fees.*—The receipts under this head amounted to Rs. 1,095–7–2 against the budget estimate of Rs. 1,400 and Rs. 1,255–1–6, the actuals of 1897–98. The decrease as compared with the actuals of last year was chiefly due to the fact that, during the year under report there was a great fall in the trade of dyeing, as the Patnools had no trade.

22. *Cart-stand Fees.*—The total receipts under this head amounted to Rupees 1,440–7–8 against Rs. 1,880, the budget estimate, and Rs. 1,908–11–9, the actuals of 1897–98. The decrease was due to the low bids at the time of sale of the municipal cart-stand.

23. *Balance of fines under Sections 3 to 5 of the Town Nuisances Act.*—With reference to G.O., No. 1460 M., dated 2nd September 1896, the amount realized under this head from Provincial funds was Rs. 319–2–4 against Rs. 1,030–15–5, the actuals of the previous year.

24. *Fines under Municipal and other Acts.*—A sum of Rs. 37–13–9 was realized under this head against the budget grant of Rs. 150, and Rs. 66–8–0, the actuals of 1897–98. The decrease was due to very small amount of fines generally imposed by the Bench of Magistrates.

25. *Grants and Contributions*—(*a*) *From Government* (i) *Education grants for buildings.*—The sum of Rs. 650 appearing under the revised estimate under this head is the one-third cost grant promised by the Director of Public Instruction, Madras, on account of the extension of the Salem College buildings. It was not drawn during the year under report. The Director of Public Instruction has been already addressed to accord sanction for the payment of this sum. It will be recovered during the current year.

26. *Grant for Schools.*—The income under this head amounted to Rs. 2,504–4–6 against the budget estimate of Rs. 2,670. The decrease was mainly due to the fact that no grant was drawn for the drawing master attached to the College as he was on leave during the greater part of the year.

27. *Grant for other purposes.*—The income under this head amounted to Rs. 55 against the budget estimate of Rs. 140 and Rs. 126–10–8, the actuals of the previous year. The decrease was due to the fact that no grant was drawn on behalf of the Supervisor of Municipal schools, as it was not sanctioned by the Director of Public Instruction, Madras. The Supervisor has since been replaced by a trained undergraduate.

28. *Private Scavenging.*—The number of houses served by the private scavenging agency on the last day of the year was 1,149, the amount of fees collected was Rupees 1,193–7–3 and the charges incurred were Rs. 1,225–14–2 against 1,233, Rs. 970–2–9 and Rs. 1,411–10–0 respectively in 1897–98. The arrear demand under this head amounted to Rs. 152–13–0; of this, Rs. 134–13–0 was collected and Rs. 18 was written off the accounts as irrecoverable, and the balance at the close of the year was *nil*. The current demand was Rs. 1,090–15–0, of which Rs. 1,058–10–3 was collected, Rs. 25–8–9 was written off the accounts. The balance at the close of the year was Rs. 6–12–0 against Rs. 150–7–6 of 1897–98 and the amount has also been since realized.

29. *Opening balance.*—The year opened with a credit balance of only Rs. 40–1–7 and the current receipts amounted to Rs. 71,622–5–8 against Rs. 72,560 and Rupees 74,130 anticipated in the budget and revised estimates of the year respectively and against Rs. 65,545–5–3, the actuals of 1897–98.

III.—Expenditure.

30. The total expenditure amounted to Rs. 69,849-6-9 against Rs. 72,750 anticipated in the revised estimate and Rs. 71,334-12-2 incurred in 1897-98. It was distributed among the several grants as noted below:—

—	1897-98.	1898-99.	Percentage for 1898-99.
	Rs. A. P.	Rs. A. P.	
Grant 1, Public Works	8,844 9 6	7,702 11 2	11·0
,, 2, Education	20,183 8 5	20,392 1 2	29·2
,, 3, Sanitation and Medical Service ..	28,056 13 4	28,346 3 7	40·6
,, 4, Lighting and Miscellaneous Municipal purposes	4,646 3 3	4,549 1 2	6·5
,, 5, Supervision and Management ..	8,370 12 8	8,808 1 8	12·6
Extraordinary and debt	1,232 13 0	51 4 0	0·1
Total ..	71,334 12 2	69,849 6 9	100·0

The net decrease, as compared with the figures of 1897-98, occurs mainly under Grants 1 and 4 and extraordinary and debt.

31. *Grant 1, Public Works*—(i) *New works—Buildings.*—The charges incurred under this head amounted to Rs. 225-7-6 against Rs. 2,280, the budget estimate. The important works that were executed during the year under report were (1) the construction of a latrine for males near Pachayee Covil in Gogai, (2) tolls sheds and pandals, (3) extension of the Salem College hall, &c. The sum of Rs. 2,100 provided for the Victoria Jubilee market was not spent, as funds had to be reserved for meeting the plague charges. This fact chiefly accounts for the decrease as compared with the budget estimate.

32. *Drainage.*—The expenditure under this head was *nil*. The question of providing the town of Salem with a system of drainage has been, owing to want of funds, deferred pending the settlement of the water-supply scheme as per G.O., Mis. No. 282 M., dated 24th February 1897.

33. *Water-supply.*—The outlay under this head amounted to Rs. 1,287-13-1 against the budget grant of Rs. 1,090. Rs. 200 of this amount relates to the sinking of a new well in the Shevapett cart-stand, referred to in paragraph 34 of the previous year's report. The remaining sum of Rs. 1,087-13-1 was the expenditure incurred in sinking a trial well at the foot of the Namamalai hill in connection with the investigation of the water-supply scheme for this town. The Municipal Council has not as yet been able to raise the loan of Rs. 5,300 required for further investigation of the above scheme, and referred to in G.O., No. 1242 M., dated 11th July 1898 paragraph 4 (1).

34. (2) *Repairs*—(*a*) *Communications.*—The expenditure on the repair of the town roads was Rs. 3,064-9-7 against the budget grant of Rs. 4,000 and Rupees 3,547-1-11, the actuals of 1897-98. The percentage of expenditure on the net income from tolls was 33·6 against 39·4 in 1897-98. The small percentage of expenditure under this head was mainly due to the fact that the Council was asked by Government to reserve funds for expenditure on plague preventive measures in the town as per G.O., Mis. No. 2035 M., dated 1st December 1898. The general condition of the roads in the town was good.

35. (*b*) *Buildings.*—The Salem Municipal College pandal, Nanjampatti Panchama school house, Kitchipoliem Panchama school house, some of the municipal latrines, municipal poor-house, cholera shed, the Salem market, and some of the toll gates, &c., were repaired during the year under report. The expenditure under this head amounted to Rs. 512-0-10 against the budget grant of Rs. 100 and the revised estimate of Rs. 450.

36. (*d*) *Water-supply*—(*i*) *Repairs to Works, &c.*—The charges incurred under this head amounted to Rs. 114 against Rs. 478-14-3, the actuals of 1897-98. During the year under report, there was sufficient supply of water in the river and in most of the wells in the town.

37. *Tools and Plant and other stores.*—The expenditure under this head amounted to Rs. 41-6-3 against the budget grant of Rs. 90. During the year under report only a small quantity of tools was purchased.

38. *Grants 2, Education—Municipal Schools on Salary System*—(*a*) *Establishment.*—The expenditure under this head amounted to Rs. 12,925-14-6 against the budget estimate of Rs. 13,110. During the year under report, the posts of the Headmaster, Shevapett Town school, of the drawing master, of the Sanskrit pandit and of the temporary teacher on Rs. 25 attached to the Municipal College were vacant for some time. This accounts chiefly for the decrease as compared with the budget grant. The number of pupils on the rolls of the Salem College on the 31st March 1899 was 357 against 376 at the close of 1897-98. The results of the public examinations as compared with those of the previous year are shown below:—

—	1897-98.		1898-99.			
	Number of pupils examined.	Number passed.	Number of pupils examined.	Number passed.	First class.	Second class.
1. First in Arts	6	5	15	8	1	7
2. Matriculation	25	9	25	17	* 3	14
3. Seventh Standard or Lower Secondary examination.	28	16	34	† 15	1	11

* Of this one passed as the first in the Presidency.

† The remaining three against item No. 3 represents the number of candidates who passed the compulsory portions but not eligible for complete certificate.

The net cost of the Salem Municipal College, as compared with 1897-98, was as follows:—

	1897-98.	1898-99.
	Rs. A. P.	Rs. A. P.
Charges	11,119 7 1	11,309 7 5
Deduct Receipts—		
Provincial grants	2,634 11 10	2,460 9 6
School fees, &c.	8,781 15 6	9,798 3 0
Total ..	11,416 11 4	12,258 12 6
Net Cost ..	297 4 3	949 5 1

The progress of the college was very good and reflects great credit on the headmaster and his assistants. The working of the two town schools on the salary system was also satisfactory.

39. (*b*) *Contingencies.*—The charges under this head amounted to Rs. 764-1-1 against the budget grant of Rs. 430. The increase was mainly due to the fact that during the year under report furniture and maps which were urgently required for the college were supplied.

40. *Salary Result System Schools—Fixed Payments.*—The expenditure under this head amounted to Rs. 3,407-0-8 against the budget grant of Rs. 3,470 and Rupees 3,343-12-11, the actuals of 1897-98. During the year under report, the Pension Line Muhammadan school was working throughout the year. This fact chiefly accounts for the increase as compared with the actuals of the previous year. There are fourteen schools on this system against the same number in the previous year. Of these, five are purely Muhammadan schools and two are Panchama schools. The working of these schools also was satisfactory.

41. *Result Stipends to Salary Result System Schools.*—The outlay under this head amounted to Rs. 930-1-1 against the budget grant of Rs. 950. During the year under report, the result stipends for ordinary schools were distributed as usual proportionately after payment in full for the schools of the backward classes. Every effort will be made towards increasing the efficiency and the number of schools devoted specially to these classes.

42. *Salary Grants.*—A sum of Rs. 448-4-0 was paid to the Lower Secondary department of the London Mission High School, Salem, against the budget grant of Rs. 450 and Rs. 431-13-0, the actuals of last year.

43. *Fixed and Result Grants.*—The number of schools at the commencement of the year was 25. One school was newly opened after the grant examination and three were closed during the year—one before and the other two after the grant examination. The number of schools on the last day of the year was 23. All the 24 schools which were registered for examination were examined against 25 in the previous year and 23 of them earned grants, and the amount paid to them was Rupees 755 against the budget grant of Rs. 750. The result grants are paid to aided schools at the maximum rates.

44. *Inspection*—(i) *Establishment.*—The charges under this head amounted to Rs. 334-10-0 against the budget grant of Rs. 340. The work of the Supervisor of other municipal schools and of the joint inspecting schoolmaster of Muhammadan schools was, on the whole, satisfactory.

45. The total expenditure on education was Rs. 20,392-1-2. Deducting the income of Rs. 2,559-4-6 from Provincial grants and Rs. 11,891-9-6 from school fees, the net cost was Rs. 5,941-3-2. The percentage of net expenditure on education to total income from taxation and other revenue apart from taxation, except school-fees (Rs. 52,994) was 11·2 against 13·4 in 1897-98. A copy of the statement prescribed in G.O., No. 885 L., dated 15th April 1891, which was received from the Assistant Inspector of Schools, Coimbatore division, is herewith submitted.

46. *Grant 3, Sanitation and Medical Services*—(1) *Hospitals and Dispensaries*—(*a*) *Establishment.*—The outlay under this head amounted to Rs. 3,139-4-8 against Rs. 2,764-11-4, the actuals of 1897-98. During the year under report, the two first-class hospital assistants attached to the municipal hospital, Salem, and the branch dispensary, Ammapett, were working throughout the year. A full-timed dhoby on Rs. 7 and a female caste surgery attendant on a salary of Rs. 5 per mensem sanctioned in G.O., No. 405 M., dated 18th February 1898, were entertained. These facts chiefly account for the increase as compared with the actuals of previous year.

47. (*b*) *Medicines and Supplies.*—The charges under this head amounted to Rs. 364-4-5 against the budget grant of Rs. 1,700 and Rs. 2,027-6-3, the actuals of 1897-98. For want of funds the cost of medicines due to Messrs. Burgoyne, Burbidges & Co., London, has not as yet been paid. It will, however, be paid during the current year. This fact chiefly accounts for the great decrease in the expenditure as compared with the actuals of 1897-98.

48. (*c*) *Diet of Patients and* (*d*) *Sundries and Contingencies.*—The charges under these two heads were less than the budget grant owing to the fall in the number of both in and out patients treated in the municipal hospital and the branch dispensary, Ammapett.

49. The total expenditure under hospitals and dispensary was Rs. 5,447-12-10 against the budget grant of Rs. 7,550 and Rs. 6,981-4-6, the actuals of 1897-98. The following statement shows the number of in and out patients treated in the municipal hospital and branch dispensary at Ammapett as compared with the previous year:—

	1897-98.	1898-99.
In-patients	285	257
Out-patients	39,984	34,256
Total ..	40,269	34,513

The decrease is chiefly due to a few imported cases of plague in the town and fear of inoculation. The amount of sale-proceeds and composition fees of medicines under the rules framed by the Municipal Council and approved by Government in its order, No. 974 M., dated 27th September 1897, was Rs. 177-2-6 against Rs. 270-5-3 in 1897-98. A copy of the annual medical and sanitary report for 1898-99 of the District Medical and Sanitary Officer, Salem, is herewith submitted. With reference

to G.O., No. 1005 L., dated 6th June 1894, I have to state that the provision of Rupees 2,050 made in the budget for 1897-98 for the quarters of the hospital assistant attached to the municipal hospital, Salem, was struck out by Government in G.O., No. 440 M., dated 8th March 1897, for want of funds.

50. *Midwife.*—The midwife attached to the municipal hospital, Salem, has attended 45 cases against 51 in 1897-98. She was paid on the salary-result system.

51. *Medical training of Women.*—As stated in the last year's report, no action was taken by the Municipal Council towards the training of female medical practitioners during the year under report.

52. *Vaccination.*—The number of vaccine operations performed during the year under report is compared below with that of the previous year:—

—	1897-98.			1898-99.		
	Successful	Unsuccessful.	Total.	Successful.	Unsuccessful.	Total.
Number of operations performed by the medical subordinates	..	..	..	..	..	..
Number of vaccinations performed by the municipal vaccinators	2,982	12	2,994	2,997	5	3,002
Total ..	2,982	12	2,994	2,997	5	3,002

The average cost of each successful operation performed by the municipal vaccinators was As. 2-5 against As. 2 in 1897-98. All the operations were performed with glycerine paste, which was obtained from the District Board's depot at Salem. The number of prosecutions instituted for failure to have children vaccinated was 169 against 139 in 1897-98. A copy of the birth register is furnished to all the vaccinators each month.

53. *Registration of Births and Deaths.*—The number of births and deaths registered during the year under report is compared below with that of the previous year:—

—	Births.		Deaths.	
	Number registered.	Rate per mille.	Number registered.	Rate per mille.
1897-98	2,398	34·7	1,416	20·5
1898-99	2,559	37·1	2,177	31·5

The number of prosecutions instituted for failure to register births and deaths was 16 against one in 1897-98. The particulars and causes of deaths are shown below:—

	1897-98.	1898-99.
Cholera	18	497
Plague	..	3
Small-pox	532	408
Fever	90	145
Dysentery and diarrhœa	8	15
Injuries	768	1,109
Other causes		
Total ..	1,416	2,177

54. *Sanitation*—(*a*) *Conservancy, Road Cleaning and Road Watering*—(*i*) *Establishment.*—The expenditure under this head amounted to Rs. 11,028-12-0 against the budget grant of Rs. 11,610 and Rs. 11932-2-2, the actuals of 1897-98. During the year under report, the appointments of a detecting and prosecuting

inspector on Rs. 25+7, three latrine toties and a sweeper were abolished, and the pay of the thirteen latrine toties who merely drive the latrine carts were reduced from Rs. 5 to 3 each. For these reasons the expenditure has been less than that of the previous year. With a view to effect savings, some of the vacancies caused during the year under report were not filled up. This fact chiefly accounts for the decrease as compared with the budget grant of Rs. 11,610. The sanitary condition of the town was, on the whole, satisfactory.

55. (*ii*) *Other Charges.*—The outlay under this head amounted to Rupees 5,029–10–3 against the budget grant of Rs. 5,000 and Rs. 5,101–12–2, the actuals of 1897–98. During the year under report no new night-soil hand-carts were purchased. This fact mainly accounts for the decrease as compared with the actuals of the previous year.

56. (*b*) *Private Scavenging*—(*i*) *Establishment.*—The charges under this head amounted to Rs. 1,225–14–2 against the budget grant of Rs. 1,240 and Rupees 1,411–10–0, the actuals of 1897–98. The decrease was due to the fact that during the year under report the appointment of private scavenging inspector on Rs. 10+ 7, or Rs. 17 per mensem, was abolished. This accounts chiefly for the decrease as compared with the actuals of the previous year.

57. (*c*) *Epidemic Charges.*—The charges incurred under this head amounted to Rs. 3,871–15–3 against the revised estimate of Rs. 5,340 and Rs. 695–3–9, the actuals of 1897–98. The revised estimate has been corrected with reference to paragraph 2 of G.O., No. 396 M., dated 18th March 1899. Out of the charges, Rs. 3,522–2–0 relates to plague and Rs. 349–13–3 to cholera. During the year under report, the general health of the town was fairly good and free from epidemic diseases from the 7th April 1898, when cholera broke out and continued till the 24th May 1898 on which date it ceased altogether. It broke out again for the second time on the 29th January 1899, and is still continuing. There were 54 attacks in April, 28 in May 1898, 3 in January 1899, 587 in February, and 201 in March 1899. On the whole, there were 873 attacks and 497 deaths, and there were 3 deaths from plague in November 1898, all the three being cases imported from Bangalore. The rules contained in G.O., No. 1536 M., dated 9th September 1896, were carried out with satisfactory results. I wish to add that it is extremely pleasing to note the great cheerfulness with which the medical staff rendered aid during these times. In this connection I wish to point out that the municipality is not treated fairly in the matter of the fines levied from persons infringing the plague regulations. In my opinion the municipality, is entitled to a fair proportion, if not the whole, of the amounts so levied. The municipality pays Rs. 50 per mensem for an hospital assistant at Séramangalam (outside municipal limits) who examines not only passengers who come into the municipality, but also those who travel into the interior and beyond the said limits. The municipality puts in the charge sheet in cases where the rules are infringed, and the sanitary inspectors have to conduct prosecutions in such cases before the magistrate. The carrying on of a large quantity of correspondence entails further cost. The local police or other officials have very little to do in the matter. In these circumstances it is hoped that the Government would view the matter in a broader spirit, and that would considerably help the municipality which is not over-rich in its funds.

58. *Grant 4, Lighting and Miscellaneous Municipal purposes*—(*i*) *Lighting.*—The lighting of the town was carried on departmentally during the year under report as was done in the previous year. The drain cleaners attached to the establishment of flushing drains, &c., shown under Grant 1 were attending to this work in addition to their own, the proportionate cost of their pay being debited to both the heads as usual. The total charges amounted to Rs. 2,653–3–5 against Rs. 2,326–8–3, the actuals of 1897–98. During the year under report the cost of kerosine oil supplied for February 1898 was paid, many chimneys and burners were purchased in the place of old ones damaged and good many lanterns were repaired. This accounts for the increase over the figure of the previous year. The total number of new lights put up during the year under report was one and the total number in existence on the 31st March 1899 was 726 against the same number in 1897–98. This gives an average of 72 lamps to a square mile, the area of the municipality being about ten square miles.

59. *Poor House.*—The following table shows the strength of the institution during the year under report as compared with 1897–98 :—

	1897–98.	1898–99.
Number of patients at the beginning of the year	9	7
Do. admitted during the year	31	34
Do. discharged do.	19	24
Do. died do.	14	11
Do. remaining at the end of the year ..	7	6
Number of disabled paupers fed during the year	2,628	2,516

The total cost of this institution was Rs. 600–8–3 against Rs. 549–4–2, the actuals of 1897–98. The increase was due to the larger number of admissions in the year.

60. *Travellers' Bungalow.*—The number of travellers who halted at the bungalow was 61 against 91 in 1897–98 and the rent realized from them amounted to Rs. 254 against Rs. 347–8–0 in 1897–98. The total charges of the bungalow, including the cost of repair of the building, &c., were Rs. 110–15–8 against Rs. 135–11–0 in 1897–98. The net cost to the municipality was *minus* Rs. 143–0–4. With reference to G.O., No. 564 L., dated 12th March 1891, I have to report that the condition of the bungalow is good, and that the necessary furniture and other articles have been supplied.

61. (10) (vii) *Other Items.*—The outlay under this head amounted to Rupees 475–14–5 against the budget grant of Rs. 550 and Rs. 469–13–5, the actuals of 1897–98. The details for the amount of outlay are noted below :—

	Rs.	A.	P.
Cost of gunpowder supplied, wadding expenses of the gun and gunner's pay	171	5	0
Town crier's pay	41	14	0
Rent paid for the building occupied by the Literary Society, &c.	124	8	0
Land revenue assessment paid for the municipal lands	138	3	5
Total ..	475	14	5

62. (viii) *Advances written off the Accounts.*—The sum of Rs. 80–12–0 shown under this head was the amount of advance made to the municipal cashier on account of process fees for the municipal cases filed in the Courts of the Bench of Magistrates, Salem. With reference to the ruling of the High Court, published in the Madras Indian Law Reports, Volume 16, page 423, this sum could not be recovered. It was therefore written off the accounts as irrecoverable as per resolution of the Council dated 30th March 1899.

63. *Grant 5, Supervision and Management*—(i) *General Establishment*—(*a*) *Inspection*—(i) *Pay and Pensionray Contribution of Chairman or Secretary.*—The charges incurred under this head amounted to Rs. 2,087–8–0 against the budget grant of Rs. 2,170 and Rs. 3,000, the actuals of 1897–98. In the previous year, there was a paid Chairman on a salary of Rs. 250 per mensem, and when he resigned his office on the 31st March 1898, a paid Secretary on a salary of Rs. 175 per mensem has been appointed and he entered upon his duties on the 16th April 1898. This fact chiefly accounts for the decrease as compared with the actuals of 1897–98.

64. (*b*) *Office Establishment.*—The charges under this head amounted to Rupees 2,217–13–4 against the budget grant of Rs. 2,220 and Rs. 2,134–11–10, the actuals of 1897–98. During the year under report the office Manager was allowed to draw the maximum salary of Rs. 75 sanctioned in G.O., No. 366 M., dated 20th March 1894, and the pay of the despatching clerk of the office has been raised from Rs. 8 to Rs. 10 which was sanctioned in G.O., No. 405 M., dated 18th February 1898. These facts chiefly account for the increase of expenditure as compared with the actuals of 1897–98.

65. (*c*) *Contingencies.*—The charges incurred under this head amounted to Rs. 769–1–0 against the budget grant of Rs. 500 and Rs. 722–9–3, the actuals of 1897–98. During the year under report, a sum of Rs. 339–9–3 was paid to Provincial funds on account of cost of printed forms books, &c., supplied by the Lawrence

Asylum Press, Madras. But the excess payment of Rs. 110-2-6 referred to in paragraph 66 of the previous year's report having been transferred by the auditing officer to advances recoverable in the accounts of 1897-98, this sum had to be adjusted during the year under report. This accounts chiefly for the increase as compared with the budget grant.

66. (*d*) *Collection of Municipal Taxes—Establishment.*—The outlay under this head amounted to Rs. 1,318-15-10 against the budget grant of Rs. 1,360 and Rupees 1,748-7-7, the actuals of 1897-98. The decrease as compared with the actuals of 1897-98 was due to the fact that during the year under report the services of the nine peons attached to the bill-collectors were dispensed with.

67. (*e*) *Collection of Tolls.*—As the collection of tolls was managed departmentally during the year under report as already stated, the charges under this head amounted to Rs. 1,774-8-6 against the budget grant of Rs. 1,830.

68. (2) (*a*) *Contributions for the Central Office and Audit Establishments.*—The expenditure under this head amounted to Rs. 640 against Rs. 730, the actuals of 1897-98. The decrease was due to the instructions of Government contained in G.O., No. 2473 L., dated 22nd December 1897.

69. *Advances Recoverable.*—The subjoined table gives particulars of advances made and recovered during the year:—

	Rs.	A.	P.
Balance on the 31st March 1898	1,647	11	7
Advances made in 1898-99	711	0	0
Total ..	2,358	11	7
Advances recovered ..	2,189	11	7
Balance on the 31st March 1899	169	0	0

IV.—Closing Balances, Debts, &c.

70. Deducting the total expenditure of Rs. 69,849-6-9 from the total receipts including the opening balance of Rs. 71,662-7-3, the closing balance was Rupees 1,813-0-6. This amount, together with the deposit balance in cash, corresponded with the balance to the credit of the municipal funds in the Salem Huzur Treasury as noted below:—

	Rs.	A.	P.	Rs.	A.	P.
Balance of Municipal fund as per statement II				1,813	0	6
Deposit balance in cash				4,937	10	11
				6,750	11	5
Add amount of uncashed cheques				320	7	0
				7,071	2	5
Deduct collections not remitted	1,517	8	3			
Amount drawn from the Treasury but not disbursed	0	7	9			
				1,518	0	0
Balance in Treasury as per Treasury Deputy Collector's letter, dated 11th May 1899, No. 766-Acc.				5,553	2	5

71. *Municipal Accounts.*—During the year under report the accounts of this municipality for the year 1897-98 were audited by M.R.Ry. P. Rajagopaula Mudaliyar Avargal, Assistant Inspector of Local Fund Accounts, Madras. His remarks are—"the general result of the audit shows that though the accounts as a whole are satisfactorily kept, there is much room for improvement especially in the matter of check of receipts." The accounts for 1898-99 have not as yet been audited.

72. *General Remarks.*—A statement showing the excess expenditure over the sanctioned allotment under certain items is herewith submitted. It is requested that the excess expenditure may be admitted, as most of it had to be incurred towards the close of the year, and it was not possible to obtain sanction for the additional allotment required before the close of the year.

73. In conclusion I have to submit that this town contains many weavers and the cloths of these men were chiefly being sent to the Mysore Province. Owing to the outbreak of plague in that Province, the trade of the Salem weaving population considerably fell down and the weavers could not get good sale of cloths. There have been also a few imported cases of plague here. Hence it became difficult to show better results in collection work. The large number of coercive processes issued for the realization of the arrears shows the difficulty experienced this year in the matter of collections.

74. A copy of the resolution of the Municipal Council passing the report is herewith submitted.

Enclosure.

Concise Annual Report on the Hospital and Dispensary in the Salem Municipality for the official year 1898-99.

Public health.—The general health of the town was not satisfactory owing to the prevalence of cholera in an epidemic form which, up to 31st March 1899, caused 497 deaths; the cold damp weather attending the north-east monsoon had an unfavourable effect on the health of the public and the total mortality during the year under report under other causes was more than usual.

Cholera, which was prevailing at the close of the last official year, continued in a sporadic form during April and May 1898 when it ceased entirely and again broke out in January 1899, having been imported from Edappady in the Tiruchengódu taluk where it was then prevailing epidemically. The usual precautions to check the spread of the disease were taken, but the disease did not subside owing to the indifference and disbelief of the people in sanitary precautions and adherence to their social customs which require relations and intimate friends to visit the sick and dead and come in contact with them in the course of nursing or by embracing during sickness and even after death; also during these visits water and refreshments are partaken of in the infected houses.

Plague.—The introduction of passport system was begun in the municipality at the end of June 1898; there were in all 2,166 passport holders observed, of whom four died; of these one death is attributed to abortion and the remaining three to plague; the houses where these imported cases occurred were thoroughly disinfected and the contacts were kept under close surveillance in their houses without evil results.

The town continued to remain free from small-pox.

2. *Vital statistics.*—Two thousand five hundred and fifty-nine births and 2,177 deaths were registered, the rates per mille being 37·79 and 32·15 respectively as compared with 2,398 births and 1,416 deaths with ratios per mille of 34·7 and 20·5 in the preceding year; the large mortality was mainly due to prevalence of cholera in the latter part of the year.

The actual causes of mortality during the year were—cholera 497, plague 3, fevers 408, dysentery and diarrhœa 145, injuries 15 and all other causes 1,109.

3. *Sanitation* was fairly attended to; the streets were swept daily and kept free from rubbish; 54 public latrines were maintained and kept in fair condition, but they are not yet sufficient in number; 1,148 private house latrines were cleaned daily by a separate establishment of 34 toties.

Masonry drains exist only in Salem proper—first agraharam and parts of Shevapet—and the sewage escapes into the river; in other parts the drainage is very bad and all sewage escaping from house drains stagnates in the street side drains and soaks into the soil; there are numerous cesspools, but no system of cleaning them exists; the drainage of the town is as bad as ever and the water-supply still unsatisfactory.

Six hundred and fifty-five nuisance cases were prosecuted and 640 convictions were obtained, but still the practice of resorting to vacant spaces and corners and side streets for the purposes of nature is very common.

4. *Vaccination.*—One vaccinator and one vaccinatrix were employed and between them performed 2,994 primary vaccinations, of which 2,992 or 99·93 per cent. were

successful, and 8 revaccinations, of which 5 or 62·50 were successful; of these successful primary vaccinations, 2,815 were under one year, 163 between one—six years and 14 above six years.

The total number of vaccinations was slightly in excess (eight) of that of the previous year, and the results of the primary vaccinations better and of the revaccinations not quite so good. There is a slight increase of 31 primary vaccinations during the year and as many as 230 infantile vaccinations, and also a falling off in the number of revaccinations (23).

Glycerine paste prepared at the District Board's depot was used throughout the year with excellent results.

5. *Hospitals and Dispensaries*—(*a*) *Nature and sufficiency of accommodation.*—No alterations were made during the year; occasionally the want of separate accommodation for Europeans and Eurasians and better contagious disease shed was felt; also more space is required for the present buildings and possible extensions or additions.

The rented building in which the Ammapet Branch dispensary is located does not afford sufficient and suitable accommodation and a new building is required for the purpose.

Public quarters for the hospital assistants, though sanctioned, have not yet been provided.

(*b*) *State of Repair of Buildings.*—The buildings were whitewashed and kept in fairly good condition, but some of the repairs commenced at the early part of 1897 to the municipal hospital still remain to be completed.

(*c*) *State of Repair of Furniture.*—The furniture was kept in good condition.

(*d*) *Inspections*—(1) *Steps taken to carry out the recommendations of the Surgeon-General with the Government of Madras.*—The construction of the contagious disease hospital and a standard plan dispensary with hospital assistants' quarters for the branch dispensary in 1897 have not yet been carried out owing to want of funds.

(2) *Steps taken to carry out the recommendations of other inspecting officers.*—*Nil.*

(*e*) *Amount of recoveries from patients who have been able to pay for their Diets and Medicines.*—From in-patients Rs. 29-14-7 were recovered for dieting wounded persons sent by the police for treatment; from out-patients Rs. 177-2-6.

(*f*) *Number of patients treated as compared with previous years.*—The attendance during the past five years at the hospital and branch dispensary is compared in the following statement:—

Official years.	Municipal hospital, Salem.				Municipal branch dispensary, Ammapet.	
	Number treated.		Average daily attendance.		Number treated.	Average daily attendance.
	In.	Out.	In.	Out.		
1894-95	269	20,603	13·67	123·85	14,914	114·26
1895-96	272	20,534	13·04	126·52	11,310	85·06
1896-97	268	22,271	13·30	134·50	16,234	115·55
1897-98	285	22,376	14·06	135·03	17,608	128·77
1898-99	257	17,928	11·53	100·16	16,328	119·57

There is a falling off in attendance both in the municipal hospital and the branch dispensary which is attributed to plague scare from August when the attendance began to decrease.

(*g*) *Mortality particularly with reference to septic diseases acquired in hospital.*—The mortality was somewhat high owing to the hopeless condition in which many of the patients were admitted and 20 deaths occurred amongst the in-patients at the municipal hospital and 13 amongst the out-patients at the branch dispensary, but none from septic diseases acquired in hospital.

(*h*) *Operations and results.*—Eight hundred and twenty-seven and 866 operations were performed at the municipal hospital and branch dispensary respectively with no deaths.

(*i*) *Establishment—Whether sufficient and efficient.*—The establishment was sufficient and fairly efficient; a caste female surgery attendant was entertained for the branch dispensary during the year and a pupil compounder for the dispensary remains under training.

(*j*) *Midwives—Work actually done.*—The midwife employed at the municipal hospital attended 45 cases of labour against 51 in the previous year; her work continues to be unsatisfactory in spite of frequent warnings.

(*k*) *Women's and Children's Dispensary.*—The women and children's dispensary at Salem remained closed throughout the year for want of the services of a female medical practitioner.

(*l*) *General Remarks.*—During the epidemic of cholera, the rules prescribed in G.O., No. 1536 M., dated 9th September 1896, were observed with fairly satisfactory results.

Salem, 11*th June* 1899. (Signed) A. N. ROGERS HARRISON, I.M.S., *District Medical and Sanitary Officer.*

Endorsement Ref. Cur. No. 718.

Submitted through the Collector of Salem.

2. The condition of the roads and streets is generally good.

3. The question regarding the crediting of the fines imposed on those evading the Plague regulations should have been raised in a separate communication instead of in the annual report.

30*th May* 1899. (Signed) T. V. SRINIVASA AIYAR, *Ag. Deputy Collector.*

Dis. No. 1432.

Forwarded.

2. There was decline in the attendance of both official and non-official members.

3. *Paragraph* 19.—Considering the present finances of the municipality, the demands on account of plague preventive measures and the more urgent water-supply and sanitary necessities, it is a question for consideration whether the proposed Jubilee market should be proceeded with. It is not likely that funds will be forthcoming even to pay for the site acquired for some time to come.

4. The condition of the roads is satisfactory.

5. *Paragraph* 57.—It has already been decided by Government that fines realized on account of breaches of the plague regulations should be credited to Provincial.

Salem Collector's Office, 11*th June* 1899. (Signed) R. B. CLEGG, *Ag. Collector.*

Order—No. 1141 M., dated 11th August 1899.

The receipts and charges of the Salem 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	5,830	320	40	40
Tax on Arts	3,767	4,010	4,610	4,294
,, Buildings and Lands	19,032	24,080	24,200	21,672
,, Vehicles and Animals	3,160	3,200	3,200	3,344
,, Carts	3,149	3,400	3,400	2,968
Tolls	9,132	12,070	11,020	10,959
Realizations under Special Acts	..	100	100	90
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	727	980	1,080	884
Conservancy Receipts	295	300	300	295
Fees and Revenue from Educational Institutions	10,867	9,250	10,900	11,892
,, ,, Medical Institutions	294	370	370	177
Income from Markets and Slaughter-houses	4,822	4,770	5,460	5,350
License Fees	1,255	1,400	1,400	1,095
Other Fees	1,940	1,950	1,560	1,599
Fines under Municipal and other Acts	1,097	1,180	420	357
Grants and Contributions from Government	2,812	2,810	3,420	2,559
,, from Local Boards	1,357	1,400	1,400	1,374
Recoveries for Services to Private Individuals	970	1,240	1,240	1,193
Miscellaneous	56	50	50	16
Advances Recovered	813	..	..	1,504
Total	65,545	72,560	74,130	71,622
Grand Total	71,375	72,880	74,170	71,662
Charges.				
Grant 1—				
New Works—				
Buildings	977	2,280	230	225
Drainage	138	..	..	..
Water-supply	..	1,090	1,090	1,288
Repairs—				
Buildings	3,547	4,000	3,000	3,065
Drainage	1,225	100	450	512
Water-supply	1,709	1,730	1,730	1,709
Establishment	638	280	280	282
Tools and Plant and other Stores	576	590	590	581
Contributions for Public Works	24	90	40	41
	16	..	..	..
Total	8,845	10,160	7,410	7,703
Grant 2—				
Training Schools	6	20	20	23
Municipal Schools—				
On the Salary System	13,615	13,540	13,840	13,690
,, Salary-result System	4,883	5,100	5,040	4,997
Grants-in-aid—				
Salary Grants	432	450	450	448
Fixed and Result Grants	755	750	750	755
Building, Furniture, &c., Grants	4	..	..	..
Inspection	369	370	370	362
Miscellaneous	120	120	120	117
Total	20,184	20,350	20,590	20,392
Grant 3—				
Hospitals and Dispensaries	6,981	7,550	6,850	5,448
Contributions	756	790	730	636
Vaccination	378	450	450	461
Registration of Births and Deaths	488	500	500	496
Sanitation	19,453	21,550	23,240	21,306
Total	28,056	30,840	31,770	28,346
Grant 4—				
Lighting	2,326	2,400	2,400	2,053
Poor-house	549	570	570	601
Travellers' Bungalows	136	120	120	111
Avenues	..	..	..	3
Public Garden, Survey of Land, Fire, Pounds and other Charges	1,635	1,100	1,240	1,181
Total	4,646	4,190	4,330	4,349
Grant 5—				
Supervision and Management	8,371	8,720	8,640	8,808
Extraordinary and Debt—				
Advances Recoverable	360	..	..	25
Refunds	873	..	10	26
Total	1,233	..	10	51
Grand Total	71,335	74,260	72,750	69,849
Balance	40	— 1,380	1,420	1,813

2. The Municipal Council held 22 meetings against 26 in the previous year. There was a decline in the average attendance of members, which, in the case of non-officials, is attributed to the fact that seven seats were vacant for nearly two months in the year. The attendance of the non-officials was, however, fair, while that of the officials was indifferent. Eight seats were filled by election during the year and of these one was contested, 28 per cent. of the registered voters attending the poll.

3. *Receipts.*—(1) Owing to a careful revision of the registers, the net current demand under the tax on arts rose from Rs. 3,867 to Rs. 4,625. The demand under the taxes on buildings and lands also rose from Rs. 19,675 and Rs. 1,340, respectively, to Rs. 22,569 and Rs. 1,521, in consequence of the enhancement of the rate from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent. of the annual rental. No reference has been made in the Chairman's report to the revision of the house-tax registers which the Municipal Council was directed in paragraph 3 (1) of G.O., No. 1242 M., dated 11th July 1898, to undertake, and which is separately reported to have been finished and brought into force in the current year. From the note to statement I, it appears that the land-tax registers are now four years old. They should be thoroughly revised in the current year so that the revised assessments may be adopted from the next year, and the result of this revision should be reported to Government as soon as it is completed.

(2) There was a decline in the current collections under the taxes on arts and buildings, which were not satisfactory. Those under the land-tax and the arrear realizations generally were indifferent.

(3) There was an increase in the receipts from the tax on animals, tolls, avenues and school and slaughter-house fees, but a decline under the tax on carts, license and cart-stand fees, fines and grants from Government, the variations in all these cases except the first being explained in the Chairman's report. The attention of the District Magistrate will be drawn in the Judicial Department to the Chairman's remarks in paragraph 24 of his report regarding the very small amount of fines generally imposed by the Bench Magistrates. With reference to the Council's claim in paragraph 57 to the fines imposed on the people infringing the plague regulations, its attention is drawn to the remarks of the Revenue Divisional-officer and the Collector in paragraphs 3 and 5, respectively, of their endorsements.

(4) It is to be regretted that the number of houses served by the private scavenging agency was 1,149 or 84 less than in the previous year and no explanation of this decline has been offered. The fees levied on this account, however, amounted to Rs. 1,193 against Rs. 970 in 1897–98 and almost covered the cost of the service. There is ample scope for the expansion of this service as the number of houses served by the Municipal scavengers was only 12·8 per cent. of the total number assessed to the tax on buildings. The Government trusts that the Council will spare no pains to extend the service in the current year by systematically prosecuting the owners of insanitary premises.

4. *Expenditure*—(1) *Public Works.*—A sum of Rs. 1,088 was spent in sinking a trial well in connection with the investigation of the water-supply scheme of the town. The total outlay on communications amounted to Rs. 3,065 or 33·6 per cent. of the net Municipal revenue from tolls against the minimum of 50 per cent. prescribed by Government; but the short expenditure is explained in paragraph 34 of the Chairman's report. The roads and streets of the town are, however, reported by the Revenue Divisional-officer to have been maintained generally in a good condition. The attention of the Municipal Council is drawn to the remarks of the Collector in paragraph 3 of his endorsement regarding the desirability of postponing the construction of the proposed Jubilee market.

(2) *Education.*—There was a profit of Rs. 348 to the Municipal Council under secondary education, while the cost of primary education was Rs. 6,289. The net expenditure on education thus amounted to Rs. 5,941 or 13·7 per cent. of the receipts from taxation. The Council continued to maintain one second-grade college and two primary schools on the salary system and one secondary and thirteen primary schools

on the salary-result system. The attendance at the college and the other schools taken together declined; but the results of the public and departmental examinations in these schools continued to be good. The cost of educating each pupil in the Fort Jubilee Muhammadan school (Rs. 11-6-6) was very high and should be reduced in the current year. The Council also aided one secondary school with salary, and 22 primary schools with result, grants, against one secondary and 25 primary schools in the previous year. The attendance at the secondary school showed an improvement; but owing to the decrease in the number of primary schools aided with result grants the attendance at these institutions declined. Notwithstanding the remarks of Government in the reviews of the reports for the last three years, no information has been furnished regarding the working of the salary-grant school. This omission, which is discreditable, should not occur in future. The result-grant schools appear to have done well at the grant examinations and the allotment for them was fully utilized within the year. It is to be regretted that the number of boys under instruction in the Municipal and aided schools fell from 2,786 to 2,586 or 52·5 per cent. of the male population of school-going age against the general average of 61·8 per cent. for Municipalities in 1897–98. From the statements submitted by the Assistant Inspector of Schools, it appears that the number of untrained teachers employed in the Municipal and aided schools was still large. Every endeavour should be made to have all these men replaced by trained teachers.

(3) *Medical Relief.*—The number of patients treated at the Municipal hospital and the Ammapet dispensary fell from 40,269 to 34,513, the decline being attributed to the plague scare and fear of inoculation. The Council's attention is again drawn to the remarks of the District Medical and Sanitary Officer in paragraph 5 (*a*) of his report regarding the insufficiency of accommodation in the Municipal hospital and the Ammapet dispensary. It is a matter for regret that the midwife attached to this hospital attended only 45 cases of labour or six less than in the previous year. It does not appear that any action has been taken by the Municipal Council on the suggestion of the District Medical and Sanitary Officer to raise the minimum number of cases to be attended by the midwife, which the Council was directed in paragraph 4 (3) of G.O., No. 1242 M., dated 11th July 1898, to consider and report the result to Government. This report should be submitted without further delay.

(4) *Vaccination and Vital Statistics.*—The total number of vaccinations performed during the year was 3,002 or eight more than in 1897–98 and the quality of the work continued to be good. Infantile vaccination also showed an advance, the number of children under one year successfully vaccinated being 2,815 or 40·8 per mille of the population against 38·2 per mille in the previous year. This is satisfactory.

There was an increase in the number of births and deaths registered during the year, which was marked in the latter case; but the returns, especially in the case of births, cannot yet be regarded as trustworthy, the rates recorded being much below the normal. Every endeavour should be made to render them complete and accurate.

(5) *Sanitation.*—The expenditure under this head amounted to Rs. 21,306 or 98·9 per cent. of the sanctioned allotment and 29·7 per cent. of the current receipts. The Chairman's report furnishes no information regarding the steps taken, if any, to improve the sanitation of the town; but from paragraph 3 of the District Medical and Sanitary Officer's report, it appears that much yet remains to be done in this direction and the Government trusts that efforts will be made by the Council to remedy the several defects pointed out by this officer and by the Sanitary Commissioner from time to time as funds become available.

5. *General Remarks.*—The year closed with a balance of Rs. 1,813 or only 2·5 per cent. of the current receipts. The excess expenditure over the sanctioned allotments, referred to in paragraph 72 of the Chairman's report, will be admitted in the year's accounts.

The administration of the Municipality during the year under review showed a retrogression in several respects and cannot be regarded as efficient. The

Government trusts that both the Council and its Secretary will devote increased attention to the collection of taxes, extension of the private scavenging system, education, medical relief, registration of vital statistics and sanitation in the current year.

(True Extract.)

M. HAMMICK,
Ag. Secretary to Government.

To the Chairman, Municipal Council, Salem.
" Collector of Salem.
" President, District Board, Salem.
" Accountant-General.
" Director of Public Instruction.
" Surgeon-General.
" Sanitary Board.
" " Commissioner.
" " Engineer.
" Judicial Department, with reference to paragraph 3 (3).
Editors' Table.

Exd. P. Seetharam.

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

Proof for approval

Recd. } 1899. Enclosures

Regd. Spare copies

G.O., No. 1141 M., 11th August 1899.

AUGUST.

Administration Report.

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

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers:—

From M.R.Ry. S. KRISHNASAWMY MUDALIYAR Avargal, Chairman, Municipal Council, Salem, to the Secretary to Government, Local and Municipal Department (through the Head-quarters Deputy Collector, Salem), dated 27th May 1899, No. 767.

I have the honour to report on the working of the Salem Municipality during the financial year 1898–99.

2. *Administrative changes.*—During the year under report there were some changes in the administration of this Municipality. S. M. V. Woosman Sahib Bahadur, the ex-officio Chairman, held the office of Chairman till the 11th August 1898, and I took charge of the office on the 12th August 1898. Two of the official Councillors were appointed and one was re-appointed by Government. One of the non-official Councillors was appointed in the place of one whose term of office expired. Seven Councillors were re-elected and one was elected.

I.—Constitution of the Municipal Council.

3. On the 31st March 1899, the Municipal Council consisted of nineteen members against twenty, the maximum sanctioned strength; of these five were officials and fourteen non-officials—two Europeans and seventeen Natives (including three Muhammadans). Ten non-official Councillors were elected by the rate-payers, while the rest were appointed by Government.

4. During the year under report two municipal elections were held, first, on the 16th April 1898, in all the five wards, and the second on the 27th March 1899, in the fourth ward alone, to fill up vacancies caused by the termination of the period of appointment of eight of the elected Councillors. The total number of registered voters of all the wards was 1,605. Of these, 144 only went to the poll as only one seat was contested and seven others were not contested.

5. The total number of meetings held during the year was 22 against 26 in the previous year. The number of meetings adjourned for want of a quorum was *nil* against one in the previous year. The average attendance at each meeting is compared below with that of the previous year:—

	1897-98.	1898-99.
Officials	3·1	2·4
Non-officials	9·7	8·0
	12·8	10·4

The decrease in the attendance is mainly due to the fact that the names of seven non-official Councillors who vacated their office on the 19th March 1898 were gazetted only on the 27th May 1898.

II.—Receipts.

A.—Receipts from Taxation.

6. *Tax on Arts, &c.*—(*a*) *Arrears.*—The total amount of arrear demand at the beginning of the year was Rs. 235–8–0, of which Rs. 169–8–0 or 71·9 against 69·2 per cent. of the previous year was collected, Rs. 33 was remitted and Rs. 11–8–0 was written off the accounts. The balance outstanding at the close of the year was Rs. 21–8–0, of which Rs. 5–8–0 has subsequently been collected.

7. (*b*) *Current.*—The profession tax registers were carefully revised by the ex-officio Chairman with the assistance of the ward councillors. The current demand, as originally assessed by the Chairman, was Rs. 4,780–8–0; of this, Rs 155–8–0 was remitted by the Council on appeal. The final demand was Rs. 4,625, which shows an increase of Rs. 758–8–0 as compared with that of the previous year, 1897–98. The amount collected was Rs. 4,124 or 89·2 against 94·1 per cent. of the previous year; Rs. 118 was written off the accounts by the Council as irrecoverable, and the balance left uncollected at the close of the year was only Rs. 383, of which Rupees 74–0–0 has subsequently been collected, and necessary steps will be taken for the realization of the remainder at an early date.

8. The tax on arts was levied from all classes in the schedule. The number of persons assessed under each class of the schedule and the aggregate amount of the assessment under each class are given in statement IX-A. One thousand five hundred and four persons were assessed at Rs. 4,625. The incidence per head was Rupees 3–1–2 against Rs. 3–2–6 of the previous year.

9. *Tax on Buildings*—(*a*) *Arrears.*—The arrears of tax on buildings outstanding at the commencement of the year amounted to Rs. 1,837–15–6; of this sum Rs. 1,418–12–3 was realized and Rs. 371–2–9 was written off the accounts as irrecoverable. The balance left at the close of the year was Rs. 48–0–6; of this sum Rs. 29–4–6 has subsequently been collected. The percentage of collections on arrear demand was 77·2 against 83·7 of the previous year.

10. (*b*) *Current.*—The house-tax registers having been revised during the year 1894–95, those for the year under report were corrected with reference to subsequent additions, alterations and improvements. The current demand as originally fixed by the Chairman was Rs. 22,569–6–8, of which nothing was remitted by the Council on appeal. The demand finally settled was Rs. 22,569–6–8, which shows a net increase of Rs. 2,894–0–8 over that of last year. The increase was due to the fact that during the year 1897–98 the assessments cancelled by the Chairman as irrecoverable were taken in the abatement of the demand of that year. But during the year under report they have been included in the demand and shown under the column "written off" and the increase of the rate of the tax on buildings and lands from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent. as sanctioned in G.O., Mis. No. 678 M., dated 30th March 1898, contributes chiefly to the increase under this item. The collections amounted to Rs. 18,920–9–11, the percentage being 83·8 against 90·7 of the previous year. Nothing was remitted by the Chairman on account of vacant houses under section 72. The balance outstanding at the close of the year was Rs. 2,623–2–1; of this Rs. 987–13–1 has subsequently been realized and steps will be taken to clear the balance as soon as possible. Eight thousand nine hundred and fifty-three houses were assessed to the tax on buildings out of the total number according to the census of 1891 of 13,052, the total number of houses on the municipal registers out of the number according to the census of 1891 being 10,879. The incidence per house was Rs. 2–1–10 against Rs. 1–15–11 of the previous year.

11. *Tax on Lands*—(*a*) *Arrears.*—The arrear demand at the beginning of the year was Rs. 506–6–9; of this, Rs. 359–3–6 or 70·9 against 9·2 per cent. of the previous year was realized and Rs. 134–4–11 was written off the accounts as irrecoverable, leaving a balance of Rs. 12–14–4 at the close of the year.

12. (*b*) *Current.*—The land-tax registers having been thoroughly revised during the year 1895–96, those for the year under report were corrected with reference to subsequent additions and alterations and the tax was raised from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent. on

the annual rental value of each land as already stated in paragraph 10 (*b*) *supra*. The current demand as originally fixed by the Chairman was Rs. 1,521-1-1, of which nothing was remitted by the Council on appeal. The final demand was therefore Rs. 1,521-1-1, which shows a net increase of Rs. 180-15-3 against that of last year. The collections amounted to Rs. 971-3-1, the percentage being 63·8 against 62·2 of the previous year. Rs. 69-12-8 was written off the accounts as irrecoverable. The balance outstanding at the close of the year was Rs. 480-1-4; of this, Rs. 167-14-6 has subsequently been realized.

13. *Tax on Vehicles with Springs and Tax on Carts.*—The decrease as compared with the actuals of last year under these items was mainly due to the falling off in the number of vehicles and carts maintained in the town which is always fluctuating.

14. *Coercive Processes.*—The number of warrants of all kinds issued during the year was 1,625 against 162 in 1897-98; adding this to the unexecuted warrants of 1897-98, the total number was 1,683, of which 1,488 were executed and cancelled within the year, leaving 195 to be disposed of in the current year. The total amount covered by the warrants issued during the year was Rs. 7,942-11-7 against Rupees 1,324-11-2 in 1897-98 and the amount recovered was Rs. 6,772-2-4 against Rupees 1,448-15-1 in 1897-98. Properties were sold in 11 cases against 32 in the previous year and Rs. 31-13-3 was realized. The number of prosecutions instituted during the year was 487 against 95 in 1897-98. The duty of executing the warrants was assigned to the bill-collectors themselves. Whenever they grew lax or found difficulty in making collections, the Secretary assisted them to a considerable degree by undertaking the collections himself.

15. *Tolls.*—The rate of tolls was raised from three-fourths to the maximum during the year under report, and this measure was sanctioned in G.O., No. 405 M., dated 18th February 1898. There are fifteen toll-gates which were managed departmentally. The collections credited to Municipal funds, after deducting the share due to the District Board, amounted to Rs. 10,958-15-9 against Rs. 9,132-4-10, the actuals of 1897-98. The income under this head was very much affected on account of a few imported cases of plague in the district and fear of inoculation and prevalence of cholera. The current gross demand under tolls was Rs. 13,235-14-0. The one-fifth share of tolls due to the District Board, Salem, after deducting the expenditure (Rs. 1,851-6-10) amounted to Rs. 2,276-14-3.

16. *Incidence of Taxation.*—The total income from taxation was Rs. 43,236-12-6 including and Rs. 32,277-12-9 excluding tolls. The average incidence per head of the population was As. 10 in the former and As. 7-6 in the latter case against As. 8-10 and As. 6-9 respectively in 1897-98. The incidence for the Presidency in 1897-98 was As. 14-4 and As. 11 respectively.

B.—Miscellaneous Receipts.

17. *Avenue Receipts.*—Under this head, the amount collected was Rs. 429-12-8 against Rs. 300-11-6, the actuals of 1897-98. The increase was due to higher bids offered at the time of sale of the avenue produce.

18. *Income from Educational Institutions*—(i) *School Fees.*—The receipts under this head amounted to Rs. 11,891-9-6 against Rs. 10,900, the revised estimate and Rs. 10,866-13-2, the actuals of 1897-98. The difference was chiefly due to the increase in the number of pupils in the College department of the Salem Municipal College.

19. *Income from Markets.*—During the year under report all the markets were leased out to contractors. The current demand under this head amounted to Rs. 2,660, the whole of which was realized. There are at present only three markets as in the previous year. These three markets have been frequently used by the public and are kept clean and in good order. The site required for the proposed Jubilee market was acquired last year, but the compensation due for it has not as yet been paid for want of funds. The plan and estimate for its construction with a clock tower are under preparation by the Executive Engineer, Salem. The total receipts from the three markets above referred to amounted to Rs. 2,679-2-5. Deducting the expenditure on construction, repairs, maintenance, establishment and contingencies, which amounted to Rs. 19-9-11, the net income was Rs. 2,659-8-6 against Rs. 2,304-1-5 in 1897-98.

20. *Income from Slaughter-houses.*—The current collections under this head amounted to Rs. 2,670-9-11 against Rs. 2,218-7-0, the actuals of 1897-98. The increase was due to keen competition at the time of sale of these farms. There are at present five slaughter-houses, all of which have been leased out.

21. *License Fees.*—The receipts under this head amounted to Rs. 1,095-7-2 against the budget estimate of Rs. 1,400 and Rs. 1,255-1-6, the actuals of 1897-98. The decrease as compared with the actuals of last year was chiefly due to the fact that, during the year under report there was a great fall in the trade of dyeing, as the Patnools had no trade.

22. *Cart-stand Fees.*—The total receipts under this head amounted to Rupees 1,440-7-8 against Rs. 1,880, the budget estimate, and Rs. 1,908-11-9, the actuals of 1897-98. The decrease was due to the low bids at the time of sale of the municipal cart-stand.

23. *Balance of fines under Sections 3 to 5 of the Town Nuisances Act.*—With reference to G.O., No. 1460 M., dated 2nd September 1896, the amount realized under this head from Provincial funds was Rs. 319-2-4 against Rs. 1,030-15-5, the actuals of the previous year.

24. *Fines under Municipal and other Acts.*—A sum of Rs. 37-13-9 was realized under this head against the budget grant of Rs. 150, and Rs. 66-8-0, the actuals of 1897-98. The decrease was due to very small amount of fines generally imposed by the Bench of Magistrates.

25. *Grants and Contributions*—(*a*) *From Government* (i) *Education grants for buildings.*—The sum of Rs. 650 appearing under the revised estimate under this head is the one-third cost grant promised by the Director of Public Instruction, Madras, on account of the extension of the Salem College buildings. It was not drawn during the year under report. The Director of Public Instruction has been already addressed to accord sanction for the payment of this sum. It will be recovered during the current year.

26. *Grant for Schools.*—The income under this head amounted to Rs. 2,504-4-6 against the budget estimate of Rs. 2,670. The decrease was mainly due to the fact that no grant was drawn for the drawing master attached to the College as he was on leave during the greater part of the year.

27. *Grant for other purposes.*—The income under this head amounted to Rs. 55 against the budget estimate of Rs. 140 and Rs. 126-10-8, the actuals of the previous year. The decrease was due to the fact that no grant was drawn on behalf of the Supervisor of Municipal schools, as it was not sanctioned by the Director of Public Instruction, Madras. The Supervisor has since been replaced by a trained undergraduate.

28. *Private Scavenging.*—The number of houses served by the private scavenging agency on the last day of the year was 1,149, the amount of fees collected was Rupees 1,193-7-3 and the charges incurred were Rs. 1,225-14-2 against 1,233, Rs. 970-2-9 and Rs. 1,411-10-0 respectively in 1897-98. The arrear demand under this head amounted to Rs. 152-13-0; of this, Rs. 134-13-0 was collected and Rs. 18 was written off the accounts as irrecoverable, and the balance at the close of the year was *nil*. The current demand was Rs. 1,090-15-0, of which Rs. 1,058-10-3 was collected, Rs. 25-8-9 was written off the accounts. The balance at the close of the year was Rs. 6-12-0 against Rs. 150-7-6 of 1897-98 and the amount has also been since realized.

29. *Opening balance.*—The year opened with a credit balance of only Rs. 40-1-7 and the current receipts amounted to Rs. 71,622-5-8 against Rs. 72,560 and Rupees 74,130 anticipated in the budget and revised estimates of the year respectively and against Rs. 65,545-5-3, the actuals of 1897-98.

III.—EXPENDITURE.

30. The total expenditure amounted to Rs. 69,849–6–9 against Rs. 72,750 anticipated in the revised estimate and Rs. 71,334–12–2 incurred in 1897–98. It was distributed among the several grants as noted below :—

—	1897–98.	1898–99.	Percentage for 1898–99.
	Rs. A. P.	Rs. A. P.	
Grant 1, Public Works	8,844 9 6	7,702 11 2	11·0
,, 2, Education	20,783 8 5	20,392 1 2	29·2
,, 3, Sanitation and Medical Service ..	28,056 13 4	28,346 3 7	40·6
,, 4, Lighting and Miscellaneous Municipal purposes	4,646 3 3	4,549 1 2	6·5
,, 5, Supervision and Management ..	8,370 12 8	8,808 1 8	12·6
Extraordinary and debt	1,232 13 0	51 4 0	0·1
Total ..	71,334 12 2	69,849 6 9	100·0

The net decrease, as compared with the figures of 1897–98, occurs mainly under Grants 1 and 4 and extraordinary and debt.

31. *Grant 1, Public Works*—(i) *New works—Buildings.*—The charges incurred under this head amounted to Rs. 225–7–6 against Rs. 2,280, the budget estimate. The important works that were executed during the year under report were (1) the construction of a latrine for males near Pachayee Covil in Gogai, (2) tolls sheds and pandals, (3) extension of the Salem College hall, &c. The sum of Rs. 2,100 provided for the Victoria Jubilee market was not spent, as funds had to be reserved for meeting the plague charges. This fact chiefly accounts for the decrease as compared with the budget estimate.

32. *Drainage.*—The expenditure under this head was *nil*. The question of providing the town of Salem with a system of drainage has been, owing to want of funds, deferred pending the settlement of the water-supply scheme as per G.O., Mis. No. 282 M., dated 24th February 1897.

33. *Water-supply.*—The outlay under this head amounted to Rs. 1,287–13–1 against the budget grant of Rs. 1,090. Rs. 200 of this amount relates to the sinking of a new well in the Shevapett cart-stand, referred to in paragraph 34 of the previous year's report. The remaining sum of Rs. 1,087–13–1 was the expenditure incurred in sinking a trial well at the foot of the Namamalai hill in connection with the investigation of the water-supply scheme for this town. The Municipal Council has not as yet been able to raise the loan of Rs. 5,300 required for further investigation of the above scheme, and referred to in G.O., No. 1242 M., dated 11th July 1898 paragraph 4 (1).

34. (2) *Repairs*—(*a*) *Communications.*—The expenditure on the repair of the town roads was Rs. 3,064–9–7 against the budget grant of Rs. 4,000 and Rupees 3,547–1–11, the actuals of 1897–98. The percentage of expenditure on the net income from tolls was 33·6 against 39·4 in 1897–98. The small percentage of expenditure under this head was mainly due to the fact that the Council was asked by Government to reserve funds for expenditure on plague preventive measures in the town as per G.O., Mis. No. 2035 M., dated 1st December 1898. The general condition of the roads in the town was good.

35. (*b*) *Buildings.*—The Salem Municipal College pandal, Nanjampatti Panchama school house, Kitchipoliem Panchama school house, some of the municipal latrines, municipal poor-house, cholera shed, the Salem market, and some of the toll gates, &c., were repaired during the year under report. The expenditure under this head amounted to Rs. 512–0–10 against the budget grant of Rs. 100 and the revised estimate of Rs. 450.

36. (*d*) *Water-supply*—(*i*) *Repairs to Works, &c.*—The charges incurred under this head amounted to Rs. 114 against Rs. 478–14–3, the actuals of 1897–98. During the year under report, there was sufficient supply of water in the river and in most of the wells in the town.

37. *Tools and Plant and other stores.*—The expenditure under this head amounted to Rs. 41–6–3 against the budget grant of Rs. 90. During the year under report only a small quantity of tools was purchased.

38. *Grants 2, Education—Municipal Schools on Salary System*—(*a*) *Establishment.*—The expenditure under this head amounted to Rs. 12,925–14–6 against the budget estimate of Rs. 13,110. During the year under report, the posts of the Headmaster, Shevapett Town school, of the drawing master, of the Sanskrit pandit and of the temporary teacher on Rs. 25 attached to the Municipal College were vacant for some time. This accounts chiefly for the decrease as compared with the budget grant. The number of pupils on the rolls of the Salem College on the 31st March 1899 was 357 against 376 at the close of 1897–98. The results of the public examinations as compared with those of the previous year are shown below :—

—	1897–98		1898–99.			
	Number of pupils examined.	Number passed.	Number of pupils examined.	Number passed.	First class.	Second class.
1. First in Arts	6	5	15	*8	1	7
2. Matriculation	25	9	25	17	* 3	14
3. Seventh Standard or Lower Secondary examination.	28	16	34	† 15	1	11

* Of this one passed as the first in the Presidency.

† The remaining three against item No. 3 represents the number of candidates who passed the compulsory portions but not eligible for complete certificate.

The net cost of the Salem Municipal College, as compared with 1897–98, was as follows :—

	1897–98.	1898–99.
	Rs. A. P.	Rs. A. P.
Charges	11,119 7 1	11,309 7 5
Deduct Receipts—		
Provincial grants	2,634 11 10	2,460 9 6
School fees, &c.	8,781 15 6	9,798 3 0
Total ..	11,416 11 4	12,258 12 6
Net Cost ..	297 4 3	949 5 1

The progress of the college was very good and reflects great credit on the headmaster and his assistants. The working of the two town schools on the salary system was also satisfactory.

39. (*b*) *Contingencies.*—The charges under this head amounted to Rs. 764–1–1 against the budget grant of Rs. 430. The increase was mainly due to the fact that during the year under report furniture and maps which were urgently required for the college were supplied.

40. *Salary Result System Schools—Fixed Payments.*—The expenditure under this head amounted to Rs. 3,407–0–8 against the budget grant of Rs. 3,470 and Rupees 3,343–12–11, the actuals of 1897–98. During the year under report, the Pension Line Muhammadan school was working throughout the year. This fact chiefly accounts for the increase as compared with the actuals of the previous year. There are fourteen schools on this system against the same number in the previous year. Of these, five are purely Muhammadan schools and two are Panchama schools. The working of these schools also was satisfactory.

41. *Result Stipends to Salary Result System Schools.*—The outlay under this head amounted to Rs. 930–1–1 against the budget grant of Rs. 950. During the year under report, the result stipends for ordinary schools were distributed as usual proportionately after payment in full for the schools of the backward classes. Every effort will be made towards increasing the efficiency and the number of schools devoted specially to these classes.

42. *Salary Grants.*—A sum of Rs. 448-4-0 was paid to the Lower Secondary department of the London Mission High School, Salem, against the budget grant of Rs. 450 and Rs. 431-13-0, the actuals of last year.

43. *Fixed and Result Grants.*—The number of schools at the commencement of the year was 25. One school was newly opened after the grant examination and three were closed during the year—one before and the other two after the grant examination. The number of schools on the last day of the year was 23. All the 24 schools which were registered for examination were examined against 25 in the previous year and 23 of them earned grants, and the amount paid to them was Rupees 755 against the budget grant of Rs. 750. The result grants are paid to aided schools at the maximum rates.

44. *Inspection*—(i) *Establishment.*—The charges under this head amounted to Rs. 334-10-0 against the budget grant of Rs. 340. The work of the Supervisor of other municipal schools and of the joint inspecting schoolmaster of Muhammadan schools was, on the whole, satisfactory.

45. The total expenditure on education was Rs. 20,392-1-2. Deducting the income of Rs. 2,559-4-6 from Provincial grants and Rs. 11,891-9-6 from school fees, the net cost was Rs. 5,941-3-2. The percentage of net expenditure on education to total income from taxation and other revenue apart from taxation, except school-fees (Rs. 52,994) was 11·2 against 13·4 in 1897-98. A copy of the statement prescribed in G.O., No. 885 L., dated 15th April 1891, which was received from the Assistant Inspector of Schools, Coimbatore division, is herewith submitted.

46. *Grant 3, Sanitation and Medical Services*—(1) *Hospitals and Dispensaries*—(*a*) *Establishment.*—The outlay under this head amounted to Rs. 3,139-4-8 against Rs. 2,764-11-4, the actuals of 1897-98. During the year under report, the two first-class hospital assistants attached to the municipal hospital, Salem, and the branch dispensary, Ammapett, were working throughout the year. A full-timed dhoby on Rs. 7 and a female caste surgery attendant on a salary of Rs. 5 per mensem sanctioned in G.O., No. 405 M., dated 18th February 1898, were entertained. These facts chiefly account for the increase as compared with the actuals of previous year.

47. (*b*) *Medicines and Supplies.*—The charges under this head amounted to Rs. 364-4-5 against the budget grant of Rs. 1,700 and Rs. 2,027-6-3, the actuals of 1897-98. For want of funds the cost of medicines due to Messrs. Burgoyne, Burbidges & Co., London, has not as yet been paid. It will, however, be paid during the current year. This fact chiefly accounts for the great decrease in the expenditure as compared with the actuals of 1897-98.

48. (*c*) *Diet of Patients and* (*d*) *Sundries and Contingencies.*—The charges under these two heads were less than the budget grant owing to the fall in the number of both in and out patients treated in the municipal hospital and the branch dispensary, Ammapett.

49. The total expenditure under hospitals and dispensary was Rs. 5,447-12-10 against the budget grant of Rs. 7,550 and Rs. 6,981-4-6, the actuals of 1897-98. The following statement shows the number of in and out patients treated in the municipal hospital and branch dispensary at Ammapett as compared with the previous year:—

	1897-98.	1898-99.
In-patients	285	257
Out-patients	39,984	34,256
Total ..	40,269	34,513

The decrease is chiefly due to a few imported cases of plague in the town and fear of inoculation. The amount of sale-proceeds and composition fees of medicines under the rules framed by the Municipal Council and approved by Government in its order, No. 974 M., dated 27th September 1897, was Rs. 177-2-6 against Rs. 270-5-3 in 1897-98. A copy of the annual medical and sanitary report for 1898-99 of the District Medical and Sanitary Officer, Salem, is herewith submitted. With reference

to G.O., No. 1005 L., dated 6th June 1894, I have to state that the provision of Rupees 2,050 made in the budget for 1897-98 for the quarters of the hospital assistant attached to the municipal hospital, Salem, was struck out by Government in G.O., No. 440 M., dated 8th March 1897, for want of funds.

50. *Midwife.*—The midwife attached to the municipal hospital, Salem, has attended 45 cases against 51 in 1897-98. She was paid on the salary-result system.

51. *Medical training of Women.*—As stated in the last year's report, no action was taken by the Municipal Council towards the training of female medical practitioners during the year under report.

52. *Vaccination.*—The number of vaccine operations performed during the year under report is compared below with that of the previous year:—

—	1897-98.			1898-99.		
	Successful.	Unsuccessful.	Total.	Successful.	Unsuccessful.	Total.
Number of operations performed by the medical subordinates	..	..	..	..	..	..
Number of vaccinations performed by the municipal vaccinators	2,982	12	2,994	2,997	5	3,002
Total ..	2,982	12	2,994	2,997	5	3,002

The average cost of each successful operation performed by the municipal vaccinators was As. 2-5 against As. 2 in 1897-98. All the operations were performed with glycerine paste, which was obtained from the District Board's depot at Salem. The number of prosecutions instituted for failure to have children vaccinated was 169 against 139 in 1897-98. A copy of the birth register is furnished to all the vaccinators each month.

53. *Registration of Births and Deaths.*—The number of births and deaths registered during the year under report is compared below with that of the previous year:—

—	Births.		Deaths.	
	Number registered.	Rate per mille.	Number registered.	Rate per mille.
1897-98	2,398	34·7	1,416	20·5
1898-99	2,559	37·1	2,177	31·5

The number of prosecutions instituted for failure to register births and deaths was 16 against one in 1897-98. The particulars and causes of deaths are shown below:—

	1897-98.	1898-99.
Cholera	18	497
Plague	..	3
Small-pox	..	..
Fever	532	408
Dysentery and diarrhœa	90	145
Injuries	8	15
Other causes	768	1,109
Total ..	1,416	2,177

54. *Sanitation*—(*a*) *Conservancy, Road Cleaning and Road Watering*—(*i*) *Establishment.*—The expenditure under this head amounted to Rs. 11,028-12-0 against the budget grant of Rs. 11,610 and Rs. 11932-2-2, the actuals of 1897-98. During the year under report, the appointments of a detecting and prosecuting

inspector on Rs 25+7, three latrine toties and a sweeper were abolished, and the pay of the thirteen latrine toties who merely drive the latrine carts were reduced from Rs. 5 to 3 each. For these reasons the expenditure has been less than that of the previous year. With a view to effect savings, some of the vacancies caused during the year under report were not filled up. This fact chiefly accounts for the decrease as compared with the budget grant of Rs. 11,610. The sanitary condition of the town was, on the whole, satisfactory.

55. (*ii*) *Other Charges.*—The outlay under this head amounted to Rupees 5,029-10-3 against the budget grant of Rs. 5,000 and Rs. 5,101-12-2, the actuals of 1897-98. During the year under report no new night-soil hand-carts were purchased. This fact mainly accounts for the decrease as compared with the actuals of the previous year.

56. (*b*) *Private Scavenging—(i) Establishment.*—The charges under this head amounted to Rs. 1,225-14-2 against the budget grant of Rs. 1,240 and Rupees 1,411-10-0, the actuals of 1897-98. The decrease was due to the fact that during the year under report the appointment of private scavenging inspector on Rs. 10+7, or Rs. 17 per mensem, was abolished. This accounts chiefly for the decrease as compared with the actuals of the previous year.

57. (*c*) *Epidemic Charges.*—The charges incurred under this head amounted to Rs. 3,871-15-3 against the revised estimate of Rs. 5,340 and Rs. 695-3-9, the actuals of 1897-98. The revised estimate has been corrected with reference to paragraph 2 of G.O., No. 396 M., dated 18th March 1899. Out of the charges, Rs. 3,522-2-0 relates to plague and Rs. 349-13-3 to cholera. During the year under report, the general health of the town was fairly good and free from epidemic diseases from the 7th April 1898, when cholera broke out and continued till the 24th May 1898 on which date it ceased altogether. It broke out again for the second time on the 29th January 1899, and is still continuing. There were 54 attacks in April, 28 in May 1898, 3 in January 1899, 587 in February, and 201 in March 1899. On the whole, there were 873 attacks and 497 deaths, and there were 3 deaths from plague in November 1898, all the three being cases imported from Bangalore. The rules contained in G.O., No. 1536 M., dated 9th September 1896, were carried out with satisfactory results. I wish to add that it is extremely pleasing to note the great cheerfulness with which the medical staff rendered aid during these times. In this connection I wish to point out that the municipality is not treated fairly in the matter of the fines levied from persons infringing the plague regulations. In my opinion the municipality, is entitled to a fair proportion, if not the whole, of the amounts so levied. The municipality pays Rs. 50 per mensem for an hospital assistant at Súramangalam (outside municipal limits) who examines not only passengers who come into the municipality, but also those who travel into the interior and beyond the said limits. The municipality puts in the charge sheet in cases where the rules are infringed, and the sanitary inspectors have to conduct prosecutions in such cases before the magistrate. The carrying on of a large quantity of correspondence entails further cost. The local police or other officials have very little to do in the matter. In these circumstances it is hoped that the Government would view the matter in a broader spirit, and that would considerably help the municipality which is not over-rich in its funds.

58. *Grant 4, Lighting and Miscellaneous Municipal purposes—(i) Lighting.*—The lighting of the town was carried on departmentally during the year under report as was done in the previous year. The drain cleaners attached to the establishment of flushing drains, &c., shown under Grant 1 were attending to this work in addition to their own, the proportionate cost of their pay being debited to both the heads as usual. The total charges amounted to Rs. 2,653-3-5 against Rs. 2,326-8-3, the actuals of 1897-98. During the year under report the cost of kerosine oil supplied for February 1898 was paid, many chimneys and burners were purchased in the place of old ones damaged and good many lanterns were repaired. This accounts for the increase over the figure of the previous year. The total number of new lights put up during the year under report was one and the total number in existence on the 31st March 1899 was 726 against the same number in 1897-98. This gives an average of 72 lamps to a square mile, the area of the municipality being about ten square miles.

59. *Poor House.*—The following table shows the strength of the institution during the year under report as compared with 1897-98 :—

		1897-98.	1898-99.
Number of patients at the beginning of the year		9	7
Do.	admitted during the year	31	34
Do.	discharged do.	19	24
Do.	died do.	14	11
Do.	remaining at the end of the year ..	7	6
Number of disabled paupers fed during the year		2,628	2,516

The total cost of this institution was Rs. 600-8-3 against Rs. 549-4-2, the actuals of 1897-98. The increase was due to the larger number of admissions in the year.

60. *Travellers' Bungalow.*—The number of travellers who halted at the bungalow was 61 against 91 in 1897-98 and the rent realized from them amounted to Rs. 254 against Rs. 347-8-0 in 1897-98. The total charges of the bungalow, including the cost of repair of the building, &c., were Rs. 110-15-8 against Rs. 135-11-0 in 1897-98. The net cost to the municipality was *minus* Rs. 143-0-4. With reference to G.O., No. 564 L., dated 12th March 1891, I have to report that the condition of the bungalow is good, and that the necessary furniture and other articles have been supplied.

61. (10) (vii) *Other Items.*—The outlay under this head amounted to Rupees 475-14-5 against the budget grant of Rs. 550 and Rs. 469-13-5, the actuals of 1897-98. The details for the amount of outlay are noted below :—

	Rs.	A.	P.
Cost of gunpowder supplied, wadding expenses of the gun and gunner's pay	171	5	0
Town crier's pay	41	14	0
Rent paid for the building occupied by the Literary Society, &c.	124	8	0
Land revenue assessment paid for the municipal lands	138	3	5
Total ..	475	14	5

62. (viii) *Advances written off the Accounts.*—The sum of Rs. 80-12-0 shown under this head was the amount of advance made to the municipal cashier on account of process fees for the municipal cases filed in the Courts of the Bench of Magistrates, Salem. With reference to the ruling of the High Court, published in the Madras Indian Law Reports, Volume 16, page 423, this sum could not be recovered. It was therefore written off the accounts as irrecoverable as per resolution of the Council dated 30th March 1899.

63. *Grant 5, Supervision and Management*—(i) *General Establishment*—(*a*) *Inspection*—(i) *Pay and Pensionray Contribution of Chairman or Secretary.*—The charges incurred under this head amounted to Rs. 2,037-8-0 against the budget grant of Rs. 2,170 and Rs. 3,000, the actuals of 1897-98. In the previous year, there was a paid Chairman on a salary of Rs. 250 per mensem, and when he resigned his office on the 31st March 1898, a paid Secretary on a salary of Rs. 175 per mensem has been appointed and he entered upon his duties on the 16th April 1898. This fact chiefly accounts for the decrease as compared with the actuals of 1897-98.

64. (*b*) *Office Establishment.*—The charges under this head amounted to Rupees 2,217-13-4 against the budget grant of Rs. 2,220 and Rs. 2,134-11-10, the actuals of 1897-98. During the year under report the office Manager was allowed to draw the maximum salary of Rs. 75 sanctioned in G.O., No. 366 M., dated 20th March 1894, and the pay of the despatching clerk of the office has been raised from Rs. 8 to Rs. 10 which was sanctioned in G.O., No. 405 M., dated 18th February 1898. These facts chiefly account for the increase of expenditure as compared with the actuals of 1897-98.

65. (*c*) *Contingencies.*—The charges incurred under this head amounted to Rs. 769-4-0 against the budget grant of Rs. 500 and Rs. 722-9-3, the actuals of 1897-98. During the year under report, a sum of Rs. 339-9-3 was paid to Provincial funds on account of cost of printed forms books, &c., supplied by the Lawrence

Asylum Press, Madras. But the excess payment of Rs. 110-2-6 referred to in paragraph 66 of the previous year's report having been transferred by the auditing officer to advances recoverable in the accounts of 1897-98, this sum had to be adjusted during the year under report. This accounts chiefly for the increase as compared with the budget grant.

66. (*d*) *Collection of Municipal Taxes—Establishment.*—The outlay under this head amounted to Rs. 1,318-15-10 against the budget grant of Rs. 1,360 and Rupees 1,748-7-7, the actuals of 1897-98. The decrease as compared with the actuals of 1897-98 was due to the fact that during the year under report the services of the nine peons attached to the bill-collectors were dispensed with.

67. (*e*) *Collection of Tolls.*—As the collection of tolls was managed departmentally during the year under report as already stated, the charges under this head amounted to Rs. 1,774-8-6 against the budget grant of Rs. 1,830.

68. (2) (*a*) *Contributions for the Central Office and Audit Establishments.*—The expenditure under this head amounted to Rs. 640 against Rs. 730, the actuals of 1897-98. The decrease was due to the instructions of Government contained in G.O., No. 2473 L., dated 22nd December 1897.

69. *Advances Recoverable.*—The subjoined table gives particulars of advances made and recovered during the year:—

	Rs.	A.	P.
Balance on the 31st March 1898	1,647	11	7
Advances made in 1898-99	711	0	0
Total ..	2,358	11	7
Advances recovered ..	2,189	11	7
Balance on the 31st March 1899	169	0	0

IV.—Closing Balances, Debts, &c.

70. Deducting the total expenditure of Rs. 69,849-6-9 from the total receipts including the opening balance of Rs. 71,662-7-3, the closing balance was Rupees 1,813-0-6. This amount, together with the deposit balance in cash, corresponded with the balance to the credit of the municipal funds in the Salem Huzur Treasury as noted below:—

	Rs.	A.	P.	Rs.	A.	P.
Balance of Municipal fund as per statement II				1,813	0	6
Deposit balance in cash				4,937	10	11
				6,750	11	5
Add amount of uncashed cheques				320	7	0
				7,071	2	5
Deduct collections not remitted	1,517	8	3			
Amount drawn from the Treasury but not disbursed	0	7	9			
				1,518	0	0
Balance in Treasury as per Treasury Deputy Collector's letter, dated 11th May 1899, No. 766-Acc.				5,553	2	5

71. *Municipal Accounts.*—During the year under report the accounts of this municipality for the year 1897-98 were audited by M.R.Ry. P. Rajagopaula Mudaliyar Avargal, Assistant Inspector of Local Fund Accounts, Madras. His remarks are—"the general result of the audit shows that though the accounts as a whole are satisfactorily kept, there is much room for improvement especially in the matter of check of receipts." The accounts for 1898-99 have not as yet been audited.

72. *General Remarks.*—A statement showing the excess expenditure over the sanctioned allotment under certain items is herewith submitted. It is requested that the excess expenditure may be admitted, as most of it had to be incurred towards the close of the year, and it was not possible to obtain sanction for the additional allotment required before the close of the year.

73. In conclusion I have to submit that this town contains many weavers and the cloths of these men were chiefly being sent to the Mysore Province. Owing to the outbreak of plague in that Province, the trade of the Salem weaving population considerably fell down and the weavers could not get good sale of cloths. There have been also a few imported cases of plague here. Hence it became difficult to show better results in collection work. The large number of coercive processes issued for the realization of the arrears shows the difficulty experienced this year in the matter of collections.

74. A copy of the resolution of the Municipal Council passing the report is herewith submitted.

Enclosure.

Concise Annual Report on the Hospital and Dispensary in the Salem Municipality for the official year 1898-99.

Public health.—The general health of the town was not satisfactory owing to the prevalence of cholera in an epidemic form which, up to 31st March 1899, caused 497 deaths; the cold damp weather attending the north-east monsoon had an unfavourable effect on the health of the public and the total mortality during the year under report under other causes was more than usual.

Cholera, which was prevailing at the close of the last official year, continued in a sporadic form during April and May 1898 when it ceased entirely and again broke out in January 1899, having been imported from Edappady in the Tiruchengódu taluk where it was then prevailing epidemically. The usual precautions to check the spread of the disease were taken, but the disease did not subside owing to the indifference and disbelief of the people in sanitary precautions and adherence to their social customs which require relations and intimate friends to visit the sick and dead and come in contact with them in the course of nursing or by embracing during sickness and even after death; also during these visits water and refreshments are partaken of in the infected houses.

Plague.—The introduction of passport system was begun in the municipality at the end of June 1898; there were in all 2,166 passport holders observed, of whom four died; of these one death is attributed to abortion and the remaining three to plague; the houses where these imported cases occurred were thoroughly disinfected and the contacts were kept under close surveillance in their houses without evil results.

The town continued to remain free from small-pox.

2. *Vital statistics.*—Two thousand five hundred and fifty-nine births and 2,177 deaths were registered, the rates per mille being 37·79 and 32·15 respectively as compared with 2,398 births and 1,416 deaths with ratios per mille of 34·7 and 20·5 in the preceding year; the large mortality was mainly due to prevalence of cholera in the latter part of the year.

The actual causes of mortality during the year were—cholera 497, plague 3, fevers 408, dysentery and diarrhœa 145, injuries 15 and all other causes 1,109.

3. *Sanitation* was fairly attended to; the streets were swept daily and kept free from rubbish; 54 public latrines were maintained and kept in fair condition, but they are not yet sufficient in number; 1,148 private house latrines were cleaned daily by a separate establishment of 34 toties.

Masonry drains exist only in Salem proper—first agraharam and parts of Shevapet—and the sewage escapes into the river; in other parts the drainage is very bad and all sewage escaping from house drains stagnates in the street side drains and soaks into the soil; there are numerous cesspools, but no system of cleaning them exists; the drainage of the town is as bad as ever and the water-supply still unsatisfactory.

Six hundred and fifty-five nuisance cases were prosecuted and 640 convictions were obtained, but still the practice of resorting to vacant spaces and corners and side streets for the purposes of nature is very common.

4. *Vaccination.*—One vaccinator and one vaccinatrix were employed and between them performed 2,994 primary vaccinations, of which 2,992 or 99·93 per cent. were

successful, and 8 revaccinations, of which 5 or 62·50 were successful; of these successful primary vaccinations, 2,815 were under one year, 163 between one—six years and 14 above six years.

The total number of vaccinations was slightly in excess (eight) of that of the previous year, and the results of the primary vaccinations better and of the revaccinations not quite so good. There is a slight increase of 31 primary vaccinations during the year and as many as 230 infantile vaccinations, and also a falling off in the number of revaccinations (23).

Glycerine paste prepared at the District Board's depot was used throughout the year with excellent results.

5. *Hospitals and Dispensaries*—(*a*) *Nature and sufficiency of accommodation.*—No alterations were made during the year; occasionally the want of separate accommodation for Europeans and Eurasians and better contagious disease shed was felt; also more space is required for the present buildings and possible extensions or additions.

The rented building in which the Ammapet Branch dispensary is located does not afford sufficient and suitable accommodation and a new building is required for the purpose.

Public quarters for the hospital assistants, though sanctioned, have not yet been provided.

(*b*) *State of Repair of Buildings.*—The buildings were whitewashed and kept in fairly good condition, but some of the repairs commenced at the early part of 1897 to the municipal hospital still remain to be completed.

(*c*) *State of Repair of Furniture.*—The furniture was kept in good condition.

(*d*) *Inspections*—(1) *Steps taken to carry out the recommendations of the Surgeon-General with the Government of Madras.*—The construction of the contagious disease sheds recommended by the Surgeon-General in 1894 and an operating room for the hospital and a standard plan dispensary with hospital assistants' quarters for the branch dispensary in 1897 have not yet been carried out owing to want of funds.

(2) *Steps taken to carry out the recommendations of other inspecting officers.—Nil.*

(*e*) *Amount of recoveries from patients who have been able to pay for their Diets and Medicines.*—From in-patients Rs. 29-14-7 were recovered for dieting wounded persons sent by the police for treatment; from out-patients Rs. 177-2-6.

(*f*) *Number of patients treated as compared with previous years.*—The attendance during the past five years at the hospital and branch dispensary is compared in the following statement:—

Official years.	Municipal hospital, Salem.				Municipal branch dispensary, Ammapet.	
	Number treated.		Average daily attendance.			
	In.	Out.	In.	Out.	Number treated.	Average daily attendance.
1894-95	269	20,603	13·67	123·85	14,914	114·26
1895-96	272	20,534	13·04	126·52	11,310	85·06
1896-97	268	22,271	13·30	134·50	16,234	115·55
1897-98	285	22,376	14·06	135·03	17,608	128·77
1898-99	257	17,928	11·53	100·16	16,328	119·57

There is a falling off in attendance both in the municipal hospital and the branch dispensary which is attributed to plague scare from August when the attendance began to decrease.

(*g*) *Mortality particularly with reference to septic diseases acquired in hospital.*—The mortality was somewhat high owing to the hopeless condition in which many of the patients were admitted and 20 deaths occurred amongst the in-patients at the municipal hospital and 13 amongst the out-patients at the branch dispensary, but none from septic diseases acquired in hospital.

(*h*) *Operations and results.*—Eight hundred and twenty-seven and 866 operations were performed at the municipal hospital and branch dispensary respectively with no deaths.

(*i*) *Establishment—Whether sufficient and efficient.*—The establishment was sufficient and fairly efficient; a caste female surgery attendant was entertained for the branch dispensary during the year and a pupil compounder for the dispensary remains under training.

(*j*) *Midwives—Work actually done.*—The midwife employed at the municipal hospital attended 45 cases of labour against 51 in the previous year; her work continues to be unsatisfactory in spite of frequent warnings.

(*k*) *Women's and Children's Dispensary.*—The women and children's dispensary at Salem remained closed throughout the year for want of the services of a female medical practitioner.

(*l*) *General Remarks.*—During the epidemic of cholera, the rules prescribed in G.O., No. 1536 M., dated 9th September 1896, were observed with fairly satisfactory results.

SALEM, 11*th June* 1899. (Signed) A. N. ROGERS HARRISON, I.M.S., *District Medical and Sanitary Officer.*

Endorsement Ref. Cur. No. 718.

Submitted through the Collector of Salem.

2. The condition of the roads and streets is generally good.

3. The question regarding the crediting of the fines imposed on those evading the Plague regulations should have been raised in a separate communication instead of in the annual report.

30*th May* 1899. (Signed) T. V. SRINIVASA AIYAR, *Ag. Deputy Collector.*

Dis. No. 1432.

Forwarded.

2. There was decline in the attendance of both official and non-official members.

3. *Paragraph* 19.—Considering the present finances of the municipality, the demands on account of plague preventive measures and the more urgent water-supply and sanitary necessities, it is a question for consideration whether the proposed Jubilee market should be proceeded with. It is not likely that funds will be forthcoming even to pay for the site acquired for some time to come.

4. The condition of the roads is satisfactory.

5. *Paragraph* 57.—It has already been decided by Government that fines realized on account of breaches of the plague regulations should be credited to Provincial.

SALEM COLLECTOR'S OFFICE, 11*th June* 1899. (Signed) R. B. CLEGG, *Ag. Collector.*

ORDER—No. 1141 M., dated 11th August 1899.

The receipts and charges of the Salem 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	5,830	320	40	40
Tax on Arts	3,767	4,010	4,610	4,294
,, Buildings and Lands	19,032	24,080	24,200	21,672
,, Vehicles and Animals	3,160	3,200	3,200	3,344
,, Carts	3,149	3,400	3,400	2,968
Tolls	9,132	12,070	11,020	10,959
Realizations under Special Acts	..	100	100	90
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	727	980	1,080	884
Conservancy Receipts	295	300	300	295
Fees and Revenue from Educational Institutions	10,867	9,250	10,900	11,892
,, ,, Medical Institutions	294	370	370	177
Income from Markets and Slaughter-houses	4,822	4,770	5,460	5,350
License Fees	1,255	1,400	1,400	1,095
Other Fees	1,940	1,950	1,560	1,599
Fines under Municipal and other Acts	1,097	1,180	420	357
Grants and Contributions from Government	2,812	2,810	3,420	2,559
,, from Local Boards	1,357	1,400	1,400	1,374
Recoveries for Services to Private Individuals	970	1,240	1,240	1,193
Miscellaneous	56	50	50	16
Advances Recovered	813	..	..	1,504
Total ..	65,545	72,560	74,130	71,622
Grand Total ..	71,375	72,880	74,170	71,662
Charges.				
Grant 1—				
New Works—				
Buildings	977	2,280	230	225
Drainage	133	..	..	..
Water-supply	..	1,090	1,090	1,288
Repairs—				
Communications	3,547	4,000	3,000	3,065
Buildings	1,225	100	450	512
Drainage	1,709	1,730	1,730	1,709
Water-supply	638	280	280	282
Establishment	576	590	590	581
Tools and Plant and other Stores	24	90	40	41
Contributions for Public Works	16	..	..	..
Total ..	8,845	10,160	7,410	7,703
Grant 2—				
Training Schools	6	20	20	23
Municipal Schools—				
On the Salary System	13,615	13,540	13,840	13,690
,, Salary-result System	4,883	5,100	5,040	4,997
Grants-in-aid—				
Salary Grants	432	450	450	448
Fixed and Result Grants	755	750	750	755
Building, Furniture, &c., Grants	4	..	..	..
Inspection	369	370	370	362
Miscellaneous	120	120	120	117
Total ..	20,184	20,350	20,590	20,392
Grant 3—				
Hospitals and Dispensaries	6,981	7,550	6,850	5,448
Contributions	756	790	730	636
Vaccination	378	450	460	461
Registration of Births and Deaths	488	500	500	495
Sanitation	19,453	21,550	23,240	21,306
Total ..	28,056	30,840	31,770	28,346
Grant 4—				
Lighting	2,326	2,400	2,400	2,653
Poor-house	549	570	570	601
Travellers' Bungalows	136	120	120	111
Avenues	..	..	..	3
Public Garden, Survey of Land, Fire, Pounds and other Charges	1,635	1,100	1,240	1,181
Total ..	4,646	4,190	4,330	4,549
Grant 5—				
Supervision and Management	8,371	8,720	8,640	8,808
Extraordinary and Debt—				
Advances Recoverable	360	..	..	25
Refunds	873	..	10	26
Total ..	1,233	..	10	51
Grand Total ..	71,335	74,260	72,750	69,849
Balance	40	— 1,380	1,420	1,813

2. The Municipal Council held 22 meetings against 26 in the previous year. There was a decline in the average attendance of members, which, in the case of non-officials, is attributed to the fact that seven seats were vacant for nearly two months in the year. The attendance of the non-officials was, however, fair, while that of the officials was indifferent. Eight seats were filled by election during the year and of these one was contested, 28 per cent. of the registered voters attending the poll.

3. *Receipts.*—(1) Owing to a careful revision of the registers, the net current demand of the tax on arts rose from Rs. 3,867 to Rs. 4,625. The demand under the taxes on buildings and lands also rose from Rs. 19,675 and Rs. 1,340, respectively, to Rs. 22,569 and Rs. 1,521, in consequence of the enhancement of the rate from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent. of the annual rental. No reference has been made in the Chairman's report to the revision of the house-tax registers which the Municipal Council was directed in paragraph 3 (1) of G.O., No. 1242 M., dated 11th July 1898, to undertake, and which is separately reported to have been finished and brought into force in the current year. From the note to statement I, it appears that the land-tax registers are now four years old. They should be thoroughly revised in the current year so that the revised assessments may be adopted from the next year, and the result of this revision should be reported to Government as soon as it is completed.

(2) There was a decline in the current collections under the taxes on arts and buildings, which were not satisfactory. Those under the land-tax and the arrear realizations generally were indifferent.

(3) There was an increase in the receipts from the tax on animals, tolls, avenues and school and slaughter-house fees, but a decline under the tax on carts, license and cart-stand fees, fines and grants from Government, the variations in all these cases except the first being explained in the Chairman's report. The attention of the District Magistrate will be drawn in the Judicial Department to the Chairman's remarks in paragraph 24 of his report regarding the very small amount of fines generally imposed by the Bench Magistrates. With reference to the Council's claim in paragraph 57 to the fines imposed on the people infringing the plague regulations, its attention is drawn to the remarks of the Revenue Divisional-officer and the Collector in paragraphs 3 and 5, respectively, of their endorsements.

(4) It is to be regretted that the number of houses served by the private scavenging agency was 1,149 or 84 less than in the previous year and no explanation of this decline has been offered. The fees levied on this account, however, amounted to Rs. 1,193 against Rs. 970 in 1897-98 and almost covered the cost of the service. There is ample scope for the extension of this service as the number of houses served by the Municipal scavengers was only 12·8 per cent. of the total number assessed to the tax on buildings. The Government trusts that the Council will spare no pains to extend the service in the current year by systematically prosecuting the owners of insanitary premises.

4. *Expenditure*—(1) *Public Works.*—A sum of Rs. 1,088 was spent in sinking a trial well in connection with the investigation of the water-supply scheme of the town. The total outlay on communications amounted to Rs. 3,065 or 33·6 per cent. of the net Municipal revenue from tolls against the minimum of 50 per cent. prescribed by Government; but the short expenditure is explained in paragraph 34 of the Chairman's report. The roads and streets of the town are, however, reported by the Revenue Divisional-officer to have been maintained generally in a good condition. The attention of the Municipal Council is drawn to the remarks of the Collector in paragraph 3 of his endorsement regarding the desirability of postponing the construction of the proposed Jubilee market.

(2) *Education.*—There was a profit of Rs. 348 to the Municipal Council under secondary education, while the cost of primary education was Rs. 6,289. The net expenditure on education thus amounted to Rs. 5,941 or 13·7 per cent. of the receipts from taxation. The Council continued to maintain one second-grade college and two primary schools on the salary system and one secondary and thirteen primary schools

on the salary-result system. The attendance at the college and the other schools taken together declined; but the results of the public and departmental examinations in these schools continued to be good. The cost of educating each pupil in the Fort Jubilee Muhammadan school (Rs. 11-6-6) was very high and should be reduced in the current year. The Council also aided one secondary school with salary, and 22 primary schools with result, grants, against one secondary and 25 primary schools in the previous year. The attendance at the secondary school showed an improvement, but owing to the decrease in the number of primary schools aided with result grants the attendance at these institutions declined. Notwithstanding the remarks of Government in the reviews of the reports for the last three years, no information has been furnished regarding the working of the salary-grant school. This omission, which is discreditable, should not occur in future. The result-grant schools appear to have done well at the grant examinations and the allotment for them was fully utilized within the year. It is to be regretted that the number of boys under instruction in the Municipal and aided schools fell from 2,786 to 2,586 or 52·5 per cent. of the male population of school-going age against the general average of 61·8 per cent. for Municipalities in 1897-98. From the statements submitted by the Assistant Inspector of Schools, it appears that the number of untrained teachers employed in the Municipal and aided schools was still large. Every endeavour should be made to have all these men replaced by trained teachers.

(3) *Medical Relief.*—The number of patients treated at the Municipal hospital and the Ammapet dispensary fell from 40,269 to 34,513, the decline being attributed to the plague scare and fear of inoculation. The Council's attention is again drawn to the remarks of the District Medical and Sanitary Officer in paragraph 5 (*a*) of his report regarding the insufficiency of accommodation in the Municipal hospital and the Ammapet dispensary. It is a matter for regret that the midwife attached to this hospital attended only 45 cases of labour or six less than in the previous year. It does not appear that any action has been taken by the Municipal Council on the suggestion of the District Medical and Sanitary Officer to raise the minimum number of cases to be attended by the midwife, which the Council was directed in paragraph 4 (3) of G.O., No. 1242 M., dated 11th July 1898, to consider and report the result to Government. This report should be submitted without further delay.

(4) *Vaccination and Vital Statistics.*—The total number of vaccinations performed during the year was 3,002 or 8 more than in 1897-98, and the quality of the work continued to be good. Infantile vaccination also showed an advance, the number of children under one year successfully vaccinated being 2,815 or 40·8 per mille of the population against 38·2 per mille in the previous year. This is satisfactory.

There was an increase in the number of births and deaths registered during the year, which was marked in the latter case; but the returns, especially in the case of births, cannot yet be regarded as trustworthy, the rates recorded being much below the normal. Every endeavour should be made to render them complete and accurate.

(5) *Sanitation.*—The expenditure under this head amounted to Rs. 21,306 or 98·9 per cent. of the sanctioned allotment and 29·7 per cent. of the current receipts. The Chairman's report furnishes no information regarding the steps taken, if any, to improve the sanitation of the town; but from paragraph 3 of the District Medical and Sanitary Officer's report, it appears that much yet remains to be done in this direction and the Government trusts that efforts will be made by the Council to remedy the several defects pointed out by this officer and by the Sanitary Commissioner from time to time as funds become available.

5. *General Remarks.*—The year closed with a balance of Rs. 1,813 or only 2·5 per cent. of the current receipts. The excess expenditure over the sanctioned allotments, referred to in paragraph 72 of the Chairman's report, will be admitted in the year's accounts.

The administration of the Municipality during the year under review showed a retrogression in several respects and cannot be regarded as efficient. The Government trusts that both the Council and its Secretary will devote increased attention to the collection of taxes, extension of the private scavenging system, education, medical relief, registration of vital statistics and sanitation in the current year.

(True Extract.)

for *Ag. Secretary to Government.*

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

Exd. P. Seetharam.

Papers to be read in Proceedings:—

Current No. 1376 of 1899, dated 27th May from the Chairman m.c. Salem.

Current No. of 189 , dated from the

Current No of 189 , dated from the

Current No of 189 , dated from the

Order. No. 1141 m dy 11-8-99

The ~~estimated~~ receipts and charges of the Salem 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	1830	320	40	40
Tax on Arts	3767	4010	4610	4294
Tax on Buildings and Lands	19032	24080	24200	21672
Water and Drainage Tax on Buildings and Lands ..	"	"	"	"
Tax on Vehicles and Animals	3160	3200	3200	3344
Tax on Carts	3149	3400	3400	2964
Tax on Private Menial and Domestic Male Servants ..	"	"	"	"
Tolls	9132	12070	11020	10959
Realizations under Special Acts	"	100	100	90
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	727	980	1080	1484
Conservancy Receipts	295	300	300	295
Fees and Revenue from Educational Institutions ..	10867	9250	10900	11892
Do. from Medical Institutions	294	370	370	177
Income from Markets and Slaughter-houses	4822	4770	5460	5360
License Fees	1253	1400	1400	1095
Other Fees	1940	1950	1560	1599
Fines under Municipal and other Acts	1097	1180	420	357
Interest on Investments and Premium on Loans ..	"	"	"	"
Grants and Contributions from Government	2814	2810	3420	2559
Do. from Local Boards	1357	1400	1400	1374
Do. from other Bodies	"	"	"	"
Recoveries for services to private individuals	970	1240	1240	1193
Miscellaneous	56	50	50	16
Loans	"	"	"	"
Sale-proceeds of Government Securities, &c., Realizations of Sinking Fund, and Discount on Investments ..	"	"	"	"
Advances Recovered	813	..	..	1504
Total ..	65545	72560	74130	71622
Grand Total ..	71375	72880	74170	71662

Charges.	Actuals, 1897-98.	Budget. Estimate, 1898-99.	Revised Estimate, 1898-99.	Actuals 1898-97.
	Rs.	Rs.	Rs.	Rs.
Grant 1.				
New Works—				
Communications	"	"	"	"
Buildings	977	2280	230	225
Drainage	133	"	"	"
Water-supply	"	1090	1090	1288
Miscellaneous Public Improvements	"	"	"	"
Repairs—				
Communications	3547	4000	3000	3065
Buildings	1225	100	450	512
Drainage	1709	1730	1730	1709
Water-supply	638	280	280	282
Miscellaneous Public Improvements	"	"	"	"
Establishment	576	590	590	581
Tools and Plant and other Stores	24	90	40	48
Contributions for Public Works	16	"	"	"
Total	8845	10160	7410	7703
Grant 2.				
Training Schools	6	20	20	23
Municipal Schools—				
(*a*) On the Salary System	13615	13540	13840	13690
(*b*) On the Salary Result System	4882	5100	5040	4997
Grants-in-Aid—				
(*a*) Salary Grants	432	450	450	448
(*b*) Fixed and Result Grants	753	750	750	755
(*c*) Building, Furniture, &c., Grants	4	"	"	"
Inspection	369	370	370	362
Miscellaneous	120	120	120	417
Total	20182	20350	20590	20392
Grant 3.				
Hospitals and Dispensaries	6981	7550	6850	5448
Contributions	756	790	730	636
Vaccination	379	450	450	461
Registration of Births and Deaths	483	500	500	495
Sanitation	19453	21550	23240	21366
Total	28057	30840	31770	28346
Grant 4.				
Lighting	2326	2400	2400	2653
Markets and Slaughter-houses	"	"	"	"
Cheultries	549	570	570	601
Travellers' Bungalows	136	120	120	111
Avenues	"	"	"	3
Public Garden, Survey of Land, Fire, Pounds and other Charges.	1635	1100	1240	1181
Total	4646	4190	4330	4549
Grant 5.				
Supervision and Management	8371	8720	8640	8808
Extraordinary and Debt.				
Repayment of Debt	"	"	"	"
Interest on Loan	"	"	"	"
Advances Recoverable	"	"	"	"
Refunds	360	"	"	25
Discount	873	"	10	26
Pensions and Gratuities	"	"	"	"
Investments	"	"	"	"
Total	1233	"	10	51
Grand Total	71335	74260	72750	69849
Balance	40	-1380	1420	1813

71335 · 72280 · 74170 · 71662

38

2. The Municipal Council held 22 meetings against 26 in the previous year. There was a decline in the average attendance of the members, which, in the case of non-officials is attributed to the fact that seven seats were vacant for nearly two months in the year. The attendance of the non-officials was, however, fair, while that of the officials was indifferent. Eight seats were filled by election during the year and of these one was contested, 28 per cent of the registered voters attending the poll.

3. Receipts. (1) Owing to a careful revision of the registers, the net current demand of the tax on arts rose from Rs.3,867 to Rs.4,625. The demand under the taxes on buildings and lands also rose from Rs.19,675 and Rs.1,340, respectively, to Rs.22,569 and Rs.1,531, in consequence of the enhancement of the rate from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent of the annual rental. No reference has been made in the Chairman's report to the revision of the house-tax registers which, the Municipal Council was directed in para.3(1) of G.O., No.1242 M., dated 11th July 1898 to undertake and which is separately reported to have been finished and brought into force in the current year. From the note to Statement I, it appears that the land tax registers are now four years old. They should be thoroughly revised in the current year so that the revised assess-

ments

assessments may be adopted from the next year, and the result of this revision should be reported to Government as soon as it is completed.

(2) There was a decline in the current collections under the taxes on arts and buildings, which were not satisfactory. Those under the land tax and the arrear realizations generally were indifferent.

(3) There was an increase in the receipts from the tax on animals, tolls, avenues and school and slaughter house fees, but a decline under the tax on carts license and cartstand fees, fines and grants from Government, the variations in all these cases except the first being explained in [redacted] the Chairman's report. The attention of the District Magistrate will be drawn in the Judicial Department to the Chairman's remarks in para.24 of his report regarding the very small amount of fines generally imposed by the Bench Magistrates. With reference to the Council's claim to the fines imposed on the people infringing the Plague Regulations, its attention is drawn to the remarks of the Revenue Divisional Officer and the Collector in paras 3 and 5, respectively, of their endorsements.

Vide paras 15, 17, 18, 20, 13, 21, 22, 24 and 26 of the report

(4) It is to be regretted that the number of houses served by the private scavenging agency was 1,149 or 84 less than in the previous year and no explanation of this decline has been offered. The fees levied on this account however, amounted to Rs.1,193 against Rs.970 in 1897-98 and almost covered the cost of the service. There is ample scope for the extension of this service as the number of houses served by the Municipal scavengers was only 13.8 per cent of the total number assessed to the tax on buildings. The Government trusts that the Council will spare no pains to extend the service in the current year by systematically prosecuting the owners of insanitary premises.

4. Expenditure: (1) Public Works: A sum of Rs.1,088 was spent in sinking a trial well in connection with the investigation of the water-supply scheme of the town. The total outlay on communications amounted to Rs.3,065 or 35.6 per cent of the net municipal revenue from tolls against the minimum of 50 per cent prescribed by Government; but the short expenditure is explained in paragraph 34 of the Chairman's report. The roads and streets of the town are, however, reported by the Revenue Divisional Officer to have been maintained generally in a good condition. The attention of the Municipal Council is drawn to the remarks of the Collector in para.5 of his endorsement regarding the desirability of postponing the construction of the proposed Jubilee Market.

Please see para 2 of the Deputy Collector's endorsement

(2) Education. There was a profit of of Rs.348 to the Municipal Council under secondary education, while the cost of primary education ~~were~~ was Rs.6,389. The net expenditure on education thus amounted to Rs.5,941 or 13.7 per cent of the receipts from taxation. The Council continued to maintain one second grade college and two primary schools on the salary system and one secondary and thirteen primary schools on the salary result system. The attendance at the college and the other schools taken together declined, but the results of the public and departmental examinations in these schools continued to be good. The cost of educating each pupil in the Fort Jubilee Muhammadan school (Rs.11-6-6) was very high and should be reduced in the current year. The Council also aided one secondary school with salary, and 22 primary schools with result grants against one secondary and 25 primary schools in the previous year. The attendance at the secondary school showed an improvement, but owing to the decrease in the number of primary schools aided with result grants the attendance at these institutions declined. Notwithstanding the remarks of Government in the reviews of the reports for the last three years, no information has been furnished, regarding the working of the salary grant school. This omission, which is highly discreditable, should be ~~carefully guarded against~~ not occur in future. The result grant schools appear

to

to have done well at the grant examinations and the allotment for ~~result grant~~ them was fully utilized within the year. It is to be regretted that the number of boys under instruction in the Municipal and aided schools fell from 2,786 to 2586 or 52.5 per cent of the male population of schoolgoing age against the general average of 61.8 per cent for Municipalities in 1897-98. From the statements submitted by the Assistant Inspector of schools, it appears that the number of untrained teachers employed in the Municipal and aided schools was still large. Every endeavour should be made to have all these men replaced by trained teachers.

The percentage of the number of untrained teachers to the total number is 22.6

(3) Medical Relief. The number of patients treated at the Municipal Hospital and the Ammapet dispensary fell from 40,269 to 34,513, the decline being attributed to the plague scare and fear of inoculation. The Council's attention is again drawn to the remarks of the District Medical and Sanitary Officer in para.5(a) of his report, regarding the insufficiency of accommodation in the Municipal hospital and the Ammapet dispensary. It is a matter for regret that the midwife attached to this hospital attended only 45 cases of labour or six less than in the previous year. It does not appear that any action has been taken by the Municipal Council on the suggestion of the District

Please see para 49 of the Chairman's & para 5 (f) of the Medical report

District Medical and Sanitary Officer to raise the minimum number of cases to be attended by the midwife which the Council was directed in para.4(3) of G.O.,No.1243 M dated 11th July 1898 to consider and report the result to Government. This report should be submitted without further delay.

(4) Vaccination and Vital Statistics. The total number of vaccinations performed during the year was 3,002 or 8 more than in 1897-98 and the quality of the work continued to be good. Infantile vaccination also showed an advance, the number of children under one year successfully vaccinated being 2,815 or 40.8 per mille of the population against 38.2 per mille in the previous year. This is satisfactory.

There was an increase in the number of births and deaths registered during the year, which was marked in the latter case; but the returns, especially in the case of births, cannot yet be regarded as trustworthy, the rates recorded being much below the normal. Every endeavour should be made to render them complete and accurate.

(5) Sanitation. The expenditure under this head amounted to Rs.21,306 or 98.9 per cent of the sanctioned allotment and 39.7 per cent of the current receipts. The Chairman's report furnishes no information

68

information, regarding the steps taken, if any, to improve the sanitation of the town; but from para.3 of the District Medical and Sanitary Officer's report, it appears that much yet remains to be done in this direction and the Government trusts that efforts will be made by the Council to remedy the several defects pointed out by this officer and by the Sanitary Commissioner from time to time as funds become available.

5. General Remarks. The year closed with a balance of Rs.1,815 or only 2.5 per cent of the current receipts. The excess expenditure over the sanctioned allotments, referred to in para.72 of the Chairman's report, will be admitted in the year's accounts.

The administration of the Municipality during the year under review showed a retrogression in several respects and cannot be regarded as efficient. The Government trusts that both the Council and its Secretary will devote increased attention to the collection of taxes, extension of the private scavenging system, education, medical relief, registration of vital statistics and sanitation in the current year.

G.O.No.1983, 8.99.

To
The Judicial Departt for ci
with reference to para. 3(3).

P.T.O

To
The Chairman M.C. Salem
.. Collector of Salem
.. President Dt Bd Salem
.. Accountant General
.. Director of Public Instruction
.. Surgeon General
.. Sanitary Board
.. .. Commissioner
.. .. Engineer
.. Judicial Department
(with reference to para 3(3))

Editors' Table.

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

1	Actuals, 1898–99. Details of Minor Heads. 2	Actuals, 1898–99. Totals of Major Heads. 3	Budget Estimate for 1898–99 *including* subsequent allotments. 4	Revised Estimate for 1898–99. 5	Actuals, 1897–98 (audited figures). 6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Balance brought forward—					
(a) Municipal fund	40 1 7		320 - -	40 - -	5829 8 6
(b) Endowments	- - -	- - -	- - -	- - -	- - -
(c) Water and drainage tax fund ..	- - -	40 1 7	- - -	- - -	- - -
2. Municipal Rates and Taxes—					
(a) Tax on arts, &c. (section 53) ..	4293 8 -		4000 - -	4600 - -	3764 - -
(b) Tax on buildings (section 63) ..	20337 6 2		22660 - -	22660 - -	18191 9 9
(c) Tax on lands (section 63) ..	1330 6 7		1400 - -	1520 - -	838 4 1
(d) Water and drainage tax on buildings and lands (section 75) ..	- - -	- - -	- - -	- - -	- - -
(e) Tax on vehicles with springs and palanquins (section 77) ..	1127 - -		1200 - -	1200 - -	1177 8 -
(f) Tax on animals (section 77) ..	2217 - -		2000 - -	2000 - -	1982 5 -
(g) Tax on carts and other vehicles without springs (section 85) ..	2968 - -		3400 - -	3400 - -	3149 2 -
(h) Tax on private, menial and domestic male servants (section 96A) ..	- - -				
(i) Tolls (section 91)—					
Gross receipts 13235-14-6 ..					
Less Local fund share 2276-14-3 ..	10958 15 9		12070 - -	11020 - -	9132 4 10
10,958-15-9					
(j) Penalties on account of—					
(i) Tax on arts	- 2 -		10 - -	10 - -	2 15 -
(ii) Tax on buildings	2 6 -		10 - -	10 - -	2 6 -
(iii) Tax on lands	- - -		10 - -	10 - -	- - -
(iv) Water and drainage tax on buildings and lands ..	- - -	- - -	- - -	- - -	- - -
(v) Tax on vehicles, &c. ..	- - -		- - -	- - -	- - -
(vi) Tax on animals	- - -		- - -	- - -	- - -
(vii) Tax on carts, &c. ..	- - -		- - -	- - -	- - -
(viii) Tax on private menial and domestic male servants ..	- - -		- - -	- - -	- - -
(ix) Evasion of tolls	- - -	43236 12 6			
Carried forward ..		43236 12 6	46760 - -	46430 - -	38240 6 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 Salem 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 ..		43236 12 6	46760 - -	46430 - -	38240 6 8
3. Realizations under Special Acts—					
(a) Pounds	- - -	- - -	- - -	- - -	- - -
(b) Ferry rents	- - -	- - -	- - -	- - -	- - -
(c) Fees under Act II of 1888 ..	90 - -	90 - -	100 - -	100 - -	- - -
4. Revenue derived from Municipal property and powers apart from taxation—					
(a) Rent of lands, houses, &c.—					
(i) Rent of lands	89 4 7		50 - -	50 - -	29 4 10
(ii) Rent of buildings ..	47 8 6		10 - -	10 - -	
(iii) Avenue receipts ..	429 12 8		300 - -	400 - -	300 1 6
(iv) Fees from travellers' bungalows	254 - -		350 - -	350 - -	347 8 -
(v) Choultry rents ..					
(vi) Sale-proceeds of lands and buildings	- - -		- - -	- - -	- - -
(vii) Produce of lands, gardens, &c.	48 10 4		70 - -	70 - -	40 13 9
(viii) Sale-proceeds of old materials, empty oil-cans, packing cases, &c. ..	14 7 3		200 - -	200 - -	9 - 9
(b) Conservancy receipts—					
Sale-proceeds of night-soil street-refuse, &c. ..	295 - -		300 - -	300 - -	295 - -
(c) Income from Educational institutions—					
(i) School fees	11891 9 6		9250 - -	10900 - -	10566 13 2
(ii) Other receipts	- - -		- - -	- - -	- - -
(d) Income from Medical Institutions—					
(i) Sale-proceeds and composition fees of medicines ..	177 2 6		360 - -	360 - -	270 5 3
(ii) Other receipts ..	- - -		10 - -	10 - -	23 6 -
Carried forward ..	13247 7 4	43326 12 6	57760 - -	59180 - -	50423 5 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 I.*—Revenues and Receipts of the Municipal Fund of the Town of Salem 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 ..	13247 7 4	43326 12 6	57760 - -	59180 - -	50423 5 11
4. Revenue derived from Municipal property and powers apart from taxation—*cont.*					
(e) Income from markets and slaughter-houses—					
(i) Income from markets ..	2679 2 5		2570 - -	2660 - -	2603 2 6
(ii) ,, slaughter-houses.	2670 9 11		2200 - -	2800 - -	2218 7 -
	534 12 4		477 -	546 -	482 1 6
(f) Other fees—					
(i) Warrant and distraint fees and recoveries on account of incidental expenses ..	157 3 3		60 - -	110 - -	24 12 -
(ii) License fees	1095 7 2		1400 - -	1400 - -	1255 1 6
(iii) Cart-stand fees ..	1440 7 8		1880 - -	1440 - -	1908 11 9
(iv) Vaccination fees ..	- - -		- - -	- - -	- - -
(v) Miscellaneous fees ..	1 8 -		10 - -	10 - -	6 8 -
	1599 2 11		1950 - -	1460 - -	1939 5 9
(g) Fines—					
(i) Balance of fines under sections 3 to 5 of the Towns Nuisances Act..	319 2 4		1030 - -	320 - -	1030 15 5
(ii) Fines under Municipal and other Acts	37 13 9		150 - -	100 - -	66 8 -
	357 - 1		1180 - -	420 - -	1097 1 5
(h) Interest on investments—					
(i) General, including choultries ..	- - -	- - -	- - -	- - -	- - -
(ii) Educational	- - -	- - -	- - -	- - -	- - -
(iii) Medical	- - -	- - -	- - -	- - -	- - -
(i) Premium on loans	- - -	21648 13 10	- - -	- - -	- - -
5. Grants and Contributions—					
(a) From Government—					
(i) Education—					
Normal stipends ..	- - -		- - -	- - -	- - -
Buildings	- - -		- - -	650 - -	- - -
Schools	2504 4 6		2670 - -	2630 - -	2684 12 10
Other purposes	55 - -		140 - -	140 - -	126 10 8
	2559 4 6		2810 - -	3420 - -	2811 7 2
Carried forward ..	2559 4 6	64975 10 4	69870 - -	71440 - -	62348 15 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 Salem 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 ..	2557 4 6	64975 10 4	69870 - -	71440 - -	62348 15 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	454 10 6		1200 - -	1200 - -	1156 12 6
(iii) Other purposes (Poor House + Lunacy)	219 8 -		200 - -	200 - -	200 - -
(c) Other Grants and Contributions—	134 8 6		1400	1400	1356 12 6
(i) Education	- - -		- - -	- - -	- - -
(ii) Medical	- - -		- - -	- - -	- - -
(iii) Other purposes	- - -	3,933 7 -	- - -	- - -	- - -
6. Miscellaneous—					
(a) Recoveries on account of services rendered to private individuals—					
(i) Private scavenging ..	1,193 7 3		1240 - -	1240 - -	970 2 9
(ii) Laying pipes to private houses.					
(iii) Other purposes	- - -		- - -	- - -	- - -
(b) Other items—					
(i) Fishery rents	- - -		- - -	- - -	- - -
(ii) Refunds of expenditure of previous years	- - -		- - -	- - -	10 5 -
(iii) Fees for numbering carts ..	1 8 -		50 - -	50 - -	29 - 6
(iv) Other items	14 9 6	1209 2 9			17 6 3
Carried forward ..		70118 10 1	72560 - -	74130 - -	64732 5 4

* 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 Salem 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 ..		70118 10 1	72560 - -	74130 - -	64732 5 4
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	- - -	- - -	- - -	- - -	50 - -
(ii) Others †	1503 11 7	1503 11 7	- - -	- - -	762 15 11 812
Total, Receipts ..		71622 5 8	72560 - -	74130 - -	65545 5 3
Grand Total ..		71662 7 3	72880 - -	74170 - -	71374 13 9

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† 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 8½ per cent. and the tax on lands at ~~annas~~ 8½ per cent. of rent value. for every 50 square yards.
3. The water and drainage tax on buildings and lands is ~~levied at — per cent.~~ not levied.
4. The tax on vehicles and animals is levied at ——— the maximum rates.
5. The tax on carts, &c., is levied at Rs. 4 per cart per annum.
6. The tax on private, menial and domestic male servants is levied 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.s no 452 m. miscellaneous Dated 24th March 1890 & 1368 m. mis. Dated 4th August 1898 & G.O. no 526 mu. mis. 324 April 99
9. The house-tax registers were last revised in the official year 1894-95 and the land-tax registers in the official year 1895-96
10. The total extent of land assessed is 1635-32 acres.
11. The mode of estimating the annual rental of houses and lands is as follows:—

In the case of rented buildings, the actual rent per annum is taken to be the annual rental, and in the case of other buildings 8 per cent. per annum of their market value is taken to be the annual rental. The rental value of the land is estimated on the probable out turn of produce of such lands.

[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.

A Hallaman
Chairman

98
98-599

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

S. Hashem
Chairman

Statement II.*—Expenditure from the Municipal Fund of the Town of Salem 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	-	-	-				-	-	-	-	-	-	-	-	-
(*b*) Buildings †	225	7	6				2280	-	-	230	-	-	977	8	3
(*c*) Drainage	-	-	-				-	-	-	-	-	-	132	10	11
(*d*) Water-supply	1287	13	1				1090	-	-	1090	-	-	-	-	-
(*e*) Miscellaneous public improvements	-	-	-	1513	4	7	-	-	-	-	-	-	-	-	-
2. Repairs—															
(*a*) Communications	3064	9	7				4000	-	-	3000	-	-	3547	1	11
(*b*) Buildings †	512	-	10				100	-	-	450	-	-	1225	4	4
(*c*) Drainage -															
(i) Repairs to works ..	-	-	-				-	-	-	-	-	-	-	-	-
(ii) Establishment	1708	10	6				1730	-	-	1730	-	-	1708	10	6
(iii) Contingencies	-	-	-				-	-	-	-	-	-	-	-	-
(*d*) Water-supply—															
(i) Repairs to works, machinery, &c	114	-	-				100	-	-	100	-	-	478	14	3
(ii) Establishment ‡	156	-	-				160	-	-	160	-	-	153	11	4
(iii) Contingencies	11	13	2				20	-	-	20	-	-	5	4	9
(*e*) Miscellaneous public improvements	291	13	2	5567	2	4	280	-	-	280	-	-	637	14	4
3. (*a*) General Establishment—	575	14	-				580	-	-	580	-	-	575	12	-
(*b*) Contingencies	5	-	-	580	14	-	10	-	-	10	-	-	-	-	-
4. Tools and Plant and other Stores—	41	6	3	41	6	3	90	-	-	40	-	-	23	15	3
5. Contributions—															
(*a*) To Local Boards for works ..	-	-	-				-	-	-	-	-	-	-	-	-
(*b*) To Provincial Funds for scrutiny of estimates, &c.	-	-	-				-	-	-	-	-	-	15	12	-
(*c*) To others for public works ..	-	-	-				-	-	-	-	-	-	-	-	-
Total, Grant 1 ..				7702	11	2	10160	-	-	7410	-	-	8844	9	6

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† 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.

Statement II.*—Expenditure from the Municipal Fund of the Town of Salem 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 2 *(Education)*—															
1. Training Schools—															
(*a*) Contributions to Local Boards ..	-	-	-				-	-	-	-	-	-	-	-	-
(*b*) Stipends to normal students ..	23	1	-	23	1	-	20	-	-	20	-	-	5	8	9
2. Municipal Schools—															
(i) On salary system—															
(*a*) Establishment	12,915	14	6				1310	-	-	1310	-	-	12,964	-	-
(*b*) Contingencies	764	1	1	13,689	15	7	430	-	-	730	-	-	651	6	3
(ii) On salary-result system—							1340			1340			1361	6	2
(*a*) Fixed payments	3407	-	8				3470	-	-	3410	-	-	334	12	11
(*b*) Result stipends	930	1	1				960	-	-	950	-	-	932	4	9
(*c*) Contingencies	659	8	9	4996	10	6	680	-	-	680	-	-	606	6	8
							5100			5040			4982	2	4
3. Salary grants	448	4	-	448	4	-	450	-	-	450	-	-	431	13	-
4. Fixed and result grants	755	-	-	755	-	-	750	-	-	750	-	-	755	7	-
5. Building, furniture, &c., grants ..	-	-	-	-	-	-	-	-	-	-	-	-	4	5	-
6. Inspection—															
(i) Establishment	334	10	-				340	-	-	340	-	-	338	14	3
(ii) Contingencies	27	5	10	361	15	10	30	-	-	30	-	-	29	9	10
							370			370			368	8	1
7. Miscellaneous—															
(*a*) General gymnasium—															
(i) Establishment	117	2	3				120	-	-	120	-	-	120	-	-
(ii) Contingencies	-	-	-				-	-	-	-	-	-	-	-	-
(*b*) General drawing—															
(i) Establishment	-	-	-				-	-	-	-	-	-	-	-	-
(ii) Contingencies	-	-	-				-	-	-	-	-	-	-	-	-
(*c*) Other items	-	-	-	117	2	3	-	-	-	-	-	-	-	-	-
Carried forward ..				20392	1	2	20350	-	-	20590	-	-	20183	9	5

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Statement II.*—Expenditure from the Municipal Fund of the Town of Salem 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 ..		20,392 1 2	20350 - -	20,590 - -	20,183 8 5
GRANT 2 *(Education)*—cont.					
8. Contributions to Local Boards for—					
(i) Inspection	- - -		- - -	- - -	- - -
(ii) Drawing and gymnastic instruction	- - -		- - -	- - -	- - -
Total, Grant 2 ..		20,392 1 2	20350 - -	20,590 - -	20,183 8 5
GRANT 3 *(Medical Services, Sanitation, &c.)*—					
1. Hospitals and dispensaries—					
(a) Establishment	3139 4 8		3190 - -	3150 - -	2,764 11 4
(b) Medicines and supplies	364 4 5		1700 - -	1,700 - -	2027 6 3
(c) Diet of patients	1052 5 7		1200 - -	1000 - -	932 5 8
(d) Sundries and contingencies ..	891 14 2		1460 - -	1000 - -	1256 13 3
(e) Contibutions to—			7550	6850	6931 6
(i) Government	- - -		- - -	- - -	- - -
(ii) Local Boards	- - -		- - -	- - -	- - -
(iii) Other bodies	- - -	5447 12 10	- - -	- - -	- - -
2. (a) Contributions to Provincial Funds for—					
(i) Medical College	382 - -		345 - -	345 - -	378 - -
(ii) Sanitary inspection ..	193 - -		345 - -	345 - -	235 - -
(iii) Medical reserve staff ..	55 - -		40 - -	40 - -	83 - -
(b) Contributions to Local Boards, &c., for—					
(i) Medical schools	- - -		- - -	- - -	- - -
(ii) Reserve staff	- - -		- - -	- - -	- - -
(iii) women & children dispensary &c., &c., &c. ..	6 2 8		60 - -	- - -	60 - -
(c) Other contributions	- - -	636 2 8	796 - -	736 - -	756 - -
Carried forward ..		6083 15 6	8340 - -	7580 - -	7737 4 6

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Statement II.*—Expenditure from the Municipal Fund of the Town of Salem 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 ..		6083 15 6	8340 - -	7580 - -	7737 4 6
GRANT 3 *(Medical Services, Sanitation, &c.)*—cont.					
3. Vaccination—					
(a) Establishment	300 - -		300 - -	300 - -	296 - -
(b) Contingencies	161 6 -		150 - -	150 - -	82 5 8
(c) Contributions to Local Boards ..	- - -	461 6 -	- - -	- - -	- - -
			450	450	378 5 8
4 Registration of births and deaths—					
(a) Establishment	432 - -		430 - -	430 - -	430 5 7
(b) Contingencies	63 4 6	495 4 6	70 - -	70 - -	58 - -
			500	500	488 5 7
5. Sanitation—					
(a) Conservancy, road-cleaning and road-watering—					
(i) Establishment	11,028 12 -		11,610 - -	11360 - -	11932 2 2
(ii) Other charges † ..	5029 10 3		5000 - -	5000 - -	5101 12 2
(b) Private scavenging—					
(i) Establishment ‡	1225 14 2		1240 - -	1240 - -	1411 10 -
(ii) Other charges §	- - -		- - -	- - -	- - -
(c) Epidemic charges	3871 15 3		3400 - -	5340 - -	695 3 9
(d) Fairs and festivals	- - -		- - -	- - -	- - -
(e) Other sanitary outlay	149 5 11	21,305 9 7	300 - -	300 - -	312 1 6
			21550	23240	19452 10 7
Total, Grant 3 ..		28,346 3 7	30840 - -	31,770 - -	28,056 13 4

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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.

Statement II.*—Expenditure from the Municipal Fund of the Town of Salem 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	300 - -		300 - -	300 - -	300 - -
(*b*) Contingencies	2267 6 4		2,000 - -	2,000 - -	1941 10 8
(*c*) Contribution to Local Board ..	85 13 1	2653 3 5	100 - -	100 - -	84 13 7
2. (i) Markets †—					
(*a*) Establishment	- - -		- - -	- - -	- - -
(*b*) Contingencies	- - -		- - -	- - -	- - -
(ii) Slaughter-houses †—					
(*a*) Establishment	- - -		- - -	- - -	- - -
(*b*) Contingencies	- - -		- - -	- - -	- - -
3. ~~Choultries~~—*Poor house*—					
(*a*) Establishment	168 - -		170 - -	170 - -	167 12 -
(*b*) Contingencies	47 - 6		50 - -	50 - -	337 3 9
(*c*) Feeding ~~travellers~~ *paupers* ..	385 7 9	600 8 3	350 - -	350 - -	44 4 5
4. Travellers' bungalows—					
(*a*) Establishment	108 - -		110 - -	110 - -	107 - -
(*b*) Contingencies	2 15 8	110 15 8	10 - -	10 - -	28 11 1
5. Avenues—					
(*a*) Establishment	- - -		- - -	- - -	- - -
(*b*) Contingencies	3 - -	3 - -	- - -	- - -	- - -
6. Public garden—					
(*a*) Establishment	178 1 -		180 - -	180 - -	180 - -
(*b*) Contingencies	- - -	178 1 -	- - -	- - -	- - -
7. Survey of land—	- - -	- - -	- - -	- - -	- - -
8. Fire—					
(*a*) Establishment	- - -		- - -	- - -	- - -
(*b*) Other charges ‡	- - -		- - -	- - -	- - -
Carried forward ..		3545 12 4	3270 - -	3270 - -	3191 7 6

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† 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 Salem 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 ..		3545 12 4	3270 - -	3270 - -	3191 7 6
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	6 - -		20 - -	10 - -	5 13 -
(iii) Stationery and printing ..	235 13 3		300 - -	300 - -	325 10 6
(iv) Compensation for lands ..	- - -		- - -	- - -	30 - -
(v) Law charges	150 - -		- - -	150 - -	538 3 3
(vi) Charges for numbering carts ..	54 13 2		50 - -	50 - -	75 5 7
(vii) Other items	475 14 5		550 - -	550 - -	469 13 5
(viii) *advances written off*	80 12 -	1003 4 10	- - -	- - -	10 - -
Total, Grant 4 ..		4,549 1 2	4,190 - -	4330 - -	4646 3 3
GRANT 5 *(Supervision and Management)*—					
1. General Establishment—					
(*a*) Inspection—					
(i) Pay and pensionary contribution of Chairman or Secretary	2,087 8 -		2170 - -	2090 - -	3000 - -
(ii) Conveyance allowance ..	- - -		- - -	- - -	- - -
(*b*) Office establishment	2,217 13 4		2220 - -	2220 - -	2134 11 10
(*c*) Contingencies	769 4 -		500 - -	500 - -	722 9 3
(*d*) Collection of Municipal taxes—					
(i) Establishment	1318 15 10		1360 - -	1360 - -	1748 7 7
(ii) Contingencies	- - -		- - -	- - -	- - -
Carried forward ..	6393 9 2		6250 - -	6170 - -	7605 12 8

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Statement II.*—Expenditure from the Municipal Fund of the Town of Salem 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 ..	6393 9 2		6250 - -	6170 - -	7605 12 8
Grant 5 *(Supervision and Management)*—cont.					
1. General Establishment—*cont.*					
(e) Collection of tolls—					
(i) Establishment	1441 10 1		1450 - -	1450 - -	- - -
(ii) Contingencies	332 14 5	8168 1 8	380 - -	380 - -	35 - -
2. (a) Contribution for Central office and Audit establishments ..	640 - -	640 - -	640 - -	640 - -	730 - -
(b) Contribution for the salary of the Collector's office Municipal Clerk ..	- - -	- - -	- - -	- - -	- - -
Total, Grant 5 ..		8808 1 8	8720 - -	8640 - -	8370 12 -
Extraordinary and Debt—					
1. Repayment of Debt—					
(a) Instalments paid during the year.	- - -		- - -	- - -	- - -
(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	25 - -	25 - -	- - -	- - -	360 2 6
4. Refunds of other than current collections	26 4 -	26 4 -	- - -	10 - -	872 10 6
5. Discount	- - -	- - -	- - -	- - -	- - -
6. Pensions and gratuities	- - -	- - -	- - -	- - -	- - -
Carried forward ..		51 4 -	- - -	10 - -	1232 13 -

* 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 Salem 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 ..		51 4 -	- - -	10 - -	1232 13 ..
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 ..		51 4 -	- - -	10 - -	1232 13 -
Total, Expenditure ..		69849 6 9	74260 - -	72750 - -	71334 12 2
Balances—					
(a) Municipal Fund ..	1813 - 6		-1380 - -	1420 - -	40 1 7
(b) Endowments	- - -		- - -	- - -	- - -
(c) Water and drainage tax fund ..	- - -	1913 - 6	- - -	- - -	- - -
Grand Total ..		71662 7 3	72880 - -	74170 - -	71374 13 9

* 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 to Statement II. †

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

Liabilities.	Rs.	Assets.		Rs.
Balance of loans	- - -	Municipal balance.	Cash	1813 - 6
Deposits to be adjusted	7406 10 11		Securities	- - -
Other liabilities (in detail)		Deposit balance.	Cash	4937 10 11
Compensation for land acquired for Jubilee Market Salem ..	2573 ..		Post office Savings Bank ..	2469 .. ..
Kerosine oil Supplied in February 1899	131 4 .		Government promissory notes.	7486 .. ..
Do Do March Do	140 ..		Landed property	- - -
Cost of Two drums of Jeyes fluid ..	40 8 .		Other securities	- - -
Do of Perchloride of Mercury	28 ..	Sinking Fund investments		- - -
Do of Medicines Supplied to Amoopa Dispensary ..	252 6 .	Other investments		- - -
Dues due to High Court Vakil —		Funded Capital of endowed institutions—		
to Ramachandra Rao Vakil —	184 13 6	(1) Securities		- - -
		(2) Landed property		- - -
		Total ..		9219 11 5
		Value of premises, &c.		73245 .. ..
		Do. of tools and plant		9376 13 .
		Do. of live-stock		- - -
		Do. of furniture		6938 5 3
		Arrears of taxes, &c.		3849 7 11
		Other assets (in detail) Amount to be received from the Karvarahi of Salem		19 15 7
		Travellers Bungalow rent due from Mr. Rangiah		15 - -
		Provincial grant for Salem College Collection		650 - -
		Travellers Bungalow rent due from Mr. H. L. Mac Veil		2 .. ..
		Total ..		940 9 9
		Claims—		
		Advances recoverable—		
		Permanent advances		- - -
		Advances for works, &c.		- - -
Total ..	11776 10 5	Grand Total ..		10348 7 5

† This note should be filled in only when the statement is submitt[ed] [wi]th 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 1899-99.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications								
1									
2									
3			Nil						
	Total ..	-	-	-	-	-	-	-	
(b)	Buildings								
1	Pachayai Covil new Latrine	180	-	-	-	175	7	8	
2	Salem College	-	-	-	-	6	9	4	
3	Fixing a bracket	-	-	-	-	1	4	-	
4	Construction of Toll Sheds.	50	-	-	-	42	2	6	
	Total ..		-	-	-	225	7	6	

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

Part I.—New Works—*cont.*

Number.	Project.	Amount of estimate.	Past expenditure.	Expenditure in 189 -9 .	Remarks.
1	2	3	4	5	6
		Rs.	Rs. A. P.	Rs. A. P.	
(c)	Drainage				
1					
2					
3					
	Total ..				
(d)	Water-supply				
1	Sinking a new well at the foot of Namamalai Hills			1087 13 1	
2.	15 new well in Shevapett Cart Stand	200		200 - -	
	Total ..			1287 13 1	

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

Part II.—Repairs.

Number.	Project.	Grant.	Actual expenditure.	Remarks.
1	2	3	4	5
		Rs. A. P.	Rs. A. P.	
(a)	Communications			
1	Cuddalore road	650 - -	632 - 8	Total mileage of roads, streets, lanes, &c., in the town.
2	Mustampatty road	450 - -	434 9 1	
3	Trichinopoly road	366 - -	180 9 2	Metalled or Gravelled } Unmetalled.
4	Andy Chetty Street Gogay	193	184 15 3	34 — 14 — 48
5	Meungapady Street "	190	189 - 9	
6	1st and 2nd agraharam road, Salem	285 - -	179 4 9	Total mileage under maintenance. Metalled or Gravelled } Unmetalled.
7	Narasingapuram Street Gogay	325 - -	325 - -	34 - 0 - 34
8	Chinnathirupathy road	120 - -	118 4 5	
9	Kitchipolliem Sannasa Gundo Street	135	97 8 6	
10	Kanakkar Street	60	54 12 4	
11	Theettookal Street	10 - -	8 - -	
12	Road making Establishment		859 7 9	
	Total ..		3064 9 7	

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

PART II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(b)	Buildings							
1	Salem College	126	-	-	120	10	1	
2	Nanjumpatty Pariah School	38	-	-	38	-	-	
3	Kitchipoliem —— Do ——	16	-	-	16	-	-	
4	Municipal office Pandal				10	4	2	
5	Poor House	69	-	-	69	8	2	
6	Zinc Gun Battery	23	-	-	23	-	-	
7	Mungapady Street Latrine for males	14	-	-	14	-	-	
8	Pavady Street Latrine for females	19	-	-	19	-	-	
9	Eroumapoliem road Latrines for males and females	30	-	-	34	11	2	
10	Water cistern of a Latrine for females	1	10	-	1	6	7	
11	Kallangutty Street Latrine for males	3	-	-	3	-	-	
12	Latrines in Gogay ...	11	-	-	10	6	11	
13	Zinc Sheet Latrine in G. Division	16	-	-	15	11	5	
14	Cholera Shed attached to the Hospital	30	-	-	30	-	-	
15	Salem Market				19	9	11	
16	For fixing lamp posts				4	8	1	
17	Toll Gates repaired	100	-	-	82	4	4	
	Total ..				512	-	10	

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

PART II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage							
1								
2								
3								
	Total ..	-	-	-	-	-	-	
(d)	Water-supply							
1	A well in 2nd Agraharam & Division	8	-	-	8	-	-	
2	—— Do —— municipal Store ..	1	-	-	1	-	-	
3	Big Karai well in H. Division	4	-	-	4	-	-	
4	Chinna Karai well in H Division	10	-	-	10	-	-	
5	Kaikalar Street draw well in I division	11	-	-	11	-	-	
6	Narasingapuram tank bund well	80	-	-	80	-	-	
	Total ..				114	-	-	

S. Krishnan
Chairman

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 I.—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) ..							

Statement III.*—*Municipality of* Salem

Abstract of Deposits Account for the year 1898-99.

	Rs.	A.	P.		Rs.	A.	P.
Balance brought forward	3994	2	2				
3994							
1. Deposits by renters	4649	-	-	1. Credited to Municipal Funds .. Reference Appellants	1730	5	6
					92	7	-
2. Deposits by contractors	1012	-	-	2. Returned to renters	-	-	-
3. Deposits as security by municipal servants	70	-	-	3. Returned to contractors	904	-	-
				4. Returned to municipal servants ..	20	-	-
4. Other deposits under the Act or Bye-laws	328	5	3	5. Paid to other depositors	-	-	-
× Excess collections of tolls to 1344 6							
& 7 Shares of tolls due for marriages 3494 — 9.							
328 - 5 - 3.							
				2647 Total ..	2646	12	6
6059 Total Receipts ..	6059	5	3	7406 Balance ..	7406	10	11
10053 Total, including Balance ..	10053	7	5	10053 Total ..	10053	7	5

* 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 Statement II.

Chairman

ST IV-A.*—*Municipality of* Salem . 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.	4780 8 -	155 8 -	4625 - -	4124 - -	- - -	118	383 - -
2. Tax on buildings	22569 6 8	- - -	22569 6 8	18920 9 11	- - -	1025 10 8	2623 2 1
3. Tax on lands	1521 1 1	- - -	1521 1 1	971 3 1	- - -	65 12 8	480 1 4
4. ~~Water and drainage tax on buildings~~ Avenue receipts ..	390 13 -	- - -	390 13 -	390 13 -	- - -	- - -	- - -
5. ~~Water and drainage tax on lands~~ Produce of gardens ..	29 14 -	- - -	29 14 -	29 14 - (3)	- - -	- - -	- - -
6. ~~Tax on private, menial and domestic male servants~~ Rent of lands	82 14 7	- - -	82 14 7	82 14 7	- - -	- - -	- - -
7. Tolls (gross receipts)	13235 14 -	- - -	13235 14 -	13235 14 -	- - -	- - -	- - -
8. Market rents	2660 - -	- - -	2660 - -	2660 - - (1)	- - -	- - -	- - -
9. Slaughter-house fees	2801 - -	- - -	2801 - -	2636 11 4 (c)	- - -	- - -	164 4 8
10. Rent of cart-stands	1435 - -	- - -	1435 - -	1435 - - (d)	- - -	- - -	- - -
11. Private scavenging fees .. .	1050 15 -	- - -	1050 15 -	1058 10 2	- - -	25 8 9	6 12 -
12. Tax on vehicles with springs, &c. ..	1116 - -	- - -	1116 - -	1104 - -	- - -	3 - -	9 - -
13. Tax on animals	2273 12 -	- - -	2273 12 -	2124 - -	- - -	99 - -	50 4 -
14. Tax on carts, &c.	2990 - -	- - -	2990 - -	2964 - -	- - -	4 - -	22 - -
15. Warrant fees	203 2 -	- - -	203 2 -	134 - -	- - -	45 8 -	23 10 -
16 Sale of Plant receipts for the	295 - -	- - -	295 - -	295 - -	- - -	- - -	- - -
17 Rents of buildings	47 8 6	- - -	47 8 6	47 8 6	- - -	- - -	- - -
Total ..	57522 4 10	155 8 -	57366 12 10	52214 2 8	- - -	1390 8 1	3762 2 1

(a) 2 elephants in tent & menagerie - 2-10-6
(b) —— do —— —— 19-2-5
(c) —— do —— —— 33-14-7
(d) 2 elephants in tent & do —— 5-7-8

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

Chairman

(a) Expenditure in branch reduced Rs. 0-3-8
(b) — 10 — — 0-5-10.

Statement IV-B.*—Ar.

Particulars.	Balance of old demand.	Arrears of previous year.	Total demand.	Collected.				Balance (column 4 minus columns 5, 6 and 7).	Years to which the balance relates.
1	2	3	4	5				8	9
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs.	A.	P.	S.	Rs. A. P.	A. B. C. &c.
1. Tax on arts, &c.	4 - -	235 8 -	235 8 -	169 8 -			13	21 8 -	97-99
2. Tax on buildings	- - -	1837 15 6	1837 15 6	1418 12 3				48 - 6	00
3. Tax on lands	- - -	536 6 9	536 6 9	359 3 6				12 14 4	00
4. Water and drainage tax on buildings.	- - -	38 12 -	38 12 -	38 12 -				- - -	
5. Water and drainage tax on lands ..	- - -	15 12 -	15 12 -	15 12 -				- - -	
6. Tax on private, menial and domestic male servants	- - -	6 6 -	6 6 -	6 6 -				- - -	
7. Toddy	- - -	- - -	- - -	- - -				- - -	
8. Market rents	- - -	- - -	- - -	- - -				- - -	
9. Slaughter-house fees	- - -	- - -	- - -	- - -				- - -	
10. Rent of cart-stands	- - -	- - -	- - -	- - -				- - -	
11. Private scavenging fees	2 5 6	150 7 6	152 13 -	134 13 4				- - -	
12. Tax on vehicles with springs, &c. ..	16 8 -	26 - -	42 8 -	23 - -				18 - -	
13. Tax on animals	66 8 -	94 8 -	161 - -	93 - -				19 8 -	
14. Tax on carts, &c.	30 - -	6 - -	36 - -	4 - -				63 12 -	4 4 - 126-37+ 32-58
15. Warrant fees	- - -	7 3 -	7 3 -	5 10 -				32 - -	
								- 14 -	- 11 -
Total ..	115 5 6	2924 14 9	3040 4 3	2268 12 9	33	- -		651 18 -	87 5 10

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

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

Taxes.	Warrants remaining unexecuted at the beginning of the year.			Warrants issued during the year.		Total.		Warrants executed and warrants cancelled during the year.		Warrants remaining unexecuted at the close of the year.		Cancelled warrants on which no collections were made.		Collected after issue of warrants, but before distraint.		Property distrained, but not sold.		Property sold.	
	Number.	Amount involved.		Number.	Amount involved.	Number.	Amount involved.	Number.	Amount involved.	Number	Amount involved.	Number of cases	Amount involved.	Number of cases.	Amount.	Number of cases.	Amount realized on distraint	Number of cases.	Amount realized by sale.
1	2	3		4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
		Rs. A. P.			Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.				Rs. A. P.		Rs. A. P.		Rs. A. P.
1. Tax on arts, &c. ..	-	- - -		89	202 10 -	89	202 10 -	72	170 - -	17	32 10 -	6	9 12 -	64	155 - -	2	5 4 -	-	- - -
2. Tax on buildings ..	57	70 8 6		1285	2918 2 9	1342	2988 11 3	1179	2471 13 4	163	516 13 11	310	375 15 9	839	2012 3 1	19	51 13 3	11	31 13 3
3. Tax on lands ..	1	- 8 -		151	342 14 5	152	343 6 5	143	333 15 1	9	9 7 4	55	131 6 1	88	202 9 0	-	57 - -	-	237-21
4. Water and drainage tax on buildings and lands.	-	- - -		-	- - -	-	- - -	-	- - -	-	- - -	-	- - -	-	- - -	-	- - -	-	246-30-4
5. Tax on vehicles with springs and palanquins.	-	- - -		-	- - -	-	- - -	-	- - -	-	- - -	-	- - -	7	46 -	-	- - -	-	- - -
6. Tax on animals ..	-	- - -		8	5 - -	8	5 - -	7	4 6 -	1	- - 10	-	- - -	-	- - -	-	- - -	-	- - -
7. Tax on carts, &c. ..	-	- - -		-	- - -	-	- - -	-	- - -	-	- - -	-	- - -	87	4309 1 9	-	- - -	-	- - -
Miscellaneous Warrants	-	- - -		92	4474 - 5	92	4474 - 5	87	4309 1 9	5	164 14 8	-	- - -	-	- - -	-	- - -	-	- - -
Total ..	58	71 - 6		1625	7942 11 7	1683	8013 12 1	1488	7239 4 2	195	724 7 11	371	517 1 10	1085	6683 3 10	21	57 1 3	11	31 13 3

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. ..	47	78 15 -	8	14 10 -	14	18 13 -	19	39 4 -	6	6 4 -
2. Tax on buildings ..	387	731 10 10	47	96 3 9	146	54 2 -	286	565 4 10	8	16 - 3
3. Tax on lands ..	53	144 12 4	12	26 4 6	1	14 3 6	40	104 4 4	-	- - -
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 ..	487	955 6 2	67	137 2 3	61	87 2 6	345	708 13 2	14	22 - 3

S Kishnaji
Chairman

47

67 61 345 14 487 — 8 7 13 4 2 70 2 5 955

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

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

Schools.	Number of schools. At the beginning of the year.	Opened during the year.	Closed in the year.	At the close of the year.	Number on rolls on 31st March 189. Boys.	Girls.	Average number on the rolls monthly during the year.	Receipts. Government Provincial Funds.	Grants from Local Funds.	School fees.	Other receipts.	Total.	Expenditure. Teachers. Fixed salary.	Fixed Local funds.	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
I.—Colleges	1	-	-	1	38	-	34	122 13 11	- - -	236 14 -	- - -	3582 11 11	3297 7 3	- - -	- - -	39 10 4	- - -	48 8 4	23 - 4	2610 10 3	27 14 4	- 13 2	
II.—Upper Secondary Schools and Departments.																							
(1) Salem College	1	-	-	1	115	-	109	337 11 7	- - -	386 13 6	- - -	5223 9 1	3828 - 6	- - -	- - -	1260 7 -	- - -	155 8 10	73 12 10	1562 2 9	660 6 4	- 9 2	
(2)																							
(3)																							
Total ..																							
III.—Lower Secondary Schools and Departments.																							
(a) Salary System—																							
(1) Salem College	1	-	-	1	204	-	198	- - -	- - -	364 7 6	- - -	364 7 6	3068 - 5	- - -	- - -	228 14 3	- - -	283 6 4	134 5 5	3714 10 5	66 2 11	- 5 4	
(2)																							
(3)																							
Total ..																							
Total, Colleges and Secondary Schools	4	-	-	4	363	-	341	2460 9 6	- - -	9215 7 9	- - -	12276 1 3	10348 2 14	- - -	- - -	3955 2 -	- - -	488 16 6	235 12 11	11177 9 7	794 7 6	- - -	
IV.—Primary Schools and Departments.																							
(a) Salary System—																							
(1) Salem Town School	1	-	-	1	224	-	255	20 - -	- - -	717 6 -	- - -	737 6 -	148 6 6	- - -	- - -	60 - -	- - -	- - -	32 5 -	1501 16 7	735 6 3	- 6	
(2) Shevaroy Hill do	1	-	-	1	154	-	140	20 - -	- - -	365 12 1	- - -	385 12 1	294 10 8	- - -	- - -	60 - -	- - -	- - -	13 2 -	569 12 8	484 - 7	3 7 4	
(3)																							
(b) Salary-results System—																							
Fort Julia Normal School	1	-	-	1	6	-	4	- - -	- - -	174 9 -	- - -	174 9 -	150 - -	14 - -	- - -	- - -	- - -	18 - 4	10 4 1	702 4 1	52 13 7	36 3 5	
(2)																							
(3)																							
Total ..																							
Total ..	2	-	-	2	378	-	395	40 - 1	- - -	1083 2 1	- - -	1122 3 1	2215 12 -	- - -	- - -	120 - -	- - -	45 7 -	23 8 2	1157 6 1			

Cost of the report of the College Engraving Rs 127 - 3 - 5

1043 - 28 / 1015

595

Statement V-A.—Showing the Statistics of Municipal Schools in the Municipality of Salem 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 189 .: 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
IV. Primary Schools and Department—cont. (b) Salary-results System—								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.	
Pommanampatti School	1	-	-	1	208	-	208	- - -	- - -	- - -	247 12 6	247 12 6	56 9 3	122 12 -	- - -	- - -	- - -	- - -	- - -	114 - -	91 2 8	16 15 6	2 7	
Kitchipalayam	1	-	-	1	114	-	115	- - -	- - -	- - -	183 15 6	183 15 6	37 7 6	107 - -	- - -	- - -	- - -	- - -	- - -	84 - -	56 8 6	3 6 4	1 3 5	
Gogai (3)	1	-	-	1	126	-	139	- - -	- - -	- - -	135 6 6	135 6 6	22 7 3	122 12 -	- - -	- - -	- - -	- - -	- - -	72 - -	62 15 -	14 8 6	3 8 -	
Komarasampatty	1	-	-	1	26	15	28 15	- - -	- - -	- - -	28 13 6	28 13 6	16 8 -	1 8 1	- - -	- - -	- - -	- - -	- - -	6 - -	1 7 8 -	14 6 10	6 3 6	
Annapatti	1	-	-	1	90	-	87	- - -	- - -	- - -	105 8 6	105 8 6	23 8 14 10	11 9 12 -	- - -	- - -	- - -	- - -	- - -	1 - -	42 - -	40 10 10	2 9 6 2 4	3 6 5	
Ponnammapatti pt	1	-	-	1	28	-	28	- - -	- - -	- - -	22 5 6	22 5 6	8 4 -	1 9 10 *	- - -	- - -	- - -	- - -	- - -	6 - -	10 9 3 -	8 7 7 6	3 2 -	* includes Rs 2-5-0 arrears of R. grant.
Arisipalayam	1	-	-	1	32	-	30	- - -	- - -	- - -	25 10 -	25 10 -	8 4 -	1 9 4	- - -	- - -	- - -	- - -	- - -	42 - -	14 5 4 -	11 9 10 -	3 15 10	
Salem Muhammadan	1	-	-	1	64	-	62	- - -	- - -	- - -	68 3 6	68 3 6	35 9 2 10	6 10 -	- - -	- - -	- - -	- - -	- - -	5 1 -	4 6 -	4 7 4 7	1 0 4 6	4 4 -	6 8 10	
Fort Jubilee "	1	-	-	1	58	-	50	- - -	- - -	- - -	64 1 11	64 1 11	33 - -	12 5 11 *	- - -	- - -	- - -	- - -	- - -	3 8 -	5 8 -	4 5 2 7	4 9 4 6	2 10 -	9 4 3	* includes Rs 22-1 arrears of R. grant.
Mettu Street "	1	-	-	1	39	-	30	- - -	- - -	- - -	26 5 6	26 5 6	16 7 4 5	2 0 4 -	- - -	- - -	- - -	- - -	- - -	1 3 -	4 8 -	2 2 7 5	2 10 15 11	7 - 6	
Shevapatti "	1	-	-	1	28	8	39	- - -	- - -	- - -	23 12 6	23 12 6	7 5 -	2 0 -	- - -	- - -	- - -	- - -	- - -	1 3 -	5 2 -	2 5 0 3	2 2 6 6	5 2 1	
Nanjampatti Branch	1	-	-	1	33	-	33	- - -	- - -	- - -	- - -	- - -	9 6 -	10 6 -	- - -	- - -	- - -	- - -	- - -	4 6 9	1 10 14 9	1 10 14 9	3 5 -	Rs 38-0-0 for the repair of the school building	
Kitchipalayam do.	1	-	-	1	48	6	43 5	1 3 -	- - -	- - -	1 3 -	96 - -	17 3 -	- - -	- - -	- - -	- - -	- - -	- - -	9 2 -	6 7 -	12 8 12	1 7 9 -	2 10 6	Rs 16-0-0 do. do.	
Pension Line School	1	-	-	1	21	15	28	2 8 -	- - -	- - -	11 3 -	13 8 3	8 4 -	3 0 6 *	- - -	- - -	- - -	- - -	- - -	2 9 7 -	1 8 -	16 2 6 -	14 5 13 9	5 6 6	Rs 3-15-0 arrears of R. grant	
Total ..	14	-	-	14	915	44	940	3 11 -	- - -	- - -	992 15 8	996 10 8	247 - 8	91 6 1 1	- - -	- - -	- - -	- - -	- - -	50 8 -	60 2 14 5	46 6 8 2	3 2 3 6	- - -	
Total, Primary schools ..	16	-	-	16	1293	44	1305	43 11 -	- - -	- - -	207 9 7	211 12 7	54 7 1 10	9 6 1 1	- - -	12 0 -	- - -	- - -	- - -	50 8 -	64 8 5 5	7 0 0 7 -	4 5 8 3 7	- - -	
V.—Special schools. (1) (2) (3)																									
Total ..																									
Grand Total of Colleges and Schools	20	-	-	20	1656	44	1680	2504 46	- - -	- - -	1157 9 6	1439 5 4	158 17 10	93 0 1 1	- - -	12 0 -	- - -	- - -	- - -	57 5 2	- - -	53 9 7	6 8 8 4	16 8 6 10 1	4 2 0 12 1	- - -	

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	15	8
Matriculation	24	16
Upper Secondary	-	-
Lower Secondary or Seventh Standard.	34	15
Sixth Standard	68	48
Fifth Standard	95	54
Primary or Fourth Standard	93	63
Third Standard	182	122
Second Standard	220	158
First Standard	261	164
Infant Standard	310	252

STATEMENT V-B.—Showing the Statistics of Aided Schools in the Municipality of Salem for the official year 1896-97.

Schools.	Number of Schools: At the beginning of the year	Opened during the year.	Closed during the year.	At the close of the year.	Number on rolls on 31st March 189 .: Boys.	Girls.	Number of pupils examined in 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
A. Salary Grant Schools.									Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
(a) Secondary schools—																
Indian Missionary High School	1	-	-	1	122	-	-	-	- - -	- - -	- - -	- - -	- - -	448 4 -	448 4 -	
(2)																
(3)																
Total ..																
(b) Primary schools—																
(1)																
(2)																
(3)									Nil							
Total ..	-	-	-	-	-	-	-	-	- - -	- - -	- - -	- - -	- - -	- - -	- - -	
Total of Salary Grant Schools ..	1	-	-	1	122	-	-	-	- - -	- - -	- - -	- - -	- - -	448 4 -	448 4 -	

Statement V-B.—Showing the Statistics of Aided Schools in the Municipality of Salem for the official year 189 8-9 cont.

	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				
1	2	3	4	5	6	7	8	9	10	11	12		13		14		15	16	17
									Rs. A. P.	Rs. A. P.	Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.	Rs. A. P.	
B. Fixed and Result Grants Schools, *i.e.*, Schools actually examined for fixed and result grants—																			
(*a*) Secondary Schools—																			
(1)																			
(2)									Nil										Rate at which grant was paid.
(3)																			
Total ..																			
(*b*) Primary Schools ..	On Result System.																		
1. London Mission School	1	-	-	1	110	-	55	37	190 15 -	167 - -	167 - -		- - -		167 - -		- - -	167 - -	
2. Shevapet Ramaswamy Pillay Catechist	1	-	1	-	-	-	8	6	5 12 -	5 - -	5 - -		- - -		5 - -		- - -	5 - -	closed.
3. Do. Medical Naidu	1	-	-	1	61	-	43	16	33 12 -	29 8 -	29 8 -		- - -		29 8 -		- - -	29 8 -	
4. Johnstonpet Lutheran School	1	-	-	1	32	-	17	16	37 8 -	39 11 -	39 11 -		- - -		39 11 -		- - -	39 11 -	
5. Kotchipolliem Ramaswamy Pillay	1	-	1	-	-	-	-	-	- - -	- - -	- - -		- - -		- - -		- - -	- - -	closed.
6. Shevapet Gopalaiah	1	-	-	1	57	-	35	22	64 14 -	68 10 -	68 10 -		- - -		68 10 -		- - -	68 10 -	
7 Do. Venkatakrishnaiah	1	-	-	1	73	12	68 10	49 3	76 8 -	66 15 -	66 15 -		- - -		66 15 -		- - -	66 15 -	
Total ..																			
8 [illegible] Pillay School	1	-	-	1	67	-	11	8	[illegible]	[illegible]	[illegible]		- - -		[illegible]		- - -	[illegible]	
10 Arisipolliem School	1	-	-	1	35	-	10	9	29 1 -	31 11 -	31 11 -		- - -		31 11 -		- - -	31 11 -	
11 L. M. Kadhampetty School	1	-	-	1	57	-	24	10	66 2 -	70 10 -	70 10 -		- - -		70 10 -		- - -	70 10 -	
12 Salem Rayan's School	1	-	-	1	29	1	26	17	49 2 -	43 8 -	43 8 -		- - -		43 8 -		- - -	43 8 -	
13 Shevapet Shanmugha Pillai	1	-	-	1	33	10	20	10 3	15 4 -	13 5 -	13 5 -		- - -		13 5 -		- - -	13 5 -	
14 Ramaswami Naidu	1	-	-	1	17	-	16	7	12 - -	10 8 -	10 8 -		- - -		10 8 -		- - -	10 8 -	
15 Annadanapetti School	1	-	1	-	-	-	13	3	12 - -	10 - -	- - -		- - -		- - -		- - -	- - -	closed
16 Salem Pajeeth Rank Sch.	1	-	-	1	25	-	13	5	2 4 -	1 15 -	1 15 -		- - -		1 15 -		- - -	1 15 -	
17 Gogai Night School	1	-	-	1	26	-	14	12	35 4 -	37 5 -	37 5 -		- - -		37 5 -		- - -	37 5 -	
18 Ramaswami Pillai School	1	-	-	1	28	-	19	9	29 4 -	31 1 -	31 1 -		- - -		31 1 -		- - -	31 1 -	
19 Salem Police Line School	1	-	-	1	37	-	9	5	7 14 -	8 4 -	8 4 -		5 10 -		13 14 -		- - -	13 14 -	
20 Ramalakshmanna Pillai	1	-	-	1	26	4	13	9 3	45 4 -	39 9 -	39 9 -		- - -		39 9 -		- - -	39 9 -	
21 Muniyasamy Pillai	1	-	1	-	26	-	23	9	13 12 -	12 - -	12 - -		- - -		12 - -		- - -	12 - -	
22 Salem Komatti Muttaiah School	1	-	-	1	-	-	-	-	- - -	- - -	- - -		- - -		- - -		- - -	- - -	closed.
23 Kotchipolliem Middle School	1	-	-	1	25	3	19 6	10	11 4 -	9 13 -	9 13 -		- - -		9 13 -		- - -	9 13 -	
24 Thathagapetti School	1	-	-	1	26	-	11	8	18 - -	15 12 -	15 12 -		- - -		15 12 -		- - -	15 12 -	
25 Muthamma Poora School	1	-	-	1	45	-	29	18	32 2 -	24 1 -	24 1 -		- - -		24 1 -		- - -	24 1 -	
					12	17	7	6	2 8 -	2 3 -	2 3 -		- - -		2 3 -		- - -	2 3 -	
							7	7											
Total of Result Grants Schools	25	-	4	21	808	47	497 33	303 31	800 11 -	750 - -	749 6 -		5 10 -		755 - -		- - -	755 - -	
Grand Total of Aided Schools ..	26	-	4	22	930	47	497 33	303 31	800 11 -	750 - -	749 6 -		5 10 -		755 - -		446 4 -	1203 4 -	

Foot-note.

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

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

1650-44
937-47
886-91

S. Hishoon
Chairman

for the official year 189 8- 9 7 *cont.*

6. Shivaganga
7 Do. Devakottai

Total

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.
15	Managed Departmentally	13,235 14 -	76 14 4	1441 10 1	332 14 5	1851 6 10	11384 7 2	2276 14 3	2082 13 6	194 - 9

82-4-4 Transferred to Deposits-

Ch. Vidyapura

Canniah

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. Up to 31st March 189 . Number of years.	Amount repaid. Up to 31st March 189 . Amount	Amount repaid. In 189 -9 .	Amount transferred to Sinking Fund. Up to 31st March 189 . Number of years.	Amount transferred to Sinking Fund. Up to 31st March 189 . Amount.	Amount transferred to Sinking Fund. In 189 -9 .	Invested out of the total amount transferred up to end of 189 -9 . In Government Securities	Invested out of the total amount transferred up to end of 189 -9 . In the Savings Bank.
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					

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. Number.	Under 8 Annas. Amount.	8 Annas to Rs. 1½. Number.	8 Annas to Rs. 1½. Amount	Rs. 1½ to Rs. 5. Number.	Rs. 1½ to Rs. 5. Amount.	Rs. 5 to Rs. 15. Number.	Rs. 5 to Rs. 15. Amount.	Rs. 15 to Rs 30. Number.	Rs. 15 to Rs 30. Amount.	Rs and above. Number.	Rs and above. Amount.	Total. Number.	Total. Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				Rs. A. P.		A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.
Salem	13052	10879	1443	379 -	1369	2540 3	7 3309	0834 11	7 565	3966 10	11 53	1158 7	2 14	1142 8	7 8953	18920 9 11

1443 - 3501 - 3 - 7
1369 - 5634 - 11 - 7
565 - 3866 - 0 - 11
53 - 1158 - 7 - 2
14 - 1142 - 8 - 7
8953 - 18920 - 9 - 11

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.
1		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
			Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.
Salem				1	75	4	1878	14	3501												

STATEMENT VIII.—Loans.

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.
1		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
			Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.
Salem				1	75870	4	133952	14	239936						220439		818858		1504625		

STATEMENT X.

1. Name of Municipality ..... Salem

2. Population as per last census 69,007

3. Sanctioned number of Councillors { (a) Nominated .. .. 10 / (b) Elected .. .. 10 } 20

4. Actual number of Councillors on 31st March 1899 —

(a) Ex-officio 1

(b) Nominated { Officials .. .. 4 / Non-officials .. .. 5 }

(c) Elected .. { Officials .. .. - / Non-officials .. .. 9 }

Total .. 19

(d) Europeans and Eurasians 2

(e) Natives 17

5. Total number of meetings actually held during the year .. 22

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

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

(a) Officials 2.0

(b) Non-officials 8.0

Total .. 10.4

(c) Europeans and Eurasians 0.7

(d) Natives 9.7

Total .. 10.4

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

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 .. ..

S. ... now Sahib Bahadur, Ex-officio Chairman to 11th August 1898.

Mr. S. Krishnaswami Iyaliar Avergal Elected Chairman from the 12th August 1898.