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Reviewing the ----- of the Palni Municipal Council for 1895-96.

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No. M., JUNE 1896.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From M.R.Ry. G. S. PONNUSWAMI PILLAI, B.A., Chairman, Municipal Council, Palni, to the Chief Secretary to Government (through the Sub-Collector and Collector of Madura), dated 22nd May 1896, No. 4.

I have the honour to submit the annual report of the Palni Municipality for the year 1895–96, with the statements in the prescribed form. The year under report is the tenth after the constitution of the municipality.

I.—CONSTITUTION OF THE COUNCIL.

2. The council had its full strength at the commencement of the year. During the year two successive Tahsildars vacated office as councillors by reason of their transfer from the station and a third was appointed on the 28th January last. One councillor was removed from the council for continued absence at meetings for more than three months. The late Chairman (Sub-Registrar) vacated office on the 14th of November last by reason of his transfer, and I was appointed as Chairman on the 7th January 1896. I took charge of the office on the 11th. The council had its full strength at the close of the year—ten natives and two Europeans.

3. Twenty-one meetings were held during the year against 23 in the previous year, and they were on an average attended by six councillors—one official and five non-officials—against five in the previous year, and the increase of one is in the attendance of non-officials. No meeting was adjourned for want of quorum.

4. The total receipts of the municipality, inclusive of the opening balance, amounted to Rs. 15,520–0–10, and the charges to Rs. 11,748–1–4, and the closing balance to Rs. 3,771–15–6, against Rs. 14,920, Rs. 13,600, and Rs. 1,320, respectively —the figures expected in the revised estimate. The excess in the realizations under tax on houses, animals and carts, license fees, and private scavenging fees chiefly account for the swelling in the receipts and the savings under Grants I and II chiefly account for the decrease under expenditure. This year's receipts are the highest ever attained.

II.—RECEIPTS.

5. *Tax on Buildings.*—As the collections of 1894–95 included a good deal of arrears, that of 1895–96 was below that figure by about Rs. 80; but the percentage of collections has greatly increased as shown below. The current demand was Rs. 3,584–2–0 against Rs. 3,563–1–0, and the increase was due to certain new structures and additions to some of the old buildings having been assessed. Of this sum, Rs. 3,521–7–0 was collected and Rs. 44–12–0 written off on account of poverty, &c., and the balance under the head was only Rs. 17–15–0. Of the sum of Rs. 182–10–0 that remained as arrears at the commencement of the year, Rs. 169–9–0 was collected, Rs. 8–8–0 written off, and

				Rs.	A.	P.
1894–95	..	..	..	3,770	4	0
1895–96	..	..	..	3,691	0	0
	Decrease		..	79	4	0

Rs. 4–9–0 remained as balance. Thus the balance under the head at the close of the year (both arrears and current) amounted to Rs. 22–8–0 against Rs. 142–10–0 in 1894–95 and Rs. 688–4–0 in 1893–94. The percentage of current collections to demand was 98·2 against 94·6 in 1894–95 and 86 in 1893–94, that of remissions 1·3, and that of arrears only ·5 per cent., against 4 per cent. in 1894–95. The percentage of arrear collections was 92·9 against 53·6 in the previous year and 73·6 in 1893–94, and the balance outstanding was only 2·5 per cent. Out of the aggregate arrears of Rs. 22–8–0, a sum of Rs. 7–4–0 has since been collected. Rupees 15–14–0 was due from thirteen persons who had been prosecuted as no property was found in their houses for distraint. Eight cases are still pending (*vide* appendix B to statements IV A and B). Eighty-seven warrants were issued during the year for the recovery of this tax to which, when those remaining unexecuted at the commencement of the year, viz., 11, were added, made 98; of these, 95 were executed. Thirty-four distraints were made, of which 16 sales were effected. Here I respectfully beg to state that I took every effort to clear off the demand, and in so doing, I had to experience some difficulty as already explained in my letter No. 31, dated 16th March 1896, disposed of in G.O., Mis. No. 653 M, dated 9th April 1896. Seventeen prosecutions (an unusually large number) were also instituted for the recovery of this tax. The mode of assessing the houses was the same as in previous years. The revision of the tax will be taken up during the current year (1896–97). The incidence of taxation per house was Rs. 1–6–1 as in the previous year, the majority of the houses being taxed at a low rate below Rs. 1–8–0.

6. *Tax on Lands.*—This includes the taxes on arable lands and vacant sites. The increase over the figures of the previous year was due to better collections of the current and arrear demands. The tax on vacant sites having been introduced only in 1894–95, there was a large arrear under the head at the close of that year. The demand was Rs. 177–8–0 (Rs. 80–4–0 on arable lands and Rs. 97–4–0 on vacant sites) as in the previous year. Of this sum, Rs. 158–12–0 was collected and Rs. 5–12–0 written off, leaving a balance of Rs. 13 at the close of the year (Rs. 4–4–0 under arable lands and Rs. 8–12–0 under vacant sites). Out of a sum of Rs. 71–6–0, the arrears under this head at the commencement of the year, Rs. 59–8–0 was collected, Rs. 4–8–0 written off, and Rs. 7–6–0 remained as balance (Rs. 3–6–0 under arable lands and Rs. 4 under vacant sites). Thus the arrears at the close of the year amounted to Rs. 20–6–0 against Rs. 71–6–0 in the previous year. This arrear is due from persons who are not in many instances residents of the municipality, but who own lands or vacant sites in the town and hence it is found very difficult to collect the same. Of the balance, Rs. 7–8–0 has since been collected. The percentage of current collections to demand was 89·4 against 67·3 in the previous year and that of arrear collections was 83·2 against 57·8 in the previous year. The arrears will soon be collected. Eight warrants were issued for the recovery of this tax during the year against *nil* in the previous year, and two distraints made, of which one sale was effected. Three prosecutions were also instituted.

	Rs.	A.	P.
1894–95	138	4	0
1895–96	218	4	0
Increase ..	80	0	0

7. *Tax on Vehicles, Animals and Carts.*—The increase over the realizations of the previous year was due to the increase in the current demand and to better collections. The current demand under the head was Rs. 1,029–12–0 against Rupees 936–12–0 in 1894–95 and Rs. 873–6–0 in 1893–94, and the increase was both under animals and carts. As reported in last year, no special reason could be assigned for the increase except that the taxes are liable to fluctuations. The arrears that were outstanding at the beginning of the year were Rs. 13–2–0, of which a sum of Rs. 10–8–0 was collected, Rs. 2–4–0 written

	Rs.	A.	P.
1894–95	999	6	0
1895–96	1,036	2	0
Increase ..	36	12	0

off, and As. 6 only left as balance. Of the current demand of Rs. 1,029–12–0, Rs. 1,025–10–0 was collected and Rs. 4–2–0 was left as balance. Of this Rupees 4–2–0, Rs. 3 is due from the owner of a palanquin who had been prosecuted for obstructing the distraint made to recover the tax. The man was fined Rs. 25. The remaining Rs. 1–2–0 as also As. 6, the arrear balance, have since been collected. Only one warrant was issued for the recovery of this tax on the palanquin above referred to and that was not executed owing to obstruction. There was no prosecution during the year for the recovery of these taxes.

8. *Tolls.*—The increase was due to the occurrence of three festivals during the year under report against only one in the previous year, as also to competition in the bid. The lease amount was Rs. 7,000 against Rs. 4,855 of the previous year. The usual contribution to the district board, one-third of the net receipts after deducting the charges incurred in repair of toll-sheds, &c., was paid within the year.

	Rs.	A.	P.
1894–95	3,253	8	10
1895–96	4,681	15	6
Increase ..	1,428	6	8

9. A sum of Rs. 50 was realized as fees under Act II of 1888 for the performance of a circus in a tent.

10. The incidence of taxation per head of population was As. 9–1 including tolls and As. 4–8 excluding tolls.

11. The rent of lands realized was Rs. 13–8–0 against Rs. 18 in the previous year, as one of the bazaarmen who occupied road poramboke vacated it. With reference to G.O., Mis. No. 33 M., dated 7th January 1896, I respectfully beg to state that the sites are all street porambokes and lie between the main street and the main wall of the adjoining building. Only thatched sheds are allowed to be built there, and these places cannot better be utilized. The road at the place is very broad and no inconvenience could be caused to the public by the occupation of these places. A sketch showing the position of the three bazaars is enclosed. The fourth was by the side of No. I marked in the plan.

12. Three of the remaining house sites in the cattle market were sold for Rs. 31–8–0 and four more sites remain to be sold.

13. There has been an increase in the sale-proceeds of rubbish and this must be attributed to better appreciation by the people of rubbish as manure as also to timely rains. The rubbish is sold in cart loads at 6 pies each.

14. The cost of medicines has nearly doubled, and the increase under "Other hospital receipts" was due to the fact that some of the old and unserviceable materials of the hospital were sold.

15. *Income from Markets.*—The very large increase over the previous year was due to the occurrence of two Panguni festivals during the year against *nil* in the previous year. Festivals take place here during the months of Tai (January or February) and Panguni (March or April). Two Panguni festivals fell within the year under report—one in April 1895 and another in March 1896. The temporary and cattle markets of Panguni festival generally fetch a greater amount as the gathering during that festival is greater. The daily market was sold for Rs. 69 against Rs. 75 in the previous year. The arrear of Rs. 19–1–0 under this head due from a judgment-debtor still remains unrealized as he is a pauper.

	Rs.	A.	P.
1894–95	228	15	8
1895–96	1,273	14	9
Increase ..	1,044	15	1

16. The right of collecting fees in the slaughter-house was sold for Rs. 260 against Rs. 242 in the previous year, and As. 5–11 was collected as interest on overdue kists.

17. *License Fees.*—The income occurs under fees realized for depositing building materials in streets and on dyeing houses and hack-stables. The fees paid by one person for lodging materials in the street amounted to Rs. 36–8–0. The fees on hack-stables were for the first time introduced during 1894–95, and the fees due on one hack-stable for that year was also collected during the year under report. The increase must also be attributed to greater exertions on the part of the out-door establishment. The demand under the head amounted to Rs. 212–7–0, of which Rs. 208–15–0 was collected within the year. The balance, Rs. 3–8–0, was due from the owners of an oil mill and a pottery kiln, and these two were prosecuted for the recovery of the fees. The sum has since been realized. The arrears under the head, Rs. 3, was also realized during the year.

	Rs.	A.	P.
1894–95	144	8	3
1895–96	211	15	0
Increase ..	67	6	9

18. Annas 8 was realized for making a search in the death register.

19. The increase under municipal fines was due to the imposition of heavy fines to the extent of Rs. 130 on some gamblers who were prosecuted under the Town Nuisance Act. Rs. 78–2–0 was the amount of fine realized under the Municipal Act and Rs. 235–12–0 under the Nuisance Act. One hundred and eighteen prosecutions were instituted by the police against 110 in the previous year, and 103 cases were instituted under the Municipal Act against 164 in the previous year. Many prosecutions for the recovery of license, &c., fees were withdrawn as payment of the fees was tendered.

20. The district board contribution towards the upkeep of the dispensary was Rs. 1,000 as usual.

21. *Private Scavenging Fees.*—The increased rate sanctioned in G.O., No. 159 M., dated 4th February 1895, was levied during the year. The service was rendered in 865 houses against 884 in the previous year, and the decrease was due to certain houses having been vacant during the year. The demand under the head amounted to Rs. 690–5–6 and a sum of Rs. 605–4–6 was collected, leaving a balance of Rs. 85–1–0. The year was the second after the introduction of the fees and there is yet some difficulty in collecting the same. However the percentage of collections has risen to 87·7 from 77·9 in the previous year even though the demand has more than doubled. Out of a sum of Rs. 58–14–0 that stood as arrears at the commencement of the year, Rs. 40–6–0 was collected and Rs. 18–8–0 only remained as balance. Thus the total balance under the head was Rs. 103–9–0. Of this a sum of Rs. 59–12–0 has since been collected and the arrears will be cleared off soon. The expenditure on account of this service was only Rs. 536–12–11.

22. *Fishery Rents.*—As already explained in paragraph 5 of this office letter No. 23, dated 27th December 1895, embodied in G.O., No. 190 M., dated 4th February 1896, the fishery was sold twice during the year—once at the commencement of the year as usual and again a second time for one fasli with right to fish throughout the fasli; and hence the increased receipts of Rs. 702 against Rs. 426 in the previous year.

23. *Miscellaneous other items.*—A sum of As. 4, excess sale-proceeds of distrained property, which remained in deposit unclaimed for over six months, was credited to municipal funds.

24. The suit against the light contractor, referred to in paragraph 22 of the last year's report embodied in G.O., No. 1500 M., dated 16th September 1895, has been decided in favour of the council, but the money has not yet been recovered.

25. *Advances Recovered.*—The sum of Rs. 3–10–0 that remained with a vakil in Dindigul for the execution of the decree against the cart-stand contractor of 1893–94 was adjusted during the year. The money due from the contractor is not yet recovered.

III.—Expenditure.

26. *Grant I, New Works—Buildings.*—The expenditure under this head, Rupees 589–5–4, consists of the cost of providing parapet walls and improving the well attached

to the slaughter-house Rs. 192–9–9, cost of constructing an additional cook-room in the hospital compound Rs. 199–10–10, and cost of constructing a privy with brick walls Rs. 197–0–9. The well attached to the slaughter-house had no parapet walls and pulleys, and, as it was found difficult to draw water to fill up the cistern in the slaughter-house, parapet walls, pulleys and a bund and channel connecting the well with the cistern were provided. The additional cook-room referred to in paragraph 4 (3) of G.O., No. 863 M., dated 6th July 1894, was built during the year. During the heavy rains of December last, some of the privies with mud walls collapsed, and the council resolved to build one with brick walls as mud wall enclosures often get damaged and have to be repaired, the cost being met from general savings. Some more latrines will be built during the current year. The provision under this head also included the cost of an office building Rs. 1,500, and a toll-shed Rs. 100. Sanction for necessary allotments for the construction of an office building was received only in February 1896, and the estimate was sent to the Superintending Engineer for approval. He proposed some modifications and his final approval was obtained only in May. Hence the provision remained unutilized. The construction of the toll-shed and the repair of the hospital building which was given to a contractor were not completed within the year. Hence the savings under the head. Application has been made during the current year for the utilization of the unexpended allotment.

27. *Repairs—Communications.*—The expenditure on account of the repairs and maintenance of the town roads and streets amounted to Rs. 1,154–5–3 against Rs. 1,292–4–3 in the previous year. The budget provision had to be exceeded a little, as some of the roads had necessarily and urgently to be repaired. Three of the main streets were remetalled during the year and certain tunnels were also constructed. The town roads are in good order. The expenditure on communications amounted to 24·7 per cent. of the receipts from tolls.

28. *Buildings.*—The provision included the cost of repairs to hospital buildings, toll-sheds, &c.; but as already stated in paragraph 25 *supra*, the repairs to the hospital building by the replacing of certain doors and windows were not completed within the year, and hence the provision was not utilized. The expenditure incurred consists of cost of repair of some toll-sheds Rs. 20–10–10, and two masonry dust-bins Rs. 24–4–4, &c. Application will be made for the utilization of the unexpended allotment during this year.

29. *Water-works.*—The expenditure under repairs was the cost of cleansing tanks and wells and that under establishment was the pay of the tank cavalgars.

30. *Tools and Plants.*—As stated in paragraph 29 of the last year's report, certain tools which were purchased during that year were not paid for in that year. They were paid for during the year under report and hence the increase over original estimate.

31. *Grant II, Education—Training Schools.*—The expenditure of Rs. 117–5–1 under this head consists of the cost of training one student in the normal department of the Technical Institute, Madura, and three students in the Sessional school opened at Palni. The contribution from Provincial funds towards the stipend paid to the normal student was drawn.

32. *Salary-results Schools.*—The expenditure under the head was Rs. 498–1–5 against Rs. 508–5–1 in the previous year. Two schools were maintained under this system as in the previous year, one for Hindus and the other for Panchamas. The Hindu school, as already reported in paragraph 31 of the last report, had the third and fourth standards only. The Assistant Inspector of Schools remarked during his late inspection of the school that arrangements should be made for opening the lower standards also, and upon that remark being communicated to me, I have asked for detail proposals for carrying out the same. The proposals have not yet been received. The expenditure on the schools was almost the same as in the previous year except that the amount of results grants earned were something less than the previous year. The Hindu and the Panchama school earned only Rs. 68–12–0 and Rs. 30–10–0 respectively against Rs. 81–12–0 and Rs. 39–15–0 in the previous year. The cost of educating each pupil in the Hindu school has fallen from Rs. 8–14–2 to Rs. 7–6–5, and that in

the Panchama school has risen from Rs. 3–12–10 to Rs. 4–0–10, the former being attributable to the decrease in the earnings of results grant and the latter to the decrease in the attendance. The attendance in both the schools have slightly decreased.

33. *Results Grant.*—The amount paid under this head was Rs. 528–6–0 against Rs. 797–13–5 in the previous year. Eleven schools were at first registered for aid during the year and two schools were supplementally registered, one of which, American Mission Boarding, was a new school. Out of the thirteen schools registered only nine schools were paid results grants. One school was closed, two schools earned nothing and the fourth was refused grant on the recommendation of the Assistant Inspector of Schools owing to the non-production of the attendance register for inspection, apparently for fear that any punishment will be awarded for irregularities committed in it. In this school, as well as in the one that was closed during the year, a normal student was a teacher. Another school, which was also under the management of a normal student, was refused aid at the time of original registry for his misconduct. Of the nine schools that were aided during the year, one earned only Rs. 2–12–0 and another Rs. 13–10–0. The above facts show that several of the schools are not well managed. A councillor recently brought to my notice that these schools are not regularly held and taught and requested that arrangements may be made for periodical inspection. I accordingly asked the Inspecting schoolmaster for a list showing the time when, and the place where, the several schools are held to enable the council to make sudden inspections and see whether they are properly worked. The list has been received and the council have appointed a sub-committee to inspect the schools as often as they could and report about their shortcomings. I also found from the list that the three normal students—one whose school was refused aid as the registers were not produced for inspection, the other whose school was closed, and the third who was refused aid for his misbehaviour—have not opened schools in the municipality, and I have asked the Assistant Inspector of Schools to inform me whether these men have served as schoolmasters for the period they have bound themselves so to do, or to arrange for the enforcement of the provisions of the bond executed by them. With reference to the views of the Director of Public Instruction communicated in G.O., Mis. No. 182 M., dated 3rd February 1896, no reduction in the amount of results grant earned by uncertificated teachers was made. The results grants were paid at maximum rates. The educational statements are also submitted. From these statements and from the foregoing facts it will be seen that the primary education in the town is going backward and the council will do its best to improve it. Here, I beg to submit that if all the schools are amalgamated together and two or three well-managed municipal schools are established, there will be room for improvement.

34. *Grant III, Hospitals and Dispensaries.*—The expenditure under the head was Rs. 2,246–14–7 against Rs. 1,500–11–11 in the previous year. During the year 1894–95, an hospital assistant on Rs. 30 a month was in charge for about five months, but, during the year under report, an apothecary was in charge, and hence the increase under "pay of establishment." As already reported in paragraph 34 of the last year's report, the medicines that were supplied in 1893–94 were paid for only during the year under report, and the cost of medicines supplied during the year was also greater than in the previous year. The increase under contingencies was due to the supply of bedding and clothing during the year under report. Two hundred and six in and 9,373 out patients were treated in the hospital during the year against 217 in and 9,050 out patients in the previous year. The difference is only small with a slight decrease under in and increase under out patients. Mr. M. D. Gnanamani, L. M. and S., who was in charge of this hospital, was transferred on promotion in June last as he completed seven years' service, and Mr. A. Y. Narayaniah, L. M. and S., is now in charge of the institution. The council is glad to say that the institution continues to be useful and popular under the present apothecary's charge. It is very satisfactory to note that surgical cases requiring operation came from other hospital stations to Palni for treatment. The midwife performed 66 cases against 59 in the previous year when she was on leave for about three months. The work cannot be considered satisfactory. An additional cook-room, with two compartments for caste patients,

was built during the year. Several of the useless doors and windows of the hospital are being replaced by better ones. Provision will be made in the next budget for two beds and the contagious ward proposed by the apothecary in paragraph 5 of his letter (copy enclosed).

35. *Vaccination.*—The expenditure under the head was Rs. 238–5–0 against Rs. 186–6–0 in the previous year. The vaccinator was fined two months' pay for bad work during 1894–95, and the cost of lymph supplied during that year was also less, as lymph at a cheaper rate from Madura was supplied during a portion of that year; but that lymph was discontinued as it was found useless as already stated in paragraph 35 of the last year's report. During the year 859 cases were performed against 741 in the previous year, and the number of successful operations also rose from 484 to 779. Thus the work turned out during the year improved both in quantity and quality. The percentage of successful operations during the year was 90·6 against 65·3 in the previous year, and the average cost of vaccinating each successful case fell from As. 6–2 to As. 4–11. The minimum number of cases to be performed by the vaccinator was reduced to 60 as stated in the last year's report, but it was again raised to 75 on the recommendation of the District Surgeon from January 1896. The vaccinator got a reward of Rs. 2–10–0 for 42 successful cases he performed over the minimum. The number of prosecutions instituted for failure to get children vaccinated was 159 against 141 in the previous year. The number of operations under one year of age was 557, of which 498 proved successful. The number of re-vaccinations was 101 against 166 in the previous year, of which 90 proved successful. This work is as usual under the supervision of the local Medical officer.

36. *Registration of Births and Deaths.*—The expenditure under this head was Rs. 131–15–1 during the year against Rs. 120–3–0 in the previous year, and this is due to the increase of Rs. 2 in the pay of the birth and death registrar sanctioned in G.O., Mis. No. 980 M., dated 17th June 1895. 486 births and 359 deaths were recorded during the year against 552 births and 455 deaths recorded in the previous year, thus showing a decrease under both the items. The deaths of 1894–95 included 69 from cholera, but there was no epidemic of the kind during the year under report. The birth and death registrar has been given strict orders to inform himself of all births and deaths that take place in the town and to prosecute persons who fail to register the same.

37. *Conservancy.*—The expenditure under the head was Rs. 3,235–0–9 against Rs. 2,846–15–4 in the previous year, thus showing an increase of about Rs. 400 over the previous year's figure. The increase occurs under "(*a*) (ii) Contingencies" as the expenditure under the head includes the cost of a night-soil cart Rs. 85–12–0 and six dust-bins Rs. 46–14–0. As private scavenging was introduced in more than 800 houses, a third night-soil cart was found necessary, and one was purchased out of the savings under "hire of bullocks." There was a provision of Rs. 100 in the budget for the purchase of ten dust-bins, but only six were purchased. Ten scavengers were employed during the year for private scavenging against only eight in the previous year, as the Sanitary Commissioner was of opinion that eight was insufficient. A driver was also employed to work the night-soil cart used for removing the excreta from the private privies, and the cost is shown under "Contingencies" under that item. The cart and the driver worked only during the last four months. Three festivals occurred during the year under report against only one in the previous year, and hence the increase under (*d*) Contingencies. There was no epidemic during the year under report. Necessary sanitary arrangements were made during the festivals as usual by the construction of temporary latrines and by the appointment of temporary sweepers, scavengers, tank watchers, &c. The devastanam has never contributed anything towards the cost of these arrangements as stated by the Collector in paragraph 3 of his endorsement, dated 21st March 1896, N. Dis. No. 1268-General, on my letter, No. 30, dated 12th March 1896, disposed of in G.O., Mis. No. 642 M., dated 8th April 1896, but, on the other hand, interfered with the rights of the municipality to collect fees in temporary bazaars held in adivaram during the late Panguni festival in March, and fifteen of such bazaar men have been prosecuted for obstructing the distraint made by the contractor for the recovery of the usual fees. The matter has been brought to the notice of the Collector. There was no water scarcity during the

year as the tank had its full supply and as there were timely rains. The four drinking-water wells were also conserved as usual. The scheme under preparation in the Sanitary Engineer's department has not yet been placed before the council. The night-soil is now buried in trenches in the new land acquired by the municipality during 1894–95. Cropping has not yet been experimented. More latrines will be provided during the current year and one near the Paracheri in adivaram. The sub-committee formed for selecting a place for the removal of the Muhammadan burial-ground has not yet sent in its report. The removal of the Paracheri will be effected when funds are available as stated in the last report, but particular attention is paid to its sanitation. Better conservancy arrangements will be made during the festival occasions in future as advised by the apothecary in paragraph 1 (2) of his report.

38. *Lighting.*—The expenditure under this head was Rs. 998–13–6 against Rs. 1,019–14–6 in the previous year. The lighting was done on contract and the rate was As. 9–9 a light a month against As. 12–6 in the previous year. At the time of the sale one man bid for As. 7–9, but as he failed to execute the necessary muchilka, it had to be re-sold with the result that no one bid below As. 9–9. The difference amounting to Rs. 157–8–0 at As. 2 a light a month for 105 lights for one year was claimed from the original bidder and he was sued for Rs. 107–8–0 deducting the Rs. 50, the amount deposited by him at the time of the sale, and a decree has been obtained. During the year fifteen wooden posts and small lights were replaced by stone posts and big lights and the other lights also were repaired at a cost of Rs. 192–5–0. No new lights were provided during the year, and there were at the close of the year 105 lights or 60 per square mile.

39. *Other Charges.*—This consists of Rs. 160–7–6 cost of printing municipal proceedings, &c., Rs. 15–7–8 revenue kist paid on certain municipal sites, Rs. 38 cost of conducting the suit against the light contractor and executing the decree against the cart-stand contractor, and Rs. 12–13–3 cost of numbering carts.

40. *Grant V.*—The expenditure under this head was Rs. 1,244–12–4 against Rs. 1,070–11–0 in the previous year, and the increase is on account of the entertainment of a temporary clerk on Rs. 10 a month for arranging the records and the payment of carriage allowance at Rs. 15 a month to the Chairman.

41. *Advances Recoverable.*—The permanent advance to the civil apothecary Rs. 20 was raised to Rs. 35 at his request to enable him to meet the necessary and growing expenditure under diet and contingencies then and there. Rs. 38–9–10 remained as advance at the close of the year, and this sum consists of Rs. 9–12–0 for executing two decrees, Rs. 10 for repair of dust-bins, Rs. 10 for repair of certain lanes and Rs. 8–13–10 for making sanitary arrangements during Panguni festival which fell at the close of the year and even continued for a day or two in April.

42. *Refunds of other than current collections.*—A sum of Rs. 6 fine imposed on two persons for molesting a municipal servant and levied in 1894–95 had to be refunded during the year as the convictions were quashed on appeal.

IV.—Closing Balance.

43. The year closed with a balance of Rs. 3,771–15–6 against Rs. 1,320 expected in the revised estimate, and the excess is due to certain allotments having remained unspent within the year, and also to excess in receipts over the expected figure under certain items. Application will be made for the utilization of the unexpended balance.

Concise annual report on the Municipal Hospital, Palni, for the official year 1895–96, in accordance with G.O., No. 735, Public, of 2nd October 1894.

1. *Public Health.*—The principal diseases for which treatment was resorted to at the hospital were, as in the previous year, skin and eye diseases, ulcers, ear complaints, malarial fevers and local injuries. Most of the skin and eye diseases are clearly traceable to the separate or combined effects of dirt, poverty and syphilis. How far the Vaiyapuri tank contributes to the spread of skin diseases and intestinal worms is a question to be decided by increased experience, but the present year hospital figures clearly show an increase under these two heads since the

fresh supply of water to the tank. This is not to be wondered at since the tank-bed is used for the purposes of nature and as a bandy-petta, especially during festival occasions and the prevention of these sources of contamination by the municipal or police authorities is no easy matter.

Three important festivals were held during the year. Special sanitary arrangements were made by preventing pollution of drinking-water, by erecting temporary latrines, by putting up bazaars, and by employing extra toties, peons and sweepers. The sanitary arrangement, especially that of conservancy, were found inadequate during the last festival, as the gathering was far beyond expectation, not being less than 50,000. Fortunately there was no epidemic of any kind.

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.		Fever.		Bowel-complaints.		Wounds.		Other causes.		Total.		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.	
1894–95 ..	278	274	552	29	40	2	3	40	21	17	17	7	3	155	121	250	205	59	50	26·9
1895–96 ..	250	236	486	..	..	1	3	25	30	12	13	1	..	158	116	197	162	76	48	23.7

The registration is obviously unsatisfactory and incomplete, but no improvement can be expected unless prosecutions are systematically instituted against those who fail to report the occurrence of births and deaths. Under orders from the District Medical and Sanitary officer, I check the registers once a month, but this does not sufficiently improve matters. The importance of this subject has been fully dwelt upon in a recent letter of the Sanitary Commissioner to the Chairman, Municipal Council.

3. *Sanitation.*—The sanitary condition of the town throughout the year was fairly good and reflects credit on the Sanitary Inspector who is always willing to learn and to carry out instructions. The crying needs of the town are a good water-supply and an efficient drainage.

The closing of two cemeteries within the town, the fencing of the tank with wire and the repair of an existing cinerator, so as to make it useful were suggestions made by the Civil Apothecary, the District Medical and Sanitary officer, and the Deputy Sanitary Commissioner, respectively. None of these have been carried out. During the year the town was provided with six zinc dust-bins and one iron night-soil cart drawn by a single bullock.

The least sanitary portion of the town is about the Paracherry between the hospital and the hill temple. A permanent latrine for the use of the Paracherry people is a great necessity.

4. *Vaccination.*—The following table compares the vaccinator's work for the past two years :—

Year.	Total number.				Infantile vaccination.				Re-vaccination.			
	Vaccinated.	Successful.	Unsuccessful.	Unknown.	Vaccinated.	Successful.	Unsuccessful.	Unknown.	Vaccinated.	Successful.	Unsuccessful.	Unknown.
1894–95	741	484	223	34	366	248	103	15	166	87	69	10
1895–96	859	779	50	30	758	689	41	28	101	90	9	2

The vaccinator was made to work directly under me and in the hospital with what result the above table shows. On my recommendation to the District Medical and Sanitary officer, the minimum number to be vaccinated was raised from 60 to 75 successful cases, with effect from 1st January 1896. On a letter received from the Sanitary Commissioner, No. 1851-V., dated 21st November 1895, a house-to-house enquiry was made by the vaccinator and he found out that 75 cases were unprotected within the municipal limits below the age of ten years. These also

are being vaccinated. Of the 859 cases vaccinated during the year, only 626 cases were brought to the hospital for verification. A fine inflicted in one or two cases for failure to have the children vaccinated or brought for verification will facilitate the work a great deal.

Prosecutions are regularly made for all cases that fail to comply with the Act.

5. *Hospital*—(*a*) *Nature and sufficiency of accommodation.*—The accommodation is sufficient for the provided number of beds—six, but the average number of in-patients has been steadily increasing year by year. I would therefore repeat the request made by my predecessor for the provision of two more cots. The erection of a permanent contagious diseases shed is also very necessary. An out-house, consisting of two rooms, was built during the year to be used as kitchen by self-dieting caste patients.

(*b*) *State of repair of buildings.*—Six of the dilapidated windows and two door-ways in the main building are being replaced by substantial ones excepting three other door-ways and one window which also require such replacing; the building is in good repair. The kitchen attached to the apothecary's quarters is also being improved. The out-houses are in good condition.

(*c*) *State of repair of furniture.*—Good.

(*d*) *Inspections.*—The hospital was inspected during the year by the Sub-Collector, the Deputy Sanitary Commissioner and the District Medical and Sanitary officer. The improvement of the hospital well and the erecting of a compound wall for the hospital were among the chief recommendations made by them. Both the proposals will be shortly carried out, as funds have been provided for them.

(*e*) *Paying Patients, &c.*—No recovery was made under diets, but medicines were sold during the year for Rs. 10 out of which Rs. 4-12-6 have been recovered.

(*f*) Number of patients treated as compared with previous years.—

—	1891-92.		1892-93.		1893-94.		1894-95.		1895-96.	
	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	46	2·09	133	5·40	160	6·04	217	6·60	206	6·74
Out-door	5,382	36·76	6,534	43·25	6,949	44·62	9,050	52·38	9,373	61·45

A slight decrease will be noted from the previous year under the head of in-patients. This is due to two causes:—(1) the wards had to be vacated during the last month of the year for the execution of repairs; (2) the majority of the available beds were occupied by major operation cases during the last quarter of the year, and thus admission had to be denied to less serious cases, it being thought inadvisable to over-crowd operation wards; but I am satisfied that the number has been more than made up by the quality of the work turned out.

(*g*) *Mortality and its actual causes.*—No deaths were recorded among out-patients. Among in-patients there were ten deaths—two from tubercle of lungs, one from dysentery, two from general anasarca, one from senile gangrene, one from exhaustion from ulcer, one from epilephic corna, one from double pneumonia and one from hereditary syphilis. Three of these cases were moribund on admission and died within a few hours after.

(*h*) Operations and results:—

Year.	Major operations.					Total number of minor operations.
	Total number.	Cured.	Relieved.	Discharged otherwise.	Died.	
1894-95	17	12	5	..	..	405
1895-96	57	40	12	1	..	450

Four of these 57 major operation cases are still under treatment, six of them were performed by my predecessor Mr. M. D. Gnanamoni L. M. & S., and the remaining 51 by myself.

The striking increase under this head and the special attention devoted to this most important branch of the profession will, it is hoped, be rightly appreciated; some of these cases have come from other hospital stations, such as Udamalpet, Dhárápuram, Virupatchi, &c.

(*i*) *Establishment.*—The establishment remains the same, except that in place of the old compounder a new one was sent who assumed charge of his work on the 1st January 1896. A gardener will make the surroundings of the hospital look less desolate and deserted, but the employment of one, though sanctioned by the council and recommended by the Sub-Collector, was disallowed by Government on financial considerations.

(*j*) *Midwife.*—Sixty-six cases were conducted by the midwife against 59 in the preceding year. The people are very slow to avail themselves of her services, although she is said to be very popular. She is of much use to me in interpreting gosha diseases and in the dressing of female patients.

(*k*) *Caste and Gosha Dispensary.*—Nil.

(*l*) *General Remarks.*—I may here express my thanks to the municipal Councillors who have always been taking a lively interest in the welfare of the hospital and are ever ready to assist me in the promotion of its interest.

PALNI,
4th April 1896.

(Signed) A. Y. NARAYANIAH, L.M. & S.,
Civil Apothecary.

II. No. 2573.

Forwarded to the Chairman, Municipal Council, Palni.

MADURA,
24th April 1896.

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

E.C. No. 1421-GI.

Forwarded.

2. *Paragraph* 13.—There is an unimportant omission.
3. *Paragraph* 27.—The roads were in very fair order when I last visited Palni.
4. *Paragraph* 37.—The interference by the devastanam is under enquiry.

29th May 1896.

(Signed) J. K. BATTEN,
Acting Sub-Collector.

N. Dis. No. 2517-Genl.

Submitted.

PALNI,
3rd June 1896.

(Signed) J. TWIGG,
Collector.

C. 1619

Palmi

y the Municipal Council was twenty-one
. The average attendance of the non-official
ithstanding the remarks in paragraph 2 of
r 1895, the attendance of the officials con-
requested to see that the instructions of
o.

emand under the tax on buildings increased
s remained stationary. Although coercive
extent than in 1894–95, the collections
~~on those of the previous year~~ and were
f the house-tax registers, which it is pro-
ld be reported to Government.
e in the receipts from tolls and markets
of the Chairman's report. The arrears
an four years old, should be recovered
ble, should be written off the accounts.
use fees and fines ~~also~~ showed an improve-
for the rubbish as manure, every effort
m this source in the current year. The
~~irman's~~ remarks in paragraph 11 of ~~his~~

the private scavenging agency fell from
e rate of fees, the receipts on this account
vice was worked at a profit of Rs. 109
one-third of the total number of private
system, steps should be taken in the
pal control, by prosecuting, under sections
Act, the owners of insanitary premises.
avariably collected in advance, as already
0 M., dated 16th September 1895.

my importance was undertaken during
ons amounted to Rs. 1,154 or only 24·8
olls against the prescribed minimum of 50
~~y the Revenue Divisional officer to have~~
~~n roads can be kept in good order at such~~
~~her it would not be advisable to open~~

on education was Rs. 1,059 or 11 per
t Rs. 140 of this sum was devoted to
continued to maintain two primary
nich was for Hindus and the other for
ght primary schools with result grants
4–95. There was a small increase in
ol and a decline in that at the Pan-
mental examinations were fair. The
however, fell from 585 to 429, and
half of the total number of pupils in
examinations and partly to the circum-
irman's report, more than one-third of
ed. The total number of boys under
s also fell from 684 to 508, or 41·9 per
age, against a general average of 54·3
state of education in this town is, as
and he should concert measures in
truction to improve matters in the

tients treated at the municipal hospital
ose by 323, the decline in the former

I imprisoned

There is no reason why outstandings should be allowed to remain on the books for as long as they have been in this instance

The Chairman's report

This was apparently in some measure due to a considerable + unexpected advance over the budget figure in the revenue from this source.

If the main roads are now in good order the Council should turn its attention to the side streets and lanes of the condition of which nothing is said.

of the civil apothecary's report. The
66 cases of labour against 59 during nine
ittedly not satisfactory and she should be
nt year.

—The total number of vaccine operations
to 859, and as ~~many as~~ 90·7 per cent. of
cessful against 65·3 per cent. in 1894–95,
h successful ~~vaccination~~ was reduced from
also made considerable progress and the
ly ~~operated on~~ exceeded the number of
rrect, is satisfactory.

tration of vital statistics, and the returns
being considerably below the normal.
portant branch of the administration in
of the allotment under this head was
per cent. of the receipts. The inspection
recorded in G.O., No. 1998 M., dated 28th
remains to be done before the sanitary
be satisfactory. From paragraph 37 of
hat the council is devoting some attention
that the several defects noticed by ~~that~~
. The dilatoriness on the part of the
for the Muhammadan burial-ground is
~~should be discussed and the matter taken~~
~~up~~ must be dealt with at once: ✱ the
with a balance of Rs. 3,772 or 26·2 per
portion of this has been allotted for the

stration of vital statistics, the administra-
er review showed an improvement on that
good.

tract.)

(Signed) for *Chief Secretary.*

1/ Vaccination
/ vaccinated
Registration

Care has been taken upon to during the under report

/ very much

the Deputy Sanitary Commr.

✱/ the Chairman will report on the subject without further delay.

Though more might otherwise have been spent than was so for instance though the dead bodies were buried for as they were buried and no attempt to cook the bank breached with might look appear to have been made

ORDER—No. 1160 M., dated 9th July 1896.

The receipts and charges of the Palni Municipality for 1895–96 are compared below with the budget and revised estimates for the year and the actuals of 1894–95.

—	Actuals, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1895–96.	Actuals, 1895–96.
	Rs.	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	746	600	1,150	1,144
Tax on Buildings and Lands	3,909	3,500	3,600	3,909
,, on Vehicles and Animals	565	500	500	565
,, on Carts	434	450	450	471
Tolls	3,254	4,030	4,700	4,682
Realisations under Special Acts	..	..	..	50
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	203	70	50	82
Conservancy Receipts	24	40	60	56
Fees and Revenue from Educational Institutions	87	90	90	85
,, ,, from Medical Institutions	10	..	10	19
Income from Markets and Slaughter-houses	471	1,000	1,510	1,534
License Fees	145	150	150	212
Other Fees	5	..	10	9
Fines under Municipal and other Acts	250	200	300	308
Grants and Contributions from Government	31	..	40	41
,, ,, from Local Boards	1,000	1,900	1,000	1,000
Recoveries for Services to Private Individuals	258	600	600	646
Miscellaneous	482	400	700	703
Advances Recovered	18	..	..	4
Total ..	11,892	12,630	14,920	15,520
Charges.				
GRANT I—				
New Works—				
Buildings	6	2,000	2,000	590
Water-supply	186	..	..	..
Repairs—				
Communications	1,292	1,000	1,100	1,154
Buildings	436	100	300	46
Water-supply	102	120	110	90
Establishment	166	170	170	173
Tools and Plant and other Stores	2	20	30	32
Total ..	2,190	3,410	3,710	2,085
GRANT II—				
Training Schools	78	50	120	117
Municipal Schools—				
On the Salary-result System	503	520	500	498
Grants-in-aid—				
Result Grants	793	800	800	529
Building and Furniture Grants	..	50	..	..
Inspection	..	50	50	..
Miscellaneous	4	..	..	..
Total ..	1,388	1,470	1,470	1,144
GRANT III—				
Hospitals and Dispensaries	1,501	2,240	2,240	2,247
Contributions	96	70	60	104
Vaccination	186	180	230	238
Registration of Births and Deaths	120	140	140	132
Conservancy, Road-cleaning and Road-watering	2,847	3,450	3,310	3,235
Total ..	4,750	6,080	5,980	5,956
GRANT IV—				
Lighting	1,020	1,000	1,000	999
Markets and Slaughter-houses	36	40	50	42
Avenues	..	..	..	1
Public Gardens, Survey of Land, Fire and other charges	289	250	250	217
Total ..	1,345	1,290	1,300	1,259
GRANT V—				
Supervision and Management	1,071	1,120	1,140	1,245
Advances Recoverable	4	..	..	53
Refunds	..	..	..	6
Balance	1,145	— 740	1,320	3,772
Total ..	11,892	12,630	14,920	15,520

2. The number of meetings held against twenty-three in the previous year members improved and was fair, but not G.O., No. 1500 M., dated 16th Septembe tinued to be poor. The Collector will b Government in this respect are attended t

3. *Receipts*—(1).—The net current d slightly, but that under the tax on lan measures were adopted to a much small under these heads ~~showed an improve~~ satisfactory. The result of the revision posed to undertake in the current year sh

(2) There was a considerable incr which is explained in paragraphs 8 and under the latter head, which are more without delay, or, if found to be irrecove The income from the sale of sweepings, lic ment; As there is apparently a demand should be made to develop the revenue f Collector's attention will be drawn to the ~~report.~~

(3) The number of houses served b 884 to 865, but, owing to an increase in t rose from Rs. 258 to Rs. 646, and the s instead of a loss as in 1894–95. As nearl latrines in the town are still outside thi current year to bring them all under munici 221 and 222 of the District Municipalities The Chairman should see that the fees are i directed in paragraph 3 (4) of G.O., No. 15

4. *Expenditure* (1).—No new work of the year. The total outlay on communicat per cent. of the net municipal income from t per cent.; ~~but the town roads are reported t been in very fair order. As the existing tow little cost, the council should consider whe up the town by means of new roads.~~

(2) *Education*.—The net expenditure cent. of the income from taxation, and all b primary education. The municipal council schools on the salary-result system, one of w Panchamas, and aided one secondary and ei against one and twelve respectively in 189 the attendance at the Municipal Hindu sch chama school, but the results of the depar numbers on the rolls of the aided schools, owing partly to the fact that only about one these institutions was presented for the grant stances explained in paragraph 33 of the Cha the allotment for result grants was not utilis instruction in the municipal and aided school cent. of the male population of school-going per cent. for municipalities in 1894–95. The observed by the Chairman, very backward, consultation with the Director of Public Ins current year.

(3) *Medical Relief*.—The number of in-p fell from 217 to 206, but that of out-patients

case being explained in paragraph 5 (*f*) midwife attached to the institution attende months of 1894–95. This outturn is adm required to show better results in the curr

(4) *Vaccination and Vital Statistics* performed during the year rose from 741 this number are reported to have been su with the result that the average cost of ea As. 6–2 to As. 4–11. Infantile vaccinatio number of children under one year success births by twelve, which, if the returns are

There was a marked decline in the re were far from complete, the recorded rat Greater attention should be paid to this the current year.

(5) *Sanitation.*—Nearly 94 per ce utilised and the expenditure amounted to 22 notes of the Deputy Sanitary Commissioner November 1895, show that a great deal y condition of the town can be considered t the Chairman's report, however, it appears to this matter, and the Government trusts officer will be remedied as soon as possibl sub-committee appointed to select a site extremely unsatisfactory. The committee in hand at once by the council. This matter

5. *General Remarks.*—The year closed cent. of the receipts, but a considerable construction of the proposed office building.

Except in regard to education and reg tion of the municipality during the year unc of the previous year and was, on the whole,

(True E

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

Dupd 28/7/96

K.R.
1-7-96

Palni municipal Report for 1895-96.

C.S.
P.S

Enclosure No 1 to letter No 4 dt 22nd May 1896

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Palni during the official year 1895-96.

	Actuals 1895-96.		Budget	Revised	Actuals, 1894-95 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.	Estimate for 1895-96.	Estimate for 1895-96.	
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	1144 7 9		600	1150	746 6 11
b. Endowments					
c. Water-tax Fund					
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..					
b. Tax on buildings (section 63) ..	3691 . .		3350 . .	3400	3770 4 .
c. Tax on lands (section 63) ..	218 4 .		150 . .	200	138 4 .
d. Water-tax on buildings and lands (section 75)					
e. Tax on vehicles with springs and palanquins (section 77) ..	52 8 .		50 . .	50 . .	54 . .
f. Tax on animals (section 77) ..	512 10 .		450	450	511 6 .
g. Tax on carts and other vehicles without springs (section 85) ..	471 . .		450	450 . .	434 . .
h. Tolls (section 91)—					
Gross receipts 7042-9-11					
Less Local Fund share 2330-13-5	4681 15 6		4030	4700	3253 8 10
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. ..					
vii. Evasion of tolls		9627 5 6			
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds					
b. Ferry rents					
c. Fees under Act II of 1888 ..	50	50			
Carried forward ..		9677 5 6	8480	9250	8161 6 10

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Palni during the official year 1895-96—*cont.*

	Actuals 1895-96.		Budget Revised		Actuals, 1894-95 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.	Estimate for 1895-96.	Estimate for 1895-96.	
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		14371 5 1	12030	13770	11127 2
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	3 10	3 10			18 5
Total Receipts ..		4375 9 1 (1144 7 9)	12030 (000)	13770 (1150)	11145 7 (746)
Grand Total ..		15520 10	12630	14920	11891 13

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 7½ per cent. and tax on lands at annas 2 per cent. of rent value. 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.Os. 969 M. Mis. 25-6-90, 1213 M. Mis. 18-8-90, 1634 M. Mis. 4-11-90, 1774 M. Mis. 17-10-91 & 1598 M. Mis. 11-2-11-94
8. The house-tax registers were last revised in the official year 92-93 and the land tax registers in the official year 91-92
9. Total extent of land assessed is 275.44 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 1-8-0, Rs 2-4-0 and Rs 3-0-0, for every 100 square 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 15-0-0 and Rs 3-8-0 per acre of wet and dry lands respectively.

G. S. Ponnuswami,
Chairman.

STATEMENT I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act V of 1884 for the official year 189 -9 .

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 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.	

G. S. Ponnuswami,
Chairman.

Statement II.—Expenditure from the Municipal Fund of the Town of Palni for the official year 1895-96.

—	Actuals 1895-96. Details of Minor Heads.	Actuals 1895-96. Totals of Major Heads.	Budget Estimate for 1895-96.	Revised Estimate for 1895-96.	Actuals, 1894-95 (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															
b. Buildings	589	5	4				1300			2000	-	-	6	8	-
c. Drainage															
d. Water-supply				589	5	4							185	15	10
2. Repairs—															
a. Communications	1154	5	3				1000			1100	-	-	1292	4	3
b. Buildings	45	15	2				100			300			435	11	-
c. Drainage—															
i. Repairs to works ..															
ii. Establishment for flushing drains, &c.															
d. Water-supply—															
i. Repairs to works, machinery, &c.	24	10					40	-	-	40	-	-	39	11	2
ii. Establishment	65	8	10				80			70			62	6	11
iii. Contingencies				1290	7	3							165	13	3
3. Establishment	173	4	3	173	4	3	140	-	-	170	-	-	1	8	-
4. Tools and Plant and other stores.	31	11	6	31	11	6	20			30					
5. Contributions—															
a. To Local Boards for works ..															
b. To Provincial Funds for scrutiny of estimates, &c. ..															
c. To others for public works ..															
Total, Grant I ..				2084	12	4	2680	-	-	3710			2189	14	5
GRANT II—(*Education*)—															
1. Training Schools—															
a. Contributions to Local Boards ..															
b. Stipends to Normal students ..	117	5	1	117	5	1	50			120			77	15	2
2 Municipal Schools—															
i On Salary System—															
a. Establishment															
b. Contingencies															
Carried forward ..				117	5	1	50			120			77	15	2

Statement II.—Expenditure from the Municipal Fund of the Town of Palni for the official year 1895-96—*cont.*

—	Actuals 1895-96. Details of Minor Heads.	Actuals 1895-96. Totals of Major Heads.	Budget Estimate for 1895-96.	Revised Estimate for 1895-96.	Actuals, 1894-95 (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 ..				117	5	1	50			120			77	15	2
GRANT II—(*Education*)—cont.															
ii. On Salary-Results System—															
a. Fixed Payments	349	10	8				350	-	-	350	-	-	336	11	11
b. Result Grants	99	6	-				100	-	-	100	-	-	121	10	-
c. Contingencies	49	9	4	498	15	70	-	-	50	-	-	49	14	2	
3. Salary Grants	528	6	-	528	6	-	800	-	-	800	-	-	797	13	5
4. Results Grants															
5. Combined Grants—															
a. Fixed Payments															
b. Result Grants															
6. Inspection—							50	-	-	50	-	-			
a. Contributions to Local Boards ..															
b. Municipal Inspectors—															
i. Establishment															
ii. Contingencies															
7. Miscellaneous—							50								
a. Building, furniture, &c., grants ..															
b. Common gymnasium—															
i. Establishment															
ii. Contingencies															
c. Common Drawing Master—															
i. Establishment															
ii. Contingencies													3	7	-
d. Other items															
Total, Grant II ..				1143	12	6	1470	-	-	1470	-	-	1387	8	8
GRANT III—(*Sanitation and Medical Services*).															
1. Hospitals and Dispensaries—															
a. Establishment	129	6	10				1670	-	-	1280	-	-	1022	6	9
b. Medicines and Supplies	51	4	1				300	-	-	500	-	-	232	-	-
c. Diet of Patients	124	5	4				120	-	-	150	-	-	96	-	8
d. Sundries and Contingencies ..	31	14	3				150	-	-	310	-	-	150	4	6
e. Contributions to Local Boards ..															
&c., &c., &c.				224	6	14	7								
Carried forward ..				224	6	14	7	2240	-	-	2240	-	-	1500	11	11

Statement II.—Expenditure from the Municipal Fund of the Town of Palni for the official year 1895-96—*cont.*

	Actual 1895-96. Details of Minor Heads.	Actual 1895-96. Total of Major Heads.	Budget Estimate for 1895-96.	Revised Estimate for 1895-96.	Actuals, 1894-95 (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 ..		2246 14 7	2240 - -	2240 - -	1500 11 11
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* Contributions to Provincial funds for—					
i. Medical College ..	56 - -		20 - -	20 - -	55 - -
ii. Sanitary Inspection ..	38 - -		30 - -	30 - -	35 - -
iii. Medical Reserve staff ..	7 - -		10 - -	10 - -	6 - -
iv. Cutlers' Establishment ..	3 - -		10 - -		
b. Contributions to Local Boards, &c., for—					
i. Medical Schools ..					
ii. Reserve staff					
&c., &c., &c, ..					
c. Other contributions		104 - -			
3. Vaccination—					
a. Establishment	122 10 -		120 - -	120 - -	99 4 -
b. Contingencies	115 11 -		60 - -	110 - -	87 2 -
c. Contributions to Local Boards ..		238 5 -			
4. Registration of Births and Deaths—					
a. Establishment	131 15 1		120	140 -	119 15 -
b. Contingencies		131 15 1			4 -
5. Conservancy, Road cleaning and Road watering—					
a. i. Establishment	1041 11 7		1070 - -	1050 - -	1041 - 10
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	1569 - 1		1570 - -	1570 - -	1372 11 4
b. Private scavenging—					
i. Establishment	501 14 10		590 - -	500 - -	322 4 2
ii. Contingencies, such as cost of scavenging carts, &c. ..	34 14 1		60 - -	30	
c. Cholera charges ..			60	60	64 3 -
d. Contingencies	87 8 2	3235 - 9	100 - -	100 - -	46 12 -
&c., &c., &c. ..			340	3310	2846 15 4
Total, Grant III ..		5956 3 5	6060 - -	5980 - -	4750 4 3

Statement II.—Expenditure from the Municipal Fund of the Town of Palni for the official year 1895-96—*cont.*

	Actual 1895-96. Details of Minor Heads.	Actual 1895-96. Totals of Major Heads.	Budget Estimate for 1895-96.	Revised Estimate for 1895-96.	Actuals, 1894-95 (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	998 13 6	998 13 6	1000 - -	1000 - -	1019 4 6
2. i. Markets—					
a. Establishment					
b. Contingencies					
ii. Slaughter-houses—					
a. Establishment	41 2 -	- -	40 - -	40 - -	36 - -
b. Contingencies	11	41 13 -		10	- 4 6
3. Choultries—					
a. Establishment					
b Contingencies					
c. Feeding Travellers					
4. Travellers' bungalows—					
a. Establishment					
b. Contingencies					
5. Avenues—					
a. Establishment					
b. Contingencies	1 8 -	1 8 -			
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 ..		1042 2 6	1040 - -	1050 - -	1056 3 -

Statement II.—Expenditure from the Municipal Fund of the Town of Palai for the official year 1895-96—*cont.*

—	Actuals 1895-96. Details of Minor Heads.	Actuals 1895-96. Totals of Major Heads.	Budget Estimate for 1895-96.	Revised Estimate for 1895-96.	Actuals, 1894-95 (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 ..		1042 2 6	1040 - -	1050 - -	1056 3 -
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. Other Charges—*cont.*					
ii. Rewards for destruction of wild animals and snakes ..					7 11 -
iii. Printing	168 7 6	- -	180 - -	200 - -	165 - 9
iv. Compensation for lands ..					71 13 6
v. Other items	56 4 11	216 12 5	30	50 - -	44 8 9
Total, Grant IV ..		1258 14 11	1250	1300	1345 5 -
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	450 - -	- - -	420 - -	450 - -	419 6 -
ii. Inspection	121 2 10	- - -	-	100	
b. Collection of Municipal Taxes—					
i. Establishment	202 13 10	- - -	200 - -	200 - -	190 2 2
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	61 5 -	- - -	60	70 - -	59 1 -
c. Collection of Tolls—					
i. Establishment					
ii. Contingencies					
d. Office contingencies other than (*b*) (ii)	346 6 8	- - -	200 - -	260 - -	352 1 10
e. Contributions for Central office and Audit establishments ..	63 - -		60 - -	60 - -	50 - -
Total, Grant V ..		1244 12 4	940	1140	1070 11 -
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 years.					

Statement II.—Expenditure from the Municipal Fund of the Town of Palai for the official year 1895-96—*cont.*

—	Actuals 1895-96. Details of Minor Heads.	Actuals 1895-96. Totals of Major Heads.	Budget Estimate for 1895-96.	Revised Estimate for 1895-96.	Actuals, 1894-95 (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	15 - -				
b. Others	38 9 10	53 9 10	- -	- -	3 10 -
Refunds of other than current collections ..	6 - -	6 - -			
Discount					
Pensions and gratuities					
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank					
Total Expenditure ..		1174 8 14	12400	13600	10747 5 4
Balances—					
a. Municipal Fund		3771 15 6	230	1320	1144 7 9
b. Endowments					
c. Water-tax Fund					
Grand Total ..		15520 - 10	12630 - -	14920 - -	11891 13 1

Note to Statement II.

Position of the Municipality of Palai *on 31st March* 189 .

Liabilities.	RS.	Assets.		RS.
Liabilities—		Municipal Balance ..	Cash	3771 15 6
Balance of Loans			Securities	
Deposits to be adjusted	1928 11 -	Deposit Balance ..	Cash	1928 11 -
Other Liabilities (in detail)			Securities	
		Sinking Fund of loans		
		Funded Capital of endowed institutions, Hospitals, &c.		
			Total ..	5700 10 6
		Value of Premises, &c.		3200 - -
		Do. of Tools and plant		77 - -
		Do. of Live stock		- - -
		Do. of Furniture		490 - -
		Arrears of taxes, &c.		253 8 -
		Other assets (in detail)		
		Decreased balance A. Light Contractor		
			Total ..	9020 8 -
		Claims—		
		Advances Recoverable—		
		Permanent advance		35 - -
		Advances for works, &c.		38 9 10
			Total ..	73 9 10
Total ..	1928 11 -			

G. S. Ponnukanni
Chairman

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

Part I.—New Works.

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 189 -9 .			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications								
1									
2									
3									
	Total ..								
(b)	Buildings								
1	Cost of providing para								
2	pet walls & pulleys								
3	to the work attached to the Slaughter house	200	.	.		192	9	9	
2.	Cost of Constructing an additional Cook room in the Hospital Compound	205				199	10	10	
3.	Cost of Constructing a privy with brick walls	200	.	.		197	9		
	Total ..	605				589	5	4	

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

Part I.—New Works.—*cont.*

Number	Project.	Amount of estimate.	Past expenditure.			Expenditure in 189 -9 .			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage								
1									
2									
3									
	Total ..								
(d)	Water-supply								
1									
2									
3									
	Total ..								

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

Part II.—Repairs.

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P	Rs.	A.	P.	
(a)	Communications							Total mileage of roads streets, lanes, &c., in the town.
1	Remetalling West & South Car Sts	170	-	-	178	3	2	
2	Do Adivaram road	170	-	-	176	7	3	
3	Do Avaniavola Street	30	-	-	36	1	-	Metalled or Gravelled } Unmetalled.
4	Trench in Road No 40	120	-	-	125	10	8	6¼ - 6
5.	Supply of materials in do	40	-	-	45	9	9	
6	Do in Road No 40	140	-	-	144	6	4	Total mileage under maintenance.
7	Do in Road No 41	50			47	15	7	
8	Do in Road No 31 -	50			55	9	6	Metalled or Gravelled } Unmetalled.
9.	Do in Bazaar Street	40	-	-	42	14	4	6¼
10.	Do in East Car Street	20	-	-	19	3	5	
11.	Do in Easania Madam road	20			17	3	9	
12.	Do in Pillaiyan Vinayaken Civil road	10			7	2	6	
13.	Pay of mile . Coolies &c	240	-	-	257	14	-	
	Total ..	1100			1154	5	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 Toll sheds	20	-	-	20	10	10	
2	Do of two dwel. houses	25			24	4	4	
3	Cost of repairs to Bishop's pony	-			1			
	Total ..	45	-		45	15		

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	Cleaning of tanks & wells	40			24	10		
2								
3								
	Total ..	40			24	10		

G. S. Ponnuswami
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 ..	2	7			84		
Deduct Fines and Stoppages ..					18	7	2
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					65	8	10
3. General.—							
Overseers	1	15			180		
Maistries							
Total ..	1	15			180	.	.
Deduct Fines and Stoppages ..					6	11	9
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					173	4	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	1	6	.	.	72	.	.
3 Sessional school pupils at R5 a month for four months					60		
Total ..					132		
Deduct Fines and Stoppages ..					14	10	11
Add arrears for last year paid this year ..							
Balance (Statement II) ..					117	5	1
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 — Head Master —	1	10	.	.	120	.	.
Assistant	1	7	.	.	84	.	.
Panchama — Head Master —	1	7	.	.	84	.	.
Assistant	1	5	.	.	60	.	
Total ..	4	29	.	.	348	.	
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					1	10	8
Balance (Statement II) ..					349	10	8

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. *b.* Gymnastic Instructors							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
c. Drawing Masters							
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.	
GRANT III.—Sanitation and Medical Services—							
1. Hospitals and Dispensaries—							
Medical Subordinates	1	65	10	-	787	8	
" "							
Midwife	1	15	-	-	180	-	
Clerk							
Compounder	1	12	-	-	144	-	
Servants .. ward .. Cooly ..	1	6	-	-	72	-	
" .. .. Cook	1	4	-	-	48	-	
" .. .. Toty ..	1	4	-	-	48	-	
Total ..	6	106	10	-	1279	8	
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					17	2	
Balance (Statement II) ..					1296	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.*							
3. Vaccination—							
Vaccinators	1	10	-	-	120	-	-
Peons							
Total ..	1	10			120		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					2	10	
Balance (Statement II) ..					122	10	
4. Registration—							
Registrars	1	12			144		
Peons							
Total ..	1	12			144		
Deduct Fines and Stoppages ..					12	11	
Add arrears for last year paid this year ..							
Balance (Statement II) ..					131	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	1	15	-	-	180	-	-
„ Peons at Rs 5 each.	2	10	-	-	120	-	-
„							
Maistries							
Scavengers at Rs 4 each.	5	20	-	-	240	-	-
Sweepers ..at.. do ..	9	36	-	-	432	-	-
Night Soil Cart drivers at do	2	8	-	-	96	-	-
Total ..	19	89			1068	-	-
Deduct Fines and Stoppages ..					26	4	5
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1041	11	7

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 Peons	1	5	.	.	60	.	.
Scavengers at Rs 4 each ..	10	40	.	.	480	.	.
Night soil Cart. driver	1	4	.	.	48	.	
Total ..	12	49	.	.	588	.	.
Deduct Fines and Stoppages ..					86	1	2
Add arrears for last year paid this year ..							
Balance (Statement II) ..					501	14	10
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	8	.	42	.	.
Total ..	1	3	8		42	.	.
Deduct Fines and Stoppages ..					.	4	
Add arrears for last year paid this year ..							
Balance (Statement II) ..					41	12	.
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 Gaiden—							
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	1	30			360		
Clerks							
„							
„							
Accountants							
Peons	1	5			60		
one temporary clerk at Rs 10 for three months —					30		
Total ..	2	35			450		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					450		
ii. Inspection—							
Chairman's salary or carriage allowance ..	1	15			180		
Total ..	1	15			180		
Deduct Fines and Stoppages ..					58	13	2
Add arrears for last year paid this year ..							
Balance (Statement II) ..					121	2	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 V.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks							
Bill Collectors at Rs 8 each ..	2	16			192		
Peons							
Two temporary totis for two months at Rs 4 each —					16		
Total ..	2	16			208		
Deduct Fines and Stoppages ..					5	2	2
Add arrears for last year paid this year ..							
Balance (Statement II) ..					202	13	10
c. Collection of tolls—							
Inspectors							
Gate-keepers							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

G. S. Ponnuswami,
Chairman.

STATEMENT III.—*Municipality of* Palni Abstract of

Deposits Account for the year 1895-96.

	Rs.	A.	P.		Rs.	A.	P.
Balance brought forward ..	1907	14					
1. Deposits by appellants				1. Credited to Municipal Funds ..	1833	1	
2. Deposits by renters	1769			2. Returned to appellants			
3. Deposits by contractors	212			3. Returned to renters			
4. Deposits as security by municipal servants				4. Returned to contractors	130		
5. Deposited for the execution of work for which private parties are liable ..				5. Returned to municipal servants ..			
				6. Returned to parties			
6. Other deposits under the Act or bye-laws	2	14		7. Paid to claimants			
				Total ..	1963	1	
Total, Receipts ..	1983	14		Balance ..	1928	14	
Total, including balance ..	3891	12		Total ..	3891	12	

G. S. Ponnuchami.
Chairman.

STATEMENT IV-A.—*Municipality of* Palni — Demand, Collection and Balance tatement for the year 1895-96.

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	3584	2					3584	2		3521	7					44	12		17	15	
3. Tax on lands	177	8					177	8		158	12					5	12		13		
4. Water-tax on buildings and lands ..																					
5. Tolls (gross receipts)	7012	9	11				7012	9	11	7012	9	11									
6. Market rents	1273	14	9				1273	14	9	1273	14	9									
7. Slaughter-house fees	260	5	11				260	5	11	260	5	11									
8. Rent of cart-stands																					
9. Private scavenging fees	690	5	6				690	5	6	605	4	6							85	1	
10. Jaga Vehicles	55	8					55	8		52	8								3		
11. Tax on Animals	504	4					504	4		503	2								1	2	
12. Tax on Carts	470						470			470											
13. Rents of lands	13	8					13	8		13	8										
14. Licence fees	212	7					212	7		208	15								3	8	
Total ..	14254	9	1				14254	9	1	14080	7	1				50	8		123	10	

31

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.																									
2. Tax on buildings	45	6	-	137	4	-	182	10	-	169	9	-				8	8	-	4	9	-	1893-94	1894-95		
3. Tax on lands	13	8	-	57	14	-	71	6	-	59	8	-				4	8		7	6		1892-93	93-94	1894-95	
4. Water-tax on buildings and lands ..																									
5. Tolls																			19	1	-	1890-91			
6. Market rents	19	1	-	-	-	-	19	1	-	-	-	-	-	-	-	-	-	-							
7. Slaughter-house fees																									
8. Rent of cart-stands	80	-	-	-	-	-	80	-	-	-	-	-	-	-	-	-	-	-	80	-	-	1893-94			
9. Private scavenging fees				58	14	-	58	14	-	40	6	-	-	-	-	-	-	-	18	8	-	1894-95			
10. Tax on animals				11	2	-	11	2	-	9	8	-	-	-	-	1	4	-	-	6	-	80			
11. Do on Carts				2	-	-	2	-	-	1	-	-				1	-	-							
12. Interest		-		3	-	-	3	-	-	3	-	-													
Total ..	157	15	-	270	2	-	428	1	-	282	15	-				15	4	-	129	14	-				

32

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.	Amonnt 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 ..	11	16	2	-	87	152	5	-	98	168	7	-	95	165	15	-	3	2	8						61	102	3	-	18	45	6	-	16	18	6	-
3. Tax on lands ..					8	7	12		8	7	12	-	7	7	6		1	-	6						5	5	6		1	1	2		1	-	4	
4. Water-tax on buildings and lands ..																																				
5. Tax on vehicles with springs and palanquins ..					1	3	-	-	1	3	-	-					1	3	-	-																
6. Tax on animals ..																																				
7. Tax on carts, &c ..																																				
Total ..	11	16	2	-	96	163	1	-	107	179	3	-	102	173	5	-	5	5	14						66	107	9	-	19	46	8	-	17	19	4	-

33

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

Taxes.	Prosecutions instituted.		Collections before judgment.		Collections after judgment.		Prosecutions withdrawn or dimissed.		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.	17	35 . .	4	19 2 .					13	15 14 .
3. Tax on lands ..	3	6 4 .	1	2 .			1	3 8 .	1	. 12
4. Water-tax on buildings and lands ..										
5. Tax on vehicles with springs and palanquins ..										
6 Tax on animals ..										
7. Tax on carts and other vehicles without springs.										
Total ..	20	41 4 .	5	21 2			1	3 8	14	16 10 .

G. S. Ponnambalam,
Chairman.

Statement V-A.—Showing the Statistics of Municipal Schools in the Municipality of Jaffna for the official year 1895-96.

STATEMENT V-A.—Showing the Satistics of Municipal Schools in the Municipality of for the official year 189 -9 .

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.	
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, College and Secondary Schools.																				
IV.—Primary Schools and Departments.																				
(a) Salary System—																				
(1)																				
(2)																				
(3)																				
Total ..																				

STATEMENT V-A.— Showing the Statistics of Municipal Schools in the Municipality of Pabna for the official year 1895-96.—*cont.*

Schools.	Number of schools.				Number on rolls on 31st March 1896.		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.	1	.	.	1	29	.	24	- - -		85 - -		85 - -	202 6 8	68 12 -		28 8 2	299 10 10	214 10 10	7 6 5	
(2) Panchama	1	-	-	1	49	-	44	- - -		- - -		- - -	147 4 -	30 10 -		20 8 7	198 6 7	198 6 7	4 1 9	
(3)																				
Total ..	2	-	-	2	78	-	68			85		85	349 10 8	99 6 -		49 - 9	498 1 5	413 1 5	6 1 2	
Total, Primary Schools ..	2			2	78		68			85		85	349 10 8	99 6		49 - 9	498 1 5	413 1 5	6 1 2	
Grand Total of all Schools and Colleges	2			2	78		68			85		85	349 10 8	99 6 -		49 - 9	498 1 5	413 1 5	6 1 2	

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 ..	4	4
First Standard ..	10	2
Second Standard ..	13	13
Third Standard ..	9	8
Fourth Standard ..	18	16
	54	43

STATEMENT V-B.—Showing the Statistics of Aided Schools in the Municipality of Pallavaram for the official year 1895-96.

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. Rs.	A.	P.	Amount of such grant payable. Rs.	A.	P.	Amount disbursed. For current year. Rs.	A.	P.	For previous year. Rs.	A.	P.	Total. Rs.	A.	P.	Paid as salaries to masters. Rs.	A.	P.	Total expenditure from Municipal funds, columns 14 and 15. Rs.	A.	P.	Remarks.
1	2	3	4	5	6	7	8	9	10			11			12			13			14			15			16			17
GRANT-IN-AID.																														Rate at which grants were paid.
A. Result Grant (*i.e.*, Schools actually examined for results grants)—																														
(*a*) Secondary																														
National Lower Secondary School	1	.	.	1	37	.	17	14	139	8	.	139	8	.	139	8	.	.	.	.	139	8	.	.	.	.	139	8	.	
Total ..	1			1	37		17	14	139	8		139	8		139	8					139	8					139	8	.	
(*b*) Primary																														
1. Aduthurai Upper Primary	1	.	.	1	75	.	38	22	62	.	.	62	.	.	62	.	.	.	.	.	62	.	.	.	.	.	62	.	.	
2. Adi Dravida Boarding Upper Primary	0	1	.	1	29	20	23	22	130	8	.	130	8	0	130	8	.	.	.	.	130	8	.	.	.	.	130	8	.	
3. Subramaniaswami Upper Primary	1	.	.	1	32	11	14	9	24	12	.	24	12	.	24	12	.	.	.	.	24	12	.	.	.	.	24	12	.	
4. Pagavalaiappan Lower Primary	1	.	.	1	88	.	43	35	81	10		81	10		81	10		.	.	.	81	10	.	.	.	.	81	10	.	
5. Chokkakaran Pillai do	1	.	.	1	38	3	26	19	37	12		37	12		37	12					37	12					37	12		
6. Arumugam Pillai do	1	.	.	1	52	.	36	17	35	14		35	14		35	14		.	.	.	35	14	.	.	.	.	35	14	.	
7. Kandasami Pillai do	1	.	.	1	28	2	12	6	13	10		13	10		13	10		.	.	.	13	10	.	.	.	.	13	10	.	
8. Annamalai Pillai do	1	.	.	1	51	.	18	8	2	12	.	2	12		2	12		.	.	.	2	12	.	.	.	.	2	12	.	
9. Hussain Meera Rowther do	1	.	1																											
10. Pillai Chidambaram Pillai do	1	.	1																											
11. Muthu Velu do	1	.	1																											
12. Srinivasa Pillai do	1	.	1																											
13. Venkatasami do	1	.	1																											
Total ..	12	1	5	8	393	36	210	138	388	14		388	14	.	388	14	.	.	.	.	388	14	.	.	.	.	388	14	.	
Grand Total ..	13	1	5	9	430	36	227	152	528	6		528	6		528	6					528	6	.				528	6	.	

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

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.	
B. Combined Grant Schools—																
(*a*) Secondary																
Total ..																
(*b*) Primary																
Total ..																
..																

3. Subramaniadyar Schools—

1. Madhvapadi .. ..

Total ..																
(*b*) Primary																
Total .																
Grand Total ..																

42

43

STATEMENT VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Palni for the year 1895-96.

(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 ..				200									
Grant I 1-L. Water Works- Buildings —	1300	.	.	700						2000	.	.	Vide G.O No 1221 M. Mis dy 31-7-95 (Rs 200) and 148 M. Mis dy 28-1-96 (Rs 500)
3. Establishment —	140	.	.	30	.	.	.	.	.	170	.	.	Vide G.O dy 17-6-95 No 980 M. Mis
III. 4a. Birth & Death Registration Establishment	120	.		20	.	.	.	.	.	140	.	.	— " "
IV. 9i other items (opening of a water-pandal)	30	.	.	70	.	.	.	.	.	100	.	.	Vide G.O dy 17-5-95 No 839 M. Mis (Cut off in Revised estimate)
V. a.i. Office Establishment	420	.	.	30	.	.	.	.	.	450	.	.	Vide G.O dy 30-5-95. No 906 M. Mis
a.ii. Inspector	.	.	.	150	.	.				150	.	.	Vide G.O dy 17-5-95 No 839 M. Mis. (Cut down by Rs 100 in Revised estimate)

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.	

62

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.
		Lease amount																									
(6) Six	Leased out	7000	-	-																							
	Interest	12	9	11																							
		7012	9	11	20	10	10	-	-	-	-	-	-	20	10	10	6991	15	1	2330	10	5	2330	10	5	-	-	-

63

Statement V.III—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 re-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 column 2.	Assessed.															
			Under 8 Annas.		8 Annas to Rs. 1½.		Rs. 1½ to Rs. 5.		Rs. 5 to Rs. 15.		Rs. 15 to Rs. 30		Rs. 30 and above.		Total.	
			Number.	Amount.	Number.	Amount	Number.	Amount	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.
Pahri - -	3175	3175	54	18 2	1815	1538 2	666	1552 2	56	395 10	4	80 2	-	- -	2595	3584 2

1815 1538 2
666 1552 2
56 395 10
4 80 2
2595 3584 2

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

Name of Municipality.	Assessed in	Class I.		Class II.		Class III.		Class IV.		Class V.		Class VI.		Class VII.		Class VIII.		Total.	
		Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
1			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 .. .. Pakur
2. Population as per last census 16940
3. Sanctioned number of Councillors { (a) Nominated .. .. 12 / (b) Elected .. .. —
4. Actual number of Councillors on 31st March 189 6 —
   - (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 .. 21
6. Number of meetings adjourned for want of a quorum .. ..
7. Average attendance at each meeting *actually* held—
   - (a) Officials 1
   - (b) Non-officials 5

   Total .. 6

   - (c) Europeans and Eurasians .. ..
   - (d) Natives 6

   Total .. 6
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. V. Srinivasa Chariar Avyal. B.A. Sub. Registar
18 December 1894
Vacated Office on 14-11-95
Revenue Divisional Officer in term.
M.R.Ry. G.S. Ponnusami Pillai Avyal B.A.
Sub. Registar
7 January 95/

STATEMENT X-A.—Showing the particulars of Sel ections 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 Palai for the year 189 5- 96.

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 189	Number of public latrines on 31st March 1895.	Number of latrines constructed in 1895-96	Number of latrines demolished in 1895-96	Number of latrines on 31st March 1896.	Number of lamps on 31st March 1895.	Number of lamps put up in 1895-96	Number of lamps removed in 1895-96.	Number of lamps on 31st March 1896.
1	2	3	4	5	6	7	8	9	10	11	12
1 3/4 Sq mile.	Beef Market (1)	Leased out	865	7	1	1	7	105	-	1	105
	Cattle Market (2)										

STATEMENT XII– Showing particulars regarding the number of patients treated, &c., in the Town of Palni during the year 1895-96.

Name of hospital and dispensary.	Patients treated. In	Out.	Total.	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.
1	2	3	4	5	6	7
Municipal Hospital Palni	206	9373	9579	1	66	G.6 dated 29th Oct 1889 No 1226

STATEMENT XIII.—Showing the Statistics of Vaccination and of Births and Deaths registered in the Town of Palni during the year 1895-96.

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. Below one year of age.	Above one year of age.	Number of successful operations. Below one year of age.	Above one year of age.	Number of operations with animal lymph.	Number of successful operations with animal lymph.	Number of prosecutions instituted for failure to have children vaccinated.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12
486	359	5	Medical Subordinates								
			1								
			2								
			3								
			Total ..								
			Municipal Vaccinators								
			1 Govindaswamy Naicken	26	18	22	16	44	38		The permanent Vaccinator Kandasamy Pillai was under Suspension during the month of April 95.
			2 Kandasamy Pillai	531	284	476	265	815	741	159	
			3								
			Total ..	557	302	498	281	859	779	159	
			Grand Total ..	557	302	498	281	859	779	159	

G. S. Ponnambalam,
Chairman

X.—Statement showing the Statistics of A[illegible]s of Local Fun[illegible]

Schools.	Number of schools.				Number on rolls on 31st March 18	Receip[illegible]		
	At the beginning of the year.	Opened during the year.	Closed during the year.	At the close of the year.		Grants from Municipal Funds,	School fees,	[illegible]
1	2	3	4	5	6	10	11	1[illegible]
						Rs.	Rs.	

the Municipality

ict of Tinnevelly for the official year 1895-96

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.			
9	10	11	12	13	14	15	16
		Rs.	Rs.	Rs.	Rs.	Rs.	
139-8--		139-8--		139-8--		139-8--	
62----		62----		62----		62----	
130-8--		130-8--		130-8--		130-8--	
24-12--		24-12--		24-12--		24-12--	
81-10--		81-10--		81-10--		81-10--	
37-12--		37-12--		37-12--		37-12--	
35-14--		35-14--		35-14--		35-14--	
13-10--		13-10--		13-10--		13-10--	
2-12--		2-12--		2-12--		2-12--	
388-14--		388-14--		388-14--		388-14--	
528-6--		528-6--		528-6--		528-6--	

Asst. Secretary

Asst. Secretary

Madras. [illegible]

Hindu

Orien

Panch

IX.—Statement showing the Statistics of Local Fund

Schools.	Number of schools.				Number on rolls on 31st March 18 .		Average attendance throughout the year.	Receipt			
	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.	[illegible]
1	2	3	4	5	6	7	8	9	10	11	12
								Rs	Rs	Rs.	Rs.

Municipality

istrict of ~~Tinnevelly~~ for the official year 1895-96

Fees.	School fees,	Scholarships,	Servants,	Contingencies and Miscellaneous,	Total,	Net cost to Local Funds,	Average net cost per pupil in each class of Local Fund Schools,	Remarks,
EXPENDITURE.								
15	16	17	18	19	20	21	22	23
Rs,	Rs,	Rs	Rs,	Rs,	Rs,	Rs,	Rs,	
				28-8-2.	299-10-10	214-10-10	7-6-5	
868-12-								
				23-12-7	198-6-7	198-6-7	4-11-10	
-30-10-								
				52-4-9	498-1-5	413-1-5		
6-8 99-6-								

Acting Secretary
Ag. Asst Inspr. of Schools
Madura Municipality

V(a) ~~IV~~—Statement showing the Statistics of Local Fund Schools

Schools.	Number of schools. At the beginning of the year.	Opened during the year.	Closed in the year.	At the close of the year.	Number on rolls on 31st March 1896. Boys.	Girls.	Average attendance throughout the year,	Receipt. 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
										Salary Recalt — Sc		
Hindu Upper Primary S.R.	1	-	-	1	29	-	24			85--		85-
Panchama S.R	1	-	-	1	49		44					
Total	2	-	-	2	78		68			85		85

Standard	No presented	No p
IV	18	1
III	9	8
II	13	13
I	10	2
Infant	4	4
Total	54	4

in the District of Tinnevelly for the official year 18 .

Expenditure.									
Masters.									
Fixed Salary,	Results grant,	School fees,	Scholarships,	Servants,	Contingencies and Miscellaneous,	Total,	Net cost to Local Funds,	Average net cost per pupil in each class of Local Fund Schools,	Remarks,
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 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
National Lower Secondary School	1	-	-	1	37	17
A.M.A.V. Upper Primary	1	-	-	1	75	38
A.M. Boarding Upper Primary	-	1	-	1	29	16
Subramania aiyar's L. Pry.	1	-	-	1	32	14
Nagaswara aiyar's Lower Pry.	1	-	-	1	88	43
Chellakannu's Pillai's L. Pry.	1	-	-	1	38	26
Arumugam Pillai's —do—	1	-	-	1	52	36
Kandasami Pillai's —do—	1	-	-	1	28	12
Annamalai Pillai's —do—	1	-	-	1	51	18
Anoosai Meera's —do—	1	-	1	-		
Chillachidambaram Pillai's —do—	1	-	1	-		
Muthuvelu's —do—	1	-	1	-		
Periasami Pillai's —do—	1	-	1	-		
Venkatasamy's —do—	1	-	1	-		
Total	12	1	5	8	393 36	203 7
Grand Total	13	1	5	9	430 36	220 7

Enclosure No 5 to letter No 48 dt 22.5.96

Enclosure No 2 to letter No 48 dt 22-5-96

in the District of 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. For current year.	Amount disbursed. For previous year.	Amount disbursed. Total.	Paid as salaries to Masters.	Total expenditure from Local Funds (column 13 and column 14).	Remarks.
8	9	10	11	12	13	14	15	16
			Rs.	Rs.	Rs.	Rs.	Rs.	

South.

Palani Swami malai Adivaram Rastha

Periammal Mandabam

Thaccadi Path.

Palani Zamindar

Mandaba Basement.

I

Palaniappa Pillai Shop

Road side.

18

21

17

Patha Vinayager Covil.

54

58

East

North Street

Junction

North Street

West.

Car

Car mandabam.

Milavegena Basement.

Nanna Sahib shop.

II

Road side.

Meenakshi amman Mandabam.

Kadarsha Rawuttan shop.

III

Drains.

Road side.

7½

5

2½

34

Chetty kal mandabam.

Mudaligal madam.

Road side.

Drains.

Bazaar street.

North

Alagri Asoi Madam.

Road side.

Drains.

12-4-96

G. S. Ponnusami,

Chairman.

Enclosure No 2 to letter No 489 22-5-96

Enclosure No 5 to letter No 489 22.5.96

Proceedings passed by the Municipal Council, Pâlni, at a meeting held on the 19th May 1896. —

Present: M.R.Ry. G.S. Ponnuswami Pillai Avl Ba. Chairman
" M. Sakkharam Naidu Garu Tahsildar Commissioner
" Vadivelu Pillai Avergal "
" S. Nagamiah Jeriar Avl "
" Mahomed Badrudin Sahib Avl "
" Mahomed Hussain Rowther Avl "

No 18. Read draft Annual report for the year 1895-96.

Approved.

(Signed) G.S. Ponnuswami
Chairman

(True Extract)
G.S. Ponnusami,
Chairman

Documents concerned before the 1st May.

English.	33	11	2	9	8	6	1	5	The large fall in the numbers presented in English is ascribed to reluctance on the part of the people as a whole to introduce it into the Schools.
Geography	33	11	2	9	24	23	7	16	
Hygiene	29	9	-	9	17	10	-	10	

* 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. 5,000—16-5-92.

Name of Subject.	Optional Subjects.	Optional Subjects

Salary Result Schools.

Statement No. IV relating to the results of the Grant Examinations in Palni Municipality for 1895-96

Standard.	1894-95 Compulsory Subjects only.				1895-96 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.									
VI. Standard									
V. Do.									
IV. Do. including Primary School Examination.	20	13	3	10	18	16	3	13	
III. Standard	13	12	3	9	9	8	1	7	
II. Do.	8	7	4	3	13	13	4	9	
I. Do.	15	14	8	6	10	2	..	2	
Infant Do.	13	8	3	5	4	4	1	3	

Name of Subject.*	1894-95 Optional Subjects.	1895-96 Optional Subjects.	

A declaration is attached both in the numbers presented and passed. This is much to be regretted

	English	17	11	1	10	33	27	13	14
						5	5	4	1
	Second Language Semi C	1	1	-	1				
	Geography	40	14	1	13	11	10	2	8
						2	2	1	1
	Hygiene	14	2	-	2	12	10	1	9
						1	1	1	
	History	6	6	3	3	8	7	1	6
VII. Exa	Mathematics	5	4	2	2	4	3	1	2
VI.	Needle-work	-	-	-	-	5	3	3	2
V.									
IV. Exc									
III.									
II.									
I.									
nfant									

An increase is observable in the number presented in English and Geography also a decrease

Absentees

Ag: 28th Inspectors of Schools
Graduated Limits

* 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

Ed. R. 48 5,000—16-5-93.

1st May.

Results. Schools.

Statement No. IV relating to the results of the Grant Examinations in Palmi Municipality for 1895-96

Standard.	1894-95 Compulsory Subjects only.				1895-96 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.	10	1	-	1	-	-	-	-	
VI. Standard	6	4	-	4	8	6	..	6	
V. Do.	10	6	2	4	9	8	-	8	
IV. Do. including Primary School Examination.	7	7	-	7	7 / 1	4 / 1	-	4 / 1	
III. Standard	68	53	10	43	46 / 1	28 / 1	5 / 1	23	
II. Do.	90	61	10	51	69 / 3	37 / 3	6 / 1	31 / 2	
I. Do.	112 / 4	87 / 4	36 / -	51 / 4	43 / 1	35 / 1	8 / -	27 / 1	
Infant Do.	107 / 2	60 / 1	12	48 / 1	38 / 1	27 / 1	14 / 1	13	

Name of Subject.

1894-95 Optional Subjects

1895-96

152

Exchange Rs 3 8 Cy

The large fall in the numbers presented & passed in 1895-96 is mainly due to the inefficiency of the Cadet acting Superintending Schoolmaster who has since been transferred as a Sub-Inspector.

Enclosure No 3 to Letter No 4922-5-96

Statement No. I relating to General Statistics in Palni Municipality for 1895-96

		1895.			1896.			Remarks.
		Number of Schools.	Number of pupils on 31st March.		Number of Schools.	Number of pupils on 31st March.		
			Boys.	Girls.		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	36	-	1	37	-	
	Unaided and Indigenous							
Primary Schools	Government							
	~~Board or~~ Municipal	2	78	-	2	78	-	
	Aided from Provincial Funds							
	Aided from ~~Local or~~ Municipal Funds	12	570	15	8	393	36	
	Unaided and Indigenous	2	35	10	6	190	2	
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							

The decrease of four aided schools is due to three of them having earned no result grant and one having got closed. Both the number of schools and strength however have remained almost at the same figures.

Cly
15/5

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.

Statement No. II showing the proportion of pupils of the great classes of the population under instruction to children of school-going age in Palni Municipality for 1895-96

Classes of Population.	Population of school-going age.		Pupils under instruction.		Percentage.		Remarks.
	Boys.	Girls.	Boys.	Girls.	Boys.	Girls.	
Europeans and Eurasians							
Native Christians	23	21	39	20	169·5	95·2	
Muhammadans	118	125	81	"	68·6	-	
Hindus — Brahmans	1071	1182	59	11	53·9	1·5	The slight decrease in the percentage of male children under inspection from 59·3 to 57·6 is due to the small fall in the strength of the schools.
Hindus — Non-Brahman Caste Hindus ..			479	7			
Hindus — Paraiyas and Kindred Classes ..			40				
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.

Statement No. III. giving particulars as to the qualifications of the teaching Staff employed in Pabna Municipality for 1895-96

Classes of Institutions.		Number of Teachers employed.	Number possessing Trained Teachers' Certificates.	Number possessing Untrained Teachers' Certificates.	Number with General Education Certificates.	Unpassed Teachers.	Remarks.
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	-	2	-	The number of technically qualified teachers has remained stationary; but the number holding General Education Certificates has increased from 7 to 13, a satisfactory feature.
	Unaided and Indigenous						
Primary Schools	Government						The provision made in the budget for the training of a teacher was duly utilized.
	Board or Municipal	4	1	1	1	1	
	Aided from Provincial Funds						
	Aided from ~~Local or~~ Municipal Funds	14 / 2	2 / 1	1	6 / 1	5	
	Unaided and Indigenous	6	-	-	3	3	Cy 15/5

Note.—1. *In the column of remarks it should be noted whether the provision made in the budget for training teachers during the year under report had been carried out.*
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.*

1 d. R. 47 5,000—16-5-93.

No. 1160 M., 9TH JULY 1896.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From M.R.Ry. G. S. PONNUSWAMI PILLAI, B.A., Chairman, Municipal Council, Palni, to the Chief Secretary to Government (through the Sub-Collector and Collector of Madura), dated 22nd May 1896, No. 4.

I have the honour to submit the annual report of the Palni Municipality for the year 1895–96, with the statements in the prescribed form. The year under report is the tenth after the constitution of the municipality.

I.—CONSTITUTION OF THE COUNCIL.

2. The council had its full strength at the commencement of the year. During the year two successive Tahsildars vacated office as councillors by reason of their transfer from the station and a third was appointed on the 28th January last. One councillor was removed from the council for continued absence at meetings for more than three months. The late Chairman (Sub-Registrar) vacated office on the 14th of November last by reason of his transfer, and I was appointed as Chairman on the 7th January 1896. I took charge of the office on the 11th. The council had its full strength at the close of the year—ten natives and two Europeans.

3. Twenty-one meetings were held during the year against 23 in the previous year, and they were on an average attended by six councillors—one official and five non-officials—against five in the previous year, and the increase of one is in the attendance of non-officials. No meeting was adjourned for want of quorum.

4. The total receipts of the municipality, inclusive of the opening balance, amounted to Rs. 15,520–0–10, and the charges to Rs. 11,748–1–4, and the closing balance to Rs. 3,771–15–6, against Rs. 14,920, Rs. 13,600, and Rs. 1,320, respectively —the figures expected in the revised estimate. The excess in the realizations under tax on houses, animals and carts, license fees, and private scavenging fees chiefly account for the swelling in the receipts and the savings under Grants I and II chiefly account for the decrease under expenditure. This year's receipts are the highest ever attained.

II.—RECEIPTS.

5. *Tax on Buildings.*—As the collections of 1894–95 included a good deal of arrears, that of 1895–96 was below that figure by about Rs. 80; but the percentage of collections has greatly increased as shown below. The current demand was Rs. 3,584–2–0 against Rs. 3,563–1–0, and the increase was due to certain new structures and additions to some of the old buildings having been assessed. Of this sum, Rs. 3,521–7–0 was collected and Rs. 44–12–0 written off on account of poverty, &c., and the balance under the head was only Rs. 17–15–0. Of the sum of Rs. 182–10–0 that remained as arrears at the commencement of the year, Rs. 169–9–0 was collected, Rs. 8–8–0 written off, and

		Rs.	A.	P.
1894–95	.. .. ..	3,770	4	0
1895–96	.. .. ..	3,691	0	0
	Decrease ..	79	4	0

Rs. 4–9–0 remained as balance. Thus the balance under the head at the close of the year (both arrears and current) amounted to Rs. 22–8–0 against Rs. 182–10–0 in 1894–95 and Rs. 688–4–0 in 1893–94. The percentage of current collections to demand was 98·2 against 94·6 in 1894–95 and 86 in 1893–94, that of remissions 1·3, and that of arrears only ·5 per cent., against 4 per cent. in 1894–95. The percentage of arrear collections was 92·9 against 53·6 in the previous year and 73·6 in 1893–94, and the balance outstanding was only 2·5 per cent. Out of the aggregate arrears of Rs. 22–8–0, a sum of Rs. 7–4–0 has since been collected. Rupees 15–14–0 was due from thirteen persons who had been prosecuted as no property was found in their houses for distraint. Eight cases are still pending (*vide* appendix B to statements IV A and B). Eighty-seven warrants were issued during the year for the recovery of this tax to which, when those remaining unexecuted at the commencement of the year, viz., 11, were added, made 98; of these, 95 were executed. Thirty-four distraints were made, of which 16 sales were effected. Here I respectfully beg to state that I took every effort to clear off the demand, and in so doing, I had to experience some difficulty as already explained in my letter No. 31, dated 16th March 1896, disposed of in G.O., Mis. No. 653 M., dated 9th April 1896. Seventeen prosecutions (an unusually large number) were also instituted for the recovery of this tax. The mode of assessing the houses was the same as in previous years. The revision of the tax will be taken up during the current year (1896–97). The incidence of taxation per house was Rs. 1–6–1 as in the previous year, the majority of the houses being taxed at a low rate below Rs. 1–8–0.

6. *Tax on Lands.*—This includes the taxes on arable lands and vacant sites. The increase over the figures of the previous year was due to better collections of the current and arrear demands. The tax on vacant sites having been introduced only in 1894–95, there was a large arrear under the head at the close of that year. The demand was Rs. 177–8–0 (Rs. 80–4–0 on arable lands and Rs. 97–4–0 on vacant sites) as in the previous year. Of this sum, Rs. 158–12–0 was collected and Rs. 5–12–0 written off, leaving a balance of Rs. 13 at the close of the year (Rs. 4–4–0 under arable lands and Rs. 8–12–0 under vacant sites). Out of a sum of Rs. 71–6–0, the arrears under this head at the commencement of the year, Rs. 59–8–0 was collected, Rs. 4–8–0 written off, and Rs. 7–6–0 remained as balance (Rs. 3–6–0 under arable lands and Rs. 4 under vacant sites). Thus the arrears at the close of the year amounted to Rs. 20–6–0 against Rs. 71–6–0 in the previous year. This arrear is due from persons who are not in many instances residents of the municipality, but who own lands or vacant sites in the town and hence it is found very difficult to collect the same. Of the balance, Rs. 7–8–0 has since been collected. The percentage of current collections to demand was 89·4 against 67·3 in the previous year and that of arrear collections was 83·2 against 57·8 in the previous year. The arrears will soon be collected. Eight warrants were issued for the recovery of this tax during the year against *nil* in the previous year, and two distraints made, of which one sale was effected. Three prosecutions were also instituted.

	Rs.	A.	P.
1894–95	138	4	0
1895–96	218	4	0
Increase ..	80	0	0

7. *Tax on Vehicles, Animals and Carts.*—The increase over the realizations of the previous year was due to the increase in the current demand and to better collections. The current demand under the head was Rs. 1,029–12–0 against Rupees 936–12–0 in 1894–95 and Rs. 873–6–0 in 1893–94, and the increase was both under animals and carts. As reported in last year, no special reason could be assigned for the increase except that the taxes are liable to fluctuations. The arrears that were outstanding at the beginning of the year were Rs. 13–2–0, of which a sum of Rs. 10–8–0 was collected, Rs. 2–4–0 written

	Rs.	A.	P.
1894–95	999	6	0
1895–96	1,036	2	0
Increase ..	36	12	0

off, and As. 6 only left as balance. Of the current demand of Rs. 1,029–12–0, Rs. 1,025–10–0 was collected and Rs. 4–2–0 was left as balance. Of this Rupees 4–2–0, Rs. 3 is due from the owner of a palanquin who had been prosecuted for obstructing the distraint made to recover the tax. The man was fined Rs. 25. The remaining Rs. 1–2–0 as also As. 6, the arrear balance, have since been collected. Only one warrant was issued for the recovery of this tax on the palanquin above referred to and that was not executed owing to obstruction. There was no prosecution during the year for the recovery of these taxes.

8. *Tolls.*—The increase was due to the occurrence of three festivals during the year under report against only one in the previous year, as also to competition in the bid. The lease amount was Rs. 7,000 against Rs. 4,855 of the previous year. The usual contribution to the district board, one-third of the net receipts after deducting the charges incurred in repair of toll-sheds, &c., was paid within the year.

	Rs.	A.	P.
1894–95	3,253	8	10
1895–96	4,681	15	6
Increase ..	1,428	6	8

9. A sum of Rs. 50 was realized as fees under Act II of 1888 for the performance of a circus in a tent.

10. The incidence of taxation per head of population was As. 9–1 including tolls and As. 4–8 excluding tolls.

11. The rent of lands realized was Rs. 13–8–0 against Rs. 18 in the previous year, as one of the bazaarmen who occupied road poramboke vacated it. With reference to G.O., Mis. No. 33 M., dated 7th January 1896, I respectfully beg to state that the sites are all street porambokes and lie between the main street and the main wall of the adjoining building. Only thatched sheds are allowed to be built there, and these places cannot better be utilized. The road at the place is very broad and no inconvenience could be caused to the public by the occupation of these places. A sketch showing the position of the three bazaars is enclosed. The fourth was by the side of No. I marked in the plan.

12. Three of the remaining house-sites in the cattle market were sold for Rs. 31–8–0 and four more sites remain to be sold.

13. There has been an increase in the sale-proceeds of rubbish and this must be attributed to better appreciation by the people of rubbish as manure as also to timely rains. The rubbish is sold in cart loads at 6 pies each.

14. The cost of medicines has nearly doubled, and the increase under "Other hospital receipts" was due to the fact that some of the old and unserviceable materials of the hospital were sold.

15. *Income from Markets.*—The very large increase over the previous year was due to the occurrence of two Panguni festivals during the year against *nil* in the previous year. Festivals take place here during the months of Tai (January or February) and Panguni (March or April). Two Panguni festivals fell within the year under report—one in April 1895 and another in March 1896. The temporary and cattle markets of Panguni festival generally fetch a greater amount as the gathering during that festival is greater. The daily market was sold for Rs. 69 against Rs. 75 in the previous year. The arrear of Rs. 19–1–0 under this head due from a judgment-debtor still remains unrealized as he is a pauper.

	Rs.	A.	P.
1894–95	228	15	8
1895–96	1,273	14	9
Increase ..	1,044	15	1

16. The right of collecting fees in the slaughter-house was sold for Rs. 260 against Rs. 242 in the previous year, and As. 5–11 was collected as interest on overdue kists.

17. *License Fees.*—The income occurs under fees realized for depositing building materials in streets and on dyeing houses and hack-stables. The fees paid by one person for lodging materials in the street amounted to Rs. 36–8–0. The fees on hack-stables were for the first time introduced during 1894–95, and the fees due on one hack-stable for that year was also collected during the year under report. The increase must also be attributed to greater exertions on the part of the out-door establishment. The demand under the head amounted to Rs. 212–7–0, of which Rs. 208–15–0 was collected within the year. The balance, Rs. 3–8–0, was due from the owners of an oil mill and a pottery kiln, and these two were prosecuted for the recovery of the fees. The sum has since been realized. The arrears under the head, Rs. 3, was also realized during the year.

		RS.	A.	P.
1894–95	.. .. ..	144	8	3
1895–96	.. .. ..	211	15	0
Increase	..	67	6	9

18. Annas 8 was realized for making a search in the death register.

19. The increase under municipal fines was due to the imposition of heavy fines to the extent of Rs. 130 on some gamblers who were prosecuted under the Town Nuisance Act. Rs. 78–2–0 was the amount of fine realized under the Municipal Act and Rs. 235–12–0 under the Nuisance Act. One hundred and eighteen prosecutions were instituted by the police against 110 in the previous year, and 103 cases were instituted under the Municipal Act against 164 in the previous year. Many prosecutions for the recovery of license, &c., fees were withdrawn as payment of the fees was tendered.

20. The district board contribution towards the upkeep of the dispensary was Rs. 1,000 as usual.

21. *Private Scavenging Fees.*—The increased rate sanctioned in G.O., No. 159 M., dated 4th February 1895, was levied during the year. The service was rendered in 865 houses against 884 in the previous year, and the decrease was due to certain houses having been vacant during the year. The demand under the head amounted to Rs. 690–5–6 and a sum of Rs. 605–4–6 was collected, leaving a balance of Rs. 85–1–0. The year was the second after the introduction of the fees and there is yet some difficulty in collecting the same. However the percentage of collections has risen to 87·7 from 77·9 in the previous year even though the demand has more than doubled. Out of a sum of Rs. 58–14–0 that stood as arrears at the commencement of the year, Rs. 40–6–0 was collected and Rs. 18–8–0 only remained as balance. Thus the total balance under the head was Rs. 103–9–0. Of this a sum of Rs. 59–12–0 has since been collected and the arrears will be cleared off soon. The expenditure on account of this service was only Rs. 536–12–11.

22. *Fishery Rents.*—As already explained in paragraph 5 of this office letter No. 23, dated 27th December 1895, embodied in G.O., No. 190 M., dated 4th February 1896, the fishery was sold twice during the year—once at the commencement of the year as usual and again a second time for one fasli with right to fish throughout the fasli; and hence the increased receipts of Rs. 702 against Rs. 426 in the previous year.

23. *Miscellaneous other items.*—A sum of As. 4, excess sale-proceeds of distrained property, which remained in deposit unclaimed for over six months, was credited to municipal funds.

24. The suit against the light contractor, referred to in paragraph 22 of the last year's report embodied in G.O., No. 1500 M., dated 16th September 1895, has been decided in favour of the council, but the money has not yet been recovered.

25. *Advances Recovered.*—The sum of Rs. 3–10–0 that remained with a vakil in Dindigul for the execution of the decree against the cart-stand contractor of 1893–94 was adjusted during the year. The money due from the contractor is not yet recovered.

III.—EXPENDITURE.

26. *Grant I, New Works—Buildings.*—The expenditure under this head, Rupees 589–5–4, consists of the cost of providing parapet walls and improving the well attached

to the slaughter-house Rs. 192–9–9, cost of constructing an additional cook-room in the hospital compound Rs. 199–10–10, and cost of constructing a privy with brick walls Rs. 197–0–9. The well attached to the slaughter-house had no parapet walls and pulleys, and, as it was found difficult to draw water to fill up the cistern in the slaughter-house, parapet walls, pulleys and a bund and channel connecting the well with the cistern were provided. The additional cook-room referred to in paragraph 4 (3) of G.O., No. 863 M., dated 6th July 1894, was built during the year. During the heavy rains of December last, some of the privies with mud walls collapsed, and the council resolved to build one with brick walls as mud wall enclosures often get damaged and have to be repaired, the cost being met from general savings. Some more latrines will be built during the current year. The provision under this head also included the cost of an office building Rs. 1,500, and a toll-shed Rs. 100. Sanction for necessary allotments for the construction of an office building was received only in February 189[illegible], and the estimate was sent to the Superintending Engineer for approval. He proposed some modifications and his final approval was obtained only in May. Hence the provision remained unutilized. The construction of the toll-shed and the repair of the hospital building which was given to a contractor were not completed within the year. Hence the savings under the head. Application has been made during the current year for the utilization of the unexpended allotment.

27. *Repairs—Communications.*—The expenditure on account of the repairs and maintenance of the town roads and streets amounted to Rs. 1,154–5–3 against Rs. 1,292–4–3 in the previous year. The budget provision had to be exceeded a little, as some of the roads had necessarily and urgently to be repaired. Three of the main streets were remetalled during the year and certain tunnels were also constructed. The town roads are in good order. The expenditure on communications amounted to 24·7 per cent. of the receipts from tolls.

28. *Buildings.*—The provision included the cost of repairs to hospital buildings, toll-sheds, &c.; but as already stated in paragraph 25 *supra*, the repairs to the hospital building by the replacing of certain doors and windows were not completed within the year, and hence the provision was not utilized. The expenditure incurred consists of cost of repair of some toll-sheds Rs. 20–10–10, and two masonry dust-bins Rs. 24–4–4, &c. Application will be made for the utilization of the unexpended allotment during this year.

29. *Water-works.*—The expenditure under repairs was the cost of cleansing tanks and wells and that under establishment was the pay of the tank cavalgars.

30. *Tools and Plants.*—As stated in paragraph 29 of the last year's report, certain tools which were purchased during that year were not paid for in that year. They were paid for during the year under report and hence the increase over original estimate.

31. *Grant II, Education—Training Schools.*—The expenditure of Rs. 117–5–1 under this head consists of the cost of training one student in the normal department of the Technical Institute, Madura, and three students in the Sessional school opened at Palni. The contribution from Provincial funds towards the stipend paid to the normal student was drawn.

32. *Salary-result Schools.*—The expenditure under the head was Rs. 498–1–5 against Rs. 508–5–1 in the previous year. Two schools were maintained under this system as in the previous year, one for Hindus and the other for Panchamas. The Hindu school, as already reported in paragraph 31 of the last report, had the third and fourth standards only. The Assistant Inspector of Schools remarked during his late inspection of the school that arrangements should be made for opening the lower standards also, and upon that remark being communicated to me, I have asked for detail proposals for carrying out the same. The proposals have not yet been received. The expenditure on the schools was almost the same as in the previous year except that the amount of results grants earned were something less than the previous year. The Hindu and the Panchama school earned only Rs. 68–12–0 and Rs. 30–10–0 respectively against Rs. 81–12–0 and Rs. 39–15–0 in the previous year. The cost of educating each pupil in the Hindu school has fallen from Rs. 8–14–2 to Rs. 7–6–5, and that in

the Panchama school has risen from Rs. 3–12–10 to Rs. 4–0–10, the former being attributable to the decrease in the earnings of result grant and the latter to the decrease in the attendance. The attendance in both the schools have slightly decreased.

33. *Result Grant.*—The amount paid under this head was Rs. 528–6–0 against Rs. 797–13–5 in the previous year. Eleven schools were at first registered for aid during the year and two schools were supplementally registered, one of which, American Mission Boarding, was a new school. Out of the thirteen schools registered only nine schools were paid result grants. One school was closed, two schools earned nothing and the fourth was refused grant on the recommendation of the Assistant Inspector of Schools owing to the non-production of the attendance register for inspection, apparently for fear that any punishment will be awarded for irregularities committed in it. In this school, as well as in the one that was closed during the year, a normal student was a teacher. Another school, which was also under the management of a normal student, was refused aid at the time of original registry for his misconduct. Of the nine schools that were aided during the year, one earned only Rs. 2–12–0 and another Rs. 13–10–0. The above facts show that several of the schools are not well managed. A councillor recently brought to my notice that these schools are not regularly held and taught and requested that arrangements may be made for periodical inspection. I accordingly asked the Inspecting schoolmaster for a list showing the time when, and the place where, the several schools are held to enable the council to make sudden inspections and see whether they are properly worked. The list has been received and the council have appointed a sub-committee to inspect the schools as often as they could and report about their shortcomings. I also found from the list that the three normal students—one whose school was refused aid as the registers were not produced for inspection, the other whose school was closed, and the third who was refused aid for his misbehaviour—have not opened schools in the municipality, and I have asked the Assistant Inspector of Schools to inform me whether these men have served as schoolmasters for the period they have bound themselves so to do, or to arrange for the enforcement of the provisions of the bond executed by them. With reference to the views of the Director of Public Instruction communicated in G.O., Mis. No. 182 M., dated 3rd February 1896, no reduction in the amount of result grant earned by uncertificated teachers was made. The result grants were paid at maximum rates. The educational statements are also submitted. From these statements and from the foregoing facts it will be seen that the primary education in the town is going backward and the council will do its best to improve it. Here, I beg to submit that if all the schools are amalgamated together and two or three well-managed municipal schools are established, there will be room for improvement.

34. *Grant III, Hospitals and Dispensaries.*—The expenditure under the head was Rs. 2,246–14–7 against Rs. 1,500–11–11 in the previous year. During the year 1894–95, an hospital assistant on Rs. 30 a month was in charge for about five months, but, during the year under report, an apothecary was in charge, and hence the increase under "pay of establishment." As already reported in paragraph 34 of the last year's report, the medicines that were supplied in 1893–94 were paid for only during the year under report, and the cost of medicines supplied during the year was also greater than in the previous year. The increase under contingencies was due to the supply of bedding and clothing during the year under report. Two hundred and six in and 9,373 out patients were treated in the hospital during the year against 217 in and 9,050 out patients in the previous year. The difference is only small with a slight decrease under in and increase under out patients. Mr. M. D. Gnanamani, L. M. and S., who was in charge of this hospital, was transferred on promotion in June last as he completed seven years' service, and Mr. A. Y. Narayaniah, L. M. and S., is now in charge of the institution. The council is glad to say that the institution continues to be useful and popular under the present apothecary's charge. It is very satisfactory to note that surgical cases requiring operation came from other hospital stations to Palni for treatment. The midwife performed 66 cases against 59 in the previous year when she was on leave for about three months. The work cannot be considered satisfactory. An additional cook-room, with two compartments for caste patients,

was built during the year. Several of the useless doors and windows of the hospital are being replaced by better ones. Provision will be made in the next budget for two beds and the contagious ward proposed by the apothecary in paragraph 5 of his letter (copy enclosed).

35. *Vaccination.*—The expenditure under the head was Rs. 238–5–0 against Rs. 186–6–0 in the previous year. The vaccinator was fined two months' pay for bad work during 1894–95, and the cost of lymph supplied during that year was also less, as lymph at a cheaper rate from Madura was supplied during a portion of that year; but that lymph was discontinued as it was found useless as already stated in paragraph 35 of the last year's report. During the year 859 cases were performed against 741 in the previous year, and the number of successful operations also rose from 484 to 779. Thus the work turned out during the year improved both in quantity and quality. The percentage of successful operations during the year was 90·6 against 65·3 in the previous year, and the average cost of vaccinating each successful case fell from As. 6–2 to As. 4–11. The minimum number of cases to be performed by the vaccinator was reduced to 60 as stated in the last year's report, but it was again raised to 75 on the recommendation of the District Surgeon from January 1896. The vaccinator got a reward of Rs. 2–10–0 for 42 successful cases he performed over the minimum. The number of prosecutions instituted for failure to get children vaccinated was 159 against 141 in the previous year. The number of operations under one year of age was 557, of which 498 proved successful. The number of re-vaccinations was 101 against 166 in the previous year, of which 90 proved successful. This work is as usual under the supervision of the local Medical officer.

36. *Registration of Births and Deaths.*—The expenditure under this head was Rs. 131–15–1 during the year against Rs. 120–3–0 in the previous year, and this is due to the increase of Rs. 2 in the pay of the birth and death registrar sanctioned in G.O., Mis. No. 980 M., dated 17th June 1895. 486 births and 359 deaths were recorded during the year against 552 births and 455 deaths recorded in the previous year, thus showing a decrease under both the items. The deaths of 1894–95 included 69 from cholera, but there was no epidemic of the kind during the year under report. The birth and death registrar has been given strict orders to inform himself of all births and deaths that take place in the town and to prosecute persons who fail to register the same.

37. *Conservancy.*—The expenditure under the head was Rs. 3,235–0–9 against Rs. 2,846–15–4 in the previous year, thus showing an increase of about Rs. 400 over the previous year's figure. The increase occurs under "(*a*) (ii) Contingencies" as the expenditure under the head includes the cost of a night-soil cart Rs. 85–12–0 and six dust-bins Rs. 46–14–0. As private scavenging was introduced in more than 800 houses, a third night-soil cart was found necessary, and one was purchased out of the savings under "hire of bullocks." There was a provision of Rs. 100 in the budget for the purchase of ten dust-bins, but only six were purchased. Ten scavengers were employed during the year for private scavenging against only eight in the previous year, as the Sanitary Commissioner was of opinion that eight was insufficient. A driver was also employed to work the night-soil cart used for removing the excreta from the private privies, and the cost is shown under "Contingencies" under that item. The cart and the driver worked only during the last four months. Three festivals occurred during the year under report against only one in the previous year, and hence the increase under (*d*) Contingencies. There was no epidemic during the year under report. Necessary sanitary arrangements were made during the festivals as usual by the construction of temporary latrines and by the appointment of temporary sweepers, scavengers, tank watchers, &c. The devastanam has never contributed anything towards the cost of these arrangements as stated by the Collector in paragraph 3 of his endorsement, dated 21st March 1896, N. Dis. No. 1268-General, on my letter, No. 30, dated 12th March 1896, disposed of in G.O., Mis. No. 642 M., dated 8th April 1896, but, on the other hand, interfered with the rights of the municipality to collect fees in temporary bazaars held in adivaram during the late Panguni festival in March, and fifteen of such bazaar men have been prosecuted for obstructing the distraint made by the contractor for the recovery of the usual fees. The matter has

been brought to the notice of the Collector. There was no water scarcity during the year as the tank had its full supply and as there were timely rains. The four drinking-water wells were also conserved as usual. The scheme under preparation in the Sanitary Engineer's department has not yet been placed before the council. The night-soil is now buried in trenches in the new land acquired by the municipality during 1894–95. Cropping has not yet been experimented. More latrines will be provided during the current year and one near the Paracheri in adivaram. The sub-committee formed for selecting a place for the removal of the Muhammadan burial-ground has not yet sent in its report. The removal of the Paracheri will be effected when funds are available as stated in the last report, but particular attention is paid to its sanitation. Better conservancy arrangements will be made during the festival occasions in future as advised by the apothecary in paragraph 1 (2) of his report.

38. *Lighting.*—The expenditure under this head was Rs. 998–13–6 against Rs. 1,019–14–6 in the previous year. The lighting was done on contract and the rate was As. 9–9 a light a month against As. 12–6 in the previous year. At the time of the sale one man bid for As. 7–9, but as he failed to execute the necessary muchilka, it had to be re-sold with the result that no one bid below As. 9–9. The difference amounting to Rs. 157–8–0 at As. 2 a light a month for 105 lights for one year was claimed from the original bidder and he was sued for Rs. 107–8–0 deducting the Rs. 50, the amount deposited by him at the time of the sale, and a decree has been obtained. During the year fifteen wooden posts and small lights were replaced by stone posts and big lights and the other lights also were repaired at a cost of Rs. 192–5–0. No new lights were provided during the year, and there were at the close of the year 105 lights or 60 per square mile.

39. *Other Charges.*—This consists of Rs. 160–7–6 cost of printing municipal proceedings, &c., Rs. 15–7–8 revenue kist paid on certain municipal sites, Rs. 38 cost of conducting the suit against the light contractor and executing the decree against the cart-stand contractor, and Rs. 12–13–3 cost of numbering carts.

40. *Grant V.*—The expenditure under this head was Rs. 1,244–12–4 against Rs. 1,070–11–0 in the previous year, and the increase is on account of the entertainment of a temporary clerk on Rs. 10 a month for arranging the records and the payment of carriage allowance at Rs. 15 a month to the Chairman.

41. *Advances Recoverable.*—The permanent advance to the civil apothecary Rs. 20 was raised to Rs. 35 at his request to enable him to meet the necessary and growing expenditure under diet and contingencies then and there. Rs. 38–9–10 remained as advance at the close of the year, and this sum consists of Rs. 9–12–0 for executing two decrees. Rs. 10 for repair of dust-bins, Rs. 10 for repair of certain lanes and Rs. 8–13–10 for making sanitary arrangements during Panguni festival which fell at the close of the year and even continued for a day or two in April.

42. *Refunds of other than current collections.*—A sum of Rs. 6 fine imposed on two persons for molesting a municipal servant and levied in 1894–95 had to be refunded during the year as the convictions were quashed on appeal.

IV.—Closing Balance.

43. The year closed with a balance of Rs. 3,771–15–6 against Rs. 1,320 expected in the revised estimate, and the excess is due to certain allotments having remained unspent within the year, and also to excess in receipts over the expected figure under certain items. Application will be made for the utilization of the unexpended balance.

Concise annual report on the Municipal Hospital, Palni, for the official year 1895–96, in accordance with G.O., No. 735, Public, of 2nd October 1894.

1. *Public Health.*—The principal diseases for which treatment was resorted to at the hospital were, as in the previous year, skin and eye diseases, ulcers, ear complaints, malarial fevers and local injuries. Most of the skin and eye diseases are clearly traceable to the separate or combined effects of dirt, poverty and syphilis. How far the Vaiyapuri tank contributes to the spread of skin diseases and intestinal worms is a question to be decided by increased experience, but the present year hospital figures clearly show an increase under these two heads since the

fresh supply of water to the tank. This is not to be wondered at since the tank-bed is used for the purposes of nature and as a bandy-petta, especially during festival occasions and the prevention of these sources of contamination by the municipal or police authorities is no easy matter.

Three important festivals were held during the year. Special sanitary arrangements were made by preventing pollution of drinking-water, by erecting temporary latrines, by putting up bazaars, and by employing extra toties, peons and sweepers. The sanitary arrangement, especially that of conservancy, were found inadequate during the last festival, as the gathering was far beyond expectation, not being less than 50,000. Fortunately there was no epidemic of any kind.

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.		Fever.		Bowel-complaints.		Wounds.		Other causes.		Total.		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.	
1894–95 ..	278	274	552	29	40	2	3	40	21	17	17	7	3	155	121	250	205	59	50	26·9
1895–96 ..	250	236	486	..	..	1	3	25	30	12	13	1	..	158	116	197	162	76	48	23·7

The registration is obviously unsatisfactory and incomplete, but no improvement can be expected unless prosecutions are systematically instituted against those who fail to report the occurrence of births and deaths. Under orders from the District Medical and Sanitary officer, I check the registers once a month, but this does not sufficiently improve matters. The importance of this subject has been fully dwelt upon in a recent letter of the Sanitary Commissioner to the Chairman, Municipal Council.

3. *Sanitation.*—The sanitary condition of the town throughout the year was fairly good and reflects credit on the Sanitary Inspector who is always willing to learn and to carry out instructions. The crying needs of the town are a good water-supply and an efficient drainage.

The closing of two cemeteries within the town, the fencing of the tank with wire and the repair of an existing cinerator, so as to make it useful were suggestions made by the Civil Apothecary, the District Medical and Sanitary officer, and the Deputy Sanitary Commissioner, respectively. None of these have been carried out. During the year the town was provided with six zinc dust-bins and one iron night-soil cart drawn by a single bullock.

The least sanitary portion of the town is about the Paracherry between the hospital and the hill temple. A permanent latrine for the use of the Paracherry people is a great necessity.

4. *Vaccination.*—The following table compares the vaccinator's work for the past two years :—

Year.	Total number.				Infantile vaccination.				Re-vaccination.			
	Vaccinated.	Successful.	Unsuccessful.	Unknown.	Vaccinated.	Successful.	Unsuccessful.	Unknown.	Vaccinated.	Successful.	Unsuccessful.	Unknown.
1894–95	741	484	223	34	366	248	103	15	166	87	69	10
1895–96	859	779	50	30	758	689	41	28	101	90	9	2

The vaccinator was made to work directly under me and in the hospital with what result the above table shows. On my recommendation to the District Medical and Sanitary officer, the minimum number to be vaccinated was raised from 60 to 75 successful cases, with effect from 1st January 1896. On a letter received from the Sanitary Commissioner, No. 1851-V., dated 21st November 1895, a house-to-house enquiry was made by the vaccinator and he found out that 75 cases were unprotected within the municipal limits below the age of ten years. These also are being vaccinated. Of the 859 cases vaccinated during the year, only 626 cases were brought to the hospital for verification. A fine inflicted in one or two cases for failure to have the children vaccinated or brought for verification will facilitate the work a great deal.

Prosecutions are regularly made for all cases that fail to comply with the Act.

5. *Hospital*—(*a*) *Nature and sufficiency of accommodation.*—The accommodation is sufficient for the provided number of beds—six, but the average number of in-patients has been steadily increasing year by year. I would therefore repeat the request made by my predecessor for the provision of two more cots. The erection of a permanent contagious diseases shed is also very necessary. An out-house, consisting of two rooms, was built during the year to be used as kitchen by self-dieting caste patients.

(*b*) *State of repair of buildings.*—Six of the dilapidated windows and two door-ways in the main building are being replaced by substantial ones excepting three other door-ways and one window which also require such replacing; the building is in good repair. The kitchen attached to the apothecary's quarters is also being improved. The out-houses are in good condition.

(*c*) *State of repair of furniture.*—Good.

(*d*) *Inspections.*—The hospital was inspected during the year by the Sub-Collector, the Deputy Sanitary Commissioner and the District Medical and Sanitary officer. The improvement of the hospital well and the erecting of a compound wall for the hospital were among the chief recommendations made by them. Both the proposals will be shortly carried out, as funds have been provided for them.

(*e*) *Paying Patients, &c.*—No recovery was made under diets, but medicines were sold during the year for Rs. 10 out of which Rs. 4–12–6 have been recovered.

(*f*) Number of patients treated as compared with previous years.—

—	1891–92.		1892–93.		1893–94.		1894–95.		1895–96.	
	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	46	2·09	133	5·40	160	6·04	217	6·60	206	6·74
Out-door	5,382	36·76	6,534	43·25	6,949	44·62	9,050	52·38	9,373	61·45

A slight decrease will be noted from the previous year under the head of in-patients. This is due to two causes:—(1) the wards had to be vacated during the last month of the year for the execution of repairs; (2) the majority of the available beds were occupied by major operation cases during the last quarter of the year, and thus admission had to be denied to less serious cases, it being thought inadvisable to over-crowd operation wards; but I am satisfied that the number has been more than made up by the quality of the work turned out.

(*g*) *Mortality and its actual causes.*—No deaths were recorded among out-patients. Among in-patients there were ten deaths—two from tubercle of lungs, one from dysentery, two from general anasarca, one from senile gangrene, one from exhaustion from ulcer, one from epilephic corna, one from double pneumonia and one from hereditary syphilis. Three of these cases were moribund on admission and died within a few hours after.

(*h*) Operations and results:—

Year.	Major operations.					Total number of minor operations.
	Total number.	Cured.	Relieved.	Discharged otherwise.	Died.	
1894–95	17	12	5	..	..	405
1895–96	57	40	12	1	..	450

Four of these 57 major operation cases are still under treatment, six of them were performed by my predecessor Mr. M. D. Gnanamoni L. M. & S., and the remaining 51 by myself.

The striking increase under this head and the special attention devoted to this most important branch of the profession will, it is hoped, be rightly appreciated; some of these cases have come from other hospital stations, such as Udamalpet, Dhárápuram, Virupatchi, &c.

(*i*) *Establishment.*—The establishment remains the same, except that in place of the old compounder a new one was sent who assumed charge of his work on the 1st January 1896. A gardener will make the surroundings of the hospital look less desolate and deserted, but the employment of one, though sanctioned by the council and recommended by the Sub-Collector, was disallowed by Government on financial considerations.

(*j*) *Midwife.*—Sixty-six cases were conducted by the midwife against 59 in the preceding year. The people are very slow to avail themselves of her services, although she is said to be very popular. She is of much use to me in interpreting gosha diseases and in the dressing of female patients.

(*k*) *Caste and Gosha Dispensary.*—Nil.

(*l*) *General Remarks.*—I may here express my thanks to the municipal Councillors who have always been taking a lively interest in the welfare of the hospital and are ever ready to assist me in the promotion of its interest.

PALNI,
4th April 1896.

(Signed) A. Y. NARAYANIAH, L.M. & S.,
Civil Apothecary.

II. No. 2573.

Forwarded to the Chairman, Municipal Council, Palni.

MADURA,
24th April 1896.

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

E.C. No. 1421-Gl.

Forwarded.

2. *Paragraph* 13.—There is an unimportant omission.

3. *Paragraph* 27.—The roads were in very fair order when I last visited Palni.

4. *Paragraph* 37.—The interference by the devastanam is under enquiry.

29th May 1896.

(Signed) J. K. BATTEN,
Acting Sub-Collector.

N. Dis. No. 2517-Genl.

Submitted.

PALNI,
3rd June 1896.

(Signed) J. TWIGG,
Collector.

ORDER—No. 1160 M., dated 9th July 1896.

The receipts and charges of the Palni Municipality for 1895–96 are compared below with the budget and revised estimates for the year and the actuals of 1894–95:—

—	Actuals, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1895–96.	Actuals, 1895–96.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	746	600	1,150	1,144
Tax on Buildings and Lands	3,909	3,500	3,600	3,909
,, on Vehicles and Animals	565	500	500	565
,, on Carts	434	450	450	471
Tolls	3,254	4,030	4,700	4,682
Realisations under Special Acts	..	..	..	50
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c..	203	70	50	82
Conservancy Receipts	24	40	60	56
Fees and Revenue from Educational Institutions	87	90	90	85
,, ,, from Medical Institutions	10	..	10	19
Income from Markets and Slaughter-houses	471	1,000	1,510	1,534
License Fees	145	150	150	212
Other Fees	5	..	10	9
Fines under Municipal and other Acts	250	200	300	308
Grants and Contributions from Government	31	..	40	41
,, ,, from Local Boards	1,000	1,000	1,000	1,000
Recoveries for Services to Private Individuals	258	600	600	646
Miscellaneous	482	400	700	703
Advances Recovered	18	..	..	4
Total ..	11,892	12,630	14,920	15,520

—	Actuals, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1895–96.	Actuals, 1895–96.
Charges.	Rs.	Rs.	Rs.	Rs.
Grant I—				
New Works—				
Buildings	6	2,000	2,000	590
Water-supply	186	..	..	..
Repairs—				
Communications	1,292	1,000	1,100	1,154
Buildings	436	100	300	46
Water-supply	102	120	110	90
Establishment	166	170	170	173
Tools and Plant and other Stores	2	20	30	32
Total	2,190	3,410	3,710	2,085
Grant II—				
Training Schools	78	50	120	117
Municipal Schools—				
On the Salary-result System	508	520	500	498
Grants-in-aid—				
Result Grants	798	800	800	529
Building and Furniture Grants	..	50	..	..
Inspection	..	50	50	..
Miscellaneous	4	..	..	..
Total	1,388	1,470	1,470	1,144
Grant III—				
Hospitals and Dispensaries	1,501	2,240	2,240	2,247
Contributions	96	70	60	104
Vaccination	186	180	230	238
Registration of Births and Deaths	120	140	140	132
Conservancy, Road-cleaning and Road-watering	2,847	3,450	3,310	3,235
Total	4,750	6,080	5,980	5,956
Grant IV—				
Lighting	1,020	1,000	1,000	999
Markets and Slaughter-houses	36	40	50	42
Avenues	..	..	..	1
Public Gardens, Survey of Land, Fire and other charges	289	250	250	217
Total	1,345	1,290	1,300	1,259
Grant V—				
Supervision and Management	1,071	1,120	1,140	1,245
Advances Recoverable	4	..	..	53
Refunds	..	..	..	6
Balance	1,144	— 740	1,320	3,772
Total	11,892	12,630	14,920	15,520

2. The number of meetings held by the municipal council was twenty-one against twenty-three in the previous year. The average attendance of the non-official members improved and was fair, but notwithstanding the remarks in paragraph 2 of G.O., No. 1500 M., dated 16th September 1895, the attendance of the officials continued to be poor. The Collector will be requested to see that the instructions of Government in this respect are attended to.

3. *Receipts.*—(1) The net current demand under the tax on buildings increased slightly, but that under the tax on lands remained stationary. Although coercive measures were adopted to a much smaller extent than in 1894–95, the collections under these heads improved and were satisfactory. The result of the revision of the house-tax registers, which it is proposed to undertake in the current year, should be reported to Government.

(2) There was a considerable increase in the receipts from tolls and markets which is explained in paragraphs 8 and 15 of the Chairman's report. The arrears under the latter head, which are more than four years old, should be recovered without delay, or, if found to be irrecoverable, should be written off the accounts; there is no reason why outstandings should be allowed to remain on the books for as long as they have been in this instance. The income from the sale of sweepings, license fees and fines showed an improvement; as there is apparently a demand for

rubbish as manure, every effort should be made to develop the revenue from this source in the current year. The Collector's attention will be drawn to the remarks in paragraph 11 of the Chairman's report.

(3) The number of houses served by the private scavenging agency fell from 884 to 865, but, owing to an increase in the rate of fees, the receipts on this account rose from Rs. 258 to Rs. 646, and the service was worked at a profit of Rs. 109 instead of a loss as in 1894–95. As nearly one-third of the total number of private latrines in the town are still outside this system, steps should be taken in the current year to bring them all under municipal control by prosecuting, under sections 221 and 222 of the District Municipalities Act, the owners of insanitary premises. The Chairman should see that the fees are invariably collected in advance, as already directed in paragraph 3 (4) of G.O., No. 1500 M., dated 16th September 1895.

4. *Expenditure*—(1) *Public Works.*—No new work of any importance was undertaken during the year. The total outlay on communications amounted to Rs. 1,154, or only 24·8 per cent. of the net municipal income from tolls, against the prescribed minimum of 50 per cent.; this was apparently in a measure due to a considerable and unexpected advance over the budget figure in the revenue from this source. If the main roads are now in good order the council should turn its attention to the side streets and lanes, of the condition of which nothing is said.

(2) *Education.*—The net expenditure on education was Rs. 1,059, or 11 per cent. of the income from taxation, and all but Rs. 140 of this sum was devoted to primary education. The municipal council continued to maintain two primary schools on the salary-result system, one of which was for Hindus and the other for Panchamas, and aided one secondary and eight primary schools with result grants against one and twelve, respectively, in 1894–95. There was a small increase in the attendance at the Municipal Hindu school and a decline in that at the Panchama school, but the results of the departmental examinations were fair. The numbers on the rolls of the aided schools, however, fell from 585 to 429, and owing partly to the fact that only about one-half of the total number of pupils in these institutions was presented for the grant examinations and partly to the circumstances explained in paragraph 33 of the Chairman's report, more than one-third of the allotment for result grants was not utilised. The total number of boys under instruction in the municipal and aided schools also fell from 684 to 508, or 41·9 per cent. of the male population of school-going age, against a general average of 54·3 per cent. for municipalities in 1894–95. The state of education in this town is, as observed by the Chairman, very backward, and he should concert measures in consultation with the Director of Public Instruction to improve matters in the current year.

(3) *Medical Relief.*—The number of in-patients treated at the municipal hospital fell from 217 to 206, but that of out-patients rose by 323, the decline in the former case being explained in paragraph 5 (*f*) of the civil apothecary's report. The midwife attached to the institution attended 66 cases of labour against 59 during nine months of 1894–95. This outturn is admittedly not satisfactory and she should be required to show better results in the current year.

(4) *Vaccination and Vital Statistics.*—The total number of vaccine operations performed during the year rose from 741 to 859, and 90·7 per cent. of this number are reported to have been successful against 65·3 per cent. in 1894–95, with the result that the average cost of each successful operation was reduced from As. 6–2 to As. 4–11. Infantile vaccination also made considerable progress and the number of children under one year successfully vaccinated exceeded the number of births by twelve, which, if the registration returns are correct, is very satisfactory.

There was a marked decline in the registration of vital statistics, and the returns were far from complete, the recorded rates being considerably below the normal. Greater attention should be paid to this important branch of the administration in the current year: it is evident that but little care was bestowed upon it during that under report.

(5) *Sanitation.*—Nearly 94 per cent. of the allotment under this head was utilised and the expenditure amounted to 22·5 per cent. of the receipts, though more might apparently have been spent than was; for instance, though ten dust-bins were budgetted for, only six were purchased and no attempt to crop the land trenched with nigh-soil appears to have been made. The inspection notes of the Deputy Sanitary Commissioner recorded in G.O., No. 1998 M., dated 28th November 1895, show that very much yet remains to be done before the sanitary condition of the town can be considered to be satisfactory. From paragraph 37 of the Chairman's report, however, it appears that the council is devoting some attention to this matter, and the Government trusts that the several defects noticed by the Deputy Sanitary Commissioner will be remedied as soon as possible. The dilatoriness on the part of the sub-committee appointed to select a site for the Muhammadan burial-ground is extremely unsatisfactory. This matter must be dealt with at once: the Chairman will report on the subject without further delay.

5. *General Remarks.*—The year closed with a balance of Rs. 3,772, or 26·2 per cent. of the receipts, but a considerable portion of this has been allotted for the construction of the proposed office building.

Except in regard to education and registration of vital statistics, the administration of the municipality during the year under review showed an improvement on that of the previous year and was, on the whole, good.

(True Extract.)

J. F. PRICE,
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.
" " Engineer
Editors' Table.

Exd. A. Raitt.

Govt. of {1896} Madras.

LOCAL AND MUNICIPAL.

Issued

Recd. *Encl.*

G.O., No. 1160 M., 9th July 1896.

JULY.

Administration Report.

Reviewing the — of the Palni Municipal Council for 1895–96.

[R.O. / 10]

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No. 1160 M., 9TH JULY 1896.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From M.R.Ry. G. S. PONNUSWAMI PILLAI, B.A., Chairman, Municipal Council, Palni, to the Chief Secretary to Government (through the Sub-Collector and Collector of Madura), dated 22nd May 1896, No. 4.

I have the honour to submit the annual report of the Palni Municipality for the year 1895–96, with the statements in the prescribed form. The year under report is the tenth after the constitution of the municipality.

I.—CONSTITUTION OF THE COUNCIL.

2. The council had its full strength at the commencement of the year. During the year two successive Tahsildars vacated office as councillors by reason of their transfer from the station and a third was appointed on the 28th January last. One councillor was removed from the council for continued absence at meetings for more than three months. The late Chairman (Sub-Registrar) vacated office on the 14th of November last by reason of his transfer, and I was appointed as Chairman on the 7th January 1896. I took charge of the office on the 11th. The council had its full strength at the close of the year—ten natives and two Europeans.

3. Twenty-one meetings were held during the year against 23 in the previous year, and they were on an average attended by six councillors—one official and five non-officials—against five in the previous year, and the increase of one is in the attendance of non-officials. No meeting was adjourned for want of quorum.

4. The total receipts of the municipality, inclusive of the opening balance, amounted to Rs. 15,520–0–10, and the charges to Rs. 11,748–1–4, and the closing balance to Rs. 3,771–15–6, against Rs. 14,920, Rs. 13,600, and Rs. 1,320, respectively —the figures expected in the revised estimate. The excess in the realizations under tax on houses, animals and carts, license fees, and private scavenging fees chiefly account for the swelling in the receipts and the savings under Grants I and II chiefly account for the decrease under expenditure. This year's receipts are the highest ever attained.

II.—RECEIPTS.

5. *Tax on Buildings.*—As the collections of 1894–95 included a good deal of arrears, that of 1895–96 was below that figure by about Rs. 80 ; but the percentage of collections has greatly increased as shown below. The current demand was Rs. 3,584–2–0 against Rs. 3,563–1–0, and the increase was due to certain new structures and additions to some of the old buildings having been assessed. Of this sum, Rs. 3,521–7–0 was collected and Rs. 44–12–0 written off on account of poverty, &c., and the balance under the head was only Rs. 17–15–0. Of the sum of Rs. 182–10–0 that remained as arrears at the commencement of the year, Rs. 169–9–0 was collected, Rs. 8–8–0 written off, and

		RS.	A.	P.
1894–95	.. .. ..	3,770	4	0
1895–96	.. .. ..	3,691	0	0
	Decrease ..	79	4	0

Rs. 4–9–0 remained as balance. Thus the balance under the head at the close of the year (both arrears and current) amounted to Rs. 22–8–0 against Rs. 182–10–0 in 1894–95 and Rs. 688–4–0 in 1893–94. The percentage of current collections to demand was 98·2 against 94·6 in 1894–95 and 86 in 1893–94, that of remissions 1·3, and that of arrears only ·5 per cent., against 4 per cent. in 1894–95. The percentage of arrear collections was 92·9 against 53·6 in the previous year and 73·6 in 1893–94, and the balance outstanding was only 2·5 per cent. Out of the aggregate arrears of Rs. 22–8–0, a sum of Rs. 7–4–0 has since been collected. Rupees 15–14–0 was due from thirteen persons who had been prosecuted as no property was found in their houses for distraint. Eight cases are still pending (*vide* appendix B to statements IV A and B). Eighty-seven warrants were issued during the year for the recovery of this tax to which, when those remaining unexecuted at the commencement of the year, viz., 11, were added, made 98; of these, 95 were executed. Thirty-four distraints were made, of which 16 sales were effected. Here I respectfully beg to state that I took every effort to clear off the demand, and in so doing, I had to experience some difficulty as already explained in my letter No. 31, dated 16th March 1896, disposed of in G.O., Mis. No. 653 M., dated 9th April 1896. Seventeen prosecutions (an unusually large number) were also instituted for the recovery of this tax. The mode of assessing the houses was the same as in previous years. The revision of the tax will be taken up during the current year (1896–97). The incidence of taxation per house was Rs. 1–6–1 as in the previous year, the majority of the houses being taxed at a low rate below Rs. 1–8–0.

6. *Tax on Lands.*—This includes the taxes on arable lands and vacant sites. The increase over the figures of the previous year was due to better collections of the current and arrear demands. The tax on vacant sites having been introduced only in 1894–95, there was a large arrear under the head at the close of that year. The demand was Rs. 177–8–0 (Rs. 80–4–0 on arable lands and Rs. 97–4–0 on vacant sites) as in the previous year. Of this sum, Rs. 158–12–0 was collected and Rs. 5–12–0 written off, leaving a balance of Rs. 13 at the close of the year (Rs. 4–4–0 under arable lands and Rs. 8–12–0 under vacant sites). Out of a sum of Rs. 71–6–0, the arrears under this head at the commencement of the year, Rs. 59–8–0 was collected, Rs. 4–8–0 written off, and Rs. 7–6–0 remained as balance (Rs. 3–6–0 under arable lands and Rs. 4 under vacant sites). Thus the arrears at the close of the year amounted to Rs. 20–6–0 against Rs. 71–6–0 in the previous year. This arrear is due from persons who are not in many instances residents of the municipality, but who own lands or vacant sites in the town and hence it is found very difficult to collect the same. Of the balance, Rs. 7–8–0 has since been collected. The percentage of current collections to demand was 89·4 against 67·3 in the previous year and that of arrear collections was 83·2 against 57·8 in the previous year. The arrears will soon be collected. Eight warrants were issued for the recovery of this tax during the year against *nil* in the previous year, and two distraints made, of which one sale was effected. Three prosecutions were also instituted.

	RS.	A.	P.
1894–95	138	4	0
1895–96	218	4	0
Increase ..	80	0	0

7. *Tax on Vehicles, Animals and Carts.*—The increase over the realizations of the previous year was due to the increase in the current demand and to better collections. The current demand under the head was Rs. 1,029–12–0 against Rupees 936–12–0 in 1894–95 and Rs. 873–6–0 in 1893–94, and the increase was both under animals and carts. As reported in last year, no special reason could be assigned for the increase except that the taxes are liable to fluctuations. The arrears that were outstanding at the beginning of the year were Rs. 13–2–0, of which a sum of Rs. 10–8–0 was collected, Rs. 2–4–0 written

	RS.	A.	P.
1894–95	999	6	0
1895–96	1,036	2	0
Increase ..	36	12	0

off, and As. 6 only left as balance. Of the current demand of Rs. 1,029–12–0, Rs. 1,025–10–0 was collected and Rs. 4–2–0 was left as balance. Of this Rupees 4–2–0, Rs. 3 is due from the owner of a palanquin who had been prosecuted for obstructing the distraint made to recover the tax. The man was fined Rs. 25. The remaining Rs. 1–2–0 as also As. 6, the arrear balance, have since been collected. Only one warrant was issued for the recovery of this tax on the palanquin above referred to and that was not executed owing to obstruction. There was no prosecution during the year for the recovery of these taxes.

8. *Tolls.*—The increase was due to the occurrence of three festivals during the year under report against only one in the previous year, as also to competition in the bid. The lease amount was Rs. 7,000 against Rs. 4,855 of the previous year. The usual contribution to the district board, one-third of the net receipts after deducting the charges incurred in repair of toll-sheds, &c., was paid within the year.

	RS.	A.	P.
1894–95	3,253	8	10
1895–96	4,681	15	6
Increase ..	1,428	6	8

9. A sum of Rs. 50 was realized as fees under Act II of 1888 for the performance of a circus in a tent.

10. The incidence of taxation per head of population was As. 9–1 including tolls and As. 4–8 excluding tolls.

11. The rent of lands realized was Rs. 13–8–0 against Rs. 18 in the previous year, as one of the bazaarmen who occupied road porambokе vacated it. With reference to G.O., Mis. No. 33 M., dated 7th January 1896, I respectfully beg to state that the sites are all street porambokes and lie between the main street and the main wall of the adjoining building. Only thatched sheds are allowed to be built there, and these places cannot better be utilized. The road at the place is very broad and no inconvenience could be caused to the public by the occupation of these places. A sketch showing the position of the three bazaars is enclosed. The fourth was by the side of No. I marked in the plan.

12. Three of the remaining house-sites in the cattle market were sold for Rs. 31–8–0 and four more sites remain to be sold.

13. There has been an increase in the sale-proceeds of rubbish and this must be attributed to better appreciation by the people of rubbish as manure as also to timely rains. The rubbish is sold in cart loads at 6 pies each.

14. The cost of medicines has nearly doubled, and the increase under "Other hospital receipts" was due to the fact that some of the old and unserviceable materials of the hospital were sold.

15. *Income from Markets.*—The very large increase over the previous year was due to the occurrence of two Panguni festivals during the year against *nil* in the previous year. Festivals take place here during the months of Tai (January or February) and Panguni (March or April). Two Panguni festivals fell within the year under report—one in April 1895 and another in March 1896. The temporary and cattle markets of Panguni festival generally fetch a greater amount as the gathering during that festival is greater. The daily market was sold for Rs. 69 against Rs. 75 in the previous year. The arrear of Rs. 19–1–0 under this head due from a judgment-debtor still remains unrealized as he is a pauper.

	RS.	A.	P.
1894–95	228	15	8
1895–96	1,273	14	9
Increase ..	1,044	15	1

16. The right of collecting fees in the slaughter-house was sold for Rs. 260 against Rs. 242 in the previous year, and As. 5–11 was collected as interest on overdue kists.

17. *License Fees.*—The income occurs under fees realized for depositing building materials in streets and on dyeing houses and hack-stables. The fees paid by one person for lodging materials in the street amounted to Rs. 36–8–0. The fees on hack-stables were for the first time introduced during 1894–95, and the fees due on one hack-stable for that year was also collected during the year under report. The increase must also be attributed to greater exertions on the part of the out-door establishment. The demand under the head amounted to Rs. 212–7–0, of which Rs. 208–15–0 was collected within the year. The balance, Rs. 3–8–0, was due from the owners of an oil mill and a pottery kiln, and these two were prosecuted for the recovery of the fees. The sum has since been realized. The arrears under the head, Rs. 3, was also realized during the year.

	Rs.	A.	P.
1894–95	144	8	3
1895–96	211	15	0
Increase ..	67	6	9

18. Annas 8 was realized for making a search in the death register.

19. The increase under municipal fines was due to the imposition of heavy fines to the extent of Rs. 130 on some gamblers who were prosecuted under the Town Nuisance Act. Rs. 78–2–0 was the amount of fine realized under the Municipal Act and Rs. 235–12–0 under the Nuisance Act. One hundred and eighteen prosecutions were instituted by the police against 110 in the previous year, and 103 cases were instituted under the Municipal Act against 164 in the previous year. Many prosecutions for the recovery of license, &c., fees were withdrawn as payment of the fees was tendered.

20. The district board contribution towards the upkeep of the dispensary was Rs. 1,000 as usual.

21. *Private Scavenging Fees.*—The increased rate sanctioned in G.O., No. 159 M., dated 4th February 1895, was levied during the year. The service was rendered in 865 houses against 884 in the previous year, and the decrease was due to certain houses having been vacant during the year. The demand under the head amounted to Rs. 690–5–6 and a sum of Rs. 605–4–6 was collected, leaving a balance of Rs. 85–1–0. The year was the second after the introduction of the fees and there is yet some difficulty in collecting the same. However the percentage of collections has risen to 87·7 from 77·9 in the previous year even though the demand has more than doubled. Out of a sum of Rs. 58–14–0 that stood as arrears at the commencement of the year, Rs. 40–6–0 was collected and Rs. 18–8–0 only remained as balance. Thus the total balance under the head was Rs. 103–9–0. Of this a sum of Rs. 59–12–0 has since been collected and the arrears will be cleared off soon. The expenditure on account of this service was only Rs. 536–12–11.

22. *Fishery Rents.*—As already explained in paragraph 5 of this office letter No. 23, dated 27th December 1895, embodied in G.O., No. 190 M., dated 4th February 1896, the fishery was sold twice during the year—once at the commencement of the year as usual and again a second time for one fasli with right to fish throughout the fasli; and hence the increased receipts of Rs. 702 against Rs. 426 in the previous year.

23. *Miscellaneous other items.*—A sum of As. 4, excess sale-proceeds of distrained property, which remained in deposit unclaimed for over six months, was credited to municipal funds.

24. The suit against the light contractor, referred to in paragraph 22 of the last year's report embodied in G.O., No. 1500 M., dated 16th September 1895, has been decided in favour of the council, but the money has not yet been recovered.

25. *Advances Recovered.*—The sum of Rs. 3–10–0 that remained with a vakil in Dindigul for the execution of the decree against the cart-stand contractor of 1893–94 was adjusted during the year. The money due from the contractor is not yet recovered.

III.—EXPENDITURE.

26. *Grant I, New Works—Buildings.*—The expenditure under this head, Rupees 589–5–4, consists of the cost of providing parapet walls and improving the well attached

to the slaughter-house Rs. 192–9–9, cost of constructing an additional cook-room in the hospital compound Rs. 199–10–10, and cost of constructing a privy with brick walls Rs. 197–0–9. The well attached to the slaughter-house had no parapet walls and pulleys, and, as it was found difficult to draw water to fill up the cistern in the slaughter-house, parapet walls, pulleys and a bund and channel connecting the well with the cistern were provided. The additional cook-room referred to in paragraph 4 (3) of G.O., No. 863 M., dated 6th July 1894, was built during the year. During the heavy rains of December last, some of the privies with mud walls collapsed, and the council resolved to build one with brick walls as mud wall enclosures often get damaged and have to be repaired, the cost being met from general savings. Some more latrines will be built during the current year. The provision under this head also included the cost of an office building Rs. 1,500, and a toll-shed Rs. 100. Sanction for necessary allotments for the construction of an office building was received only in February 189[illegible], and the estimate was sent to the Superintending Engineer for approval. He proposed some modifications and his final approval was obtained only in May. Hence the provision remained unutilized. The construction of the toll-shed and the repair of the hospital building which was given to a contractor were not completed within the year. Hence the savings under the head. Application has been made during the current year for the utilization of the unexpended allotment.

27. *Repairs—Communications.*—The expenditure on account of the repairs and maintenance of the town roads and streets amounted to Rs. 1,154–5–3 against Rs. 1,292–4–3 in the previous year. The budget provision had to be exceeded a little, as some of the roads had necessarily and urgently to be repaired. Three of the main streets were remetalled during the year and certain tunnels were also constructed. The town roads are in good order. The expenditure on communications amounted to 24·7 per cent. of the receipts from tolls.

28. *Buildings.*—The provision included the cost of repairs to hospital buildings, toll-sheds, &c.; but as already stated in paragraph 25 *supra*, the repairs to the hospital building by the replacing of certain doors and windows were not completed within the year, and hence the provision was not utilized. The expenditure incurred consists of cost of repair of some toll-sheds Rs. 20–10–10, and two masonry dust-bins Rs. 34–4–4, &c. Application will be made for the utilization of the unexpended allotment during this year.

29. *Water-works.*—The expenditure under repairs was the cost of cleansing tanks and wells and that under establishment was the pay of the tank cavalgars.

30. *Tools and Plants.*—As stated in paragraph 29 of the last year's report, certain tools which were purchased during that year were not paid for in that year. They were paid for during the year under report and hence the increase over original estimate.

31. *Grant II, Education—Training Schools.*—The expenditure of Rs. 117–5–1 under this head consists of the cost of training one student in the normal department of the Technical Institute, Madura, and three students in the Sessional school opened at Palni. The contribution from Provincial funds towards the stipend paid to the normal student was drawn.

32. *Salary-result Schools.*—The expenditure under the head was Rs. 498–1–5 against Rs. 508–5–1 in the previous year. Two schools were maintained under this system as in the previous year, one for Hindus and the other for Panchamas. The Hindu school, as already reported in paragraph 31 of the last report, had the third and fourth standards only. The Assistant Inspector of Schools remarked during his late inspection of the school that arrangements should be made for opening the lower standards also, and upon that remark being communicated to me, I have asked for detail proposals for carrying out the same. The proposals have not yet been received. The expenditure on the schools was almost the same as in the previous year except that the amount of results grants earned were something less than the previous year. The Hindu and the Panchama school earned only Rs. 68–12–0 and Rs. 30–10–0 respectively against Rs. 81–12–0 and Rs. 39–15–0 in the previous year. The cost of educating each pupil in the Hindu school has fallen from Rs. 8–14–2 to Rs. 7–6–5, and that in

the Panchama school has risen from Rs. 3–12–10 to Rs. 4–0–10, the former being attributable to the decrease in the earnings of result grant and the latter to the decrease in the attendance. The attendance in both the schools have slightly decreased.

33. *Result Grant.*—The amount paid under this head was Rs. 528–6–0 against Rs. 797–13–5 in the previous year. Eleven schools were at first registered for aid during the year and two schools were supplementally registered, one of which, American Mission Boarding, was a new school. Out of the thirteen schools registered only nine schools were paid result grants. One school was closed, two schools earned nothing and the fourth was refused grant on the recommendation of the Assistant Inspector of Schools owing to the non-production of the attendance register for inspection, apparently for fear that any punishment will be awarded for irregularities committed in it. In this school, as well as in the one that was closed during the year, a normal student was a teacher. Another school, which was also under the management of a normal student, was refused aid at the time of original registry for his misconduct. Of the nine schools that were aided during the year, one earned only Rs. 2–12–0 and another Rs. 13–10–0. The above facts show that several of the schools are not well managed. A councillor recently brought to my notice that these schools are not regularly held and taught and requested that arrangements may be made for periodical inspection. I accordingly asked the Inspecting schoolmaster for a list showing the time when, and the place where, the several schools are held to enable the council to make sudden inspections and see whether they are properly worked. The list has been received and the council have appointed a sub-committee to inspect the schools as often as they could and report about their shortcomings. I also found from the list that the three normal students—one whose school was refused aid as the registers were not produced for inspection, the other whose school was closed, and the third who was refused aid for his misbehaviour—have not opened schools in the municipality, and I have asked the Assistant Inspector of Schools to inform me whether these men have served as schoolmasters for the period they have bound themselves so to do, or to arrange for the enforcement of the provisions of the bond executed by them. With reference to the views of the Director of Public Instruction communicated in G.O., Mis. No. 182 M., dated 3rd February 1896, no reduction in the amount of result grant earned by uncertificated teachers was made. The result grants were paid at maximum rates. The educational statements are also submitted. From these statements and from the foregoing facts it will be seen that the primary education in the town is going backward and the council will do its best to improve it. Here, I beg to submit that if all the schools are amalgamated together and two or three well-managed municipal schools are established, there will be room for improvement.

34. *Grant III, Hospitals and Dispensaries.*—The expenditure under the head was Rs. 2,246–14–7 against Rs. 1,500–11–11 in the previous year. During the year 1894–95, an hospital assistant on Rs. 30 a month was in charge for about five months, but, during the year under report, an apothecary was in charge, and hence the increase under "pay of establishment." As already reported in paragraph 34 of the last year's report, the medicines that were supplied in 1893–94 were paid for only during the year under report, and the cost of medicines supplied during the year was also greater than in the previous year. The increase under contingencies was due to the supply of bedding and clothing during the year under report. Two hundred and six in and 9,373 out patients were treated in the hospital during the year against 217 in and 9,050 out patients in the previous year. The difference is only small with a slight decrease under in and increase under out patients. Mr. M. D. Gnanamani, L. M. and S., who was in charge of this hospital, was transferred on promotion in June last as he completed seven years' service, and Mr. A. Y. Narayaniah, L. M. and S., is now in charge of the institution. The council is glad to say that the institution continues to be useful and popular under the present apothecary's charge. It is very satisfactory to note that surgical cases requiring operation came from other hospital stations to Palni for treatment. The midwife performed 66 cases against 59 in the previous year when she was on leave for about three months. The work cannot be considered satisfactory. An additional cook-room, with two compartments for caste patients, was built during the year. Several of the useless doors and windows of the hospital are being replaced by better ones. Provision will be made in the next budget for two beds and the contagious ward proposed by the apothecary in paragraph 5 of his letter (copy enclosed).

35. *Vaccination.*—The expenditure under the head was Rs. 238–5–0 against Rs. 186–6–0 in the previous year. The vaccinator was fined two months' pay for bad work during 1894–95, and the cost of lymph supplied during that year was also less, as lymph at a cheaper rate from Madura was supplied during a portion of that year; but that lymph was discontinued as it was found useless as already stated in paragraph 35 of the last year's report. During the year 859 cases were performed against 741 in the previous year, and the number of successful operations also rose from 484 to 779. Thus the work turned out during the year improved both in quantity and quality. The percentage of successful operations during the year was 90·6 against 65·3 in the previous year, and the average cost of vaccinating each successful case fell from As. 6–2 to As. 4–11. The minimum number of cases to be performed by the vaccinator was reduced to 60 as stated in the last year's report, but it was again raised to 75 on the recommendation of the District Surgeon from January 1896. The vaccinator got a reward of Rs. 2–10–0 for 42 successful cases he performed over the minimum. The number of prosecutions instituted for failure to get children vaccinated was 159 against 141 in the previous year. The number of operations under one year of age was 557, of which 498 proved successful. The number of re-vaccinations was 101 against 166 in the previous year, of which 90 proved successful. This work is as usual under the supervision of the local Medical officer.

36. *Registration of Births and Deaths.*—The expenditure under this head was Rs. 131–15–1 during the year against Rs. 120–3–0 in the previous year, and this is due to the increase of Rs. 2 in the pay of the birth and death registrar sanctioned in G.O., Mis. No. 980 M., dated 17th June 1895. 486 births and 359 deaths were recorded during the year against 552 births and 455 deaths recorded in the previous year, thus showing a decrease under both the items. The deaths of 1894–95 included 69 from cholera, but there was no epidemic of the kind during the year under report. The birth and death registrar has been given strict orders to inform himself of all births and deaths that take place in the town and to prosecute persons who fail to register the same.

37. *Conservancy.*—The expenditure under the head was Rs. 3,235–0–9 against Rs. 2,846–15–4 in the previous year, thus showing an increase of about Rs. 400 over the previous year's figure. The increase occurs under "(*a*) (ii) Contingencies" as the expenditure under the head includes the cost of a night-soil cart Rs. 85–12–0 and six dust-bins Rs. 46–14–0. As private scavenging was introduced in more than 800 houses, a third night-soil cart was found necessary, and one was purchased out of the savings under "hire of bullocks." There was a provision of Rs. 100 in the budget for the purchase of ten dust-bins, but only six were purchased. Ten scavengers were employed during the year for private scavenging against only eight in the previous year, as the Sanitary Commissioner was of opinion that eight was insufficient. A driver was also employed to work the night-soil cart used for removing the excreta from the private privies, and the cost is shown under "Contingencies" under that item. The cart and the driver worked only during the last four months. Three festivals occurred during the year under report against only one in the previous year, and hence the increase under (*d*) Contingencies. There was no epidemic during the year under report. Necessary sanitary arrangements were made during the festivals as usual by the construction of temporary latrines and by the appointment of temporary sweepers, scavengers, tank watchers, &c. The devastanam has never contributed anything towards the cost of these arrangements as stated by the Collector in paragraph 3 of his endorsement, dated 21st March 1896, N. Dis. No. 1268-General, on my letter, No. 30, dated 12th March 1896, disposed of in G.O., Mis. No. 642 M., dated 8th April 1896, but, on the other hand, interfered with the rights of the municipality to collect fees in temporary bazaars held in adivaram during the late Panguni festival in March, and fifteen of such bazaar men have been prosecuted for obstructing the distraint made by the contractor for the recovery of the usual fees. The matter has

been brought to the notice of the Collector. There was no water scarcity during the year as the tank had its full supply and as there were timely rains. The four drinking-water wells were also conserved as usual. The scheme under preparation in the Sanitary Engineer's department has not yet been placed before the council. The night-soil is now buried in trenches in the new land acquired by the municipality during 1894–95. Cropping has not yet been experimented. More latrines will be provided during the current year and one near the Paracheri in adivaram. The sub-committee formed for selecting a place for the removal of the Muhammadan burial-ground has not yet sent in its report. The removal of the Paracheri will be effected when funds are available as stated in the last report, but particular attention is paid to its sanitation. Better conservancy arrangements will be made during the festival occasions in future as advised by the apothecary in paragraph 1 (2) of his report.

38. *Lighting.*—The expenditure under this head was Rs. 998–13–6 against Rs. 1,019–14–6 in the previous year. The lighting was done on contract and the rate was As. 9–9 a light a month against As. 12–6 in the previous year. At the time of the sale one man bid for As. 7–9, but as he failed to execute the necessary muchilka, it had to be re-sold with the result that no one bid below As. 9–9. The difference amounting to Rs. 157–8–0 at As. 2 a light a month for 105 lights for one year was claimed from the original bidder and he was sued for Rs. 107–8–0 deducting the Rs. 50, the amount deposited by him at the time of the sale, and a decree has been obtained. During the year fifteen wooden posts and small lights were replaced by stone posts and big lights and the other lights also were repaired at a cost of Rs. 192–5–0. No new lights were provided during the year, and there were at the close of the year 105 lights or 60 per square mile.

39. *Other Charges.*—This consists of Rs. 160–7–6 cost of printing municipal proceedings, &c., Rs. 15–7–8 revenue kist paid on certain municipal sites, Rs. 38 cost of conducting the suit against the light contractor and executing the decree against the cart-stand contractor, and Rs. 12–13–3 cost of numbering carts.

40. *Grant V.*—The expenditure under this head was Rs. 1,244–12–4 against Rs. 1,070–11–0 in the previous year, and the increase is on account of the entertainment of a temporary clerk on Rs. 10 a month for arranging the records and the payment of carriage allowance at Rs. 15 a month to the Chairman.

41. *Advances Recoverable.*—The permanent advance to the civil apothecary Rs. 20 was raised to Rs. 35 at his request to enable him to meet the necessary and growing expenditure under diet and contingencies then and there. Rs. 38–9–10 remained as advance at the close of the year, and this sum consists of Rs. 9–12–0 for executing two decrees, Rs. 10 for repair of dust-bins, Rs. 10 for repair of certain lanes and Rs. 8–13–10 for making sanitary arrangements during Panguni festival which fell at the close of the year and even continued for a day or two in April.

42. *Refunds of other than current collections.*—A sum of Rs. 6 fine imposed on two persons for molesting a municipal servant and levied in 1894–95 had to be refunded during the year as the convictions were quashed on appeal.

IV.—CLOSING BALANCE.

43. The year closed with a balance of Rs. 3,771–15–6 against Rs. 1,320 expected in the revised estimate, and the excess is due to certain allotments having remained unspent within the year, and also to excess in receipts over the expected figure under certain items. Application will be made for the utilization of the unexpended balance.

CONCISE annual report on the Municipal Hospital, Palni, for the official year 1895–96, in accordance with G.O., No. 735, Public, of 2nd October 1894.

1. *Public Health.*—The principal diseases for which treatment was resorted to at the hospital were, as in the previous year, skin and eye diseases, ulcers, ear complaints, malarial fevers and local injuries. Most of the skin and eye diseases are clearly traceable to the separate or combined effects of dirt, poverty and syphilis. How far the Vaiyapuri tank contributes to the spread of skin diseases and intestinal worms is a question to be decided by increased experience, but the present year hospital figures clearly show an increase under these two heads since the

fresh supply of water to the tank. This is not to be wondered at since the tank-bed is used for the purposes of nature and as a bandy-petta, especially during festival occasions and the prevention of these sources of contamination by the municipal or police authorities is no easy matter.

Three important festivals were held during the year. Special sanitary arrangements were made by preventing pollution of drinking-water, by erecting temporary latrines, by putting up bazaars, and by employing extra toties, peons and sweepers. The sanitary arrangement, especially that of conservancy, were found inadequate during the last festival, as the gathering was far beyond expectation, not being less than 50,000. Fortunately there was no epidemic of any kind.

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.		Fever.		Bowel-complaints.		Wounds.		Other causes.		Total.		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.	
1894–95 ..	278	274	552	29	40	2	3	40	21	17	17	7	3	155	121	250	205	59	50	26·9
1895–96 ..	250	236	486	..	..	1	3	25	30	12	13	1	..	158	116	197	162	76	48	23·7

The registration is obviously unsatisfactory and incomplete, but no improvement can be expected unless prosecutions are systematically instituted against those who fail to report the occurrence of births and deaths. Under orders from the District Medical and Sanitary officer, I check the registers once a month, but this does not sufficiently improve matters. The importance of this subject has been fully dwelt upon in a recent letter of the Sanitary Commissioner to the Chairman, Municipal Council.

3. *Sanitation.*—The sanitary condition of the town throughout the year was fairly good and reflects credit on the Sanitary Inspector who is always willing to learn and to carry out instructions. The crying needs of the town are a good water-supply and an efficient drainage.

The closing of two cemeteries within the town, the fencing of the tank with wire and the repair of an existing cinerator, so as to make it useful were suggestions made by the Civil Apothecary, the District Medical and Sanitary officer, and the Deputy Sanitary Commissioner, respectively. None of these have been carried out. During the year the town was provided with six zinc dust-bins and one iron night-soil cart drawn by a single bullock.

The least sanitary portion of the town is about the Paracherry between the hospital and the hill temple. A permanent latrine for the use of the Paracherry people is a great necessity.

4. *Vaccination.*—The following table compares the vaccinator's work for the past two years :—

Year.	Total number.				Infantile vaccination.				Re-vaccination.			
	Vaccinated.	Successful.	Unsuccessful.	Unknown.	Vaccinated.	Successful.	Unsuccessful.	Unknown.	Vaccinated.	Successful.	Unsuccessful.	Unknown.
1894–95	741	484	223	34	366	248	103	15	166	87	69	10
1895–96	859	779	50	30	758	689	41	28	101	90	9	2

The vaccinator was made to work directly under me and in the hospital with what result the above table shows. On my recommendation to the District Medical and Sanitary officer, the minimum number to be vaccinated was raised from 60 to 75 successful cases, with effect from 1st January 1896. On a letter received from the Sanitary Commissioner, No. 1851-V., dated 21st November 1895, a house-to-house enquiry was made by the vaccinator and he found out that 75 cases were unprotected within the municipal limits below the age of ten years. These also are being vaccinated. Of the 859 cases vaccinated during the year, only 626 cases were brought to the hospital for verification. A fine inflicted in one or two cases for failure to have the children vaccinated or brought for verification will facilitate the work a great deal.

Prosecutions are regularly made for all cases that fail to comply with the Act.

5. *Hospital*—(*a*) *Nature and sufficiency of accommodation.*—The accommodation is sufficient for the provided number of beds—six, but the average number of in-patients has been steadily increasing year by year. I would therefore repeat the request made by my predecessor for the provision of two more cots. The erection of a permanent contagious diseases shed is also very necessary. An out-house, consisting of two rooms, was built during the year to be used as kitchen by self-dieting caste patients.

(*b*) *State of repair of buildings.*—Six of the dilapidated windows and two door-ways in the main building are being replaced by substantial ones excepting three other door-ways and one window which also require such replacing; the building is in good repair. The kitchen attached to the apothecary's quarters is also being improved. The out-houses are in good condition.

(*c*) *State of repair of furniture.*—Good.

(*d*) *Inspections.*—The hospital was inspected during the year by the Sub-Collector, the Deputy Sanitary Commissioner and the District Medical and Sanitary officer. The improvement of the hospital well and the erecting of a compound wall for the hospital were among the chief recommendations made by them. Both the proposals will be shortly carried out, as funds have been provided for them.

(*e*) *Paying Patients, &c.*—No recovery was made under diets, but medicines were sold during the year for Rs. 10 out of which Rs. 4–12–6 have been recovered.

(*f*) Number of patients treated as compared with previous years.—

—	1891–92.		1892–93.		1893–94.		1894–95.		1895–96.	
	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	46	2·09	133	5·40	160	6·04	217	6·60	206	6·74
Out-door	5,382	36·76	6,534	43·25	6,949	44·62	9,050	52·38	9,373	61·45

A slight decrease will be noted from the previous year under the head of in-patients. This is due to two causes:—(1) the wards had to be vacated during the last month of the year for the execution of repairs; (2) the majority of the available beds were occupied by major operation cases during the last quarter of the year, and thus admission had to be denied to less serious cases, it being thought inadvisable to over-crowd operation wards; but I am satisfied that the number has been more than made up by the quality of the work turned out.

(*g*) *Mortality and its actual causes.*—No deaths were recorded among out-patients. Among in-patients there were ten deaths—two from tubercle of lungs, one from dysentery, two from general anasarca, one from senile gangrene, one from exhaustion from ulcer, one from epilephic corna, one from double pneumonia and one from hereditary syphilis. Three of these cases were moribund on admission and died within a few hours after.

(*h*) Operations and results:—

Year.	Major operations.					Total number of minor operations.
	Total number.	Cured.	Relieved.	Discharged otherwise.	Died.	
1894–95	17	12	5	..	..	405
1895–96	57	40	12	1	..	450

Four of these 57 major operation cases are still under treatment, six of them were performed by my predecessor Mr. M. D. Gnanamoni L. M. & S., and the remaining 51 by myself.

The striking increase under this head and the special attention devoted to this most important branch of the profession will, it is hoped, be rightly appreciated; some of these cases have come from other hospital stations, such as Udamalpet, Dhárápuram, Virupatchi, &c.

(*i*) *Establishment.*—The establishment remains the same, except that in place of the old compounder a new one was sent who assumed charge of his work on the 1st January 1896. A gardener will make the surroundings of the hospital look less desolate and deserted, but the employment of one, though sanctioned by the council and recommended by the Sub-Collector, was disallowed by Government on financial considerations.

(*j*) *Midwife.*—Sixty-six cases were conducted by the midwife against 59 in the preceding year. The people are very slow to avail themselves of her services, although she is said to be very popular. She is of much use to me in interpreting gosha diseases and in the dressing of female patients.

(*k*) *Caste and Gosha Dispensary.*—Nil.

(*l*) *General Remarks.*—I may here express my thanks to the municipal Councillors who have always been taking a lively interest in the welfare of the hospital and are ever ready to assist me in the promotion of its interest.

PALNI, *4th April* 1896. (Signed) A. Y. NARAYANIAH, L.M. & S., *Civil Apothecary.*

II. No. 2573.

Forwarded to the Chairman, Municipal Council, Palni.

MADURA, *24th April* 1896. (Signed) F. C. REEVES, Surgeon-Major, *District Medical and Sanitary officer.*

E.C. No. 1421-Gl.

Forwarded.

2. *Paragraph* 13.—There is an unimportant omission.

3. *Paragraph* 27.—The roads were in very fair order when I last visited Palni.

4. *Paragraph* 37.—The interference by the devastanam is under enquiry.

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

29th May 1896.

N. Dis. No. 2517-Genl.

Submitted.

PALNI, *3rd June* 1896. (Signed) J. TWIGG, *Collector.*

ORDER—No. 1160 M., dated 9th July 1896.

The receipts and charges of the Palni Municipality for 1895–96 are compared below with the budget and revised estimates for the year and the actuals of 1894–95:—

—	Actuals, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1895–96.	Actuals, 1895–96.
Receipts.	RS.	RS.	RS.	RS.
Balance brought forward	746	600	1,150	1,144
Tax on Buildings and Lands	3,909	3,500	3,600	3,909
,, on Vehicles and Animals	565	500	500	565
,, on Carts	434	450	450	471
Tolls	3,254	4,030	4,700	4,682
Realisations under Special Acts	..	..	..	50
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c. ..	203	70	50	82
Conservancy Receipts	24	40	60	56
Fees and Revenue from Educational Institutions	87	90	90	85
,, ,, from Medical Institutions	10	..	10	19
Income from Markets and Slaughter-houses	471	1,000	1,510	1,534
License Fees	145	150	150	212
Other Fees	5	..	10	9
Fines under Municipal and other Acts	250	200	300	308
Grants and Contributions from Government	31	..	40	41
,, ,, from Local Boards	1,000	1,000	1,000	1,000
Recoveries for Services to Private Individuals	258	600	600	646
Miscellaneous	482	400	700	703
Advances Recovered	18	..	..	4
Total ..	11,892	12,630	14,920	15,520

—	Actuals, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1895–96.	Actuals, 1895–96.
Charges.	Rs.	Rs.	Rs.	Rs.
Grant I—				
New Works—				
Buildings	6	2,000	2,000	590
Water-supply	186	..	..	..
Repairs—	1,292	1,000	1,100	1,154
Communications	436	100	300	46
Buildings	102	120	110	90
Water-supply	166	170	170	173
Establishment	2	20	30	32
Tools and Plant and other Stores				
Total	2,190	3,410	3,710	2,085
Grant II—				
Training Schools	78	50	120	117
Municipal Schools—				
On the Salary-result System	508	520	500	498
Grants-in-aid—	798	800	800	529
Result Grants	..	50	..	..
Building and Furniture Grants	..	50	50	..
Inspection	..	..	..	..
Miscellaneous	4	..	..	..
Total	1,388	1,470	1,470	1,144
Grant III—				
Hospitals and Dispensaries	1,501	2,240	2,240	2,247
Contributions	96	70	60	104
Vaccination	186	180	230	238
Registration of Births and Deaths	120	140	140	132
Conservancy, Road-cleaning and Road-watering	2,847	3,450	3,310	3,235
Total	4,750	6,080	5,980	5,956
Grant IV—				
Lighting	1,020	1,000	1,000	999
Markets and Slaughter-houses	36	40	50	42
Avenues	..	..	..	1
Public Gardens, Survey of Land, Fire and other charges	289	250	250	217
Total	1,345	1,290	1,300	1,259
Grant V—				
Supervision and Management	1,071	1,120	1,140	1,245
Advances Recoverable	4	..	..	53
Refunds	..	..	..	6
Balance	1,144	— 740	1,320	3,772
Total	11,892	12,630	14,920	15,520

2. The number of meetings held by the municipal council was twenty-one against twenty-three in the previous year. The average attendance of the non-official members improved and was fair, but notwithstanding the remarks in paragraph 2 of G.O., No. 1500 M., dated 16th September 1895, the attendance of the officials continued to be poor. The Collector will be requested to see that the instructions of Government in this respect are attended to.

3. *Receipts.*—(1) The net current demand under the tax on buildings increased slightly, but that under the tax on lands remained stationary. Although coercive measures were adopted to a much smaller extent than in 1894–95, the collections under these heads improved and were satisfactory. The result of the revision of the house-tax registers, which it is proposed to undertake in the current year, should be reported to Government.

(2) There was a considerable increase in the receipts from tolls and markets which is explained in paragraphs 8 and 15 of the Chairman's report. The arrears under the latter head, which are more than four years old, should be recovered without delay, or, if found to be irrecoverable, should be written off the accounts; there is no reason why outstandings should be allowed to remain on the books for as long as they have been in this instance. The income from the sale of sweepings, license fees and fines showed an improvement; as there is apparently a demand for

rubbish as manure, every effort should be made to develop the revenue from this source in the current year. The Collector's attention will be drawn to the remarks in paragraph 11 of the Chairman's report.

(3) The number of houses served by the private scavenging agency fell from 884 to 865, but, owing to an increase in the rate of fees, the receipts on this account rose from Rs. 258 to Rs. 646, and the service was worked at a profit of Rs. 109 instead of a loss as in 1894–95. As nearly one-third of the total number of private latrines in the town are still outside this system, steps should be taken in the current year to bring them all under municipal control by prosecuting, under sections 221 and 222 of the District Municipalities Act, the owners of insanitary premises. The Chairman should see that the fees are invariably collected in advance, as already directed in paragraph 3 (4) of G.O., No. 1500 M., dated 16th September 1895.

4. *Expenditure*—(1) *Public Works.*—No new work of any importance was undertaken during the year. The total outlay on communications amounted to Rs. 1,154, or only 24·8 per cent. of the net municipal income from tolls, against the prescribed minimum of 50 per cent.; this was apparently in a measure due to a considerable and unexpected advance over the budget figure in the revenue from this source. If the main roads are now in good order the council should turn its attention to the side streets and lanes, of the condition of which nothing is said.

(2) *Education.*—The net expenditure on education was Rs. 1,059, or 11 per cent. of the income from taxation, and all but Rs. 140 of this sum was devoted to primary education. The municipal council continued to maintain two primary schools on the salary-result system, one of which was for Hindus and the other for Panchamas, and aided one secondary and eight primary schools with result grants against one and twelve, respectively, in 1894–95. There was a small increase in the attendance at the Municipal Hindu school and a decline in that at the Panchama school, but the results of the departmental examinations were fair. The numbers on the rolls of the aided schools, however, fell from 585 to 429, and owing partly to the fact that only about one-half of the total number of pupils in these institutions was presented for the grant examinations and partly to the circumstances explained in paragraph 33 of the Chairman's report, more than one-third of the allotment for result grants was not utilised. The total number of boys under instruction in the municipal and aided schools also fell from 684 to 508, or 41·9 per cent. of the male population of school-going age, against a general average of 54·3 per cent. for municipalities in 1894–95. The state of education in this town is, as observed by the Chairman, very backward, and he should concert measures in consultation with the Director of Public Instruction to improve matters in the current year.

(3) *Medical Relief.*—The number of in-patients treated at the municipal hospital fell from 217 to 206, but that of out-patients rose by 323, the decline in the former case being explained in paragraph 5 (*f*) of the civil apothecary's report. The midwife attached to the institution attended 66 cases of labour against 59 during nine months of 1894–95. This outturn is admittedly not satisfactory and she should be required to show better results in the current year.

(4) *Vaccination and Vital Statistics.*—The total number of vaccine operations performed during the year rose from 741 to 859, and 90·7 per cent. of this number are reported to have been successful against 65·3 per cent. in 1894–95, with the result that the average cost of each successful operation was reduced from As. 6–2 to As. 4–11. Infantile vaccination also made considerable progress and the number of children under one year successfully vaccinated exceeded the number of births by twelve, which, if the registration returns are correct, is very satisfactory.

There was a marked decline in the registration of vital statistics, and the returns were far from complete, the recorded rates being considerably below the normal. Greater attention should be paid to this important branch of the administration in the current year: it is evident that but little care was bestowed upon it during that under report.

(5) *Sanitation.*—Nearly 94 per cent. of the allotment under this head was utilised and the expenditure amounted to 22·5 per cent. of the receipts, though more might apparently have been spent than was; for instance, though ten dust-bins were budgetted for, only six were purchased and no attempt to crop the land trenched with nigh-soil appears to have been made. The inspection notes of the Deputy Sanitary Commissioner recorded in G.O., No. 1998 M., dated 28th November 1895, show that very much yet remains to be done before the sanitary condition of the town can be considered to be satisfactory. From paragraph 37 of the Chairman's report, however, it appears that the council is devoting some attention to this matter, and the Government trusts that the several defects noticed by the Deputy Sanitary Commissioner will be remedied as soon as possible. The dilatoriness on the part of the sub-committee appointed to select a site for the Muhammadan burial-ground is extremely unsatisfactory. This matter must be dealt with at once: the Chairman will report on the subject without further delay.

5. *General Remarks.*—The year closed with a balance of Rs. 3,772, or 26·2 per cent. of the receipts, but a considerable portion of this has been allotted for the construction of the proposed office building.

Except in regard to education and registration of vital statistics, the administration of the municipality during the year under review showed an improvement on that of the previous year and was, on the whole, good.

(True Extract.)

J. F. PRICE,
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.
" " Engineer
Editors' Table.

Exd. A. Raitt.

Govt. of {1896} Madras.

LOCAL AND MUNICIPAL.

Issued

Recd. *Encl.*

G.O., No. 1160 M., 9th July 1896.

JULY.

Administration Report.

Reviewing the — of the Palni Municipal Council for 1895–96.