Local & Munl. (1895) Department.

PRINTED.

G.O., No. 1500 Dn.

DATED 16th September 1895

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[Despatch Abstract.]

Administration Report.

Reviewing the----of the Palni Municipal Council for 1894-95.

BACK PAPERS.

| G.O. | No. | Department. | Date. | G.O. | No. | Department. | Date. |
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FURTHER PAPERS.

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| | | | | | | | |

Enclosure No 16 Letter No 807 3rd June 95

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Pabna during the official year 1894-95.

| — | Actuals 1894-95. Details of Minor Heads. | | | Actuals 1894-95. Totals of Major Heads. | | | Revised Estimate for 1894-95. | | | Budget Estimate for 1894-95. | | | Actuals, 1893-94 (audited figures.) | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | | | 3 | | | 4 | | | 5 | | | 6 | | |
| | RS. | A. | P. | RS. | A. | P. | RS | A. | P. | RS. | A. | P. | RS. | A. | P. |
| 1. BALANCE BROUGHT FORWARD— | | | | | | | | | | | | | | | |
| *a.* Municipal Fund .. .. | 746 | 6 | 1 | | | | 750 | | | 500 | | | 960 | 13 | 8 |
| *b.* Endowments .. .. | | | | | | | | | | | | | | | |
| *c.* Water-tax Fund .. .. | | | | 746 | 6 | 1 | | | | | | | | | |
| 2. MUNICIPAL RATES AND TAXES— | | | | | | | | | | | | | | | |
| *a.* Tax on arts, &c. (section 53) .. | | | | | | | | | | | | | | | |
| *b.* Tax on buildings (section 63) .. | 3770 | 4 | | | | | 3700 | | | 3300 | | | 3579 | | |
| *c.* Tax on lands (section 63) .. | 138 | 4 | | | | | 180 | | | 200 | | | 61 | 4 | |
| *d.* Water-tax on buildings and lands (section 75) .. .. | | | | | | | | | | | | | | | |
| *e.* Tax on vehicles with springs and palanquins (section 77) .. | 54 | | | | | | 40 | | | 40 | | | 40 | 8 | |
| *f.* Tax on animals (section 77) .. | 511 | 6 | | | | | 500 | | | 450 | | | 405 | 14 | |
| *g.* Tax on carts and other vehicles without springs (section 85) .. | 434 | | | | | | 450 | | | 450 | | | 430 | | |
| *h.* Tolls (section 91)— | | | | | | | | | | | | | | | |
| Gross receipts 4862. 5. 3. | | | | | | | | | | | | | | | |
| Less Local Fund share 1608.12.5 | 3253 | 8 | 10 | | | | 3240 | | | 4000 | | | 3630 | 14 | 7 |
| *i.* Penalties on account of— | | | | | | | | | | | | | | | |
| i. Tax on arts .. .. | | | | | | | | | | | | | | | |
| ii. Tax on buildings .. | | | | | | | | | | | | | | | |
| iii. Tax on lands .. .. | | | | | | | | | | | | | | | |
| iv. Water-tax on buildings and lands .. .. | | | | | | | | | | | | | | | |
| v. Tax on vehicles, &c. .. | | | | | | | | | | | | | | | |
| vi. Tax on animals .. .. | | | | | | | | | | | | | | | |
| vii. Tax on carts, &c. .. | | | | | | | | | | | | | | | |
| viii. Evasion of tolls .. .. | | | | 8161 | 6 | 10 | | | | | | | | | |
| 3. REALIZATIONS UNDER SPECIAL ACTS— | | | | | | | | | | | | | | | |
| *a.* Pounds .. .. .. .. | | | | | | | | | | | | | | | |
| *b.* Ferry rents .. .. .. | | | | | | | | | | | | | | | |
| *c.* Fees under Act II of 1888 .. | | | | | | | | | | | | | | | |
| Carried forward .. | | | | 8161 | 6 | 10 | 8110 | | | 8440 | | | 8147 | 8 | 7 |

## Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Palai during the official year 1894-95—*cont.*

| — | Actuals 1894-95. Details of Minor Heads. | Actuals 1894-95. Totals of Major Heads. | Revised Estimate for 1894-95. | Budget Estimate for 1894-95. | Actuals, 1893-94 (audited figures.) |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | RS. A. P. | RS. A. P. | RS. A. P. | RS. A. P. | RS. A. P. |
| Brought forward .. | | 8161 6 10 | 8110 | 8440 | ✓ 8147 8 7 ✓ |
| 4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION— | | | | | |
| *a.* i. Rent of lands .. .. | 18 | | 10 | 10 | ✓ 9 ✓ |
| ii. Rent of buildings .. | | | | | |
| iii. Avenue receipts .. .. | 14 3 6 | | 20 | 20 | ✓ 18 . 6 ✓ |
| iv. Fees from Travellers' Bungalows .. .. .. | | 32 | | | |
| *b.* i. Sale-proceeds of lands and buildings .. .. | 134 13 . | | 100 | | 39 12 . ✓ |
| ii. Produce of lands, gardens, &c. | | | | | |
| iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c. .. .. | 36 6 . | 171 | 40 | 40 | ✓ 40 11 6 ✓ |
| *c.* Conservancy receipts— | | 203 | | | |
| Sale-proceeds of night-soil, street refuse, &c. .. .. | 23 9 . | | 40 | 40 | ✓ 33 14 6 ✓ |
| *d.* i. Fees from educational institutions .. .. | 87 2 . | | 100 | 80 | ✓ 122 2 6 ✓ |
| ii. Other revenue from educational institutions .. | | | | | |
| *e.* i. Sale-proceeds and composition fees of medicines .. | 3 11 . | | 10 | 10 | ✓ 11 14 9 ✓ |
| ii. Other Hospital receipts .. | 5 12 . | ✓ | | | |
| *f.* i. Income from markets .. | 228 15 8 | ✓ | 600 | 600 | ✓ 596 13 2 ✓ |
| ii. „ slaughter-houses. | 242 4 3 | ✓ | 250 | 300 | ✓ 285 10 7 ✓ |
| *g.* Other fees .. .. .. | | | | | |
| i. Distraint fees .. .. | 4 8 . | | 10 | 10 | ✓ 2 14 . ✓ |
| ii. License fees .. .. | 144 8 3 | | 150 | 150 | ✓ 134 14 6 ✓ |
| iii. Cartstand fees .. .. | | | | | 40 . 6 ✓ |
| iv. Other fees .. .. | | | | | |
| *h.* Fines under Municipal and other Acts .. .. .. | 250 . . | | 200 | 100 | ✓ 184 4 . ✓ |
| *i.* Interest on investments— | | | | | |
| i. General, including choultries .. .. .. | | | | | |
| ii. Educational .. .. | | | | | |
| iii. Medical .. .. | | | | | |
| *j.* Premium on loans .. .. | | | | | |
| | | 1193 12 8 | | | |
| Carried forward .. | | 9355 3 6 | 9640 . . | 9800 | ✓ 9667 10 1 ✓ |



## Statement I.—Revenues and Receipts of the Muncipal Fund of the Town of Palai during the official year 1894-95—*cont.*

| — | Actuals 1894-95. Details of Minor Heads | Actuals 1894-95. Totals of Major Heads. | Revised Estimate for 1894-95. | Budget Estimate for 1894-95. | Actuals 1893-94 (audited figures.) |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | RS. A. P. | RS. A. P. | RS. A. P. | RS. A. P. | RS. A. P. |
| Brought forward .. | | 9355 3 6 | 9640 | 9800 | ✓ 9667 10 1 ✓ |
| 5. GRANTS AND CONTRIBUTIONS— | | | | | |
| *a.* From Government— | | | | | |
| i. Education— | | | | | |
| Normal stipends .. | 31 2 6 | | 40 | 40 | ✓ 62 12 11 ✓ |
| Buildings .. .. | | | | | |
| Municipal Schools .. | | | | | |
| Other purposes .. .. | | | | | |
| ii. Medical .. .. | | | | | |
| iii. Other purposes— | | | | | |
| Communications .. | | | | | |
| Water-supply .. .. | | | | | |
| Drainage .. .. | | | | | |
| Sanitation .. .. | | | | | |
| Other purposes .. | | | | | |
| *b.* From Local Boards— | | | | | |
| i. Education .. .. | | | | | |
| ii. Medical .. .. | 1000 | | 1000 | 1000 | ✓ 1000 ✓ |
| iii. Other purposes .. .. | | | | | |
| *c.* Other grants and contributions— | | | | | |
| i. Education .. .. | | | | | |
| ii. Medical .. .. | | | | | |
| iii. Other purposes .. .. | | 1031 2 6 | | | |
| 6. MISCELLANEOUS— | | | | | |
| *a.* Recoveries on account of services rendered to private individuals— | | | | | |
| i. Private scavenging .. | 258 6 . | ✓ | 300 | 400 | ✓ |
| ii. Other purposes .. .. | | | | | |
| *b.* Other items— | | | | | |
| i. Fishery rents .. .. | 426 | | 420 | 100 | ✓ |
| ii. Refunds of Expenditure of previous year .. .. | | | | | |
| iii. Fee for numbering carts, &c. | 6 . | | | | |
| iv. Other items. Deposits ordered to be forfeited | 56 . . | 740 12 . | | | |
| Carried forward .. | | 11127 2 . | 11400 | 11340 | ✓ 10730 7 ✓ |

## Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Palni during the official year 1894-95—*cont.*

| — | Details of Minor Heads. | Totals of Major Heads. | Revised Estimate for 1894-95. | Budget Estimate for 1894-95. | Actuals, 1893-94 (audited figures.) |
|---|---|---|---|---|---|
| | Actuals 1894-95. | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 |
| | RS. A. P. | RS. A. P. | RS. A. P. | RS. A. P. | RS. A. P. |
| Brought forward .. | | 11127 2 . | 11400 | 11340 | 10730 7 |
| 7. EXTRAORDINARY AND DEBT— | | | | | |
| *a.* Sale-proceeds of Government securities and withdrawals from Savings Bank. | | | | | |
| *b.* Loans— | | | | | |
| i. From Government .. | | | | | |
| ii. In the market from private individuals .. .. | | | | | |
| *c.* Realizations of Sinking fund for repayment of loans. | | | | | |
| *d.* Advances— | | | | | |
| i. Permanent .. .. | | | | | |
| ii. Others .. .. | 18 5 . | 18 5 . | | | 26 . . |
| Total Receipts .. | | 11145 7 . | 11400 | 11340 | 10756 7 . |
| Grand Total .. | | 11891 13 1 | 12150 | 11840 | 11717 4 8 |

### NOTE TO STATEMENT I.

1. Tax on arts, &c., is not levied on ~~the first~~ all ~~classes~~.
2. Tax on buildings is levied at 7½ per cent. and tax on lands at 7½ annas per cent. of rent value. 2 for every 80 square yards.
3. Water-tax on buildings and lands is levied at — per cent.
4. Tax on vehicles and animals is levied at half the maximum rates.
5. Tax on carts, &c., is levied at Rs. 2 per cart per annum.
6. Tolls are levied at 3/4 the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O.s 969 Mis. dated 25.6.90, 1213 Mis. dated 18.8.90, 1634 Mis. dated 4-11-90, 1774 Mis. dated 17-10.91 and 1548 Mis. dated 2-11-94
8. The house-tax registers were last revised in the official year 94-95 and the land tax registers in the official year 91-92.
9. Total extent of land assessed is 275 147 acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—

The annual rental for houses is calculated on measurement at the rate of Rs 1-8 Rs 2-4, to Rs 3 for every 100 Sq feet of thatched tiled and terraced building respectively, while bazaars & bungalows let on rent are taxed on the actual rental.

The annual rental on lands is calculated at Rs 15 and Rs 3-8 per acre of wet & dry lands respectively.

J. Srinivasa Rao
Chairman



## Statement I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act IV of 1884 for the official year 1894-95.

| Name of Institution. | Amount of Funded Capital. | Opening Balance. | Interest, Produce of Land, or Rent of buildings. | Appropriation from Capital for Expenditure. | Private Contributions and Donations | Sale of Medicines or Sundry Property. | Total (Columns 4—7). | Contribution from Local Funds. | Contribution from Provincial Funds. | Total Receipts (Columns 3, 8 and 9). | Appropriation from Municipal Capital Funds (Column 16 *minus* Column 10). | Invested. | Current Charges. | Total (Statement II.) | Allotted for Public Works, (Statement II-A). | Total Charges (Column 14 *plus* Column 15). | Closing Balance (Column 10 *minus* Column 16). | Remarks. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| | RS. | RS. | RS. | RS. | RS. | RS. | RS. | RS. | RS. | RS. | RS. | RS. | RS. | RS. | RS. | RS. | RS. | |

J. Srinivasa Rao
Chairman

## Statement II.—Expenditure from the Municipal Fund of the Town of Palai for the official year 1894-95.

| — | Actuals 1894-95. Details of Minor Heads. | Actuals 1894-95. Totals of Major Heads. | Revised Estimate for 1894-95. | Budget Estimate for 1894-95. | Actuals, 1893-94 (audited figures.) |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | RS. A. P. | RS. A. P. | RS. A. P. | RS. A. P. | RS. A. P. |
| GRANT I—(*Public Works*)— | | | | | |
| 1. NEW WORKS— | | | | | |
| *a.* Communications .. .. | | | | | 44 11 10 ✓ |
| *b.* Buildings .. .. | 6 8 - | ✓ | 10 | | 592 15 10 ✓ |
| *c.* Drainage .. .. .. | | | | | |
| *d.* Water-supply .. .. | 185 15 10 | 192 7 10 | 190 | 200 | ✓ 3 14 - ✓ |
| 2. REPAIRS— | | | | 1380 | |
| *a.* Communications .. .. | 1292 4 3 | ✓ | 1500 | 1500 | 1615 12 7 ✓ |
| *b.* Buildings .. .. | 435 11 | ✓ | 300 | 420 | - 63 15 2 ✓ |
| *c.* Drainage— | | | | | |
| i. Repairs to works .. | | | | | |
| ii Establishment for flushing drains, &c. .. .. | | | | | |
| *d.* Water-supply— | | | | | |
| i. Repairs to works, machinery, &c. .. .. | 39 11 2 | ✓ | 500 | 500 | ✓ 2 8 - ✓ |
| ii. Establishment .. .. | 62 6 11 | ✓ | 70 | 90 | ✓ 74 15 9 ✓ |
| iii. Contingencies .. .. | | 1830 14 | | | |
| 3. ESTABLISHMENT .. .. | 165 13 3 | 165 13 3 | 170 | 190 | ✓ 177 7 - ✓ |
| 4. TOOLS AND PLANT AND OTHER STORES. | 1 8 - | 1 8 | 20 | 20 | ✓ 1 8 ✓ |
| 5. CONTRIBUTIONS— | | | | | |
| *a.* To Local Boards for works .. | | | | | |
| *b.* To Provincial Funds for scrutiny of estimates, &c. | | | | | |
| *c.* To others for public works .. | | | | 2800 | ✓ |
| Total, Grant I .. | | 2189 14 5 | 2760 | 2500 | ✓ 2577 12 2 ✓ |
| GRANT II—(*Education.*)— | | | | | |
| 1. TRAINING SCHOOLS— | | | | | |
| *a.* Contributions to Local Boards .. | | | | | |
| *b.* Stipends to Normal students .. | 77 15 2 | ✓ 77 15 2 | 80 | 120 | ✓ 69 8 - ✓ |
| 2 MUNICIPAL SCHOOLS— | | | | | |
| i. On Salary System— | | | | | |
| *a.* Establishment .. .. | | | | | |
| *b.* Contingencies .. .. | | | | | |
| Carried forward .. | | 77 15 2 | 80 | 120 | 69 8 - ✓ |



## Statement II.—Expenditure from the Municipal Fund of the Town of Palai for the official year 1894-95—*cont.*

| — | Actuals 1894-95. Details of Minor Heads. | Actuals 1894-95. Totals of Major Heads. | Revised Estimate for 1894-95. | Budget Estimate for 1894-95. | Actuals, 1893-94 (audited figures.) |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | RS. A P. | RS. A. P. | RS. A. P. | RS. A. P. | RS. A. P. |
| Brought forward .. | | 77 15 2 | 80 | 120 | 69 8 ✓ |
| GRANT II—(*Education*)—cont. | | | | | |
| ii. On Salary-Results System— | | | | | |
| *a.* Fixed Payments .. .. | 336 11 11 | ✓ | 340 | 350 | ✓ 324 - - ✓ |
| *b.* Results Grants .. .. | 121 11 - | | 100 | 100 | ✓ 96 1 2 ✓ |
| *c.* Contingencies .. .. | 49 14 2 | 508 5 1 | 70 | 70 | ✓ 43 4 5 ✓ |
| 3. SALARY GRANTS .. .. .. | | | | | |
| 4. RESULTS GRANTS .. .. | 797 13 5 | 797 13 5 | 800 | 800 | ✓ 888 10 4 ✓ |
| 5. COMBINED GRANTS— | | | | | |
| *a.* Fixed Payments .. .. | | | | | |
| *b.* Results Grants .. .. | | | | | |
| 6. INSPECTION— | | | | | |
| *a.* Contributions to Local Boards .. | | | | | |
| *b.* Municipal Inspectors— | | | | | |
| i. Establishment .. .. | | | | | |
| ii. Contingencies .. .. | | | | | |
| 7. MISCELLANEOUS— | | | | | |
| *a.* Building, furniture, &c., grants .. | | | 50 | 50 | ✓ |
| *b.* Common gymnasium— | | | | | |
| i. Establishment .. .. | | | | | |
| ii. Contingencies .. .. | | | | | |
| *c.* Other items .. .. .. | 3 7 - | 3 7 - | 10 | 10 | ✓ 6 8 ✓ |
| Total, Grant II .. | | 1387 8 8 | 1450 | 1500 | 1428 9 11 ✓ |
| GRANT III—(*Sanitation and Medical Services.*) | | | | | |
| 1. HOSPITALS AND DISPENSARIES— | | | | 1080 | |
| *a.* Establishment .. .. | 1022 6 9 | ✓ | 1050 | 1280 | ✓ 1497 9 10 ✓ |
| *b.* Medicines and Supplies .. .. | 232 - | | 250 | 250 | ✓ 17 11 4 ✓ |
| *c.* Diet of Patients .. .. | 96 - 8 | | 100 | 120 | ✓ 107 14 11 ✓ |
| *d.* Sundries and Contingencies .. | 150 4 6 | | 150 | 150 | ✓ 177 4 1 ✓ |
| *e.* Contributions to Local Boards .. | | | | | |
| &c., &., &c. .. | | 1500 11 11 | | | ✓ |
| Carried forward .. | | 1500 11 11 | 1550 | 1800 1600 | ✓ 1800 8 2 ✓ |

## Statement II.—Expenditure from the Municipal Fund of the Town of Palni for the official year 1894-95—*cont.*

| — | Actuals 1894-95. Details of Minor Heads. | Actuals 1894-95. Totals of Major Heads. | Revised Estimate for 1894-95. | Budget Estimate for 1894-95. | Actuals, 1893-94 (audited figures.) |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | RS. A. P. | RS. A. P. | RS. A. P. | RS. A. P. | RS. A. P. |
| Brought forward .. | | 1500 11 11 | 1550 - - | 1800 - - ✓ | 1800 8 2 ✓ |
| GRANT III—*Sanitation and Medical Services*—cont. | | | | 1600 | |
| 2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR— | | | | | |
| i. Medical College .. | 55 | | 20 | 20 ✓ | 18 ✓ |
| ii. Sanitary Inspection .. | 35 | | 30 | 30 ✓ | 33 ✓ |
| iii. Medical Reserve staff .. | 6 | | 10 | 10 ✓ | 6 ✓ |
| iv. Cutlers' Establishment .. | | | 10 | 10 ✓ | 2 ✓ |
| *b.* CONTRIBUTIONS TO LOCAL BOARDS, &c., FOR— | | | | | |
| i. Medical Schools .. | | | | | |
| ii. Reserve staff .. .. | | | | | |
| &c., &c., &c. .. | | | | | |
| *c.* OTHER CONTRIBUTIONS .. .. | | 96 - - | | | |
| 3. VACCINATION— | | | | | |
| *a.* Establishment .. .. | 99 4 - ✓ | | 110 | 170 ✓ | 65 14 9 ✓ |
| *b.* Contingencies .. .. | 87 2 - | | 120 | 70 ✓ | 46 12 2 ✓ |
| *c.* Contributions to Local Boards .. | | 186 6 - | | | 58 13 4 ✓ |
| 4. REGISTRATION OF BIRTHS AND DEATHS— | | | | | 17 1 8 3 |
| *a.* Establishment .. .. | 119 15 - ✓ | | 120 | 120 ✓ | 119 10 ✓ |
| *b.* Contingencies .. .. | - 4 - | 120 3 - | 10 | | 1 4 - ✓ |
| 5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING— | | | | | |
| *a.* i. Establishment .. .. | 1041 - 10 ✓ | | 1050 - - | 1080 - - ✓ | 1021 9 10 ✓ |
| ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. .. | 137 2 11 4 | | 1560 | 1620 ~~1470~~ ✓ | 1272 2 5 ✓ |
| *b.* Private scavenging— | | | | | |
| i. Establishment .. .. | 322 4 2 ✓ | | 320 | 390 ✓ | 95 15 6 ✓ |
| ii. Contingencies, such as cost of scavenging carts, &c. .. | | | | | 13 2 - ✓ |
| *c.* Cholera charges .. .. | 64 3 - | | 70 | 70 ✓ | 84 9 5 ✓ |
| *d.* Contingencies .. .. | 46 12 - | | 50 | 50 ✓ | 63 2 4 ✓ |
| &c., &c., &c .. | | 2846 15 4 | 3050 | 3060 +150 | 2550 9 6 |
| Total, Grant III .. | | 4750 4 3 | 5030 | ~~5210~~ 5240 ✓ | 4702 7 11 ✓ |



## Statement II.—Expenditure from the Municipal Fund of the Town of Palni for the official year 1894-95—*cont.*

| — | Actuals 1894-95. Details of Minor Heads. | Actuals 1894-95. Totals of Major Heads. | Revised Estimate for 1894-95. | Budget Estimate for 1894-95. | Actuals, 1893-94 (audited figures.) |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | RS. A. P. | RS. A. P. | RS. A. P. | RS. A. P. | RS. A. P. |
| GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)— | | | | | |
| 1. LIGHTING— | | | | | |
| *a.* Establishment .. .. | | | | | |
| *b.* Contingencies .. .. | 1019 14 6 | 1019 14 6 | 1000 - - | 1000 ✓ | 993 14 9 ✓ |
| 2. i. MARKETS— | | | | | |
| *a.* Establishment .. .. | | | | | |
| *b.* Contingencies .. .. | | | | | |
| ii. SLAUGHTER-HOUSES— | | | | | |
| *a.* Establishment .. .. | 36 - - ✓ | - | 40 | 40 ✓ | 31 11 6 ✓ |
| *b.* Contingencies .. .. | - 4 6 | 36 4 6 | 10 | | |
| 3. CHOULTRIES— | | | | | |
| *a.* Establishment .. .. | | | | | |
| *b.* Contingencies .. .. | | | | | |
| *c.* Feeding Travellers .. .. | | | | | |
| 4. TRAVELLERS' BUNGALOWS— | | | | | |
| *a.* Establishment .. .. | | | | | |
| *b.* Contingencies .. .. | | | | | |
| 5. AVENUES— | | | | | |
| *a.* Establishment .. .. | | | | | |
| *b.* Contingencies .. .. | | | | | 3 12 ✓ |
| 6. PUBLIC GARDEN— | | | | | |
| *a.* Establishment .. .. | | | | | |
| *b.* Purchase of seeds, repair of well, purchase of bullocks, &c. .. | | | | | |
| 7. SURVEY OF LAND .. .. .. | | | | | |
| 8. FIRE— | | | | | |
| *a.* Establishment .. .. | | | | | |
| *b.* Purchase of fire-engine, buckets, repairs, &c. .. .. | | | | | |
| 9. OTHER CHARGES— | | | | | |
| i. Work done for private individuals other than private scavenging .. .. .. | | | | | |
| Carried forward .. | | 1056 3 - | 1050 | 1040 ✓ | 1029 6 3 ✓ |

## Statement II.—Expenditure from the Municipal Fund of the Town of Pabna for the official year 1894-95—*cont.*

| — | Actuals 1894-95. Details of Minor Heads. | Actuals 1894-95. Totals of Major Heads. | Revised Estimate for 1894-95. | Budget Estimate for 1894-95. | Actuals, 1893-94 (audited figures.) |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | RS. A. P. | RS. A. P. | RS. A. P. | RS. A. P. | RS. A. P. |
| Brought forward .. | | 1056 3 - | 1050 | 1040 | 1029 6 3 |
| **GRANT IV**—(*Lighting and Miscellaneous Municipal purposes*) – cont. | | | | | |
| 9. OTHER CHARGES—*cont.* | | | | | |
| ii. Rewards for destruction of wild animals and snakes .. | 7 11 - | | 10 | | |
| iii. Printing .. .. .. | 165 - 9 | | 160 | 180 | 151 2 8 |
| iv. Compensation for lands .. | 71 13 6 | | 80 | 80 | |
| v. Other items .. .. | 43 4 9 | 287 14 - | 50 | 20 | 53 8 7 |
| Total, Grant IV .. | | 1344 1 - | 1350 | 1240 | 1234 1 6 |
| **GRANT V**— | | | | | |
| *a.* General Establishment— | | | | | |
| i. Office Establishment .. | 419 6 - | | 420 | 420 | 416 14 - |
| ii. Inspection .. .. | | | | | |
| *b* Collection of Municipal Taxes— | | | | | |
| i. Establishment .. .. | 190 2 2 | | 200 | 200 | 200 8 3 |
| ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. .. | 59 1 - | | 60 | 60 | 65 - 6 |
| *c.* Collection of Tolls— | | | | | |
| i. Establishment .. .. | | | | | |
| ii. Contingencies .. .. | | | | | |
| *d.* Office contingencies other than (*b*) (ii) .. .. .. | 353 5 10 | | 230 | 200 | 266 - 4 |
| *e.* Contributions for Central office and Audit establishments .. | 50 - - | 1071 15 - | 50 | 50 | 63 - - |
| Total, Grant V .. | | 1071 15 - | 960 | 930 | 1011 7 1 |
| REPAYMENT OF DEBT— | | | | | |
| *a.* Instalments paid during the year. | | | | | |
| *b.* Invested on account of Sinking Fund (Value of securities purchased) .. .. .. | | | | | |
| *c.* Charges of investment .. | | | | | |
| INTEREST— | | | | | |
| *a.* On account of last year .. | | | | | |
| *b.* „ of current year .. | | | | | |



## Statement II.—Expenditure from the Municipal Fund of the Town of Pabna for the official year 1894-95—*cont.*

| — | Actuals 1894-95. Details of Minor Heads. | Actuals 1894-95. Totals of Major Heads. | Revised Estimate for 1894-95. | Budget Estimate for 1894-95. | Actuals, 1893-94 (audited figures.) |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | RS. A. P. | RS. A. P. | RS. A. P. | RS. A. P. | RS. A. P. |
| Advances recoverable— | | | | | |
| *a.* Permanent .. .. .. | | | | | |
| *b.* Others .. .. .. | 3 10 | 3 10 | | | 16 8 |
| Refunds of other than current collections .. | | | | | |
| Discount .. .. .. .. | | | | | |
| Pensions and gratuities .. .. | | | | | |
| Investments— | | | | | |
| *a.* In Government securities for purposes other than Sinking Fund .. .. .. | | | | | |
| *b.* In Savings Bank .. .. | | | | | |
| Total Expenditure .. | | 10747 5 4 | 11550 - - | 11460 - - | 10970 14 7 |
| Balances— | | | | | |
| *a.* Municipal Fund .. .. | | 1144 7 9 | 600 | 380 | 746 6 1 |
| *b.* Endowments .. .. | | | | | |
| *c.* Water-tax Fund .. .. | | | | | |
| Grand Total .. | | 11891 13 1 | 12150 | 11840 | 11717 4 8 |

### NOTE TO STATEMENT II.

*Position of the Municipality of* Pabna *on 31st March 1895.*

| Liabilities. | RS. | Assets. | | RS. |
|---|---|---|---|---|
| Liabilities— | | Municipal Balance .. | Cash .. .. | 1144-7-9 |
| Balance of Loans .. .. .. | | | Securities .. .. | |
| Deposits to be adjusted .. | 1907-14-0 | Deposit Balance .. | Cash .. .. | 1907-14-0 |
| Other Liabilities (in detail) .. .. | | | Securities .. .. | |
| | | Sinking Fund of loans .. .. .. | | |
| | | Funded Capital of endowed institutions, Hospitals, &c. .. .. .. | | |
| | | | Total .. | 3052-5-9 |
| | | Value of Premises, &c. .. .. | | 7800-0-0 |
| | | Do. of Tools and plant .. .. | | 71-8-0 |
| | | Do. of Live stock .. .. | | |
| | | Do. of Furniture .. .. | | 432-12-0 |
| | | Arrears of taxes, &c. .. .. | | 428-1-0 |
| | | Other assets (in detail) .. .. | | |
| | | | Total .. | 8732-5-0 |
| | | Claims— | | |
| | | Advances Recoverable— | | |
| | | Permanent advance .. .. | | 20-0-0 |
| | | Advances for works, &c. .. .. | | 3-10-0 |
| | | | Total .. | 23-10-0 |
| Total .. | 1907-14-0 | | | |

J. Duncan Clarke

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

### Part I.—New Works.

| No. | Project. | Amount of estimate. | Past expenditure. | | | Expenditure in 1894-95. | | | Remarks. |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | | | 5 | | | 6 |
| | | Rs. | Rs. | A. | P. | Rs. | A. | P. | |
| (a) | Communications .. .. .. | | | | | | | | |
| 1 | | | | | | | | | |
| 2 | | | | | | | | | |
| 3 | | | | | | | | | |
| | Total .. | | | | | | | | |
| (b) | Buildings .. .. .. | | | | | | | | |
| 1 | Cost of fitting a latrine | | | | | 6 | 8 | | ✓ |
| 2 | of Thornycroft type | | | | | | | | |
| 3 | | | | | | | | | |
| | Total .. | | | | | 6 | 8 | | |



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

### Part I.—New Works—*cont.*

| Number. | Project. | Amount of estimate. | Past expenditure. | | | Expenditure 1894-95. | | | Remarks. |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | | | 5 | | | 6 |
| | | Rs. | Rs. | A. | P. | Rs. | A. | P. | |
| (c) | Drainage .. .. .. | | | | | | | | |
| 1 | | | | | | | | | |
| 2 | | | | | | | | | |
| 3 | | | | | | | | | |
| | Total .. | | | | | | | | |
| (d) | Water-supply .. .. .. | | | | | | | | |
| 1 | Cost of surveying &c. | | | | | | | | |
| 2 | for drawing up a | | | | | | | | |
| 3 | water supply scheme | 190 | | | | 185 | 15 | 10 | ✓ |
| | Total .. | 190 | | | | 185 | 15 | 10 | ✓ |

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

PART II.—Repairs.

| Number. | Project. | Grant. | | | Actual expenditure. | | | Remarks. |
|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | | | 4 | | | 5 |
| | | RS. | A. | P. | RS. | A. | P. | |
| (a) | Communications .. .. .. | | | | | | | Total mileage of roads, streets, lanes, &c., in the town. |
| 1 | Construction of a tunnel in Road No 45 | 280 | | | 204 | 6 | 6 | |
| 2 | Do in road No 40 | 90 | | | 86 | | | Metalled or Gravelled } Unmetalled. |
| 3 | Repair of Kodumalpet road No 40 | 180 | | | 182 | 4 | 10 | |
| 4 | Renetalling Adivaram Road | 150 | | | 153 | 3 | 1 | 6¼ - 6 |
| 5 | Do East Car Street | 100 | | | 106 | 15 | 2 | |
| 6 | Do of Kuravinoor Ca Street | 50 | | | 44 | 4 | 6 | |
| 7 | Do of Kosalakkiayah Street | 30 | | | 33 | 12 | 5 | Total mileage under maintenance. |
| 8 | Repair of Puthiyul Road | 80 | | | 78 | 2 | 8 | Metalled or Gravelled } Unmetalled. |
| 9 | Do of Road No 45 | 50 | | | 54 | 1 | 2 | 6¼ |
| 10 | Do of North Car Street — | 50 | | | 51 | 12 | | |
| 11 | Do of Easam à Pudam road | 50 | | | 50 | 15 | 3 | |
| 12 | Do of road No 41 | 30 | | | 28 | 7 | 3 | |
| 13 | Do of Bazaar Street — | 30 | | | 25 | 15 | 7 | |
| 14 | Do of Pakkathuvinayaken St | 10 | | | 8 | 2 | 11 | |
| 15 | Payasmals. Coolies &c. | 200 | | | 183 | 12 | 9 | |
| | Total .. | 1380 | | | 1292 | 4 | 3 | |



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

PART II.—Repairs—*cont.*

| Number. | Project. | Grant. | | | Actual expenditure. | | | Remarks. |
|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | | | 4 | | | 5 |
| | | RS. | A. | P. | RS. | A. | P. | |
| (b) | Buildings .. .. .. .. | | | | | | | |
| 1 | Repair of Hospital building | 280 | | | 287 | 10 | 10 | |
| 2 | Do of Medical Officer's quarters | 110 | | | 112 | | | |
| 3 | Do of Dole Shed | 30 | | | 36 | | 2 | |
| | Total .. | 420 | | | 435 | 11 | | |

4862-5-3
36-2
4826-5-1
3 | 4826-12-5
1608-12-5

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

### Part II.—Repairs—*cont.*

| Number. | Project. | Grant. | | | Actual expenditure. | | | Remarks. |
|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | | | 4 | | | 5 |
| | | Rs. | A. | P. | Rs. | A. | P. | |
| (*c*) | Drainage .. .. .. .. | | | | | | | |
| 1 | | | | | | | | |
| 2 | | | | | | | | |
| 3 | | | | | | | | |
| | Total .. | | | | | | | |
| (*d*) | Water-supply .. .. .. .. | | | | | | | |
| 1 | Cost of cleaning outlets | 40 | | | 39 | 11 | 2 | |
| 2 | | | | | | | | |
| 3 | | | | | | | | |
| | Total .. | 40 | | | 39 | 11 | 2 | ✓ |

V. Sunnua Chanan
Chairman



## Statement II-B.—Details of Municipal Establishments.

| — | Number. | Salary per mensem. | | | Salary per annum. | | |
|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | | | 4 | | |
| | | Rs. | A. | P. | Rs. | A. | P. |
| GRANT I.—2. *c.* Drainage— | | | | | | | |
| Overseers .. .. .. .. .. | | | | | | | |
| Drain cleaners .. .. .. .. | | | | | | | |
| Total .. | | | | | | | |
| Deduct Fines and Stoppages .. | | | | | | | |
| Add arrears for last year paid this year .. | | | | | | | |
| Balance (Statement II) .. | | | | | | | |
| *d.* Water works— | | | | | | | |
| Overseers .. .. .. .. | | | | | | | |
| Watchmen .. at Rs. 3 8 each .. | 2 | 7 | | | 84 | | ✓ |
| Total .. | | | | | 84 | | |
| Deduct Fines and Stoppages .. | | | | | 21 | 9 | 1 |
| Add arrears for last year paid this year .. | | | | | | | |
| Balance (Statement II) .. | | | | | 62 | 6 | 11 ✓ |
| 3. General— | | | | | | | |
| Overseers for six months .. .. | 1 | 12 | 8 | | 75 | | |
| Do for 6 months | 1 | 12 | | | 72 | | |
| Maistries .. for 6 months .. .. | 1 | 3 | 8 | | 21 | | |
| Total .. | | | | | 168 | | ✓ |
| Deduct Fines and Stoppages .. | | | | | 2 | 2 | 9 |
| Add arrears for last year paid this year .. | | | | | | | |
| Balance (Statement II) .. | | | | | 165 | 13 | 3 ✓ |

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

| — | Number. | Salary per mensem. | | | Salary per annum. | | |
|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | | | 4 | | |
| | | RS. | A. | P. | RS. | A. | P. |
| GRANT II.—EDUCATION— | | | | | | | |
| 1. TRAINING SCHOOLS— | | | | | | | |
| Pupils receiving scholarships for 8 months. | 1 | 8 | | | 64 | | |
| do for 3 months | 1 | 6 | | | 18 | | |
| Total .. | | | | | 82 | | |
| Deduct Fines and Stoppages .. | | | | | 4 | 10 | |
| Add arrears for last year paid this year .. | | | | | | | |
| Balance (Statement II) .. | | | | | 77 | 15 | 2 |
| 2. MUNICIPAL SCHOOLS— | | | | | | | |
| *a*. On the Salary System— | | | | | | | |
| Head Master .. .. .. .. | | | | | | | |
| 1st Assistant Master .. .. .. .. | | | | | | | |
| 2nd „ „ .. .. .. .. | | | | | | | |
| Total .. | | | | | | | |
| Deduct Fines and Stoppages .. | | | | | | | |
| Add arrears for last year paid this year .. | | | | | | | |
| Balance (Statement II) .. | | | | | | | |



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

| — | Number. | Salary per mensem. | | | Salary per annum. | | |
|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | | | 4 | | |
| | | RS. | A. | P. | RS. | A. | P. |
| GRANT II.—EDUCATION—*cont.* | | | | | | | |
| *b*. On the Salary Result System— | | | | | | | |
| Hindu - Primary Headmaster | 1 | 10 | | | 120 | | |
| 2d do | 1 | 7 | | | 84 | | |
| Panchama do Headmaster | 1 | 7 | | | 84 | | |
| 2d do | 1 | 5 | | | 60 | | |
| Total .. | 4 | 29 | | | 348 | | |
| Deduct Fines and Stoppages .. | | | | | 11 | 4 | 1 |
| Add arrears for last year paid this year .. | | | | | | | |
| Balance (Statement II) .. | | | | | 336 | 11 | 11 |

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

| — | Number. | Salary per mensem. | | | Salary per annum. | | |
|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | | | 4 | | |
| | | RS. | A. | P. | RS. | A. | P. |
| GRANT II.—Education—*cont.* | | | | | | | |
| 6. Inspection— | | | | | | | |
| Inspecting schoolmaster .. .. .. | | | | | | | |
| Total .. | | | | | | | |
| Deduct Fines and Stoppages .. | | | | | | | |
| Add arrears for last year paid this year .. | | | | | | | |
| Balance (Statement II) .. | | | | | | | |
| 7. Gymnastic Instructors .. .. .. | | | | | | | |
| Total .. | | | | | | | |
| Deduct Fines and Stoppages .. | | | | | | | |
| Add arrears for last year paid this year .. | | | | | | | |
| Balance (Statement II) .. | | | | | | | |



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

| — | Number. | Salary per mensem. | | | Salary per annum. | | |
|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | | | 4 | | |
| | | RS. | A. | P. | RS. | A. | P. |
| GRANT III.—Sanitation and Medical Services— | | | | | | | |
| 1. Hospitals and Dispensaries— | | | | | | | |
| Medical Subordinates for Seven months | 1 | 65 | 10 | ✓ | 459 | 6 | |
| " Hospital Assistants for 5 months | 1 | 30 | | ✓ | 150 | | |
| Midwife .. for Nine months .. | 1 | 15 | | ✓ | 135 | | |
| Clerk .. .. .. .. .. | | | | | | | |
| Compounder .. .. .. .. | 1 | 12 | | ✓ | 144 | | |
| Servants .. Wound .. Cooly .. | 1 | 6 | | ✓ | 72 | | |
| " .. Sweeper .. .. | 1 | 4 | | ✓ | 48 | | |
| " .. Dafy .. .. | 1 | 4 | | | 48 | | |
| Total .. | | | | | 1056 | 6 | ✓ |
| Deduct Fines and Stoppages .. | | | | | 33 | 15 | 3 ✓ |
| Add arrears for last year paid this year .. | | | | | | | |
| Balance (Statement II) .. | | | | | 1022 | 6 | 9 ✓ |

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

| — | Number. | Salary per mensem. | | | Salary per annum. | | |
|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | | | 4 | | |
| | | Rs. | A. | P. | Rs. | A. | P. |
| GRANT III.—Sanitation and Medical Services—*cont.* | | | | | | | |
| 3. Vaccination— | | | | | | | |
| Vaccinators .. .. .. .. | 1 | 10 | | | 120 | | |
| Peons .. .. .. .. .. | | | | | | | |
| Total .. | 1 | 10 | | | 120 | | |
| Deduct Fines and Stoppages .. | | | | | 20 | 12 | |
| Add arrears for last year paid this year .. | | | | | | | |
| Balance (Statement II) .. | | | | | 99 | 4 | |
| 4. Registration— | | | | | | | |
| Registrars .. .. .. .. .. | 1 | 10 | | | 120 | | |
| Peons .. .. .. .. .. | | | | | | | |
| Total .. | | | | | 120 | | |
| Deduct Fines and Stoppages .. | | | | | 1 | | |
| Add arrears for last year paid this year .. | | | | | | | |
| Balance (Statement II) .. | | | | | 119 | 15 | |



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

| — | Number. | Salary per mensem. | | | Salary per annum. | | |
|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | | | 4 | | |
| | | Rs. | A. | P. | Rs. | A. | P. |
| GRANT III.—Sanitation and Medical Services—*cont.* | | | | | | | |
| 5. *a.* "Conservancy, Road-cleaning and Road-watering."— | | | | | | | |
| Nuisance Inspectors for 6 months .. | 1 | 12 | 8 | | 75 | | |
| " .. for 6 months .. | 1 | 15 | | | 90 | | |
| " .. .. .. .. | | | | | | | |
| Maistries .. for 6 months .. | 1 | 3 | 8 | | 21 | | |
| Scavengers Peons at Rs 6 each at Rs 4 each .. | 5 | 90 | | | 240 | | |
| Sweepers .. do .. do .. .. | 9 | 36 | | | 432 | | |
| Night Soil Cart-drivers at do | 2 | 8 | | | 96 | | |
| Total .. | | | | | 1074 | | |
| Deduct Fines and Stoppages .. | | | | | 32 | 15 | 2 |
| Add arrears for last year paid this year .. | | | | | | | |
| Balance (Statement II) .. | | | | | 1041 | | 10 |

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

| — | Number. | Salary per mensem. | | | Salary per annum. | | |
|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | | | 4 | | |
| | | RS. | A. | P. | RS. | A. | P. |
| GRANT III.—Sanitation and Medical Services—*cont.* | | | | | | | |
| *b.* Private Scavenging— | | | | | | | |
| Inspectors .. .. .. .. | | | | | | | |
| Maistries .. .. .. .. | | | | | | | |
| Scavengers at Rs 4 each .. | 8 | 32 | | | 384 | | |
| Total .. | 8 | 32 | | | 384 | | |
| Deduct Fines and Stoppages .. | | | | | 61 | 11 | 10 |
| Add arrears for last year paid this year .. | | | | | | | |
| Balance (Statement II) .. | | | | | 322 | 4 | 2 |
| GRANT IV.—Lighting and Miscellaneous Municipal Purposes— | | | | | | | |
| 1. Lighting— | | | | | | | |
| Superintendents .. .. .. .. | | | | | | | |
| Masalchies .. .. .. .. | | | | | | | |
| Total .. | | | | | | | |
| Deduct Fines and Stoppages .. | | | | | | | |
| Add arrears for last year paid this year .. | | | | | | | |
| Balance (Statement II) .. | | | | | | | |



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

| — | Number. | Salary per mensem. | | | Salary per annum. | | |
|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | | | 4 | | |
| | | RS. | A. | P. | RS. | A. | P. |
| GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.* | | | | | | | |
| 2. i. Markets— | | | | | | | |
| Superintendents .. .. .. .. | | | | | | | |
| Servants .. .. .. .. .. | | | | | | | |
| Total .. | | | | | | | |
| Deduct Fines and Stoppages .. | | | | | | | |
| Add arrears for last year paid this year .. | | | | | | | |
| Balance (Statement II) .. | | | | | | | |
| ii. Slaughter-houses— | | | | | | | |
| Superintendents .. .. .. .. | | | | | | | |
| Servants .. .. .. .. | 1 | 3 | | | 36 | | |
| Total .. | 1 | 3 | | | 36 | | |
| Deduct Fines and Stoppages .. | | | | | | | |
| Add arrears for last year paid this year .. | | | | | | | |
| Balance (Statement II) .. | | | | | 36 | | |
| 3. Choultries— | | | | | | | |
| Servants .. .. .. .. .. | | | | | | | |
| Total .. | | | | | | | |
| Deduct Fines and Stoppages .. | | | | | | | |
| Add arrears for last year paid this year .. | | | | | | | |
| Balance (Statement II) .. | | | | | | | |

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

| — | Number. | Salary per mensem. | | | Salary per annum. | | |
|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | | | 4 | | |
| | | RS. | A. | P. | RS. | A. | P. |
| GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.* | | | | | | | |
| 4. Travellers' Bungalows— | | | | | | | |
| Maty .. .. .. .. .. | | | | | | | |
| Servants .. .. .. .. .. | | | | | | | |
| Total .. | | | | | | | |
| Deduct Fines and Stoppages .. | | | | | | | |
| Add arrears for last year paid this year .. | | | | | | | |
| Balance (Statement II) .. | | | | | | | |
| 5. Avenues— | | | | | | | |
| Servants .. .. .. .. .. | | | | | | | |
| Total .. | | | | | | | |
| Deduct Fines and Stoppages .. | | | | | | | |
| Add arrears for last year paid this year .. | | | | | | | |
| Balance (Statement II) .. | | | | | | | |
| 6. Public Garden— | | | | | | | |
| Gardeners .. .. .. .. | | | | | | | |
| Total .. | | | | | | | |
| Deduct Fines and Stoppages .. | | | | | | | |
| Add arrears for last year paid this year .. | | | | | | | |
| Balance (Statement II) .. | | | | | | | |



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

| — | Number. | Salary per mensem. | | | Salary per annum. | | |
|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | | | 4 | | |
| | | RS. | A. | P. | RS. | A. | P. |
| GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.* | | | | | | | |
| 8. Fire— | | | | | | | |
| Servants .. .. .. .. .. | | | | | | | |
| Total .. | | | | | | | |
| Deduct Fines and Stoppages .. | | | | | | | |
| Add arrears for last year paid this year .. | | | | | | | |
| Balance (Statement II) .. | | | | | | | |
| 9.— | | | | | | | |

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

| — | Number. | Salary per mensem. | | | Salary per annum. | | |
|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | | | 4 | | |
| | | RS. | A. | P. | RS. | A. | P. |
| GRANT V.—*a.* General Establishment— | | | | | | | |
| i. Office— | | | | | | | |
| Manager .. .. .. .. .. | | | | | | | |
| Clerks .. .. .. .. .. | 1 | 30 | | | 360 | | |
| ,, .. .. .. .. .. | | | | | | | |
| ,, .. .. .. .. .. | | | | | | | |
| Accountants .. .. .. .. | | | | | | | |
| Peons .. .. .. .. .. | 1 | 5 | | | 60 | | |
| Total .. | 2 | 35 | | | 420 | | |
| Deduct Fines and Stoppages .. | | | | | | 10 | |
| Add arrears for last year paid this year .. | | | | | | | |
| Balance (Statement II) .. | | | | | 419 | 6 | |
| ii. Inspection— | | | | | | | |
| Chairman's salary or carriage allowance .. | | | | | | | |
| Total .. | | | | | | | |
| Deduct Fines and Stoppages .. | | | | | | | |
| Add arrears for last year paid this year .. | | | | | | | |
| Balance (Statement II) .. | | | | | | | |



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

| — | Number. | Salary per mensem. | | | Salary per annum. | | |
|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | | | 4 | | |
| | | RS. | A. | P. | RS. | A. | P. |
| GRANT V.—*a.* General Establishment—*cont.* | | | | | | | |
| *b.* Collection— | | | | | | | |
| Clerks .. .. .. .. .. | | | | | | | |
| Bill Collectors at Rs. 8 each .. | 2 | 16 | | | 192 | | |
| Peons .. .. .. .. .. | | | | | | | |
| Total .. | 2 | 16 | | | 192 | | |
| Deduct Fines and Stoppages .. | | | | | 1 | 13 | 10 |
| Add arrears for last year paid this year .. | | | | | | | |
| Balance (Statement II) .. | | | | | 190 | 2 | 2 |
| *c.* Collection of tolls— | | | | | | | |
| Inspectors .. .. .. .. .. | | | | | | | |
| Gate-keepers .. .. .. .. | | | | | | | |
| Total .. | | | | | | | |
| Deduct Fines and Stoppages .. | | | | | | | |
| Add arrears for last year paid this year .. | | | | | | | |
| Balance (Statement II) .. | | | | | | | |

STATEMENT III.—*Municipality of* Palai — Abstract of Deposits Account for the year 1894-95.

| | Rs. | A. | P. | | Rs. | A. | P. |
|---|---|---|---|---|---|---|---|
| Balance brought forward .. | 1359 | 4 | - | | | | |
| 1. Deposits by appellants .. .. | | | | 1. Credited to Municipal Funds .. | 1350 | 2 | - |
| 2. Deposits by renters .. .. | 1832 | 4 | - | 2. Returned to appellants .. .. | 15 | 2 | - |
| 3. Deposits by contractors .. .. | 108 | - | - | 3. Returned to renters .. .. | | | |
| 4. Deposits as security by municipal servants .. .. .. .. | | | | 4. Returned to contractors .. .. | 27 | - | - |
| 5. Deposited for the execution of work for which private parties are liable.. | | | | 5. Returned to municipal servants .. | | | |
| 6. Other deposits under the Act or bye-laws .. .. .. .. | - | 14 | - | 6. Returned to parties .. .. | | | |
| | | | | 7. Paid to claimants .. .. | - | 4 | - |
| | | | | Total .. | 1392 | 8 | ✓ |
| Total, Receipts .. | 1941 | 2 | ✓ | Balance .. | 1907 | 14 | ✓ |
| Total, including balance .. | 3300 | 6 | ✓ | Total .. | 3300 | 6 | ✓ |

V. Summonchauvan
Chairman

STATEMENT IV-A.—*Municipality of* Bacau

Demand, Collection and Balance Statement for the year 1894-95.
Current.

| Tax. | Demand as originally assessed by the Chairman. | | | Remitted by the Council on appeal. | | | Demand as finally settled (column 2 *minus* column 3). | | | Collected. | | | Remitted on account of vacant houses, &c. | | | Written off as irrecoverable. | | | Balance (column 4 *minus* columns 5, 6 and 7). | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | | | 3 | | | 4 | | | 5 | | | 6 | | | 7 | | | 8 | | |
| | RS. | A. | P. | RS. | A. | P. | RS. | A. | P. | RS. | A. | P. | RS. | A. | P. | RS. | A. | P. | RS. | A. | P. |
| 1. Tax on arts, &c. .. .. .. | | | | | | | | | | | | | | | | | | | | | |
| 2. Tax on buildings .. .. .. | 3563 | 1 | . | | | | 3563 | 1 | . | ✓3374 | 3 | . | ✓ | | | | | | | | |
| 3. Tax on lands .. .. .. .. | 177 | 8 | . | | | | 177 | 8 | . | ✓ 119 | 10 | . | ✓ | | | 51 | 10 | . | ✓ 137 | 4 | ✓ |
| 4. Water-tax on buildings and lands .. .. | | | | | | | | | | | | | | | | | | | 57 | 14 | ✓ |
| 5. Tolls (gross receipts) .. .. .. | 4862 | 5 | 3 | | | | 4862 | 5 | 3 | ✓4862 | 5 | 3 | ✓ | | | | | | | | |
| 6. Market rents .. .. .. .. | 228 | 15 | 8 | | | | 228 | 15 | 8 | ✓228 | 15 | 8 | ✓ | | | | | | | | |
| 7. Slaughter-house fees .. .. .. | 242 | 4 | 3 | | | | 242 | 4 | 3 | ✓242 | 4 | 3 | ✓ | | | | | | | | |
| 8. Rent of cart-stands .. .. .. | | | | | | | | | | | | | | | | | | | | | |
| 9. Private scavenging fees .. .. .. | 331 | 8 | | | | | 331 | 8 | . | ✓258 | 6 | . | ✓ | | | 14 | 4 | . | ✓ 58 | 14 | ✓ |
| 10. Tax on Vehicles .. .. .. | 49 | 8 | . | | | | 49 | 8 | . | ✓ 49 | 8 | . | ✓ | | | | | | | | |
| 11. Tax on animals .. .. | 463 | 4 | . | | | | 463 | 4 | . | ✓445 | 12 | . | ✓ | | | 6 | 6 | . | ✓ 11 | 2 | ✓ |
| 12. Tax on Carts .. .. | 424 | . | . | | | | 424 | . | . | ✓418 | . | . | ✓ | | | 4 | . | . | ✓ 2 | . | ✓ |
| 13. Rent of lands .. .. | 18 | . | . | 936.12 | | | 18 | | | ✓ 18 | | | 13·4 | | | | | | | | |
| 14. License fees .. .. | 147 | . | 3 | | | | 147 | . | 3 | ✓144 | . | 3 | ✓ | | | | | | 3 | . | ✓ |
| Total .. | 10507 | 6 | 5 | ✓ | | | 10507 | 6 | 5 | ✓10161 | . | 5 | ✓ | | | 76 | 4 | . | 279/15 | 2/15 | ✓ |

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C. Gunnarsson
Chairman

## Statement IV-B.—Arrears.

| — | Balance of old demand. | Arrears of previous year. | Total demand. | Collected. | Remitted. | Written off. | Balance (column 4 *minus* columns 5, 6 and 7). | Years to which the balance relates. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | | | |
| | RS. A. P. | RS. A. P. | RS. A. P. | RS. A. P. | RS. A. P. | RS. A. P. | RS. A. P. | A. | B. | C. | &c. |
| 1. Tax on arts, &c. .. .. .. | | | | | | 246 13 ✓ | 45 6 ✓ | 1892-93 | 93-94 | | |
| 2. Tax on buildings .. .. | 197 14 ✓ | 490 6 ✓ | 688 4 ✓ | 396 1 ✓ | ✓ | | 13 8 ✓ | 00 | 00 | | |
| 3. Tax on lands .. .. .. | 6 12 ✓ | 25 6 ✓ | 32 2 ✓ | 18 10 ✓ | | | | | | | |
| 4. Water-tax on buildings and lands .. | | | | | | | | | | | |
| 5. Tolls .. .. .. .. | | | | | | | 19 1 ✓ | 1892-91 | | | |
| 6. Market rents .. .. .. | 19 1 ✓ | | 19 1 | | | | | | | | |
| 7. Slaughter-house fees .. .. | | | ✓ | | | | 80 ✓ | 1893-94 | | | |
| 8. Rent of cart-stands .. .. | | 80 ✓ | 80 ✓ | | | | | | | | |
| 9. Private scavenging fees .. .. | | | ✓ | | ✓ | | | | | | |
| 10. Tax on Vehicles | | 4 8 ✓ | 4 8 ✓ | 4 8 ✓ | ✓ | 10 8 ✓ | | | | | |
| 11. Do on Animals | 4 6 ✓ | 71 12 ✓ | 76 2 ✓ | 65 10 ✓ | ✓ | 3 ✓ | | | | | |
| 12. Do on Carts | | 19 ✓ | 19 ✓ | 16 ✓ | ✓ | 21 4 ✓ | | | | | |
| 13. licence fees | 18 4 ✓ | 3 8 ✓ | 21 12 ✓ | 8 ✓ | ✓ | | | | | | |
| Total .. | 246 5 ✓ | 694 8 ✓ | 940 13 ✓ | 501 5 ✓ | ✓ | 281 9 ✓ | 157 15 ✓ | ✓ | | | |

V. G. Immanuel Chairman

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

| Taxes. | Warrants remaining unexecuted at the beginning of the year. | | Warrants issued during the year | | Total. | | Warrants executed and warrants cancelled during the year. | | Warrants remaining unexecuted at the close of the year. | | Cancelled warrants on which no collections were made. | | Collected after issue of warrants, but before distraint. | | Property distrained, but not sold. | | Property sold. | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number. | Amount involved. | Number. | Amount involved. | Number. | Amount involved. | Number. | Amount involved. | Number. | Amount involved. | Number of cases. | Amount involved. | Number of cases. | Amount. | Number of cases. | Amount realized on distraint. | Number of cases. | Amount realized by sale. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| | | RS. A. P. | | RS. A. P. | | RS A. P. | | RS. A. P. | | RS. A. P. | | RS. A. P. | | RS. A. P. | | RS. A. P. | | RS. A. P. |
| 1. Tax on arts, &c. .. | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| 2. Tax on buildings .. | 3 | 4 12 ✓ | 152 | 234 14 ✓ | 155 | 239 10 ✓ | 144 | 223 8 ✓ | 11 | 16 2 ✓ | | | 108 | 188 6 ✓ | 19 | 18 8 ✓ | 17 | 16 10 ✓ |
| 3. Tax on lands .. | | | | | | | | | | | | | | | | | | |
| 4. Water-tax on buildings and lands. | | | | | | | | | | | | | | | | | | |
| 5. Tax on vehicles with springs and palanquins .. | | | | | | | | | | | | | | | | | | |
| 6. Tax on animals .. | 2 | 2 14 ✓ | 7 | 4 14 ✓ | 9 | 7 12 ✓ | 7 | 7 12 ✓ | | | 1 | 2 8 ✓ | 6 | 3 4 ✓ | 1 | 1 8 ✓ | 1 | ✓ 8 ✓ |
| Tax on carts, &c. .. | 2 | 3 ✓ | 3 | 4 ✓ | 5 | 7 ✓ | 5 | 7 ✓ | | | 2 | 3 ✓ | 2 | 3 ✓ | | | 1 | 1 ✓ |
| Total .. | 7 | 10 10 ✓ | 162 | 243 12 ✓ | 169 | 254 6 ✓ | 156 | 238 4 ✓ | 11 | 16 2 ✓ | 3 | 5 8 ✓ | 116 | 194 10 ✓ | 20 | 20 ✓ | 19 | 18 2 ✓ |

194-10-8
0-0-0
10
0-12-0

V. G. Immanuel Chairman

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

| Taxes. | Prosecutions instituted. | | | Collections before judgment. | | | Collections after judgment. | | | Prosecutions withdrawn or dismissed. | | | Balance. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number of cases. | Amount involved. | | Number of cases. | Amount collected. | | Number of cases. | Amount collected. | | Number of cases. | Amount involved. | | Number of cases. | Amount involved. | |
| 1 | 2 | 3 | | 4 | 5 | | 6 | 7 | | 8 | 9 | | 10 | 11 | |
| | | Rs. | A. P. | | Rs. | A. P. | | Rs. | A. P. | | Rs. | A. P. | | Rs. | A. P. |
| 1. Tax on arts, &c | | | | | | | | | | | | | | | |
| 2. Tax on buildings. | 1 | 3 | 4 - | 1 | 3 | 4 | | | | | | | | | |
| 3. Tax on lands .. | | | | | | | | | | | | | | | |
| 4. Water-tax on buildings and lands .. | | | | | | | | | | | | | | | |
| 5. Tax on vehicles with springs and palanquins .. | | | | | | | | | | | | | | | |
| 6. Tax on animals.. | 1 | - | 8 - | 1 | - | 8 | | | | | | | | | |
| 7. Tax on carts and other vehicles without springs. | 1 | 1 | - - | 1 | 1 | - - | | | | | | | | | |
| Total .. | 3 | 4 | 12 | 3 | 4 | 12 | - | | | | | | | | |

V. Ammabhanu
Chairman



Statement V-A.—Showing the Statistics of Municipal Schools in the Municipality of Palni for the official year 1894-95.

STATEMENT V-A.—Showing the Statistics of Municipal Schools in the Municipality of Palni for the official year 1894-95.

| Schools. | Number of schools. | | | | Number on rolls on 31st March 189 . | | Average attendance throughout the year. | Receipts. | | | | | Expenditure. | | | | | Net cost to Municipality. | Average net cost per pupil in each class of municipal schools. | Remarks. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | Masters. | | | | | | | |
| | At the beginning of the year. | Opened during the year. | Closed in the year. | At the close of the year. | Boys. | Girls. | | Grants from Provincial Funds. | Grants from Local Funds. | School fees. | Other receipts. | Total. | Fixed salary (masters, clerks and servants). | Results grant. | School fees. | Contingencies and miscellaneous. | Total. | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| | | | | | | | | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. | |
| I.—Colleges .. .. .. | | | | | | | | | | | | | | | | | | | | |
| II.—Upper Secondary Schools and Departments .. .. .. | | | | | | | | | | | | | | | | | | | | |
| (1) | | | | | | | | | | | | | | | | | | | | |
| (2) | | | | | | | | | | | | | | | | | | | | |
| (3) | | | | | | | | | | | | | | | | | | | | |
| Total .. | | | | | | | | | | | | | | | | | | | | |
| Total of Colleges and Upper Secondary Schools and Departments .. | | | | | | | | | | | | | | | | | | | | |
| III.—Lower Secondary Schools and Departments .. .. .. | | | | | | | | | | | | | | | | | | | | |
| (a) Salary System— | | | | | | | | | | | | | | | | | | | | |
| (1) | | | | | | | | | | | | | | | | | | | | |
| (2) | | | | | | | | | | | | | | | | | | | | |
| (3) | | | | | | | | | | | | | | | | | | | | |
| Total .. | | | | | | | | | | | | | | | | | | | | |
| (b) Salary-results System— | | | | | | | | | | | | | | | | | | | | |
| (1) | | | | | | | | | | | | | | | | | | | | |
| (2) | | | | | | | | | | | | | | | | | | | | |
| (3) | | | | | | | | | | | | | | | | | | | | |
| Total .. | | | | | | | | | | | | | | | | | | | | |
| Total, Colleges and Secondary Schools. | | | | | | | | | | | | | | | | | | | | |
| IV.—Primary Schools and Departments .. .. | | | | | | | | | | | | | | | | | | | | |
| (a) Salary System— | | | | | | | | | | | | | | | | | | | | |
| (1) | | | | | | | | | | | | | | | | | | | | |
| (2) | | | | | | | | | | | | | | | | | | | | |
| (3) | | | | | | | | | | | | | | | | | | | | |
| Total .. | | | | | | | | | | | | | | | | | | | | |

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Statement V-A.—Showing the Statistics of Municipal Schools in the Municipality of Salem for the official year 1894-95—*cont.*

| Schools. | Number of schools. | | | | Number on rolls on 31st March 189 . | | Average attendance throughout the year. | Receipts. | | | | | Expenditure. | | | | | Net cost to Municipality. | Average net cost per pupil in each class of municipal schools. | Remarks. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | At the beginning of the year. | Opened during the year. | Closed in the year. | At the close of the year | Boys. | Girls. | | Grants from Provincial Funds. | Grants from Local Funds. | School fees. | Other receipts. | Total. | Masters. Fixed salary (masters, clerks and servants). | Masters. Results grant. | Masters. School fees. | Contingencies and miscellaneous. | Total. | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| | | | | | | | | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. | |
| (b) Salary-results System— | | | | | | | | | | | | | | | | | | | | |
| (1) Hindu (Upper Primary) | 1 | | | 1 | 21 | | 26 | | | 87 2 | | 87 2 | 210 9 1 | 81 12 | | 25 4 | 318 3 1 | 231 1 1 | 8 14 2 | |
| (2) Panchama (Lower Primary) | | 1 | | 1 | 57 | | 50 | | | | | | 126 2 10 | 39 15 | | 24 2 | 190 2 | 190 2 | 3 12 10 | |
| Total .. | 1 | 1 | | 2 | 78 | | 76 | | | 87 2 | | 87 2 | 336 11 11 | 121 11 | | 49 4 2 | 508 5 1 | 421 3 1 | 5 8 8 | |
| Total, Primary Schools .. | 1 | 1 | | 2 | 78 | | 76 | | | 87 2 | | 87 2 | 336 11 11 | 121 11 | | 49 4 2 | 508 5 1 | 421 3 1 | 5 8 8 | |
| Grand Total of all Schools and Colleges .. .. .. | 1 | 1 | | 2 | 78 | | 76 | | | 87 2 | | 87 2 | 336 11 11 | 121 11 | | 49 4 2 | 508 5 1 | 421 3 1 | 5 8 8 | |

## Foot-note to Statement V-A.

Number of Students from Municipal Schools and Colleges who appeared for and passed the several Examinations during the year.

| Examinations. | Number of Pupils examined. | Number of Pupils passed. |
|---|---|---|
| First in Arts .. .. | | |
| Matriculation .. | | |
| Upper Secondary .. | | |
| Lower Secondary .. | | |
| Primary School .. | | |
| Infant Standard .. | 13 | 8 |
| First Standard .. | 15 | 14 |
| Second Standard .. | 8 | 7 |
| Third Standard .. | 13 | 12 |
| Fourth Standard .. | 20 | 13 |
| | 69 | 54 |

V. Sundaralingam
Chairman

STATEMENT V-B.—Showing the Statistics of Aided Schools in the Municipality of Salem for the official year 1894-95.

| Schools. | Number of Schools: At the beginning of the year | Opened during the year. | Closed during the year. | At the close of the year. | Number on rolls on 31st March 189 . : Boys. | Girls. | Number of pupils examined | Number of pupils found qualified for grants. | Full amount of grant earned | Amount of such grant payable. | Amount disbursed: For current year. | For previous year. | Total | Paid as salaries to masters. | Total expenditure from Municipal funds, columns 14 and 15. | Remarks. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| | | | | | | | | | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. | |
| GRANT-IN-AID. | | | | | | | | | | | | | | | | |
| A. Result Grant (*i.e.*, Schools actually examined for results grants)— | | | | | | | | | | | | | | | | Rate at which grants were paid. |
| (*a*) Secondary .. .. | | | | | | | | | | | | | | | | |
| National Lower Secondary School | 1 | . | . | 1 | 36 | . | 17 | 11 | 133 8 . | . . . | 133 8 | . . . | 133 8 . | . . . | 133 8 . | Maximum rates 40 |
| Total .. | 1 | | | 1 | 36 | | 17 | 11 | 133 8 | | 133 8 | | 133 8 | | 133 8 | |
| (*b*) Primary .. .. | | | | | | | | | | | | | | | | |
| 1. A. M. A. V. School Upper Primary. | 1 | . | . | 1 | 41 | . | 34 | 25 | 97 10 . | . . . | 97 10 . | 44 12 5 | 142 6 5 | . . . | 142 6 5 | ✓ |
| 2. Hussein Mirza's School Upper Primary. | 1 | . | . | 1 | 84 | . | 53 | 39 | 99 13 . | . . . | 99 13 . | . . . | 99 13 . | . . . | 99 13 . | ✓ |
| 3. Kandasami Pillai's School | 1 | . | . | 1 | 39 | . | 25 | 16 | 24 2 . | . . . | 24 2 . | . . . | 24 2 . | . . . | 24 2 . | |
| 4. Venkatasami Naidu's | . | 1 | . | 1 | 35 | . | 17 | 11 | 23 10 . | . . . | 23 10 . | . . . | 23 10 . | . . . | 23 10 . | |
| 5. Periyasami Pillai's | . | 1 | . | 1 | 20 | 4 | 24 | 10 | 14 . . | . . . | 14 . . | . . . | 14 . . | . . . | 14 . . | |
| 6. K. Subramania Iyer's | . | 1 | . | 1 | 27 | 11 | 20 | 13 | 19 4 . | . . . | 19 4 . | . . . | 19 4 . | . . . | 19 4 . | |
| 7. Sellakkannu's | 1 | . | . | 1 | 38 | . | 34 | 26 | 64 . . | . . . | 57 . . | . . . | 57 . . | . . . | 57 . . | |
| 8. Annamalai Pillai's | 1 | . | . | 1 | 64 | . | 41 | 29 | 57 12 . | . . . | 57 12 . | . . . | 57 12 . | . . . | 57 12 . | |
| 9. Thikari Chidambara Pillai's | 1 | . | . | 1 | 26 | . | 22 | 13 | 30 13 . | . . . | 27 . . | . . . | 27 . . | . . . | 27 . . | |
| 10. Arumugam Pillai's | 1 | . | . | 1 | 64 | . | 58 | 44 | 99 6 . | . . . | 99 6 . | . . . | 99 6 . | . . . | 99 6 . | |
| 11. Nageswara Iyer's | 1 | . | . | 1 | 95 | . | 54 | 43 | 109 . . | . . . | 90 . . | . . . | 90 . . | . . . | 90 . . | |
| 12. Muthu Velu's | . | 1 | . | 1 | 37 | . | 8 | 4 | 10 . . | . . . | 10 . . | . . . | 10 . . | . . . | 10 . . | |
| 13. Thangamuthu's | 1 | . | 1 | . | | | | | | | | | | | | |
| 14. Nageswara Iyer's Night- | 1 | . | 1 | . | | | | | | | | | | | | |
| Total .. | 10 | 4 | 2 | 12 | 570 | 15 | 390 | 273 | 648 6 . | . . . | 619 9 . | 44 12 5 | 664 5 5 | . . . | 664 5 5 | |
| Grand Total .. | 11 | 4 | 2 | 13 | 606 | 15 | 407 | 284 | 781 14 . | . . . | 753 1 . | 44 12 5 | 797 13 5 | . . . | 797 13 5 | |

390 273

J. P. Srinivasa Rao (H)

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

| Schools. | Number of Schools | | | | Number on rolls on 31st March 189 . | | Number of pupils examined. | Number of pupils found qualified for grants. | Full amount of grant earned. | Amount of such grant payable. | Amount disbursed. | | | Paid as salaries to masters. | Total expenditure from Municipal funds, columns 14 and 15. | Remarks. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | At the beginning of the year. | Opened during the year. | Closed during the year. | At the close of the year. | Boys. | Girls. | | | | | For current year. | For previous year. | Total. | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| B. Combined Grant Schools— | | | | | | | | | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. | |
| (*a*) Secondary .. .. | | | | | | | | | | | | | | | | |
| Total .. | | | | | | | | | | | | | | | | |
| (*b*) Primary .. .. | | | | | | | | | | | | | | | | |
| Total .. | | | | | | | | | | | | | | | | |
| Grand Total .. | | | | | | | | | | | | | | | | |
| C. Salary Grant Schools— | | | | | | | | | | | | | | | | |
| (*a*) Secondary .. .. | | | | | | | | | | | | | | | | |
| Total .. | | | | | | | | | | | | | | | | |
| (*b*) Primary .. | | | | | | | | | | | | | | | | |
| Total .. | | | | | | | | | | | | | | | | |
| Grand Total .. | | | | | | | | | | | | | | | | |

STATEMENT VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Palni for the year 1894-95.

(To be prepared in accordance with the instructions in G.O., dated 4th June 1892, No. 978 M.)

| Items of expenditure. | Original budget grant as sanctioned by Government. | Subsequent additions. | Subsequent deductions. | Total grant. | Authority for the additions and deductions shown in columns 3 and 4. |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | RS. A. P. | RS. A. P. | RS. A. P. | RS. A. P. | |
| Entries as per Statement II wherever there is alteration | | | | | |
| (1) Grant-I. 2-a. Repair of Communications | 1500 . . | . . . | 120 . . | 1380 . . | Rs 120, transferred to Grant I 2-b. Repairs of Buildings in Rc. No 6 of 9th Jan: 1895 |
| (2) b. Repair of Buildings | . . . | 420 . . | . . . | 420 . . | Rs 250, allotted from closing balance in G.C of 19-10-94, No 1503 M. Mis, & Rs 50 transferred from Grant III-1. a. in G.C of 3-12-94 No 1859 M. Mis and Rs 120 transferred by Council from Grant I 2a Vide 200) |
| (3) III-1. a. Hospital Establishment | 1280 . . | . . . | 200 . . | 1080 . . | Rs 50 transferred to Grant I. 2-b Vide No (2) and Rs 150 transferred to Grant III 5-a ii Vide G.C of 1-10-94 No 1344 M. Mis. |
| (4) 5 a ii. Conservancy Contingencies Such as purchase of Carts &c | 1470 . . | 150 . . | . . . | 1620 . . | Rs 150, Since transferred from Grant III 1-a Vide G.C of 1-10-94 No 1344 M. Mis. |
| (5) IV of iv. Compensation for lands | . . . | 80 . . | . . . | 80 . . | Allotted by Council from closing balance in Rc. No 334 of 1-10-94 |

Chairman

## Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of for the year 189 -9 —*continued.*

(To be prepared in accordance with the instructions in G.O., dated 4th June 1892, No. 978 M.)

| Items of expenditure. | Original budget grant as sanctioned by Government. | | | Subsequent additions. | | | Subsequent deductions. | | | Total grant. | | | Authority for the additions and deductions shown in columns 3 and 4. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | | | 3 | | | 4 | | | 5 | | | 6 |
| | RS. | A. | P. | RS. | A. | P. | RS. | A. | P. | RS. | A. | P. | |



## Statement VII.—Tolls.

| Number of toll-gates. | Whether collection of tolls is leased out or managed departmentally. | Amount of collections. | Expenditure on | | | | Balance (column 3 *minus* column 7.) | Share due to the District Board. | Amount paid to the District Board. | Balance, if any, due to the District Board and date on which it was paid. |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | Works. | Establishment. | Contingencies. | Total. | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| | | RS. A. P. | RS. A. P. | RS. A. P. | RS. A. P. | RS. A. P. | RS. A. P. | RS. A. P. | RS. A. P. | RS. A. P. |
| 6 | Leased out | Lease Amount 4855 . . | | | | | | | | |
| | | Interest 7 5 3 | | | | | | | | |
| | | 4862 5 3 | 36 . 2 | | | 36 . 2 | 4826 5 1 | 1608 12 5 | 1608 12 5 | |
| | | 1608 12 5 | | | | | 1608 12 4 1 | | | |
| | | 3253 8 10 | | | | | 3217 8 8 | | | |



P. Srinivasa Chetty
Chairman

## Statement VIII.—Loans.

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

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

| Name of Municipality. | Total Number of houses, as per census (occupied and unoccupied). | Number of houses on the municipal register out of the number in col. 2 | Assessed. | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Under 8 Annas. | | 8 Annas to Rs. 1½. | | Rs. 1½ to Rs. 5. | | Rs. 5 to Rs. 15. | | Rs. 15 to Rs. 30. | | Rs. 30 and above. | | Total. | |
| | | | Number. | Amount. | Number. | Amount. | Number. | Amount. | Number. | Amount. | Number. | Amount. | Number. | Amount. | Number. | Amount. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| | | | | RS. A. P. | | RS. A. P. | | RS. A. P. | | RS A. P. | | RS. A. P. | | RS A. P. | | RS. A. P. |
| Salem | 3175 | 3175 | 57 | 18 14 - | 1831 | 1584 - | 636 | 1534 11 | 54 | 345 6 | 4 | 80 2 - | | | 2582 | 3563 1 |

18-14-0
1584-0-0
1534-11-0
345-6-0
80-2-0
3563-1-0

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

| Name of the Municipality. | Assessed in | Class I. | | Class II. | | Class III. | | Class IV. | | Class V. | | Class VI. | | Class VII. | | Class VIII. | | Total. | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Number. | Amount. | Number. | Amount. | Number. | Amount. | Number. | Amount. | Number. | Amount. | Number. | Amount. | Number. | Amount. | Number. | Amount. | Number. | Amount. |
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| | | | Rs. A. P. | | Rs. A. P. | | Rs. A. P. | | Rs. A. P. | | Rs. A. P. | | Rs. A. P. | | Rs. A. P. | | Rs. A. P. | | Rs. A. P. |



## Statement X.

1. Name of Municipality .. .. .. .. .. .. .. Palni
2. Population as per last census .. .. .. .. .. (1891). 16940
3. Sanctioned number of Councillors { (*a*) Nominated .. .. 12 / (*b*) Elected .. .. .. -
4. Actual number of Councillors on 31st March 1895—
   - (*a*) Ex-officio .. .. .. .. .. .. .. 1
   - (*b*) Nominated { Officials .. .. .. .. .. .. 2 / Non-officials .. .. .. .. .. 9
   - (*c*) Elected .. { Officials .. .. .. .. .. .. .. / Non-officials .. .. .. .. .. ..

   Total .. 12

   - (*d*) Europeans and Eurasians .. .. .. .. .. 2
   - (*e*) Natives .. .. .. .. .. .. .. .. 10
5. Total number of meetings actually held during the year .. .. 23
6. Number of meetings adjourned for want of a quorum .. .. ..
7. Average attendance at each meeting *actually* held—
   - (*a*) Officials .. .. .. .. .. .. .. 1
   - (*b*) Non-officials .. .. .. .. .. .. .. 4

   Total .. 5

   - (*c*) Europeans and Eurasians .. .. .. .. .. 1
   - (*d*) Natives .. .. .. .. .. .. .. .. 4

   Total .. 5
8. Is the Chairman appointed or elected .. .. .. .. Appointed
9. Name and designation of persons who have held the office of Chairman during the year, with the date of appointment or election in each case .. .. .. .. .. .. ..

M. R. Ry. S. Nagasami Ayyar Avergal. B.A. Tahsildar
23rd August 1892

" V. Srinivasachariar Avergal. B.A. Sub-Registrar
18th December 1894

V. Srinivasachariar
Chairman

STATEMENT X-A.—Showing the particulars of elections held in the Municipality of _____ in 189 -9 .

| Name of the wards, if any, into which the town is divided. | Population. | Number of registered voters. | Date of election. | Number of seats filled by election. | Whether election was contested or not and the number of seats contested. | If contested, number of voters who went to the poll. |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 1. | | | | | | |
| 2. | | | | | | |
| 3. | | | | | | |
| 4. | | | | | | |
| 5. | | | | | | |
| 6. | | | | | | |
| 7. | | | | | | |
| 8. | | | | | | |
| 9. | | | | | | |
| 10. | | | | | | |
| Total .. | | | | | | |

STATEMENT XI.—Furnishing information regarding Municipal markets, houses served by the private scavenging agency, number of latrines and of lights, &c., in the Town of Palni for the year 1894-95.

| Area of Municipality in square miles. | Name of Municipal markets. | Whether collection of fees, rents, &c., was leased out or managed departmentally. | Number of houses served by the private scavenging agency on the registers on 31st March 1895. | Number of public latrines on 31st March 1894 | Number of latrines constructed in 1894-95. | Number of latrines demolished in 1894-95. | Number of latrines on 31st March 1895. | Number of lamps on 31st March 1894. | Number of lamps put up in 1894-95. | Number of lamps removed in 1894-95. | Number of lamps on 31st March 1895. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 1 3/4 square miles | Daily market (1) | Leased | | | | | | | | | |
| | Cattle market (2) | Out- | 884 | 7 | " | " | 7 | 97 | 8 | " | 105 |

69

V. Sundara Rao
Chairman

STATEMENT XII.—Showing particulars regarding the number of patients treated, &c., in the Town of Palni during the year 1894-95.

| Name of hospital and dispensary. | Patients treated. | | | Number and name of midwives employed. | Number of labour cases attended by the midwives. | Date and Number of G.O. sanctioning rules for the treatment of the sick under section 127 of Act IV of 1884. |
|---|---|---|---|---|---|---|
| | In. | Out. | Total. | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| Municipal Hospital Palni | 217 | 9050 | 9267 | Guanamma (Vacancy for 3 months) | 1<br>59<br>87 | G.O. of 29th Oct 1889 No 1226-A. |

70

STATEMENT XIII.—Showing the Statistics of Vaccination and of Births and Deaths registered in the Town of Palni during the year 1894-95.

| Number of births registered. | Number of deaths registered. | Number of prosecutions instituted for failure to register births or deaths. | Name of Medical subordinates and vaccinators performing vaccine operations. | Number of operations performed. | | Number of successful operations. | | Number of operations with animal lymph. | Number of successful operations with animal lymph. | Number of prosecutions instituted for failure to have children vaccinated. | Remarks. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Below one year of age. | Above one year of age. | Below one year of age. | Above one year of age. | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| X | X | X | **Medical Subordinates** .. .. | | | | | | | | |
| | | | 1 | | | | | | | | |
| | | | 2 | | | Nil | | | | | |
| | | | 3 | | | | | | | | |
| | | | **Total** .. | | | | | | | | |
| 552 | 455 | | **Municipal Vaccinators** .. .. | | | | | | | | |
| | | | 1 Thandavaroya Pillai | 164 | 230 | 150 | 195 | 394 | 345 | 141 | This Vaccinator was suspended for bad work. |
| | | | 2 Govindasami Naidu | 202 | 145 | 98 | 41 | 347 | 139 | | The bad result is due to the bad quality of the Lymph supplied by the District Surgeon Madura. |
| | | | 3 | | | | | | | | |
| | | | Total .. | 366 | 375 | 248 | 236 | 741 | 484 | 141 | |
| | | | Grand Total .. | 366 | 375 | 248 | 236 | 741 | 484 | 141 | |

71

1615/95

Enclosure No 2 to Letter No 8073 Dated 95

# Statement No. I relating to General Statistics in Palani Municipality for 1894-95

| 1 | | 1894 | | | 1895 | | | Remarks. |
|---|---|---|---|---|---|---|---|---|
| | | Number of Schools. | Number of pupils on 31st March. Boys. | Girls. | Number of Schools. | Number of pupils on 31st March. Boys. | Girls. | |
| Colleges | Government | | | | | | | |
| | Board or Municipal | | | | | | | |
| | Aided from Provincial Funds | | | | | | | |
| | Aided from Local or Municipal Funds | | | | | | | |
| | Unaided and Indigenous | | | | | | | |
| Secondary Schools | Government | | | | | | | |
| | Board or Municipal | | | | | | | |
| | Aided from Provincial Funds | | | | | | | |
| | Aided from ~~Local or~~ Municipal Funds | 1 | 33 | " | 1 | 36 | " | |
| | Unaided and Indigenous | | | | | | | |
| Primary Schools | Government | | | | | | | |
| | ~~Board or~~ Municipal | 1 | 65 | " | 2[a] | 78 | " | [a] Due to the Panchama school started in the year |
| | Aided from Provincial Funds | | | | | | | |
| | Aided from ~~Local or~~ Municipal Funds | 10 | 541 | " | 12 | 570 | 15 | |
| | Unaided and Indigenous | 2 | 42 | 2 | 2 | 35 | 10 | On the whole there was increase both in schools and pupils |
| Training Schools | Government | | | | | | | |
| | Board or Municipal | | | | | | | |
| | Aided from Provincial Funds | | | | | | | |
| | Aided from Local or Municipal Funds | | | | | | | |
| | Unaided and Indigenous | | | | | | | |
| Sessional Schools | Government | | | | | | | |
| | Board or Municipal | | | | | | | |
| | Aided from Provincial Funds | | | | | | | |
| | Aided from Local or Municipal Funds | | | | | | | |
| | Unaided and Indigenous | | | | | | | |
| Industrial Schools | Government | | | | | | | |
| | Board or Municipal | | | | | | | |
| | Aided from Provincial Funds | | | | | | | |
| | Aided from Local or Municipal Funds | | | | | | | |
| | Unaided and Indigenous | | | | | | | |

Note.—1. *Where an institution is aided from Provincial or Local (or Municipal) Funds, it should be shown against Provincial or Local (or Municipal) according as it has received a larger grant from Provincial or Local (or Municipal) Funds.*

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

3. *This statement should be submitted in time to reach the Presidents of Local Boards or the Chairmen of Municipal Councils concerned before the 1st May.*

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

of teaching Staff employed in Palani Municipality for 1894-95

| Number with General Education Certificates. | Unpassed Teachers. | | Remarks. |
|---|---|---|---|
| 2 | 2 | One of the teachers of this municipality received training for Primary grade, and Rs 76-11-2 was spent on his account out of the budget provision of Rs 120 reduced to Rs. 80 in the revised estimate | |
| 5 | 12 | | |
| 1 | 1 | | |

for training teachers during the year under report had been carried out.

or the Chairmen of Municipal Councils concerned before the 1st May.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| English | 15 | 11 | 4 | 7 | 33 | 11 | 2 | 9 | |
| Geography | 25 | 17 | 12 | 5 | 33 | 11 | 2 | 9 | |
| Hygiene | 25 | 6 | - | 6 | 20 | 9 | - | 9 | |
| History | 3 | 1 | - | 1 | | | | | |

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

NOTE.—1. This statement should be submitted in three parts when necessary, one for salary-result schools, one for combined schools, and one for pure results schools.
2. In the last column should be entered the remarks of the Inspecting Officer bearing directly on the result.
3. No comments should be made except as notes entered in the column of remarks.
4. This statement should be submitted in time to reach the Presidents of Local Boards or the Chairmen of Municipal Councils concerned before the 1st May.

Ed. R. 48 5,000—16-5-28.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| English | 17 | 6 | " | 6 | 17 | 11 | 1 | 10 | |
| Second Language Tamil | 5 | 4 | " | 4 | 1 | 1 | " | 1 | |
| Geography | 40 | 9 | 2 | 7 | 40 | 14 | 1 | 13 | |
| Hygiene | 6 | 1 | " | 1 | 14 | 2 | " | 2 | |
| History | 17 | 4 | " | 4 | 6 | 6 | 3 | 3 | |
| Mathematics | 20 | 9 | 6 | 3 | 5 | 4 | 2 | 2 | |

The remarks made in the statement applicable to this Statement

D S Senanayake

Asst Inspr of Schools

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

NOTE.—1. This statement should be submitted in three parts when necessary, one for salary-result schools, one for combined schools, and one for pure results schools.
2. In the last column should be entered the remarks of the Inspecting Officer bearing directly on the result.
3. No comments should be made except as notes entered in the column of remarks.
4. This statement should be submitted in time to reach the Presidents of Local Boards or the Chairmen of Municipal Councils concerned before the 1st May.

Ed. R. 48 5,000—16-5-23.

Municipality in the District of Kalani for the official year 1894-95.

EXPENDITURE.

| | | | | | |
|---|---|---|---|---|---|
| | | | | | Masters. |
| 14 | Fixed Salary. | Rs. | 336-11-11 | 126-2-10 | 210-9-1 |
| 15 | Results grant | Rs. | 121-11-2 | 39-15-2 | 81-12-2 |
| 16 | School fees. | Rs. | " | " | " |
| 17 | Scholarships. | Rs. | " | " | " |
| 18 | Servants. | Rs. | " | " | " |
| 19 | Contingencies and Miscellaneous | Rs. | 49-14-2 | 24-2-2 | 25-14-2 |
| 20 | Total. | Rs. | 508-5-1 | 190-2-2 | 318-3-1 |
| 21 | Net cost to ~~Local~~ Municipal Funds. | Rs. | 421-3-1 | 190-2-2 | 231-1-1 |
| 22 | Average net cost per pupil in each class of Local Fund Schools. | Rs. | 5-8-8 | 3-12-10 | 8-14-2 |
| 23 | Remarks. | | | | |

Ed. R. 46 5,000—16-5-93.

Madura 24

Municipality Palani

## IX.—Statement showing the Statistics of Local Fund Schools

for the District of ~~Tinnevelly~~ for the official year 1894-95

| Schools. | Number of Schools | | | | Number on rolls on 31st March 188 . | | Average attendance throughout the year. | Receipts. | | | | | Number of pupils found qualified for grants. | Full amount of grant earned. | Proportionate amount of such grant payable in the case of combined schools. | Amount disbursed. | | | Paid as salaries to Masters. | Total expenditure from Local Funds (column 13 and column 14). | Remarks. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | At the beginning of the year. | Opened during the year. | Closed in the year. | At the close of the year. | Boys. | Girls. | | Grants from Provincial Funds. | Grants from Municipal Funds. | School fees. | Other receipts. | Total. | | | | For current year. | For previous year. | Total. | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| | | | | | | | | Rs. | Rs. | Rs. | Rs. | Rs. | | Rs. a. p. | | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. | Rs. a. p. | |
| | | | | | | | | | | | | | 11 | 133-8-0 | — | 133-8-0 | — | 133-8-0 | — | 133-8-0 | |
| | | | | | | | | | | | | | 25 | 97-10-0 | — | 97-10-0 | 44-12-5 | 142-6-5 | — | 142-6-5 | |
| | | | | | | | | | | | | | 39 | 99-13-0 | — | 99-13-0 | — | 99-13-0 | — | 99-13-0 | |
| | | | | | | | | | | | | | 16 | 24-2-0 | — | 24-2-0 | — | 24-2-0 | — | 24-2-0 | |
| | | | | | | | | | | | | | 11 | 23-10-0 | — | 23-10-0 | — | 23-10-0 | — | 23-10-0 | |
| | | | | | | | | | | | | | 8 2 | 14-0-0 | — | 14-0-0 | — | 14-0-0 | — | 14-0-0 | |
| | | | | | | | | | | | | | 10 3 | 19-4-0 | — | 19-4-0 | — | 19-4-0 | — | 19-4-0 | |
| | | | | | | | | | | | | | 26 | 64-0-0 | — | 57-0-0 | — | 57-0-0 | — | 57-0-0 | |
| | | | | | | | | | | | | | 29 | 57-12-0 | — | 57-12-0 | — | 57-12-0 | — | 57-12-0 | |
| | | | | | | | | | | | | | 13 | 30-13-0 | — | 27-0-0 | — | 27-0-0 | — | 27-0-0 | |
| | | | | | | | | | | | | | 44 | 99-6-0 | — | 99-6-0 | — | 99-6-0 | — | 99-6-0 | |
| | | | | | | | | | | | | | 43 | 108-0-0 | — | 90-0-0 | — | 90-0-0 | — | 90-0-0 | |
| | | | | | | | | | | | | | 4 | 10-0-0 | — | 10-0-0 | — | 10-0-0 | — | 10-0-0 | |
| | | | | | | | | | | | | | — | — | — | — | — | — | — | — | |
| | | | | | | | | | | | | | — | — | — | — | — | — | — | — | |
| | | | | | | | | | | | | | 268 5 | 648-6-0 | — | 619-9-0 | 44-12-5 | 664-5-5 | — | 664-5-5 | |
| | | | | | | | | | | | | | 279 5 | 781-14-0 | — | 753-1-0 | 44-12-5 | 797-13-5 | — | 797-13-5 | |

D. Ramachandra Ayyar
Asst. Inspector of Schools

3. This statement should be submitted in time to reach the Presidents of Local Boards or the Chairmen of Municipal Councils concerned before the 1st May.

Ed. R. 16/5,000—16-5-93.

Statement No. II showing the proportion of pupils of the great classes of the population under instruction to children of school-going age in *Palani Municipality for 1894-95*

| Classes of Population. | | Population of school-going age. | | Pupils under instruction. | | Percentage. | | Remarks. |
|---|---|---|---|---|---|---|---|---|
| | | Boys. | Girls. | Boys. | Girls. | Boys. | Girls. | |
| Europeans and Eurasians .. .. .. | | | | | | | | There was considerable decrease in Brahmans and large increase in native Christians and neither of these has been explained by the Sub-Assistant Inspector. The percentage of boys under instruction rose from 56.16 59.3 |
| Native Christians .. .. .. .. | | 23 | 21 | 31 | 10 | 134.7 | 47.6 | |
| Muhammadans .. .. .. .. | | 118 | 125 | 93 | " | 78.8 | " | |
| Hindus | Brahmans .. .. .. | | | 66 | 10 | | | |
| | Non-Brahman Caste Hindus .. | 1071 | 1182 | 481 | 5 | 55.5 | 1.2 | |
| | Paraiyas [illegible]ndred Classes .. | | | 48 | | | | |
| Others .. .. .. .. | | | | | | | | |

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

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

3. *This statement should be submitted in time to reach the Presidents of Local Boards or the Chairmen of Municipal Councils concerned before the 1st May.*

Ed. R. 46 5,000—16-5-93.

X.—Statement showing the Statistics of Aided Sch

| Schools. | Number of schools. | | | | Number of rolls on 31st March 18 . | Number of pupils examined. |
|---|---|---|---|---|---|---|
| | At the beginning of the year. | Opened during the year. | Closed during the year. | At the close of the year. | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

## Statement No. III. giving particulars as to the qualifications

| Classes of Institutions. | | Number of Teachers employed. | Number possessing Trained Teachers' Certificates. | Number possessing Untrained Teachers' Certificates. |
|---|---|---|---|---|
| Colleges .. | Government .. .. | | | |
| | Board or Municipal .. .. .. .. | | | |
| | Aided from Provincial Funds .. .. .. | | | |
| | Aided from Local or Municipal Funds .. .. | | | |
| | Unaided and Indigenous .. .. .. | | | |
| Secondary Schools. | Government .. .. .. .. | | | |
| | Board or Municipal .. .. .. .. | | | |
| | Aided from Provincial Funds .. .. .. | | | |
| | Aided from ~~Local or~~ Municipal Funds .. .. | 3 | 1 | ~ |
| | Unaided and Indigenous .. .. .. | | | |
| Primary Schools .. | Government .. .. .. .. | | | |
| | ~~Board or~~ Municipal .. .. .. .. | 4 | 1 | 1 |
| | Aided from Provincial Funds .. .. .. | | | |
| | Aided from ~~Local or~~ Municipal Funds .. .. | 19 | 2 | ~ |
| | Unaided and Indigenous .. .. .. | 2 | ~ | 1 |
| | | 1 | 1 | |

Note.—1. *In the column of remarks it should be noted whether the provision made in the budg*
2. *No comments should be made except as notes entered in the column of remarks.*
3. *This statement should be submitted in time to reach the Presidents of Local Board*

Ed. R. 47 5,000—16-5-93.

S. R. Schools

Statement No. IV relating to the results of the Grant Examinations in Palani Municipality for 94-95

| Standard. | 1893-94 Compulsory Subjects only. Number of pupils presented for the Standard. | Number passed. | Merit. | Ordinary. | 1894-95 Compulsory Subjects only. Number of pupils presented for the Standard. | Number passed. | Merit. | Ordinary. | Remarks. |
|---|---|---|---|---|---|---|---|---|---|
| VII. Standard or Lower Secondary Examination. | | | | | | | | | |
| VI. Standard .. .. .. | | | | | | | | | |
| V. Do. .. .. .. | | | | | | | | | |
| IV. Do. including Primary School Examination. | 18 | 14 | 7 | 7 | 20 | 13 | 3 | 10 | |
| III. Standard .. .. .. | 11 | 11 | 7 | 4 | 13 | 12 | 3 | 9 | |
| II. Do. .. .. .. | 7 | 7 | 5 | 2 | 8 | 7 | 4 | 3 | |
| I. Do. .. .. .. | 6 | 6 | 6 | - | 15 | 14 | 8 | 6 | |
| Infant Do. .. .. .. | 5 | 5 | 4 | 1 | 13 | 8 | 3 | 5 | |

The figures show very fair improvement both in examined and passed. The percentage of success was somewhat lower. The fewer merit passes may be attributed to the higher minimum fixed in the new code for merit pass.

| Name of Subject.* | 1893-94 Optional Subjects. | | | | 1894-95 Optional Subjects. | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | |

Results Schools

Statement No. IV relating to the results of the Grant Examinations in Palani Municipality for 1894-95

| Standard. | 1893-94 Compulsory Subjects only. | | | | 1894-95 Compulsory Subjects only. | | | | Remarks. |
|---|---|---|---|---|---|---|---|---|---|
| | Number of pupils presented for the Standard. | Number passed. | Merit. | Ordinary. | Number of pupils presented for the Standard. | Number passed. | Merit. | Ordinary. | |
| VII. Standard or Lower Secondary Examination. | 5 | 4 | - | 4 | | 1 | - | 1 | |
| VI. Standard .. .. .. | 10 | 8 | 3 | 5 | 6 | 4 | - | 4 | |
| V. Do. .. .. .. | 7 | 7 | 3 | 4 | 10 | 6 | 2 | 4 | |
| IV. Do. including Primary School Examination. | 6 | 2 | 1 | 1 | 7 | 7 | - | 7 | |
| III. Standard .. .. .. | 53 | 28 | 3 | 25 | 68 | 53 | 10 | 43 | |
| II. Do. .. .. .. | 77 | 53 | 23 | 30 | 90 | 61 | 10 | 51 | |
| I. Do. .. .. .. | 100 | 85 | 44 | 41 | 112 | 87 | 36 | 51 | |
| Infant Do. .. .. .. | 99 | 84 | 55 | 29 | 107 | 60 | 12 | 48 | |

| Name of Subject.* | 1893-94 Optional Subjects. | 1894-95 Optional Subjects. |
|---|---|---|

Statement of Salary Results Schools are

V ~~IX~~ — Statement showing the Statistics of ~~Local Fund~~ Municipal Schools

| Schools. | Number of Schools | | | | Number on rolls on 31st March 1895 | | Average attendance throughout the year. | Receipts. | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | At the beginning of the year. | Opened during the year. | Closed in the year. | At the close of the year. | Boys. | Girls. | | Grants from Provincial Funds. | Grants from Municipal Funds. | School fees. | Other receipts. | Total. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| | | | | | | | | Rs. | Rs. | Rs. | Rs. | Rs. |
| (1) Salary Results System — | | | | | | | | | | | | |
| Hindu S.R. School (U.P) | 1 | " | " | 1 | 21 | " | 26 | " | " | 87-2-" | " | 87-2-" |
| Panchama school (L.P) | " | 1 | " | 1 | 57 | " | 50 | " | " | " | " | " |
| Total | 1 | 1 | " | 2 | 78 | " | 76 | " | " | 87-2-" | " | 87-2-" |

| Standard | No. presented | No. pas |
|---|---|---|
| IV | 20 | 13 |
| III | 13 | 12 |
| II | 8 | 7 |
| I | 15 | 14 |
| Infant | 13 | 8 |
| Total | 69 | 54 |

in the District of for the official year 188 -8 .

| Expenditure. | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Masters. | | | Scholarships. | Servants. | Contingencies and Miscellaneous | Total. | Net cost to Local Funds. | Average net cost per pupil in each class of Local Fund Schools. | Remarks. |
| Fixed Salary. | Results grant | School fees. | | | | | | | |
| 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | |

V B ~~X.~~ Statement showing the Statistics of Aided Schools

| Schools. | Number of schools. | | | | Number of rolls on 31st March 1895. | Number of pupils examined. |
|---|---|---|---|---|---|---|
| | At the beginning of the year. | Opened during the year. | Closed during the year. | At the close of the year. | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| Grant-in-aid | | | | | | |
| (a) Secondary. | | | | | | |
| National Lower Secondary | 1 | " | " | 1 | 36 | 17 |
| (b) Primary school | | | | | | |
| 1 A. M. A. V. School (U. P.) | 1 | " | " | 1 | 41 | 34 |
| 2 Hossain Meera Routher school (U.P.) | 1 | " | " | 1 | 84 | 58 |
| 3 Kandasamy Pillay's school | 1 | " | " | 1 | 39 | 25 |
| 4 Pengidasamy's school | " | 1 | " | 1 | 35 | 17 |
| 5 Periasamy Pillay's school | " | 1 | " | 1 | 20<br>4 | 22<br>2 |
| 6 K. Subramania Ayar's school | " | 1 | " | 1 | 27<br>11 | 16<br>4 |
| 7 Pellakannu's school | 1 | " | " | 1 | 38 | 34 |
| 8 Annamalai Pillay's School | 1 | " | " | 1 | 64 | 41 |
| 9 Thillaichidambram Pillay's school | 1 | " | " | 1 | 26 | 22 |
| 10 Arumugam Pillay's school | 1 | " | " | 1 | 64 | 58 |
| 11 Nageswara Ayar's school | 1 | " | " | 1 | 95 | 54 |
| 12 Muthu —— school | " | 1 | " | 1 | 37 | 8 |
| 13 Thangamuthu's school | 1 | " | 1 | " | " | " |
| 14 Nageswara Ayar's night school | 1 | " | 1 | " | " | " |
| Total | 10 | 4 | 2 | 12 | 570<br>15 | 384<br>6 |
| Grand total | 11 | 4 | 2 | 12 | 606<br>15 | 401<br>6 |

in the District of Tinnevelly for the official year 18 .

| Number of pupils found qualified for grants. | Full amount of grant earned. | Proportionate amount of such grant payable in the case of combined schools. | Amount disbursed. | | | Paid as salaries to Masters. | Total expenditure from Local Funds (column 13 and column 14). | Remarks. |
|---|---|---|---|---|---|---|---|---|
| | | | For current year. | For previous year. | Total. | | | |
| 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| | | | Rs. | Rs. | Rs. | Rs. | Rs. | |

1916

16 Sept 1500

July 1895, No. 1 M., Local and Municipal.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following paper :—

From M.R.Ry. V. SRINIVASA CHARIAR, B.A., Chairman, Municipal Council, Palni, to the Chief Secretary to Government (through the Sub-Collector and Collector of Madura), dated Palni, 3rd June 1895, No. 8.

I have the honour to submit the annual report of the Palni Municipality for the year 1894-95, as also the statements in the prescribed forms. The year under report is the ninth after the constitution of the municipality.

I.—Constitution of the Council.

2. At the commencement of the year under report there were only eleven members on the council, one councillor, Mr. Sankaralingam Pillai, having vacated his seat in March by efflux of time. He was re-appointed in May 1894, but, as he left the town shortly, the seat was filled up again in November 1894. Another councillor vacated his seat by efflux of time in July 1894, and he was re-appointed the very same month. Four other councillors also vacated their seats in December 1894 for a similar reason, and two of them were re-appointed; while two new members were appointed in January 1895. The tahsildar, who was also Chairman, vacated his seat by reason of his temporary transfer from the division for a month, and he had to be appointed councillor again. As the tahsildar, however, expressed his unwillingness to take up the chairmanship again (*vide* also paragraph 2 of the report for 1893-94 embodied in G.O., dated 6th July 1894, No. 863 M.), I was made to take it up, and I was appointed as such on the 18th December 1894. The council had its full strength at the close of the year—two Europeans and ten Natives.

3. Twenty-three meetings were held during the year under report against 25 in the previous year, and they were, on an average, attended by five councillors—one official and four non-officials—against six in the previous year. The falling off in the attendance by one is, of course, due to the temporary vacancies in the council as referred to in paragraph 2 *supra*, as well as to the non-attendance of certain members during the latter portion of the year. One councillor has been reported to the Collector for removal for continued absence from the meetings of the council for upwards of three months, and another has been requested to send in his explanation for such absence. No meeting was adjourned for want of quorum.

4. The total receipts of the municipality, inclusive of the opening balance, amounted to Rs. 11,891-13-1 against Rs. 12,150 expected in the revised estimate, and the charges to Rs. 10,747-5-4 against Rs. 11,550, the figure of the revised estimate. Thus the year closed with a balance of Rs. 1,144-7-9 against Rs. 600, the figure expected in the revised estimate. The decrease under receipts occurs chiefly under markets, while that under charges occurs chiefly under Grants I and III partly counterbalanced by excess expenditure under Grant V.

## II.—Receipts.

5. *Tax on Buildings.*—The increase under this head during the year under report over the figures of the previous year by nearly Rs. 200 and over the figures of 1892–93 by about Rs. 900 is due to better collections in the current demand and to the clearing off of the arrears of the previous years. The current demand rose to Rs. 3,563–1–0 from Rs. 3,515–8–0, of which a sum of Rs. 3,374–3–0 was collected, Rs. 51–10–0 written off as irrecoverable, and Rs. 137–4–0 or nearly 4 per cent. of the demand remained as balance. Of the sum of Rs. 688–4–0 that remained as arrears at the beginning of the year, Rs. 396–1–0 was collected and Rs. 246–13–0 was written off, thus leaving a balance of Rs. 45–6–0 (Rs. 11 pertaining to 1892–93 and Rs. 34–6–0 to 1893–94) at the close of the year. Thus the whole arrear under the head at the close of the year was Rs. 182–10–0 against Rs. 688–4–0, the arrears at the close of the previous year. The aggregate sum ordered to be written off during the year was Rs. 298–7–0, which may seem somewhat large, but this appertains to four years from 1891–92 to 1894–95, as detailed in the margin, and the remission was ordered after careful enquiries by one or two councillors and occasional scrutiny by the Chairman only in the case of poor low caste people and such others. Of the balance, a sum of Rs. 20 and odd has since been collected during the current year, and every effort is being made to clear off the balance soon. The percentage of current collections to demand is 94·6 against 86·0 in the previous year and against 79·4 in the year 1892–93, and that of the arrear collections is 53·6 against 73·6 of the previous year. The decrease in the percentage under arrear collections is due to the remission under the head as indicated above. The mode of assessing the houses was the same as in the previous year, and the council is now of opinion that the method proposed in paragraph 6 of the report for 1892–93 embodied in G.O., dated 14th July 1893, No. 912 M., is not in any way advantageous. One hundred and fifty-two warrants were issued during the year in addition to the three that remained unexecuted at the opening of the year, thus making a total of 155. One hundred and forty-four warrants were executed within the year. Thirty-six distraints were made, and in 17 cases property had to be sold against only six distraints and one sale during the previous year. A prosecution also had to be instituted, but it was withdrawn as payment was made before the commencement of the enquiry. The incidence of taxation per house is Rs. 1–6–1 against Rs. 1–5–11 in the previous year. About 73 per cent. of the assessed houses are small ones coming under the class taxed from As. 8 to Rs. 1–8–0. The house-tax registers were revised in the year 1892–93, and revision will be taken up next year.

| | Rs. | A. | P. |
|---|---|---|---|
| 1893–94 .. .. .. | 3,579 | 0 | 0 |
| 1894–95 .. .. .. | 3,770 | 4 | 0 |
| Increase .. | 191 | 4 | 0 |

| | Rs. | A. | P. |
|---|---|---|---|
| 1891–92 .. .. .. .. | 15 | 0 | 0 |
| 1892–93 .. .. .. .. | 112 | 6 | 0 |
| 1893–94 .. .. .. .. | 119 | 7 | 0 |
| 1894–95 .. .. .. .. | 51 | 10 | 0 |
| Total .. | 298 | 7 | 0 |

6. *Tax on Lands.*—As promised in paragraph 6 of the last report, vacant sites have been assessed, and the collection of this tax has been entrusted to a bill-collector. The assessment on arable lands was the same as in the previous year, viz., Rs. 80–4–0, and the demand on the newly assessed vacant sites came to Rs. 97–4–0. Thus the whole demand under the head was Rs. 177–8–0, of which a sum of Rs. 119-10-0 was collected during the year, leaving a balance of Rs. 57–14–0. There was an arrear of Rs. 32–2–0 under the head, of which Rs. 18–10–0 was collected and Rupees 13–8–0 remained as balance. Of the current demand of Rs. 80–4–0 under arable lands, Rs. 68–2–0 or 85 per cent. was collected against 68·7 per cent. in the previous year. The arrears are due from persons who are not residents of the municipality, and arrangements are made to collect the same by prosecuting them or otherwise under the provisions of the Municipal Act. Of the current demand of Rs. 97–4–0 on vacant sites, Rs. 51–8–0 or about 53 per cent. was collected. The poor collections cannot

| | Rs. | A. | P. |
|---|---|---|---|
| 1893–94 .. .. .. .. | 61 | 4 | 0 |
| 1894–95 .. .. .. .. | 138 | 4 | 0 |
| Increase .. | 77 | 0 | 0 |



but be attributed to the introduction for the first time of this tax and to the late issue of the bills consequent on the late receipt of detailed lists from the ward councillors. No warrants were issued for the recovery of this tax. The arrears will be collected soon.

7. *Tax on Vehicles, Animals and Carts.*—The increase over the realizations of the previous year is due as well to the clearance of the arrears under the heads as to an increase in the current demand and collections. The current demand under the heads is Rs. 936–12–0 against Rupees 873–6–0 in the previous year. Of this sum, Rs. 913–4–0 was collected, Rupees 10–6–0 was remitted, and Rs. 13–2–0 only remained as balance—Rs. 11–2–0 under tax on animals and Rs. 2 under carts. The arrear under the heads, Rs. 99–10–0, was either collected or written off. The demands under the heads increased by about Rs. 60, and no special reasons can be assigned for it except that the taxes are liable to fluctuations. Ten warrants were issued for the levy of these taxes, which, when added to those remaining unexecuted at the commencement of the year, made up 14, all of which were executed. Three distraints were made, of which two sales had to be effected. There was also one prosecution for the levy of these taxes, but it was withdrawn as the amount was collected before the trial.

| | Rs. | A. | P. |
|---|---|---|---|
| 1893–94 .. .. .. | 876 | 6 | 0 |
| 1894–95 .. .. .. | 999 | 6 | 0 |
| Increase .. | 123 | 0 | 0 |

8. *Tolls.*—The tolls were leased out for Rs. 4,855 against Rs. 5,435 of the previous year. The decrease is due to the occurrence of only one festival during the year under report against two in the previous year. Three festivals occur during the current year, and the tolls have been leased out for Rs. 7,000. The contribution of one-third of the amount due to the district board, viz., Rs. 1,608–12–5, was paid within the year.

| | Rs. | A. | P. |
|---|---|---|---|
| 1893–94 .. .. .. | 3,630 | 14 | 7 |
| 1894–95 .. .. .. | 3,253 | 8 | 10 |
| Decrease .. | 377 | 5 | 9 |

9. The incidence of taxation per head of population is As. 7–9 including tolls and As. 4–8 excluding tolls.

10. The rent of land collected during the year under report was Rs. 18 against Rs. 9 realized during the previous year. Rents from four persons, who occupy road porambokes by the construction of bazaars thereon, were levied during the year under report, whereas rent was levied from only two such persons in the previous year.

11. *Sale-proceeds of Land.*—The cattle market-site in the town was split up into house-sites and sold in auction. A sum of Rs. 90–12–0 remained as arrears of sale-proceeds due from certain purchasers. Another site was also sold in the year for Rupees 10–8–0. Of this sum Rs. 69–8–0 was collected and the sites sold to other defaulters were re-sold. Two sales for an amount of Rs. 31–12–0 were duly cancelled as there was no bid at the time of the re-sale. A sum of Rs. 2 was also realized by a re-sale over the original sale-proceeds. A sum of Rs. 63–5–0 due upon a decree against one Pakkiri Maniagara Rowthen, being the cost of a piece of municipal land encroached upon by him, has been realized during the year. Thus there is no arrear under the head.

12. The decrease of about Rs. 35 in the realizations of school-fees is due to the abolition of the lower standards of the salary-results school.

13. *Income from Markets.*—The income under this head is only Rs. 228–15–8 against Rs. 596–13–2 of the previous year, and the decrease is due to the occurrence of only one festival during the year under report against two in the previous year. Temporary markets are held on festival occasions, and they are leased out. The temporary markets of the Panguni festival, which occurred in the beginning of this year, has been sold for about Rs. 500. The daily market fetched Rs. 75 against Rs. 60 in the previous year. A provision of Rs. 1,000 is made in the current year's budget for the purchase of a suitable market-site in the centre of the town. The arrear of Rs. 19–1–0 due from a judgment-debtor still remains unrealized, of course, owing to his poverty.

14. *Income from Slaughter-houses.*—The income under this head is only Rupees 242–4–3 against Rs. 285–10–7 of the previous year, and the decrease must be attributed to want of keen competition. The collection of fees was sold for Rs. 242, and As. 4–3 was collected as interest on overdue kists.

15. *License-fees.*—The income under this head is Rs. 144–8–3 against Rupees 134–14–6 of the previous year, and the difference is only slight. The current demand under the head is Rs. 147–0–3, of which Rs. 144–0–3 was collected. The remaining Rs. 3 was due from the keeper of a hack-stable taxed for the first time during the year under report. He was accordingly prosecuted before the Magistrate and the fee has been collected during the current year. The imposition of license-fees on hack-stables and cattle-sheds has for the first time been introduced during the year under report. There were no cattle-sheds liable to tax. As already stated in paragraph 17 of the report for 1893–94 embodied in G.O., dated 6th July 1894, No. 863 M., there was an arrear of Rs. 21–12–0 under the head, of which Rs. 21–4–0 was ordered to be written off and As. 8 was collected. Prepayment of license-fees is being enforced and defaulters are then and there prosecuted.

16. *Cart-stand Fees.*—The sum of Rs. 80 due from the contractor of 1893–94, who was sued for the amount, has not yet been recovered. A decree has been obtained against the defaulter, and the amount will be recovered soon.

17. *Municipal Fines.*—Rs. 250 is the income under this head during the year against Rs. 184–4–0 of the previous year. Rs. 153 is the fine levied under the Municipal Act, and Rs. 97 under the Police Act. There were 164 prosecutions under the Municipal Act during the year against 122 in the previous year, and 110 cases were instituted by the police against 86 in the previous year.

18. *Provincial Contribution on account of Normal Stipends.*—The contribution drawn during the year was Rs. 31–2–6 against Rs. 62–12–11 in the previous year, and the increase during the previous year includes the contribution for 1892–93 also as already mentioned in paragraph 20 of the last report.

19. The district board contribution on account of the upkeep of the dispensary was the same as in the previous years, viz., Rs. 1,000.

20. *Private Scavenging Fees.*—The service was being done gratuitously during the last three years and the same was extended, and the levy of fees was introduced for the first time during the year under report. A uniform rate of two annas was levied, and private scavenging has been actually set on foot from the second quarter of the year, as the services of the required number of scavengers were not secured at the beginning of the year. The service was performed in 884 houses, and the demand under the head came to Rs. 331–8–0. Rs. 258–6–0 was collected, while Rs. 14–4–0 had to be written off in the case of certain houses which were vacant. Thus Rupees 58–14–0 remained as balance under the head. The year being the very first, there was considerable difficulty, and hence the arrears, which will be soon brought up. The rate of fees has been revised in G.O., dated 4th February 1895, No. 159 M., and the same will be adopted from the current year (1895–96).

21. *Fishery Rents.*—Rs. 426 was the receipts under this head against *nil* in the previous year. The fishery is generally sold in April or May and there was no such sale in April of 1893 as the tank did not get its supply of water during the year 1892–93.

22. *Miscellaneous—Other Receipts.*—The sum of Rs. 56 shown as receipts under this head is the deposits made by certain contractors and ordered by the council to be forfeited for certain defaults. One of them undertook to execute the repair of the hospital roof and deposited Rs. 6 with the council, but, as he failed to complete the work in time, his contract was cancelled, and his deposit credited to the Municipal funds. In March last the lighting contract for 1895–96 was sold in auction, and one offered the lowest rate of As. 7–9 a light a month against As. 12–6, the rate in 1894–95; the contract was knocked down to him by the council, but he failed to execute the necessary muchilika and so his contract was cancelled and the deposit of Rs. 50, which he had made with the council at the time of sale, was ordered to be credited to the Municipal funds. The contract was re-sold and the lowest rate offered



at the time of re-sale was only As. 9–9. The original contractor, whose deposit was forfeited, has since been sued in the District Munsif's Court for the recovery of the difference.

23. *Advances recovered.*—A sum of Rs. 15 advanced for conducting a suit against the cart-stand contractor for the recovery of arrears due from him was adjusted during the year, as the case was disposed of and a decree passed in favour of the council. Rs. 2–5–0, process-fees in certain prosecutions instituted in 1892–93 and 1893–94, were written off as the cases were thrown off. Re. 1, excess payment to a contractor, was got back from him in the year.

## III.—Expenditure.

24. *Grant I, New Works—Water works.*—The expenditure of Rs. 185–15–10 under this head is the pay of a surveyor and the incidental charges for surveying the town for the preparation of a water-supply scheme. The estimate for the scheme has not yet been received.

25. *Repairs—Communications.*—A sum of Rs. 1,292–4–3 was spent on the repair and maintenance of the town roads against Rs. 1,615–12–7 in the previous year and against the budget provision of Rs. 1,500. As already reported in paragraph 25 of the previous year's report all the main streets and lanes were repaired in 1893–94, and the remaining streets were repaired during the year under report, and certain tunnels, &c., were also constructed. There was no necessity for the utilization of the whole allotment as the roads had been in good order. A sum of Rs. 120 was therefore transferred by the council from this head to buildings. The expenditure on communications was 40 per cent. of the toll receipts. The roads are in good order.

26. *Buildings.*—The main building of the hospital, which was in a leaky condition, was repaired at a cost of Rs. 287–10–10. The medical officer's quarters also, which had no flooring, and which required certain other repairs, were put in order at a cost of Rs. 112. The toll-sheds, which are thatched ones, were repaired at a cost of Rs. 36–0–2. A provision of Rs. 100 is made in the budget of the current year (1895–96) with a view to replace some of them by tiled ones.

27. *Water-supply.*—The expenditure under repairs is only Rs. 39–11–2 against the budget provision of Rs. 500, and this sum is simply the cost of cleaning certain wells. The budget provision was for the improvement of a large drinking-water well near the cattle-market site, by closing its steps, &c., but it was not utilised within the year. A reference was made to the Sanitary Engineer asking him to propose the method for constructing a water tub near the well and storing up water in it with the aid of a hand pump in October 1894; he asked for certain particulars regarding the dimensions, &c., of the well in February 1895, which were furnished to him in April 1895. So the entire allotment was not utilised during the year under report.

28. *Public Works Establishment.*—The offices of sanitary inspector and overseer were combined in one person on a pay of Rs. 25 a month, and the maistry was also appointed on a pay of Rs. 7 a month and the charges were debited to both the heads in equal shares. The arrangement did not work well as a competent man able to discharge both the duties satisfactorily was not available for Rs. 25, and so the offices were again split up in September 1894 and the services of the maistry dispensed with. The new overseer thus appointed was paid only Rs. 12 a month, and so there was a saving in the original budget provision of Rs. 190.

29. *Tools and Plants.*—Some tools were purchased during the year, but payment for the same was not made within the year.

30. *Grant II, Education—Training Schools.*—Only one student was under training during the year under report. Stipends for the months of March, April and a portion of May 1894 were paid to one student at the rate of Rs. 6 a month. A new student was under training from July 1894, and he being a panchama, a special grant of Rs. 8 was paid to him on the recommendation of the educational authorities, and on the condition that a provincial contribution of Rs. 5 a month should be paid to the municipal council. The provincial contribution was drawn at the rate of Rs. 5 a month.

31. *Salary-results Schools.*—The expenditure under this head is Rs. 508–5–1 against Rs. 463–15–7 of the previous year. In the year 1893–94, one Hindu school teaching from the infant to the 4th standard was maintained, but the lower standards from the 2nd were abolished, as there were many primary schools in the town teaching these standards. A panchama school with two teachers was newly opened during the year. The boys were supplied with books and slates. Thus there was a saving in the expenditure as regards the Hindu school, but the cost of maintaining the panchama school has caused the increase over the figures of the previous year. The results grant earned by the Hindu school was only Rs. 81–12–0 against Rs. 96–1–2 of the previous year, and the panchama school earned Rs. 39–15–0. Even though the amount of results grant earned by the two schools was in excess of the budget allotment, the council resolved to pay off the same from the savings under contingencies. The cost of educating each pupil in the Hindu school rose from Rs. 5–8–2 to Rs. 8–14–2, and this increase has to be attributed to the abolition of the lower standards in the school. The cost of educating each pupil in the panchama school was Rs. 3–12–10. The Director of Public Instruction has refused to pay the provincial contribution for furniture grant on the ground that his previous sanction was not obtained.

32. *Results Grant.*—The amount of results grant paid during the year under report was Rs. 797–13–5 against Rs. 888–10–4 of the previous year. The decrease is chiefly due to the short earnings of the Lower Secondary school which earned only Rs. 133–8–0 against Rs. 198 in the previous year, and further, some of the schools were paid proportionate results grant for nineteen months in the year 1893–94. As already reported in my letter No. 9, dated 28th August 1894, the council, in pursuance of the remarks of Government in paragraph 4 (2) of their order, dated 6th July 1894, No. 863 M., resolved to cut down the rate of results grant by 15 per cent. in the case of schools taught by untrained teachers against only 10 per cent. in the previous year; but no deduction was made in the bills received this year from the Assistant Inspector of Schools, and the Assistant Inspector, on a reference made to him in the matter, said that he considered the deduction unnecessary as results grants are paid only on the assignment system according to which the amount of estimate itself is regulated by the qualifications of the teachers, and added that the payments might be made before the close of the year, and that should any deduction be considered necessary in spite of his objection, it might be made in the next bills after consultation with him. As the bills were received at the close of the year, they were paid as requested, and a reference has been made to the Assistant Inspector as to why the deduction of 15 per cent. cannot be made as Government has directed in paragraph 4 (2) of the Government Order above referred to that a further reduction in the grants may be made, if necessary, to ensure the employment of trained teachers in all the schools;—which order is subsequent to the 1st of April 1894 when the new Grant-in-aid Code prescribing the assignment system was brought into force. No reply has been received as yet. There were eleven schools in the town at the commencement of the year, of which two were closed; but four new schools were started. Thus there were thirteen schools at the close of the year. According to the returns received from the Assistant Inspector of Schools, it is found that out of the three teachers in the Lower Secondary school two held only general education certificates. Out of two untrained teachers in the municipal schools, one has this year been sent up for normal training. The thirteen results schools are manned by nineteen teachers, of whom about two-thirds, *i.e.*, twelve, are unpassed teachers. There has been an increase in the number of schools and pupils under instruction. The results grant was paid at maximum rates.

33. The provision for building grant was not spent as proposals were not received from the educational authorities for utilising the same.

34. *Grant III, Hospitals and Dispensaries.*—The total expenditure under this head is Rs. 1,500–11–11 against Rs. 1,800–8–2 of the previous year. There has been a saving of about Rs. 470 in the expenditure under establishment, as during the year 1893–94 a senior apothecary on a pay of Rs. 125 had to be paid for about six months, and as only a hospital assistant on a pay of Rs. 30 a month was in service



in the hospital for about five months during the year under report. During the year 1893–94, the medicines supplied were not paid for, as the bill was not received. The bill for the cost of medicines supplied that year was received in this office only in December 1894, and it has not yet been paid. The Surgeon-General was also requested to explain the delay and his reply also has been received. The main building of the hospital and the medical officer's quarters were repaired during the year under report at a cost of about Rs. 400. Two hundred and seventeen in and 9,050 out patients were treated during the year under report against 149 in and 6,918 out patients of the previous year, thus showing a marked increase under both the items. The hospital is in charge of Mr. M. D. Gnanamoni, Civil Apothecary, from October last, and the council is glad to say that the institution has been really useful and popular under his charge. The midwife performed 59 cases against 87 in the previous year, and she went away on leave during the latter portion of the year. No substitute has been appointed even though the District Surgeon has been requested to furnish one. The recommendation of the apothecary to add two more cots and to construct a permanent contagious disease ward is approved by the council, and provision will be made in the next budget for the same. The apothecary's report is also appended.

35. *Vaccination.*—The expenditure under this head was Rs. 186–6–0 against Rs. 171–8–3 of the previous year. The increase is due to the entertainment of a vaccinator during the whole of the year under report against only a few months in the previous year, the district board having undertaken to do the work on contract in that year, and due to the excess in the expenditure under contingencies on account of the cost of glycerine paste supplied from Madras during the greater portion of the year under report. The number of operations fell from 777 to 741, and the number of successful operations from 679 to 484. As observed in his report by the apothecary, who also superintends vaccination, the falling off in the number is due to the perfunctory work done by the permanent vaccinator who indeed turned out no work at all during September and October 1894, and to the bad quality of the lymph supplied through the District Surgeon, Madura, during the latter portion of the year. The permanent vaccinator's pay was fully cut down for the months of September and October 1894, and he was suspended for six months from 1st November. A substitute was appointed, and he could have made up the decrease caused by the permanent man but for the very bad quality of the lymph supplied through the District Surgeon. The council was getting its supply of lymph from Madras, and it had to pay one rupee for every tube of paste enough to vaccinate about eight cases. The District Surgeon offered to supply paste enough to vaccinate 840 cases for Rs. 40, and so the council resolved, in December 1894, to accept the offer of the District Surgeon. The supply from Madras was therefore stopped and the District Surgeon was requested to send in his supply from 1st January 1895. The lymph was found quite unserviceable, only 27 out of 235 cases vaccinated with the lymph having proved successful. The people also had objections to have their children vaccinated unsuccessfully with that lymph. Accordingly the vaccinator was not able to turn out good work as regards quantity and quality. The matter was reported to the District Surgeon on many occasions, but he wanted the council to try the lymph for some time more. The council eventually resolved in March 1895 to revert to their old practice of applying for lymph from Madras, and now this is being done. During the current year, the vaccinator has strictly been ordered to vaccinate successfully all the cases which were once unsuccessfully vaccinated with the Madura lymph, and thus to make up the deficiency caused in the year under report. The District Surgeon has also recommended that the minimum number of cases may be reduced to 60 from 75 as the average number of births every month comes to only 50. There were 141 cases of prosecution for failure to comply with the notices served on them to get their children vaccinated during the year under report. Owing to the unsatisfactory work both in quantity and quality, the average cost of vaccinating each case has risen from As. 4 to As. 6–2 a successful case. Of course nothing has been claimed till now by the District Surgeon for the lymph supplied through him. The number of operations under one year of age was 366, of which only 248 were successful. There were 106 cases of re-vaccination and 87 proved successful.

36. *Registration of Births and Deaths.*—The expenditure under this head is almost the same as in the previous year. Five hundred and fifty-two births and 455 deaths were recorded during the year under report against 647 births and 468 deaths in the previous year, thus showing a decrease of 95 under births and 13 under deaths. The decrease under births cannot, as far as I am aware, be attributed to inaccuracy of registration. There were 69 deaths from cholera during the year under report against 58 in the previous year.

37. *Conservancy.*—The expenditure under this head is Rs. 2,846–15–4 against Rs. 2,550–9–6 in the previous year, and thus there has been an increase of about Rs. 300 in the expenditure. The increase occurs under hire of bullocks and pay of private scavengers. The number of dust-carts was increased by one during the year under report. Private scavenging system was extended from 300 to 884 houses, and the number of scavengers was raised from two to eight. The posts of sanitary inspector and overseer were combined in one person and were split up again in the middle of the year as stated in paragraph 28 *supra*. There was a decrease in the number of sweepers by one during the year under report, as the use of one of the hand dust-carts used by him was discontinued owing to the engagement of a dust-cart drawn by bullocks, but the number of scavengers was increased by one, as one iron latrine was newly put up, and one night-soil cart-driver was additionally entertained to work both the carts in use. There was cholera during the months of December 1894 and January 1895 as in the previous year, and there were 123 attacks and 69 deaths against 122 attacks and 58 deaths during the previous year. Every arrangement was made to check its spread, and the medical officer also contributed his share towards that end. The expenditure for the arrangements made was Rs. 64–3–0 against Rupees 84–9–5 in the previous year. A subsequent allotment of Rs. 150 was made for the purchase of a night-soil cart, but the cart was not ready and supplied even though an application was made to a firm at Dindigul for the same. This year, the cart will be purchased. A place was acquired by the council at a cost of Rs. 71–13–6 for the burial of night-soil therein, which is now being made in trenches. There was no scarcity of water during the year under report. The provision for the improvement of the cattle-market well was not utilised within the year for reasons stated in paragraph 27 *supra*. The tank and the four drinking-water wells were conserved as usual by kavalgars. A scheme is now under preparation in the Sanitary Engineering Department for the water-supply of the town and necessary surveys were taken at a cost of about Rs. 180. Necessary sanitary arrangements were made during the festival. A sub-committee has been formed to select a place as a burial-ground for the closure of the Muhammadan present burial-ground, and the committee has not yet submitted its report. Strict orders have incessantly been issued to pay special attention to the conservancy of the parachery, but the place cannot be expected to be so clean as the other parts of the town as it is simply a collection of huts of cocoa leaves, &c., and as generally the Pariahs are a dirty class of people. However, every effort is being made to keep it as clean as possible. A place has just now been selected for the removal of the parachery and arrangements will be made to effect the removal as soon as funds are available.

38. *Grant IV, Lighting.*—The expenditure under this head is Rs. 1,019–14–6 against Rs. 993–14–9 of the previous year and the budget provision of Rs. 1,000. The lighting was on contract during the year, the rate being As. 12–6 per light a month. Eight lights were newly provided during the year under report. There was at the close of the year 105 lights or 60 lights per square mile.

39. *Other Charges.*—The expenditure of Rs. 287–14–0 under this head is made up of Rs. 7–11–0 paid as reward for destroying dogs; Rs. 165–0–9, cost of printing municipal proceedings, &c.; Rs. 71–13–6, compensation paid for a piece of land acquired for the night-soil depôt; Rs. 31–10–9, cost of conducting two suits and process-fees written off; Rs. 9–10–0, revenue kist on the cattle-market site and slaughter-house site; and Rs. 2, subscription for the District Gazette.

40. *Grant V.*—The expenditure under this head was Rs. 1,071–15–0 against Rs. 1,011–7–1 in the previous year, and the increase occurs under contingencies. The increase is due to the payment of Rs. 80 as house-rent for the office and to the excess in the printing charges paid to V. N. Jubilee Press.



41. A sum of Rs. 3–10–0 remained as arrears under advances to be recovered at the close of the year, and this is the advance for executing a decree against one Secunder Rowthen, cart-stand contractor of 1893–94.

### IV.—Closing Balance.

42. The year closed with a balance of Rs. 1,144–7–9 against Rs. 600 expected in the revised estimate.

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Enclosure.

Concise Annual report on the Municipal Hospital, Palni, for the official year 1894–95.

*Public Health.*—The most common diseases for which treatment was resorted to during the year were in the order of their prevalence: skin and eye diseases, ulcer, ear-complaints, malarial fevers and local injuries. There was disturbance of the public health by an epidemic of cholera which broke out on the 11th December 1894 and lasted till the 22nd January 1895. It began in the Muhammadan streets, and was at first confined to that portion of the town, but afterwards spread to the paracherry and the other quarters. In all 118 cases were recorded and treated, of which 69 proved fatal and 49 recovered. Some of the neighbouring villages too suffered, such as Manoor and Kalayambuttoor. All precautionary measures were taken to stamp out the disease.

There were four important festivals held during the year. Suitable sanitary arrangements were made by guarding sources of water-supply against pollution, by the erection of temporary latrines, by the employment of special toties and peons and by putting up bazaars, &c. All the festivals were free from epidemics although one of the festivals came off soon after the outbreak of cholera mentioned above had subsided.

2. *Vital Statistics.*—The following table shows the number of births and deaths for the past two years registered by the mortuary clerk at the municipal office:—

| Year. | Births. | | | Deaths. | | | | | | | | | | | | | | | | | | Ratio of deaths per 1,000 of population. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Cholera. | | Small-pox. | | Fevers. | | Dysentery and diarrhœa. | | Wounds. | | Other causes. | | Total deaths. | | Deaths under one year. | | | | |
| | Males. | Females. | Total. | Males. | Females. | Males. | Females. | Males. | Females. | Males. | Females. | Males. | Females. | Males. | Females. | Males. | Females. | Males. | Females. | | | |
| 1893–94 .. | 291 | 356 | 647 | 32 | 26 | 3 | 2 | 45 | 17 | 8 | 2 | 7 | 5 | 174 | 147 | 269 | 199 | 18 | 24 | | | 27·6 |
| 1894–95 .. | 278 | 274 | 552 | 29 | 40 | 2 | 3 | 40 | 21 | 17 | 17 | 7 | 3 | 155 | 121 | 250 | 205 | 59 | 50 | | | 26·9 |

3. *Sanitation.*—The sanitation of the main street and the smaller lanes is generally good, but that of the paracherry does not seem to receive that amount of attention which it requires. The town is provided with 123 fixed and 15 moveable dust-bins. The rubbish is deposited in the depôt to be periodically disposed of as manure. There are seven latrines including an iron latrine which was fixed during the year. There is a private scavenging system under which about 900 houses are said to be served. A piece of land was acquired during the year in which night-soil is deposited in trenches.

A few of the important streets are provided with open side drains, but there is no proper system of drainage in the town.

There are three cemeteries within the town, one of which has been closed. It is, I believe, under the consideration of the municipal council to close the other two. The sooner this is done the better.

A supply of good drinking-water is much wanted in this town. The chief sources at present are the Vaiyapuri tank and four wells. The former, besides being dry a good part of the year, is subject to all manner of contamination, owing to its large size, its proximity to dwelling-houses, its receiving sewage from the town during rains, its bed being used for purposes of nature during the dry season, and bathing in its waters being considered religious. The sinking of a few large and deep wells or any scheme for bringing water from the river Shanmuga Nadhi ought to promote the health and comfort of the people.

4. *Vaccination.*—The following table shows the number of cases performed by the municipal vaccinator, as compared with the previous year:—

| — | Total number. | | | | Infantile vaccination. | | | | Re-vaccination. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Vaccinated. | Successful. | Unsuccessful. | Unknown. | Total. | Successful. | Unsuccessful. | Unknown. | Total. | Successful. | Unsuccessful. | Unknown. |
| 1893–94 .. .. .. .. | 777 | 679 | 92 | 6 | 427 | 387 | 39 | .. | 99 | 75 | 21 | 3 |
| 1894–95 .. .. .. .. | 741 | 484 | 223 | 34 | 366 | 248 | 103 | 15 | 166 | 87 | 69 | 10 |

The falling off in the total number vaccinated is due to the fact that the permanent vaccinator did very perfunctory work, and for two months together (September and October) did actually no work at all. In consequence he was suspended for six months, and his place was taken by another who joined on the 12th November 1894, and he has, since he took charge of the work, performed every month the minimum number of cases required of him.

For the first nine months of the year, lymph supplied from the Madras municipality was in use, and gave excellent results. From the 1st of January last the council indented on the newly-opened vaccine depôt at Madura. Since the introduction of Madura lymph, 235 cases have been vaccinated, of which only 27 proved successful. The large number of unsuccessful cases turned out during the year under review is due to this cause, and the matter has already been brought by me to the notice of the District Medical and Sanitary Officer.

The work of vaccination still continues to be carried on not so much by free consent among the people as by compulsion from those responsible for it, and several cases had to be prosecuted during the year under the Compulsory Vaccination Act.

5. *Hospital.*—(*a*) *Nature and sufficiency of accommodation.*—The main building of the hospital consists of a hall used for consulting and dispensing purposes, two wards each of which can accommodate four patients, two store-rooms, and operation room and a bath-room. The out-houses are two kitchens and two latrines. A dead-house was constructed during the year.

(*b*) *State of repair of buildings.*—The main building underwent thorough repairs during the year.

(*c*) *State of repair of furniture.*—Furniture is in good repair.

(*d*) *Attendance of patients as compared with previous years* —

| — | 1890–91. | | 1891–92. | | 1892–93. | | 1893–94. | | 1894–95. | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Number treated. | Average daily attendance. | Number treated. | Average daily attendance. | Number treated. | Average daily attendance. | Number treated. | Average daily attendance. | Number treated. | Average daily attendance. |
| In-door .. .. .. | 75 | 2·00 | 46 | 2·09 | 133 | 5·40 | 160 | 6·04 | 217 | 6·60 |
| Out-door .. .. .. | 5,831 | 38·38 | 5,382 | 36·76 | 6,534 | 43·25 | 6,949 | 44·62 | 9,050 | 52·38 |

(*e*) *Mortality and actual causes of it.*—No deaths were recorded among out-patients except 69 from cholera. Among in-patients there were seven deaths—one from dysentery, one from cholera, one from wounds, one from diarrhœa, two from dropsy, and one from tertiary syphilis.

(*f*) *Operations and results*—

| — | Major operations. | | | | | Total number of minor operations. |
|---|---|---|---|---|---|---|
| | Total number. | Cured. | Relieved. | Died. | Discharged otherwise. | |
| 1893–94 .. .. .. .. .. | 11 | 11 | .. | .. | .. | 333 |
| 1894–95 .. .. .. .. .. | 17 | 12 | 5 | .. | .. | 405 |

(*g*) *Establishment* consists of a compounder, a midwife, a ward cooly, a water and cook-woman and a sweeper. It is both sufficient and efficient.



(*h*) *Midwife* conducted 59 cases against 87 in the preceding year. The decrease is owing to her having gone on leave during the last three months of the year, and no substitute having been appointed in her place. There is much slowness on the part of native females to more largely avail themselves of the midwife's services. The midwife assists in dressing female patients in the hospital, and is often made the medium of communication between the medical subordinate and female native patients who are as a rule averse to revealing to males diseases peculiar to their sex.

(*i*) There is no special dispensary for caste and gosha women.

(*j*) *General Remarks.*—I would conclude this report by making two recommendations—first, the addition of two more cots to the wards. At present there are only six cots, which are not sufficient to meet the increasing demand for admission. Secondly, the construction of a permanent contagious shed. This is very necessary in a place such as Palni which is annually visited by large numbers of pilgrims, and which is subject to periodic outbreaks of epidemic diseases.

PALNI,
*27th April* 1895. (Signed) M. D. GNANAMONI, L.M.S.,
*Civil Apothecary.*

—

Forwarded to the Chairman, Municipal Council, Palni.

MADURA,
*4th May* 1895. (Signed) F. C. REEVES, Surgeon-Major,
*District Medical and Sanitary Officer.*

—

E.C. No. 2463-Genl.

Submitted.

2. Paragraph 25. The roads are in good order.

*6th June* 1895. (Signed) J. K. BATTEN,
*Ag. Sub-Collector.*

—

E.C. No. 2571-Genl.

Submitted.

MADURA,
*15th June* 1895. (Signed) J. TWIGG,
*Ag. Collector.*

ORDER—dated 16th August 1895, No. M., Local and Municipal.

The receipts and charges of the Palni Municipality for 1894–95 are compared below with the budget and revised estimates for the year and the actuals of 1893–94 :—

| — | Actuals, 1893–94. | Budget estimate, 1894–95. | Revised estimate, 1894–95. | Actuals, 1894–95. |
|---|---|---|---|---|
| *Receipts.* | Rs. | Rs. | Rs. | Rs. |
| Balance brought forward | 961 | 500 | 750 | 746 |
| Tax on Buildings and Lands | 3,640 | 3,500 | 3,880 | 3,909 |
| „ on Vehicles and Animals | 446 | 490 | 540 | 565 |
| „ on Carts | 430 | 450 | 450 | 434 |
| Tolls | 3,631 | 4,000 | 3,240 | 3,254 |
| Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c. | 108 | 70 | 170 | 203 |
| Conservancy Receipts | 34 | 40 | 40 | 24 |
| Fees and Revenue from Educational Institutions | 122 | 80 | 100 | 87 |
| „ „ from Medical Institutions | 12 | 10 | 10 | 10 |
| Income from Markets and Slaughter-houses | 882 | 900 | 850 | 471 |
| License fees | 135 | 150 | 150 | 145 |
| Other fees | 43 | 10 | 10 | 5 |
| Fines under Municipal and other Acts | 184 | 100 | 200 | 250 |
| Grants and Contributions from Government | 63 | 40 | 40 | 31 |
| „ „ from Local Boards | 1,000 | 1,000 | 1,000 | 1,000 |
| Recoveries for Services to Private Individuals | .. | 400 | 300 | 258 |
| Miscellaneous | .. | 100 | 420 | 482 |
| Advances Recovered | 26 | .. | .. | 18 |
| Total | 11,717 | 11,840 | 12,150 | 11,892 |
| *Charges.* | | | | |
| GRANT I— | | | | |
| New Works— | | | | |
| Communications | 45 | .. | .. | .. |
| Buildings | 593 | .. | 10 | 6 |
| Water-supply | 4 | 200 | 190 | 186 |
| Repairs— | | | | |
| Communications | 1,616 | 1,380 | 1,500 | 1,292 |
| Buildings | 64 | 420 | 300 | 436 |
| Water-supply | 77 | 590 | 570 | 102 |
| Establishment | 177 | 190 | 170 | 166 |
| Tools and Plant and other Stores | 2 | 20 | 20 | 2 |
| Total | 2,578 | 2,800 | 2,760 | 2,190 |
| GRANT II— | | | | |
| Training Schools | 69 | 120 | 80 | 78 |
| Municipal Schools— | | | | |
| On the Salary Result-system | 464 | 520 | 510 | 508 |
| Results Grants | 889 | 800 | 800 | 798 |
| Miscellaneous | 7 | 60 | 60 | 4 |
| Total | 1,429 | 1,500 | 1,450 | 1,388 |
| GRANT III— | | | | |
| Hospitals and Dispensaries | 1,800 | 1,600 | 1,550 | 1,501 |
| Contributions | 59 | 70 | 70 | 96 |
| Vaccination | 171 | 240 | 230 | 186 |
| Registration of Births and Deaths | 121 | 120 | 130 | 120 |
| Conservancy, Road-cleaning and Road-watering | 2,551 | 3,210 | 3,050 | 2,847 |
| Total | 4,702 | 5,240 | 5,030 | 4,750 |
| GRANT IV— | | | | |
| Lighting | 994 | 1,000 | 1,000 | 1,020 |
| Markets and Slaughter-houses | 32 | 40 | 50 | 36 |
| Public Garden, Survey of Land, Fire and other charges | 208 | 280 | 300 | 288 |
| Total | 1,234 | 1,320 | 1,350 | 1,344 |
| GRANT V— | | | | |
| Supervision and Management | 1,011 | 930 | 960 | 1,072 |
| Advances Recoverable | 17 | .. | .. | 4 |
| Balance | 746 | 50 | 600 | 1,144 |
| Total | 11,717 | 11,840 | 12,150 | 11,892 |

2. Twenty-three meetings were held by the municipal council against twenty-five in the previous year. The average attendance of the non-official members continued to be indifferent, and that of the officials declined and was very poor. The Collector should inform the latter that the Government expects them to be more regular in their attendance in future.

3. *Receipts.*—(1) There was a small increase in the net current demand of the tax on buildings and owing to the assessment of vacant sites for the first time during the year, that of the land-tax more than doubled itself. The low incidence of the former, which was only Rs. 1-6-1 per house assessed against a general average of Rs. 2-3-0 for municipalities in 1893–94, is ascribed to the fact that about three-fourths of the houses in the town were only taxable at rates varying from As. 8 to Rs. 1-8-0. The system adopted by the council of assessing the annual value of buildings at certain uniform rates with reference to their size and character is unauthorized. Under section 65 (1) of the District Municipalities Act the gross annual rent at which a building or land may reasonably be expected to let from month to month, or from year to year, should be taken as the annual value, and the Chairman will be requested to see that the revision of the assessments, which it is proposed to undertake in the ensuing year, is carried out in strict accordance with the provisions of this section.

(2) The current collections under the tax on buildings improved and were good, but those under the land-tax and the arrear realizations under both heads were poor. Arrears of house-tax amounting to Rs. 247 were written off as irrecoverable. Had the council been more prompt in realizing its dues in former years, this loss of revenue might have been avoided.

(3) The decline in the receipts from tolls and markets is explained in paragraphs 8 and 13 of the Chairman's report. The income from the tax on animals and from fines, however, showed an improvement, which in the case of the latter is probably an indication of greater energy on the part of the police and the municipal executive in preventing the committal of nuisances. The fall in the receipts from the sale of the town sweepings is disappointing, and should be explained. From paragraph 13 of his report for 1893–94, it would appear that the Chairman anticipated an increase rather than a decrease under this head.

(4) The Government is glad to observe that the number of houses under the private scavenging agency rose from 300 to 884. Fees were for the first time collected for the service, and amounted to Rs. 258. Owing however to the failure to collect the whole of the demand, the system was worked at a loss of Rs. 64. It is in force in only about one-third of the houses assessed to the buildings tax, and its further extension, and the collection in advance of all fees under it are necessary to render it self-supporting.

4. *Expenditure*—(1) *Public Works.*—No new work of any importance was undertaken during the year. The outlay on communications amounted to Rs. 1,292 or 40·1 per cent. of the municipal revenue from tolls, against the minimum of 50 per cent. prescribed by Government, but the town roads are reported to have been in good order.

(2) *Education.*—The net expenditure on education was Rs. 1,301 or 15·9 per cent. of the income from taxation. Of this, all but Rs. 134 was devoted to primary education. To the primary school on the salary-result system, which the municipal council maintained at the commencement of the year, another school of the same kind for Panchamas was added. The attendance at the latter institution was fair, but owing to the abolition of the lower standards in it, that at the former declined and the cost per pupil rose from Rs. 5-8-3 to Rs. 8-14-2. One secondary and twelve primary schools (against ten in the year previous) were aided with result grants. Taken as a whole, there was an increase in the strength of these institutions and the results obtained at the departmental and grant examinations were fair. Nearly the whole of the allotment for result grants was utilized, and the total number of boys under instruction in the municipal and aided schools rose from 52·7 to 56·4 per cent. of the male population of school-going age. The result of the correspondence with the Assistant Inspector of Schools regarding the reduction in the grants paid to untrained teachers, alluded to in paragraph 32 of the Chairman's report, should be reported to Government.

referred

(3) *Medical Relief.*—There was again an increase (2,200) in the total number of patients treated at the municipal hospital, which is ascribed to the growing popularity of the institution. The midwife was on leave without a substitute during the latter part of the year, and in consequence only 59 cases of labour were attended against 87 in 1893–94.

(4) *Vaccination and Vital Statistics.*—The reported number of persons vaccinated during the year fell from 781 to 741. The laziness of the permanent vaccinator is said to be the cause of this. If his work does not show a decided improvement in the current year, he should be dismissed. The quality of the work deteriorated and was very poor, the proportion of successful cases being only 65·3 per cent. against 86·9 in 1893–94. This unsatisfactory result was due to the bad quality of the lymph supplied from Madura, all but 27 of the 235 cases vaccinated with it having proved failures. The same cause led to a marked decline in infantile vaccination, the number of infants protected having been only 248 against 552 births registered during the year. It is noted that the use of this lymph has been discontinued.

The registration of vital statistics does not appear to have received sufficient attention and the returns are evidently incomplete. This subject demands the increased attention of the council. No improvement can be expected in this matter, unless prosecutions are systematically instituted against those who fail to report the occurrence of births and deaths.

(5) *Sanitation.*—The expenditure on conservancy, amounting to Rs. 2,847, fell short of the allotment by nearly 7 per cent., but was 25·5 per cent. of the current receipts. From paragraph 37 of the Chairman's report, it appears that some attention is being paid to the sanitary needs of the town, but there is evidently considerable scope for improvement. The removal of the paracheri from its present objectionable situation and the closure of the cemeteries within the town should receive the immediate attention of council. The delay on the part of the Sub-Committee in selecting a site for the Muhammadan burial-ground is not creditable to the members composing it. Levels have been taken by the Sanitary Engineer for the preparation of a water-supply scheme, but pending its completion the council should do all that is possible to prevent the Vyapuri tank from being polluted.

5. *General Remarks.*—The year closed with a balance of Rs. 1,144 or 10·3 per cent. of the current receipts.

Vaccination, registration of vital statistics and sanitation require continued and increased attention, but in other respects the administration of the municipality during the year under review was, on the whole, efficient.

(True Extract.)

*Chief Secretary.*

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

GOVERNMENT OF MADRAS.

## LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From M.R.Ry. V. SRINIVASA CHARIAR, B.A., Chairman, Municipal Council, Palni, to the Chief Secretary to Government (through the Sub-Collector and Collector of Madura), dated Palni, 3rd June 1895, No. 8.

I have the honour to submit the annual report of the Palni Municipality for the year 1894–95, as also the statements in the prescribed forms. The year under report is the ninth after the constitution of the municipality.

### I.—CONSTITUTION OF THE COUNCIL.

2. At the commencement of the year under report there were only eleven members on the council, one councillor, Mr. Sankaralingam Pillai, having vacated his seat in March by efflux of time. He was re-appointed in May 1894, but, as he left the town shortly, the seat was filled up again in November 1894. Another councillor vacated his seat by efflux of time in July 1894, and he was re-appointed the very same month. Four other councillors also vacated their seats in December 1894 for a similar reason, and two of them were re-appointed; while two new members were appointed in January 1895. The tahsildar, who was also Chairman, vacated his seat by reason of his temporary transfer from the division for a month, and he had to be appointed councillor again. As the tahsildar, however, expressed his unwillingness to take up the chairmanship again (*vide* also paragraph 2 of the report for 1893–94 embodied in G.O., dated 6th July 1894, No. 863 M.), I was made to take it up, and I was appointed as such on the 18th December 1894. The council had its full strength at the close of the year—two Europeans and ten Natives.

3. Twenty-three meetings were held during the year under report against 25 in the previous year, and they were, on an average, attended by five councillors—one official and four non-officials—against six in the previous year. The falling off in the attendance by one is, of course, due to the temporary vacancies in the council as referred to in paragraph 2 *supra*, as well as to the non-attendance of certain members during the latter portion of the year. One councillor has been reported to the Collector for removal for continued absence from the meetings of the council for upwards of three months, and another has been requested to send in his explanation for such absence. No meeting was adjourned for want of quorum.

4. The total receipts of the municipality, inclusive of the opening balance, amounted to Rs. 11,891–13–1 against Rs. 12,150 expected in the revised estimate, and the charges to Rs. 10,747–5–4 against Rs. 11,550, the figure of the revised estimate. Thus the year closed with a balance of Rs. 1,144–7–9 against Rs. 600, the figure expected in the revised estimate. The decrease under receipts occurs chiefly under markets, while that under charges occurs chiefly under Grants I and III, partly counterbalanced by excess expenditure under Grant V.

## II.—Receipts.

5. *Tax on Buildings.*—The increase under this head during the year under report over the figures of the previous year by nearly Rs. 200 and over the figures of 1892–93 by about Rs. 900 is due to better collections in the current demand and to the clearing off of the arrears of the previous years. The current demand rose to Rs. 3,563–1–0 from Rs. 3,515–8–0, of which a sum of Rs. 3,374–3–0 was collected, Rs. 51–10–0 written off as irrecoverable, and Rs. 137–4–0 or nearly 4 per cent. of the demand remained as balance. Of the sum of Rs. 688–4–0 that remained as arrears at the beginning of the year, Rs. 396–1–0 was collected and Rs. 246–13–0 was written off, thus leaving a balance of Rs. 45–6–0 (Rs. 11 pertaining to 1892–93 and Rs. 34–6–0 to 1893–94) at the close of the year. Thus the whole arrear under the head at the close of the year was Rs. 182–10–0 against Rs. 688–4–0, the arrears at the close of the previous year. The aggregate sum ordered to be written off during the year was Rs. 298–7–0, which may seem somewhat large, but this appertains to four years from 1891–92 to 1894–95, as detailed in the margin, and the remission was ordered after careful enquiries by one or two councillors, and occasional scrutiny by the Chairman, only in the case of poor low caste people and such others. Of the balance, a sum of Rs. 20 and odd has since been collected during the current year, and every effort is being made to clear off the balance soon. The percentage of current collections to demand is 94·6 against 86·0 in the previous year and against 79·4 in the year 1892–93, and that of the arrear collections is 53·6 against 73·6 of the previous year. The decrease in the percentage under arrear collections is due to the remission under the head as indicated above. The mode of assessing the houses was the same as in the previous year, and the council is now of opinion that the method proposed in paragraph 6 of the report for 1892–93 embodied in G.O., dated 14th July 1893, No. 912 M., is not in any way advantageous. One hundred and fifty-two warrants were issued during the year in addition to the three that remained unexecuted at the opening of the year, thus making a total of 155. One hundred and forty-four warrants were executed within the year. Thirty-six distraints were made, and in 17 cases property had to be sold against only six distraints and one sale during the previous year. A prosecution also had to be instituted, but it was withdrawn as payment was made before the commencement of the enquiry. The incidence of taxation per house is Rs. 1–6–1 against Rs. 1–5–11 in the previous year. About 73 per cent. of the assessed houses are small ones coming under the class taxed from As. 8 to Rs. 1–8–0. The house-tax registers were revised in the year 1892–93, and revision will be taken up next year.

| | Rs. | A. | P. |
|---|---|---|---|
| 1893–94 .. .. .. | 3,579 | 0 | 0 |
| 1894–95 .. .. .. | 3,770 | 4 | 0 |
| Increase .. | 191 | 4 | 0 |

| | Rs. | A. | P. |
|---|---|---|---|
| 1891–92 .. .. .. .. | 15 | 0 | 0 |
| 1892–93 .. .. .. .. | 112 | 6 | 0 |
| 1893–94 .. .. .. .. | 119 | 7 | 0 |
| 1894–95 .. .. .. .. | 51 | 10 | 0 |
| Total .. | 298 | 7 | 0 |

6. *Tax on Lands.*—As promised in paragraph 6 of the last report, vacant sites have been assessed, and the collection of this tax has been entrusted to a bill-collector. The assessment on arable lands was the same as in the previous year, viz., Rs. 80–4–0, and the demand on the newly assessed vacant sites came to Rs. 97–4–0. Thus the whole demand under the head was Rs. 177–8–0, of which a sum of Rs. 119-10-0 was collected during the year, leaving a balance of Rs. 57–14–0. There was an arrear of Rs. 32–2–0 under the head, of which Rs. 18–10–0 was collected and Rupees 13–8–0 remained as balance. Of the current demand of Rs. 80–4–0 under arable lands, Rs. 68–2–0 or 85 per cent. was collected against 68·7 per cent. in the previous year. The arrears are due from persons who are not residents of the municipality, and arrangements are made to collect the same by prosecuting them or otherwise under the provisions of the Municipal Act. Of the current demand of Rs. 97–4–0 on vacant sites, Rs. 51–8–0 or about 53 per cent. was collected. The poor collections cannot

| | Rs. | A. | P. |
|---|---|---|---|
| 1893–94 .. .. .. .. | 61 | 4 | 0 |
| 1894–95 .. .. .. .. | 138 | 4 | 0 |
| Increase .. | 77 | 0 | 0 |



but be attributed to the introduction for the first time of this tax and to the late issue of the bills consequent on the late receipt of detailed lists from the ward councillors. No warrants were issued for the recovery of this tax. The arrears will be collected soon.

7. *Tax on Vehicles, Animals and Carts.*—The increase over the realizations of the previous year is due as well to the clearance of the arrears under the heads as to an increase in the current demand and collections. The current demand under the heads is Rs. 936–12–0 against Rupees 873–6–0 in the previous year. Of this sum, Rs. 913–4–0 was collected, Rupees 10–6–0 was remitted, and Rs. 13–2–0 only remained as balance—Rs. 11–2–0 under tax on animals and Rs. 2 under carts. The arrear under the heads, Rs. 99–10–0, was either collected or written off. The demands under the heads increased by about Rs. 60, and no special reasons can be assigned for it except that the taxes are liable to fluctuations. Ten warrants were issued for the levy of these taxes, which, when added to those remaining unexecuted at the commencement of the year, made up 14, all of which were executed. Three distraints were made, of which two sales had to be effected. There was also one prosecution for the levy of these taxes, but it was withdrawn as the amount was collected before the trial.

| | Rs. | A. | P. |
|---|---|---|---|
| 1893–94 .. .. .. .. | 876 | 6 | 0 |
| 1894–95 .. .. .. .. | 999 | 6 | 0 |
| Increase .. | 123 | 0 | 0 |

8. *Tolls.*—The tolls were leased out for Rs. 4,855 against Rs. 5,435 of the previous year. The decrease is due to the occurrence of only one festival during the year under report against two in the previous year. Three festivals occur during the current year, and the tolls have been leased out for Rs. 7,000. The contribution of one-third of the amount due to the district board, viz., Rs. 1,608–12–5, was paid within the year.

| | Rs. | A. | P. |
|---|---|---|---|
| 1893–94 .. .. .. | 3,630 | 14 | 7 |
| 1894–95 .. .. .. | 3,253 | 8 | 10 |
| Decrease .. | 377 | 5 | 9 |

9. The incidence of taxation per head of population is As. 7–9 including tolls and As. 4–8 excluding tolls.

10. The rent of land collected during the year under report was Rs. 18 against Rs. 9 realized during the previous year. Rents from four persons, who occupy road porambokes by the construction of bazaars thereon, were levied during the year under report, whereas rent was levied from only two such persons in the previous year.

11. *Sale-proceeds of Land.*—The cattle market-site in the town was split up into house-sites and sold in auction. A sum of Rs. 90–12–0 remained as arrears of sale-proceeds due from certain purchasers. Another site was also sold in the year for Rupees 10–8–0. Of this sum Rs. 69–8–0 was collected and the sites sold to other defaulters were re-sold. Two sales for an amount of Rs. 31–12–0 were duly cancelled as there was no bid at the time of the re-sale. A sum of Rs. 2 was also realized by a re-sale over the original sale-proceeds. A sum of Rs. 63–5–0 due upon a decree against one Pakkiri Maniagara Rowthen, being the cost of a piece of municipal land encroached upon by him, has been realized during the year. Thus there is no arrear under the head.

12. The decrease of about Rs. 35 in the realizations of school-fees is due to the abolition of the lower standards of the salary-results school.

13. *Income from Markets.*—The income under this head is only Rs. 228–15–8 against Rs. 596–13–2 of the previous year, and the decrease is due to the occurrence of only one festival during the year under report against two in the previous year. Temporary markets are held on festival occasions, and they are leased out. The temporary markets of the Panguni festival, which occurred in the beginning of this year, has been sold for about Rs. 500. The daily market fetched Rs. 75 against Rs. 60 in the previous year. A provision of Rs. 1,000 is made in the current year's budget for the purchase of a suitable market-site in the centre of the town. The arrear of Rs. 19–1–0 due from a judgment-debtor still remains unrealized, of course, owing to his poverty.

14. *Income from Slaughter-houses.*—The income under this head is only Rupees 242–4–3 against Rs. 285–10–7 of the previous year, and the decrease must be attributed to want of keen competition. The collection of fees was sold for Rs. 242, and As. 4–3 was collected as interest on overdue kists.

15. *License-fees.*—The income under this head is Rs. 144–8–3 against Rupees 134–14–6 of the previous year, and the difference is only slight. The current demand under the head is Rs. 147–0–3, of which Rs. 144–0–3 was collected. The remaining Rs. 3 was due from the keeper of a hack-stable taxed for the first time during the year under report. He was accordingly prosecuted before the Magistrate and the fee has been collected during the current year. The imposition of license-fees on hack-stables and cattle-sheds has for the first time been introduced during the year under report. There were no cattle-sheds liable to tax. As already stated in paragraph 17 of the report for 1893–94 embodied in G.O., dated 6th July 1894, No. 863 M., there was an arrear of Rs. 21–12–0 under the head, of which Rs. 21–4–0 was ordered to be written off and As. 8 was collected. Prepayment of license-fees is being enforced and defaulters are then and there prosecuted.

16. *Cart-stand Fees.*—The sum of Rs. 80 due from the contractor of 1893–94, who was sued for the amount, has not yet been recovered. A decree has been obtained against the defaulter, and the amount will be recovered soon.

17. *Municipal Fines.*—Rs. 250 is the income under this head during the year against Rs. 184–4–0 of the previous year. Rs. 153 is the fine levied under the Municipal Act, and Rs. 97 under the Police Act. There were 164 prosecutions under the Municipal Act during the year against 122 in the previous year, and 110 cases were instituted by the police against 86 in the previous year.

18. *Provincial Contribution on account of Normal Stipends.*—The contribution drawn during the year was Rs. 31–2–6 against Rs. 62–12–11 in the previous year, and the increase during the previous year includes the contribution for 1892–93 also as already mentioned in paragraph 20 of the last report.

19. The district board contribution on account of the upkeep of the dispensary was the same as in the previous years, viz., Rs. 1,000.

20. *Private Scavenging Fees.*—The service was being done gratuitously during the last three years and the same was extended, and the levy of fees was introduced for the first time during the year under report. A uniform rate of two annas was levied, and private scavenging has been actually set on foot from the second quarter of the year, as the services of the required number of scavengers were not secured at the beginning of the year. The service was performed in 884 houses, and the demand under the head came to Rs. 331–8–0. Rs. 258–6–0 was collected, while Rs. 14–4–0 had to be written off in the case of certain houses which were vacant. Thus Rupees 58–14–0 remained as balance under the head. The year being the very first, there was considerable difficulty, and hence the arrears, which will be soon brought up. The rate of fees has been revised in G.O., dated 4th February 1895, No. 159 M., and the same will be adopted from the current year (1895–96).

21. *Fishery Rents.*—Rs. 426 were the receipts under this head against *nil* in the previous year. The fishery is generally sold in April or May and there was no such sale in April of 1893 as the tank did not get its supply of water during the year 1892–93.

22. *Miscellaneous—Other Receipts.*—The sum of Rs. 56 shown as receipts under this head is the deposit made by certain contractors and ordered by the council to be forfeited for certain defaults. One of them undertook to execute the repair of the hospital roof and deposited Rs. 6 with the council, but, as he failed to complete the work in time, his contract was cancelled, and his deposit credited to the Municipal funds. In March last the lighting contract for 1895–96 was sold in auction, and one offered the lowest rate of As. 7–9 a light a month against As. 12–6, the rate in 1894–95; the contract was knocked down to him by the council, but he failed to execute the necessary muchilika and so his contract was cancelled and the deposit of Rs. 50, which he had made with the council at the time of sale, was ordered to be credited to the Municipal funds. The contract was re-sold and the lowest rate offered



at the time of re-sale was only As. 9–9. The original contractor, whose deposit was forfeited, has since been sued in the District Munsif's Court for the recovery of the difference.

23. *Advances recovered.*—A sum of Rs. 15 advanced for conducting a suit against the cart-stand contractor for the recovery of arrears due from him was adjusted during the year, as the case was disposed of and a decree passed in favour of the council. Rs. 2–5–0, process-fees in certain prosecutions instituted in 1892–93 and 1893–94, were written off as the cases were thrown off. Re. 1, excess payment to a contractor, was got back from him in the year.

## III.—Expenditure.

24. *Grant I, New Works—Water works.*—The expenditure of Rs. 185–15–10 under this head is the pay of a surveyor and the incidental charges for surveying the town for the preparation of a water-supply scheme. The estimate for the scheme has not yet been received.

25. *Repairs—Communications.*—A sum of Rs. 1,292–4–3 was spent on the repair and maintenance of the town roads against Rs. 1,615–12–7 in the previous year and against the budget provision of Rs. 1,500. As already reported in paragraph 25 of the previous year's report all the main streets and lanes were repaired in 1893–94, and the remaining streets were repaired during the year under report, and certain tunnels, &c., were also constructed. There was no necessity for the utilization of the whole allotment as the roads had been in good order. A sum of Rs. 120 was therefore transferred by the council from this head to buildings. The expenditure on communications was 40 per cent. of the toll receipts. The roads are in good order.

26. *Buildings.*—The main building of the hospital, which was in a leaky condition, was repaired at a cost of Rs. 287–10–10. The medical officer's quarters also, which had no flooring, and which required certain other repairs, were put in order at a cost of Rs. 112. The toll-sheds, which are thatched ones, were repaired at a cost of Rs. 36–0–2. A provision of Rs. 100 is made in the budget of the current year (1895–96) with a view to replace some of them by tiled ones.

27. *Water-supply.*—The expenditure under repairs is only Rs. 39–11–2 against the budget provision of Rs. 500, and this sum is simply the cost of cleaning certain wells. The budget provision was for the improvement of a large drinking-water well near the cattle-market site, by closing its steps, &c., but it was not utilised within the year. A reference was made to the Sanitary Engineer asking him to propose the method for constructing a water tub near the well and storing up water in it with the aid of a hand pump in October 1894; he asked for certain particulars regarding the dimensions, &c., of the well in February 1895, which were furnished to him in April 1895. So the entire allotment was not utilised during the year under report.

28. *Public Works Establishment.*—The offices of sanitary inspector and overseer were combined in one person on a pay of Rs. 25 a month, and the maistry was also appointed on a pay of Rs. 7 a month and the charges were debited to both the heads in equal shares. The arrangement did not work well as a competent man able to discharge both the duties satisfactorily was not available for Rs. 25, and so the offices were again split up in September 1894 and the services of the maistry dispensed with. The new overseer thus appointed was paid only Rs. 12 a month, and so there was a saving in the original budget provision of Rs. 190.

29. *Tools and Plants.*—Some tools were purchased during the year, but payment for the same was not made within the year.

30. *Grant II, Education—Training Schools.*—Only one student was under training during the year under report. Stipends for the months of March, April and a portion of May 1894 were paid to one student at the rate of Rs. 6 a month. A new student was under training from July 1894, and he being a panchama, a special grant of Rs. 8 was paid to him on the recommendation of the educational authorities, and on the condition that a provincial contribution of Rs. 5 a month should be paid to the municipal council. The provincial contribution was drawn at the rate of Rs. 5 a month.

31. *Salary-result Schools.*—The expenditure under this head is Rs. 508–5–1 against Rs. 463–15–7 of the previous year. In the year 1893–94, one Hindu school teaching from the infant to the 4th standard was maintained, but the lower standards from the 2nd were abolished, as there were many primary schools in the town teaching these standards. A panchama school with two teachers was newly opened during the year. The boys were supplied with books and slates. Thus there was a saving in the expenditure as regards the Hindu school, but the cost of maintaining the panchama school has caused the increase over the figures of the previous year. The result grant earned by the Hindu school was only Rs. 81–12–0 against Rs. 96–1–2 of the previous year, and the panchama school earned Rs. 39–15–0. Even though the amount of result grant earned by the two schools was in excess of the budget allotment, the council resolved to pay off the same from the savings under contingencies. The cost of educating each pupil in the Hindu school rose from Rs. 5–8–2 to Rs. 8–14–2, and this increase has to be attributed to the abolition of the lower standards in the school. The cost of educating each pupil in the panchama school was Rs. 3–12–10. The Director of Public Instruction has refused to pay the provincial contribution for furniture grant on the ground that his previous sanction was not obtained.

32. *Result Grant.*—The amount of result grant paid during the year under report was Rs. 797–13–5 against Rs. 888–10–4 of the previous year. The decrease is chiefly due to the short earnings of the Lower Secondary school which earned only Rs. 133–8–0 against Rs. 198 in the previous year, and further, some of the schools were paid proportionate result grant for nineteen months in the year 1893–94. As already reported in my letter No. 9, dated 28th August 1894, the council, in pursuance of the remarks of Government in paragraph 4 (2) of their order, dated 6th July 1894, No. 863 M., resolved to cut down the rate of result grant by 15 per cent. in the case of schools taught by untrained teachers against only 10 per cent. in the previous year; but no deduction was made in the bills received this year from the Assistant Inspector of Schools, and the Assistant Inspector, on a reference made to him in the matter, said that he considered the deduction unnecessary as result grants are paid only on the assignment system according to which the amount of estimate itself is regulated by the qualifications of the teachers, and added that the payments might be made before the close of the year, and that should any deduction be considered necessary in spite of his objection, it might be made in the next bills after consultation with him. As the bills were received at the close of the year, they were paid as requested, and a reference has been made to the Assistant Inspector as to why the deduction of 15 per cent. cannot be made as Government has directed in paragraph 4 (2) of the Government Order above referred to that a further reduction in the grants may be made, if necessary, to ensure the employment of trained teachers in all the schools;—which order is subsequent to the 1st of April 1894 when the new Grant-in-aid Code prescribing the assignment system was brought into force. No reply has been received as yet. There were eleven schools in the town at the commencement of the year, of which two were closed; but four new schools were started. Thus there were thirteen schools at the close of the year. According to the returns received from the Assistant Inspector of Schools, it is found that out of the three teachers in the Lower Secondary school two held only general education certificates. Out of two untrained teachers in the municipal schools, one has this year been sent up for normal training. The thirteen result schools are manned by nineteen teachers, of whom about two-thirds, *i.e.*, twelve, are unpassed teachers. There has been an increase in the number of schools and pupils under instruction. The result grant was paid at maximum rates.

33. The provision for building grant was not spent as proposals were not received from the educational authorities for utilising the same.

34. *Grant III, Hospitals and Dispensaries.*—The total expenditure under this head is Rs. 1,500–11–11 against Rs. 1,800–8–2 of the previous year. There has been a saving of about Rs. 470 in the expenditure under establishment, as during the year 1893–94 a senior apothecary on a pay of Rs. 125 had to be paid for about six months, and as only a hospital assistant on a pay of Rs. 30 a month was in service



in the hospital for about five months during the year under report. During the year 1893–94, the medicines supplied were not paid for, as the bill was not received. The bill for the cost of medicines supplied that year was received in this office only in December 1894, and it has not yet been paid. The Surgeon-General was also requested to explain the delay and his reply also has been received. The main building of the hospital and the medical officer's quarters were repaired during the year under report at a cost of about Rs. 400. Two hundred and seventeen in and 9,050 out patients were treated during the year under report against 149 in and 6,918 out patients of the previous year, thus showing a marked increase under both the items. The hospital is in charge of Mr. M. D. Gnanamoni, Civil Apothecary, from October last, and the council is glad to say that the institution has been really useful and popular under his charge. The midwife performed 59 cases against 87 in the previous year, and she went away on leave during the latter portion of the year. No substitute has been appointed even though the District Surgeon has been requested to furnish one. The recommendation of the apothecary to add two more cots and to construct a permanent contagious disease ward is approved by the council, and provision will be made in the next budget for the same. The apothecary's report is also appended.

35. *Vaccination.*—The expenditure under this head was Rs. 186–6–0 against Rs. 171–8–3 of the previous year. The increase is due to the entertainment of a vaccinator during the whole of the year under report against only a few months in the previous year, the district board having undertaken to do the work on contract in that year, and due to the excess in the expenditure under contingencies on account of the cost of glycerine paste supplied from Madras during the greater portion of the year under report. The number of operations fell from 777 to 741, and the number of successful operations from 679 to 484. As observed in his report by the apothecary, who also superintends vaccination, the falling off in the number is due to the perfunctory work done by the permanent vaccinator who indeed turned out no work at all during September and October 1894, and to the bad quality of the lymph supplied through the District Surgeon, Madura, during the latter portion of the year. The permanent vaccinator's pay was fully cut down for the months of September and October 1894, and he was suspended for six months from 1st November. A substitute was appointed, and he could have made up the decrease caused by the permanent man but for the very bad quality of the lymph supplied through the District Surgeon. The council was getting its supply of lymph from Madras, and it had to pay one rupee for every tube of paste enough to vaccinate about eight cases. The District Surgeon offered to supply paste enough to vaccinate 840 cases for Rs. 40, and so the council resolved, in December 1894, to accept the offer of the District Surgeon. The supply from Madras was therefore stopped and the District Surgeon was requested to send in his supply from 1st January 1895. The lymph was found quite unserviceable, only 27 out of 235 cases vaccinated with the lymph having proved successful. The people also had objections to have their children vaccinated unsuccessfully with that lymph. Accordingly the vaccinator was not able to turn out good work as regards quantity and quality. The matter was reported to the District Surgeon on many occasions, but he wanted the council to try the lymph for some time more. The council eventually resolved in March 1895 to revert to their old practice of applying for lymph from Madras, and now this is being done. During the current year, the vaccinator has strictly been ordered to vaccinate successfully all the cases which were once unsuccessfully vaccinated with the Madura lymph, and thus to make up the deficiency caused in the year under report. The District Surgeon has also recommended that the minimum number of cases may be reduced to 60 from 75 as the average number of births every month comes to only 50. There were 141 cases of prosecution for failure to comply with the notices served on them to get their children vaccinated during the year under report. Owing to the unsatisfactory work both in quantity and quality, the average cost of vaccinating each case has risen from As. 4 to As. 6–2 a successful case. Of course nothing has been claimed till now by the District Surgeon for the lymph supplied through him. The number of operations under one year of age was 366, of which only 248 were successful. There were 166 cases of re-vaccination and 87 proved successful.

36. *Registration of Births and Deaths.*—The expenditure under this head is almost the same as in the previous year. Five hundred and fifty-two births and 455 deaths were recorded during the year under report against 647 births and 468 deaths in the previous year, thus showing a decrease of 95 under births and 13 under deaths. The decrease under births cannot, as far as I am aware, be attributed to inaccuracy of registration. There were 69 deaths from cholera during the year under report against 58 in the previous year.

37. *Conservancy.*—The expenditure under this head is Rs. 2,846–15–4 against Rs. 2,550–9–6 in the previous year, and thus there has been an increase of about Rs. 300 in the expenditure. The increase occurs under hire of bullocks and pay of private scavengers. The number of dust-carts was increased by one during the year under report. Private scavenging system was extended from 300 to 884 houses, and the number of scavengers was raised from two to eight. The posts of sanitary inspector and overseer were combined in one person and were split up again in the middle of the year as stated in paragraph 28 *supra*. There was a decrease in the number of sweepers by one during the year under report, as the use of one of the hand dust-carts used by him was discontinued owing to the engagement of a dust-cart drawn by bullocks, but the number of scavengers was increased by one, as one iron latrine was newly put up, and one night-soil cart-driver was additionally entertained to work both the carts in use. There was cholera during the months of December 1894 and January 1895 as in the previous year, and there were 123 attacks and 69 deaths against 122 attacks and 58 deaths during the previous year. Every arrangement was made to check its spread, and the medical officer also contributed his share towards that end. The expenditure for the arrangements made was Rs. 64–3–0 against Rupees 84–9–5 in the previous year. A subsequent allotment of Rs. 150 was made for the purchase of a night-soil cart, but the cart was not ready and supplied even though an application was made to a firm at Dindigul for the same. This year the cart will be purchased. A place was acquired by the council at a cost of Rs. 71–13–6 for the burial of night-soil therein, which is now being made in trenches. There was no scarcity of water during the year under report. The provision for the improvement of the cattle-market well was not utilised within the year for reasons stated in paragraph 27 *supra*. The tank and the four drinking-water wells were conserved as usual by kavalgars. A scheme is now under preparation in the Sanitary Engineering Department for the water-supply of the town and necessary surveys were taken at a cost of about Rs. 180. Necessary sanitary arrangements were made during the festival. A sub-committee has been formed to select a place as a burial-ground for the closure of the Muhammadan present burial-ground, and the committee has not yet submitted its report. Strict orders have incessantly been issued to pay special attention to the conservancy of the parachery, but the place cannot be expected to be so clean as the other parts of the town as it is simply a collection of huts of cocoa leaves, &c., and as generally the Pariahs are a dirty class of people. However, every effort is being made to keep it as clean as possible. A place has just now been selected for the removal of the parachery and arrangements will be made to effect the removal as soon as funds are available.

38. *Grant IV, Lighting.*—The expenditure under this head is Rs. 1,019–14–6 against Rs. 993–14–9 of the previous year and the budget provision of Rs. 1,000. The lighting was on contract during the year, the rate being As. 12–6 per light a month. Eight lights were newly provided during the year under report. There were at the close of the year 105 lights or 60 lights per square mile.

39. *Other Charges.*—The expenditure of Rs. 287–14–0 under this head is made up of Rs. 7–11–0 paid as reward for destroying dogs; Rs. 165–0–9, cost of printing municipal proceedings, &c.; Rs. 71–13–6, compensation paid for a piece of land acquired for the night-soil depôt; Rs. 31–10–9, cost of conducting two suits and process-fees written off; Rs. 9–10–0, revenue kist on the cattle-market site and slaughter-house site; and Rs. 2, subscription for the District Gazette.

40. *Grant V.*—The expenditure under this head was Rs. 1,071–15–0 against Rs. 1,011–7–1 in the previous year, and the increase occurs under contingencies. The increase is due to the payment of Rs. 80 as house-rent for the office and to the excess in the printing charges paid to the V. N. Jubilee Press.



41. A sum of Rs. 3–10–0 remained as arrears under advances to be recovered at the close of the year, and this is the advance for executing a decree against one Secunder Rávutan, cart-stand contractor of 1893–94.

## IV.—Closing Balance.

42. The year closed with a balance of Rs. 1,144–7–9 against Rs. 600 expected in the revised estimate.

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### Enclosure.

Concise Annual report on the Municipal Hospital, Palni, for the official year 1894–95.

*Public Health.*—The most common diseases for which treatment was resorted to during the year were in the order of their prevalence: skin and eye diseases, ulcer, ear-complaints, malarial fevers and local injuries. There was disturbance of the public health by an epidemic of cholera which broke out on the 11th December 1894 and lasted till the 22nd January 1895. It began in the Muhammadan streets, and was at first confined to that portion of the town, but afterwards spread to the paracherry and the other quarters. In all 118 cases were recorded and treated, of which 69 proved fatal and 49 recovered. Some of the neighbouring villages too suffered, such as Manoor and Kalayambuttoor. All precautionary measures were taken to stamp out the disease.

There were four important festivals held during the year. Suitable sanitary arrangements were made by guarding sources of water-supply against pollution, by the erection of temporary latrines, by the employment of special toties and peons and by putting up bazaars, &c. All the festivals were free from epidemics although one of the festivals came off soon after the outbreak of cholera mentioned above had subsided.

2. *Vital Statistics.*—The following table shows the number of births and deaths for the past two years registered by the mortuary clerk at the municipal office:—

| Year. | Births. | | | Deaths. | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Cholera. | | Small-pox. | | Fevers. | | Dysentery and diarrhœa. | | Wounds. | | Other causes. | | Total deaths. | | Deaths under one year. | | Ratio of deaths per 1,000 of population. |
| | Males. | Females. | Total. | Males. | Females. | Males. | Females. | Males. | Females. | Males. | Females. | Males. | Females. | Males. | Females. | Males. | Females. | Males. | Females. | |
| 1893–94 .. | 291 | 356 | 647 | 32 | 26 | 3 | 2 | 45 | 17 | 8 | 2 | 7 | 5 | 174 | 147 | 269 | 199 | 18 | 24 | 27·6 |
| 1894–95 .. | 278 | 274 | 552 | 29 | 40 | 2 | 3 | 40 | 21 | 17 | 17 | 7 | 8 | 155 | 121 | 250 | 205 | 59 | 50 | 26·9 |

3. *Sanitation.*—The sanitation of the main street and the smaller lanes is generally good, but that of the paracherry does not seem to receive that amount of attention which it requires. The town is provided with 23 fixed and 15 moveable dust-bins. The rubbish is deposited in the depôt to be periodically disposed of as manure. There are seven latrines including an iron latrine which was fixed during the year. There is a private scavenging system under which about 900 houses are said to be served. A piece of land was acquired during the year in which night-soil is deposited in trenches.

A few of the important streets are provided with open side drains, but there is no proper system of drainage in the town.

There are three cemeteries within the town, one of which has been closed. It is, I believe, under the consideration of the municipal council to close the other two. The sooner this is done the better.

A supply of good drinking-water is much wanted in this town. The chief sources at present are the Vaiyapuri tank and four wells. The former, besides being dry a good part of the year, is subject to all manner of contamination, owing to its large size, its proximity to dwelling-houses, its receiving sewage from the town during rains, its bed being used for purposes of nature during the dry season, and bathing in its waters being considered religious. The sinking of a few large and deep wells or any scheme for bringing water from the river Shanmuga Nadhi ought to promote the health and comfort of the people.

4. *Vaccination.*—The following table shows the number of cases performed by the municipal vaccinator, as compared with the previous year.

| — | Total number. | | | | Infantile vaccination. | | | | Re-vaccination. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Vaccinated. | Successful. | Unsuccessful. | Unknown. | Total. | Successful. | Unsuccessful. | Unknown. | Total. | Successful. | Unsuccessful. | Unknown. |
| 1893–94 .. .. .. .. | 777 | 679 | 92 | 6 | 427 | 387 | 39 | .. | 99 | 75 | 21 | 3 |
| 1894–95 .. .. .. .. | 741 | 484 | 223 | 34 | 366 | 248 | 103 | 15 | 166 | 87 | 69 | 10 |

The falling off in the total number vaccinated is due to the fact that the permanent vaccinator did very perfunctory work, and for two months together (September and October) did actually no work at all. In consequence he was suspended for six months, and his place was taken by another who joined on the 12th November 1894, and he has, since he took charge of the work, performed every month the minimum number of cases required of him.

For the first nine months of the year, lymph supplied from the Madras municipality was in use, and gave excellent results. From the 1st of January last the council indented on the newly-opened vaccine depôt at Madura. Since the introduction of Madura lymph, 235 cases have been vaccinated, of which only 27 proved successful. The large number of unsuccessful cases turned out during the year under review is due to this cause, and the matter has already been brought by me to the notice of the District Medical and Sanitary Officer.

The work of vaccination still continues to be carried on not so much by free consent among the people as by compulsion from those responsible for it, and several cases had to be prosecuted during the year under the Compulsory Vaccination Act.

5. *Hospital.*—(*a*) *Nature and sufficiency of accommodation.*—The main building of the hospital consists of a hall used for consulting and dispensing purposes, two wards each of which can accommodate four patients, two store-rooms, and operation room and a bath-room. The out-houses are two kitchens and two latrines. A dead-house was constructed during the year.

(*b*) *State of repair of buildings.*—The main building underwent thorough repairs during the year.

(*c*) *State of repair of furniture.*—Furniture is in good repair.

(*d*) *Attendance of patients as compared with previous years* —

| — | 1890–91. | | 1891–92. | | 1892–93. | | 1893–94. | | 1894–95. | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Number treated. | Average daily attendance. | Number treated. | Average daily attendance. | Number treated. | Average daily attendance. | Number treated. | Average daily attendance. | Number treated. | Average daily attendance. |
| In-door .. .. .. | 75 | 2·00 | 46 | 2·09 | 133 | 5·40 | 160 | 6·04 | 217 | 6·60 |
| Out-door .. .. .. | 5,831 | 38·38 | 5,382 | 36·76 | 6,534 | 43·25 | 6,949 | 44·62 | 9,050 | 52·38 |

(*e*) *Mortality and actual causes of it.*—No deaths were recorded among out-patients except 69 from cholera. Among in-patients there were seven deaths—one from dysentery, one from cholera, one from wounds, one from diarrhœa, two from dropsy, and one from tertiary syphilis.

(*f*) *Operations and results*—

| — | Major operations. | | | | | Total number of minor operations. |
|---|---|---|---|---|---|---|
| | Total number. | Cured. | Relieved. | Died. | Discharged otherwise. | |
| 1893–94 .. .. .. .. .. | 11 | 11 | .. | .. | .. | 333 |
| 1894–95 .. .. .. .. .. | 17 | 12 | 5 | .. | .. | 405 |

(*g*) *Establishment* consists of a compounder, a midwife, a ward cooly, a water and cook-woman and a sweeper. It is both sufficient and efficient.



(*h*) *Midwife* conducted 59 cases against 87 in the preceding year. The decrease is owing to her having gone on leave during the last three months of the year, and no substitute having been appointed in her place. There is much slowness on the part of native females to more largely avail themselves of the midwife's services. The midwife assists in dressing female patients in the hospital, and is often made the medium of communication between the medical subordinate and female native patients who are as a rule averse to revealing to males diseases peculiar to their sex.

(*i*) There is no special dispensary for caste and gosha women.

(*j*) *General Remarks.*—I would conclude this report by making two recommendations—first, the addition of two more cots to the wards. At present there are only six cots, which are not sufficient to meet the increasing demand for admission. Secondly, the construction of a permanent contagious shed. This is very necessary in a place such as Palni which is annually visited by large numbers of pilgrims, and which is subject to periodic outbreaks of epidemic diseases.

Palni,
27*th April* 1895.

(Signed) M. D. GNANAMONI, L.M.S.,
*Civil Apothecary.*

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Forwarded to the Chairman, Municipal Council, Palni.

Madura,
4*th May* 1895.

(Signed) F. C. REEVES, Surgeon-Major,
*District Medical and Sanitary Officer.*

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E.C. No. 2463-Genl.

Submitted.

2. Paragraph 25. The roads are in good order.

(Signed) J. K. BATTEN,
*Ag. Sub-Collector.*

6*th June* 1895.

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E.C. No. 2571-Genl.

Submitted.

Madura,
15*th June* 1895.

(Signed) J. TWIGG,
*Ag. Collector.*

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Order—dated 16th September 1895, No. 1500 M., Local and Municipal.

The receipts and charges of the Palni Municipality for 1894–95 are compared below with the budget and revised estimates for the year and the actuals of 1893–94 :—

| — | Actuals, 1893–94. | Budget estimate, 1894–95. | Revised estimate, 1894–95. | Actuals, 1894–95. |
|---|---|---|---|---|
| *Receipts.* | Rs. | Rs. | Rs. | Rs. |
| Balance brought forward .. .. .. .. .. .. | 961 | 500 | 750 | 746 |
| Tax on Buildings and Lands .. .. .. .. .. .. | 3,640 | 3,500 | 3,880 | 3,909 |
| „ on Vehicles and Animals .. .. .. .. .. | 446 | 490 | 540 | 565 |
| „ on Carts .. .. .. .. .. .. .. .. | 430 | 450 | 450 | 434 |
| Tolls .. .. .. .. .. .. .. .. .. | 3,631 | 4,000 | 3,240 | 3,254 |
| Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c. | 108 | 70 | 170 | 203 |
| Conservancy Receipts .. .. .. .. .. .. | 34 | 40 | 40 | 24 |
| Fees and Revenue from Educational Institutions .. .. .. | 122 | 80 | 100 | 87 |
| „ „ from Medical Institutions .. .. .. | 12 | 10 | 10 | 10 |
| Income from Markets and Slaughter-houses .. .. .. | 882 | 900 | 850 | 471 |
| License fees .. .. .. .. .. .. .. .. | 135 | 150 | 150 | 145 |
| Other fees .. .. .. .. .. .. .. .. | 43 | 10 | 10 | 5 |
| Fines under Municipal and other Acts .. .. .. .. | 184 | 100 | 200 | 250 |
| Grants and Contributions from Government .. .. .. | 63 | 40 | 40 | 31 |
| „ „ from Local Boards .. .. .. | 1,000 | 1,000 | 1,000 | 1,000 |
| Recoveries for Services to Private Individuals .. .. .. | .. | 400 | 300 | 258 |
| Miscellaneous .. .. .. .. .. .. .. .. | .. | 100 | 420 | 482 |
| Advances Recovered .. .. .. .. .. .. .. | 26 | .. | .. | 18 |
| Total .. | 11,717 | 11,840 | 12,150 | 11,892 |

| — | Actuals, 1893–94. | Budget estimate, 1894–95. | Revised estimate, 1894–95. | Actuals, 1894–95. |
|---|---|---|---|---|
| *Charges.* | Rs. | Rs. | Rs. | Rs. |
| Grant I— | | | | |
| New Works— | | | | |
| Communications | 45 | .. | .. | .. |
| Buildings | 593 | .. | 10 | 6 |
| Water-supply | 4 | 200 | 190 | 186 |
| Repairs— | | | | |
| Communications | 1,616 | 1,380 | 1,500 | 1,292 |
| Buildings | 64 | 420 | 300 | 436 |
| Water-supply | 77 | 590 | 570 | 102 |
| Establishment | 177 | 190 | 170 | 166 |
| Tools and Plant and other Stores | 2 | 20 | 20 | 2 |
| Total | 2,578 | 2,800 | 2,760 | 2,190 |
| Grant II— | | | | |
| Training Schools | 69 | 120 | 80 | 78 |
| Municipal Schools— | | | | |
| On the Salary Result-system | 464 | 520 | 510 | 508 |
| Result Grants | 889 | 800 | 800 | 798 |
| Miscellaneous | 7 | 60 | 60 | 4 |
| Total | 1,429 | 1,500 | 1,450 | 1,388 |
| Grant III— | | | | |
| Hospitals and Dispensaries | 1,800 | 1,600 | 1,550 | 1,501 |
| Contributions | 59 | 70 | 70 | 96 |
| Vaccination | 171 | 240 | 230 | 186 |
| Registration of Births and Deaths | 121 | 120 | 130 | 120 |
| Conservancy, Road-cleaning and Road-watering | 2,551 | 3,210 | 3,050 | 2,847 |
| Total | 4,702 | 5,240 | 5,030 | 4,750 |
| Grant IV— | | | | |
| Lighting | 994 | 1,000 | 1,000 | 1,020 |
| Markets and Slaughter-houses | 32 | 40 | 50 | 36 |
| Public Garden, Survey of Land, Fire and other charges | 208 | 280 | 300 | 288 |
| Total | 1,234 | 1,320 | 1,350 | 1,344 |
| Grant V— | | | | |
| Supervision and Management | 1,011 | 930 | 960 | 1,072 |
| Advances Recoverable | 17 | .. | .. | 4 |
| Balance | 746 | 50 | 600 | 1,144 |
| Total | 11,717 | 11,840 | 12,150 | 11,892 |

2. Twenty-three meetings were held by the municipal council against twenty-five in the previous year. The average attendance of the non-official members continued to be indifferent, and that of the officials declined and was very poor. The Collector should instruct the latter that the Government expects them to be more regular in their attendance in future.

3. *Receipts.*—(1) The net current demand of the tax on buildings rose slightly, while owing to the assessment of vacant sites for the first time during the year, that of the land-tax more than doubled. The low incidence of the former, which was only Re. 1–6–1 per house assessed against a general average of Rs. 2–3–0 for municipalities in 1893–94, is ascribed to the fact that about three-fourths of the houses in the town were only taxable at rates varying from As. 8 to Re. 1–8–0.

(2) The current collections under this tax improved and were good, but collections under the land-tax and the arrear realizations under both heads were poor. Arrears of house-tax amounting to Rs. 247 were written off as irrecoverable. Had the council been more prompt in realizing its dues in former years, this loss of revenue might have been avoided.

(3) The decline in the receipts from tolls and markets is explained in paragraphs 8 and 13 of the Chairman's report. The income from the tax on animals and from fines, however, showed an improvement, which in the case of the latter is probably an indication of greater energy on the part of the police and the municipal



executive in preventing the committal of nuisances. With regard to the receipts from rent on lands (paragraph 10), the Chairman will report under what authority and on what conditions, if any, persons have been allowed to erect bazaars on "road poramboke." The fall in the receipts from the sale of the town sweepings is disappointing and should be explained. From paragraph 13 of his report for 1893–94, it would appear that the Chairman anticipated an increase rather than a decrease under this head.

(4) The Government is glad to observe that the number of houses under the private scavenging agency rose from 300 to 884. Fees were for the first time collected for the service, and amounted to Rs. 258. Owing however to the failure to collect the whole of the demand, the system was worked at a loss of Rs. 64. It is in force in only about one-third of the houses assessed to the buildings tax, and its further extension, and the collection in advance of all fees under it are necessary to render it self-supporting.

4. *Expenditure*—(1) *Public Works.*—No new work of any importance was undertaken during the year. The outlay on communications amounted to Rs. 1,292 or 40·1 per cent. of the municipal revenue from tolls, against the minimum of 50 per cent. prescribed by Government, but the town roads are reported to have been in good order.

(2) *Education.*—The net expenditure on education was Rs. 1,301 or 15·9 per cent. of the income from taxation. Of this, all but Rs. 134 was devoted to primary education. To the primary school on the salary-result system, which the municipal council maintained at the commencement of the year, another school of the same kind for Panchamas was added. The attendance at the latter institution was fair, but, at the former, owing to the abolition of the lower standards in it, the attendance declined and the cost per pupil rose from Rs 5–8–3 to Rs. 8–14–2. One secondary and twelve primary schools (against ten in the year previous) were aided with result grants. Taken together, there was an increase in the strength of these institutions and the results obtained at the departmental and grant examinations were fair. Nearly the whole of the allotment for result grants was utilized, and the total number of boys under instruction in the municipal and aided schools rose from 52·7 to 56·4 per cent. of the male population of school-going age. The result of the correspondence with the Assistant Inspector of Schools regarding the reduction in the grants paid to untrained teachers, referred to in paragraph 32 of the Chairman's report, should be reported to Government.

(3) *Medical Relief.*—There was again an increase (2,200) in the total number of patients treated at the municipal hospital, which is ascribed to the growing popularity of the institution. The midwife was on leave without a substitute during the latter part of the year, and in consequence only 59 cases of labour were attended against 87 in 1893–94.

(4) *Vaccination and Vital Statistics.*—The reported number of persons vaccinated during the year fell from 781 to 741. The laziness of the permanent vaccinator is said to be the cause of this. If his work does not show a decided improvement in the current year, he should be dismissed. The quality of the work deteriorated and was very poor, the proportion of successful cases being only 65·3 per cent. against 86·9 in 1893–94. This unsatisfactory result was due to the bad quality of the lymph supplied from Madura, all but 27 of the 235 cases vaccinated with it having proved failures. The same cause led to a marked decline in infantile vaccination, the number of infants protected having been only 248 against 552 births registered during the year. It is noted that the use of this lymph has been discontinued, but it is to be regretted that its inertness was not discovered earlier.

The registration of vital statistics does not appear to have received sufficient attention and the returns are evidently incomplete. This subject demands the increased attention of the council. No improvement can be expected, unless prosecutions are systematically instituted against those who fail to report the occurrence of births and deaths.

(5) *Sanitation.*—The expenditure on conservancy, amounting to Rs. 2,847, fell short of the allotment by nearly 7 per cent., but was 25·5 per cent. of the current receipts. From paragraph 37 of the Chairman's report, it appears that some attention is being paid to the sanitary needs of the town, but there is evidently considerable scope for improvement. The removal of the paracheri from its present objectionable situation and the closure of the cemeteries within the town should receive the immediate attention of the council. The delay on the part of the Sub-Committee in selecting a site for the Muhammadan burial-ground is not creditable to the members composing it. Levels have been taken by the Sanitary Engineer for the preparation of a water-supply scheme, but pending its completion the council should do all that is possible to prevent the Vyapuri tank from being polluted.

5. *General Remarks.*—The year closed with a balance of Rs. 1,144 or 10·3 per cent. of the current receipts.

Vaccination, registration of vital statistics and sanitation require continued and increased attention, but in other respects the administration of the municipality during the year under review was, on the whole, fairly efficient.

(True Extract.)

G. S. FORBES,
for *Chief Secretary.*

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

Exd. C. M. Brison.

Govt. of {1895} Madras.

**LOCAL AND MUNICIPAL.**

*Issued*

*Recd.* *Encl.*

**G.O., 16th Sept. 1895, No. 1500 M.**

**SEPTEMBER.**

**Administration Report.**

Reviewing the — of the Palni Municipal Council for 1894–95.

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