

Public (1899) Department.

ORDINARY MS.

G.O., No. 909

Dated 16-8-99

INDEXED.

[Despatch Abstract.]

Recording for & subject
stating, in connection with the review of
the administration report of the Tirupattur
Municipal Council for 1898-99, that the
Joint notes with pleasure the
testimony borne by the chairman
to the assistance rendered to him by
Mr. J. G. Brown I.C.S.

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1873/1899

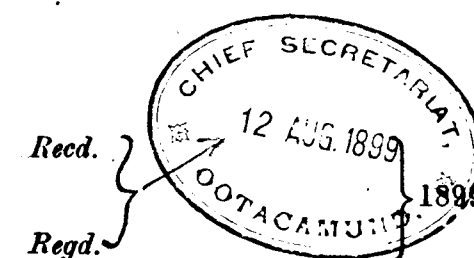
BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Public CURRENT NO. 2235 Government (1899) of Madras. LOCAL AND MUNICIPAL



Recd.

Regd.

Enclosures

Spare copies

G.O., No. 1030 M., 20th July 1899.

Order No. 909 of 16-8-99

JULY.

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14-8-99

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Entered 21/8/99

Administration Report.

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

ORDER

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From M.R.Ry. C. RANGANADA MUDALIYAR Avargal, Chairman, Municipal Council, Tirupattūr, to the Secretary to Government, Local and Municipal Department (through the Collector of Salem, and the Divisional-officer, Tirupattūr), dated 30th May 1899, No. 875-Eng.

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

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

3. *Administrative Changes.*—During the year under report the Government has appointed a non-official Chairman. As such, I assumed charge of the office on the 8th July 1898 and have held it for about nine months in the year under report. M.R.Ry. T. V. Gopalaswami Aiyar Avargal, Temporary Deputy Collector in charge of Head Assistant Collector's division, was my predecessor.

I.—CONSTITUTION OF THE COUNCIL.

4. The maximum strength sanctioned is twelve, four of them have to be appointed by election in accordance with G.O., No. 2260 M., dated 15th October 1897. Three vacancies occurred in February 1898, but were not filled up by election during the year under report as the revised rules for election published in G.O., No. 1950-M., dated 19th November 1898, had not come into force till the end of December 1898. The number of official and non-official Councillors was three and six against three and nine respectively in the previous year. One official Councillor vacated his seat consequent on the expiry of his term of office on the 31st March 1899. Thus there were only eight members on the Council on the 31st March 1899, viz., two official and six non-official. There were two Europeans on the Council.

5. The number of meetings held during the year under report was 23 as against 25 in the previous year. Only one meeting was adjourned for want of a quorum. The average attendance is compared below with that of the previous year :—

	1897-98	1898-99.
Official ..	2.32	1.74
Non-official ..	5.12	3.65
Total ..	7.44	5.39

The fall in the attendance is due to the absence of (1) two of the non-official Councillors from the town, one for about three months and the other for almost the whole year, on reasonable excuse and (2) three vacancies in the Council not being filled up during the year.

II.—RECEIPTS.

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

Receipts.	Actuals, 1897-98 (audited figures).	Actuals, 1898-99.	Increase.	Decrease.	Revised estimate, 1898-99.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Balance brought forward ..	4,142 9 9	1,534 8 7	..	2,608 1 2	1,530 0 0
Tax on Arts ..	928 0 0	987 0 0	59 0 0	..	980 0 0
Buildings ..	5,975 2 5	6,751 14 1	776 11 8	..	6,830 0 0
Lands ..	75 8 6	167 0 6	81 13 0	..	150 0 0
Water and drainage Tax on Buildings and Lands ..	..	..	..	..	..
Vehicles ..	105 0 0	129 0 0	24 0 0	..	120 0 0
Animals ..	472 5 0	630 5 0	158 0 0	..	560 0 0
Carts ..	1,027 8 0	1,314 0 0	286 8 0	..	1,250 0 0
Private Menials and Domestic male servants ..	..	..	..	..	..
tolls ..	4,016 0 0	6,033 7 8	2,017 7 8	..	6,020 0 0
Total income for municipal rates and taxes ..	12,599 2 11	16,002 11 3	3,403 8 4	..	15,910 0 0
Realizations under Special Acts ..	60 0 0	95 0 0	35 0 0	..	100 0 0
Revenue derived from municipal property and powers apart from taxation ..	6,794 4 6	7,945 7 0	1,151 2 6	..	7,610 0 0
Grants and contributions ..	1,691 9 2	1,532 0 5	..	159 8 9	1,530 0 0
Miscellaneous ..	1,644 4 2	17,85 8 2	141 4 0	..	1,800 0 0
Extraordinary and debt ..	..	6 0 0	6 0 0	..	..
Total income for miscellaneous ..	10,190 1 10	11,363 15 7	1,333 6 6	159 8 9	11,040 0 0
Total income ..	22,789 4 9	27,366 10 10	4,736 14 10	159 8 9	26,850 0 0
Grand Total ..	26,931 14 6	28,901 3 5	4,736 14 10	2,767 9 11	28,380 0 0

7. The year under report opened with a balance of Rs. 1,534-8-7 (audited figures) as against Rs. 4,142-9-9 in the previous year. The receipts amounted to Rs. 27,366-10-10 as against Rs. 22,789-4-9 (audited figures) in the previous year and Rs. 26,850 in the revised estimate. The increase in the receipts under all the items is due to (1) the levying of the tax on buildings and lands at $8\frac{1}{2}$ per cent., (2) the tax on vehicles, animals, carts and tolls having been raised to the maximum rates, (3) and to the income from avenue receipts, sale-proceeds of old materials, fees from educational institutions, income from markets and slaughter-houses and the collection of private scavenging fees having been larger than was anticipated. A sum of Rs. 16,002-11-3 was derived from municipal rates and taxes and Rs. 11,363-15-7 from other sources. The corresponding figures for 1897-98 were Rs. 12,599-2-11 and Rs. 10,190-1-10 (audited figures). There was a decrease of Rs. 159-8-9 in the income derived from grants and contributions as the receipts of previous year include building grants. On the whole there is an increase of Rs. 4,577-6-1 in the receipts. The total assets for the year were Rs. 28,901-3-5, made up of Rs. 1,534-8-7, opening balance, and receipts, Rs. 27,366-10-10, as against Rs. 26,931-14-6 in the previous year and Rs. 28,380 anticipated in the revised estimate. The expenditure during the year amounted to Rs. 26,671-4-7 as against Rs. 25,397-5-11 in the previous year and Rs. 26,340 allotted in the revised estimate. The balance on the 31st March 1899 was thus Rs. 2,229-14-10, which is 8.1 per cent. of the year's total receipts as against 6.7 per cent. in the previous year.

A.—Receipts from Taxation.

8. (2) *Municipal Rents and Taxes*—(a) *Tax on Arts*.—This tax was levied on all classes of the schedule A of the Act during the year under report. The demand originally fixed by me under this head was Rs. 1,031 and as finally settled after the disposal of appeals by the Council was Rs. 981-8-0. The collections amounted to Rs. 987 as against Rs. 928 in the previous year as detailed below :—

	RS.
Arrears ..	6
Current ..	981
Total ..	987

Arrears.—The balance of the previous year (Rs. 6) forms the arrear demand for the year under report and the amount was collected within the year. There was no balance outstanding on the 31st March 1899.

Current.—The demand originally assessed by me was Rs. 1,031, of which Rupees 49-8-0 was remitted by the Council on appeal. The demand for the year was Rs. 981-8-0 as against Rs. 923-8-0 in the previous year; of this sum Rs. 981 was collected within the year. A sum of As. 8 only was written off as irrecoverable. Thus there was no balance at the close of the year. The number of persons assessed and the aggregate amount of the assessment under each class are given below :—

Class	I	II	III	IV	V	VI	VII	VIII	IX	NO.	RS.	A.	P.
"	II	..	..	..	..	..	..	..	..	1	50	0	0
"	III	..	..	..	..	..	..	..	..	2	37	8	0
"	IV	..	..	..	..	..	..	..	..	26	282	0	0
"	V	..	..	..	..	..	..	..	..	13	100	0	0
"	VI	..	..	..	..	..	..	..	..	66	254	0	0
"	VII	..	..	..	..	..	..	..	..	94	170	0	0
"	VIII	..	..	..	..	..	..	..	..	92	88	0	0
"	IX	..	..	..	..	..	..	..	..				
Total ..										294	981	8	0

The incidence per head on this sum was 10 pies.

9. (b) **Tax on Buildings.**—The house-tax was levied at $8\frac{1}{2}$ per cent. on the annual rent value. The house-tax valuation was made during the year under report. In the case of rented buildings the actual rent derived per annum was taken as the annual rental, and in the case of other buildings the annual rental was ordinarily fixed at 8 per cent. approximately of the sale value as in previous years. The demand as originally assessed by the Chairman was Rs. 6,780-12-7 as against Rs. 6,004-15-6 in the previous year, the increase being due to raising the tax from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent. during the year. Of this total demand, Rs. 6,751-14-1 was collected as against Rs. 5,975-2-5 in the previous year, i.e., 99.5 per cent. as in the previous year, was collected before the close of the year. Of the balance a sum of Rs. 25-3-5 was remitted by me on account of vacant houses, &c., under section 72 of the Act and Rs. 3-11-1 was written off as irrecoverable by the Council. It is satisfactory to note that the year closed with a nil balance as in the previous year under this head. The total number of houses as per census of 1891 is 3,573. The number of houses finally assessed during the year was 2,864 or 80 per cent. The incidence of the tax was Rs. 1-14-2 on the former number (3,573) and Rupees 2-5-8 on the latter (2,864).

The number of houses assessed as per report 1897-98	2,839
Add—	
Number of houses newly-assessed in the revision	25
Total ..	2,864

10. (c) **Tax on Lands.**—The lands on which taxes are levied are of two kinds, viz., vacant lands within the village-site and cultivable lands within the municipal limits. The tax on the former was levied at $8\frac{1}{2}$ per cent. on the annual rent value as the house-tax during the year and on the latter at the rate of two annas and one anna per acre of wet and dry lands respectively for the first half-year. The tax on lands used solely for agricultural purposes was levied with reference to their annual value (vide G O., Mis. No. 1574 M., dated 7th September 1898), during the second half-year, as the Government order was received after the collection of tax for the first half-year. The total extent of vacant lands within the village-site is 5 acres and 7 decimals and that of cultivable lands assessed is 372.24 acres, of which 338 acres and 17 decimals is dry land and 34 acres and 7 decimals is wet land. The demand as originally assessed by me was Rs. 169-2-1, of which Rs. 10-9-11 was remitted by the Council on appeal. Then, the demand for the year was Rs. 158-8-2 as against Rs. 75-5-3 in the previous year, the increase being due to raising the tax on vacant house-sites from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent. and assessing the lands used solely for agricultural purposes

with reference to their annual value. The collections amounted to Rs. 157-0-6 as against Rs. 75-3-6 in the previous year or 98.7 per cent. as against 99.8 per cent. in the previous year. A sum of Rs. 1-7-8 was remitted by the Council within the year. There was no balance under this head also as in the previous year. The registers were prepared during the year under report (1898-99).

11. (e), (f) and (g) **Tax on Vehicles with springs and Palanquins, Animals and Carts.**—These taxes were levied at the maximum rates. The receipts under these heads amounted to Rs. 2,073-5-0 as against Rs. 1,604-13-0 in the previous year and Rs. 1,930 in the revised estimate. An unregistered cart was seized under section 89 of the Act and sold for Rs. 2-1-0. The remaining sum (As. 7-0) was remitted by the Council.

12. **Coercive Processes.**—The number of warrants issued was 99, viz., 4 for the collection of tax on arts as against 1 in the previous year, 80 for the collection of house-tax as against 61 in the previous year, 2 for the collection of land-tax as against 1 in the previous year and 13 for the collection of private scavenging fees as against 6 in the previous year. The total amount covered by the warrants issued during the year was Rs. 90-10-2 as against Rs. 45-11-5 in the previous year, of which Rs. 82-2-1 was collected within the year. In 85 cases (involving Rs. 82-2-1) the amount was collected before distraint; in 2 cases (involving Rs. 2-12-11) property was attached, but the amount was collected before sale and in one case (involving As. 8-2) the property was sold for As. 7-6, but the remaining sum of 8 pies was remitted by the Council as irrecoverable within the year. In 11 cases (involving Rs. 5-3-0) warrants were cancelled and no collections made as the tax was remitted by the Council within the year. All the warrants issued were executed within the year and none left at the close. There were no prosecutions instituted during the year under report.

13. **Tolls.**—The tolls were levied at the maximum rates and leased out. The lease fetched Rs. 7,520 as against Rs. 5,020 in the previous year. The cost of repairing the toll-sheds and the cost of providing sign-boards, &c., amount to Rupees 73-6-4. A sum of Rs. 3-8-0 was collected as interest for the late payment of kists. Deducting one-fifth of Rs. 7,523-8-0 minus Rs. 73-6-4 (or Rs. 1,490-0-4) due to the District Board on account of through traffic, the net amount credited to municipal funds was Rs. 6,033-7-8 which was paid by the renter in instalments. The number of toll-gates on the 31st March 1899 was five as against six in the previous year, the traffic on the Alangayam road (Tank-bund road) having been closed by the Public Works Department, for want of repairs.

14. **Incidence of Taxation.**—The total income from taxation was Rs. 16,002-11-3 including the income from tolls or Rs. 9,969-3-7 excluding it. The incidence per head of population of the census of 1891 viz., (17,693) was As. 14-6 including tolls and As. 9-0 excluding them, the corresponding figures for the previous year being As. 11-5 and As. 7-9. The general average for the whole presidency during 1897-98 was As. 14-4 including tolls and As. 11 excluding them.

B.—Miscellaneous Receipts.

15. (c) **Realizations under Special Acts—Fees under Act II of 1888.**—The income under this head represents the fees levied on a circus pandal under Act II of 1888. The receipts under this head were Rs. 95 as against Rs. 60 in the previous year and Rs. 100 anticipated in the revised estimate.

16. **Revenue derived from municipal property and powers apart from taxation—(a) Rent of lands, houses, &c.**—(i) **Rent of lands.**—A sum of Rs. 1-8-0 was collected as rent for the lands rented by the Council and the remaining sum of Rs. 3-12-0 was realized on carts standing on poramboke lands.

17. (ii) **Rent of buildings.**—The sum of Rs. 4 was collected from a K. vic performer for exhibition in the municipal high school building during nights two days.

18. (iii) **Avenue receipts.**—The receipts under this head amounted to Rupees 388-5-7 as against Rs. 295-1-4 in the previous year and Rs. 390 in the revised estimate. The lease of the avenue produce fetched Rs. 360 during the year as against Rs. 265 in the previous year, the increase being chiefly due to the competition.

amongst the bidders at the time of sale. A sum of Rs. 2-1-7 was realized as interest for the late payment of kists and Rs. 1-8-0 was also collected as rent for the tamarind trees leased out by the Council. The remaining sum of Rs. 24-12-0 was realized from the sale of fallen and decayed trees.

19. (iv) *Fees from travellers' bungalows.*—The Municipal Council have prescribed a fee of As. 8 for each adult and As. 12 for each married couple for the occupation of the bungalow for a full day. Three gentlemen came and occupied the bungalow during the year and the amount collected from them was Rs. 9-8-0 during the year under report.

20. (vii) *Produce of lands and gardens, &c.*—The realizations under this head amounted to Rs. 26-13-0 as against Rs. 28-14-0 in the previous year and Rs. 30 in the revised estimate. The decrease was due to the fact that there was no bid for the produce of the Atkinson's tope during the year.

21. (viii) *Sale-proceeds of old materials, empty oil-cans, packing cases, &c.*—The realizations under this head amounted to Rs. 290-2-4 as against Rs. 15-1-0 in the previous year and Rs. 300 in the revised estimate. The increase is due to the sale of an iron tank, the sale of Munikolam slab stones and the sale of tins, unserviceable rubbish carts, trees, &c.

22. (b) *Conservancy receipts—Sale-proceeds of night-soil, street refuse, &c.*—The sale of street refuse removed by municipal sweepers to depots fetched Rs. 137 as against Rs. 173-12-6 in the previous year and Rs. 120 in the revised estimate. This is a fluctuating item. There was no demand for the night-soil and hence it was not sold.

23. (c) *Income from Educational institutions—(i) School fees.*—The receipts under this head amounted to Rs. 4,740-14-5 as against Rs. 4,120-1-2 in the previous year and Rs. 4,300 in the revised estimate. The marked increase is due to the increased strength in the Municipal high and the Muhammadan primary schools. The sum of Rs. 4,740-14-5 is composed of the following :—

	RS.	A.	P.
Municipal High school	4,081	3	2
„ Hindu Upper Primary school	518	1	6
„ Muhammadan Primary school	87	7	6
„ Panchama Upper Primary school	24	8	3
„ Vengalapuram Primary school	29	10	0
Total ..	4,740	14	5

(ii) *Other receipts.*—A sum of Rs. 4-5-3 was realized from the sale of old benches and unserviceable articles of the Municipal high school.

24. (d) *Income from Medical institutions—(i) Sale-proceeds and composition fees of medicines.*—The receipts under this head were Rs. 12-10-3 as against Rs. 6-8-3 in the previous year and Rs. 10 in the revised estimate. The increase is due to the fact that a greater quantity of medicines was sold than in the previous year. Medicines were sold at the hospital at the rates sanctioned in G.O., Mis. No. 1528 M., dated 13th November 1889.

(ii) *Other receipts.*—A sum of Rs. 2-9-9 was realized from the sale of old bottles, jars and dealwood boxes.

25. (e) *Income from markets and slaughter-houses—(i) Income from markets.*—The current demand under this head amounted to Rs. 586 as against Rs. 536-8-10 in the previous year and the whole amount was collected before the close of the year. A sum of Rs. 1-6-0 was collected as interest for the late payment of kists. The weekly or shandy market was leased out for Rs. 480 as against Rs. 465 in the previous year, the slight increase is due to competition. Rupees 106 was realized as against Rupees 71-8-0 in the previous year from the meat and fish sellers in the town.

(ii) *Income from Slaughter-houses.*—The fee for each sheep or goat slaughtered in the slaughter-house having been raised from 9 pies to As. 1-6 during the year, the lease fetched Rs. 880 as against Rs. 421 in the previous year and the cow slaughter-house fetched Rs. 107 as against Rs. 151 in the previous year. The receipts under this head were Rs. 987-12-8 as against Rs. 572-1-1 in the previous year. The decrease

in the lease of cow slaughter-house is due to combination amongst the bidders at the time of sale. A sum of As. 12-8 was realized as interest for the late payment of kists.

26. (f) *Other Fees—(i) Warrant and Distraint Fees and Recoveries on account of incidental Expenses.*—The demand under this head was Rs. 12-12-0 as against Rs. 6 in the previous year, of which Rs. 11-6-0 was realized within the year. A sum of Rupees 1-6-0 was remitted by the Council within the year. Thus there was no balance left.

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

The fees for the marriage pandals are collected at the rates sanctioned in G.O., No. 517 L., dated 17th June 1886. The collections under this head amounted to Rs. 451-15-6 as against Rs. 550-0-1 in the previous year and Rs. 450 in the revised estimate. The marked decrease as compared with the actuals of the previous year is due to the fact that a number of oil-boiling houses at Vengalapuram and lime-kilns in the town have been closed and removed outside municipal limits.

(iii) *Cart-stand Fees.*—The lease fetched Rs. 55 as against Rs. 60 in the previous year. The receipts under this head were Rs. 56-0-3 as against Rs. 60-5-1 in the previous year. A sum of Rs. 1-0-3 was realized as interest for the late payment of kists.

(v) *Miscellaneous Fees.*—A sum of Rs. 4-2-0 as against Rs. 3-2-0 in the previous year was realized under this head—Rs. 2-10-0 for the grant of copies of records in accordance with section 31 (3) of the Act and Rs. 1-8-0 for the grant of extracts from the death register under section 249 (4) of the Municipal Act.

27. *Fines—(ii) Fines under Municipal and other Acts.*—The amount credited to Municipal funds under this head was Rs. 225-4-0 as against Rs. 379-9-0 in the previous year and Rs. 200 in the revised estimate. The marked decrease as compared with the actuals of the previous year is due to prompt compliance with notices issued by the Council.

28. (5) *Grants and Contributions—(a) From Government—(i) Education—Schools, Rs. 669-15-2.*—This represents the grants paid from Provincial funds on account of the teachers and pandits of the Municipal high school and of girls of the Panchama school and of the science apparatus purchased for the high school. The receipts under this head were Rs. 669-15-2 as against Rs. 430-10-2 in the previous year and Rs. 680 in the revised estimate, the increase being due to grants for science apparatus and furniture purchased during the previous year having been received during the year under report.

Other Purposes, Rs. 107-6-7.—This represents the Provincial grants received on account of the pay of the gymnastic instructor at Rs. 4 per mensem and the drawing master at Rs. 5 per mensem.

29. (b) *From Local Boards—(ii) Medical.*—This represents the contribution of one-fourth of the net charges of the Municipal hospital paid by the Tirupattūr Taluk Board—*vide* G.O., No. 2104 L., dated 20th September 1893. The charges amounted to Rs. 2,853-10-6, one-fourth of which is Rs. 713-6-7; but Rs. 754-10-8 was recovered during the year under report. A sum of Rs. 41-4-1 due for last year (shown in the note to statement II) was also recovered during the year. The receipts under this head were Rs. 754-10-8 as against Rs. 792-5-10 in the previous year and Rs. 750 in the revised estimate. The decrease as compared with the actuals of the previous year is due to less expenditure under medicines and supplies, diet of patients, and sundries and contingencies in the Municipal hospital than was anticipated owing to the plague scare and fear of inoculation in the town.

30. (6) *Miscellaneous—(a) Recoveries on account of Services rendered to Private Individuals—(i) Private Scavenging.*—During the year under report the system was introduced into 169 additional houses in the town. The number of houses served by the private scavenging agency on the 31st March 1899 was 1,022 as against 853 in

the previous year. The demand under this head amounted to Rs. 1,595-0-10 as against Rs. 1,346-11-11 in the previous year, of which Rs. 1,581-10-3 was collected within the year as against Rs. 1,341-3-5 in the previous year, and Rs. 1,600 in the revised estimate, while the charges were Rs. 1,525-6-7. It would thus appear that the system was worked at a profit of Rs. 56-3-8 to the Municipality during the year. A sum of Rs. 11-14-10 was remitted by the Council on account of the vacancies of the houses in which the system was not working and Rs. 2-1-9 was written off as irrecoverable by the Council within the year. A sum of As. 9-9 was erroneously collected in excess of the amount due under this head; this was subsequently transferred to the deposit head for being refunded to the party during the current year. Thus there was no balance at the close of the year. The fees are being collected in advance. Efforts are being made to extend the system further during the current year. Thirteen warrants involving Rs. 8-1-9 were issued for the collection of fees, but all of them were collected before distraint.

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

31. (b) *Other Items*—(i) *Fishery Rents.*—The fishery was leased out for the year, the lease fetching Rs. 172 as against Rs. 242 in the previous year, the decrease being due to combination amongst the bidders. A sum of Rs. 4 was realized from the sale of fish in the Jubilee tank and As. 2-11 as interest for the late payment of kists.

(ii) *Refunds of Expenditure of previous years.*—A sum of As. 4, being the undischarged result grants due to the late headmaster as his whereabouts were not known, was refunded by the headmaster, Municipal Muhammadan primary school, during the year.

(iii) *Fees for numbering Carts, Rs. 3-6-0.*—This represents the fees collected at the rate of As. 2 per cart for renewing the registration.

(iv) *Other Items.*—The receipts under this head were Rs. 12-1-0 as against Rs. 16-11-6 in the previous year and Rs. 10 in the revised estimate. This sum (Rs. 12-1-0) includes the sale of license forms and recoveries made as per audit notes.

32. (7) *Extraordinary and Debt*—(c) *Advances*—(ii) *Others, Rs. 6.*—This represents the amount advanced in the previous year for repairing the wheel barrows recovered during the year.

III.—EXPENDITURE.

33. The following abstract shows the expenditure under each grant in 1898-99 as compared with the figures of 1897-98 and the revised estimate for 1898-99:—

Grants.	Actuals, 1897-98 (audited figures).	Actuals, 1898-99.	Revised estimate, 1898-99.	Percentage as compared with the total assets.	
				1897-98.	1898-99.
	RS. A. P.	RS. A. P.	RS. A. P.		
Grant 1, Public Works	5,476 14 11	3,277 7 8	3,520 0 0	20.8	11.4
2, Education	5,893 11 7	6,929 6 10	7,140 0 0	21.9	24.0
3, Medical Services, Sanitation, &c. ..	10,033 8 3	11,964 2 7	11,290 0 0	37.3	41.4
4, Lighting and Miscellaneous Municipal purposes	1,862 2 1	2,384 11 4	2,290 0 0	6.9	8.2
5, Supervision and Management	2,125 1 1	2,100 0 2	2,100 0 0	7.9	7.3
Extraordinary and Debt	6 0 0	15 8 0	..	..	..
Total	25,397 5 11	26,671 4 7	26,340 0 0	94.3	92.8
Closing balance	1,634 8 7	2,229 14 10	2,040 0 0	5.7	7.7
Grand total	26,931 14 6	28,901 8 5	28,380 0 0	100	100

34. *Grant 1, Public Works.*—In accordance with G.O., No. 2031 L., dated 22nd October 1898, the expenditure on works shown under Grant 1 has been curtailed to meet plague charges as the provision made under epidemic charges was not sufficient.

(i) *New Works*—(a) *Communications.*—The outlay amounted to Rs. 214-8-7 as against Rs. 197-15-7 (audited figure) in the previous year and Rs. 250 in the revised estimate. The decrease as compared with the revised estimate figure is due to some works having been postponed on account of plague charges—*vide* G.O., Mis. No. 1997 M., dated 28th November 1898. The details of expenditure are given in statement II-A.

(b) *Buildings, Rs. 80-8-0.*—The outlay represents the cost of sixteen corrugated iron dust-bins supplied during the year.

(c) *Drainage.*—No provision was made under this head in the budget of the year under report. It was found necessary to construct a V-shaped masonry drain in a lane joining Kalliamman covil street where nuisance was great; the Council at its meeting held on the 28th September 1898 sanctioned a sum of Rs. 30-10-1 from the balance for the purpose. The side ditch in Swarupanandam mattam street was also in a very insanitary condition and a sum of Rs. 80 was provided in the revised estimate for the construction of a slab drain to join the Chetty street. The outlay under this head amounted to Rs. 110-3-2 as against Rs. 24-12-6 in the previous year and Rs. 110 in the revised estimate.

(d) *Water-supply.*—The works, viz., fencing the Chetti tank and providing a pump to the Chinna paracherry pond, provided in the budget, were not undertaken as the Council found that the fencing of the Chetti tank was unnecessary, the proposal to fix the iron tank on the bund having been abandoned and the placing of the pump to the pond being objected to by the people. Further, an additional allotment would have to be made every year for working the pumps. It is under contemplation of the Council to convert the Chinna paracherry pond into a draw-well to prevent contamination as suggested by the District Medical and Sanitary Officer. It was found necessary by the Council to execute the works shown in statement II-A during the year. The outlay under this head was Rs. 227-5-7 as against Rs. 110-8-7 in the previous year and Rs. 230 in the revised estimate. The details are given in statement II-A.

35. (2) *Repairs*—(a) *Communications.*—The total expenditure under this head was Rs. 1,821-1-7 as against Rs. 2,282-13-3 in the previous year and Rs. 2,000 in the revised estimate. The income from tolls credited to Municipal funds was Rs. 6,033-7-8, excluding contribution to the District Board. Deducting the expenditure amounting to Rs. 73-6-4 incurred for repairing the toll-sheds and for supplying fresh sign boards in accordance with the maximum rates, the net receipts were Rs. 5,960-1-4; of this sum Rs. 1,821-1-7 was spent under this head. Adding the sum of Rupees 214-8-7 spent for constructing tunnels (under new works—(a) communications), the total comes to Rs. 2,035-10-2 or 34.1 per cent. of the net receipts from tolls as against Rs. 2,480-12-10 or 61.7 per cent. in the previous year. The estimates originally sanctioned by the Council for the repairs of tunnels, roads and streets amounted to Rs. 2,250, of which estimates amounting to Rs. 316 were postponed on account of plague expenditure. Works amounting to Rs. 1,934 were executed, of which Rs. 1,466-0-2 was spent deducting the cost of materials, viz., Rs. 9-10-6, taken by the contractor. The decrease in the expenditure as compared with the sanctioned amount is due to (1) stoppages and deductions for bad works, (2) non-payment for incomplete works and (3) certain road repairs having been done departmentally by the road coolies as the contractor failed to do the works in accordance with the estimate, and a saving having been thereby effected. A sum of Rs. 355-1-5 was spent for paying the salary of the road coolies engaged for carrying out departmental casual repairs and for cutting side drains of the streets and roads of the town. Almost all the lanes and streets were repaired during the year. The condition of the lanes, streets and roads was fair. The length of roads including streets, roads and lanes maintained by the Council during the year was 13 miles 1 furlong and 175 yards—

	Miles	Furlong.	Yards.
Metalled	12	4	..
Unmetalled	..	5	175
Total	13	1	175

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

(b) *Buildings*.—The Council having found that the gates and floor of the slaughter-house, and the northern stalls of the daily market were in need of repairs, they were set right. The outlay under this head amounted to Rs. 434-10-4 as against Rs. 250-9-2 in the previous year and Rs. 470 in the revised estimate. The details of expenditure are given in statement II-A.

(d) *Water-supply*—(ii) *Establishment*, Rs. 94-12-0.—This represents the pay of two tank watchers entertained at Rs. 4 per mensem. The saving of Rs. 1-4-0 was due to the fines imposed on the watchers for neglect of duty.

Water-supply.—The chief source of water-supply is the Chetti tank and there are also five draw-wells and two step-ponds which are used by the public for drinking purposes. The water-supply was fairly good during the year. The in and out let of the supply channel to the Chetti tank was constructed.

36. (3) (a) *General Establishment*, Rs. 240.—This represents the pay of the Municipal overseer at Rs. 20 per mensem.

(b) *Contingencies*.—The sum of Rs. 54-6-5 entered under this head as against Rs. 42-11-5 in the previous year and Rs. 40 in the revised estimate represents the cost of stationery, drawing articles and measuring tape purchased for the use of the Municipal overseer, and the cost of repairing the wheel barrows, &c., for the road coolies.

37. *Grant 2, Education*—(1) *Training Schools*—(b) *Stipends to Normal Students*.—The sum of Rs. 30 provided in the revised estimate under this head was not spent as the Educational officers did not recommend any of the teachers of the schools for training during the year.

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

Municipal High School.—The average daily attendance was 166 as against 141 in the previous year. The total cost amounted to Rs. 3,909-4-10 as against Rupees 3,039-7-1 in the previous year. The school-fee receipts amounted to Rs. 4,081-3-2, other receipts were Rs. 4-5-3 and the Provincial grant was Rs. 770-15-9 including the grants of the gymnastic instructor and the drawing master. Thus the total receipts were Rs. 4,856-8-2. The high school thus worked at a profit of Rupees 947-3-4 during the year. Three boys passed the Matriculation Examination out of fourteen sent up and four boys against seven in the previous year passed the Lower Secondary Examination out of 24 sent up. The results were very unsatisfactory during the year. The salary of the masters amounted to Rs. 303 per mensem or Rs. 3,636 per annum owing to the appointment of an additional teacher on Rs. 15 per mensem—*vide* G.O., Mis. No. 965 M., dated 23rd May 1898; but the actual cost was Rupees 3,544-13-6 as against Rs. 2,581-2-3 in the previous year. The saving of Rs. 91-2-6 was due to (1) the additional teacher having been entertained only on the 25th July 1898, (2) the sixth assistant master's place having been abolished from the 16th February 1899, (3) fourth assistant master's place having been vacant from 9th to 12th December 1898 and (4) the fines imposed on the establishment.

Hindu Primary School.—The average daily attendance was 222 as against 225 in the previous year. The total cost of maintaining the school amounted to Rs. 1,329-4-6 as against Rs. 1,297-0-6 in the previous year. A sum of Rs. 518-1-6 was realized from school fees. The net cost of the school was Rs. 811-3-0 as against Rs. 734-7-0 in the previous year. The monthly cost of the establishment was Rs. 92-8-0 or Rs. 1,110 per annum; but the actual cost was Rs. 1,109-3-2 as against Rupees 1,090-6-10 in the previous year. A saving of Rs. 12-10 was due to the last assistant's place having been vacant from 13th to 16th April 1898. The results of the school have been considered satisfactory by the Educational officers. The expenditure under this head was Rs. 4,654-0-8 as against Rs. 3,671-9-1 in the previous year and Rs. 4,670 in the revised estimate.

(b) *Contingencies*.—The outlay under this head was Rs. 584-8-8 as against Rs. 664-14-6 in the previous year and Rs. 690 in the revised estimate, the decrease

as compared with the revised estimate figure is due to the cost of furniture and gymnastic apparatus not having been paid during the year as they were received later on.

39. (ii) *Salary-result System*—(a) *Fixed Payments*.—The expenditure under this head amounted to Rs. 605-10-6 as against Rs. 546-4-11 in the previous year and Rs. 610 in the revised estimate. The Council, as in the previous year, maintained three primary schools — one for Muhammadans, one for Hindus and the third for Panchamas. The following statement shows the expenditure on each school:—

	RS.	A.	P.
Muhammadan primary school	534	6	3
Lower primary school in Vengalapuram	106	1	4
Panchama Upper primary school	241	14	4
Total	882	5	11

(i) *Muhammadan Primary School*.—The monthly cost of the establishment was Rs. 35 or Rs. 420 per annum; but the actual cost was Rs. 353-10-6 as against Rs. 295-3-4. The increase is due to the appointment of an additional teacher on Rs. 7 per mensem — *vide* G.O., Mis. No. 1513 M., dated 29th August 1898. The saving of Rs. 66-5-6 was due to (i) the additional teacher having been entertained only on the 21st September 1898, (2) the first assistant master's place having been vacant for about two months and (3) the second assistant's place having been vacant for seventeen days in February 1899. The net cost of maintaining the school was Rupees 446-14-9 [Rs. 534-6-3 — Rs. 87-7-6 (school fees)] during the year as against Rs. 318-12-0 in the previous year. The average attendance was 84 as against 56 in the previous year. The results of the school were satisfactory. The strength of the school has improved during the year and an additional teacher was therefore entertained.

(ii) *Lower Primary School, Vengalapuram*.—The monthly cost of the establishment was Rs. 7 per mensem or Rs. 84 per annum, which was the actual cost. The net cost of maintaining the school was Rs. 76-7-4 [Rs. 106-1-4 — Rs. 29-10-0 (school fees)] as against Rs. 77-15-7 in the previous year. The average attendance was 27 (26 boys and 1 girl) as in the previous year. The results were not satisfactory. The school earned a result stipend of only Rs. 5-4-2.

(iii) *Panchama Upper Primary School*.—The monthly cost of the establishment was Rs. 14 or Rs. 168 per annum which was the actual cost. The net cost of maintaining the school was Rs. 211-0-1 [Rs. 241-14-4 — Rs. 24-8-3 (school fees) — Rs. 6-6-0 (Provincial grant for Panchama girls)] during the year as against Rupees 228-2-6 in the previous year. The average attendance was 35 (27 boys and 8 girls) as against 40 in the previous year. The results of the school were satisfactory.

(b) *Result Stipends*.—A sum of Rs. 120 was paid in accordance with the recommendation of the Educational department. The number of pupils on the rolls in the Municipal salary-result system primary schools on the 31st March 1899 was 189 (179 boys and 10 girls) as against 172 (161 boys and 11 girls) in the previous year, while the numbers of those that presented themselves for examination and who passed were 93 and 75 as against 66 and 54, respectively, in the previous year. The results of the primary schools were satisfactory.

(c) *Contingencies*.—The expenditure under this head amounted to Rs. 156-11-5 as against Rs. 113-2-11 in the previous year and Rs. 150 in the revised estimate. The increase as compared with the actuals of the previous year was due to (1) the cost of furniture supplied to the Muhammadan Primary school, and (2) the raising of the house-rent for the same school from Rs. 3-12-0 to Rs. 6, a more spacious building having been secured. The Council possessed no school buildings of its own, except the high school building which was vested in the Municipal Council by Government. The primary schools are maintained in rented buildings.

40. (4) *Fixed and result grants*.—The outlay under this head amounted to Rs. 250 as against Rs. 262-13-0 in the previous year and Rs. 250 in the revised estimate. Eight schools were recognized for grants as against seven in the previous year and

seven of them were examined, the other one having been closed during the year. The number of pupils who presented themselves for examination and who passed was 198 and 122 as against 162 and 125, respectively, in the previous year. The fixed and result grants were paid at the maximum rates as per recommendation of the Educational officers.

40A. (5) *Building, furniture, &c., grants.*—No expenditure was incurred under this head during the year, as the aided schools were not provided with buildings of their own.

41. (6) *Inspection*—(i) *Establishment, Rs. 153-13-1.*—This represents half the pay of the Hindu Inspecting schoolmaster who supervises the schools of the Vaniyambadi and Tiruppattur Municipalities and one-third pay of the Muhammadan Inspecting schoolmaster who supervises the Muhammadan schools of three municipalities, viz., Salem, Tiruppattur and Vaniyambadi as in the previous year. The monthly cost of the establishment was Rs. 14-2-8 or Rs. 170 per annum. The saving of Rs. 16-2-11 was due (1) to the place of the Muhammadan Inspecting schoolmaster having been vacant from 14th March to 15th May 1898, and (2) that of the Hindu Inspecting schoolmaster from 25th July to 3rd August 1898.

(ii) *Contingencies.*—The outlay under this head amounted to Rs. 87-8-11 as against Rs. 68-8-1 in the previous year and Rs. 80 in the revised estimate. The increase over the revised estimate was due to the travelling allowances to the Inspecting schoolmasters (Hindu and Muhammadan) having been paid as a special case for proceeding to Salem under the orders of the Assistant Inspector of Schools.

42. (7) *Miscellaneous*—(a) *General Gymnasium*—(i) *Establishment, Rs. 144.*—This represents the pay of the instructor at Rs. 12 per mensem.

(b) *General Drawing*—(i) *Establishment.*—The pay of the master was Rs. 15 per mensem or Rs. 180 per annum, but the actual cost was Rs. 173-1-7. There was a saving of Rs. 6-14-5 owing to the absence of the master on leave without pay.

43. The statements of the Educational officers received are submitted herewith in original. The total expenditure on education was Rs. 6,929-6-10 as against Rupees 5,893-11-7 in the previous year and Rs. 7,140 in the revised estimate. Deducting the school-fee receipts amounting to Rs. 4,740-14-5, Rs. 4-5-3 other receipts, and Provincial grant of Rs. 777-5-9, the net expenditure on education was Rupees 1,406-13-5, which is 7.9 per cent. of the income from taxation and rents.

44. *Grant 3, Sanitation and Medical Services—Hospitals and Dispensaries*—(a) *Establishment.*—The monthly cost of the establishment was Rs. 170-4-0 or Rs. 2,043 per annum, but the actual cost was Rs. 2,032-9-6. The saving of Rs. 10-6-6 was due to the appointment of a Civil Apothecary on Rs. 75 + 50 in place of Mr. Harris, who was drawing Rs. 100 + 50 and was transferred on the 2nd February 1899. During the year the pupil compounder and the midwife were paid at Rs. 5 and Rs. 12, respectively, instead of Rs. 15 each provided in the budget estimate. During the year the hospital was in charge of a Civil Apothecary, one-eighth of whose salary was being paid from Provincial funds as usual. No quarters were provided to the Civil Apothecary, but he lives close to the hospital building.

(b) *Medicines and Supplies.*—The expenditure under this head was Rs. 429-9-6 as against Rs. 555-12-2 in the previous year and Rs. 500 in the revised estimate. The decrease is due to the fall of attendance of patients in the hospital on account of the plague scare and fear of inoculation.

(c) *Diet of Patients.*—The total cost of dieting the in-patients was Rs. 207-2-11 as against Rs. 272-1-3 in the previous year and Rs. 250 in the revised estimate. The decrease is due to the plague scare as stated above.

(d) *Sundries and Contingencies.*—The outlay under this head was Rs. 184-4-7 as against Rs. 271-14-5 in the previous year and Rs. 200 in the revised estimate. The decrease as compared with the revised estimate was due to the plague scare.

The total cost of maintaining the hospital during the year was Rs. 2,853-10-6 as against Rs. 3,274-13-6 in the previous year and Rs. 2,990 in the revised estimate. One-fourth of the charges was contributed by the Tiruppattur Taluk Board towards the upkeep of the hospital (*vide* G.O., No. 2104 L., dated 20th September 1893), and

the amount contributed by the Board during the year was Rs. 754-10-8, including the sum of Rs. 41-0-1 that remained during the last year. The total number of in and out patients treated during the year was 109 and 9,531, respectively, as against 148 and 12,694 in the previous year. The enormous fall in the number of both in and out patients during the year under report is due to the plague scare. The rules framed by the Council for the treatment of the sick at the hospital, as amended by Government in G.O., Mis. No. 1528, dated 13th November 1889, were in force. There are five male and four female beds as in the previous year, which are sufficient to meet the demands of the town. No accommodation is available for labour cases, the construction of the same having been deferred for want of funds. A temporary shed for the treatment of infectious diseases was put up close to the hospital building, but on objection raised by the adjacent land-owner, cases were not admitted there but in one of the wards of the plague hospital located near Atkinson's tope. The former operation room has been converted into a bath-room for males. The midwife attended 189 labour cases during the year as against 207 in the previous year. In addition she had to vaccinate seven successful cases a month. The District Medical and Sanitary Officer inspected the hospital in October last and reported favourably on the condition of the hospital.

(e) *Contributions to*—(ii) *Local Boards, Rs. 95-8-11.*—This represents the contribution of one-fourth of the charges paid by the Council to the District Board, Salem, towards the cost of maintaining the dispensary for women and children in the town as against Rs. 149-11-5 in the previous year. This dispensary is located in the heart of the town, and it is in charge of the female Apothecary Miss R. Holmes. The Medical officer's report, with my remarks noted in the margin on the working of the hospital, is herewith submitted in original.

45. (2) (a) *Contributions to Provincial Funds for Rs. 219.*—The outlay under this head represents the contribution paid on account of Medical College, sanitary inspections and medical reserve staff as per letter No. 13-I.B.A., dated 6th March 1899, of the Accountant-General, Madras. The excess payment of Rs. 79 over the revised estimate has been sanctioned by Government—*vide* G.O., Mis. No. 590 M., dated 1st May 1899.

46. (3) *Vaccination*—(a) *Establishment, Rs. 144.*—This represents the pay of the second-class vaccinator on Rs. 12 per mensem. The midwife attached to the hospital was also required to perform vaccination and give seven cases every month. For each case shown in excess she received a remuneration of As. 4 from the Council.

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

	1897-98.			1898-99.		
	Successful.	Unsuccessful.	Total.	Successful.	Unsuccessful.	Total.
Number of vaccine operations performed by the medical subordinate ..	60	..	60	51	..	51
Number of vaccine operations performed by the municipal vaccinator and the vaccinatrix ..	889	3	892	895	1	896
Total number of operations performed by the medical subordinate on children under one year of age ..	44	..	44	33	..	33
Total number of operations performed by the municipal vaccinator and the vaccinatrix on children under one year of age ..	600	1	601	775	..	775
Total number of operations ..	949	3	952	946	1	947

The average cost of each successful case was As. 3-5 as against As. 3-8 in the previous year. The average for the whole Presidency was As. 4-3 as in the previous year. The total number of operations performed was 947 (the total number of births registered being 779) as against 952 in the previous year. The proportion per mille of the total number of successful operations (946) to total population (17,693) was 53 as in the previous year. Twenty-five cases of disobedience to notices issued under section 138 of the Act to get unprotected children vaccinated were reported to the

Magistrate during the year, and there were no convictions as the warning of the Magistrate had the desired effect. The work of the vaccinator is being supervised by the Civil Apothecary. There was only one death from small-pox during the year.

(b) *Contingencies*.—The expenditure under this head was Rs. 59-9-2 as against Rs. 75-0-5 in the previous year and Rs. 70 in the revised estimate.

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

	Births.		Deaths.	
	Number registered.	Rate per mille.	Number registered.	Rate per mille.
1897-98	756	42	450	25
1898-99	779	44	526	29

The particulars of deaths are given below:—

Fever	153
Dysentery or diarrhoea	16
Small-pox	1
Cholera	34
Plague	5
All other causes	317
Total	526

The number of prosecutions instituted during the year for failure to register births and deaths was 12 (8 for births and 4 for deaths) as against 15 (6 for births and 9 for deaths) in the previous year, and all of them ended in conviction.

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

(b) *Contingencies*.—The outlay under this head was Rs. 9-4-10 as against Rs. 68-11-3 in the previous year and Rs. 20 in the revised estimate. The sum of Rs. 9-4-10 represents the cost of stationery articles and the cost of printing receipt books supplied to the registrar.

49. *Conservancy, road-cleaning and road-watering*.—(i) *Establishment*.—The monthly cost of the establishment was Rs. 322 or Rs. 3,864 per annum, but the actual cost was Rs. 3,779-11-9 as against Rs. 3,626-3-9 in the previous year and Rs. 3,810 in the revised estimate. The saving of Rs. 84-4-3 was due to (1) the horse allowance of the sanitary inspector having been paid at Rs. 7-8-0 up to the month of September 1898, after which it was paid at Rs. 10, (2) fines and stoppages in the pay of the staff for absence and neglect of duty, (3) three additional female sweepers having been appointed in place of males as the services of the male sweepers were not available, and (4) a temporary sanitary inspector having been appointed at Rs. 20 during the absence of the permanent incumbent on leave without pay. The deviation from the sanctioned scale of establishment was sanctioned by Government in G.O., No. 84 M., dated 19th January 1899, and the increased rate of horse allowance to the sanitary inspector was also sanctioned in G.O., Mis. No. 1232 M., dated 11th July 1898.

(ii) *Other Charges*.—During the year, nine bullocks have been hired at Rs. 7 per mensem. The outlay under this head is Rs. 587-2-3 as against Rs. 868-15-1 in the previous year and Rs. 590 in the revised estimate.

50. (b) *Private Scavenging*.—(i) *Establishment*.—The expenditure under this head represents the pay of 24 scavengers (13 males and 11 females) for removing the night-soil from private latrines. Each scavenger served on an average forty houses a day as in the previous year. The charges under this head amounted to Rs. 1,507-8-2 as against Rs. 1,196-11-0 in the previous year and Rs. 1,550 in the revised estimate. The saving of Rs. 212-7-10 was due to (1) two female scavengers not having been

entertained throughout the year, one female scavenger having been entertained only on the 15th November 1898 and one male scavenger only on the 11th September 1898, and (2) fines and stoppages in the pay of the staff for absence and neglect of duty.

(ii) *Other Charges, Rs. 17-14-5*.—The expenditure under this head represents the cost of repairing night-soil carts and supplying baskets and brooms, &c., to the scavengers.

51. (c) *Epidemic Charges*.—The outlay under this head was Rs. 2,431-13-2 as against Rs. 12-15-4 in the previous year and Rs. 1,520 in the revised estimate. A provision of Rs. 2,740 was made in the revised estimate to meet plague charges in accordance with G.O., Mis. No. 1997 M., dated 28th November 1898, but it was subsequently reduced to Rs. 1,520 by Government in its Order, No. 84 M., dated 19th January 1899. Before the receipt of this order, the amount spent under this head was Rs. 1,551-8-3. A sum of Rs. 880-4-11 was since spent, making a total of Rs. 2,431-13-2. The excess expenditure incurred over the sanctioned revised estimate, it is requested, may now be sanctioned as the same was unavoidable owing to imported cases of plague which occurred since January 1899. The plague establishment had to be gradually increased owing to the arrivals from stations and areas declared infected from time to time. At first, a passport issuing officer on Rs. 10 per mensem was appointed on the 20th July 1898 to issue passports at the railway station. Subsequently Bangalore having been declared infected and on receipt of a warning from the Collector that plague was threatening, an observation staff consisting of only one circle inspector on Rs. 15 and a toty on Rs. 6 was appointed in September last to patrol the town to gain intelligence of the first case of plague. Afterwards a Divisional Inspector on Rs. 25+15 per mensem, an additional circle inspector on Rs. 15 and a clerk for plague correspondence in the office were entertained on the 21st October 1898. The circle inspector appointed was ordered to issue passports at the railway station, the Collector having objected to the appointment of a passport issuing officer on Rs. 10 whose services were dispensed with. On the 29th October last a case of plague was imported from Bangalore and proved fatal on the 30th. In accordance with G.O., No. 522 M., dated 13th March 1897, a staff consisting of an additional circle inspector on Rs. 15, three peons on Rs. 7 each and two toties on Rs. 6 each was appointed to check the spread of the epidemic. The Divisional Inspector having resigned his appointment, the permanent Sanitary Inspector was posted as Divisional Inspector on Rs. 35+15. All possible measures as per plague regulations and rules were adopted, home segregation was given to the inmates of the house infected, and necessary disinfections were carried out. As there was no case of plague, the services of the Divisional Inspector, two peons and two toties were dispensed with from the 10th January 1899, and one peon was retained on Rs. 5.

With the approval of the District Medical Officer, the stalls of the daily market were converted into segregation sheds at a cost of Rs. 294-4-0, and a plague hospital was constructed close by at a cost of Rs. 1,078-13-9 in accordance with the type design circulated with G.O., No. 256 P., dated 23rd March 1898. The meat-sellers who occupied the stalls were ordered to sell meat temporarily in a private building constructed for the purpose in the heart of the town. Two watchmen on Rs. 4 each to guard the hospital and sheds have been appointed.

The railway stations on the Bangalore line and those from Arkonam to Jalarpet on the Madras line having since been declared infected, passports had to be issued to a larger number of arrivals and persons under observation increased to a considerable extent. This necessitated the entertainment on 11th January 1899 of two more circle inspectors on Rs. 15 each to detect defaulters and to observe the sanitation of the houses in which passported men reside and the health of the inmates, and an assistant passport issuing officer on Rs. 10, and two peons on Rs. 5 each to assist the circle inspectors. One of the circle inspectors already appointed was deputed to assist the Civil Apothecary in maintaining registers of passported men and sending intimation of change of residence. Gosha females and children passported appear for observation before the female apothecary who maintains a separate register.

Necessary stores were purchased at a cost of Rs. 229-7-6 from the Central Jail, Vellore, and supplied to the camps. Dr. Haffkine's serum was purchased and kept in stock to inoculate persons who desired to be inoculated.

A case of cholera was imported from Vániyambádi on the 26th January 1899. There were 67 cases of attacks, of which 34 proved fatal within the year. Two toties on Rs. 7 each were appointed to do cholera duty, and the staff entertained for plague was also availed of for cholera duty. In the month of February and March there were five imported cases of plague, of which 4 proved fatal. In all there were six imported attacks and five deaths from plague during the year under report. In all these cases, home segregation was given and necessary disinfections were carried out as per rules. A special hospital assistant was appointed to do plague and cholera duty, and two of the peons already entertained were posted at the toll-gates to watch arrivals from infected parts by road and produce them before the Civil Apothecary for observation and passport. A sum of Rs. 6 per mensem is being paid towards the pay of a taluk peon deputed to watch at the burial and burning grounds and render accounts of mortality. The entertainment of the staff from time to time was sanctioned in Proceedings, No. 752, dated 22nd November 1898, and No. 415, dated 12th February 1899, of the Plague Commissioner, Madras.

The details of expenditure are shown below:—

	Rs.	A.	P.
Cost of telegrams	26	15	0
„ stamps	42	10	6
„ sheds, &c., constructed	1,397	9	1
„ serum	29	5	0
„ disinfecting powders, &c.	71	9	0
„ appliances, stretchers, &c.	248	5	0
„ lamps put up	16	0	0
„ printing charges	21	2	11
Miscellaneous charges, viz., kerosine oil, pots, cart-hire, &c.	51	2	5
Plague and cholera establishment charges	527	2	3
Total	2,431	13	2

52. *Other sanitary outlay.*—The expenditure under this head was Rs. 114-15-5 as against Rs. 130-10-1 in the previous year and Rs. 100 in the revised estimate. The increase as compared with the revised estimate was due to the cost of cutting the lorrie into two carts to render it more feasible and the cost of repairing rubbish carts having been more than was anticipated.

53. During the year sixteen additional zinc dust-bins were supplied. The total number of dust-bins in the town on the 31st March 1899 was 151, and all of them are corrugated zinc ones. The sweepings of the town were removed daily to a selected depot outside the town and there sold in auction once in the year. A sum of Rs. 137 was realized from the sale. The number of latrines was 13 as in the previous year. The contents of the private privies and public latrines were also removed in a lorrie with six seats drawn by bullocks and in iron night-soil carts (air-tight) drawn by men to a depot outside the town and there buried in trenches as per standard size. There was no demand for the night-soil manure, and no sale was effected during the year. There were eight rubbish carts, one lorrie with six seats, nineteen night-soil hand carts and one cylindrical cart during the year. Nine bullocks were hired to draw the lorrie, rubbish and cylindrical carts. Private scavenging system was introduced to a larger extent. There are no urinals in the town. There was only one private cess-pool, the contents of which were cleaned by the municipal agency as in the previous year. V-shaped masonry and slab drains were constructed in two lanes where nuisance was great. Public health was good in the early part of the year, but a case of plague was imported in October last and cholera put in its appearance in January 1899 and has continued in a sporadic form.

54. *Grant 4, Lighting and Miscellaneous—Municipal purposes—(i) Lighting—(a) Establishment.*—The outlay under this head represents the pay of five lamp-lighters on Rs. 6 each. The monthly cost of the establishment was Rs. 30 or Rs. 360 per annum, but the actual cost was Rs. 350-15-4 as against Rs. 284-1-4 in the previous year and Rs. 350 in the revised estimate. The saving of Rs. 9-0-8 was due to (1) the additional lamp-lighter having been entertained only on the 10th April 1898, and (2) to the fines and stoppages made in the pay of the staff for absence and neglect of duty.

(b) *Contingencies.*—The outlay was Rs. 869-13-6 as against Rs. 715-3-11 in the previous year and Rs. 840 in the revised estimate. The increase over the revised estimate was due to the cost of iron frames supplied in place of pegs to the stone lamp-posts and the cost of replacing glasses, chimneys and burners being more than was anticipated.

55. (ii) *Slaughter-houses—(b) Contingencies, As. 3.*—This represents the cost of iron chains supplied to the gate of the slaughter-house.

56. (4) *Travellers' Bungalows—(a) Establishment, Rs. 25-10-10.*—This represents the pay of the watcher entertained on the 19th August 1898 at Rs. 4 per mensem. The travellers' bungalow being a portion of the municipal office building, the services of the watchman are availed of for the office as well.

(b) *Contingencies, Rs. 51-1-8.*—This represents the cost of furniture, &c., supplied to the bungalow.

57. (6) *Survey of Land, Rs. 477-5-8.*—This represents the amount paid to Government for the town survey.

58. (10) *Other Charges—(ii) Rewards for destruction of Pigs and Dogs.*—A sum of Rs. 20 was spent during the year towards the destruction of stray dogs of the town. Pigs have been kept out of the town.

(iii) *Stationery and Printing.*—The outlay under this head amounted to Rs. 566-4-6 as against Rs. 787-15-11 in the previous year and Rs. 500 in the revised estimate. The increase as compared with the revised estimate was due to election lists having been printed and printing work being more than was anticipated.

(v) *Law Charges, As. 10.*—This represents the cost of five copy-stamp papers supplied for a copy of judgment of the Magistrate passed in a case prosecuted by the Council.

(vi) *Charges for numbering Carts, Rs. 4-6-3.*—This represents the cost of purchasing linseed oil and powders for numbering carts.

(vii) *Other items.*—The outlay under this head amounted to Rs. 18-4-7 as against Rs. 13-5-1 in the previous year and Rs. 20 in the revised estimate.

59. *Grant 5, Supervision and Management—(ii) General Establishment—(a) Inspection—(ii) Conveyance Allowance, Rs. 233-3-7.*—This represents the carriage allowance paid to the non-official chairman at Rs. 30 per mensem from the 8th July 1898, on which date he assumed charge of the office—vide G.O., No. 84 M., dated 19th January 1899.

60. (b) *Office Establishment.*—The monthly cost of the establishment was Rs. 79 or Rs. 948 per annum, but the actual was Rs. 947-12-0 as against Rs. 923-8-0 in the previous year and Rs. 950 in the revised estimate. A saving of As. 4 was due to the fines imposed on the peon for neglect of duty.

61. (c) *Contingencies.*—The expenditure under this head was Rs. 243-1-11 as against Rs. 286-10-6 in the previous year and Rs. 220 in the revised estimate. The increase as compared with the revised estimate was due to the cost of cyclostyle papers and ink being more than was anticipated.

62. (d) *Collection of Municipal Taxes—(i) Establishment.*—The monthly cost of the establishment was Rs. 31 or Rs. 372 per annum, but the actual cost was Rs. 366-13-4. The saving of Rs. 5-2-8 was due to the fact that the place of assistants to the bill-collectors was vacant for some time and to stoppages in their pay for absence from duty.

(ii) *Contingencies, Rs. 90-9-10.*—This represents the cost of account forms supplied by the Lawrence Asylum Press, Madras, paid in accordance with the letter No. I.B.A.—22, dated 9th March 1899, of the Accountant-General, Madras.

63. (e) *Collection of Tolls—(ii) Contingencies.*—A sum of Rs. 28-3-6 was allotted by the Council at its meeting held on the 9th July 1898 for supplying signboards to the toll-gates in accordance with the maximum rates, but the actual cost was Rs. 28-7-6 under this head including a sum of As. 4 paid as cart-hire for removing a stone to the toll-gate.

64. (2) (a) *Contribution for Central Office and Audit Establishments.*—A sum of Rs. 190 was paid as contribution to Government in accordance with the letter No. 4856, dated 2nd November 1898, of the Accountant-General, Madras.

65. *Extraordinary and Debt*—(3) *Advances recoverable*—(b) *Others, Rs. 14.*—This represents the balance of the amount advanced to the headmaster of the High school for purchasing furniture and the amount advanced for repairing the cylindrical cart, which were not recouped within the year.

66. (4) *Refunds of other than Current Collections, Rs. 1-8-0.*—This represents the amount refunded to Government under the orders of the Collector, it being the rent realised during three years from a piece of land which did not vest in the Council.

67. It is requested that the excess expenditure incurred over the sanctioned allotments under the several heads may be admitted and sanction accorded.

IV.—CLOSING BALANCE.

68. Deducting the total expenditure of Rs. 26,671-4-7 from the total receipts including the opening balance, viz., Rs. 28,901-3-5, the closing balance was Rs. 2,229-14-10, which, with deposits (Rs. 1,976-4-0) made by the renters of several leases during the month of March last and As. 9-9 excessively collected and transferred to deposit head as stated in paragraph 30 *supra*, amounted to Rs. 4,206-12-7. This amount has been certified to be correct by the Deputy Collector in charge of the Treasury, Salem, in his letter No. 603-Acett., dated 14th April 1899. The closing balance was 8·1 per cent. of the total receipts of the year.

69. *Municipal Accounts.*—The accounts of the year 1897–98 were audited by M.R.Ry. K. Govindan Avargal, Assistant Inspector of Local Fund Accounts, Madras, during the year and he found that the result of the audit continued to be very satisfactory as in the previous year. The accounts and registers have been examined by me every month during the year under report.

My thanks are due to the following gentlemen for assistance rendered by them :—

The Rev. R. C. Porter, Vice-Chairman, C. Quaderkhan Sahib, Meera Mohiuddin Sheik Hyder Sahib, M.R.Ry. T. Ramanujam Pillai Avargal, K. Chataiba Sahib, and the late M.R.Ry. M. Kristna Aiyar Avargal whose death is much regretted.

I am also obliged to J. G. Burn, Esq., I.C.S., Acting Head Assistant Collector, for his useful counsel from time to time.

70. A copy of the Council's resolution passing the report is submitted herewith.

ENCLOSURE.

CONCISE Annual Report of the Municipal Hospital, Tiruppattúr, for the year 1898-99.

Public Health was good in the early part of the year, but a few cases of plague

One imported case occurred on the 29th October 1898 and the rest in February 1899.

(Intld.) C.R.,
Chairman.

it gradually spread and assumed an epidemic form in the end of March 1899. The

The total number of attacks was 67 and not 66.

(Intld.) C.R.,
Chairman.

2. Vital Statistics—

								1897-98.	1898-99.
Births	..	..	..	..	..	..	..	756	779
Deaths	..	..	..	..	..	..	..	450	526

The increase in the number of deaths is due to the presence of cholera in an epidemic form in the town.

Birth rate per 1,000	..	..	..	..	..	..	..	47.21
Death rate per 1,000	..	..	..	..	..	..	..	31.88
Population—Census of 1891	..	..	..	..	..	..	..	16,499*

* The population of the town is 17,693 and not 16,499.

(Intld.) C.R.,
Chairman

3. *Sanitation*.—A certificated sanitary inspector, three maistries, forty scavengers, forty sweepers and two tank watchmen constitute the sanitary staff. One cess-pool cart, nineteen night-soil carts, eleven hand carts and one trolley to carry twelve night-soil buckets are used for removing the night soil and street sweepings to the

(Intld.) C.R.,
Chairman.

improvement in keeping the latrines and streets as clean as is practically possible, but for want of pukka drains, the sanitation is not up to the mark.

The water-supply to the town is not satisfactory, the people chiefly depending upon the Chetty tank which is carefully preserved by two watchmen. During the heavy rains of August, September and

(Intld.) C.R.,
Chairman

the Chetty tank which takes several months to dry and is unquestionably a continued source of contamination by percolation to the Chetty tank. A portion of the contaminated water evaporates and the other portion percolates into the big tank during the course of a few months. The difficulty in removing this evil is due to the fact that the water requires to be diverted from passing through the lands of different private persons.

4. *Vaccination.*—The vaccinator operated on 770, the midwife on 126, and the civil apothecary on 51 cases, making up a total of 947, and thus showing a decrease of 5 cases below the total figure of 952 of the previous year. This is due to the presence of cholera during the latter part of the year and the plague scare and fear of inoculation for the greater part of the year. Compulsory vaccination is satisfactory in this town.

Infantile Vaccination.—Eight hundred and eight children under one year of age were vaccinated during the year under report and 645 during 1897-98. Lanoline paste was used during the early part of the year and 103 cases were vaccinated by it.

5. *Hospitals and Dispensaries.*—(a) Provision is made for five male and four female in-patients. No accommodation is available for European and Eurasian patients and also for maternity cases; but in case of unavoidable emergency, cases of labour will be allowed as a matter of considerable gravity. The Chairman has been addressed on this as well as on the subject of erecting a special ward for females suffering from venereal diseases. A contagious disease shed was first erected close to the hospital, but on the motion of the public, the municipality has passed an order not to admit any contagious cases into it until further orders and to admit such cases into the plague hospital located out of the town. There is no separate room for operations. The former operation room has been converted into a bath room for males.

Provision has been made in the current year's budget for the repairs of the building

(Intld.) C.R.,
Chairman

(b) The verandahs on both sides of the main building, the kitchen and both latrines are leaky and require repairs.

(c) Furniture is both sufficient and efficient.

The construction of a labour ward was deferred for want of funds.

(Intld.) C.R.,
Chairman

(d) The District Medical and Sanitary Officer inspected the hospital in October last and the suggestions made by him have been carried out except the construction of a female labour ward.

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

The sale of medicines realized was Rs. 12-10-3 and not Rs. 12-9-3 as given. *By medicines sold.*—Rs. 12-9-3, more by Rs 6-1-0 than the previous year; this is due to the sale of medicines other than prescriptions.

(Intld.) C.R.,
Chairman.

(f) Patients treated as compared with previous years :—

	1893-94.		1894-95.		1895-96.		1896-97.		1897-98.		1898-99.	
	Number treated.	Average daily attendance.	Number treated.	Average daily attendance.	Number treated.	Average daily attendance.	Number treated.	Average daily attendance.	Number treated.	Average daily attendance.	Number treated.	Average daily attendance.
In-patients ..	100	3.49	112	3.39	125	3.64	132	4.71	148	5.12	109	3.69
Out-patients ..	10,648	55.79	12,844	67.20	12,969	67.04	10,860	54.43	12,694	79.06	9,531	59.55

The enormous fall in the number of both in- and out-patients during the year under report is due to the presence of plague in the surrounding parts.

(g) *Mortality.*—There were five deaths from malarial fever, privation, gangrene of arm, epilepsy and dysentery as compared with three deaths in the previous year. There were no deaths from septic disease acquired in hospital. One case of burn was taken away home in a moribund state.

(h) *Operations and Results.*—Six hundred and twenty-nine in 1897-98, 419 in the year under report. There were no deaths from operations. The major portion was discharged "cured" and the remainder "relieved."

(i) *Establishment.*—Civil apothecary in charge, one pupil compounder, one trained midwife, a male and a female ward attendants, a cook and a male scavenger. The establishment is sufficient. The cook does the duty of supplying the hospital with water. There is a good well attached to the hospital. The need for a passed compounder is greatly felt.

(j) *Midwife's work actually done.*—Lydia, a certificated midwife, is attached to the hospital on a salary of Rs. 12 per mensem. She has to assist the vaccinator in issuing notices and has to vaccinate a number of cases for herself. She attended 189 labour cases during the year under report, showing a fall of 18 below 207 of last year. They were almost all attended to in their houses. Every case was personally verified.

(k) *Women and Children's Dispensary.*—There is a dispensary for women and children. It is supported by the District Board and is in charge of a female apothecary and is said to be doing good work.

(l) *General Remarks.*—There is a segregation camp and a plague hospital for plague cases well situated out of the town and within easy reach of the railway station. There is a special hospital assistant deputed for plague and cholera cases. This town has settlers from Bombay, Poona and Bengal. All the new comers are carefully watched.

TIRUPPATTUR,
25th April 1899.

(Signed) C. DASTAGHIR KHAN,
Civil Apothecary.

SALEM,
27th April 1899.

(Signed) A. N. ROGERS-HARRISON, Lt-Col., I.M.S.,
District Medical and Sanitary Officer.

Endt. No. 838-Sub.

Submitted.

The condition of the roads is fair.

21st May 1899.

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

Endorsement, Dis. No. 1433.

Forwarded.

2. On the whole the administration of the municipality has been carried on satisfactorily under M.R.Ry. Ranganatha Mudaliyar's Chairmanship.

SALEM,
12th June 1899.

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

ORDER—No. 1030 M., dated 20th July 1899.

The receipts and charges of the Tiruppattur 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				
Balance brought forward	Rs. 4,143	Rs. 680	Rs. 1,530	Rs. 1,536
Tax on Arts	928	1,000	980	987
Buildings and Lands	6,050	6,580	6,980	6,909
Vehicles and Animals	577	640	680	759
Carts	1,027	1,250	1,250	1,314
Tolls	4,016	6,400	6,020	6,033
Realizations under Special Acts	60	100	100	95
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	373	290	760	724
Conservancy Receipts	174	120	120	137
Fees and Revenue from Educational Institutions	4,126	4,210	4,310	4,746
Medical Institutions	15	20	20	15
Income from Markets and Slaughter-houses	1,109	1,350	1,570	1,575
License Fees	550	550	450	452
Other Fees	69	80	80	72
Fines under Municipal and other Acts	380	450	200	225
Grants and Contributions from Government	899	790	780	777
Local Boards	792	800	750	755
Recoveries for Services to Private Individuals	1,353	1,840	1,610	1,594
Miscellaneous	291	220	190	192
Advances Recovered	..	..	..	6
Total	22,789	26,690	26,850	27,366
Grand Total	26,932	27,370	28,380	28,901
Charges.				
GRANT I—				
New Works—				
Communications	198	250	250	215
Buildings	1,788	130	80	80
Drainage	25	30	110	110
Water-supply	110	500	230	227
Repairs—				
Communications	2,283	3,000	2,000	1,321
Buildings	251	450	470	435
Water-supply	604	180	100	95
Establishment	263	290	280	294
Total	5,477	4,830	3,520	3,277

	Actuals, 1897-98.	Budget estimate, 1898-99.	Revised estimate, 1898-99.	Actuals, 1898-99.
<i>charges—cont</i>	RS.	RS.	RS.	RS.
GRANT 2—				
Training Schools	23	30	30	..
Municipal Schools—				
On the Salary system	4,336	5,410	5,360	5,239
On the Salary-result System	734	890	880	882
Grants-in-aid—				
Fixed and Result Grants	263	250	250	250
Building, Furniture, &c., Grants	..	50	50	..
Inspection	237	250	240	241
Miscellaneous	301	340	330	317
Total ..	5,894	7,220	7,140	6,929
GRANT 3—				
Hospitals and Dispensaries	3,261	3,360	3,140	2,949
Contributions	212	240	160	219
Vaccination	219	220	210	204
Registration of Births and Deaths	213	180	160	153
Sanitation	6,128	6,940	7,620	8,439
Total ..	10,033	10,940	11,290	11,964
GRANT 4—				
Lighting	999	1,200	1,190	1,221
Markets and Slaughter-houses	5	..	..	..
Travellers' Bungalows	..	60	80	77
Public Garden, Survey of Land, Fire Pounds, and other Charges	858	1,000	1,020	1,087
Total ..	1,862	2,260	2,290	2,385
GRANT 5—				
Supervision and Management	2,125	1,760	2,100	2,106
Extraordinary and Debt—				
Advances Recoverable	6	..	..	14
Refunds	..	..	..	2
Total ..	6	..	..	16
Grand Total ..	26,397	27,010	26,340	26,671
Balance	1,535	360	2,040	2,230

2. Twenty-three meetings were held by the Municipal Council against 25 in the previous year. There was an improvement in the average attendance of official members, which continued to be satisfactory; but the attendance of non-officials declined in the circumstances explained in paragraph 5 of the Chairman's report and was poor.

3. *Receipts.*—(1) Owing to the extension of the tax on arts and professions to the last class of schedule A appended to the District Municipalities Act, the number of persons assessed and the net current demand under this head rose from 195 and Rs. 924, respectively, to 294 and Rs. 981. The average incidence of the tax, however, fell from Rs. 4-11-9 to Rs. 3-5-5. The rates of the taxes on buildings and lands were raised during the year under review from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent. of their annual value, with the result that the demand under the former tax rose from Rs. 6,005 to Rs. 6,781 and that under the latter from Rs. 75 to Rs. 158. The collections under the principal taxes were again very satisfactory.

(2) The receipts from the taxes on vehicles, animals and carts and from tolls showed an advance, which is due to the enhancement of the rates to the maximum prescribed by the Act. There was also an increase under school-fees and income from slaughter-houses and a decline under conservancy receipts, license-fees and fines, which are explained in paragraphs 22, 23 and 25 to 27 of the Chairman's report.

(3) It is satisfactory to observe that the number of houses served by the private scavenging agency and the receipts from this source again rose from 853 and Rs. 1,341, respectively, to 1,022 and Rs. 1,582, and that the service was worked at a profit of Rs. 57 against a loss of Rs. 149 in 1897-98. As, however, nearly two-thirds of the total number of houses assessed to the tax on buildings are still outside this system, the Council should not rest satisfied until it has been extended to all the houses in the town.

4. *Expenditure*—(1) *Public Works.*—No new work of any importance was undertaken during the year. The total outlay on communications amounted to Rs. 2,036, or only 34·2 per cent. of the net Municipal income from tolls, against the minimum of 50 per cent. prescribed by Government; but the short expenditure is explained in paragraph 35 of the Chairman's report. The town roads are reported by the Head Assistant Collector in charge of the division to have been in fair order.

(2) *Education.*—A sum of Rs. 2,354 was spent on primary education, while the cost of secondary education was again less than the receipts by Rs. 947. The net expenditure on education was thus Rs. 1,407 or only 8·8 per cent. of the receipts from taxation. As in the previous year, the Municipal Council maintained a high school and a primary school on the salary system and three primary schools on the salary-result system. Seven primary schools were aided with result grants against six in 1897-98. The attendance at the Municipal high school declined; but at the Municipal and aided primary schools it showed an improvement. The results of the Matriculation and Lower Secondary Examinations were poor; but those of the departmental and grant examinations, though not so good as in the previous year, were still fair and the allotment for result grants was fully utilized. The total number of boys under instruction in the schools maintained and aided from Municipal funds rose from 890 to 904, or 68·1 per cent. of the male population of school-going age. From statement No. III submitted by the Assistant Inspector of Schools, it appears that nearly one-third of the teachers employed in the Municipal and aided schools are unqualified. The Municipal Council should take steps to replace these men by qualified teachers in its own schools and insist on the managers of aided schools doing the same on pain of a reduction in the grants paid to them. The abolition of the sixth assistant master's place in the Municipal high school, referred to in paragraph 38 of the Chairman's report, should have been reported for the approval of Government, which is however now accorded.

(3) *Medical Relief.*—The number of patients treated at the Municipal hospital fell from 12,842 to 9,640, the large decline being ascribed by the Chairman and the civil apothecary to the scare caused by the existence of plague in the vicinity of the town. The midwife employed by the Municipal Council attended 189 cases of labour against 207 in 1897-98. The Council's attention is drawn to the remarks of the civil apothecary in paragraph 5 (a) of his report regarding the necessity for a separate operation room.

(4) *Vaccination and Vital Statistics.*—The total number of persons vaccinated during the year (947) and the percentage of reported success (99·9) remained almost the same as in the previous year. Infantile vaccination, however, made substantial progress, the number of children under one year successfully vaccinated having risen from 644 to 808 or 29 more than the total number of births registered during the year. This, if the returns are correct, is satisfactory.

The number of births and deaths registered during the year rose from 756 or 42·7 per mille of the population and 450 or 25·4 per mille, respectively, to 779 or 44·0 per mille and 526 or 29·7 per mille. The birth returns may now be regarded as fairly accurate; but the death-rate recorded is still below the normal. Every endeavour should be made to render these returns more trustworthy.

(5) *Sanitation.*—The expenditure under this head, amounting to Rs. 8,439, exceeded the budget allotment by 21·6 per cent. and was 30·8 per cent. of the receipts. From paragraph 53 of the Chairman's, and paragraph 3 of the civil apothecary's report, it appears that fair attention was paid to the sanitary needs of the town; but the Council should endeavour to remedy, as far as funds permit, the several defects pointed out from time to time by the sanitary officers.

5. *General Remarks.*—The year closed with a balance of Rs. 2,230 or 8·1 per cent. of the current receipts. The excess expenditure incurred over the sanctioned allotments will be admitted in the accounts of the year.

The administration of the Municipality during the year under review showed in some respects an improvement on that of the previous year and was efficient; but the registration of deaths and sanitation require the continued attention of the Council. The Government notes with pleasure the testimony borne by the Chairman to the assistance rendered to him by the gentlemen named in paragraph 69 of his report.

6. The Chairman's report is again unnecessarily diffuse and might well be curtailed to one-half of its present size. The tabular statements given in paragraphs 6, 33 and 47 are not required and should be omitted from future reports.

(True Extract.)

[Signature]
for Ag. Secretary to Government.

To the Chairman, Municipal Council, Tiruppattūr.

- " Collector of Salem.
- " President, District Board, Salem.
- " Accountant-General.
- " Director of Public Instruction.
- " Surgeon-General.
- " Sanitary Board.
- " " Commissioner.
- " " Engineer.
- " Public Department, with reference to paragraph 5.

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Encl. P. Seetharam.

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STATEMENT WITH DITTO.

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