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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Fiior DEPARTMENT

G.O. No.
B.P. No.

1948

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GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

10th October 1881, No. 1948.

Municipal Reports.

Read the following paper :—

From S. R. LOCKE, Esq., Vice-President, to the President of the Municipal Commission, Palamcottah, dated Palamcottah, 2nd July 1881, No. 26 [Current No. 1770].

I have the honor to submit the following report on the working of this Municipality for the year 1880-81. The usual statements, as marginally noted, are appended.

2. The receipts including the opening balance amounted to Rs. 19,150-15-7 and the charges to Rs. 18,160-11-9, leaving a balance of Rs. 990-3-10 at the close of the year as shown in the margin.

	RS.	A.	P.
Balance from last year ..	326	12	7
Receipts in 1880-81 ..	18,824	3	0
	19,150	15	7
Disbursements in 1880-81 ..	18,160	11	9
Balance ..	990	3	10

3. The receipts fell short of the estimate by Rs. 1,249. The difference between columns 5 and 6 in Statement VI-B is the decrease in the actuals and is fully explained in that statement.

4. *Rate on Houses.*—The original demand of the year according to register was Rs. 4,840-3-7, of which Rs. 4,058-1-2 were collected during the year, being Rs. 1,442 less than the estimate, but a small excess of Rs. 48 over the collections of the previous year. A sum of Rs. 463-9-0 was remitted on appeals, Rs. 19-8-6 were written off as irrecoverable, Rs. 234-1-5 were also remitted on 1,352 houses, the annual rental of which was below Rs. 6, Rs. 63-8-1 were remitted on account of vacancy of houses, and Rs. 1-7-5 remained outstanding. There were 1,047 appeals altogether against the assessment. In 9 cases total remissions were granted to the extent of Rs. 16-5-5, in 901 cases a reduction of Rs. 447-3-7 was made in the assessment, and in the remaining 137 cases the original assessment was confirmed. 353 notices of demand and 33 warrants of distress were issued and the fees levied under these heads amounted to Rs. 90-8-0 in the former and Rs. 12-4-0 in the latter, but in no case was there attachment or sale of any property.

The arrears of house-tax for 1879-80 were Rs. 23-10-6, of which Annas 7 and Pies 2 were collected, and the balance of Rs. 23-3-4 was written off as irrecoverable.

5. *Rate on Lands.*—This tax, which was imposed under the Proceedings of Government, No. 683, dated the 3rd April 1880, realized only Rs. 10-15-1. The demand was for a sum of Rs. 89-7-11, of which Rs. 7-14-6 were collected and Rs. 3-0-7 stood over as balance to be recovered hereafter. Remissions were granted on five appeals to the extent of Rs. 30-8-9 on the ground of poverty under Section 38; Rs. 48-0-1 were also remitted as the rental of most of the lands was below the annual value of Rs. 6, and the net demand was Rs. 10-15-1 as stated above. These are very unsatisfactory results, but the soil of the arable lands in this Municipality is exceptionally poor, and great difficulty was experienced in adopting some fixed principle upon which to base our assessments. If the maximum rate prescribed in Section 41 was adopted, the assessment was found to be excessive. Even at the rate of 1 anna for every 80 square yards, it was still found to be burdensome. It was finally resolved that the assessment

should be made with reference to the actual rental of the lands, deducting the assessment payable to Government, and the result is as shown above.

6. *Taxes on Arts, &c.*—The demand including arrears was Rs. 1,232. Deducting from this remissions on sixty-seven appeals, which amounted to Rs. 57, the net demand was Rs. 1,175. Of this sum, Rs. 1,055-8-0 were collected, Rs. 65-8-0 were written off as irrecoverable, and Rs. 54 remained uncollected.

7. *Tolls.*—These were let on contract for a sum of Rs. 4,910. If to this be added Rs. 510-3-0 obtained from compound license fees under Section 81, the total receipts amounted to Rs. 5,420-3-0, of which Rs. 1,214-3-1 having been paid to the Local Fund Board, the balance of Rs. 4,205-15-11 was credited to the Municipal funds. This amount was in excess of the net budget estimate of Rs. 4,108 by Rs. 98.

8. *Imperial License Tax.*—The original demand of the year, as published in the District Gazette, was Rs. 160, which were collected within the year. No difficulty was experienced in the collection of the tax and no appeals were preferred against it.

9. The expenditure was distributed as follows and was less than the estimate by Rs. 1,750:—

	Budget.	Expenditure.
	RS.	RS.
Grant I.—Public Works	2,740	2,614
" II.—Education	880	974
" III.—Sanitation, &c.	8,230	6,870
" IV.—Miscellaneous	5,470	5,515
" V.—Supervision	2,590	2,006
Refunds	..	181
Total ..	19,911	18,060

The variations under Grants I, II, and IV as compared with the budget are insignificant and call for no particular explanation. The general decrease of Rs. 1,750 in expenditure is made up of Rs. 126 under Grant I, Rs. 1,360 under Grant III, and Rs. 584 under Grant V, with a set-off of Rs. 320 as increase under the other heads. The decrease under Grants III and V are the only ones requiring some explanation. The chief causes which conduced to the decrease of the former were the following:—

- (1.) Provision was made for the employment of a Pensioned Dresser on Rs. 10 per mensem or Rs. 120 for the whole year; but, as the services of one could not be secured, an additional Hospital Assistant was employed from 1st December 1880 on Rs. 20 per mensem. The difference of pay resulting from this arrangement gives a saving of Rs. 60.
- (2.) Provision was also made for the employment of a midwife on Rs. 180 and eight additional toties on Rs. 528 for the year, but no midwife was entertained, and owing to the prejudices of the people, who object to the entrance of toties into their houses for the removal of nightsoil, only two could find employment, and this from the 10th February 1881 and in the Christian quarter of the town. These arrangements show a net saving of Rs. 761.
- (3.) The next large saving is one of Rs. 551 under dieting charges of the hospital. This decrease is due both to economical arrangements carried out by the Zillah Surgeon as well as to the establishment of Local Fund and Mission Dispensaries throughout the district.

The decrease under Grant V is due to the farming out of the tolls, the management of which the Commissioners expected to keep in their own hands and therefore made a provision of Rs. 952 in the budget for the cost of establishment and contingencies. Against this there was an expenditure of only Rs. 30, and the contribution of Rs. 20 to Government Office establishments not having been paid during the year, the saving was Rs. 942, but there was an increase of Rs. 78 under Office Contingencies and of Rs. 280 under Printing Charges, or Rs. 358 in all, and the net saving was Rs. 584.

10. The following new works and repairs were executed during the year:—

	RS.	A.	P.
I. Construction of two privies in the dispensary compound.	39	2	0
II. Construction of a brick-wall open latrine near Mulikolam tank	243	0	0
III. Construction of parapet walls to three wells	54	10	0
IV. Construction of a retaining wall at Vadakupettah	90	0	0
V. Maintenance of roads and streets including charges for road coolies	968	13	3
VI. Repairing and gravelling Bazaar Road	345	0	0
VII. Do. do. Vakil Rajoo's Road	130	8	0
VIII. Reconstruction and repair of toll-gates	112	1	0
IX. Repair of leper shed and dresser's house	72	10	0
X. Do. of travellers' bungalow buildings	39	4	0
XI. Reconstruction and repair of dust-boxes	60	0	0
XII. Clearing drains during the monsoon	172	9	8
XIII. Flooring and draining a well	23	4	0
Total ..	2,350	13	11

11. *Education.*—The Commissioners expended Rs. 974-8-0, or Rs. 94 in excess of the estimate. The payment of salary grant to the Sanskrit and Telugu School was discontinued from the 30th November 1880 under G.O., No. 1,666, dated 31st August 1880, and because also the Commissioners have no means of ascertaining the condition of the school. All the other schools received payments on the results system.

12. *Dispensary.*—The expenses of this institution were well kept under the budget allotment and exceeded its income this year by a sum of only Rs. 283, which was met from the usual source. The decrease in the number of in and out patients is ascribed partly to the establishment of Local Fund and Mission Dispensaries in the district and partly to the more favorable state of the season, both of which causes are undoubtedly the true reasons. The institution was favorably reported on by the Medical Officer in charge, and his report is enclosed for information.

13. The contributions to the additional sanitary establishment and to the Medical College for 1880-81 were duly paid during the current year (1881-82) and amounted to Rs. 179-5-4 against a provision of Rs. 200.

14. *Vaccination.*—Rs. 176-4-0 were spent under this head against the allotment of Rs. 190. One first-class Vaccinator was employed throughout the year, and his work was supervised by the Zillah Surgeon. The number of cases vaccinated was 835 against 672 in the previous year, of which 614 were successful, 163 unsuccessful, and 58 unknown. Of the total number vaccinated, the number of operations performed by the several Hospital Assistants within Municipal limits was 74, and all the rest were performed by the Municipal Vaccinator. The results are, I consider, very satisfactory and a great improvement on the work done in previous years. I am glad to record that this is in a great degree due to the ready assistance rendered by the Police Department to the Vaccinator.

15. *Registration.*—This was maintained at a cost of Rs. 168-13-0 against a provision of Rs. 170 in the budget. The number of births registered during the year was the same as in the previous year, viz., 616, but the number of deaths was less by 59, or 530 against 589 in the previous year. Of the 530 deaths, 274 were of still-born children and of children under six years of age, 75 were of persons exceeding 60 years of age, and 181 were under all the other ages.

16. *Conservancy.*—The conservancy of the town cost Rs. 1,973-0-3, or Rs. 587 less than the estimate owing to the cause explained above. Of the nine carts with an establishment of six sweepers and ten toties employed during the year, six carts and six sweepers were detailed to carry away the sweepings from the streets and lanes, two carts and eight toties to remove the filth from the latrines, and the remaining cart and two toties to remove nightsoil, &c., from private houses. The sweepings are burnt in the incinerator outside the town and the ashes obtained therefrom mixed with the night-

soil in pits. The dry earth system is strictly carried out in all the latrines. The Commissioners realized Rs. 47 by the sale of the nightsoil manure. Of the nine carts in use, seven are drawn by single bullocks and two by pairs. There are altogether six latrines, of which four are pukka built and two mud-wall enclosures with trenches inside. The advance of Rs. 80 paid last year for the construction of four new single-bullock carts was recovered, and the actual charge shown in the accounts of the year under report.

17. *Lighting*.—This was under the direct management of the Commissioners and cost Rs. 249 less than the estimate. This saving was effected by the use of kerosene oil. There were 146 lamps lit during the year, and the cost per lamp was Annas 12 and Pies 5.

18. *AVENUES*.—The cost of maintaining the trees and gardens was Rs. 627, or Rs. 27 in excess of the estimate and Rs. 130 less than the actual cost of the previous year. Four gardeners and three water-carts were employed to water the trees and one gardener to look after the fences. Sixty young trees were planted during the year.

19. The contribution to Government Office establishment for 1880-81 and also for six months in 1879-80 was duly paid in the current year (1881-82), but since such payments we have been called upon to make a further payment of Rs. 10-2-1 for 1880-81.

20. The Auditor's report was duly laid before the Commissioners, and his first suggestion as to the inclusion of the particulars of Municipal property in Statement II was approved and ordered to be carried out, but the Commissioners were not prepared to adopt his second suggestion as to the payment of share to the Local Fund Board from the rents realized by them from toll-takers' lodges and the sale of ticket books to the contractor. A copy of the resolution passed at the meeting held on 4th June 1881 on his report is herein enclosed.

ENCLOSURE No. 1.

ANNUAL REPORT.

Dispensary Buildings—Present State of Repair, &c.; Furniture, Fittings, &c.—No alterations were made in the dispensary buildings during the year. The walls of main building are cracked and require thorough repair; two latrines require retiling. Furniture and fittings are sufficient.

2. *Dispensary Committee—Frequency of Meetings*.—A Sub-Committee assembles at the dispensary as occasion may require to discuss any important matters connected with the dispensary, the Zillah Surgeon being the Vice-President of the Committee.

3. *Most Common Diseases among Out-door and In-door Patients—their Prevalence and Fatality as compared with other years*.—The most common diseases among out-patients were fevers, rheumatic diarrhoea, dysentery, ulcer, and skin diseases. During the year there had been fifty-four deaths among in-patients. The percentage of death to admission being 13.60, less than in 1879, which was 18.24. It would have been still less if the cases of diarrhoea, dysentery, and dropsy had been brought in an earlier stage.

4. *Epidemics which have occurred in the Station or its Vicinity*.—None.

5. *Inspection by Civil Surgeon and Deputy Surgeon-General*.—The Civil Surgeon attends daily.

6. *Attendance of Patients as contrasted with previous years, distinguishing In-door from Out-door*.

Years.				In.	Out.	Total.
1876	..	..	..			
1877	..	..	..	473	5,843	6,316
1878	..	..	..	656	6,485	7,141
1879	..	..	..	549	7,286	7,835
1880	..	..	..	466	7,037	7,503
	..	..	..	397	6,681	7,078

7. *General Remarks*.—Three hundred and ninety-seven in and 6,681 out patients were treated during the year, being a decrease of 69 in and 356 out patients in comparison with the preceding year, which may be attributed partly to the establishment of several Local Fund and Mission Dispensaries in the district and partly to their being no epidemic or famine.

The public health during the year was good. The south-east monsoon set in at the usual season, and rainfall (34 inches) was said to be abundant for agricultural purposes, and food prices are likely to fall.

(Signed) G. TUCKER THOMAS, Surgeon,
Ag. Zillah Surgeon, Tinnevely.

EXTRACT from the Proceedings of the Municipal Commissioners of Palamcottah at their General Meeting held on Saturday, the 4th June 1881.

2. Read Audit Report of this Municipality for 1880-81.

The Auditor's remarks as to the inclusion of the particulars of Municipal property on hand in Statement No. II are approved and will be attended to in future.

The Commissioners are not prepared, however, to admit that any share is due to the Local Fund Board from the rents realized from the toll-takers' lodges and sale of ticket books to the toll contractor, as these are *prima facie* the private property of the Commissioners and not liable in their opinion to the charge proposed by the Auditor.

(True Extract.)

(Signed) S. R. LOCKE,
Vice-President.

No. 1200.

Submitted for the information of Government together with the prescribed statements.

2. The management of Municipal affairs is steadily (if slowly) improving in Palamcottah, and the report, which is satisfactory, calls for no particular remark.

(Signed) J. B. PENNINGTON,
President.

TINNEVELLY,
5th July 1881.

ORDER THEREON, 10th October 1881, No. 1948.

The receipts and charges of the Palamcottah Municipality for 1880-81 are compared below with the estimates for the year and the actuals for the previous year:—

RECEIPTS.

	Actuals, 1879-80.	Estimate, 1880-81.	Actuals, 1880-81.
	RS.	RS.	RS.
Balance brought forward	1,173	..	327
Rates on Houses and Lands	4,040	5,500	4,066
Taxes on Arts	958	710	1,056
Taxes on Vehicles and Animals	1,318	1,340	1,431
Registration of Carts	840	850	921
Tolls	4,083	5,060	4,206
Licenses	158	120	95
License Tax	577	430	160
Assignments by Government	85	30	29
Contribution from Local Funds	460	610	610
Fines and Fees	309	350	189
Endowments	3,505	3,400	3,920
Miscellaneous	1,971	2,000	2,061
Advances Recoverable	45	..	80
Total	19,522	20,400	19,151

CHARGES.

	Actuals, 1879-80.	Estimate, 1880-81.	Actuals, 1880-81.
	RS.	RS.	RS.
GRANT I.			
New Works—			
Communications	240	250	282
Buildings	333	250	282
Sanitary and Miscellaneous	151	100	145
Repairs—			
Communications	706	1,550	1,444
Buildings	309	420	224
Sanitary and Miscellaneous	50	150	256
Establishment	235	240	240
Tools and Plant	16	30	23
GRANT II.			
Salary Grants	77	80	63
Results Grants	391	800	911
GRANT III.			
Hospitals and Dispensaries	7,080	5,110	4,445
Medical College	..	100	107
Sanitary Inspection	..	100	..
Vaccination	142	190	176
Registration of Births and Deaths	182	170	169
Conservancy	1,884	2,560	1,973
GRANT IV.			
Lighting	2,084	1,610	1,361
Markets	302	240	235
Travellers' Bungalow	325	250	320
Avenues and Watering Roads	757	600	627
Police	1,482	2,320	2,640
License Tax	381	400	152
Miscellaneous	89	50	180
GRANT V.			
Supervision and Management	1,899	2,590	2,007
Advances Recoverable	80	..	..
Refunds	..	..	181
Balances	327	490	990
Total	19,522	20,400	19,151

2. The receipts, excluding License Tax collections, amounted to Rs. 18,664 against Rs. 19,970 estimated and Rs. 17,772 realized in 1879-80. The decrease as compared with the budget was mainly owing to diminished receipts under House Tax and Tolls. The falling off under the first head was remarked upon in paragraph 4 of G.O., 26th April 1881, No. 734, but the explanation called for has not as yet been received. The revenue from the land rate is trifling. The letter, rather than the spirit, of G.O., 3rd April 1880, No. 683, paragraph 2, would appear to have been observed; and the Government are by no means satisfied that the land rate in the Municipality is incapable of yielding such a revenue as would form a perceptible addition to the Municipal income. The assessments should be carefully revised in accordance with the provisions of Section 41 of the Act, and the President is requested to give the subject his personal attention. The decrease under Tolls is merely nominal, the farm having been leased out since the estimates were prepared, so that the actuals are net receipts exclusive of charges for establishment. In reality there was an increment of Rs. 98 under this head. The increase over the actuals of 1879-80 is distributed under almost every item of taxation, and the rise under "endowments" is attributed to the inclusion in the year under review of the value of surgical instruments refunded under G.O., 22nd April 1880, No. 827. The collection of taxes was satisfactory.

3. The expenditure, excluding the payment of License Tax to Government, aggregated Rs. 18,009 against Rs. 19,510 estimated and Rs. 18,814 expended in 1879-80 and was distributed in the following proportions.

Grant I	14.7
" II	5.5
" III	38.2
" IV	29.3
" V	11.2
Refunds	1.1

4. No new works of any importance were undertaken during the year. The repair of the roads in the town cost Rs. 1,444, and it is presumed that they were kept in good condition.

5. The Educational expenditure exceeded the estimate by Rs. 97 and was more than double the outlay in the previous year. The payment of a salary grant to the Sanskrit and Telugu School was discontinued during the year. Results grants were paid to nine schools with a strength of 601 scholars against 451 in 1879-80. There are six schools unaided by the Municipality, the total attendance in which is given as 316. Some information should have been furnished as to the working of the results grants schools during the year and as to the general progress of education in the town.

6. The dispensary is reported to have done good work during the year. 397 in and 6,681 out-patients were treated against 466 and 7,037 respectively in the preceding year, the decrease being ascribed to the healthiness of the season as well as to the establishment of Local Fund and Mission dispensaries in various parts of the district. The saving in the dieting charges shows care in the management of the institution. The contributions to the Medical College and the additional sanitary establishment should invariably be paid *before* the close of the year to which the payments relate. The number (835) of vaccine operations performed shows an increase of 163 over the previous year, but the cost per successful operation was slightly higher, being 3 annas and 6 pies against 3 annas and 4 pies in 1879-80. The progress achieved is attributed to the assistance rendered by the Police, but the nature of this assistance is not explained. The registration of vital statistics showed the following results:—

	Births.	Ratio per Mille.	Deaths.	Ratio per Mille.
1879-80	616	34.3	589	32.8
1880-81	616	34.3	530	30.3

The sanitation of the town appears to have received a fair share of attention, and steps have been taken towards the gradual introduction of a private scavenging service.

7. The other items are fully explained and call for no remark.

8. The Government concur with the Commissioners in the decision come to by them in regard to the two points raised in the Auditor's report.

9. The following are errors of account:—

- The contributions to the Medical College and Sanitary Inspection due for 1880-81 and not paid should have been included among "liabilities" in the note to Statement II.
- The item Rs. 60 for the rebuilding and repair of dust-boxes appears under "Buildings" in Statement II-A instead of under "Sanitary and Miscellaneous."

(True Extract.)

R. DAVIDSON,
Chief Secretary.

To the President of the Municipal Commission, Palamcottah.
 " Revenue Department.
 " Board of Revenue.
 " Accountant-General.
 " Sanitary Commissioner.
 " Director of Public Instruction.
 " Inspector-General of Police.
 " Surgeon-General with the Government of Madras.
 " President of the Local Fund Boards, Tinnevely District.

Exd. J. W. Fischer.

Gobt. of (1881) Madras.
FINANCIAL.

To
THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Palamcottah,
&c., &c., &c.

Dated October, 10th,

Issued

Recd.

Encl.

G.O., 10th October 1881, No. 1948.

OCTOBER.

Municipal Reports.—Report on the working of
the Palamcottah Municipality during 1880-81,
reviewed.

Statement I:—

1948
Revenue and Receipts of the Municipal Fund
of the Town of Palamcottah during the official
year 1880-81

		1880 - 81		Sinctive Budget
		Detail of Minor Heads.	Total of Major Heads.	
	Arrear.	Current.		
1. Rates and Taxes &c;—				
(a) Rates on Houses (Section 40.) ...	7 2 4058 1 2	4058 8 1		5500
(b) Rates on Lands (Section 40.) ...	7 14 6	7 14 6		
(c) Taxes on Arts &c. (Section 57.) ...	1051 8	1055 8		710
(d) Taxes on Vehicles (Section 63.) ...	105	105		350
(e) Taxes on Animals (Section 63.) ...	1026 4	1026 4		990
(f) Registration of Carts (Section 73.) ...	921	921		850
(g) Tolls (Section 77.) ...				
Gross Receipts.	4,910			
Less Local Fund share. 12 1/2 - 3-1		3695 12 11		
Compound license fees under Section 81	510 3	1,205 15 11		5060
(h) Licenses (Section 106, 123, 125, 130, 131, 136.)	95	95		120
Licence Tax			11775 29	13580
3. Contributions from Provincial Funds;—			160	430
(a) Communications. ...				
(b) ...				
3. Contributions from Special Funds &c;—				
(a) Surplus Pound Fund. ...		28 10		30
(b) Ferry Rents. ...				
(c) Fishery Rents. ...			28 10	30
5. Contributions from Local Funds;—				
(a) Public Works. ...		150		150
(b) Hospital. ...		160	610	460
6. Fines and Fees (Section 17, Bye-Laws and Schedule A.)			188 13	350
7. Fees in Schools and Training Institution. ...				
8. Rents of Houses, Gardens, Market, &c. ...			1055 6 6	980
9. Payments for Municipal Services to private parties;—				
(a) Private Scavengering. ...				
Carried over			13818 3	15980

Statement I;—

Revenue & Receipts of the Municipal Fund of the Town of Palamcottah during the official year 1880-81

	1880 - 81		Sanctured Budget
	Detail of Minor Heads.	Total of Major Heads.	
9. Endowments Private Contributions and Donations, and Miscellaneous Receipts;—		13818 3	15980
(a) Hospitals.	3920 7 5		3400
(b) Choultries.			
10. Miscellaneous;—		3920 7 5	3400
(a) Sale of Sweepings.	47 7 5		50
(b) Avenues.	215 8 11		80
(c) Fees Collected at the Travellers Bungalow.	537		600
(d) Sundries.	205 11		290
(e)			
(f)			
(g)			
11. Loans;—			
12. Advances Recovered;—		1005 11 4	1020
(a) <i>Am't paid in advance in 1879-80</i>			
(b) <i>for Collecting 1/2 New Single Bullock</i>			
(c) <i>Carts for Caravan & Purposes</i>		80	
13. Balance brought forward:—			
(a) Municipal Fund.		18823 3	20400
(b) Endowments.	326 12 7		
TOTAL.		326 12 7	
TOTAL.		19150 15	20400

NOTES TO STATEMENT I.

- House and Land Rates are levied at $7\frac{1}{2}$ per cent.
- Taxes on Arts; &c. are levied at the rates mentioned in schedule B.
- Taxes on Vehicles &c are levied at the maximum schedule rates.
- Carts are registered at Rs 3 per annum.
- Tolls are levied at half of the maximum schedule rates.
- Licenses and Fees are levied at the rates sanctioned in G.O. No. 2294 dated the 20th December 1878.

Palamcottah,
Municipal Office, 1881
2nd July

A. R. Locke
Vice President.

Statement I. A — Endowments entrusted to the Municipal Commissioners under Sections 15 and 16, for the Official year 1880 - 81

Name of Institution.	Remarks.																
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
		Amount of Funded Capital.	Floating Balance.	Interest or Produce of Land.	Appropriation from Capital for Expenditure.	Private Contributions and Donations.	Sale of Medicines or Sundry Property.	Total (Columns 4-7); (Statement I, 9.)	Contribution Local Fund Boards.	Total Receipts.	Invested.	Current Charges.	Total (Statement II Grant III)	Alotted for Public works, (Statement II A.)	Total Charges.	Floating Balance.	
Elam College University Library		81500		3267-8			652-15-5	3920-7-5	460	4380-7-5		4551-9-4	4551-9-4	111-12	4663-5-4	- 282-13-11	

*Palamcottah
Municipal
Dispensary*

1948
6

A. R. Locke
Vice-President

Palamcottah,
Municipal Office, 1881
2nd July

Statement II;— *Expenditure from the Municipal fund of the Town of Calcuttah for the official*

Grant II.—(Education)

Statement II;— ⁵Expenditure from the Municipal
Fund of the Town of Palau Cottah for the official
Year 1880-81

					1880-81		Sanctioned Budget	
					Detail of Minor Heads.		Total of Major Heads.	
					Rs.	A. P.	Rs.	A. P.
6. Inspection;—								
(a) Contribution to Local Funds.								
(b) Municipal Inspectors.								
7. Miscellaneous.								
Total Grant II							97 1/8	880
Grant III.— (Sanitation and Medical Services.)								
1. Hospitals and Dispensaries;—								
(a) Establishment.					939	110		1182
(b) Medicines and Supplies.					812	9		700
(c) Diet of Patients.					949	2		1400
(d) Sundries and Contingencies.					60	6		48
(e) Contributions to Local Funds;—								
(f) Contribution to the Tinnevely Branch Dispensary.					1200			1200
(g) Contribution to Medical College.					106	12		100
(h) Pay of Out-pensioners.					48 1/2			480
(i) Making bedding &c to thing								100
(j) Contribution to the additional Sanitary establishments							1551 9 1/2	5210
2. Vaccination;—								
(a) Establishment.					175			180
(b) Contingencies.					14			10
(c) Contributions to Local Funds.							176 1/4	190
3. Registration of Births and Deaths;—								
(a) Establishment.					14 1/2			14 1/2
(b) Contingencies.					24 13		168 13	26
4. Conservancy;—								
(a) Establishment.					1310	99		1860
(b) Sanitary Service (Cost of Conservancy Carts &c.					613	16		600
(c) Cleansing of Tanks and Wells.					20			

Statement II:— *Expenditure from the Municipal Fund of the Town of Balaramkottah for the official year 1880-81*

							1880 - 81			Sanction Budget		
							Detail of Minor Heads.			Total of Major Heads.		
							Rs.	A.	P.	Rs.	A.	P.
(d) Contingencies.	...	...	...	...	...	...	12	4	5			60
(e) Watchman for Mulikolym	...	...	...	...	...	...	17	7				20
(f) Cost of maintaining Bullock	...	...	...	...	...	...						20
(g)	...	...	...	...	...	...				1973	3	2560
Total, Grant III										6869	107	8230
Grant IV. (Miscellaneous Municipal purposes.)												
1. Lighting;—												
(a) Establishment.	...	...	...	...	...	...	362	4	5			360
(b) Contingencies.	...	...	...	...	...	...	88	12	8			120
(c) Contract sum for lighting the town.	...	...	...	...	...	...						
(d) Cost of Kerosene oil.	...	...	...	...	...	...	806					1100
(e) Value of Chimnies &c.	...	...	...	...	...	...	87	4				20
(f) Repair of lanterns	...	...	...	...	...	...	15	5	6			10
(g)	...	...	...	...	...	...						
(h)	...	...	...	...	...	...						
(i)	...	...	...	...	...	...						
2. Markets;—												
(a) Establishment	...	...	...	...	...	...	202	9	2			204
(b) Contingencies.	...	...	...	...	...	...	32	4	8			36
3. Choultries;—												
(a) Establishment.	...	...	...	...	...	...				234	13	10
(b) Contingencies.	...	...	...	...	...	...						240
(c) Feeding Travellers.	...	...	...	...	...	...						
4. Watering Roads.												
5. Avenues.												
(a) Establishment.	...	...	...	...	...	...	313	13	1			240
(b) Hire of water Carts & Bullocks.	...	...	...	...	...	...	243					310
(c) Contingencies	...	...	...	...	...	...	70	9	10			50
(d)	...	...	...	...	...	...				627	6	11
6. Travellers Banglow.												
(a) Establishment.	...	...	...	...	...	...	222					222
(b) Contingencies.	...	...	...	...	...	...	98	6	11			28
(c)	...	...	...	...	...	...				320	6	11

Statement II:— *Expenditure from the Municipal Fund of the Town of Balaramkottah for the official year 1880-81*

				1880 - 81				Sanctioned Budget					
				Detail of Minor Heads.			Totals of Major Heads.						
				Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
7. License tax.													
Payment on account of imperial License tax.				152			152			400			
8. Miscellaneous.										400			
(a) Cost of Maintaining water pandal.				15						50			
(b) Contribution towards the Cost of the Police Force.				2639	13	8				2320			
(c) <i>Renewal of house numbers in Arappalate</i>				131	6	4							
(d) <i>Cost of taking Census</i>				33	4	10							
(e)													
(f)													
(g)							289	8	10	2370			
Total, Grant IV.							5515	3	1	5470			
Grant V. (Supervision and Management)													
1. Head Office;—													
(a) Establishment.				1100	15	5				1104			
(b) Contingencies.				197	15					120			
2. <i>Contribution to Govt. office establishment</i>							1298	14	5	1224			
Collection;—Tolls.										20			
(a) Establishment.													
(b) Contingencies.				29	8					798			
3. Imperial License tax.							29	8		154			
(a) <i>Remuneration paid to police for 1877</i>				28	2	3				962			
(b) <i>Contingencies</i>							28	2	3	20			
Miscellaneous:										30			
(a) Office rent.				132						120			
(b) Printing Charges.				379	9	8				100			
(c) Postage & receipt stamps.				18	3					24			
(d) Cost of tin tickets. —				15	4					15			
(e) Proclamation fee. —				5	4					5			
(f) Auditors remuneration. —				100						100			
(g)							650	1		364			
Total, Grant V.							2006	9	8	2590			

Statement II;—

Expenditure from the Municipal Fund of the Town of Palamcottah for the Official Year 1880-81

Official Year 1880 - 81										1880 - 81			Sanctioned Budget					
										Detail of Minor Heads.			Totals of Major Heads.					
										Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Repayment of Debt.																		
Interest on Debt.																		
Advances Recoverable.																		
Refunds.																		
Grand Total, Expenditure.													18012					
Balances:—													18160	119	19910			
[a] Municipal Fund.													990	310		1490		
[b] Endowments.													990	310	1490			
Total													19150	157	20400			

Notes to Statement II.

Position of Municipality of Palamcottah on 31st March 1881

Balance	Cash.	including the balance under deposit	11,92-3-10
	Securities.	...	81500
Value of premises &c.	...	...	24,850
Advances Recoverable.	...	...	...
Deduct unpaid Liabilities.	...	...	107812-3-10
Total.	...	...	107812-3-10

S. R. Locke
Vice President.

Statement II;—

A. Detail of allotments for expenditure on Public Works estimated to cost Rs. 100 or upwards

Part I New Works

No.	Project.	Amount of Estimate.			Past Expenditure			Expenditure in 18			Remarks.
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communication	...	...	...	...	...	...	...	...	...	
(b)	Buildings	...	...	...	...	...	...	...	...	...	
	I. Construction of two privies in the Dispensary Compound	40	...	...	...	...	...	39	2	...	
	II. Construction of a pucca latrine near Mulikolam tank	250	...	...	...	...	...	243	...	...	
		290	...	...	...	...	...	282	2	...	
(c)	Drainage	...	...	...	...	...	...	...	...	...	
(d)	Water supply	...	...	...	...	...	...	...	...	...	
	I. Construction of parapet wall to 3 wells	54	10	...	...	...	...	54	10	...	
	II. Construction of a retaining wall to Channel at Vadakku-pettah	90	...	...	...	...	...	90	...	...	
		144	10	...	...	...	...	144	10	...	
(e)	Miscellaneous	...	...	...	...	...	...	...	...	...	
	Grand Total	434	10	...	...	...	...	426	12	...	

S. R. Locke

[illegible]

No.	Project.	Grant.	Remarks.
		Rs.	A. P.
(a)	Communication		
	I Charge for Road Coolies -	19 15	11
	II Maintenance of gravel & broken stones for road & streets -	473 13	1/2
	III Repairing & Travelling Bagpar Road -	3 1/2	
	IV Do Do Vakil Bagpar Road -	130 8	
		444 5	3
(b)	Buildings		
	I Reconstruction & Repair of Boll gates -	112 1	
	II Repair of Leper shed & Infants house -	72 10	
	III Repair of Travellers Bungalow buildings -	39 1/2	
	IV Re-building & repair of Chest boxes -	60	X
		283 15	
(c)	Drainage		
	Clearing drains during monsoon -	172 9	8
(d)	Water - supply.		
	Excavating & draining a well -	23 1/2	
(e)	Miscellaneous		
	Grand Total	192 1/2	11

S. R. Locke
Vice President

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[illegible]

Statement II;—

Statement II;— 13. Detail of Municipal
Establishments

	No.	Salary per Mensem.			Salaries per Annum.			Totals of Major Heads.		
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Grant I;—Public Works.										
Overseers.	1	20			240					
Maistries.								240		
Total.	1	20						240		
Grant II;—Education.										
1. Training Schools;—										
Masters.										
Clerks.										
Servants.										
Total.										
2. Municipal Schools;—										
Masters.										
Clerks.										
Servants.										
Total.										
3. Schools on Combined System.										
Masters.										
Clerks.										
Servants.										
Total.										
Grant III—Sanitation and Medical Services										
1. Hospitals & Dispensaries;—										
Medical Subordinates.	2	40			300					
Pensioned Presser.										
Midwife.										
Clerks.	2	12			143	1	10			
Peons.	9	41	8		496			939	1	10
Servants.										
Total.	13	93	8					939	1	10

Statement II;—

Detail of Municipal

					No.	Salary per Mensem.			Salaries per Annum.			Totals of Major Heads.		
						Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
2. Vaccination;—														
Vaccinators.					1	15			175			175		
Peons.												175		
Total.					1	15						175		
Registration;—														
Registrars.					1	12			144			144		
Peons.												144		
Total.					1	12						144		
Censervancy;—														
Nuisance Inspectors.					1	20			240					
Maistries.					1	5			60					
Peons.					2	12			144					
Scavengers.					6	30			358	3	2			
Toties.					9	49	8		507	6	7	1310	9	9
Total.					19	116	8					1310	9	9
Grant IV—Miscellaneous, Municipal purposes.														
1. Lighting—														
Maistry.														
Masalchies.					6	30			362	14	5	362	14	5
Total.					6	30						362	14	5
2. Markets—														
Superintendents.					1	10			118	3	2			
Peons.					1	6			72	6				
Servants.					1	1			12			202	9	2
Total.					3	17						202	9	2
3. Avenues—														
Maistry.														
Gardeners.					5	25			313	13	1	313	13	1
Total.					5	25						313	13	1

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Establishment

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	No.	Salary per Mensem.			Salaries per Annum.			Totals of Major Heads.		
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
4. Travellers Bungalow---										
Maty.	2	12			144					
Waterman.	1	4			48					
Toty.	1	2			24					
Washerman.	1	8			6			222		
Total.	5	18	8					222		
Grant V—Supervision and Management.										
1. Office—										
Manager.	1	30			360					
Clerks.	1	21			252					
Accountants.	1	15			180					
Attenders.	2	14			167	3	5			
Peons.	2	12			144	12				
Masalchies.								1100	15	5
Total.	7	92						1100	15	5
2. Collection—Tolls.										
Clerks.										
Collectors.										
Peons.										
Total.										
3. License tax.										
Remuneration paid The Clerk for 1879										
Total.					28	2	3	28	2	3

Remuneration paid
to the Clerk for 1879

Palamcottah
Municipal Office, 1881
Andal

S. R. Lanka
Vice-President.

Statement III;—

Municipality of Palamcottah
Abstract of deposit & Account for the Year 1880-81

	Rs.		A.		P.	
Balance brought forward.	...	...	...	...	...	...
Deposits by Appellants.	...	...	...	...	...	...
Do. by Renters.	...	...	...	...	...	...
Do. by Contractors.	...	...	...	...	...	...
Do. as Security by Municipal Servants.	...	...	...	...	...	...
Deposited for the execution of work for which private parties are liable.	...	...	...	...	...	...
Deposits under Sections 55, 76, 79, 122, 143, 149 or bye-laws.	...	...	...	...	...	...
<i>Deposits of material</i>	...	...	...	...	...	...
<i>fine pending appeal.</i>	...	...	...	...	...	...
Total.	...	...	...	...	...	...

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Palamcottah,
Municipal Office, 1881
2nd July

S. R. Sankar
Vice-President

Statement IV;— Municipality of Palamcottah Demand, Collection and Balance Statement for the Year 1880-81 (Current)

	1		2		3		4		5		6		7	
	Demand Assessed		Collected.		Remitted on appeal or otherwise.		Written off as Irrecoverable.		Total (Columns 2, 3, 4.)		Balance.			
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Rate on Houses, &c. ...	486	37	4058	12	761	26	19	8	64838	12	1	7	5	
Taxes on Arts, &c. ...	480		1051	8	57		17	8	1126		54			
Tolls. ...	3695	12	3695	12					3695	12				
<i>Land tax</i>	89	7	7	46	78	8			86	7	3	7		
Total. ...	9805	85	8813	47	896	114	37		6974	5	58	8		

Arrears.

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	1		2		3		4		5		6		7	
	Balance of old Demand.		Arrears of previous Year.		Total Demand.		Collected.		Remitted		Written off.		Total (Columns 4, 5, 6.)	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Rate on Houses, &c. ...			23	106	23	106					23	34	23	106
Taxes on Arts, &c. ...			52		52						18		52	
Tolls. ...														
Total. ...			75	106	75	106	17	2	1		71	34	75	106

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Palamcottah,
Municipal office, 1881
2nd July

S. R. Sankar
Vice-President.

Statement V;—Educational Return.

Population as per { Male. 8633 Children of school-going age for purposes { Boys. 1294
last census. { Female. 8862 of elementary education at 15 per cent. { Girls. 1329

Name of Schools.	Average Daily Attendance for two Years.		Fees.	Current Charges (Statement II, grant II.)	Net Charges (column 5 less column 4)	Public Works Statement II-A.	Total Columns 6 and 7	List of other Schools in the Town with number on the Rolls and general character of Institution.
	Boys.	Girls.						
1. Training Schools—								
(a)	2	3	4	5	6	7	8	9
(b)								
2. Municipal Schools—								
(a)								
(b)								
3. Salary Grant Schools—								
(a) <i>Saluga V. Lane School</i>	15			63	63		63	<i>Saluga V. Lane School 100</i>
(b)								<i>Saluga V. Lane School 53</i>
4. Result Grant Schools—								
(a) <i>Boys' Boarding School</i>	27	30		68	68		68	<i>Boys' Boarding School 20</i>
(b) <i>Muthukaruppa Pillai's School</i>	75	84		1158	1158		1158	<i>Muthukaruppa Pillai's School 53</i>
(c) <i>Adnan Paul Pillai's School</i>	25	74		177	177		177	<i>Adnan Paul Pillai's School 100</i>
(d) <i>Ganapathappa Pillai's School</i>	88	71		99	99		99	<i>Ganapathappa Pillai's School 53</i>
(e) <i>Soolaramanna V. Pillai's School</i>	50	57		168	168		168	<i>Soolaramanna V. Pillai's School 100</i>
(f) <i>Bakim Pillai's V. Pillai's School</i>	70	1		201	201		201	<i>Bakim Pillai's V. Pillai's School 53</i>
(g) <i>Krupa Muthappa Pillai's School</i>	65	105		133	133		133	<i>Krupa Muthappa Pillai's School 100</i>

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Statement V;—Educational Return.

Population as per { Male. 8633 Children of school-going age for purposes { Boys. 1294
last census. { Female. 8862 of elementary education at 15 per cent. { Girls. 1329

Name of Schools.	Average Daily Attendance for two Years.		Fees.	Current Charges (Statement II, grant II.)	Net Charges (column 5 less column 4)	Public Works Statement II-A.	Total Columns 6 and 7	List of other Schools in the Town with number on the Rolls and general character of Institution.
	Boys.	Girls.						
1	2	3	4	5	6	7	8	9
(a) <i>Palchimuthu Pillai's School</i>	50			138	138		138	<i>Palchimuthu Pillai's School 100</i>
(b) <i>Qana Saniya Pillai's School</i>	54	60		898	898		898	<i>Qana Saniya Pillai's School 53</i>
(c)								
5. Schools on the combined System—								
(a)								
(b)								
6. Inspection								
7. Miscellaneous								
Total	161	601	5	9148	9148		9148	

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Note—Number of Schools newly established in 1880-81 None

Number brought under Inspection for first time in 1880-81 None

Palamcottah,
Municipal Office, 1881
22 July

A. R. Sacke
Vice-President.

1948
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Statement VI-B— Comparative Statement— (Receipts.)

Heads.	1		2		3		4		5		6		Explanation of Variations
	1879-80	1880-81	1879-80	1880-81	1879-80	1880-81	1879-80	1880-81	1879-80	1880-81	1879-80	1880-81	
1. Rates and Taxes, &c.—													
(a) Rate on Houses (Section 40)	...	...	...	...	...	...	...	...	...	...	...	...	(a) The decrease is explained in the office letter, No. 24, dated 21st June 1881
(b) Rate on Lands (Section 40)	...	...	...	...	...	...	...	...	...	...	...	...	(b) This tax was levied because the Govt. has not accorded sanction to a London rate
(c) Taxes on Arts, &c. (Section 57)	...	...	...	...	...	...	...	...	...	...	...	...	(c) The relief proposed to be given in cases where the parties have to pay the license tax also was refused by Govt. in their order No. 1049 dated 25th May 1880, hence the increase
(d) Taxes on Vehicles (Section 63)	...	...	...	...	...	...	...	...	...	...	...	...	(d) This is due to the increase in number of vehicles, carts, &c.
(e) Taxes on Animals (Section 63)	...	...	...	...	...	...	...	...	...	...	...	...	(e) Cattle were farmed out, hence the decrease under estimate which includes the cost of establishment, Carting, &c.
(f) Registration of Carts (Section 73)	...	...	...	...	...	...	...	...	...	...	...	...	(f) This is due to the closing of certain cart stands, &c.
(g) Tolls, (Section 77)	...	...	...	...	...	...	...	...	...	...	...	...	
Gross Receipts													
Less Local Fund share													
Compound license fees under Section 81													
(h) Licenses (Sections 106, 123, 125, 130, 131, 136.)	...	...	...	...	...	...	...	...	...	...	...	...	
2. License Tax—													

Statement VI-B— Comparative Statement— (Receipts.)

Heads.	1		2		3		4		5		6		Explanation of Variations
	1879-80	1880-81	1879-80	1880-81	1879-80	1880-81	1879-80	1880-81	1879-80	1880-81	1879-80	1880-81	
3. Contributions from Provincial Fund—													
(a) Communications	...	...	...	...	...	...	...	...	...	...	...	...	
(b)	...	...	...	...	...	...	...	...	...	...	...	...	
4. Contributions from Special Fund, &c.—													
(a) Surplus Pound Fund	...	...	...	...	...	...	...	...	...	...	...	...	
(b) Ferry Rents	...	...	...	...	...	...	...	...	...	...	...	...	
(c) Fishery Rents	...	...	...	...	...	...	...	...	...	...	...	...	
5. Contributions from Local Funds													
(a) Public Works	...	...	...	...	...	...	...	...	...	...	...	...	(b) This is of a sundry nature
(b) Hospital	...	...	...	...	...	...	...	...	...	...	...	...	
6. Fines and Fees (Section 17, Bye-laws and Schedule, A)	...	...	...	...	...	...	...	...	...	...	...	...	(c) This includes the rent realized from tale-takers
7. Fees in Schools and Training Institutions	...	...	...	...	...	...	...	...	...	...	...	...	
8. Rent of Houses, Gardens Market, &c.	...	...	...	...	...	...	...	...	...	...	...	...	

Statement VI-B— Comparative Statement t— (Receipts.)

Heads.	Actuals for Previous Year, 1879-80		Estimates for Current Year, 1880-81		Actuals for Current Year, 1880-81		Increase over Estimate.		Decrease under Estimate.		Explanation of Variations.
	Ra.	P.	Ra.	P.	Ra.	P.	Ra.	P.	Ra.	P.	
9. Payments for Municipal Services to private parties:—	1879-80		1880-81		1880-81		5		6		7
(a) Private Scavengering											
(b)											
10. Endowments, Private Contributions and Donations, and Miscellaneous Receipts:—											
(a) Hospitals	3505	31	3400		3920	75	520	75			(j) This includes the value of certain surgical instruments, re-funded ¹³ under G.O. No 827 dated 22nd April 1880
(b) Choultries											
11. Miscellaneous:—											
(a) Sale of Sweepings	54	151	50		47	75			2	87	(k) This is due to the sale of trees blown down by the wind
(b) Avenues	100	34	80		215	811	135	811	63		(l) The number of travellers who occupied the Bungalow was less than that of the previous year
(c) Fees Collected at the Travellers Bungalow	663	8	600		537				84	5	(m) This is of a sundy nature
(d) Landries	146	131	240		205	11					
(e) Fines Collected on	128										
(f) Accommodation Tax	46	97									
(g) Demerit											
(h) ...											
(i) ...											
12. Loans											

Statement VI-B:— Comparative Statement— (Receipts)

Heads.	Actuals for Previous Year, 1879-80		Estimates for Current Year, 1880-81		Actuals for Current Year, 1880-81		Increase over Estimate.		Decrease under Estimate.		Explanation of Variations.
	Ra.	P.	Ra.	P.	Ra.	P.	Ra.	P.	Ra.	P.	
13. Advances Recovered:—	1879-80		1880-81		1880-81		5		6		7
(a) Advance for the Constabulary											
(b) Do for making up					80		80				
(c) Single Black carts											
Total	183	82	20	100	182	3	132	14	29	11	
14. Balance brought forward:—											
(a) Municipal Fund	473	57			326	127	326	127			
(b) Endowments											
Total	1952	86	20	100	1915	157	1653	1311	29	11	

Palancottah,
Municipal office,
1881A. R. Locke
Vice-President.1948
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Statement VI-A— Comparative Statement— (Charges.)

Heads.	1												Explanation of Variations.
	Actuals for Previous Year.		Estimates for Current Year.		Actuals for Current Year.		Increase over Estimate.		Decrease under Estimate.		7		
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.			
Grant I—(Public Works)													
1. New Works;—													
(a) Communications	240	1											(a) This is due of two principles
(b) Buildings	332	7 3	250		282	2	(a) 32	2					(d) Rs 50 were Budget for retaining the Cor 1 of the Budget extra
(c) Drainage													(e) This is due incurred in the street lining Budget all
(d) Water-Supply	151		100		144	10	(b) 44	10					(d) Some of the to be repaired
(e) Miscellaneous													(e) 7 additional Coolies he
2. Repairs;—													
(a) Communications	706	2 4	1550		144	5 3				105	10 9		(b) A new
(b) Buildings	309	5	128		283	15				136	1		
(c) Drainage	36	12 3	50		142	9 8	(d) 122	9 8					
(d) Water-Supply	13	4	100		23	1				76	12		
(e) Miscellaneous													
3. Establishment	235		240		240								
4. Tools and Plant and Contingencies	15	8 6	30		23	2 6							

(a) This is due to the construction of two prisons in the District, Calcutta.

(b) Rs 50 were provided in the Budget for the construction of retaining walls, but the actual cost of the work exceeded the Budget estimate, hence the increase incurred in the repairs of certain streets being less than the Budget allocated.

(c) Some of the buildings proposed to be repaired were not repaired.

(d) 7 additional temporary coolies were employed.

(e) A few wells proposed to be dug were not dug.

Statement VI-B;— Comparative Statement— (Receipts)

Heads.	Actuals for Previous Year.		Estimates for Current Year.		Actuals for Current Year.		Increase over Estimate.		Decrease under Estimate.		Explanation of Variations.
	1877-80		1880-81		1880-81		Estimate.		Estimate.		
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	
1											7
5. Contributions to Local Funds											
(a)	...	...	...	...	...	...	...	...	...	...	
(b)	...	...	...	...	...	...	...	...	...	...	
Grant Total I	2039	11 4	2740		2644	5	199	5 8	325	5 3	
Grant II.— (Education)											
1. Training Schools;—											
(a) Establishment	...	...	...	...	...	...	...	...	...	...	
(b) Contingencies	...	...	...	...	...	...	...	...	...	...	
2. Municipal Schools;—											
(a) Establishment	...	...	...	...	...	...	...	...	...	...	
(b) Contingencies	...	...	...	...	...	...	...	...	...	...	
3. Salary Grants	77		80		63				17		
4. Results Grants	390	10	800		911	8	11	8			
											(g) This is of result

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(g) This is due to the higher rate of results grant.

Heads.	Actuals for Previous Year.		Estimates for Current Year.		Actuals for Current Year.		Increase over Estimate.		Decrease under Estimate.		Explanation of Variations
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	
1	1879-80	1880-81	1880-81	1880-81	1880-81	1880-81	1880-81	1880-81	1880-81	1880-81	7
5. Schools on the Combined System;—	...	...	...	...	...	...	...	...	...	...	
(a) Fix Payment	...	...	...	...	...	...	...	...	...	...	
(b) Results Grant	...	...	...	...	...	...	...	...	...	...	
(c) Contingencies	...	...	...	...	...	...	...	...	...	...	
6. Inspection;—	...	...	...	...	...	...	...	...	...	...	
(a) Contributions to Local Fund	...	...	...	...	...	...	...	...	...	...	
(b) Municipal Inspectors	...	...	...	...	...	...	...	...	...	...	
7. Miscellaneous	...	...	...	...	...	...	...	...	...	...	
Total, Grant II	467	10	880	974	8	111	8	17			
Grant III.—(Sanitation and Medical Services.)											

Grant III.—(Sanitation and Medical Services.)

1. Hospitals and Dispensaries;—

(a) Establishment	975	14	2	1182		939	1	10	(b)	242	14	2
(b) Medicines and Supplies	292	3	12	700		812	9		(c)	112	9	
(c) Diet of Patients	44	10	11	6	1400		949	2	(d)	150	14	

(b) Pensioned Doctor and a husband were not employed.
 (c) This is due to the decrease in the number of in-patients.
 (d) This is due partly to

Statement VI-A—

Comparative Statement—

(Charges.)

Heads.	Actuals for Previous Year.		Estimates for Current Year.		Actuals for Current Year.		Increase over Estimate.		Decrease under Estimate.		Explanation of Variations.
	1879-80		1880-81		1880-81						
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	
1											7
(d) Sundries and Contingencies.	...	...									
(e) Contributions to Local Fund;—	...	...									
(f) Contribution to the Timnevelly Branch Dispensary.	...	...	1200		1200						
(g) Contribution to Medical College.	...	...			100		106	12	6	12	
(h) Pay of Out-pensioners.	...	...	504	4	480		484		4		(b) Not required
(i) Making bedding & clothing	...	...			100						(b) Paid in
2. Vaccination;—											
(a) Establishment.	...	...	119		180		175		5		
(b) Contingencies.	...	...	23		10		14		8	12	
(c) Contributions to Local Funds.	...	...									
3. Registration of Births and Deaths;—											
(a) Establishment.	...	...	143	8	144		144				
(b) Contingencies.	...	...	38	15	26		24	13	1	3	

The fall in the price of articles and partly to the decrease in the no. of patients

Not required this year

(b) Bid in the current year (1881-82)

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Charges

Statement VI-B— Comparative Statement—

(Receipts.)

Heads.	Actuals for Previous Year.		Estimates for Current Year.		Actuals for Current Year.		Increase over Estimate.		Decrease under Estimate.		Explanation of Variations.
	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	
1	1879-80		1880-81		1880-81						7
4. Conservancy:—											
(a) Establishment.	126	55	1860		1310	99			(a) 549 63	(b) Of the 8 additional to the previous year, 2 were employed from February here not 5	
(b) Sanitary Service (Cost of Conservancy Cart &c.	453	141	600		613	16	13	16			
(c) Cleansing of Tanks and Wells.					20		20		(a) 147 117	(b) This is of	
(d) Contingencies.	156	35	60		12	45			2 155		
(e) Watchmen for night patrol.	12	8	20		17	7			20		
(f) Cost of maintaining pile-distribution.			20								
(g)											
Total, Grant III...	928	110	8230		6869	107	168	7	1528	125	
Grant IV. (Miscellaneous Municipal purposes.											
1. Lighting:—											
(a) Establishment.	348	14	360		362	45	2	45			This is of a
(b) Contingencies.	140	109	120		88	128			31	34	
(c) Contract sum for lighting the town.	157	135							(a) 294	(b) This is of	
(d) Cost of Kerosene oil.	87	415	1100		806						

Comparative Statement—

Price of oil

Statement VI-A—

Heads.	Actuals for Previous Year.		Estimates for Current Year.		Actuals for Current Year.		Increase over Estimate.		Decrease under Estimate.		Explanation of Variations.
	1879-80		1880-81		1880-81		over Estimate.		under Estimate.		
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	
1											7
(e) Value of Chimni s &c.	413	911	20		87	44	67	44			(b) Broken Chimnies were replaced by new ones
(f) Making 10 lanterns	40										
(g) 10 stone posts	64	12									
(h) 10 iron brackets	35										
(i) Repairing lanterns	8	8	10		15	56	5	56			
Markets;—											
(a) Establishment.	208	12	204		202	92			1	610	
(b) Contingencies.	93	89	36		32	48			3	114	
3. Choultries;—											
(a) Establishment.											
(b) Contingencies.											
(c) Feeding Travellers.											
4. Watering Roads.											
5. Avenues											
(a) Establishment.	716	21	240		313	131	73	131			(d) Owing to the employment of an additional gardener, the work after the fence

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Charges Receipts

Statement VI-B— Comparative Statement—

Heads.	Actuals for Previous Year.		Estimates for Current Year.		Actuals for Current Year.		Increase over Estimate.		Decrease under Estimate.		Explanation of Variations
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	
1	1879-80	1880-81	1880-81	1880-81	1880-81	1880-81					
b Hire of water Carts & Bullocks.	40	110	50	310	243	70	910	20	910	67	(u) This is due to the reduced rate of Contract
[c] Contingencies	222	222	222	222	222	222					(u) This is of a sundry nature
6 Travellers Bungalow.	103	1	28		98	611	70	611			(b) This is due to the purchase of table knives &c for travellers
[a] Establishment.	381	410	400		152				(u) 248		(u) Explained on the Receipts side
[b] Contingencies.	48	67	50		15				(u) 35		(u) Water-pandal was not opened in the market as proposed
[c]	1482	48	320		2639	138	319	138			(b) This is due to the increase of Cost of Police Force
7. License tax.	40										
Payment on account of License tax.											
8. Miscellaneous.											
(a) Cost of Maintaining water pandal											
[b] Contribution towards the Cost of the Police Force.											
[c] Boarding & Clothing of orphans											

Statement VI-B— Comparative Statement—

Heads.	Actuals for Previous Year.		Estimates for Current Year.		Actuals for Current Year.		Increase over Estimate.		Decrease under Estimate.		Explanation of Variations
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	
1	1879-80	1880-81	1880-81	1880-81	1880-81	1880-81					
(a) Remuneration of house	51266	25470	5515	31	72587	68056					(u) House number here removed in diary & plates especially for the purpose of History Centre
(b) Coal of taking Convey	4078	411	1104		1100	155			3		(u) An unfare even excepted
(c)	114	111	120		197	15					
(d)	66	8	798								
Total Grant IV.	2629	154	20		29	8			178		(u) This is of a sundry nature
Grant V. (Supervision and Management)	41	8	20		28	23			124		(u) Paid in the current year (1881-82)
1. Head Office.											
[a] Establishment.											
[b] Contingencies.											
2. Collection—Tolls.											
[a] Establishment.											
[b] Contingencies.											
3. Imperial License tax.											
[a] Remuneration from the cloth											
[b] Contingencies											

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Charges
(Receipts)

Statement VI-B— Comparative Statement—

Heads.	Actuals for Previous Year.		Estimates for Current Year.		Actuals for Current Year.		Increase over Estimate.		Decrease under Estimate.		Explanation of Variations.
	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	
1	1877-80		1880-81		1880-81		5		6		7
Miscellaneous.											
(a) Office rent.	220	67	120		132		12				
(b) Printing charges.	208	42	100		379	98	279	98			
(c) Postage & receipt stamps.	19	7	24		18	3			5	13	
(d) Cost of tin tickets.	15	13	7	15	15	4		4			
(e) Proclamation fee.	3	12	5		5	4		4			
(f) Auditors remuneration.	100		100		100						
(g) <i>Carriage for printing</i>	3	15	8								
Total, Grant V.	1898	147	2590		2006	98	377	153	961	57	
Repayment of Debt.											
Interest of Debt.											
Advances Recoverable.	80										
Refunds.					180	12	180	12			
Grand Total, Expenditure.	1919	147	11990		18160	119	1762	86	3512	129	

*This is due to the printing of
Mule proceedings in the year*

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Charges
(Receipts)

Statement VI-B;— Comparative Statement—

Heads.	Actuals for Previous Year.		Estimates for Current Year.		Actuals for Current Year.		Increase over Estimate.		Decrease under Estimate.		Explanation of Variations.
	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	
1	2		3		4		5		6		7
Balances,—											
(a) Municipal Fund.	326	127	490		990	310	500	310			
(b) Endowment.											
Total	1952	186	20400		19150	157	2263	124	3512	129	

Palamcottah,
Municipal office,
1881

A. D. Locke
Vice-President.

1948
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APPENDIX A.

1. Name of Municipality Palamcottah
2. Population as per last census. 17495
3. Number of Commissioners.
- (a) Ex-Officio. 2
- (b) Nominated. 18
- (c) Elected. "
- Total 20
- (d) Official. 7
- (e) Non-Official. 13
- (f) Europeans. 10
- (g) Natives. 10
4. Incidence of Taxation (Statement I Head 1
per head of population. 12-2-10
" -10-9
5. Incidence of Income (Not including balance per
head of population 1-1-3
" 46
6. Total Number of Meetings held during the year
7. Average attendance at each Meeting
- (a) Ex-Official Commissioners. 1 13
46
- (b) Non-Official. 4 9
46
- (c) Europeans. 2 39
46
- (d) Natives. 2 29
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Enclosure in an endorse-
ment from the President
Municipal Commissioners
Dated 5th July 1881
No 1200

In Aml: 177 of 51

25/7/81

Statement showing the amount for which the tolls of the Palamcottah Municipality were farmed out
for 1880-81. Containing sum for 1880-81 Rs 1910 1945/23

Particulars of instalments in which the above amt payable	1	2	3	4	5	6	7	8	9
	Amount	When payable	When Paid	Cost of repair Establishment &c	Sub Amount	Share due to Local Funds	Amount paid	Balance if any	When paid to the Local Fund
April 1880									
1 st Instalment	204	9 4	15-4-80	15-4-80		100			9-6-80
2 nd Do	204	9 4	28-4-80	28-4-80					15-5-80
	409	2 8			409 2 8	102 4 8	202 4 8		
May 1880									
1 st Instalment	204	9 4	15-5-80	15-5-80					
2 nd Do	204	9 4	28-5-80	28-5-80					
	409	2 8			409 2 8	102 4 8	102 4 8		5-6-80
June 1880									
1 st Instalment	204	9 4	15-6-80	15-6-80					
2 nd Do	204	9 4	28-6-80	28-6-80	7		402 2 8	100 8 8	21-7-80
	409	2 8							
July 1880									
1 st Instalment	204	9 4	15-7-80	15-7-80					
2 nd Do	204	9 4	28-7-80	28-7-80	11 5	397 13 8	99 7 5	99 7 5	16-8-80
	409	2 8							
August 1880									
1 st Instalment	204	9	15-8-80	16-8-80					
2 nd Do	204	9	28-8-80	28-8-80					
	409					409 2 8	102 4 8	102 4 8	20-9-80
September 1880									
1 st Instalment	204	9 4	15-9-80	15-9-80					
2 nd Do	204	9 4	28-9-80	28-9-80	22 8	388 10 8	96 10 8	96 10 8	10-10-80
	409	8							
October 1880									
1 st Instalment	204	9 4	15-10-80	15-10-80					
2 nd Do	204	9 4	28-10-80	28-10-80	3 4	405 14 8	101 7 8	101 7 8	2-11-80
	409	2 8							
November 1880									
1 st Instalment	204	9 4	15-11-80	15-11-80					
2 nd Do	204	9 4	28-11-80	28-11-80					
	409	2 8				409 2 8	102 4 8	102 4 8	22-12-80
December 1880									
1 st Instalment	204	4	15-12-80	15-12-80					
2 nd Do	204	4	28-12-80	28-12-80					
	409	8				407 2 8	102 4 8	102 4 8	19-1-81
January 1881									
1 st Instalment	204	4	15-1-81	15-1-81					
2 nd Do	204	4	28-1-81	28-1-81					
	409	8				409 2 8	102 4 8		
February 1881									
1 st Instalment	204	4	15-2-81	15-2-81					
2 nd Do	204	4	28-2-81	28-2-81					
	409	8				409 2 8	102 4 8	204 9 4	5-3-81
March 1881									
1 st Instalment	204	4	15-3-81	15-3-81					
2 nd Do	204	4	28-3-81	28-3-81					
	409				97 8	311 10 8	77 14 8		77 14
Total	4910				161 9	4768 7	492 19 12 14	31	77 14 8

Audited & found correct
19/3/81

* Balance due as per last statement.

19/3/81

206922

206922

ANNUAL RETURN of In and Out-Patients treated at the Dispensary at Palamcottah for 1880.

Class and grade of Dispensary 2^d
No. of Beds available: Male 30 Female 13

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GENERAL DISEASES.										REMARKS.
ORDER A—FEBILE OR ZYMOTIC DISEASES.										
Small-pox	...	...	...	...	...	869	17	17	1	886
Malarious fever, ague and remittent	...	...	...	...	...	7	1	1	1	8
Cholera	...	...	...	...	...					
Other diseases of this order	...	...	...	...	...					
TOTAL						876	19	18	1	895
ORDER B—CONSTITUTIONAL DISEASES.										
Rheumatic affections	...	...	...	...	...	345	17	15	2	362
Syphilitic affections	...	...	...	...	...	109	40	30	6	149
Scrofula	...	...	...	...	...	43	4	4	4	47
Anæmia	...	...	...	...	...	31	13	13	13	31
Leprosy	...	...	...	...	...	53	1	1	1	66
Phthisis	...	...	...	...	...	13	23	10	1	14
Dropsy	...	...	...	...	...	31	15	11	13	54
Other diseases of this order	...	...	...	...	...	58		4		73
TOTAL						683	113	66	17	796
LOCAL DISEASES.										
Ophthalmia	...	...	...	...	...	346	1	1		347
Inflammation of the external ear	...	...	...	...	...	187				187
Goitre	...	...	...	...	...					
Respiratory affections	...	...	...	...	...	320	4	3	1	324
Heart diseases	...	...	...	...	...		1	1		1
Dysentery	...	...	...	...	...	188	26	11		214
Diarrhoea	...	...	...	...	...	183	29	12	15	212
Worms	...	...	...	...	...	205			17	205
Liver diseases	...	...	...	...	...	26				26
Spleen	...	...	...	...	...	8				8
Gonorrhoea and its complications	...	...	...	...	...	24	25	21	4	49
Abscess, boils, and whitlow	...	...	...	...	...	165	7	7		172
Skin diseases	...	...	...	...	...	444	75	50	2	451
Ulcer	...	...	...	...	...	715	6	6		763
Labour, premature, natural, and difficult	...	...	...	...	...					6
Other local diseases	...	...	...	...	...	1690	44	36	3	1734
TOTAL						4501	200	151	11	4701
CONDITIONS NEITHER GENERAL NOR LOCAL.										
Debility and old age	...	...	...	...	...	163	9	9		172
Poisons and poisoned wounds	...	...	...	...	...	35	5	5		40
Injuries	...	...	...	...	...	423	51	48	3	474
TOTAL						621	65	62	3	686
GRAND TOTAL						6681	397	297	27	7078

SHOWING THE CLASS AND SEX OF THE PATIENTS TREATED.

OUT-PATIENTS.			* TOTAL TREATED.												DAILY AVERAGE NUMBER.										
Attended personally.	Represented by friends.	Total treated.	Europeans.			Eurasians.			Muslimans.			Hindocs.			Other Classes.			TOTAL.			Men.	Women.	Children.	TOTAL.	
			M.	W.	C.	M.	W.	C.	M.	W.	C.	M.	W.	C.	M.	W.	C.	M.	W.	C.					
6359.	332.	6681.				4			13.	3	2.	330	90	9.	32	11	3.	280	103	14	14	6	1.	21.	
			3			65	25	63	148	61	69.	303	574	573	657	360	556	3941.	1195	1545	27.	50	7.	10.00	145.

SHOWING THE RESULT OF THE MAJOR SURGICAL OPERATIONS PERFORMED DURING THE YEAR 18

DISEASE FOR WHICH OPERATION WAS PERFORMED.		Nature of operation according to Circular No. 31, dated 24th May 1872.	Remain- ing on 31st December	Perform- ed during the year.	TOTAL	RESULT.				Remaining under treatment	REMARKS. (Distinguish operations performed by the Superintendent from those performed by the Medical Subordinate.)
No.	Name.					Cured.	Re- lieved.	Discharged otherwise	Died.		
Major operations											
	In Patients.	1	12	13	7	3	"	3	"		
	Out - do -	"	42	42	42	"	"	"	"		
Minor operations											
	In Patients	"	21	21	21	"	"	"	"		
	Out Patients	"	254	254	254	"	"	"	"		
Total											
Total number of minor operations performed											

SHOWING THE INCOME AND EXPENDITURE ON ACCOUNT OF THE DISPENSARY DURING THE YEAR 18

Income									
A.—BALANCE ON 1st JANU-ARY ...	Invested	...	...	81500	...				
	Floating	...	...	...	...				
TOTAL				81500	...				
B.—FROM GOVERNMENT...	As salaries	...	...	...	...				
	As registers and forms	...	...	...	...				
	As Europe medicines	...	...	15	...				
	For diet of police cases	...	...	...	...				
	Sale of medicines	...	...	...	...				
	Special allowances	...	...	...	...				
TOTAL				18	...				
C.—From Municipal Funds		...	...	...	...				
D.—Interest on Invested Capital		...	...	...	...				
E.—SUBSCRIPTIONS	From Europeans	...	...	...	...				
	From Natives	...	...	...	...				
TOTAL INCOME				4650	4-6				
A.—On establishment		...	...	...	...				
B.—On bazar medicines		...	...	...	...				
C.—On European medicines, whether from Government store or purchased		...	...	...	...				
D.—On diet		...	...	...	...				
E.—Miscellaneous charges		...	...	...	...				
F.—On building or repairs		...	...	...	...				
G.—Invested during the year		...	...	...	...				
TOTAL EXPENDITURE				4650	4-6				
* Balance in hand on 31st December				...	...				
† AVERAGE COST OF EACH DIET				...	...				

* This item will include what is deposited in the Savings Bank or District Treasury.
† Note.—In calculating this item, those who paid for their own diet will of course be excluded; also police cases when paid for by Government.

ANNUAL REPORT.

1. Dispensary buildings. — Present state of repair, &c. ; furniture, fittings, &c.

No alterations were made in the Dispensary Buildings during the year. The walls of main building are cracked and require thorough repair, two latrines require retiling. Furniture and fittings are sufficient.

2. Dispensary Committee. — Frequency of meetings.

A sub-committee, assembled at the Dispensary, on occasion may require to discuss any important matters connected with the Dispensary, the Civil Surgeon, being the Vice President of the Committee.

3. Most common diseases among out-door and in-door patients : their prevalence and fatality as compared with other years.

The most common diseases amongst patients were, Fever, Rheumatic and Syphilitic affections, General dropsy, Conjunctivitis, and among In-patients, General dropsy, Diarrhoea, Dysentery, Ulcer and skin diseases. During the year there had been 6 1/2 deaths among In-patients. The percentage of death to admission being 19.6, less than in 1879 which was 18.24. It would have been still less, if the cases of Diarrhoea, Dysentery & Dropsy had been brought in at earlier stage.

4. Epidemics which have occurred in the station or its vicinity.

None

5. Inspection by Civil Surgeon and Deputy Surgeon-General.

The Civil Surgeon attends daily

6. Attendance of patients as contrasted with previous years, distinguishing in-door from out-door.

Years	In	Out	Total
1876	473	5843	6316
1877	656	6485	7141
1878	549	7286	7835
1879	468	7037	7503
1880	397	6681	7078

7. General Remarks.

397 In and 6681 out-patients were treated during the year, being a decrease of 69 In and 356 Out-patients, in comparison with the preceding year, which may be attributed partly to the establishment of several Local Fund and Mission Dispensaries in the District and partly to their being free of epidemic or famine.

The public health during the year was good - The South-East monsoon set in at the usual season and rainfall $3\frac{1}{4}$ inches was said to be abundant for agricultural purposes and food prices are likely to fall.

Signed G. Tucker Thomas

Surgeon
Ag't Zilla's Surgeon

True copy

G. Tucker Thomas
Surgeon

Ag't Zilla's Surgeon

Medical Charge.

Subm: 177/07

Superintendent.

N.B. - This Return should be despatched to the year to which it refers as possible, in order to be submitted to Government of the Treasury.

Received in the Office of the Deputy

DISPENSARY AT

FOR THE YEAR

1880.

ANNUAL RETURN AND

OF THE

1948/26
To The President
Municipal Commission
Palameottah

Sir,
I beg to report that I have made a careful audit of the accounts of the Palameottah Municipality for the year ended 31st March 1881.

The entries of expenditure in the Cash Book are duly supported by proper vouchers, and items of receipt are correctly recorded.

The Registers, and Lists, of Licences &c, are well and neatly kept, and have been audited and found correct.

Statement II herewith submitted contains list of works costing less than Rs 100, but this is in accordance with the statement.

rendered for previous years.

There is no regular account kept of the stores received and expended on account of the Municipality and the notes to statement II is therefore imperfect. I think that for a correct statement of the "Position of the Municipality" at the end of each year, the value of the balance on hand of Furniture, stores, and Plant should be taken into account. This has not been done for the want of a proper record of the transactions.

The share due to the Local Fund on account of tolls collected, is calculated on the net amount received, after deducting cost of repairs, establishment &c, but the Local Fund has never received its share of the rents &c realized from toll keepers lodges

and other sources. An adjustment of this, if thought proper, may be made in the accounts of the current year.

The second clerk K. Subramania Pillai has rendered me most intelligent assistance in the audit of the accounts.

I beg to
signed Geo. F. Oliver
16th May 1881.

True copy,

John Cunningham
President

Compd. H. C.

No. 26. Palamcottah Municipal
Commissioner's Office
2^d July 1881.

From The Vice President

To The President, SECRET No. 177

Palamcottah Municipality
1948
20

Sir,

I have the honor to submit
the following report on the working
of this Municipality for the year
1880-81. The usual statements

* statements in the form prescribed as marginal
in G. O. No. 1347 dated 35th April 1877. - by notes
are appended

2. The receipts including the
opening balance amounted to Rs 19,150-15-7.
* Balance from last year Rs. Rs. P. and the charges 326-12-7
Receipts in 1880-81. 18,824-3-10 to Rs 18,160-11-9
19,150-15-7 leaving a
Disbursements in 2^d. 18,160-11-9
Balance. 990-3-10 Balance of
Rs 990-3-10
at the close of the year as shown in the margin.

SO (Final) 1948/81

In Trust 177/81

3. The receipts fell short of the estimate by Rs 1,249. The difference between Columns 5 & 6 in Statement II B is the decrease in the actuals and is fully explained in that statement.

4. Rate on houses. The original demand of the year according to Register was Rs 4,840-3-7 of which Rs 4,581-1-2 were collected during the year, being Rs 1442 less than the estimate, but a small excess of Rs 48 over the collections of the previous year. A sum of Rs 463-9-0 was remitted on appeals, Rs 19-8-6 were written off as irrecoverable, Rs 234-1-5 were also remitted on 1,352 houses, the annual rental of which was below Rs 6, Rs 63-8-1 were remitted on account of vacancy of houses, and Rs 1-7-5 remained outstanding.

There were 104 appeals altogether against the assessment. In 9 Cases, total remissions ^{1948/9} were granted to the extent of Rs 16-5-5, in 901 Cases a reduction of Rs 447-3-7 was made in the assessment and in the remaining 137 Cases, the original assessment was confirmed. 353 notices of demand and 33 warrants of distress were issued and the fees levied under these heads amounted to Rs 90-8-0 in the former and Rs 12-4-0 in the latter, but in no case was there attachment or sale of any property.

The arrears of house tax for 1879-80 were Rs 23-10-6, of which annas 7 and pies 2 were collected, and the balance of Rs 23-3-4 was written off as irrecoverable.

5. Rate on Lands. This tax which was imposed under the Proceedings of Government No 683 dated the 3rd April 1880, realized only Rs 10-15-1.

The demand was for a sum of Rs 89-7-11, of which Rs 7-14-6 were collected and Rs 3-4-7 stood over as balance to be recovered hereafter. Remissions were granted on 5 appeals to the extent of Rs 30-8-9 on the ground of poverty under section 38, Rs 48-0-1 were also remitted as the rental of most of the lands was below the annual value of Rs 6 and the net demand was Rs 10-15-1

as stated above. These are very unsatisfactory results, but the state of the arable lands in this Municipality is exceptionally poor and great difficulty was experienced in adopting some fixed principle

upon which to base our ^{1948/30} assessments. If the maximum rate prescribed in Section 41 was adopted, the assessment was found to be excessive. Even at the rate of 1 anna for every 80 square yards, it was still found to be burdensome. It was finally resolved that the assessment should be made with reference to the actual rental of the lands, deducting the assessment payable to Government and the result is as shown above.

6. Taxes on Arts &c. The demand including arrears was Rs 1,232. Deducting from this remissions on 67 appeals which amounted to Rs 57, the net demand was Rs 1,175. Of this sum, Rs 1,055-8-0 were collected, Rs 65-8-0 were written off as irrecoverable and

Rs 54 remained uncollected.

7. Tolls. These were let on Contract for a sum of Rs 4,910. If to this be added Rs 510-3-0 obtained from Compound license fees under Section 81, the total receipts amounted to Rs 5,420-3-0 of which Rs 1,314-3-1 having been paid to the Local Fund Board, the balance of Rs 4,205-15-11 was credited to the Municipal Funds. This amount was in excess of the net Budget estimate of Rs 4,108 by Rs 98.

8. Imperial License tax. The original demand of the year, as published in the District Gazette, was Rs 160, which were collected within the year. No difficulty was experienced in the collection of the tax and no appeals were preferred

against it.

1948
31 4

9. The expenditure was distributed as follows and was less than the estimate by Rs 1,750.

Grant	I. Public Works	Budget	Expenditure
		2,740	2,614
"	II. Education	880	974
"	III. Sanitation &c.	8,230	6,870
"	IV. Miscellaneous	5,470	5,515
"	V. Supervision	2,590	2,006
	Refunder		181
	Total	19,910	18,160

The variations under grants I, II and IV as compared with the Budget are insignificant and call for no particular explanation. The general decrease of Rs 1,750 in expenditure is made up of Rs 126 under Grant I, Rs 1,360 under Grant III and Rs 584 under Grant V with a set off of Rs 320 as increase under the other heads. The decrease under Grants III and V are the only ones requiring

Some explanation. The Chief Causes which conduces to the decrease of the former were the following:-

(1) Provision was made for the employment of a pensioned Dreesen on Rs 10 per mensem or Rs 120 for the whole year, but as the services of one could not be secured, an additional Hospital Afichanah was employed from 1st December 1880 on Rs 20 per mensem. The difference of pay resulting from this arrangement gives a saving of Rs 60.

(2) Provision was also made for the employment of a midwife on Rs 180 and 8 additional Atties on Rs 528 for the year, but no midwife was entertained and owing to the prejudices of the people

who object to the ^{1948/32}entrance of Atties into their houses for the removal of night soil, only 2 could find employment and this from the 10th February 1881 and in the Christian quarter of the Town. These arrangements show a net saving of Rs 761.

(3) The next large saving is one of Rs 551 under Dieting Charges of the Hospital. This decrease is due both to economical arrangements carried out by the Zillah Surgeon as well as to the establishment of Local Fund and Mission Dispensaries throughout the District.

The decrease under Grant V is due to the farming out of the tolls, the management of which the Commissioners expected to keep in their own hands and therefore

made a provision of Rs 952 in the Budget for the cost of establishment and Contingencies. Against this there was an expenditure of only Rs 30 and the contribution of Rs 20 to Government office establishments not having been paid during the year, the saving was Rs 942, but there was an increase of Rs 78 under office Contingencies and of Rs 280 under printing Charges, or Rs 358 in all and the net saving was Rs 584.

10. The following new works and repairs were executed during the year.

	Rs.	As.	P.
I Construction of two privies in the Dispensary Compound. ...	39	2	-
II Construction of a brick wall open latrine near Mulikolam tank ...	243	-	-
III Construction of parapet walls to 3 wells. ...	54	10	-
IV Construction of a retaining wall at Vadakupettah. ...	90	-	-

V Maintenance of roads and streets including charges for road coolies. ...	968	13	3
VI Repairing & travelling Bazaar Road. ...	345	-	-
VII do do Vakil Rajoo's Road ...	130	8	-
VIII Reconstruction and repair of Tall fates ...	112	1	-
IX Repair of leper shed and Dresser's house. ...	72	10	-
X do of Travellers' Bungalow buildings ...	39	4	-
XI Reconstruction & Repair of dust boxes. ...	60	-	-
XII Clearing drains during the monsoon. ...	172	9	8
XIII Flooring and draining a well. ...	23	4	-
Total	2350	13	11

11. Education. The Commissioners expended Rs 974-8-0 or Rs 94 in excess of the estimate. The payment of salary granted to the Sanskrit and Telugu School was discontinued

from the 30th November 1880, under
J. O. No 1666 dated 31st August 1880,
and because also the Commissioners
have no means of ascertaining
the condition of the school. All
the other schools received payments
on the Results system.

12. Dispensary. The expenses
of this Institution were well kept
under the Budget allotment and
exceeded its income this year by
a sum of only Rs 203, which was
met from the usual source. The
decrease in the number of in and
out patients is ascribed partly to
the establishment of Local Fund
and Mission Dispensaries in the
District and partly to the more
favorable state of the season, both
of which causes are undoubtedly
the true reasons. The Institution
was favorably reported on by the

Medical Officer in Charge and his
report is enclosed for information.

13. The Contributions to the
additional Sanitary establishment
and to the Medical College for 1880-81
were duly paid during the current
year (1881-82) and amounted to Rs
179-5-4 against a provision of Rs

200.
$$\begin{array}{r} 1948 \\ 34 \\ \hline \end{array}$$

14. Vaccination. Rupees 176-4-
were spent under this head against
the allotment of Rs 190. One 1st
Class Vaccinator was employed through-
out the year and his work was super-
vised by the Filling Surgeon. The
number of cases vaccinated was
835 against 672 in the previous year,
of which 614 were successful, 163
unsuccessful, and 58 unknown.

Of the total number vaccinated,
the number of operations performed
by the several Hospital Assistants

within Municipal limits was 74 and all the rest were performed by the Municipal Vaccinator. The results are, I consider, very satisfactory and a great improvement on the work done in previous years. I am glad to record that this is in a great degree due to the ready assistance rendered by the Police Department to the Vaccinator.

15. Registration. This was maintained at a cost of Rs 168-13-0 against a provision of Rs 170 in the Budget. The number of births registered during the year was the same as in the previous year, viz, 576, but the number of deaths was less by 59 or 530 against 589 in the previous year. Of the 530 deaths, 274 were of still-born children and of children under 6

years of age, 75 were of persons exceeding 60 years of age ¹⁹⁴⁸⁻⁴⁹ and 181 were under all the other ages.

16. Conservancy. The Conservancy of the town cost Rs 1973-0-3 or Rs 587, less than the estimate owing to the cause explained above. Of the 9 carts with an establishment of six sweepers and 10 toties employed during the year, 6 carts and 6 sweepers were detailed to carry away the sweepings from the streets and lanes, 2 carts and 8 toties to remove the filth from the latrines and the remaining cart and 2 toties to remove nightsoil &c from private houses. The sweepings are burnt in the Cinerator outside the town and the ashes obtained therefrom mixed with the nightsoil in pits. The dry earth system is

strictly carried out in all the latrines. The Commissioners realized Rs 47 by the sale of the night soil manure. Of the 9 carts in use, 7 are drawn by single bullocks and 2 by pairs. There are altogether 6 latrines, of which 4 are pukka built and 2 mud wall enclosures with trenches inside. The advance of Rs 80 paid last year for the construction of 4 new single bullock carts, was recovered, and the actual charge shown in the accounts of the year under report.

17. Lighting. This was under the direct management of the Commissioners and cost Rs. 249 less than the estimate. This saving was effected by the use of kerosene oil. There were 146 lamps lit during the year, and the cost per lamp was annas 12 and pies 5.

18. Avenues. The cost of ¹⁹⁴⁸ ~~maintain~~ ³⁶ ing the trees and gardens was Rs 637, or Rs 27 in excess of the estimate and Rs 130 less than the actual cost of the previous year. 4 gardeners and 3 water carts were employed to water the trees, and 1 gardener to look after the fences. Sixty young trees were planted during the year.

19. The Contribution to Government Office establishment for 1880-81 and also for 6 months in 1879-80 was duly paid in the current year (1881-82), but since such payments, we have been called upon to make a further payment of Rs 10-2-1 for 1880-81.

20. The auditor's report was duly laid before the Commissioners and his first suggestion as to the inclusion of the particulars of Municipal property in Statement II was approved and ordered to be carried out.

but the Commissioners were not prepared to adopt his second suggestion as to the payment of share to the Local Fund Board from the rents realized by them from toll-takers' lodges and the sale of ticket books to the Contractor. A copy of the resolution passed at the meeting held on 1st June 1881 in his Report is herein enclosed.

I have &c
Signed S. R. Locke
Vice President

(True Copy)

No 1200.

Submitted for the information of Government together with the prescribed statements.

2. The management of Municipal affairs is steadily (if slowly) improving in Palamcottah, and the report which is satisfactory, calls for no particular remark.

Trinivelly }
5th July 1881 }
Comptroller

J. S. Cunningham
President

1128
Extract from the Proceedings of
the Municipal Commissioners
of Palamcottah at their general
meeting held on Saturday the 4th June 1881.

x x x 1948/37
2. Read Audit Report of this
Municipality for 1880-81.

The auditor's remarks as to the inclusion of the particulars of Municipal property on hand in statement No II are approved and will be attended to in future.

The Commissioners are not prepared however to admit that any share is due to the Local Fund Board from the rents realized from the toll-takers' lodges and sale of ticket books to the toll Contractor as these are prima-facie the private property of the Commissioners and not liable in their opinion to the charge proposed by the auditor.

(True Extract)
Signed S. R. Locke
Vice President

(True Copy)

James Cunningham
President

1948
38

Comptroller

2-4-80 8633
31-8-80 - 1666
25-5-80 - 1049

TINNEVELLY

Final *Dept*
(Munich) *Report*
President's
OFFICE.

From

The

President
Municipal Commission

Tinnevelly.

To

The Chief Secretary to
Government
Fort St. George.

Dated
Despatched
Received

5
7
11
July 1881
No. 1200

ENCLOSURES 5

Subject.

CURRENT NO. 1770

Copy of Annual
Report for the year 1880-81
from the
Vice President, Palamcottah
Municipality No 6
dated 2nd July 1881.
— submitted with the
usual statements.

ms
qin

FINANCIAL DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following letters:—

From the President, Municipal Commission, *Tinnevelly* dated
5th July 1881 No 1200.

ORDER.

18th October 1881, No 1948.
The receipts & charges
of the Palamcottah Municipi-
ality for 1880-81 are com-
pared below with the esti-
mated for the year and
actuals for the previous year.

	Actuals 1879-80	Estimate 1880-81	Actuals 1880-81
Receipts.			
Balance brought forward	1173	"	327
Rates on Houses and Lands	4040	5500	4066
Taxes on Arts	958	710	1056
Taxes on Vehicles and Animals	1318	1340	1431
Registration of Carts	840	850	921
Tolls	4083	5060	4206
Licenses	158	120	95
License Tax	577	430	160
Assignments by Government	85	20	29
Contribution from Local Funds	460	610	610
Fines and Fees	309	350	189
Endowments	3505	3400	3920
Miscellaneous	1971	2000	2061
Loans	"	"	"
Advances Recoverable	45	"	80
Total	19522	20100	19151

1948
493-P

Charges.

GRANT I.

New Works.

Communications ..	240	"	"
Buildings ..	333	250	282
Sanitary and Miscellaneous ..	151	100	145

Repairs.

Communications ..	706	1550	1444
Buildings ..	309	420	224
Sanitary and Miscellaneous ..	50	150	256
Establishment ..	235	240	240
Tools and Plant ..	16	30	23

Contributions to Local Funds ..	"	"	"
---------------------------------	---	---	---

GRANT II.	2040	2760	2614
-----------	------	------	------

Training Schools ..	"	4	"
Municipal Schools ..	"	"	"
Salary Grants ..	77	80	63
Results Grants ..	391	800	911
Schools on the combined system ..	"	"	"
Inspection (Contribution) ..	"	"	"
Miscellaneous ..	"	"	"

GRANT III.	468	880	974
------------	-----	-----	-----

Hospitals and Dispensaries ..	7080	5110	4445
Medical College ..	"	100	107
Sanitary Inspection ..	"	100	"
Vaccination ..	142	190	176
Registration of Births & Deaths ..	182	170	169
Conservancy ..	1884	2560	1973

GRANT IV.	8230	6870	6870
-----------	------	------	------

Lighting ..	2084	1610	1361
Markets ..	302	240	235
Choultries ..	"	"	"
Travellers' Bungalow ..	325	250	320
Avenues and Watering Roads ..	757	600	627
Police ..	1482	2320	2640
License Tax ..	381	400	152
Miscellaneous ..	89	50	180

GRANT V.	5420	6270	5515
----------	------	------	------

Supervision and Management ..	1899	2590	2007
Repayment of Debt ..	"	"	"
Advances Recoverable ..	80	"	"
Refunds ..	"	"	181
Balances ..	327	490	990

Total ..	19522	26100	19151
----------	-------	-------	-------

13.6

5.1

35.9

28.8

10.5

9.9

5.2

the

2. The receipts, ex-

cluding license tax collec-
tions, amounts to Rs. 18664
against Rs. 19970 estimated
and Rs. 17772 realized
in 1879-80. The decrease
as compared with the budget

was mainly owing to

diminished receipts falling off in the Home
tax receipts & in tolls
falling off under the first
the former was much

upon
had was remarked in para 4 of C.O.

26th April 1881, No. 734,

the explanation would be that
but no report has as yet
been received on the subject.

The revenue from the land
rate is trifling. The letter,
rather than

and not the spirit of the
2nd April 1880. No. 683
G.O. 4th March 1880, etc. etc.,

would
para 2, appears to have
been observed
been given effect to; and

the

by no means
Govt. are ~~not~~ satisfied
at the land rate in the
municipality is ~~not~~ ^{capa}
le of yielding ^{such} a revenue ~~as~~ would form
which will be a perceptible
addition to the ~~other~~

municipal income. A
suitable mean between
present rate levied
and the maximum under
section 11 should be deter-
mined on and the analogy
of the house apartments,
already revised, should
be followed in regard
to the valuation of the
land rentals. The atten-
tion of the President
is requested to the subject.
The ~~decision~~ under ~~Tolls~~ is merely
the ~~tolls decrease~~ ^{nomi}

The assessments
should be care-
fully revised
in accordance
with the provi-
sions of 546 of
the Act, and the
President is requested
to give the subject
his personal atten-
tion.

the farm having been
leased out since the
charges estimated were pre-
pared, so that the

actuals are net-
receipts exclusive
of charges for
establishment:

1948
41
charges being included
in the estimate while the
actuals are exclusive
of similar charges, the
farm having been leased.
In reality there was an
increased revenue of
Rs 98 under this head.

The increase over the
actuals of 1879-80 is
distributed under
every the items of taxation
& the rise under "indownments"
is attributed to the inclu-
sion in the year under
review of the value of
surgical instruments
refunded under G.O. 22nd
April 1880 Ch. 827. The
collection of ~~the~~ taxes ~~was~~

was satisfactory. ~~paying~~
~~by the small uncollected~~
~~balances shown in State A.~~

3. The expenditure,
excluding the payment
of license tax to Govt.,
aggregated \$18,009 against
\$19,510 estimated and
\$18,814 expended in
1879-80 and was distributed
in the following proportions:-

Grant I	14.7
" II	5.5
" III	38.2
" IV	29.3
" V	11.2
Refunds	1.1

4. No new works of
any importance were under-
taken during the year.
The repair of the roads in
the town cost \$1444 and
it is presumed ^{that} they were kept

in good condition.

1928
43
42

5. The Educational
expenditure exceeded the
estimate by \$97 and
was more than double the
outlay in the previous
year. The payment of
a salary grant to the Law-
crit & Selwyn School was
discontinued during the
year. Result's grants were
paid to 9 schools with an
^{strength} attendance of 601 scholars
against 451 in 1879-80.
There are six schools sub-
sided by the Municipality,
the total ^{attendance in} strength of which
is given as 316. Some
information should have
been furnished ^{as to} the working
of the Result's grants ^{schools} during
the

the year ^{as to general} and the progress
of Education in the town.

6. The dispensary is
reported to have done good
work during the year -

397 in & 6681 out patients
were treated against 466

and 7037 ^{respectively} in the preceding

year. The decrease
being ^{healthiness} ascribed to the esta-

lishment of local funds

Mission dispensaries in various parts of

throughout the district.

The saving in the district

charges shows care in the

management of the insti-

tution. The contribu-

tions to the Medical

College & the additional

Sanitary establishment
should ^{invariably} be

of the season as well as to the

in various parts of

but the nature of this
assistance is not
explained.

27

1948
42
immediately paid before
the close of the year to
which payments relate.

The number ⁽⁸³⁵⁾ of vaccine
operations performed
shows an increase of 163 over
the previous year but the cost
per ^{successful} operation was slight-
ly higher, being 3 annas &
6 pies against 3 annas & 4 pies
in 1879-80. The progress
in ^{achieved} vaccination is attri-

buted in the ~~previous~~
pality also to the assis-
tance rendered by the

Police. The registra-
tion of ^{vital statistics} ~~births & deaths~~
showed the following re-

sults:-

	Births -	Ratio per mille	Deaths	Ratio per mille
1879-80	616	34.3	589	32.8
1880-81	616	34.3	530	30.3

The sanitation of the town appears to have received a fair share of attention ~~the measures~~ and steps have been taken ~~since of conservancy~~ towards the gradual introduction of a ~~adopted are described~~ private scavenging service. ~~in para 16 of the Vice Pres-~~
~~dent's report.~~

7. The other items are fully explained and ~~do not~~ call for remarks.

8. The Govt. ~~are~~ ^{concur} with the Commis-
 sioners in the decision come to by them in regard to the two points raised in the auditor's report.

9. The following ^{are} errors of account:-

(a) the contributions to the Medical College and

and Sanitary Inspection due for 1880-81 and not paid ^{have been} should ~~be~~ included among the "liabilities" in the note to State II.

(b) the item Rs 60 for ^{the} rebuilding & repair of dust boxes appears under "Buildings" in State II. It is instead of under "Sanitary & Miscellaneous".

Ell. 5/10.

Asst. Secy.

1948
 AY

Pres. Mr. Palanickottai
 Revenue Dept. 1
 Board of Revenue 13
 Accounts 6
 Sanitary Commis- 6
 Director of Public Instruction 7
 Inspector Genl. of Police 6
 Asst. Secy. with Secy of Health 6
 Pres. L. V. B. Limerelly 56

Dis D 5/11/87

25/11 1880. uncl. 6?

Palancottah Man
Report for 1880-81

1948
~~44~~
45

2401
1948
45

Financial DEPARTMENT.

*Plamett White
Memorandum Report
1880-81.*

Under Disposal Docket.

PAPERS to be read in Proceedings:—

X No. *1770* of *81.*
No. of
No. of

Dec 11/10

*1908
A6*

Sub 10

1887. Madras.

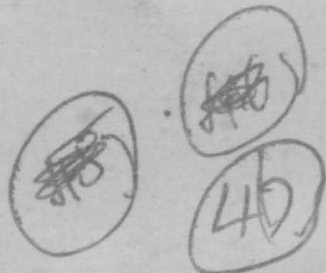
Final

Report

DISPOSED OF

10 OCT 81

BY G.O. N^o. 1948



Final Report Report on
the working of the Palam
cottah survey: during 1880/81,
1881/82.