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LOCAL AND MUNICIPAL DEPARTMENT.

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[Despatch Abstract.]

Administration Report

Receiving the —— of the

Tinnevelly Municipal

Council for 1895-96.

BACK PAPER, No. OF 18

AD AGAIN ORDER OF GOVERNMENT, DATED
18 , No.

FURTHER PAPER, No. OF 18

ENCLOSURES.

CURRENT No. 1787. M. (Lithoed).

STATEMENT WITH DITTO.

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12 August

No. 1342 M., — JULY 1896.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From M.R.Ry. P. KRISTNASAWMI AIYAR Avargal, B.A., Chairman, Municipal Council, Tinnevelly, to the Chief Secretary to Government (through the Revenue Divisional Officer and Collector of Tinnevelly), dated 9th June 1896, No. 96.

I have the honour to submit the annual report on the working of the Tinnevelly Municipality for the year 1895–96, together with the statements prescribed in G.O., No. 2193, dated 10th December 1891. The report was passed at a meeting (copy of resolution enclosed) of the council held on the 6th instant.

2. I continued to be Chairman throughout the year, but I had to delegate my powers to M.R.Ry. Dalavoy Thitharappa Mudaliyar Avargal from 21st December 1895 to 15th March 1896, as I had to be absent from Head-quarters on inspection duty as Registrar of Assurances of the district.

I.—CONSTITUTION OF THE COUNCIL.

3. The constitution of the council was as follows :—

Sanctioned number of councillors	Nominated	.. .. ..	4
	Elected	.. .. ..	12
Actual number on 31st March 1896—			
Ex-officio			1
Nominated	Officials		2
	Non-officials		1
Elected ..	Officials		..
	Non-officials		12
	Total ..		16
Europeans			..
Natives			16

4. About the early part of the year, there were seven vacancies in the council, of which one was nominated and six elected. Of these six elections two were contested. Subsequently during the course of the year, there were four vacancies which were to be filled up by elections. These four were contested. In all contested elections put together 66 per cent. of the aggregate number of registered voters in the wards went to the poll. The lists of voters and of candidates were revised in October 1895.

5. The council held 34 meetings against 28 in the last year. The average attendance of members at each meeting was the same as in the last year, *i.e.*, 10 (officials 1·2, non-officials 8·8), against officials ·9, non-officials 9·1 in the last year, showing slight improvement in the attendance of officials.

6. The following table exhibits the receipts realised from taxation as compared with those of the previous year and with the budget estimates of 1895–96 :—

Item.	Actuals for 1894–95.	Actuals for 1895–96.	Budget estimate for 1895–96.
	RS. A. P.	RS. A. P.	RS. A. P.
Tax on Buildings and Lands	8,385 4 9	9,074 11 3	8,800 0 0
,, on Arts	3,944 0 0	4,063 0 0	3,800 0 0
,, on Vehicles, Animals and Carts	3,517 12 0	3,433 12 0	3,540 0 0

From the table it will be observed that there is some increase in items 1 and 2 which is due mostly in the case of item No. 1 to the thorough revision of taxes on buildings, and in case of item No. 2 to the increase both in the number of persons assessed and the higher classification of some of the persons. The decrease under item 3 is due to the fact that some of the merchants who own houses both in this municipality and in the neighbouring union of Pettai and who were formerly obtaining licenses in this municipality have now obtained licenses from the district board.

II.—Receipts.

7. The opening balance of the year was Rs. 14,810–6–8 and the receipts of the year amounted to Rs. 26,907–0–3, making a total of Rs. 41,717–6–11. The total expenditure of the year was Rs. 26,060–3–5, and the year thus closed with a balance of Rs. 15,657–3–6, which tallies with the figures of the Treasury department. The actual receipts of the year from all sources were in excess of the revised estimate and of the actuals of the previous year. This will be explained hereunder.

A.—Receipts from Taxation.

8. *Tax on Arts.*—This register is usually revised every year. The tax was levied as in the last year, and the gross demand was Rs. 4,208–8–0. Remissions granted on appeal amounted to Rs. 174 and the net demand was, therefore, Rs. 4,034–8–0 against Rs. 3,971 in the last year, of which Rs. 4,012 were collected during the year and Rs. 22–8–0 remained outstanding at the close of the year against Rs. 58–8–0 in the last year. One hundred and one appeals were made against the tax. In 36 cases the amount remitted came to Rs. 174 and in the remaining 65 cases the original assessment was confirmed. The average incidence of the tax per head after the disposal of appeals was Rs. 4–15–8 against Rs. 4–15–11 in the last year. The decrease is due to the increase in the number of persons assessed.

9. *Tax on Buildings.*—As in the last year, the tax was levied at $6\frac{1}{4}$ per cent. on the annual rental according to the principle explained in the note to Statement I. The total number of buildings under taxation was 7,000 against 6,930 in the last year. The increase is due to the construction of new buildings during the year. The demand, as originally assessed by the Chairman, was Rs. 8,859–7–6, and deducting therefrom the sum of Rs. 180–8–0 remitted by the council on appeal, the net demand was Rs. 8,678–15–6 against Rs. 7,917–14–0 in the last year. Of this sum, Rupees 8,609–2–6 were collected during the year and Rs. 69–13–0 remained to be recovered against Rs. 112–9–0 in the last year. Four hundred and fifteen appeals were preferred. In 19 cases remissions were granted to the extent of Rs. 180–8–0 and in the remaining 396 cases the original assessment was confirmed. The incidence of the tax on the net demand is Rs. 1–3–10 per house brought under taxation against Rs. 1–2–3 in the last year. The increase is due to the excess in the net demand owing to the thorough revision of taxation during the year.

10. *Tax on Lands.*—The land-tax was for some time levied in accordance with G.O., No. 354 M., dated 26th February 1878, at the rate of $6\frac{1}{4}$ per cent. on the annual rental of lands. This continued until 1891–92 when agreeably to the note in the budget recorded in G.O., No. 415, dated 19th March 1891, the tax on lands was fixed under section 63–2 of Act No. IV 1884 at the varying rate of 1, 2, 3 and 4 annas for every 80 square yards of land according to the locality and importance of the lands. This continued until 1892–93. When this varying rate was found inconvenient and the council resolved in their resolution, dated 19th December 1892,

that the land-tax should be levied on all lands at a uniform rate of As. 3 for every 80 square yards—*vide* paragraph 8 of the municipal report recorded in G.O., No. 862 M., dated 3rd July 1893. This uniform rate of As. 3 was found heavy and the council represented the matter to Government who finally in G.O., Mis. No. 1704 M., dated 13th November 1894, sanctioned a uniform rate of As. 1–6 for every 80 square yards of lands of whatever description. This rate was adopted during 1894–95. But subsequently on a question raised by a tax-payer regarding the levy of land-tax in this municipality quoting the Madras High Court judgment recorded at pages 310 to 315 of I.L.R., Madras, Volume XVIII, Part IX (September 1895), the matter was represented to the Government who, in their order Mis. No. 2051 M., dated 6th December 1895, decided that if the tax at the rate of As. 1–6 per 80 square yards exceeded $7\frac{1}{2}$ per cent. of the annual rent value of the land, it was illegal as it transgressed the provisions of section 47 of Act IV of 1884 and ordered further that the tax should be levied at $7\frac{1}{2}$ per cent. on the annual rent value of the land. Accordingly the tax was levied at $7\frac{1}{2}$ per cent. on the annual rental during the year under report. Hence the large decrease under this item as shown hereunder.

The gross demand under this head was Rs. 332–12–0 and deducting therefrom the sum of Rs. 4–4–6 remitted by the council in three appeal cases, the net demand was Rs. 328–7–6 against Rs. 610–15–6 in the last year. Rs. 296–3–6 were collected and Rs. 32–4–0 (as against Rs. 117–15–9 in the last year) remained to be recovered. The total extent of land assessed was the same as in the last year.

11. *Arrears of Taxes on Arts, Buildings and Lands.*—The arrears amounted to Rs. 289–0–9, of which Rs. 220–5–3 were collected and Rs. 68–11–6 were written off the accounts so that there remains no balance out of the taxes under these heads to the end of 1894–95—*vide* statement IV-B for details.

12. *Tax on Spring Vehicles, Animals and Carts.*—As in the previous year the tax on vehicles and animals was levied at the maximum schedule rates and that on carts at Rs. 2 per cart per annum. As compared with the previous year there is a decrease of Rs. 84 which is accounted for in paragraph 6 *supra.*

13. *Tolls.*—The collection of tolls was under the direct management of the district board as in the last year and the usual contribution of Rs. 4,650 was fully recovered within the year.

14. *Incidence of Taxation.*—The average incidence of taxation per head of the population as per last census was during the year As. 13–9 including tolls and As. 10–8 excluding them against As. 13–3 and As. 10–3 respectively in the last year. The increase in the receipts from taxes has caused increase in the incidence of taxation.

B.—Miscellaneous Receipts.

15. *Avenue Receipts.*—The demand under this head was Rs. 456–1–2, of which Rs. 401–3–10 have been realised, leaving a balance of Rs. 54–13–4. A sum of Rs. 6–13–4 on account of arrears of last year is fully recovered.

16. *Sale-proceeds of old materials.*—As compared with the actuals of the last year there is an increase of Rs. 57–3–8 owing to the sale of unserviceable carts and chimneys, &c.

17. *Sale-proceeds of Night-soil, Street-refuse, &c.*—The income under this head is larger than that of the last year by Rs. 45. The increase is due to the extension of private scavenging system.

18. *Sale-proceeds and Composition Fees of Medicines.*—The income is larger than that of the last year by Rs. 57–4–11. The increase is owing to the more extended sale of medicines.

19. *Income from Markets.*—There are two municipal markets, viz., Pennington market and the meat market. Both of them were as usual leased out during the year. The demand was Rs. 821 against Rs. 778–8–7 in the last year and the amount was fully realised during the year. The increase is owing to keener competition at the time of auction.

20. *License Fees.*—The income under this item is in excess of the revised estimate and of the actuals of the previous year by Rs. 32 and Rs. 95 respectively. The increase is due to the opening of three cart-stands and also increase in the number of marriage pandals. The demand under this item was Rs. 342, of which Rs. 332 were collected and Rs. 10 remain to be recovered.

21. *Fines under Municipal and other Acts.*—The income under this head is in excess of the revised estimate and less than the actuals of the last year by Rs. 168–2–0 and Rs. 491–0–6 respectively. The decrease is due to the fact that no heavy fines were imposed as in the last year.

22. *Interest on investment.*—The income under this head is less than the actuals of the previous year by Rs. 99–12–6 owing to the reduction of the rate of interest on Government securities.

23. *Grants and Contributions—(a) from Government.*—The grants from Government on account of Municipal Panchama school and gymnasium and drawing masters' salaries under education amounted to Rs. 14–7–0 and Rs. 93–8–0 respectively. But a sum of Rs. 47–12–9 on account of stipends to normal students was not realised during the year owing to certain correspondence that arose regarding payment and the amount since recovered.

Grants and Contributions—(ii) *Medical.*—The grants from the district board on account of hospital amounted to Rs. 494–15–11 or in excess of the actuals of the last year by Rs. 215–9–7. The increase is due to the larger expenditure from municipal funds.

Grants and Contributions—(c) (ii) *Medical.*—The income under this head is less than the budget estimate by Rs. 229–2–8 owing to the reduced rate of interest on Langarkana fund.

24. *Miscellaneous—Private Scavenging and Cess-pool Fees.*—The number of houses on the register on the 31st March 1896 was 1,349 against 1,734 in the last year. The number of cess-pools cleaned by the municipal toties was 175 against 200 in the previous year. The demand under this head was Rs. 804–6–0 against Rs. 758–10–6 in the last year and the amount was fully realised within the year, leaving no balance to be recovered. The reduction in the number of houses served by private scavenging is due (1) to the fact that a privy used by several house-holders in the same compound was treated as one privy and one fee alone levied in 1895–96, whereas in 1894–95 each house-holder was assessed separately, and (2) to the fact that the people by a sort of strike refused to use the system and the number of houses served went at one time so low as 250, and it was with difficulty the number was brought up again. It is also in preparation to provide a common sweeping and manure depôt for the various wards of the town so as to facilitate the removal of sweepings from private houses by the owners themselves.

Including the arrear collection of Rs. 116–11–6, the aggregate receipts came up to Rs. 921–1–6. The fees were levied at the rate of one anna per privy per mensem, which is also the rate for cleaning cess-pools. The fees were collected in advance. There were prosecutions under the head in thirty-four cases, of which one had to be withdrawn and the rest were convicted.

25. *Refunds of expenditure of previous years.*—A sum of Rs. 49–4–9 was refunded from the expenditure of previous year. Rs. 44–12–9 from the amount paid to the Treasury Deputy Collector for purchase of a bill of exchange in favour of Messrs. Burgoyne, Burbidges and Company, London, for value of medicines and Rs. 4–8–0 from Messrs. Spencer and Company on account of commission on payment made for value of burners, &c.

26. *Deposit forfeited.*—The supply of bulls to the conservancy carts was left on contract for three consecutive years during 1895–96. At the close of the year under report the contractors applied for cancelment of the contract on account of their difficulties and inconveniences, and the council relieved them from the contract on certain conditions, one of them being the forfeiture of Rs. 50 deposited by them; hence the receipts under this head.

III.—Expenditure.

27. The total expenditure was Rs. 26,060–3–5 against Rs. 24,176–4–8 in the previous year. As compared with the actuals of the previous year there was a large increase under Grants I, III, IV and V counterbalanced by slight decrease in Grant II. The annexed statement shows at a glance the amount actually spent in 1895–96 under new works and repairs compared with the actuals of the previous year:—

—	Actuals, 1894–95.	Actuals, 1895–96.
New Works.	Rs. A. P.	Rs. A. P.
Communications	333 8 8	206 0 11
Buildings	178 8 3	44 0 0
Repairs.		
Communications	2,027 9 1	2,321 1 7
Buildings	424 15 11	753 15 3

28. *Grant I, Public Works—Communications.*—The expenditure under new works and repairs amounted to Rs. 2,527–2–6, which is in excess of the revised estimate and actuals of the previous year. The outlay under this head exceeds the fixed rate of 50 per cent. of the income from tolls.

29. *Buildings.*—The expenditure under this head was Rs. 797–15–3 against Rs. 603–8–2 in the previous year. The increase is due to the construction of a cinerator, improvements made to the market and dispensary buildings and to the repair of latrines as particularized in statement II-A, parts I and II.

30. *Drainage.*—A sum of Rs. 59–3–7 was spent on account of constructing a petty drain for letting off the sewage, &c., from the buildings in the Police lines. The total expenditure was Rs. 80–3–7, but a sum of Rs. 21 was contributed by the Police department. Hence the net cost under this head was only Rs. 59–3–7. This branch drain was obliged to be taken up necessarily, as otherwise two big cess-pools had to be cleaned by devoting one cart of the municipality exclusively. The construction of this drain has set free the cart for other useful purposes.

31. *Water-supply.*—The expenditure of Rs. 400 under new works in this head is due to the payment of the sum to the Sanitary Engineer for preliminary survey, &c., for a joint water-supply scheme between this municipality and other neighbouring institutions.

Under the head of repairs a sum of Rs. 189–7–4 was spent in cleansing wells and channels. A sum of Rs. 125–15–3 was spent on account of the salary of the watchmen employed for guarding the teppakulam and channels from pollution. A sum of Rs. 17 was spent in making inscription boards for preventing nuisance and pollution in the water-supply channels and their sides.

32. *Grant II, Education.*—As detailed in previous reports the higher, middle, lower, and primary education is imparted by the C.M.S. Second Grade College (including the lower departments), a Lower Secondary Branch school of the Hindu College, Tinnevelly, nineteen Result System schools and one Municipal Panchama Salary-result system school. The C.M.S. College was aided as usual with salary grants for the middle and primary departments to the extent of Rs. 536–14–3 and Rs. 99–9–9 respectively. As regards the working of the institution during the year no report can be made, as the Director's review on the inspection notes of the Inspector has not as yet been received. Twenty schools (including the Hindu College Branch Lower Secondary school) were examined for results grant during the year. They were all paid at maximum rate. In nineteen schools, excluding the Lower Secondary school above mentioned, 592 boys were presented in the compulsory subjects, of whom 511 passed. As regards the optional subjects taught in the schools, drawing has, for the first time, been introduced and a drawing master on Rs. 15 per mensem has been employed from 1st August 1895. A gymnastic teacher on a salary of Rs. 10 per mensem was employed throughout the year to impart physical education to the boys in the results system schools.

The net expenditure on education amounted to Rs. 2,903–12–7 against Rupees 2,999–13–7 in the last year. The decrease is only apparent and is due to the non-payment of over-earned grant within the year as the certifying memoranda passing it were received only on the 31st March 1896. If the over-earned grant is paid, as the council propose to do with certain modifications, the expenditure in the year under report will exceed that under 1894–95. The actual expenditure of the year, viz., Rs. 2,903–12–7, was distributed as shown below :—

	Rs.	A.	P.
Stipends to two Normal students	79	10	7
Salary-result system—			
Panchama school	222	9	6
Salary grants	636	8	0
Results grant	1,243	10	0
Inspection	294	8	5
Miscellaneous purposes as shown in statement II	426	14	1
Total ..	2,903	12	7

33. *Salary-result System School.*—The council continued to maintain a school of its own for Panchamas. It was examined by the Assistant Inspector of Schools for results grant. The results cannot be considered so satisfactory as in the previous year owing to changes in the teaching staff. For further particulars, *vide* statement IV (Educational).

Inspecting Staff.—The inspecting schoolmaster continued to do his work satisfactorily.

Sessional School.—A sessional school, the proposals for which were sanctioned last year, has been opened during the present year. As far as male education is concerned the number of boys under instruction being 1,930, *i.e.*, 16 per cent. of the total male population, the provision can be considered ample. As for female education, from the statements received from the Inspectress of Girls' Schools, it is observed that eight schools impart instruction to 329 girls. Of the schools, one is a secondary school and the rest primary schools. They were all paid from Provincial funds. Of the girls attending schools, 8 are Native Christian girls, 67 Muhammadan girls, 38 Brahman and 216 non-Brahman Hindus. It is a noticeable feature that so large a number as 67 Muhammadan girls are under instruction. The percentage under instruction in 1895–96 rose to 16·8 as compared with 14·4 in the previous year. Although there is slight improvement it is nothing when compared with the school-going female population, viz., 1,951.

The municipality has hitherto taken no share in female education, and it is high time that it, with the co-operation of private agencies, should endeavour to raise its (female education) status which at present, as already stated, is very low.

34. *Grant III, Hospitals and Dispensaries.*—The expenditure under this head was less than the actuals of the previous year by Rs. 383–15–4. The decrease is due to the less value of medicines. From the concise report submitted by the Medical officer, which is herein enclosed, it is observed that there were during the year 14,300 out- and 214 in- patients as compared with 13,380 out- and 149 in- patients in the previous year. Thus it will be observed that there has been increase under both heads. The hospital was in charge of an apothecary. Of the defects pointed out by the District Medical and Sanitary officer in the concise report, some are of a feasible character and others require time. Of the former, class (1), (the flooring of the verandah), will be carried out at once. Negotiations are being made for engaging a neighbouring building as a ward for caste people; steps will be taken to remove the cholera shed to a distant place and the place thus set free will be utilised for erecting temporary wards for lying-in cases and venereal diseases. Of the latter class of defects, which require time, I shall dwell further on.

35. *Midwife.*—One midwife was employed as in the last year. For fuller information, *vide* the Medical officer's report itself. But, with reference to G.O., Nos. 1973–1974 M., dated 25th November 1895, it is resolved that a scholarship of Rs. 10 be endowed during the current year for the medical training of a woman.

36. *Vaccination.*—The charges under this head amounted to Rs. 459–8–5, which is less than the actuals of the last year by Rs. 5–4–3. The decrease is due to the decrease in the number of cases. The number of successful operations during the year was 1,225 against 1,712 in the previous year (unsuccessful 82, unknown 37). The number of cases performed by the apothecary was 48, of which 34 were successful against 70 and 53, respectively, in the previous year (unsuccessful 8, unknown 6). All these operations were performed with animal lymph. The total number of vaccinations under one year of age was 586, of which 570 were successful against 848 in the previous year (unsuccessful 3, unknown 3). In 1,062 cases notices were issued to the parties. The number of prosecutions was 39, of which 36 cases were convicted and 3 cases were discharged, whereas in the last year the number of prosecutions was 29, convictions being 19 and discharged cases 10.

37. *Registration of Births and Deaths.*—The expenditure under this head amounted to Rs. 180, which is in excess of the actuals of the previous year by Rs. 25–2–7. The increase is due to the printing of certain forms for the use of registration. The number of births and deaths registered during the year was 825 and 812, respectively, against 886 and 804 in the previous year (still-born children excluded). Of the deaths registered, 325 were children under 5 years of age, 160 were of persons exceeding 60 years of age and 327 were under all the other ages.

One registrar is employed on a salary of Rs. 12–8–0 per mensem and his work is supervised by a councillor. Seven prosecutions were instituted during the year for failure to register births or deaths against fifty in the previous year, six cases were convicted and one was withdrawn. Cholera prevailed in the town in common with the district from 9th June 1895 to the end of the year under report and 131 deaths occurred from the disease. Preventive measures were adopted in accordance with the instructions contained in G.O., No. 1028 M., dated 26th June 1895.

38. *Conservancy, Road-cleaning and Road-watering.*—The charges under this head were Rs. 8,364–11–5, which is in excess of the actuals of the last year by Rs. 621. The increase is due to the construction of two new carts, to repairs of other carts and to the employment of some toties for private scavenging from the commencement of the year instead of for a shorter period as in the last year.

The town sweepings are burnt in the cinerators and the ashes mixed up with the night-soil and buried in pits outside the town. The amount realised during the year by the sale of manure was Rs. 155 against Rs. 110 in the previous year.

39. *Private Scavenging.*—The establishment maintained for this purpose consisted of 1 scavenging inspector, 22 toties, 19 iron hand-carts and 2 carts drawn by bulls. For other particulars under this head, *vide* paragraph 24 *supra*.

40. *Sanitary Inspection.*—The town was inspected by the Sanitary Commissioner on 28th, 29th, 30th and 31st October 1895 and his inspection notes, together with the replies passed by the council, were forwarded to the Government who have passed orders thereon in G.O., No. 745 M., dated 2nd May 1896. The orders of Government will soon receive attention.

41. *Grant IV, Lighting.*—This was managed departmentally under the supervision of a sub-committee appointed for the purpose. The charges amounted to Rs. 3,555–11–4 against Rs. 3,363–13–4. The increase is due to the purchase of three dozen burners and chimneys, to the higher price of kerosine oil and to the larger number of lights put up during the year. There were 404 lamps on the 31st March 1896 against 358 in the last year. The increase in the number of lamps was due to the request of the people. This is an item which people appreciate most.

42. *Other Charges.*—A sum of Rs. 397–10–9 was spent under this head. The sum is in excess of the actuals of the previous year by Rs. 102–9–11. The increase

The net expenditure on education amounted to Rs. 2,903–12–7 against Rupees 2,999–13–7 in the last year. The decrease is only apparent and is due to the non-payment of over-earned grant within the year as the certifying memoranda passing it were received only on the 31st March 1896. If the over-earned grant is paid, as the council propose to do with certain modifications, the expenditure in the year under report will exceed that under 1894–95. The actual expenditure of the year, viz., Rs. 2,903–12–7, was distributed as shown below :—

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37. *Registration of Births and Deaths.*—The expenditure under this head amounted to Rs. 180, which is in excess of the actuals of the previous year by Rs. 25–2–7. The increase is due to the printing of certain forms for the use of registration. The number of births and deaths registered during the year was 825 and 812, respectively, against 886 and 804 in the previous year (still-born children excluded). Of the deaths registered, 325 were children under 5 years of age, 160 were of persons exceeding 60 years of age and 327 were under all the other ages.

One registrar is employed on a salary of Rs. 12–8–0 per mensem and his work is supervised by a councillor. Seven prosecutions were instituted during the year for failure to register births or deaths against fifty in the previous year, six cases were convicted and one was withdrawn. Cholera prevailed in the town in common with the district from 9th June 1895 to the end of the year under report and 131 deaths occurred from the disease. Preventive measures were adopted in accordance with the instructions contained in G.O., No. 1028 M., dated 26th June 1895.

38. *Conservancy, Road-cleaning and Road-watering.*—The charges under this head were Rs. 8,364–11–5, which is in excess of the actuals of the last year by Rs. 621. The increase is due to the construction of two new carts, to repairs of other carts and to the employment of some toties for private scavenging from the commencement of the year instead of for a shorter period as in the last year.

The town sweepings are burnt in the cinerators and the ashes mixed up with the night-soil and buried in pits outside the town. The amount realised during the year by the sale of manure was Rs. 155 against Rs. 110 in the previous year.

39. *Private Scavenging.*—The establishment maintained for this purpose consisted of 1 scavenging inspector, 22 toties, 19 iron hand-carts and 2 carts drawn by bulls. For other particulars under this head, *vide* paragraph 24 *supra*.

40. *Sanitary Inspection.*—The town was inspected by the Sanitary Commissioner on 28th, 29th, 30th and 31st October 1895 and his inspection notes, together with the replies passed by the council, were forwarded to the Government who have passed orders thereon in G.O., No. 745 M., dated 2nd May 1896. The orders of Government will soon receive attention.

41. *Grant IV, Lighting.*—This was managed departmentally under the supervision of a sub-committee appointed for the purpose. The charges amounted to Rs. 3,555–11–4 against Rs. 3,363–13–4. The increase is due to the purchase of three dozen burners and chimneys, to the higher price of kerosine oil and to the larger number of lights put up during the year. There were 404 lamps on the 31st March 1896 against 358 in the last year. The increase in the number of lamps was due to the request of the people. This is an item which people appreciate most.

42. *Other Charges.*—A sum of Rs. 397–10–9 was spent under this head. The sum is in excess of the actuals of the previous year by Rs. 102–9–11. The increase

is due to the renewing of street boards and to the numbering of certain houses. The sum of Rs. 750 for purchase of land for a sewage farm and Rs. 200 for purchase of seeds, &c., provided in the budget, were not spent as no site was secured during the year.

43. *Grant V, Supervision and Management.*—The charges amounted to Rupees 2,466–3–2 or Rs. 466–6–6 in excess of the actuals of the previous year. The excess is observable, as will be seen from statement II, in items office contingencies and contribution to central office and audit establishment. In the former a sum of Rupees 463–14–2 had to be remitted to the Accountant-General for forms alone and in the latter the excess is by Rs. 30. Over both these items the council have no control.

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45. *Collection of Taxes.*—So far as revenue is concerned the realizations have been good and their collection prompt. The following statement will bear out the assertion:—

——	Current.	Arrears.	Total.
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Do. in 1895–96	13,042	289	13,331
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Number of bills issued in 1894–95	..	..	16,260
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Do. do. on 31st March 1896 do. ..	29
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For reason of unexecuted warrants, *vide* footnote to appendix A to statements IV-A and IV-B.

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(1) Want of improvement in house-to-house sanitation;
(2) Want of proper drainage;
(3) Non-removal of Muhammadan burial-ground to a distance;
(4) The non-removal of hospital to a better locality;
(5) Want of a sewage farm; and
(6) Want of better water-supply.

As for the first, the reasons are fully explained in paragraph 24 *supra*. As for the second, owing to the impracticability of providing a complete drainage scheme for the town, permission has been sought from Government to make petty drains and improve the existing drains—*vide* G.O., Mis. No. 1773 M., dated 28th October 1895; something will be done under this head during the current year. As for the third, the site has been selected and is in the process of acquisition by the Revenue department. As for the fourth, this being a difficult question, the council are paying

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2. *Vital Statistics.*—The total births registered in the municipal office were 825 against 886 in the preceding year, while the total deaths were 812 against 804 of the previous year. The ratios of births and deaths per 1,000 of the population were 33·31 and 32·78, respectively. The total number of births and deaths for the past five years is given below in a tabular form.

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3. *Sanitation.*—The main roads are in pretty good order and are kept clean. The refuse of the town is burnt in a cinerator at a place called Ramayampatti, and the ashes are used to cover the night-soil, which is buried in deep pits. The number of public latrines is 22 against 23 of the previous year—seven pucka built, one mud-wall enclosure, nine corrugated-iron and five tatty latrines. They were freely used and are cleaned every day. Their surroundings are not clean. The number of houses brought under private scavenging system is 1,348 against 1,768 of the previous year, showing a decrease of 420 houses. Open spaces and lanes are still used as latrines and urinals. There is an increase of five iron hand-carts to remove the night-soil from private latrines, though there is a decrease in the number of houses. The dust-bins, 132 in number, are daily cleaned. Cesspools and drains are daily cleaned, but not quite satisfactorily. The drainage system does not work well for want of flushing and a proper fall. The condition of backyards, open spaces, lanes, and alleys and the banks of the channel has not improved much. The improvements to the fish and meat market suggested by the Deputy Sanitary Commissioner in his report for 1894 have not been carried out yet.

Water-supply.—This is mostly obtained from an irrigation channel. During hot weather it is obtained from a few wells and a tepakolam conserved for drinking purposes. Though watchmen are detailed over the channel, its contamination cannot entirely be prevented.

4. *Vaccination.*—The number of cases vaccinated during the year by the municipal vaccinator was 1,344 against 1,826 of the previous year, showing a decrease of 482 cases; of these 1,225 were successful, 82 unsuccessful and 37 unknown. The decrease in the number vaccinated is due to the reduction of maximum number of cases to 100 per mensem on account of increased illness among the infant population. In all cases fresh animal lymph was used.

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Females	13,009
Total ..	24,768

3. *Sanitation.*—The main roads are in pretty good order and are kept clean. The refuse of the town is burnt in a cinerator at a place called Ramayampatti, and the ashes are used to cover the night-soil, which is buried in deep pits. The number of public latrines is 22 against 23 of the previous year—seven pucka built, one mud-wall enclosure, nine corrugated-iron and five tatty latrines. They were freely used and are cleaned every day. Their surroundings are not clean. The number of houses brought under private scavenging system is 1,348 against 1,768 of the previous year, showing a decrease of 420 houses. Open spaces and lanes are still used as latrines and urinals. There is an increase of five iron hand-carts to remove the night-soil from private latrines, though there is a decrease in the number of houses. The dust-bins, 132 in number, are daily cleaned. Cesspools and drains are daily cleaned, but not quite satisfactorily. The drainage system does not work well for want of flushing and a proper fall. The condition of backyards, open spaces, lanes, and alleys and the banks of the channel has not improved much. The improvements to the fish and meat market suggested by the Deputy Sanitary Commissioner in his report for 1894 have not been carried out yet.

Water-supply.—This is mostly obtained from an irrigation channel. During hot weather it is obtained from a few wells and a tepakolam conserved for drinking purposes. Though watchmen are detailed over the channel, its contamination cannot entirely be prevented.

4. *Vaccination.*—The number of cases vaccinated during the year by the municipal vaccinator was 1,344 against 1,826 of the previous year, showing a decrease of 482 cases ; of these 1,225 were successful, 82 unsuccessful and 37 unknown. The decrease in the number vaccinated is due to the reduction of maximum number of cases to 100 per mensem on account of increased illness among the infant population. In all cases fresh animal lymph was used.

5. The hospital is too much shut in, being in the heart of the town and surrounded by houses and bazaars. The municipality expresses its inability to carry out the recommendation regarding the removal of the hospital to a more open site on the score of financial difficulty and the difficulty of securing a suitable site. The town of Tinnevelly is thickly populated and is surrounded on all sides by wet cultivation. However, the difficulty of securing a proper site could be overcome by purchasing a few fields outside the town and raising the site and erecting the hospital building over it.

(*a*) There are twelve beds—seven for males and five for females. Accommodation in the main building is sufficient.

(*b*) The hospital building needs some repairs, especially the front verandah. The out-houses are in a pretty good condition. There is a small cholera shed close to the main building.

(*c*) Furniture is in a fair condition.

(*d*) *Inspection.*—The hospital was inspected once by the Surgeon-General with the Government of Madras on the 10th October 1895.

(1) No steps have yet been taken to carry out the recommendations of the Surgeon-General with the Government of Madras.

(2) No steps have yet been taken to carry out the recommendations of other inspecting officers. The hospital was visited by the Sanitary Commissioner for Madras on 31st October 1895, and the District Medical and Sanitary Officer four times during the year.

(*e*) The amount realised by the sale of hospital medicines was Rs. 46-4-3, against Rs. 10-7-9 of the previous year.

(*f*) The number of patients treated during the year was 14,300 out- and 214 in- patients in the previous year showing an increase of 920 in the out-door and 65 in the in-door attendance. The increase in the in-patient admissions is due to the increase of the police sick.

(*g*) There were fifteen deaths in the hospital against twelve in the previous year. The actual causes of mortality were cholera, tetanus, pneumonia, œdema of lungs, suppression of urine, strangulated hernia, dysentery, tubercle of lungs and starvation.

(*h*) The number of major operations performed was thirteen with one death against twelve with two deaths in the previous year, and that of minor operations was 673 against 621 of the previous year.

(*i*) Establishment is sufficient and efficient.

(*j*) *Midwife.*—The number of labour cases attended by the midwife was forty against fifty-seven of the previous year. The decrease is due to the fact that there was no midwife for about four months in the year 1895, the midwife appointed in May 1894 having been dismissed. A qualified midwife has been appointed in her stead.

(*k*) There is no dispensary for caste and gosha women in this town.

(*l*) *General Remarks.*—The removal of the hospital to a better site and of the cholera shed to outside the town, addition of three wards—one for caste people, a second for lying-in cases, and a third for venereal diseases—and the supply of iron cots for in-patients as far as funds permit, are necessary.

PALAMCOTTAH,
16*th May* 1896.

(Signed) K. C. SANJANA, Surgeon-Major,
Dist. Medl. and Sany. Officer, Tinnevelly.

Cur. No. 1331.

Submitted.

2. All the municipal roads, except the Tinnevelly Potla-Pudur road (the part of which up to the Kandiaperi toll-gate is situated within the limits of this municipality), were fairly good.

3. There was an increase in the receipts of the municipality in the year in question. The increase under the head of "Sale of medicines" is encouraging. Collection of municipal dues was also more prompt than in the year previous.

4. There was a falling off in the number of houses worked under the "Private scavenging system." The fall is said to be partly due to a strike among the house-owners. A timely enforcement of the provisions of section 221 of Act IV of 1884 would have removed the strike in no time.

5. There was also a falling off in the number of children vaccinated.

6. The long prevalence of cholera in this municipality during the year under review is highly to be deplored. It is due almost solely to the wide use of the water of the irrigation channels at a time when the supply in them rapidly sinks. The irrigation channels are open to much pollution and many private latrines are situated along

their banks. The epidemic might have stopped earlier if the few municipal wells had been promptly hankinized. The sinking of a large number of drinking-water wells in suitable localities, and the construction of some filter beds along the main irrigation channels, seem, in the absence of a general water scheme, to be the only ways of successfully avoiding the appearance of cholera in this municipality.

(Signed) T. RAGHAVIAH,
13*th June* 1896. *Head-quarters Deputy Collector.*

Endt. on Cur. No. 1042-Gl.

Submitted to Government (Local and Municipal Department).

2. During the year there were 10 elections, 6 were contested and 66 per cent. of the aggregate number of registered voters in all the wards attended the poll.

3. The collection of taxes on arts, buildings and lands was satisfactory, and there was an increase over the budget estimate due to the thorough revision of tax registers. Out of a total demand of Rs. 20,203 under all taxes Rs. 19,965 were collected within the year, leaving a balance of Rs. 237. Besides this amount a sum of Rs. 343, being the arrears of the previous year, was also collected in the year under report.

4. It is to be regretted that there was a fall in the number of houses served by the private scavenging service. Probably this could have been averted if the Chairman and the councillors had exerted themselves to enforce the penal provisions of the Act. The council's attention has already been drawn to this important subject by the Sanitary Commissioner (*vide* G.O., No. 745 M., dated 2nd May 1896).

5. The roads and streets of the town are in fairly good order and the outlay under this head during the year exceeded the usual proportion of 50 per cent. of the receipts from tolls. Steps should, however, be taken in the current year to improve the road near Kandiaperi toll-gate which was badly cut up by the floods of December 1895.

6. The number of in- and out- patients increased from 149 and 13,380 in the previous year to 214 and 14,300, respectively, in the year under report. The number of labour cases attended by the midwife was 40 against 57 of the previous year. The decrease is attributed to the fact that the appointment was vacant for four months in the year 1895.

7. The sites for the sewage farm and for the Muhammadan burial-ground selection by the council will be acquired and formally handed over to the municipality at an early date.

8. The year closed with a balance of Rs. 15,567 or 58 per cent. of the current receipts.

TINNEVELLY,
22*nd June* 1896.

(Signed) A. W. B. HIGGENS,
Collector.

Contents

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1 Standing
2 Authors
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4-5 Palace

(3) *Medical Relief.*—There was an in
number of in and out patients treated at the
the former is attributed by the medical office
The midwife attached to this institution atte
teen less than in 1894–95, this poor outturn h
was vacant for about four months during th
has been appointed, better results are looked

(4) *Vaccination and Vital Statistics.*—
officer in paragraph 4 of his report, the total
year showed a decrease of 504. The quality
and was indifferent, the proportion of succes
1894–95. There was also a marked decline i
infants protected being 575 against 825 births r
should be made to secure better results, as tho
considered satisfactory. The registration of d
good, but the number of births reported decli
complete. This subject demands increased atte
dated 2nd May 1896.

(5) *Sanitation.*—The expenditure under
short of the allotment by nearly 15 per cent.
From paragraph 47 of the Chairman's report, i
paid to the sanitation of the town, but from
Commissioner, recorded in G.O., No. 745 M.
that several defects still remain to be remedied
these notes as its guide and carry out one by o
ments therein suggested. In this connection, t
the remarks and suggestions of the Revenue I
endorsement.

5. *General Remarks.*—The year closed wi
per cent. of the receipts, but of this a sum of R
on the water-supply scheme. The information g
The improvement of the private scavenging
of births require continued and increased a
administration of the municipality during the
satisfactory.

(True Extrac

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

Dupd. 5/9/96

Tinnevelly municipal

Report for 1895-96.

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C.S.

P.S.

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

—	1895-96. Details of Minor Heads.	1895-96. Totals of Major Heads.	Budget Estimate for 1895-96.	Revised Estimate for 1895-96.	Actuals, 1896-95 (audited figures.)
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs A. P.	Rs. A. P.	Rs. A. P.
1. BALANCE BROUGHT FORWARD—					
a. Municipal Fund		14810 8 8	12070 " "	14810 " "	12524 3 2
b. Endowments					
c. Water-tax Fund					
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	6063 " "		3800 " "	3800 " "	3964 " "
b. Tax on buildings (section 63) ..	8665 6 6		8300 " "	8300 " "	7858 1 "
c. Tax on lands (section 63) ..	609 4 9		500 " "	350 " "	527 3 9
d. Water-tax on buildings and lands (section 75)					
e. Tax on vehicles with springs and palanquins (section 77) ..	1651 8 "		1640 " "	1640 " "	1639 8 "
f. Tax on animals (section 77) ..	992 4 "		1000 " "	1000 " "	987 4 "
g. Tax on carts and other vehicles without springs (section 85) ..	790 " "		900 " "	800 " "	891 " "
h. Tolls (section 91)—					
Gross receipts					
Less Local Fund share ..	6650 " "		6650 " "	6650 " "	6650 " "
i. Penalties on account of—					
i. Tax on arts					
ii. Tax on buildings ..	" 2 "	21221 9 3	" " "	1 " "	" " "
iii. Tax on lands					1 8 "
iv. Water-tax on buildings and lands					
v. Tax on vehicles, &c. ..					
vi. Tax on animals					
vii. Tax on carts, &c. ..					
viii. Evasion of tolls					
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds					
b. Ferry rents					
c. Fees under Act II of 1888 ..					100 " "
Carried forward ..		21221 9 3	20790 " "	20514 " "	20578 8 9

Tinnevelly municipal

Report for 1895-96.

C.S.

P.S

IIA

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

	1895-96. Details of Minor Heads.			1895-96. Totals of Major Heads.			Budget Estimate for 1895-96.			Revised Estimate for 1895-96.			Actuals, 1896-95 (audited figures.)		
1	2			3			4			5			6		
	Rs.	A.	P.	Rs.	A.	P.	Rs	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1. BALANCE BROUGHT FORWARD—															
a. Municipal Fund				11810	8	8	12070	"	"	11810	"	"	12524	3	2
b. Endowments															
c. Water-tax Fund															
2. MUNICIPAL RATES AND TAXES—															
a. Tax on arts, &c. (section 53) ..	6063	"	"				3800	"	"	3800	"	"	3944	"	"
b. Tax on buildings (section 63) ..	8665	6	6				8300	"	"	8300	"	"	7858	1	"
c. Tax on lands (section 63) ..	609	4	9				500	"	"	350	"	"	527	3	9
d. Water-tax on buildings and lands (section 75)															
e. Tax on vehicles with springs and palanquins (section 77) ..	1651	8	"				1640	"	"	1640	"	"	1639	8	"
f. Tax on animals (section 77) ..	992	4	"				1000	"	"	1000	"	"	987	4	"
g. Tax on carts and other vehicles without springs (section 85) ..	790	"	"				900	"	"	800	"	"	891	"	"
h. Tolls (section 91)—															
Gross receipts															
Less Local Fund share ..	6650	"	"				6650	"	"	6650	"	"	6650	"	"
i. Penalties on account of—															
i. Tax on arts															
ii. Tax on buildings ..	"	2	"	21221	9	3	"	"	"	1	"	"	"	"	"
iii. Tax on lands													1	8	"
iv. Water-tax on buildings and lands															
v. Tax on vehicles, &c. ..															
vi. Tax on animals															
vii. Tax on carts, &c. ..															
viii. Evasion of tolls															
3. REALIZATIONS UNDER SPECIAL ACTS—															
a. Pounds															
b. Ferry rents															
c. Fees under Act II of 1888 ..													100	"	"
Carried forward ..				21221	9	3	20790	"	"	20541	"	"	20598	8	9

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

—	1895-96. Details of Minor Heads.	1895-96. Totals of Major Heads.	Budget Estimate for 1895-96.	Revised Estimate for 1895-96.	Actuals, 1896-95 (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 ..		21221 9 3	20790 " "	20541 " "	20598 8 9
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands					
ii. Rent of buildings ..	103 " "		100 " "	100 " "	102 10 6
iii. Avenue receipts	608 1 2	511 1 2	300 " "	300 " "	470 7 9
iv. Fees from Travellers' Bungalows		73			
b. i. Sale-proceeds of lands and buildings		584			
ii. Produce of lands, gardens, &c.					
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	73 2 8		50 " "	50 " "	15 15 "
c. Conservancy receipts—					
Sale-proceeds of night-soil, street refuse, &c.	155 " "	228 2 8	250 " "	155 " "	110 " "
d. i. Fees from educational institutions					
ii. Other revenue from educational institutions ..					
e. i. Sale-proceeds and composition fees of medicines ..	67 12 8		10 " "	60 " "	10 7 9
ii. Other Hospital receipts ..					
f. i. Income from markets ..	821 " "		600 " "	820 " "	5 5 6
ii. „ slaughter-houses.	40 " "	928 12 8	20 " "	40 " "	778 8 7
g. Other fees					65 12 "
i. Distraint fees	27 4 "		20 " "	20 " "	63 8 "
ii. License fees	332 " "		250 " "	300 " "	237 " "
iii. Cartstand fees					
iv. Other fees	9 " "	368 4 "	10 " "	10 " "	13 " "
h. Fines under Municipal and other Acts	668 2 "	668 2 "	600 " "	500 " "	1159 2 6
i. Interest on investments—					
i. General, including choultries	349 2 "	349 2 "	350 " "	350 " "	648 14 6
ii. Educational					
iii. Medical					
j. Premium on loans					
Carried forward ..		21275 1 9	23150 " "	23246 " "	26039 4 10

3053

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

—	1895-96 Details of Minor Heads	1895-96 Totals of Major Heads.	Budget Estimate for 1895-96.	Revised Estimate for 1895-96	Actuals 1896-95 (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 ..		26275 1 9	23150 " "	23246 " "	26039 4 10
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends ..			70 " "	60 " "	" " "
Buildings					
Municipal Schools ..	14 7 "		" " "	" " "	5 11 "
Gymnasium & Drawing Other purposes ..	93 8 "	107 15 "	150 " "	110 " "	42 " "
ii. Medical					200 " "
iii. Other purposes—					
Communications ..					
Water-supply					
Drainage					
Sanitation					
Other purposes					
b. From Local Boards—					
i. Education					
ii. Medical	494 15 11	494 15 11	280 " "	495 " "	279 6 6
iii. Other purposes					
c. Other grants and contributions—					
i. Education					
ii. Medical	970 13 4	970 13 4	1200 " "	970 " "	1200 " "
iii. Other purposes				30 " "	
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	750 12 6		1500 " "	1000 " "	536 8 "
ii. Other purposes Cesspool.	170 8 "	921 1 6	120 " "	120 " "	48 14 "
b. Other items—					
i. Fishery rents	37 " "		60 " "	60 " "	40 " "
ii. Refunds of Expenditure of previous year	19 6 9		" " "	7 " "	" " "
iii. Fee for numbering carts, &c. Duplicate Sign	" 6 "		" " "	1 " "	" 8 "
iv. Other items Court fee ..	" 8 "		" " "	1 " "	" 8 "
v. Deposit Forfeited	50 " "	138 " 9	" " "	" " "	" " "
Carried forward ..		26907 " 3	26530 " "	26080 " "	26462 8 2

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

	1895-96. Details of Minor Heads.	1895-96. Totals of Major Heads.	Budget Estimate for 1895-96.	Revised Estimate for 1895-96.	Actuals, 1896-95 (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 ..		26907 0 3	26530 0 0	26080 0 0	26162 8 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					
Total Receipts ..		26907 0 3	26530 0 0	26080 0 0	26162 8 2
		14810 0 0	12070	14810	12524 3 2
Grand Total ..		41717 6 11	38600 0 0	40890 0 0	38986 11 4

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ~~the first~~ all 6 classes.
2. Tax on buildings is levied at 6¼ per cent. and tax on lands at 7½ annas 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 ~ the maximum rates. Schedule
5. Tax on carts, &c., is levied at Rs. / per cart per ~~annum~~. half year
6. Tolls are levied at ½ the maximum rates. Schedule
7. License-fees are levied at the rates sanctioned in G.O.s No. 659 4.4.99 & 310 25.2.90
8. The house-tax registers were last revised in the official year 95-96 and the land tax registers in the official year. 95-96
9. Total extent of land assessed is 100.03 acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—In the case of buildings actually let out the annual rent realised is taken for the purpose of assessment and in the case of other buildings the annual rent is calculated with reference to their locality and the estimated letting value of the house. The assessment is levied in both cases at the rate of 6¼ p.c. on the annual rental. The land tax was levied on the same principle at the rate of 7½ p.c. on the annual rental.

STATEMENT I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act IV of 1884 for the official year 1895-96.

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.	
Hospital Tinnevelly																	"	

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

—	1895-96 Details of Minor Heads.	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	206 0 11		200 0 0	200 0 0	333 8 8
b. Buildings	44 0 0		50 0 0	50 0 0	178 8 3
c. Drainage	59 3 7		60 0 0	0 0 0	0 0 0
d. Water-supply	600 0 0	709 4 6	600 0 0	600 0 0	0 0 0
2. Repairs—			2320		
a. Communications	2321 1 7		2200 0 0	2200 0 0	2027 9 1
b. Buildings	753 15 3		250 0 0	750 0 0	626 15 11
			750		
c. Drainage—					
i. Repairs to works ..					
ii Establishment for flushing drains, &c.					
d. Water-supply—					
i. Repairs to works, machinery, &c.	189 7 4		200 0 0	200 0 0	130 2 0
ii. Establishment	125 15 3		120 0 0	120 0 0	98 3 6
iii. Contingencies	17 0 0	3407 7 5	30 0 0	30 0 0	0 0 0
3. Establishment	179 4 0	179 4 0	180 0 0	180 0 0	179 8 0
4. Tools and Plant and other stores.	11 4 1	11 4 1	20 0 0	20 0 0	5 6 0
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 ..		4310 4 3	~~2570~~ 4340 0 0	4150 0 0	3377 13 5
GRANT II—(*Education.*)—					
1. Training Schools—					
a. Contributions to Local Boards ..					
b. Stipends to Normal students ..	79 10 7	79 10 7	120 0 0	80 0 0	0 0 0
2 Municipal Schools—					
i. On Salary System—					
a. Establishment					
b. Contingencies					
Carried forward ..		79 10 7	120 0 0	80 0 0	0 0 0

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

—	1895-96 Details of Minor Heads.	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 ..		7910 7	120 0 0	80 0 0	0 0 0
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	155 12 0		160 0 0	160 0 0	147 9 4
b. Results Grants	34 13 0		0 0 0	0 0 0	27 13 6
c. Contingencies	32 0 6	222 9 6	70 0 0	70 0 0	70 6 7
3. Salary Grants	636 8 0	636 8 0	700 0 0	700 0 0	700 0 0
4. Results Grants	1213 10 0	1213 10 0	1500 0 0	1500 0 0	1629 7 3
5. Combined Grants—					
a. Fixed Payments					
b. Results Grants					
6. Inspection—					
a. Contributions to Local Boards ..					
b. Municipal Inspectors—					
i. Establishment	240 0 0		240 0 0	240 0 0	240 0 0
ii. Contingencies	54 8 5	294 8 5	50 0 0	50 0 0	70 1 9
7. Miscellaneous			140		
a. Building, furniture, &c., grants ..	154 10 0		112 0 0	140 0 0	194 1 8
b. Common gymnasium ~~& Drawing~~					
i. Establishment	221 0 0		300 0 0	220 0 0	86 0 0
ii. Contingencies	14 8 8		10 0 0	10 0 0	0 10 0
c. Other items	38 11 5	426 14 1	30 0 0	30 0 0	33 11 6
Total, Grant II ..		2903 12 7	~~3290~~ 3820 0 0	3200 0 0	2999 13 7
GRANT III—(*Sanitation and Medical Services.*)					
1. Hospitals and Dispensaries—					
a. Establishment	2173 13 2		2190 0 0	2160 0 0	1743 1 5
b. Medicines and Supplies	607 9 2		600 0 0	600 0 0	1190 12 8
c. Diet of Patients	266 1 0		300 0 0	300 0 0	287 7 6
d. Sundries and Contingencies ..	262 5 6	3109 13 6	~~470~~ 260 0 0	200 0 0	212 7 3
e. Contributions to Local Boards ..					
&c., &, &c ..					
Carried forward ..		3109 13 6	3260 0 0	3290 0 0	3493 12 10

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

—	1895-96 Details of Minor Heads.	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 ..		3109 13 6	3260 " "	3290 " "	3493 12 10
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—			130		
i. Medical College ..	133 " "		50 " "	50 " "	126 " "
ii. Sanitary Inspection ..	91 " "		100 " "	100 " "	80 " "
iii. Medical Reserve staff ..	18 " "		30 " "	30 " "	13 " "
iv. Cutlers' Establishment ..	5 " "	247 " "	10 " "	10 " "	" " "
b. CONTRIBUTIONS TO LOCAL BOARDS, &C., FOR—					
i. Medical Schools ..					
ii. Reserve staff					
&c., &c., &c. ..					
c. OTHER CONTRIBUTIONS					
3. VACCINATION—					
a. Establishment	239 " "		240 " "	240 " "	239 " "
b. Contingencies	220 8 5	459 8 5	220 " "	220 " "	225 12 8
c. Contributions to Local Boards ..					
4. REGISTRATION OF BIRTHS AND DEATHS—					
a. Establishment	150 " "		150 " "	150 " "	149 8 0
b. Contingencies	30 " "	180 " "	20 " "	30 " "	5 5 5
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—			30		
a. i. Establishment	4282 1 8		4570 " "	4570 " "	4685 14 6
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	2278 3 5		2000 " "	2000 " "	1819 13 "
b. Private scavenging—					
i. Establishment	1137 8 5		1220 " "	1220 " "	626 6 5
ii. Contingencies, such as cost of scavenging carts, &c. ..	393 5 "		600 " "	600 " "	678 9 "
c. Cholera charges	101 13 10		100 " "	100 " "	" 14 "
d. Contingencies	136 9 4		70 " "	100 " "	132 2 6
Special Vaccination &c., &c., &c. ..	35 1 9	8364 11 5	50 " "	50 " "	" " "
Total, Grant III ..		12361 1 4	13440 " "	12560 " "	12076 2 4

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

—	1895-96. Details of Minor Heads.	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	985 15 "		990 " "	990 " "	980 12 "
b. Contingencies	2569 12 4	3555 11 4	2200 " "	2200 " "	2383 1 4
2. i. MARKETS—			2510		
a. Establishment					
b. Contingencies					
ii. SLAUGHTER-HOUSES—					
a. Establishment					
b. Contingencies					
3. CHOULTRIES—					
a. Establishment					
b. Contingencies					
c. Feeding Travellers					
4. TRAVELLERS' BUNGALOWS—					
a. Establishment					
b. Contingencies					
5. AVENUES—					
a. Establishment	60 " "		60 " "	60 " "	60 " "
b. Contingencies	5 8 "	65 8 "	20 " "	20 " "	3 12 6
6. PUBLIC GARDEN—					
a. Establishment					
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	" " "		200 " "	200 " "	" " "
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 ..		3621 3 4	3470 " "	3470 " "	3427 9 10

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

—	1895-96. Details of Minor Heads.	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 ..		3109 13 6	3260 0 0	3290 0 0	3493 12 10
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—			130		
i. Medical College ..	133 0 0		50 0 0	50 0 0	126 0 0
ii. Sanitary Inspection ..	91 0 0		100 0 0	100 0 0	80 0 0
iii. Medical Reserve staff ..	18 0 0		30 0 0	30 0 0	13 0 0
iv. Cutlers' Establishment ..	5 0 0	247 0 0	10 0 0	10 0 0	0 0 0
b. CONTRIBUTIONS TO LOCAL BOARDS, &C., FOR—					
i. Medical Schools ..					
ii. Reserve staff					
&c., &c., &c. ..					
c. OTHER CONTRIBUTIONS					
3. VACCINATION—					
a. Establishment	239 0 0		240 0 0	240 0 0	239 0 0
b. Contingencies	220 8 5	459 8 5	220 0 0	220 0 0	225 12 8
c. Contributions to Local Boards ..					
4. REGISTRATION OF BIRTHS AND DEATHS—					
a. Establishment	150 0 0		150 0 0	150 0 0	149 8 0
b. Contingencies	30 0 0	180 0 0	24 0 0	30 0 0	5 5 5
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—			30		
a. i. Establishment	4282 1 8		4570 0 0	4570 0 0	4485 14 6
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	2278 3 5		280 2000 0 0	2000 0 0	1819 13 0
b. Private scavenging—					
i. Establishment	1137 8 5		1220 0 0	1220 0 0	626 6 5
ii. Contingencies, such as cost of scavenging carts, &c. ..	393 5 0		100 600 0 0	600 0 0	678 9 0
c. Cholera charges	101 13 10		100 50 0 0	100 0 0	0 14 0
d. Contingencies	136 9 4		70 0 0	100 0 0	132 2 6
Special Sanitation &c., &c., &c. ..	35 1 9	8364 11 5	50 0 0	50 0 0	0 0 0
Total, Grant III ..		12361 1 4	13440 0 0	12560 0 0	12076 2 4

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

—	1895-96. Details of Minor Heads.	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	985 15 0		990 0 0	990 0 0	980 12 0
b. Contingencies	2569 12 4	3555 11 4	2200 0 0	2200 0 0	2383 1 4
2. i. MARKETS—			270		
a. Establishment					
b. Contingencies					
ii. SLAUGHTER-HOUSES—					
a. Establishment					
b. Contingencies					
3. CHOULTRIES—					
a. Establishment					
b. Contingencies					
c. Feeding Travellers					
4. TRAVELLERS' BUNGALOWS—					
a. Establishment					
b. Contingencies					
5. AVENUES—					
a. Establishment	60 0 0		60 0 0	60 0 0	60 0 0
b. Contingencies	5 8 0	65 8 0	20 0 0	20 0 0	3 12 6
6. PUBLIC GARDEN—					
a. Establishment					
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	0 0 0		200 0 0	200 0 0	0 0 0
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 ..		3621 3 4	3470 0 0	3470 0 0	3427 9 10

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

	1895-96. Details of Minor Heads.			1895-96. Totals of Major Heads.			Budget Estimate for 1895-96.			Revised Estimate for 1895-96.			Actuals, 1896-95 (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 ..				3621	3	4	3470	0	0	3470	0	0	3427	9	10
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*) - cont.															
9. OTHER CHARGES—*cont.*															
ii. Rewards for destruction of wild animals and snakes ..															
iii. Printing	280	0	9				250	0	0	250	0	0	263	3	11
iv. Compensation for lands ..	0	0	0				750	0	0	750	0	0	0	0	0
v. Other items	117	10	0	397	10	9	50	0	0	60	0	0	31	12	10
Total, Grant IV ..				4018	14	1	4520	0	0	4530	0	0	3722	10	8
GRANT V—															
a. General Establishment—															
i. Office Establishment ..	1136	4	2				1120	0	0	1160	0	0	1116	0	0
ii. Inspection	300	0	0				300	0	0	300	0	0	295	2	7
b Collection of Municipal Taxes—															
i. Establishment	216	0	0				220	0	0	220	0	0	216	0	0
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	7	13	10				10	0	0	10	0	0	0	0	0
c. Collection of Tolls—															
i. Establishment															
ii. Contingencies															
d. Office contingencies other than (*b*) (ii)	65	8	12				290	0	0	290	0	0	252	10	1
e. Contributions for Central office and Audit establishments ..	150	0	0	2466	3	2	150	0	0	150	0	0	120	0	0
Total, Grant V ..				2466	3	2	2090	0	0	2130	0	0	1999	12	8
REPAYMENT OF DEBT—															
a. Instalments paid during the year.															
b. Invested on account of Sinking Fund (Value of securities purchased)															
c. Charges of investment ..															
INTEREST—															
a. On account of last year ..															
b. „ of current year ..															

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

	1895-96. Details of Minor Heads.			1895-96. Totals of Major Heads.			Budget Estimate for 1895-96.			Revised Estimate for 1895-96.			Actuals, 1896-95 (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															
b. Others															
Refunds of other than current collections ..															
Discount							-770								
Pensions and gratuities							-30								
Investments—							-580								
a. In Government securities for purposes other than Sinking Fund							-470								
b. In Savings Bank							-400								
Total Expenditure ..				26060	3	5	26910	0	0	26570	0	0	24176	4	8
Balances—															
a. Municipal Fund				15857	3	6	11690	0	0	11320	0	0	14810	6	8
b. Endowments							-2250								
c. Water-tax Fund							9440								
Grand Total ..				41917	6	11	38600	0	0	40890	0	0	38986	10	4

NOTE TO STATEMENT II.

Position of the Municipality of Tinnevelly *on 31st March* 1896.

Liabilities.

Liabilities—	RS.
Balance of Loans	
Deposits to be adjusted ..	2016-8-0
Other Liabilities (in detail)	
Total	2016-8-0

Assets.

		RS.
Municipal Balance ..	Cash ..	5657-3-6
	Securities ..	10000-0-0
Deposit Balance ..	Cash ..	1716-8-0
	Securities ..	300-0-0
Sinking Fund of loans		
Funded Capital of endowed institutions, Hospitals, &c.		
Total		17671-11-6
Value of Premises, &c.		41900-0-0
Do. of Tools and plant		4760-0-0
Do. of Live stock		0-0-0
Do. of Furniture		1000-0-0
Arrears of taxes, &c.		237-3-1
Other assets (in detail)		410-0-11
i.e., Contribution for Hospital from L. F. for 95-96.		
Total		
Claims—		65978-15-6
Advances Recoverable—		
Permanent advance		15-0-0
Advances for works, &c.		
Total		65993-15-6

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

Part I.—New Works.

No.	Project.	Amount of estimate.	Past expenditure.	Expenditure in 1895-96.	Remarks.
1	2	3	4	5	6
		Rs.	Rs. A. P.	Rs. A. P.	
(a)	Communications				
1	Construction of a Side walk in Courtallam road.	139		137 11	
2	Do. Kallanai.	44		37 0	
3	Do. Kunnatoor road	39		32 0	
	Total ..			206 0 11	
(b)	Buildings				
1	Construction of a Cinerator.	44		44 0 0	
2					
3					
	Total ..			44 0 0	

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

Part I.—New Works—*cont.*

Number.	Project.	Amount of estimate.	Past expenditure.	Expenditure 1895-96	Remarks.
1	2	3	4	5	6
		Rs.	Rs. A. P.	Rs. A. P.	
(c)	Drainage				
1	Construction of a drain				
2	in Kanagarayapuram lane.	89		59 3 7	
3					
	Total ..			59 3 7	
(d)	Water-supply				
1	Cost of preliminary				
2	Survey for a joint			600 0 0	
3	water Supply Scheme.				
	Total ..			600 0 0	

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	2200 0 0		Total mileage of roads, streets, lanes, &c., in the town. 16
1	Cost of maintaining 8 roads			
2	and 5 Streets.		1985 5 4	Metalled or Gravelled } Unmetalled.
3	Do of one tunnel.		12 14 0	
	Construction of a platform		19 12 6	13 . 3
	Pay of 4 mile Coolies			
	2 men Coolies at Rs 5 each		20 3 3	
	+ 3 boy Coolies at Rs 2-8-0 each			Total mileage under maintenance. 16
	Pay of temporary			Metalled or Gravelled } Unmetalled.
	Coolies.		99 4 9	13 . 3
	Total ..		2321 1 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	250 0 0		
1	Cost of repairing markets		392 15 1	✓
2	Do of Hospital		57 0 0	
3	Do of Dead house		7 0 0	
	Do of 11 latrines		250 2 8	
	Do of Office Building		34 8 2	
	Do of Vaccination room		12 5 4	
	Total ..		753 5 3	

8 21
39 7/28

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	200	0	0				
1	Cost of Cleaning 32 wells							
2	and 3 Channels.				189	7	6	
3								
	Total ..				189	7	6	

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 Teppa Kulam Watch.	1	5	0	0	60	0	0
Do Temporary Do.	1	5	0	0	15	0	0 for 3 months
Channel Watch.	1	5	0	0	60	0	0
Total ..					135	0	0
Deduct Fines and Stoppages ..					15	0	3
Add arrears for last year paid this year ..					5	13	6
Balance (Statement II) ..					125	13	3
3. General—							
Overseers	1	15	0	0	180	0	0
Maistries							
Total ..					180	0	0
Deduct Fines and Stoppages ..					15	12	0
Add arrears for last year paid this year ..					15	0	0
Balance (Statement II) ..					179	4	0

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	200	0	0				
1	Cost of Cleaning 32 wells							
2	and 3 Channels.				189	7	6	
3								
	Total ..				189	7	6	

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 Teppa Kulam Watch.	1	5	0	0	60	0	0
Do Temporary Do.	1	5	0	0	15	0	for 3 months
Channel Watch.	1	5	0	0	60	0	0
Total ..					135	0	0
Deduct Fines and Stoppages ..					15	0	3
Add arrears for last year paid this year ..					5	13	6
Balance (Statement II) ..					125	13	3
3. General—							
Overseers	1	15	0	0	180	0	0
Maistries							
Total ..					180	0	0
Deduct Fines and Stoppages ..					15	12	0
Add arrears for last year paid this year ..					15	0	0
Balance (Statement II) ..					179	4	0

Statement II-B.—Details of Municipal Establishments—*ccnt.*

—	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	2	10	0	0	120	0	0
Total ..					120	0	0
Deduct Fines and Stoppages ..					10	5	5
Add arrears for last year paid this year ..					0	0	0
Balance (Statement II) ..					79	10	7
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—							
Head Master	1	8	0	0	96	0	0
Assistant	1	5	0	0	60	0	0
Total ..					156	0	0
Deduct Fines and Stoppages ..					13	4	0
Add arrears for last year paid this year ..					13	0	0
Balance (Statement II) ..					155	12	0

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	1	20	"	"	240	"	"
Total ..					240	"	"
Deduct Fines and Stoppages ..					20	"	"
Add arrears for last year paid this year ..					20	"	"
Balance (Statement II) ..					240	"	"
7. Gymnastic Instructors	1	10	"	"	120	"	"
Drawing Master	1	15	"	"	180	"	"
Total ..					300	"	"
Deduct Fines and Stoppages ..					86	"	"
Add arrears for last year paid this year ..					7	"	"
Balance (Statement II) ..					221	"	"

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—							
1. Hospitals and Dispensaries—							
Medical Subordinates Apothecary ..	1	125	"	"	1500	"	"
" "							
Midwife	1	10	8	"	126	"	"
Clerk							
Compounder	2	18	"	"	216	"	Rs 9 each
Servants .. .. .. Peon ..	1	5	"	"	60	"	"
" .. .. Ward boy ..	1	6	"	"	72	"	"
" book and Lotey ..	2	10	"	"	120	"	Rs 5 each
Waterman & Nurse.	2	8	"	"	96	"	Rs 4 each
Total ..					2190	"	"
Deduct Fines and Stoppages ..					198	10	10
Add arrears for last year paid this year ..					182	8	"
Balance (Statement II) ..					2173	13	2

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	1	20	0	0	240	0	0
Total ..					240	0	0
Deduct Fines and Stoppages ..					20	0	0
Add arrears for last year paid this year ..					20	0	0
Balance (Statement II) ..					240	0	0
7. Gymnastic Instructors	1	10	0	0	120	0	0
Drawing Master	1	15	0	0	180	0	0
Total ..					300	0	0
Deduct Fines and Stoppages ..					86	0	0
Add arrears for last year paid this year ..					7	0	0
Balance (Statement II) ..					221	0	0

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT III.—Sanitation and Medical Services—							
1. Hospitals and Dispensaries—							
Medical Subordinates Apothecary ..	1	125	0	0	1500	0	0
" "							
Midwife	1	10	8	0	126	0	0
Clerk							
Compounder	2	18	0	0	216	0	0	@ Rs 9 each
Servants .. .. .. Peon ..	1	5	0	0	60	0	0
" .. .. .. Ward boy ..	1	6	0	0	72	0	0
" Cook and Sakey ..	2	10	0	0	120	0	0	@ Rs 5 each
Waterman & Nurse.	2	8	0	0	96	0	0	@ Rs 4 each
Total ..					2190	0	0
Deduct Fines and Stoppages ..					198	10	10
Add arrears for last year paid this year ..					182	8	0
Balance (Statement II) ..					2173	13	2

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	15	0	0	180	0	0
Peon	1	5	0	0	60	0	0
Peons							
Total					240	0	0
Deduct Fines and Stoppages					20	0	0
Add arrears for last year paid this year					19	0	0
Balance (Statement II)					239	0	0
4. Registration—							
Registrars	1	12	8	0	150	0	0
Peons							
Total					150	0	0
Deduct Fines and Stoppages					12	8	0
Add arrears for last year paid this year					12	8	0
Balance (Statement II)					150	0	0

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 Chief Inspectors	1	35	0	0	420	0	0
,, Sub-Inspectors	2	24	0	0	288	0	0	Rs 12 each
,, Peons	6	30	0	0	360	0	0	Rs 5 each
Maistries							
Scavengers	14	70	0	0	840	0	0	Rs 5 each
Sweepers	62	210	0	0	2520	0	0	Rs 5 each
Road Watering coolies	6	24	0	0	144	0	0	Rs 4 each for 6 months
Total					4572	0	0	
Deduct Fines and Stoppages					651	2	4	
Add arrears for last year paid this year					381	4	0	
Balance (Statement II)					4282	1	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 III.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors	1	10	0	0	120	0	0
Maistries	22	110	0	0	1320	0	0
Scavengers	35						
Total ..					1440	0	0
Deduct Fines and Stoppages ..					6 16	13	7
Add arrears for last year paid this year ..					114	6	0
Balance (Statement II) ..					1137	8	5
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents	1	9	0	0	108	0	0
Masalchies	16	73	8	0	882	0	0
Total ..					990	0	0
Deduct Fines and Stoppages ..					86	1	0
Add arrears for last year paid this year ..					82	0	0
Balance (Statement II) ..					985	15	0

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							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
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 III.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors	1	10	0	0	120	0	0
Maistries	22	110	0	0	1320	0	0
Scavengers	35						
Total ..					1440	0	0
Deduct Fines and Stoppages ..					6 16	13	7
Add arrears for last year paid this year ..					114	6	0
Balance (Statement II) ..					1137	8	5
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents	1	9	0	0	108	0	0
Masalchies	16	73	8	0	882	0	0
Total ..					990	0	0
Deduct Fines and Stoppages ..					8 8	1	0
Add arrears for last year paid this year ..					82	0	0
Balance (Statement II) ..					985	15	0

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							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
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 III.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors	1	10	0	0	120	0	0
Maistries	22	110	0	0	1320	0	0
Scavengers	35						Rs 5 each
Total ..					1440	0	0
Deduct Fines and Stoppages ..					6	16	3
Add arrears for last year paid this year ..					11	4	0
Balance (Statement II) ..					1137	8	5
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents	1	9	0	0	108	0	0
Masalchies	16	73	8	0	882	0	0 Rs 5 each
Total ..					990	0	0
Deduct Fines and Stoppages ..					8	1	0
Add arrears for last year paid this year ..					8	2	0
Balance (Statement II) ..					985	15	0

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							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
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 III.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors	1	10	0		120	0	
Maistries	22	110	0		1320	0	Rs 5 each
Scavengers	35						
Total ..					1440	0	0
Deduct Fines and Stoppages ..					6	16	3
Add arrears for last year paid this year ..					11	4	6
Balance (Statement II) ..					1137	8	5
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents	1	9	0	0	108	0	0
Masalchies	16	73	8	0	882	0	Rs 5-4-0 each
Total ..					990	0	0
Deduct Fines and Stoppages ..					88	10	0
Add arrears for last year paid this year ..					82	0	0
Balance (Statement II) ..					985	15	0

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							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
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 III.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors	1	10	0	0	120	0	0
Maistries	2	10	0	0	120	0	0
Scavengers	35	11	0	0	1320	0	0
Total ..					1440	0	0
Deduct Fines and Stoppages ..					416	13	7
Add arrears for last year paid this year ..					114	6	0
Balance (Statement II) ..					1137	8	5
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents	1	9	0	0	108	0	0
Masalchies	16	7	8	0	882	0	0
Total ..					990	0	0
Deduct Fines and Stoppages ..					88	10	0
Add arrears for last year paid this year ..					82	0	0
Balance (Statement II) ..					985	15	0

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							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
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	1	5		0	60		
Total ..					60		
Deduct Fines and Stoppages ..					5		
Add arrears for last year paid this year ..					5		
Balance (Statement II) ..					60		
6. Public Garden—							
Gardeners							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

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

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT V.—*a.* General Establishment—							
i. Office—							
Manager	1	35	"	"	420	"	"
Clerks .. 2nd Clerk ..	1	25	"	"	300	"	"
" .. 3rd Clerk ..	1	15	"	"	180	"	"
" .. 4th Peon ..	1	7	"	"	84	"	"
Accountants .. Peon ..	1	6	"	"	72	"	"
Peons .. Machalchi ..	1	5	"	"	60	"	"
Temporary Clerk	1	10	"	"	20	"	for 2 months
Do.	1	5	"	"	15	"	for 3 months
Total ..					1151	"	"
Deduct Fines and Stoppages ..					107	4	10
Add arrears for last year paid this year ..					93	"	"
Balance (Statement II) ..					1136	12	
ii. Inspection—							
Chairman's salary or carriage allowance ..	1	25	"	"	300	"	
Total ..					300	"	
Deduct Fines and Stoppages ..					25	"	
Add arrears for last year paid this year ..					25	"	
Balance (Statement II) ..					300	"	

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	1	10	"	"	120	"	"
~~Peons~~ Do.	1	8	"	"	96	"	"
Total ..					216	"	"
Deduct Fines and Stoppages ..					18	"	"
Add arrears for last year paid this year ..					18	"	"
Balance (Statement II) ..					216	"	"
c. Collection of tolls—							
Inspectors							
Gate-keepers							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

STATEMENT III.—*Municipality of* Abstract of
Deposits Account for the year 1895-96.

	Rs.	A.	P.		Rs.	A.	P.
Balance brought forward ..	1593	10	4				
1. Deposits by appellants	1587	6	6	1. Credited to Municipal Funds ..	2669	10	6
2. Deposits by renters	503	5	6	2. Returned to appellants	317	3	6
3. Deposits by contractors	115	"	"	3. Returned to renters	"		
4. Deposits as security by municipal servants	300	"	"	4. Returned to contractors	10	"	"
Landed property taken into account.				5. Returned to municipal servants ..			
~~5. Deposited for the execution of work for which private parties are liable.~~ ..							
				6. Returned to parties			
~~6. Other deposits under the Act or bye-laws~~							
5 Advance Collection license fees for 96-97.	982	"	"	7. Paid to claimants			
				Total ..	3028	14	1
Total, Receipts ..	3447	14	8	⊗ Balance ..	2014	8	0
Total, including balance ..	5041	6	1	Total ..	5041	6	1

⊗ Deposited by renters Rs 622—8—0
Do by Contractors Rs 110—0—0
× Do by municipal Servants Rs 301—0—0
other deposits on Advance collection Rs 982—0—0
Total 2014—8—0

STATEMENT III.—*Municipality of* Abstract of
Deposits Account for the year 1895-96.

	Rs.	A.	P.		Rs.	A.	P.
Balance brought forward ..	1593	10	4				
1. Deposits by appellants	1587	6	4	1. Credited to Municipal Funds ..	2669	10	6
2. Deposits by renters	503	5	6	2. Returned to appellants	31.7	3	6
3. Deposits by contractors	115	"	"	3. Returned to renters	"		
4. Deposits as security by municipal servants ..	300	"	"	4. Returned to contractors	10	"	"
Landed property taken into account.				5. Returned to municipal servants ..			
~~5. Deposited for the execution of work for which private parties are liable.~~ ..				6. Returned to parties			
~~6. Other deposits under the Act or bye-laws~~				7. Paid to claimants			
5 Advance Collection license fees for 96-97.	982	"	"				
				Total ..	3026	14	1
Total, Receipts ..	3447	14	8	⊗ Balance ..	2014	8	1
Total, including balance ..	5041	6	1	Total ..	5041	6	1

⊗ Deposited by renters Rs 622—8—"
Do by Contractors Rs 110—"—"
× Do by Municipal Servants Rs 300—"—"
other deposits on advance collection Rs 982—"—"
Total 2014—8—"

STATEMENT IV-A.—*Municipality of* Tuticorin. Demand, Collection and Balance Statement 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.	4208 8 0	174 0 0	4034 8 0	4012 0 0			22 8 0
2. Tax on buildings	8859 7 6	180 8 0	8678 15 6	8609 2 6			69 13 0
3. Tax on lands	332 12 0	4 4 6	328 7 6	296 3 6			32 4 0
4. Water-tax on buildings and lands							
5. Tolls (gross receipts)	4650 0 0	0 0 0	4650 0 0	4650 0 0			0 0 0
6. Market rents	821 0 0	0 0 0	821 0 0	821 0 0			0 0 0
7. Slaughter-house fees	40 0 0	0 0 0	40 0 0	40 0 0			0 0 0
8. Rent of cart-stands							
9. Private scavenging fees	804 6 0	0 0 0	804 6 0	804 6 0			0 0 0
10. Avenues	456 12 0	0 0 0	456 12 0	401 3 0			54 13 0
11. Licenses	342 0 0	0 0 0	342 0 0	332 0 0			10 0 0
12. Normal Stipend	47 12 9	0 0 0	47 12 9	0 0 0			47 12 9
Total ..	20581 15 3	358 12 6	20203 2 11	19965 15 10			237 3 1

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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.	"	"	"	58	8	"	58	8	"	51	"	"	"	"	"	7	8	"	"	"	"				
2. Tax on buildings	"	"	"	112	9	"	112	9	"	56	1	"	"	"	"	56	5	"	"	"	"				
3. Tax on lands	"	"	"	117	15	9	117	15	9	113	13		"	"	"	1	14	6	"	"	"				
4. Water-tax on buildings and lands ..							289	0		220	5	3													
5. Tolls																									
6. Market rents																									
7. Slaughter-house fees																									
8. Rent of cart-stands																									
9. Private scavenging fees	"	"	"	116	11	6	116	11	6	116	11	6				"	"	"	"	"	"				
10. Avenues.	"	"	"	6	13	4	6	13	4	6	13	4				"	"	"	"	"	"				
Total ..	"	"	"	412	9	7	412	9	7	343	14	1	"	"	"	68	11	6	"	"	"				

804-6-"
116-11-6
921-1-6

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

Taxes.	Warrants remaining unexecuted at the beginning of the year.		Warrants issued during the year		Total.		Warrants executed and warrants cancelled during the year.		Warrants remaining unexecuted at the close of the year.		Cancelled warrants on which no collections were made.		Collected after issue of warrants, but before distraint.		Property distrained, but not sold.		Property sold.	
	Number.	Amount involved.	Number.	Amount involved.	Number.	Amount involved.	Number.	Amount involved.	Number.	Amount involved.	Number of cases.	Amount involved.	Number of cases.	Amount.	Number of cases.	Amount realized on distraint.	Number of cases.	Amount realized by sale.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19

		RS.	A.	P.		RS.	A.	P.		RS	A.	P.		RS.	A.	P.		RS.	A.	P	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.		RS.	A.	P.
1. Tax on arts, &c. ..	30	58	8	"	136	272	"	"	166	330	8	"	155	308	"	"	11	22	8	"	9	13	8	"	127	260	"	"	19	34	8	"			
2. Tax on buildings ..	382	112	9	4	504	309	9	6	486	422	2	6	957	352	5	6	232	69	13	"	224	56	5	"	699	285	4	"	31	10	12	6			
3. Tax on lands ..	91	117	15	9	83	50	3	9	174	168	3	6	120	135	15	6	54	32	4	"	26	4	14	6	78	70	8	6	16	60	8	6			
4. Water-tax on buildings and lands.	473				887				1360				1074				286																		
5. Tax on vehicles with springs and palanquins ..																																			
6. Tax on animals ..																																			
Tax on carts, &c. ..																																			
Total ..	503	289	"	9	1023	631	13	3	1526	920	14	"	1229	796	5	"	297	124	9	"	259	74	11	6	904	615	12	6	66	105	13	"			

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× The number of warrants remaining unexecuted 297 relate to the comparatively low sum of Rs 124-9-" embracing small items. Most of the warrants have since been executed.

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.	"	"	"	58	8	"	58	8	"	51	"	"	"	"	"	7	8	"	"	"	"				
2. Tax on buildings	"	"	"	112	9	"	112	9	"	56	4	"	"	"	"	56	5	"	"	"	"				
3. Tax on lands	"	"	"	117	15 9		117	15 9		113	13		"	"	"	1	14 6		"	"	"				
4. Water-tax on buildings and lands ..							289	"	"	220	3														
5. Tolls																									
6. Market rents																									
7. Slaughter-house fees																									
8. Rent of cart-stands																									
9. Private scavenging fees	"	"	"	116	11 6		116	11 6		116	11 6					"	"	"	"	"	"				
10. Avenues.	"	"	"	6	13 4		6	13 4		6	13 4					"	"	"	"	"	"				
							804-6																		
							116-11-6																		
							921-1-6																		
Total ..	"	"	"	412	9 7		412	9 7		343	14 1		"	"	"	68	11 6		"	"	"				

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

Taxes.	Warrants remaining unexecuted at the beginning of the year.				Warrants issued during the year				Total.				Warrants executed and warrants cancelled during the year.				Warrants remaining unexecuted at the close of the year.				Cancelled warrants on which no collections were made.				Collected after issue of warrants, but before distraint.				Property distrained, but not sold.				Property sold.			
	Number.		Amount involved.		Number.		Amount involved.		Number.		Amount involved.		Number.		Amount involved.		Number.		Amount involved.		Number of cases.		Amount involved.		Number of cases.		Amount.		Number of cases.		Amount realized on distraint.		Number of cases.		Amount realized by sale.	
1	2		3		4		5		6		7		8		9		10		11		12		13		14		15		16		17		18		19	
		RS.	A.	P.		RS.	A.	P.		RS	A.	P.		RS.	A.	P.		RS.	A.	P		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.
1. Tax on arts, &c. ..	30	58	8	"	136	272	"	"	166	330	8	"	155	308	"	"	11	22	8	"	9	13	8	"	127	260	"	"	19	34	8	"				
2. Tax on buildings ..	382	112	9	"	304	309	9	6	686	422	2	6	654	352	5	6	232	69	13	"	224	56	5	"	699	285	4	"	31	10	12	6				
3. Tax on lands ..	91	117	15	9	83	50	3	9	174	168	3	6	120	135	15	6	54	32	4	"	26	4	14	6	78	70	8	6	16	60	8	6				
4. Water-tax on buildings and lands.	473				887				1360				1074				286																			
5. Tax on vehicles with springs and palanquins ..																																				
6. Tax on animals ..																																				
Tax on carts, &c. ..																																				
Total ..	573	289	"	9	1123	631	13	3	1526	920	14	"	1229	796	5	"	297	124	9	"	259	74	11	6	904	615	12	6	66	105	13	"				

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× The number of warrants remaining unexecuted 297 relate to the comparatively low sum of Rs 124-9-" embracing small items. Most of the warrants have since been executed.

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

Taxes.	Prosecutions instituted.		Collections before judgment.		Collections after judgment.		Prosecutions withdrawn or dismissed.		Balance.	
	Number of cases.	Amount involved.	Number of cases.	Amount collected.	Number of cases.	Amount collected.	Number of cases.	Amount involved.	Number of cases.	Amount involved.
1	2	3	4	5	6	7	8	9	10	11
		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.
1. Tax on arts, &c	16	27 " "	14	22 8 "					2	4 8 "
2. Tax on buildings	18	6 " "	18	6 " "					"	" " "
3. Tax on lands ..	22	58 6 10	11	44 10 6					11	13 12 4
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 ..	56	91 6 10	43	73 2 6					13	18 4 4

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

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

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

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

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

Statement V-A.—Showing the Statistics of Municipal Schools in the Municipality of Tinnevelly 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.					Not 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) Panchama S.P.	1			1	66	15	43	14 7 4				14 7 4	155 12 4	34 13 4		32 4	622 9 6	208 2 6	4 13 5	
(2)																				
(3)																				
Total ..	1			1	66	15	43	14 7 4				14 7 4	155 12 4	34 13 4		32 4	622 9 6	208 2 6	4 13 5	
Total, Primary Schools ..	1			1	66	15	43	14 7 4				14 7 4	155 12 4	34 13 4		32 4	622 9 6	208 2 6	4 13 5	
Grand Total of all Schools and Colleges	1			1	66	15	43	14 7 4				14 7 4	155 12 4	34 13 4		32 4	622 9 6	208 2 6	4 13 5	

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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 ..	8 : 1	5 : 4
First Standard ..	3 : 2	2 : 1
Second Standard ..	6 : 2	5 : 2
Third Standard ..	6	4
Fourth Standard ..	28	19

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

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 1896: Boys.	Girls.	Number of pupils examined.	Number of pupils found qualified for grants.	Full amount of grant earned	Amount of such grant payable.	Amount disbursed: For current year.	For previous year.	Total	Paid as salaries to masters.	Total expenditure from Municipal funds, columns 14 and 15.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
									Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Grant-in-Aid.																
A. Result Grant (*i.e.*, Schools actually examined for results grants)—																Rate at which grants were paid.
(a) Secondary																
Lower secondary schools and departments																
Hindu College Branch	1			1	104		42	35	200 - -	200 - -	200 - -		200 - -		200 - -	
Dabistane Islam	1			1	18		13	9	- - -		- - -					
Total ..	2			2	122		55	44	200 - -	200 - -	200 - -		200 - -		200 - -	
(b) Primary																
Primary schools & departments.																
Hindu College Branch	1			1	74		36	31	- - -		- - -					
Dabistane Islam	1			1	94		64	42	26 0 6	26 0 6	26 0 6		26 0 6		26 0 6	
C. M. S. Vernacular	1			1	114		28	20	38 8 -	38 8 -	38 8 -		38 8 -		38 - -	
Palaiyapallivasal	1			1	76	6	41	38	90 - -	90 - -	90 - -		90 - -		90 - -	
Swami Sannadi Street	1			1	85		55	55	100 - -	100 - -	100 - -		100 - -		100 - -	
Jeppakulam Brahmin	1			1	52	8	32	30	65 - -	65 - -	65 - -		65 - -		65 - -	
Kallathikulam Kasta Street	1			1	47		23	21	29 - -	29 - -	29 - -		29 - -		29 - -	
Kilapudu street	1			1	38		15	11	14 4 -	16 4 -	14 4 -		14 4 -		14 4 -	
East Car street	1			1	87		44	43	70 - -	70 - -	70 - -		70 - -		70 - -	
Shenbagam Pillai Street	1			1	54		36	33	75 - -	75 - -	75 - -		75 - -		75 - -	
Perumal East Car street	1			1	42		17	16	25 - -	25 - -	25 - -		25 - -		25 - -	
Mathapungadi street	1			1	46		22	19	50 - -	50 - -	50 - -		50 - -		50 - -	
Palaiyandai Street	1			1	37		21	18	35 - -	35 - -	35 - -		35 - -		35 - -	
Kuttula Kasta	1			1	40		25	20	30 - -	30 - -	30 - -		30 - -		30 - -	
Karuvelangendi Street	1			1	50		22	15	30 - -	30 - -	30 - -		30 - -		30 - -	
Saliyar Street	1			1	42		30	26	25 - -	25 - -	25 - -		25 - -		25 - -	
Pattanathi street	1			1	25		17	14	26 12 -	26 12 -	26 12 -		26 12 -		26 12 -	
Narasingaperumal Street	1			1	50		16	15	19 12 -	19 12 -	19 12 -		19 12 -		19 12 -	
Periakaikolakudi Street	1			1	56		35	35	50 - -	50 - -	50 - -		50 - -		50 - -	
Dabistane Branch	1	1			-		13	9	10 - -	10 - -	10 - -		10 - -		10 - -	
Total ..	20		1	19	1109	14	597	511	1043 10 -	1043 10 -	1043 10 -		1043 10 -		1043 10 -	
Grand Total ..	22		1	21	1231	14	647	555	1243 10 -	1243 10 -	1243 10 -		1243 10 -		1243 10 -	

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

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 1896.: Boys.	Girls.	Number of pupils examined.	Number of pupils found qualified for grants.	Full amount of grant earned	Amount of such grant payable.	Amount disbursed: For current year.	For previous year.	Total	Paid as salaries to masters.	Total expenditure from Municipal funds, columns 14 and 15.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
									Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Grant-in-Aid.																
A. Result Grant (*i.e.*, Schools actually examined for results grants)—																Rate at which grants were paid.
(a) Secondary																
Lower secondary schools and departments																
Hindu College Branch	1			1	104		42	35	200 " "	200 " "	200 " "		200 " "		200 " "	
Dabistane Islam	1			1	18		13	9	" " "	" " "	" " "		" " "		" " "	
Total ..	2			2	122		55	44	200 " "	200 " "	200 " "		200 " "		200 " "	
(b) Primary																
Primary schools : Departments.																
Hindu College Branch	1			1	74		36	31	" " "	" " "	" " "		" " "		" " "	
Dabistane Islam	1			1	94		64	42	26 0 6	26 0 6	26 0 6		26 0 6		26 0 6	
C. M. S. Vernacular	1			1	114		28	20	38 8 "	38 8 "	38 8 "		38 8 "		38 " "	
Palaiapallivasal	1			1	76	6	41	38	90 " "	90 " "	90 " "		90 " "		90 " "	
Swami Sannadi Street	1			1	85		55	55	100 " "	100 " "	100 " "		100 " "		100 " "	
Jeppakulam Brahmin	1			1	52	8	32	30	65 " "	65 " "	65 " "		65 " "		65 " "	
Kallathi Muthukutty Street	1			1	47		23	21	29 " "	29 " "	29 " "		29 " "		29 " "	
Kilapudu street	1			1	38		15	11	14 4 "	16 11 "	14 4 "		14 4 "		14 4 "	
East Car street	1			1	87		44	43	70 " "	70 " "	70 " "		70 " "		70 " "	
Shenbagam Pillai Street	1			1	54		36	33	75 " "	75 " "	75 " "		75 " "		75 " "	
Perumal East Car street	1			1	42		17	16	25 " "	25 " "	25 " "		25 " "		25 " "	
Matthapungadi Street	1			1	46		22	19	50 " "	50 " "	50 " "		50 " "		50 " "	
Palavandai Street	1			1	37		21	18	35 " "	35 " "	35 " "		35 " "		35 " "	
Kuttula Rasta	1			1	40		25	20	30 " "	30 " "	30 " "		30 " "		30 " "	
Karuvelangendi Street	1			1	50		22	15	30 " "	30 " "	30 " "		30 " "		30 " "	
Saliyar Street	1			1	42		30	26	25 " "	25 " "	25 " "		25 " "		25 " "	
Puttarathi street	1			1	25		17	14	26 12 "	26 12 "	26 12 "		26 12 "		26 12 "	
Varasangapperumal	1			1	50		16	15	19 12 "	19 12 "	19 12 "		19 12 "		19 12 "	
Periakaikolakuti Street	1			1	56		35	35	50 " "	50 " "	50 " "		50 " "		50 " "	
Dabistane Branch	1	1			"		13	9	10 " "	10 " "	10 " "		10 " "		10 " "	
Total ..	20		1	19	1109	14	592	411	1043 10 "	1043 10 "	1043 10 "		1043 10 "		1043 10 "	
Grand Total ..	22		1	21	1231	14	647	555	1243 10 "	1243 10 "	1243 10 "		1243 10 "		1243 10 "	

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
B. Combined Grant Schools—									Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
(a) Secondary																
Total ..																
(b) Primary																
Total ..																
Grand Total ..																
C. Salary Grant Schools—																
(a) Secondary																
Lower secondary schools & departments.																
C.M.S. College	1			1	111								536 14 3		536 14 3	
Total ..	1			1	111								536 14 3		536 14 3	
(b) Primary ..																
Primary schools & departments.																
C.M.S. College	1			1	86								99 9 9		99 9 9	
Total ..	1			1	86								99 9 9		99 9 9	
Grand Total ..	2			2	197								636 8 4		636 8 4	

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STATEMENT VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Tuticorin 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													
Grant I. New Buildings	"	"	"	50	"	"				50	"	"	G.O. No 134 M. dated 28th January 1895.
" Drain				60						60			
" Repairs & communications	2200			120						2320			G.O. No 1832 M. dated 5th November 1895
" Buildings	250			500						750			
Water Supply Establishment	120			15						135			G.O. No 630 M. dated 8th April 1896.
" Contingencies	"			30						30			
Grant II. Building & Furniture grant	110			30						140			G.O. No 767 dated 6th May 1896.
Grant III. Hospital Sundries & Contingencies	170			90						260			
" Contribution to Medical College	50			80						130			G.O. on the list of allotments for the 4th quarter is not yet received.
" Registration of B & D. Contingencies	20			10						30			
Conservancy Road cleaning & Roadwashings & other charges	2000			280						2280			
" Cholera Charges	50			50						100			
" Contingencies	70			70						140			
Grant IV. Lighting Contingencies	2200			370						2570			
" Other Charges Watering	250			30						280			
" Other Charges	50			70						120			
Grant V. A. Office Establishment	1120			35						1155			
" Office Contingencies	290			370						660			

STATEMENT VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Tinnevelly 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													
Grant I. New Buildings	"	"	"	50	"	"				50	"	"	G.O. No 134 M. dated 28th
" Drain				60						60			January 1895.
" Repairs Communications	2200			120						2320			G.O. No 1832 M. dated 5th
" Buildings	250			500						750			November 1895
Water Supply Establishment	120			15						135			G.O. No 630 M. dated 8th April
" Contingencies	"			30						30			1896
Grant II. Building & Furniture Grant	110			30						140			G.O. No 767 dated 6th May
Grant III. Hospital Sundries & Contingencies	170			90						260			1896
" Contribution to Medical College	50			80						130			G.O. on the list of allotments
" Registration of B. & D. Contingencies	20			10						30			for the 4th Quarter is not yet
Conservancy, Road cleaning & Road watchings & other charges	2000			280						2280			received.
" Cholera Charges	50			50						100			
" Contingencies	70			70						140			
Grant IV. Lighting Contingencies	2200			370						2570			
" Other Charges Watering	250			30						280			
" Other Charges	50			70						120			
Grant V. A. Establishments	1120			35						1155			
" Office Contingencies	290			370						660			

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

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

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

Statement VII.—Tolls.

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

Statement VIII.—Loans.

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

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

Name of Municipality.	Total Number of houses, as per census (occupied and unoccupied).	Number of houses on the municipal register out of the number in col. 2	Assessed.															
			Under 8 Annas.		8 Annas to Rs. 1½.		Rs. 1½ to Rs. 5.		Rs. 5 to Rs. 15.		Rs. 15 to Rs. 30.		Rs. 30 and above.		Total.	
			Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				RS. A. P.		RS. A. P.		RS. A. P.		RS A. P.		Rs. A. P.		RS A. P.		RS. A. P.
Tinnevelly	7734	7770	2515	811 15 -	2860	2632 2 6	1419	3461 13 -	206	1129 1 -	20	341 - -			7000	8678 15 6

2515 811 15 -
2840 2632 2 6
1419 3461 13 -
206 1129 1 -
20 341 - -
7000 8678 15 6

65

Statement VIII.—Loans.

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

64

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

Name of Municipality.	Total Number of houses, as per census (occupied and unoccupied).	Number of houses on the municipal register out of the number in col. 2.	Assessed.															
			Under 8 Annas.		8 Annas to Rs. 1½.		Rs. 1½ to Rs. 5.		Rs. 5 to Rs. 15.		Rs. 15 to Rs. 30.		Rs. 30 and above.		Total.	
			Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				RS. A. P.		RS. A. P.		RS. A. P.		RS A. P.		RS. A. P.		RS A. P.		RS. A. P.
Tinnevelly	7734	7770	2515	811 15 -	2840	2632 2 6	1419	3464 13 -	206	1129 1 -	20	341 - -			7000	8678 15 6

2840 2632 2 6
1419 3464 13 -
206 1129 1 -
20 341 - -
7000 8678 15 6

65

Statement VIII.—Loans.

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

64

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

Name of Municipality.	Total Number of houses, as per census (occupied and unoccupied).	Number of houses on the municipal register out of the number in col. 2	Assessed.															
			Under 8 Annas.		8 Annas to Rs. 1½.		Rs. 1½ to Rs. 5.		Rs. 5 to Rs. 15.		Rs. 15 to Rs. 30.		Rs. 30 and above.		Total.	
			Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				RS. A. P.		RS. A. P.		RS. A. P.		RS A. P.		RS. A. P.		RS A. P.		RS. A. P.
Tinnevelly	7734	7770	2515	811 15 -	2840	2632 2 6	1419	3661 13 -	206	1129 1 -	20	341 - -			7000	8678 15 6

2840 2632 2 6
1419 3661 13 -
206 1129 1 -
20 341 - -
7000 8678 15 6

65

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

Name of the Municipality.	Assessed in	Class I.		Class II.		Class III.		Class IV.		Class V.		Class VI.		Class VII.		Class VIII.		Total.	
		Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
			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		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Tuticorin Mp.				5	125 " "	58	725 " "												
				54	675 " "														
				118	590 " "														
				212	530 " "														
				1227	3065 " "														
				1620	4634 8 "														

STATEMENT X.

1. Name of Municipality .. .. Tuticorin
2. Population as per last census 24768
3. Sanctioned number of Councillors { (a) Nominated .. .. 4 ; (b) Elected .. .. .. 12 / 16 }
4. Actual number of Councillors on 31st March 1896—
   - (a) Ex-officio 1
   - (b) Nominated { Officials .. .. 2 ; Non-officials .. .. 1 }
   - (c) Elected .. { Officials .. .. ; Non-officials .. .. 12 }

   Total .. 16

   - (d) Europeans and Eurasians .. ..
   - (e) Natives 16
5. Total number of meetings actually held during the year 31
6. Number of meetings adjourned for want of a quorum .. ..
7. Average attendance at each meeting *actually* held—
   - (a) Officials .. .. 1·2
   - (b) Non-officials .. .. 8·8

   Total .. 10

   - (c) Europeans and Eurasians .. ..
   - (d) Natives 10

   Total .. 10
8. Is the Chairman appointed or elected .. .. Elected
9. Name and designation of persons who have held the office of Chairman during the year, with the date of appointment or election in each case .. ..

Dr. R. Rg. P. Krishnasamy Aiyar Avergal was elected as Chairman on the 20th September 1893. and he continues in office

Statement X-A.—Showing the particulars of elections held in the Municipality of in 1895-96

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. Nelliappar Ward.	3739	158	5.4.95 / 17.2.96	2.	one unc contested 1 contested.	105
2. Kutcherry ward.	3088	163	6.4.95	2.	Uncontested	
3. Perumal Kovil ward	1343	116	8.4.95	2.	Contested	90
4. Southipillayar Kovil ward	4080	262	30.5.95	2.	Do	188.
5. Mathia Kovil ward.	3526	101	9.4.95	1	uncontested	
6. Sundaramiar Kovil ward.	5992	198	10.12.95	1	Contested	107
7.		734				488
8.						
9.						
10.						
Total ..	21,768	958	"	10	"	

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 Chidambaram for the year 1895-96.

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 1896.	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
About 1½ square mile	Ramaiyadoss Market.	Leased out.	1349	23	1	1 x	22	358	16	"	374
	Meat market.	Do.									

x Removed to Annamalai Bdgs. Cuddalore Road Chidambaram

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

Name of hospital and dispensary.	Patients treated.			Number and name of midwives employed.	Number of labour cases attended by the midwives.	Date and Number of G.O. sanctioning rules for the treatment of the sick under section 127 of Act IV of 1884.
	In.	Out.	Total.			
1	2	3	4	5	6	7
Municipal Hospital Tinnevelly	214	11,300	11,514	Midwife Amaravathi	40	Para 2 of G.O. No. 268 M. dated 14th February 1890.

STATEMENT XIII.—Showing the Statistics of Vaccination and of Births and Deaths registered in the Town of Tinnevelly 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.		Number of successful operations.		Number of operations with animal lymph.	Number of successful operations with animal lymph.	Number of prosecutions instituted for failure to have children vaccinated.	Remarks.
				Below one year of age.	Above one year of age.	Below one year of age.	Above one year of age.				
1	2	3	4	5	6	7	8	9	10	11	12
			Medical Subordinates								
			1 A. Krishna Rao	5	43	5	29	48	34	"	8 Unsuccessful 6 unknown
			2								
			3								
			Total ..	5	43	5	29	48	34	"	
			Municipal Vaccinators								
			1 Kanthimathinatha Pillai	586	758	570	655	1344	1225	39	82 Unsuccessful 37 unknown
			2				1225				
			3								
			Total ..	586	758	570	655	1344	1225	39	
			Grand Total ..	591	801	575	684	1392	1259	39	

9/6/96

Chairman

Tinnevelly

9 JUN. 95

277
5-96

State Tinnevelly Municipality

			Remarks.
Colleges	..	Government ..	
		Board or Municipal ..	
		Aided from Provincial Fu	
		Aided from Local or Mun	
		Unaided and Indigenous	
Secondary Schools	..	Government ..	
		Board or Municipal ..	
		Aided from Provincial Fu	
		Aided from Local or Mun	
		Unaided and Indigenous	
Primary Schools	..	Government ..	
		Board or Municipal .	
		Aided from Provincial Fu	
		Aided from Local or Muni	
		Unaided and Indigenous	
Training Schools	..	Government ..	
		Board or Municipal ..	
		Aided from Provincial Fu	
		Aided from Local or Muni	
		Unaided and Indigenous	
Sessional Schools	..	Government ..	
		Board or Municipal ..	
		Aided from Provincial Fu	
		Aided from Local or Mun	
		Unaided and Indigenous	
Industrial Schools	..	Government ..	
		Board or Municipal ...	
		Aided from Provincial Fu	
		Aided from Local or Muni	
		Unaided and Indigenous	

Note.—1. *Where an institution is aided from Pro* *from Provincial or Local (or Municipal) Funds.*
2. *No comments should be made except as t*
3. *This statement should be submitted in t*

Ed. R
48 5,000 2-6-93.

J. Watterson
Sub Assistant Inspectress
Incl Tinnevelly Girls' School

Statement No. II showing the proportion of pupils of the great classes of the population

Girls' Schools in the Tinnevelly Municipality.

Classes of Population.		Population of school-going age.		Pupils under instruction.	
		Boys.	Girls.	Boys.	Girls.
Europeans and Eurasians					
Native Christians					8
Muhammadans					67
Hindus	Brahmans				38
	Non-Brahman Caste Hindus ..				216
	Paraiyas and Kindred Classes ..				
Others					
	Total		1951		329

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 M*

Ed. R. 46 5,000—16-5-93.

Primary Schools ..	Government				
	Board or Municipal				
	Aided from Provincial Funds		13	6	1
	Aided from Local or Municipal Funds				
	Unaided and Indigenous				
	Total		19	8	4

Note.—1. *In the column of remarks it should be noted whether the provision made in the budge*

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*

Ed. R. 47 5,000—16-5-93.

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

Classes of Institutions.		Number of Teachers employed.	Number possessing Trained Teachers' Certificates.	Number possessing Untrained Teachers' Certificates.	N
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	6	2	3	
	Aided from Local or Municipal Funds				
	Unaided and Indigenous				
Primary Schools ..	Government				
	Board or Municipal				
	Aided from Provincial Funds	13	6	1	
	Aided from Local or Municipal Funds				
	Unaided and Indigenous				
	Total	19	8	4	

Note.—1. *In the column of remarks it should be noted whether the provision made in the budge*
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*

1 d. R. 47 6,000—16-5-93.

Statement No. IV relating to the

Standard.	Comp
	Number of pupils presented for the Standard.
VII. Standard or Lower Secondary Examination.	
VI. Standard	
V. Do.	3
IV. Do. including Primary School Examination.	14
III. Standard	24
II. Do.	32
I. Do.	45
Infant Do.	39

Name of Subject.*	
Occupations	97
Object lessons	82
Action Songs	45

Statement No. IV relating to the

Standard.	Number of pupils presented for the Standard.
VII. Standard or Lower Secondary Examination.	
VI. Standard	
V. Do.	3
IV. Do. including Primary School Examination.	14
III. Standard	24
II. Do.	32
I. Do.	45
Infant Do.	39

Name of Subject.*	
Occupations	97
Object lessons	82
Action Songs	45

MUNICIPAL OFFICE
31 JUN 96
TINNEVELLY

No 2915
25.5.96

Forwarded to the Chairman Municipal Council, Tinnevelly.

R. Carr.

Inspectress of Girls' Schools
Southern & Western Circles.

INSPECTRESS OF GIRLS' SCHOOLS
No. 1780
23 MAY. 96
SOUTHERN & WESTERN CIRCLES.

HEAD QUARTERS DEPUTY COLLECTOR'S OFFICE
9 JUN. 96
TINNEVELLY.

D. Sundaram
Asst
Chairman

No 877
18-5-96

1895-96

Tinnevelly Girls' Schools

(Tinnevelly Municipality)

Annual Returns

4
1787 total

Copy of proceedings of the Councillors of Tinnevelly Municipality under date the 6th June 1896 at 7.30 A.M. No 3

Present
Officials

Dr R. Rz. P. Krishna Samy Aiyar Asst Collr & Chairman

Non Officials

" Tirumalai Kumara Sami Asst
" A. Ananda charlu Asst.
" S. Subramania Pillai Asst
" Dalandy Theethara Appa Boodaly Asst
" A. Sankara Kumara pillai Asst
" S. Rethnasamy Aiyar Asst
" Seeni Asari Asst
" D. Dr Kailasam pillai Asst

I Read Annual Report and Statements for 1895-96.

Resolved that the Report and Statements be adopted

Signed P. Krishna Samy Aiyar
Chairman

[Time 8 p.m.]

D. Sundaram Asst
Chairman

MUNICIPAL OFFICE
31 JUN 96
TINNEVELLY

No 2915
25.5.96

Forwarded to the Chairman Municipal Council, Tinnevelly.

R. Carr.

Inspectress of Girls' Schools

INSPECTRESS OF GIRLS' SCHOOLS
No. 1160.
23 MAY. 96
SOUTHERN & WESTERN CIRCLES.

HEAD QUARTERS DEPUTY COLLECTOR'S OFFICE
9 JUN. 96
TINNEVELLY.

Secretary
Asst
Chairman

No 877
18-5-96

1895-96

Tinnevelly Girls' Schools

(Tinnevelly Municipality)

Annual Returns

4
1787 wolf

Copy of proceedings of the Councillors of Tinnevelly Municipality under date the 6th June 1896 at 7.30 A.M. in the

Present

Officials

Dr R Rz. P Krishnaswamy Aiyar Asst Chairman

Non Officials

" Sivamalai Sumara Sami Asst
" A Ananda charlu Asst
" S Subramania Pillai Asst
" Dalandy Theethara Appa Budaliyar Asst
" A Sankara Sumara pillai Asst
" S Pethodmany Aiyar Asst
" Seeni Asari Asst
" D Dr Kailasam pillai Asst

I Read Annual Report and Statements for 1895-96.

Resolved that the Report and Statements be adopted

Signed P Krishnaswamy Aiyar
Chairman

/True Abstract/

Secretary
Asst
Chairman

9- JUN. 13
TINNEVELLY.

Annual Conciel report of the Municipa
Hospital Tinnevelly for the official y
1895-96

Publicthealth: The health of the people was les
satisfactory than in the previms year thog
there was plenty of rain. In the months of Jan
July and august, there were many cases
of malarial fevers, bronchial affections and
bowel complaints. Cholera prevailed from
October 1895 to the end of March 1896 in a
severe form. The number of attacks being
165 with 134 deaths.

There was only one death from small pox
against one in the previms year registere
in the municipal office.

The most common diseases the public suffere
from were malarial fever, bowel complaints
Skin diseases, syphilis, Rheumatism,
diseases of the eye and Ear, respiratory
and digestive disorders and local injuries.

2. Vital statistics: The total births registered
in the municipal office were 825 against 886
in the preceding year, while the total deaths
were 812 against 804 of the previms year.

9- JUN. 13
TINNEVELLY.

Annual Conciel report of the Municipa
Hospital Tinnevelly for the official y
1895-96

Public Health: The health of the people was les
satisfactory than in the previous year though
there was plenty of rain. In the months of Jan
July and august, there were many cases
of malarial fever, bronchial affections and
bowel complaints. Cholera prevailed from
October 1895 to the end of March 1896 in a
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were 812 against 804 of the previous year.

9-JUN.13
TINNEVELLY.

Annual Concise report of the Municipal Hospital Tinnevelly for the official year 1895-96

Public health: The health of the people was less satisfactory than in the previous year though there was plenty of rain. In the months of June July and august, there were many cases of Malarial fever, bronchial affections and bowel Complaints. Cholera prevailed from October 1895 to the end of March 1896 in a severe form. The number of attacks being 165 with 134 deaths.

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The ratios of births and deaths per 1000 of the population were 33.31 and 32.78 respectively. The total number of births and deaths for the past 5 years is given below in tabular form.

	Births			deaths		
	Male	Female	Total	male	female	total
1891-92	414	425	839	352	336	688
1892-93	468	467	980	368	273	741
1893-94	508	453	961	531	594	1125
1894-95	428	457	886	404	400	804
1895-96	412	413	825	384	428	812

Population according to census of 1891

Males 11759
Females 13009
} total 24768.

3. Sanitation: The main roads are in pretty good order and are kept clean. The refuse of the town is burnt in a cinerator at a place called Rawa-jampatte and the ashes are used to cover the night soil which is buried in dug pits. The number of public latrines is 22 against 23 of the previous year — 7 pucka built, 1 mud wall enclosure, 9 corrugated iron and 5 tatty latrines. They are freely used and are cleaned every day. Their surroundings are not clean. The number of houses brought under private scavenging system is 1348 against 1768 of the previous year showing a decrease of 420 houses. Open spaces and lanes are still used as latrines and urinals. There is an increase of 5 iron hand carts to remove the night soil from private latrines though there is a decrease in the number of houses. The dust bins 132 in number are daily cleaned. Cesspools and drains are daily cleaned but not quite satisfactorily. The drainage system does not work well for want of flushing and a proper fall. The condition of backyards, open spaces, lanes, and alleys and the banks of the channel, has not improved much. The improvements to the fish and meat market suggested by the Deputy Sanitary Commissioner in his report for 1894 have not been carried out yet.

Water Supply: This is mostly obtained from an irrigation channel. During hot weather it is obtained from a few wells and a tipa kolam conserved for drinking purposes though watchmen are detailed on the channel, its contamination cannot entirely be prevented.

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	Births			deaths		
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92-93	468	467	980	368	373	741
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Water Supply: This is mostly obtained from an irrigation channel. During hot weather it is obtained from a few wells and a tipa kolam Conserved for drinking purposes though watchmen are detailed on the channel, its contamination cannot entirely be prevented

4. Vaccination. The number of Cases vaccinated during the year by the municipal vaccinator was 1344 against 1826 of the previous year, showing a decrease of 482 cases; of these 1225 were successful, 82 unsuccessful and 37 unknown. The decrease in the number vaccinated is due to the reduction of maximum number of Cases to 100 per mensem on account of increased illness among the infant population. In all Cases fresh animal lymph was used.

5. The Hospital is too much shut in being in the heart of the town and surrounded by houses and bazaars. The municipality Expresses its inability to carry out the recommendation regarding the removal of the Hospital to a more open site on the score of financial difficulty and the difficulty of securing a suitable site. The town of Tinnevelly is thickly populated and is surrounded on all sides by wet cultivation However the difficulty of securing a proper site could be overcome by purchasing a few fields outside the town and raising the site and erecting the Hospital building over it.

(a) There are 12 beds for females and 5 for females. accommodation in the main building is sufficient.

(b) The Hospital building needs. Some repair especially the front verandah. The outhouses are in a pretty good condition. There is a small cholera shed close to the main building.

(c) Furniture is in a fair condition.

(d) Inspection. The Hospital was inspected Once by the Surgeon General with the Govt of Madras on the 10th October 1895.

(e) No steps have yet been taken to carry out the recommendation of the Surgeon General with the Govt of Madras.

(2) No steps have yet been taken to carry out the recommendations of other Inspecting Officers. The Hospital was visited by the Sanitary Commissioner for Madras on 31st October 1895 and the Dist. Medical and Sanitary officer 4 times during the year.

(c) The amount realised by the sale of Hospital Medicines was Rs 46-4-3 against Rs 10-7-9 of the previous year.

4. Vaccination. The number of Cases vaccinated during the year by the municipal vaccinator was 1344 against 1826 of the previous year, showing a decrease of 482 cases; of these 1225 were successful, 82 unsuccessful and 37 unknown. The decrease in the number vaccinated is due to the reduction of maximum number of Cases to two per mensem on account of increased illness among the infant population. In all Cases fresh animal lymph was used.

5. The Hospital is too much shut in being in the heart of the town and surrounded by houses and bazaars. The Municipality Expresses its inability to carry out the recommendation regarding the removal of the Hospital to a more open site on the score of financial difficulty and the difficulty of securing a suitable site. The town of Tinnevelly is thickly populated and is surrounded on all sides by wet cultivation However the difficulty of securing a proper site could be overcome by purchasing a few fields outside the town and raising the site and erecting the Hospital building over it

(a) There are 12 beds 7 for males and 5 for females. Accommodation in the main building is sufficient.

(b) The Hospital building needs some repair especially the front verandah. The outhouses are in a pretty good condition. There is a small cholera shed close to the main building.

(c) Furniture is in a fair condition.

(d) Inspection. The Hospital was inspected once by the Surgeon General with the Govt. of Madras on the 10th October 1895.

(e) No steps have yet been taken to carry out the recommendations of the Surgeon General with the Govt. of Madras.

(2) No steps have yet been taken to carry out the recommendations of other Inspecting Officers. The Hospital was visited by the Sanitary Commissioner for Madras on 31st October 1895 and the Dist. Medical and Sanitary Officer 4 times during the year.

(c) The amount realised by the sale of Hospital Medicines was Rs 46-4-3 against Rs 10-7-9 of the previous year.

(f) The number of patients treated during the year was 14300 out and 214 in patients in the previous year showing an increase of 920 in the out door and 65 in the in door attendance. The increase in the inpatient admissions is due to the increase of the Police sick.

(G) There were 15 deaths in the Hospital against 12 in the previous year. The actual causes of mortality were cholera, Tetanus, Pneumonia, adema of Lungs, Suppression of Urine, Strangulated Hernia, Dysentery, Tubercle of Lungs and Starvation.

(H) The number of major operations performed was 13 with 1 death against 12 with 2 deaths in the previous year and that of minor operation was 673 against 621 of the previous year.

(I) Establishment is sufficient and efficient.

(J) Midwife. The number of labor cases attended by the midwife was 40 against 57 of the previous year. The decrease is due to the fact that there was no midwife for about 4 months in the year 1895, the midwife appointed in May 1894 having been dismissed. A qualified midwife has been appointed in her stead.

(K) There is no dispensary for caste and Ghosa woman in this town.

(L) General Remarks. The removal of the Hospital to a better site and of the Cholera shed to outside the town, addition of 3 wards, one for caste people a second for lying in cases and a third for venereal diseases, and the supply of iron cots for inpatients as far as funds permit, are necessary.

Palamcottah
16-5-96

K. Sanjeevan
Surgeon major
D. M. S. Officer Incharge

P. Krishnaswamy
Clerk

Statement No 1 relating to general statistics in Tinnevelly Municipality for 1895-96.

	1895			1896			Remarks.
	No. of School	No. of pupils on the 31st March		No. of Schools	No. of pupils on 31st March		
		Boys	Girls		Boys	Girls	
Colleges							
Secondary schools							
Aided from municipal funds	3	630	"	3	630	"	*
Primary schools							
Municipal	1	61	17	1	66	15	
Aided from municipal funds	20	869	28	17	941	14	
Unaided & indigenous	8	287	"	8	293	"	In spite of a small decrease in the no. of schools, the advance shown in their strength is satisfactory and points to greater consolidation.

EDUCATIONAL OFFICE, TINNEVELLY. 9 JUN 96

Statement No. relating to general statistics in Tinnevelly Municipality for 1895-96.

	1895			1896.			Remarks.
	No. of School	No. of pupils on the 31st March		No. of Schools	No. of pupils on 31st March.		
		Boys	Girls		Boys	Girls	
Colleges							
Secondary schools							
Aided from municipal funds	3	630	"	3	630	"	*
Primary schools							
Municipal	1	61	17	1	66	15	
Aided from municipal funds	20	869	28	17	941	14.	
Unaided & indigenous	8	267	"	8	293	"	

In spite of a small decrease in the no. of schools, the advance shown in their strength is satisfactory and points to greater consolidation.

9-JUN.96

Statement No ii shewing the proportion of pupils of the great classes of population under instruction to children of school going age in Tinnevelly municipality in 1895-6

Classes of population		Population of School-going age		Pupils under instruction		Percentage	
		Boys	Girls	Boys	Girls	Boys	Girls
Europeans & Eurasians							
Native christians		47		47			
Mahammadans		226		203	6		
Hindus	Brahmans	3442		258	8	109·4	1·5
	Non Brahman Caste Hindus			1348			
	Pariahs & kindred classes			79	15		
Others.							
Total		1764	1951	1930	29		

The slight decline under Mahammadan pupils does not call for any remarks. The increase in the no of male pupils has necessarily resulted in the rise in the percentage of school going male children from 104·7 to 109·4

Statement No ii shewing the proportion of pupils of the great classes of population under instruction to children of school going age in Coimbatore municipality for 1895-6

Classes of population	Population of School-going age		Pupils under instruction		Percentage	
	Boys	Girls	Boys	Girls	Boys	Girls
Europeans & Eurasians						
Native christians	47		42			
Muhammadans	226		203	6		
Hindus — Brahmans			258	8		
Hindus — Non-Brahman Caste Hindus	3442		1348			
Hindus — Parichas & kindred classes			79	15		
Others.						
Total	1764	1951	1930	29	109·4	1·5

The slight decline under Muhammadan pupils does not call for any remarks The increase in the no of male pupils has necessarily resulted in the rise in the percentage of school going male children from 104·7 to 109·4

Statement No III giving particulars as to the qualifications of teaching staff employed in Tinnevelly 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	Unpaid Teachers	Remarks.
Colleges.						*Excluding two gymnastic Instructors and a Drawing master of the C.M.S. College.
Secondary Schools — Government						
Secondary Schools — Board or Municipal						
Secondary Schools — Aided from provincial funds						
Secondary Schools — Aided from municipal funds	40*	3	14	17	6	The technical & general educational qualifications have almost remained at the same figure; but their percentage shows an advance owing to a decrease in the total no of teachers.
Secondary Schools — Unaided & independent						
Primary — Municipal	2	1	"	"	1	
Primary — Aided from municipal funds	29	8	"	18	3	
Primary — Unaided & independent	7	1	"	4	5	2. Provision made in the budget for the training of two teachers was duly utilised.

Statement showing the results of the Annual Examination in Juineve Municipality for 1895-96.

Standards	1894-95 Compulsory subjects: No. of pupils present	No. of pupils passed	Merit Grading		1895-96 Compulsory subjects only: No. of pupils present	No. of pupils passed	Merit Grading		Remarks
III Standard					6	4	"	4	
II do	8	6	2	4	6 (2)	5 (2)	1	4	
I do	14	14	5	9	3 (2)	2 (1)	1	1	
Infant do	11 (5)	10 (4)	7	3	8 (1)	5	5	"	

Book Keeping prescribed for Standard I & II in addition to the subjects shown in the Code.

Name of Subject	Optional subjects.								
Children's Occupation	24	"	"	"	6	5	"	5	
Petit Sonpo	10 (4)	10 (4)	"	10 (4)	8	"	"	"	
Gymnastics	20	20	"	20	20	14	"	14	
Geography					4	3	"	3	
Hygiene					4	4	2	2	
Drawing					4	3	"	3	

Optional subjects, other than those specified in the Code, may be taken up by pupils who have passed the Standard prescribed for the respective subjects.

Statement No IV relating to the results of the grant examination in Tirunevelly municipality for 1895-96.

Standards	1894-95 Compulsory subjects only: No. of pupils present on 31st August	No. of pupils passed	Merit	Average	1895-96 Compulsory subjects only: No. of pupils present on 31st August	No. of pupils passed	Merit	Average	Remarks.
VII Standard or Lower Secondary Examination	20	2	"	2	20	18	"	18	Except the number passed at standard VII, the results obtained were in the whole better than those of the previous year.
VI Standard.	14	6	1	5	11	7	4	7	
V do	10	7	4	7	24	19	2	17	
IV do including Primary School Examination	40	33	5	28	39	20	2	18	
III Standard	113	62	14	48	92	80	23	57	
II do	190	129	30	99	165	149	40	109	
I do	190	163	76	87	153	136	27	109	
Infant do	127	105	72	33	143	126	101	25	
					847	555			

Name of subject optional subjects.									
Children's occupation	31	31	"	31	7	7	"	7	
Action Songs	31	31	"	31	7	7	"	7	
Gymnastics	355	355	"	355	527	385	29	356	
English	85	49	11	38	63	45	17	28	
Second Language; Tamil	20	1	"	1	25	23	11	12	
Hindustani, Second vernacular	114	81	51	30	65	56	36	20	
Geography	70	26	1	25	93	64	27	37	
Hygiene	75	42	4	38	50	38	5	30	
History	44	14	5	9	37	30	11	19	
Mathematics	30	6	1	5	24	15	4	11	
Drawing					102	45	6	39	

Statement relating to the work of the Inspecting School Master Tinnevelly Municipality for 1895-96

Name	Municipality	No. of Schools visited	No. of Schools Examined	No. of Pupils Examined	No. of days spent in Examining Schools	No. of days spent in other work	No. of days absent	No. of miles travelled	No. of villages visited	No. of Boys' Schools inspected	Remarks.
P. B. Krishnaiyer	Tinnevelly	26	26	10383 634	145	30				1	Fair.

P. S.

P. B. Krishnaiyer
Asst.
Chairman

9 JUN. 93
TINNEVELLY

No. 1342 M., 12TH AUGUST 1896.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From M.R.Ry. P. KRISTNASWAMI AIYAR Avargal, B.A., Chairman, Municipal Council, Tinnevelly, to the Chief Secretary to Government (through the Revenue Divisional Officer and Collector of Tinnevelly), dated 9th June 1896, No. 96.

I have the honour to submit the annual report on the working of the Tinnevelly Municipality for the year 1895–96, together with the statements prescribed in G.O., No. 2193, dated 10th December 1891. The report was passed at a meeting (copy of resolution enclosed) of the council held on the 6th instant.

2. I continued to be Chairman throughout the year, but I had to delegate my powers to M.R.Ry. Dalavoy Thitharappa Mudaliyar Avargal from 21st December 1895 to 15th March 1896, as I had to be absent from Head-quarters on inspection duty as Registrar of Assurances of the district.

I.—CONSTITUTION OF THE COUNCIL.

3. The constitution of the council was as follows :—

Sanctioned number of councillors	Nominated	.. .. ..	4
	Elected	.. .. ..	12
Actual number on 31st March 1896—			
Ex-officio			1
Nominated	Officials		2
	Non-officials		1
Elected ..	Officials		..
	Non-officials		12
		Total ..	16
Europeans			..
Natives			16

4. About the early part of the year, there were seven vacancies in the council, of which one was nominated and six elected. Of these six elections two were contested. Subsequently during the course of the year, there were four vacancies which were to be filled up by elections. These four were contested. In all contested elections put together 66 per cent. of the aggregate number of registered voters in the wards went to the poll. The lists of voters and of candidates were revised in October 1895.

5. The council held 34 meetings against 28 in the last year. The average attendance of members at each meeting was the same as in the last year, *i.e.*, 10 (officials 1·2, non-officials 8·8), against officials ·9, non-officials 9·1 in the last year, showing slight improvement in the attendance of officials.

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Europeans	.. ..	..	..
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6. The following table exhibits the receipts realised from taxation as compared with those of the previous year and with the budget estimates of 1895–96 :—

Item.	Actuals for 1894–95.	Actuals for 1895–96.	Budget estimate for 1895–96.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
Tax on Buildings and Lands	8,385 4 9	9,074 11 3	8,800 0 0
,, on Arts	3,944 0 0	4,063 0 0	3,800 0 0
,, on Vehicles, Animals and Carts	3,517 12 0	3,433 12 0	3,540 0 0

From the table it will be observed that there is some increase in items 1 and 2 which is due mostly in the case of item No. 1 to the thorough revision of taxes on buildings, and in case of item No. 2 to the increase both in the number of persons assessed and the higher classification of some of the persons. The decrease under item 3 is due to the fact that some of the merchants who own houses both in this municipality and in the neighbouring union of Pettai and who were formerly obtaining licenses in this municipality have now obtained licenses from the district board.

II.—RECEIPTS.

7. The opening balance of the year was Rs. 14,810–6–8 and the receipts of the year amounted to Rs. 26,907–0–3, making a total of Rs. 41,717–6–11. The total expenditure of the year was Rs. 26,060–3–5, and the year thus closed with a balance of Rs. 15,657–3–6, which tallies with the figures of the Treasury department. The actual receipts of the year from all sources were in excess of the revised estimate and of the actuals of the previous year. This will be explained hereunder.

A.—Receipts from Taxation.

8. *Tax on Arts.*—This register is usually revised every year. The tax was levied as in the last year, and the gross demand was Rs. 4,208–8–0. Remissions granted on appeal amounted to Rs. 174 and the net demand was, therefore, Rs. 4,034–8–0 against Rs. 3,971 in the last year, of which Rs. 4,012 were collected during the year and Rs. 22–8–0 remained outstanding at the close of the year against Rs. 58–8–0 in the last year. One hundred and one appeals were made against the tax. In 36 cases the amount remitted came to Rs. 174 and in the remaining 65 cases the original assessment was confirmed. The average incidence of the tax per head after the disposal of appeals was Rs. 4–15–8 against Rs. 4–15–11 in the last year. The decrease is due to the increase in the number of persons assessed.

9. *Tax on Buildings.*—As in the last year, the tax was levied at $6\frac{1}{4}$ per cent. on the annual rental according to the principle explained in the note to Statement I. The total number of buildings under taxation was 7,000 against 6,930 in the last year. The increase is due to the construction of new buildings during the year. The demand, as originally assessed by the Chairman, was Rs. 8,859–7–6, and deducting therefrom the sum of Rs. 180–8–0 remitted by the council on appeal, the net demand was Rs. 8,678–15–6 against Rs. 7,917–14–0 in the last year. Of this sum, Rupees 8,609–2–6 were collected during the year and Rs. 69–13–0 remained to be recovered against Rs. 112–9–0 in the last year. Four hundred and fifteen appeals were preferred. In 19 cases remissions were granted to the extent of Rs. 180–8–0 and in the remaining 396 cases the original assessment was confirmed. The incidence of the tax on the net demand is Rs. 1–3–10 per house brought under taxation against Rs. 1–2–3 in the last year. The increase is due to the excess in the net demand owing to the thorough revision of taxation during the year.

10. *Tax on Lands.*—The land-tax was for some time levied in accordance with G.O., No. 354 M., dated 26th February 1878, at the rate of $6\frac{1}{4}$ per cent. on the annual rental of lands. This continued until 1891–92 when agreeably to the note in the budget recorded in G.O., No. 415, dated 19th March 1891, the tax on lands was fixed under section 63–2 of Act No. IV 1884 at the varying rate of 1, 2, 3 and 4 annas for every 80 square yards of land according to the locality and importance of the lands. This continued until 1892–93. When this varying rate was found inconvenient and the council resolved in their resolution, dated 19th December 1892,

that the land-tax should be levied on all lands at a uniform rate of As. 3 for every 80 square yards—*vide* paragraph 8 of the municipal report recorded in G.O., No. 862 M., dated 3rd July 1893. This uniform rate of As. 3 was found heavy and the council represented the matter to Government who finally in G.O., Mis. No. 1704 M., dated 13th November 1894, sanctioned a uniform rate of As. 1–6 for every 80 square yards of lands of whatever description. This rate was adopted during 1894–95. But subsequently on a question raised by a tax-payer regarding the levy of land-tax in this municipality quoting the Madras High Court judgment recorded at pages 310 to 315 of I.L.R., Madras, Volume XVIII, Part IX (September 1895), the matter was represented to the Government who, in their order Mis. No. 2051 M., dated 6th December 1895, decided that if the tax at the rate of As. 1–6 per 80 square yards exceeded $7\frac{1}{2}$ per cent. of the annual rent value of the land, it was illegal as it transgressed the provisions of section 47 of Act IV of 1884 and ordered further that the tax should be levied at $7\frac{1}{2}$ per cent. on the annual rent value of the land. Accordingly the tax was levied at $7\frac{1}{2}$ per cent. on the annual rental during the year under report. Hence the large decrease under this item as shown hereunder.

The gross demand under this head was Rs. 332–12–0 and deducting therefrom the sum of Rs. 4–4–6 remitted by the council in three appeal cases, the net demand was Rs. 328–7–6 against Rs. 610–15–6 in the last year. Rs. 296–3–6 were collected and Rs. 32–4–0 (as against Rs. 117–15–9 in the last year) remained to be recovered. The total extent of land assessed was the same as in the last year.

11. *Arrears of Taxes on Arts, Buildings and Lands.*—The arrears amounted to Rs. 289–0–9, of which Rs. 220–5–3 were collected and Rs. 68–11–6 were written off the accounts so that there remains no balance, out of the taxes under these heads to the end of 1894–95—*vide* Statement IV-B for details.

12. *Tax on Spring Vehicles, Animals and Carts.*—As in the previous year the tax on vehicles and animals was levied at the maximum schedule rates and that on carts at Rs. 2 per cart per annum. As compared with the previous year there is a decrease of Rs. 84 which is accounted for in paragraph 6 *supra*.

13. *Tolls.*—The collection of tolls was under the direct management of the district board as in the last year and the usual contribution of Rs. 4,650 was fully recovered within the year.

14. *Incidence of Taxation.*—The average incidence of taxation per head of the population as per last census was during the year As. 13–9 including tolls and As. 10–8 excluding them against As. 13–3 and As. 10–3 respectively in the last year. The increase in the receipts from taxes has caused increase in the incidence of taxation.

B.—Miscellaneous Receipts.

15. *Avenue Receipts.*—The demand under this head was Rs. 456–1–2, of which Rs. 401–3–10 have been realised, leaving a balance of Rs. 54–13–4. A sum of Rs. 6–13–4 on account of arrears of last year is fully recovered.

16. *Sale-proceeds of old materials.*—As compared with the actuals of the last year there is an increase of Rs. 57–3–8 owing to the sale of unserviceable carts and chimneys, &c.

17. *Sale-proceeds of Night-soil, Street-refuse, &c.*—The income under this head is larger than that of the last year by Rs. 45. The increase is due to the extension of private scavenging system.

18. *Sale-proceeds and Composition Fees of Medicines.*—The income is larger than that of the last year by Rs. 57–4–11. The increase is owing to the more extended sale of medicines.

19. *Income from Markets.*—There are two municipal markets, viz., Pennington market and the meat market. Both of them were as usual leased out during the year. The demand was Rs. 821 against Rs. 778–8–7 in the last year and the amount was fully realised during the year. The increase is owing to keener competition at the time of auction.

20. *License Fees.*—The income under this item is in excess of the revised estimate and of the actuals of the previous year by Rs. 32 and Rs. 95 respectively. The increase is due to the opening of three cart-stands and also increase in the number of marriage pandals. The demand under this item was Rs. 342, of which Rs. 332 were collected and Rs. 10 remain to be recovered.

21. *Fines under Municipal and other Acts.*—The income under this head is in excess of the revised estimate and less than the actuals of the last year by Rs. 168–2–0 and Rs. 491–0–6 respectively. The decrease is due to the fact that no heavy fines were imposed as in the last year.

22. *Interest on investment.*—The income under this head is less than the actuals of the previous year by Rs. 99–12–6 owing to the reduction of the rate of interest on Government securities.

23. *Grants and Contributions*—(*a*) *from Government.*—The grants from Government on account of Municipal Panchama school and gymnasium and drawing masters' salaries under education amounted to Rs. 14–7–0 and Rs. 93–8–0 respectively. But a sum of Rs. 47–12–9 on account of stipends to normal students was not realised during the year owing to certain correspondence that arose regarding payment and the amount since recovered.

Grants and Contributions—(ii) *Medical.*—The grants from the district board on account of the hospital amounted to Rs. 494–15–11 or in excess of the actuals of the last year by Rs. 215–9–7. The increase is due to the larger expenditure from municipal funds.

Grants and Contributions—(*c*) (ii) *Medical.*—The income under this head is less than the budget estimate by Rs. 229–2–8 owing to the reduced rate of interest on Langarkana fund.

24. *Miscellaneous—Private Scavenging and Cess-pool Fees.*—The number of houses on the register on the 31st March 1896 was 1,349 against 1,734 in the last year. The number of cess-pools cleaned by the municipal toties was 175 against 200 in the previous year. The demand under this head was Rs. 804–6–0 against Rs. 758–10–6 in the last year and the amount was fully realised within the year, leaving no balance to be recovered. The reduction in the number of houses served by private scavenging is due (1) to the fact that a privy used by several house-holders in the same compound was treated as one privy and one fee alone levied in 1895–96, whereas in 1894–95 each house-holder was assessed separately, and (2) to the fact that the people by a sort of strike refused to use the system and the number of houses served went at one time so low as 250, and it was with difficulty the number was brought up again. It is also in preparation to provide a common sweeping and manure depôt for the various wards of the town so as to facilitate the removal of sweepings from private houses by the owners themselves.

Including the arrear collection of Rs. 116–11–6, the aggregate receipts came up to Rs. 921–1–6. The fees were levied at the rate of one anna per privy per mensem, which is also the rate for cleaning cess-pools. The fees were collected in advance. There were prosecutions under the head in thirty-four cases, of which one had to be withdrawn and the rest were convicted.

25. *Refunds of expenditure of previous years.*—A sum of Rs. 49–4–9 was refunded from the expenditure of previous year. Rs. 44–12–9 from the amount paid to the Treasury Deputy Collector for purchase of a bill of exchange in favour of Messrs. Burgoyne, Burbidges and Company, London, for value of medicines and Rs. 4–8–0 from Messrs. Spencer and Company on account of commission on payment made for value of burners, &c.

26. *Deposit forfeited.*—The supply of bulls to the conservancy carts was left on contract for three consecutive years during 1895–96. At the close of the year under report the contractors applied for cancelment of the contract on account of their difficulties and inconveniences, and the council relieved them from the contract on certain conditions, one of them being the forfeiture of Rs. 50 deposited by them; hence the receipts under this head.

III.—EXPENDITURE.

27. The total expenditure was Rs. 26,060–3–5 against Rs. 24,176–4–8 in the previous year. As compared with the actuals of the previous year there was a large increase under Grants I, III, IV and V counterbalanced by slight decrease in Grant II. The annexed statement shows at a glance the amount actually spent in 1895–96 under new works and repairs compared with the actuals of the previous year:—

—	Actuals, 1894–95.	Actuals, 1895–96.
	Rs. A P.	Rs. A P.
New Works.		
Communications	333 8 8	206 0 11
Buildings	178 8 3	44 0 0
Repairs.		
Communications	2,027 9 1	2,321 1 7
Buildings	424 15 11	753 15 3

28. *Grant I, Public Works—Communications.*—The expenditure under new works and repairs amounted to Rs. 2,527–2–6, which is in excess of the revised estimate and actuals of the previous year. The outlay under this head exceeds the fixed rate of 50 per cent. of the income from tolls.

29. *Buildings.*—The expenditure under this head was Rs. 797–15–3 against Rs. 603–8–2 in the previous year. The increase is due to the construction of a cinerator, improvements made to the market and dispensary buildings and to the repair of latrines as particularized in statement II-A, parts I and II.

30. *Drainage.*—A sum of Rs. 59–3–7 was spent on account of constructing a petty drain for letting off the sewage, &c., from the buildings in the Police lines. The total expenditure was Rs. 80–3–7, but a sum of Rs. 21 was contributed by the Police department. Hence the net cost under this head was only Rs. 59–3–7. This branch drain was obliged to be taken up necessarily, as otherwise two big cess-pools had to be cleaned by devoting one cart of the municipality exclusively. The construction of this drain has set free the cart for other useful purposes.

31. *Water-supply.*—The expenditure of Rs. 400 under new works in this head is due to the payment of the sum to the Sanitary Engineer for preliminary survey, &c., for a joint water-supply scheme between this municipality and other neighbouring institutions.

Under the head of repairs a sum of Rs. 189–7–4 was spent in cleansing wells and channels. A sum of Rs. 125–15–3 was spent on account of the salary of the watchmen employed for guarding the Teppakulam and channels from pollution. A sum of Rs. 17 was spent in making inscription boards for preventing nuisance and pollution in the water-supply channels and their sides.

32. *Grant II, Education.*—As detailed in previous reports the higher, middle, lower, and primary education is imparted by the C.M.S. Second Grade College (including the lower departments), a Lower Secondary Branch school of the Hindu College, Tinnevelly, nineteen Result System schools and one Municipal Panchama Salary-result system school. The C.M.S. College was aided as usual with salary grants for the middle and primary departments to the extent of Rs. 536–14–3 and Rs. 99–9–9 respectively. As regards the working of the institution during the year no report can be made, as the Director's review on the inspection notes of the Inspector has not as yet been received. Twenty schools (including the Hindu College Branch Lower Secondary school) were examined for results grant during the year. They were all paid at maximum rate. In nineteen schools, excluding the Lower Secondary school above mentioned, 592 boys were presented in the compulsory subjects, of whom 511 passed. As regards the optional subjects taught in the schools, drawing has, for the first time, been introduced and a drawing master on Rs. 15 per mensem has been employed from 1st August 1895. A gymnastic teacher on a salary of Rs. 10 per mensem was employed throughout the year to impart physical education to the boys in the results system schools.

20. *License Fees.*—The income under this item is in excess of the revised estimate and of the actuals of the previous year by Rs. 32 and Rs. 95 respectively. The increase is due to the opening of three cart-stands and also increase in the number of marriage pandals. The demand under this item was Rs. 342, of which Rs. 332 were collected and Rs. 10 remain to be recovered.

21. *Fines under Municipal and other Acts.*—The income under this head is in excess of the revised estimate and less than the actuals of the last year by Rs. 168–2–0 and Rs. 491–0–6 respectively. The decrease is due to the fact that no heavy fines were imposed as in the last year.

22. *Interest on investment.*—The income under this head is less than the actuals of the previous year by Rs. 99–12–6 owing to the reduction of the rate of interest on Government securities.

23. *Grants and Contributions—(a) from Government.*—The grants from Government on account of Municipal Panchama school and gymnasium and drawing masters' salaries under education amounted to Rs. 14–7–0 and Rs. 93–8–0 respectively. But a sum of Rs. 47–12–9 on account of stipends to normal students was not realised during the year owing to certain correspondence that arose regarding payment and the amount since recovered.

Grants and Contributions—(ii) *Medical.*—The grants from the district board on account of the hospital amounted to Rs. 494–15–11 or in excess of the actuals of the last year by Rs. 215–9–7. The increase is due to the larger expenditure from municipal funds.

Grants and Contributions—(c) (ii) *Medical.*—The income under this head is less than the budget estimate by Rs. 229–2–8 owing to the reduced rate of interest on Langarkana fund.

24. *Miscellaneous—Private Scavenging and Cess-pool Fees.*—The number of houses on the register on the 31st March 1896 was 1,349 against 1,734 in the last year. The number of cess-pools cleaned by the municipal toties was 175 against 200 in the previous year. The demand under this head was Rs. 804–6–0 against Rs. 758–10–6 in the last year and the amount was fully realised within the year, leaving no balance to be recovered. The reduction in the number of houses served by private scavenging is due (1) to the fact that a privy used by several house-holders in the same compound was treated as one privy and one fee alone levied in 1895–96, whereas in 1894–95 each house-holder was assessed separately, and (2) to the fact that the people by a sort of strike refused to use the system and the number of houses served went at one time so low as 250, and it was with difficulty the number was brought up again. It is also in preparation to provide a common sweeping and manure depôt for the various wards of the town so as to facilitate the removal of sweepings from private houses by the owners themselves.

Including the arrear collection of Rs. 116–11–6, the aggregate receipts came up to Rs. 921–1–6. The fees were levied at the rate of one anna per privy per mensem, which is also the rate for cleaning cess-pools. The fees were collected in advance. There were prosecutions under the head in thirty-four cases, of which one had to be withdrawn and the rest were convicted.

25. *Refunds of expenditure of previous years.*—A sum of Rs. 49–4–9 was refunded from the expenditure of previous year. Rs. 44–12–9 from the amount paid to the Treasury Deputy Collector for purchase of a bill of exchange in favour of Messrs. Burgoyne, Burbidges and Company, London, for value of medicines and Rs. 4–8–0 from Messrs. Spencer and Company on account of commission on payment made for value of burners, &c.

26. *Deposit forfeited.*—The supply of bulls to the conservancy carts was left on contract for three consecutive years during 1895–96. At the close of the year under report the contractors applied for cancelment of the contract on account of their difficulties and inconveniences, and the council relieved them from the contract on certain conditions, one of them being the forfeiture of Rs. 50 deposited by them; hence the receipts under this head.

III.—EXPENDITURE.

27. The total expenditure was Rs. 26,060–3–5 against Rs. 24,176–4–8 in the previous year. As compared with the actuals of the previous year there was a large increase under Grants I, III, IV and V counterbalanced by slight decrease in Grant II. The annexed statement shows at a glance the amount actually spent in 1895–96 under new works and repairs compared with the actuals of the previous year:—

——	Actuals, 1894–95.	Actuals, 1895–96.
	RS. A P.	RS. A P.
New Works.		
Communications	333 8 8	206 0 11
Buildings	178 8 3	44 0 0
Repairs.		
Communications	2,027 9 1	2,321 1 7
Buildings	424 15 11	753 15 3

28. *Grant I, Public Works—Communications.*—The expenditure under new works and repairs amounted to Rs. 2,527–2–6, which is in excess of the revised estimate and actuals of the previous year. The outlay under this head exceeds the fixed rate of 50 per cent. of the income from tolls.

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31. *Water-supply.*—The expenditure of Rs. 400 under new works in this head is due to the payment of the sum to the Sanitary Engineer for preliminary survey, &c., for a joint water-supply scheme between this municipality and other neighbouring institutions.

Under the head of repairs a sum of Rs. 189–7–4 was spent in cleansing wells and channels. A sum of Rs. 125–15–3 was spent on account of the salary of the watchmen employed for guarding the Teppakulam and channels from pollution. A sum of Rs. 17 was spent in making inscription boards for preventing nuisance and pollution in the water-supply channels and their sides.

32. *Grant II, Education.*—As detailed in previous reports the higher, middle, lower, and primary education is imparted by the C.M.S. Second Grade College (including the lower departments), a Lower Secondary Branch school of the Hindu College, Tinnevelly, nineteen Result System schools and one Municipal Panchama Salary-result system school. The C.M.S. College was aided as usual with salary grants for the middle and primary departments to the extent of Rs. 536–14–3 and Rs. 99–9–9 respectively. As regards the working of the institution during the year no report can be made, as the Director's review on the inspection notes of the Inspector has not as yet been received. Twenty schools (including the Hindu College Branch Lower Secondary school) were examined for results grant during the year. They were all paid at maximum rate. In nineteen schools, excluding the Lower Secondary school above mentioned, 592 boys were presented in the compulsory subjects, of whom 511 passed. As regards the optional subjects taught in the schools, drawing has, for the first time, been introduced and a drawing master on Rs. 15 per mensem has been employed from 1st August 1895. A gymnastic teacher on a salary of Rs. 10 per mensem was employed throughout the year to impart physical education to the boys in the results system schools.

The net expenditure on education amounted to Rs. 2,903–12–7 against Rupees 2,999–13–7 in the last year. The decrease is only apparent and is due to the non-payment of over-earned grant within the year as the certifying memoranda passing it were received only on the 31st March 1896. If the over-earned grant is paid, as the council propose to do with certain modifications, the expenditure in the year under report will exceed that under 1894–95. The actual expenditure of the year, viz., Rs. 2,903–12–7, was distributed as shown below :—

	Rs.	A.	P.
Stipends to two Normal students	79	10	7
Salary-result system—			
Panchama school			
Salary grants	222	9	6
Results grant	636	8	0
Inspection	1,243	10	0
Miscellaneous purposes as shown in statement II	294	8	5
.. ..	426	14	1
Total ..	2,903	12	7

33. *Salary-result System School.*—The council continued to maintain a school of its own for Panchamas. It was examined by the Assistant Inspector of Schools for results grant. The results cannot be considered so satisfactory as in the previous year owing to changes in the teaching staff. For further particulars, *vide* statement IV (Educational).

Inspecting Staff.—The inspecting schoolmaster continued to do his work satisfactorily.

Sessional School.—A sessional school, the proposals for which were sanctioned last year, has been opened during the present year. As far as male education is concerned the number of boys under instruction being 1,930, *i.e.*, 16 per cent. of the total male population, the provision can be considered ample. As for female education, from the statements received from the Inspectress of Girls' Schools, it is observed that eight schools impart instruction to 329 girls. Of the schools, one is a secondary school and the rest primary schools. They were all paid from Provincial funds. Of the girls attending schools, 8 are Native Christian girls, 67 Muhammadan girls, 38 Brahman and 216 non-Brahman Hindus. It is a noticeable feature that so large a number as 67 Muhammadan girls are under instruction. The percentage under instruction in 1895–96 rose to 16·8 as compared with 14·4 in the previous year. Although there is slight improvement it is nothing when compared with the school-going female population, viz., 1,951.

The municipality has hitherto taken no share in female education, and it is high time that it, with the co-operation of private agencies, should endeavour to raise its (female education) status which at present, as already stated, is very low.

34. *Grant III, Hospitals and Dispensaries.*—The expenditure under this head was less than the actuals of the previous year by Rs. 383–15–4. The decrease is due to the less value of medicines. From the concise report submitted by the Medical officer, which is herein enclosed, it is observed that there were during the year 14,300 out- and 214 in- patients as compared with 13,380 out- and 149 in- patients in the previous year. Thus it will be observed that there has been increase under both heads. The hospital was in charge of an apothecary. Of the defects pointed out by the District Medical and Sanitary officer in the concise report, some are of a feasible character and others require time. Of the former, class (1), (the flooring of the verandah), will be carried out at once. Negotiations are being made for engaging a neighbouring building as a ward for caste people; steps will be taken to remove the cholera shed to a distant place and the place thus set free will be utilised for erecting temporary wards for lying-in cases and venereal diseases. Of the latter class of defects, which require time, I shall dwell further on.

35. *Midwife.*—One midwife was employed as in the last year. For fuller information, *vide* the Medical officer's report itself. But, with reference to G.O., Nos. 1973–1974 M., dated 25th November 1895, it is resolved that a scholarship of Rs. 10 be endowed during the current year for the medical training of a woman.

36. *Vaccination.*—The charges under this head amounted to Rs. 459–8–5, which is less than the actuals of the last year by Rs. 5–4–3. The decrease is due to the decrease in the number of cases. The number of successful operations during the year was 1,225 against 1,712 in the previous year (unsuccessful 82, unknown 37). The number of cases performed by the apothecary was 48, of which 34 were successful against 70 and 53, respectively, in the previous year (unsuccessful 8, unknown 6). All these operations were performed with animal lymph. The total number of vaccinations under one year of age was 586, of which 570 were successful against 848 in the previous year (unsuccessful 3, unknown 3). In 1,062 cases notices were issued to the parties. The number of prosecutions was 39, of which 36 cases were convicted and 3 cases were discharged, whereas in the last year the number of prosecutions was 29, convictions being 19 and discharged cases 10.

37. *Registration of Births and Deaths.*—The expenditure under this head amounted to Rs. 180, which is in excess of the actuals of the previous year by Rs. 25–2–7. The increase is due to the printing of certain forms for the use of registration. The number of births and deaths registered during the year was 825 and 812, respectively, against 886 and 804 in the previous year (still-born children excluded). Of the deaths registered, 325 were children under 5 years of age, 160 were of persons exceeding 60 years of age and 327 were under all the other ages.

One registrar is employed on a salary of Rs. 12–8–0 per mensem and his work is supervised by a councillor. Seven prosecutions were instituted during the year for failure to register births or deaths against fifty in the previous year, six cases were convicted and one was withdrawn. Cholera prevailed in the town in common with the district from 9th June 1895 to the end of the year under report and 131 deaths occurred from the disease. Preventive measures were adopted in accordance with the instructions contained in G.O., No. 1028 M., dated 26th June 1895.

38. *Conservancy, Road-cleaning and Road-watering.*—The charges under this head were Rs. 8,364–11–5, which is in excess of the actuals of the last year by Rs. 621. The increase is due to the construction of two new carts, to repairs of other carts and to the employment of some toties for private scavenging from the commencement of the year instead of for a shorter period as in the last year.

The town sweepings are burnt in the cinerators and the ashes mixed up with the night-soil and buried in pits outside the town. The amount realised during the year by the sale of manure was Rs. 155 against Rs. 110 in the previous year.

39. *Private Scavenging.*—The establishment maintained for this purpose consisted of 1 scavenging inspector, 22 toties, 19 iron hand-carts and 2 carts drawn by bulls. For other particulars under this head, *vide* paragraph 24 *supra.*

40. *Sanitary Inspection.*—The town was inspected by the Sanitary Commissioner on 28th, 29th, 30th and 31st October 1895 and his inspection notes, together with the replies passed by the council, were forwarded to the Government who have passed orders thereon in G.O., No. 745 M., dated 2nd May 1896. The orders of Government will soon receive attention.

41. *Grant IV, Lighting.*—This was managed departmentally under the supervision of a sub-committee appointed for the purpose. The charges amounted to Rs. 3,555–11–4 against Rs. 3,363–13–4. The increase is due to the purchase of three dozen burners and chimneys, to the higher price of kerosine oil and to the larger number of lights put up during the year. There were 404 lamps on the 31st March 1896 against 358 in the last year. The increase in the number of lamps was due to the request of the people. This is an item which people appreciate most.

42. *Other Charges.*—A sum of Rs. 397–10–9 was spent under this head. The sum is in excess of the actuals of the previous year by Rs. 102–9–11. The increase

is due to the renewing of street boards and to the numbering of certain houses. The sum of Rs. 750 for purchase of land for a sewage farm and Rs. 200 for purchase of seeds, &c., provided in the budget, were not spent as no site was secured during the year.

43. *Grant V, Supervision and Management.*—The charges amounted to Rupees 2,466–3–2 or Rs. 466–6–6 in excess of the actuals of the previous year. The excess is observable, as will be seen from statement II, in items office contingencies and contribution to central office and audit establishment. In the former a sum of Rupees 463–14–2 had to be remitted to the Accountant-General for forms alone and in the latter the excess is by Rs. 30. Over both these items the council have no control.

IV.—CLOSING BALANCE.

44. The year closed with a balance of Rs. 15,567-3-6 (of which Rs. 10,000 are invested in Government securities) or 58 per cent. of the actual receipts against 56 per cent. in the last year.

45. *Collection of Taxes.*—So far as revenue is concerned the realizations have been good and their collection prompt. The following statement will bear out the assertion :—

—	Current.	Arrears.	Total.
	RS.	RS.	RS.
Demand in 1894–95 under the taxes	12,499	169	12,668
Do. in 1895–96	13,042	289	13,331
Collections in 1894–95	12,210	118	12,328
Do. in 1895–96	12,917	220	13,137
Number of bills issued in 1894–95	..	..	16,260
Do. do. 1895–96	..	..	16,770

	Per cent.
Number of warrants remaining unexecuted on 31st March 1895 when compared with the total number issued ..	39
Do. do. on 31st March 1896 do. ..	29
Uncollected balance on 31st March 1895 under the taxes	289
Do. 31st March 1896 do.	125

For reason of unexecuted warrants, *vide* footnote to appendix A to statements IV-A and IV-B.

46. The accounts of the municipality for 1894–95 were audited by the Assistant Inspector of Local Fund Accounts. The examination was long and minute and the report is awaiting the orders of Government.

47. *Concluding Remarks*—(*a*) *Salient points.*—The income of the municipality has increased under almost all heads. House-tax has been thoroughly revised, which required a good deal of attention and time of the council, particularly in the matter of disposing of appeals. The outward sanitation has been pretty well kept up. The current work of the municipality has been carried on pretty well and the roads are in fair order.

(*b*) *Defects.*—The chief defects pointed out are—

(1) Want of improvement in house-to-house sanitation ;
(2) Want of proper drainage ;
(3) Non-removal of Muhammadan burial-ground to a distance ;
(4) The non-removal of hospital to a better locality ;
(5) Want of a sewage farm ; and
(6) Want of better water-supply.

As for the first, the reasons are fully explained in paragraph 24 *supra*. As for the second, owing to the impracticability of providing a complete drainage scheme for the town, permission has been sought from Government to make petty drains and improve the existing drains—*vide* G.O., Mis. No. 1773 M., dated 28th October 1895 ; something will be done under this head during the current year. As for the third, the site has been selected and is in the process of acquisition by the Revenue department. As for the fourth, this being a difficult question, the council are paying

their best attention as to what should be done. As for the fifth, the site has already been advertised for acquisition and, as the site will be secured, the sewage farm may become an accomplished fact during the current year. As for the sixth, a sum of Rs. 400 has already been contributed towards a joint water-supply scheme among the institutions around.

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ENCLOSURE.

ANNUAL Concise Report of the Municipal Hospital, Tinnevelly, for the official year 1895-96.

Public Health.—The health of the people was less satisfactory than in the previous year though there was plenty of rain. In the months of June, July and August, there were many cases of malarial fever, bronchial affections and bowel-complaints. Cholera prevailed from October 1895 to the end of March 1896 in a severe form, the number of attacks being 165 with 131 deaths.

There was only one death from small-pox against one in the previous year as registered in the municipal office.

The most common diseases the public suffered from were malarial fever, bowel-complaints, skin diseases, syphilis, rheumatism, diseases of the eye and ear, respiratory and digestive disorders, and local injuries.

2. *Vital Statistics.*—The total births registered in the municipal office were 825 against 886 in the preceding year, while the total deaths were 812 against 804 of the previous year. The ratios of births and deaths per 1,000 of the population were 33·31 and 32·78, respectively. The total number of births and deaths for the past five years is given below in a tabular form :—

Years.	Births.			Deaths.		
	Male.	Female.	Total.	Male.	Female.	Total.
1891–92	414	425	839	352	336	688
1892–93	463	467	930	368	373	741
1893–94	508	453	961	531	594	1,125
1894–95	435	451	886	404	400	804
1895–96	412	413	825	384	428	812

Population according to census of 1891—

Males	11,759
Females	13,009
Total ..	24,768

3. *Sanitation.*—The main roads are in pretty good order and are kept clean. The refuse of the town is burnt in a cinerator at a place called Ramayampatti, and the ashes are used to cover the night-soil, which is buried in deep pits. The number of public latrines is 22 against 23 of the previous year—seven pucka built, one mud-wall enclosure, nine corrugated-iron and five tatty latrines. They were freely used and are cleaned every day. Their surroundings are not clean. The number of houses brought under private scavenging system is 1,348 against 1,768 of the previous year, showing a decrease of 420 houses. Open spaces and lanes are still used as latrines and urinals. There is an increase of five iron hand-carts to remove the night-soil from private latrines, though there is a decrease in the number of houses. The dust-bins, 132 in number, are daily cleaned. Cesspools and drains are daily cleaned, but not quite satisfactorily. The drainage system does not work well for want of flushing and a proper fall. The condition of backyards, open spaces, lanes, and alleys and the banks of the channel has not improved much. The improvements to the fish and meat market suggested by the Deputy Sanitary Commissioner in his report for 1894 have not been carried out yet.

Water-supply.—This is mostly obtained from an irrigation channel. During hot weather it is obtained from a few wells and a tepakolam conserved for drinking purposes. Though watchmen are detailed over the channel, its contamination cannot entirely be prevented.

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3. *Sanitation.*—The main roads are in pretty good order and are kept clean. The refuse of the town is burnt in a cinerator at a place called Ramayampatti, and the ashes are used to cover the night-soil, which is buried in deep pits. The number of public latrines is 22 against 23 of the previous year—seven pucka built, one mud-wall enclosure, nine corrugated-iron and five tatty latrines. They were freely used and are cleaned every day. Their surroundings are not clean. The number of houses brought under private scavenging system is 1,348 against 1,768 of the previous year, showing a decrease of 420 houses. Open spaces and lanes are still used as latrines and urinals. There is an increase of five iron hand-carts to remove the night-soil from private latrines, though there is a decrease in the number of houses. The dust-bins, 132 in number, are daily cleaned. Cesspools and drains are daily cleaned, but not quite satisfactorily. The drainage system does not work well for want of flushing and a proper fall. The condition of backyards, open spaces, lanes, and alleys and the banks of the channel has not improved much. The improvements to the fish and meat market suggested by the Deputy Sanitary Commissioner in his report for 1894 have not been carried out yet.

Water-supply.—This is mostly obtained from an irrigation channel. During hot weather it is obtained from a few wells and a tepakolam conserved for drinking purposes. Though watchmen are detailed over the channel, its contamination cannot entirely be prevented.

4. *Vaccination.*—The number of cases vaccinated during the year by the municipal vaccinator was 1,344 against 1,826 of the previous year, showing a decrease of 482 cases; of these 1,225 were successful, 82 unsuccessful and 37 unknown. The decrease in the number vaccinated is due to the reduction of maximum number of cases to 100 per mensem on account of increased illness among the infant population. In all cases fresh animal lymph was used.

5. The hospital is too much shut in, being in the heart of the town and surrounded by houses and bazaars. The municipality expresses its inability to carry out the recommendation regarding the removal of the hospital to a more open site on the score of financial difficulty and the difficulty of securing a suitable site. The town of Tinnevelly is thickly populated and is surrounded on all sides by wet cultivation. However, the difficulty of securing a proper site could be overcome by purchasing a few fields outside the town and raising the site and erecting the hospital building over it.

(*a*) There are twelve beds—seven for males and five for females. Accommodation in the main building is sufficient.

(*b*) The hospital building needs some repairs, especially the front verandah. The out-houses are in a pretty good condition. There is a small cholera shed close to the main building.

(*c*) Furniture is in a fair condition.

(*d*) *Inspection.*—The hospital was inspected once by the Surgeon-General with the Government of Madras on the 10th October 1895.

(1) No steps have yet been taken to carry out the recommendations of the Surgeon-General with the Government of Madras.

(2) No steps have yet been taken to carry out the recommendations of other inspecting officers. The hospital was visited by the Sanitary Commissioner for Madras on 31st October 1895, and the District Medical and Sanitary Officer four times during the year.

(*e*) The amount realised by the sale of hospital medicines was Rs. 46–4–3, against Rs. 10–7–9 of the previous year.

(*f*) The number of patients treated during the year was 14,300 out- and 214 in- patients in the previous year showing an increase of 920 in the out-door and 65 in the in-door attendance. The increase in the in-patient admissions is due to the increase of the police sick.

(*g*) There were fifteen deaths in the hospital against twelve in the previous year. The actual causes of mortality were cholera, tetanus, pneumonia, œdema of lungs, suppression of urine, strangulated hernia, dysentery, tubercle of lungs and starvation.

(*h*) The number of major operations performed was thirteen with one death against twelve with two deaths in the previous year, and that of minor operations was 673 against 621 of the previous year.

(*i*) Establishment is sufficient and efficient.

(*j*) *Midwife.*—The number of labour cases attended by the midwife was forty against fifty-seven of the previous year. The decrease is due to the fact that there was no midwife for about four months in the year 1895, the midwife appointed in May 1894 having been dismissed. A qualified midwife has been appointed in her stead.

(*k*) There is no dispensary for caste and gosha women in this town.

(*l*) *General Remarks.*—The removal of the hospital to a better site and of the cholera shed to outside the town, addition of three wards—one for caste people, a second for lying-in cases, and a third for venereal diseases—and the supply of iron cots for in-patients as far as funds permit, are necessary.

PALAMCOTTAH,
16*th May* 1896.

(Signed) K. C. SANJANA, Surgeon-Major,
Dist. Medl. and Sany. Officer, Tinnevelly.

Cur. No. 1331.

Submitted.

2. All the municipal roads, except the Tinnevelly Potla-Pudur road (the part of which up to the Kandiaperi toll-gate is situated within the limits of this municipality), were fairly good.

3. There was an increase in the receipts of the municipality in the year in question. The increase under the head of "Sale of medicines" is encouraging. Collection of municipal dues was also more prompt than in the year previous.

4. There was a falling off in the number of houses worked under the "Private scavenging system." The fall is said to be partly due to a strike among the house-owners. A timely enforcement of the provisions of section 221 of Act IV of 1884 would have removed the strike in no time.

5. There was also a falling off in the number of children vaccinated.

6. The long prevalence of cholera in this municipality during the year under review is highly to be deplored. It is due almost solely to the wide use of the water of the irrigation channels at a time when the supply in them rapidly sinks. The irrigation channels are open to much pollution and many private latrines are situated along their banks. The epidemic might have stopped earlier if the few municipal wells had been promptly hankinized. The sinking of a large number of drinking-water wells in suitable localities, and the construction of some filter beds along the main irrigation channels, seem, in the absence of a general water scheme, to be the only ways of successfully avoiding the appearance of cholera in this municipality.

(Signed) T. RAGHAVAYYA,
Head-quarters Deputy Collector.

13*th June* 1896.

Endt. on Cur. No. 1042-Gl.

Submitted to Government (Local and Municipal Department).

2. During the year there were 10 elections, 6 were contested and 66 per cent. of the aggregate number of registered voters in all the wards attended the poll.

3. The collection of taxes on arts, buildings and lands was satisfactory, and there was an increase over the budget estimate due to the thorough revision of tax registers. Out of a total demand of Rs. 20,203 under all taxes Rs. 19,965 were collected within the year, leaving a balance of Rs. 237. Besides this amount a sum of Rs. 343, being the arrears of the previous year, was also collected in the year under report.

4. It is to be regretted that there was a fall in the number of houses served by the private scavenging service. Probably this could have been averted if the Chairman and the councillors had exerted themselves to enforce the penal provisions of the Act. The council's attention has already been drawn to this important subject by the Sanitary Commissioner (*vide* G.O., No. 745 M., dated 2nd May 1896).

5. The roads and streets of the town are in fairly good order and the outlay under this head during the year exceeded the usual proportion of 50 per cent. of the receipts from tolls. Steps should, however, be taken in the current year to improve the road near Kandiaperi toll-gate which was badly cut up by the floods of December 1895.

6. The number of in- and out- patients increased from 149 and 13,380 in the previous year to 214 and 14,300, respectively, in the year under report. The number of labour cases attended by the midwife was 40 against 57 of the previous year. The decrease is attributed to the fact that the appointment was vacant for four months in the year 1895.

7. The sites for the sewage farm and for the Muhammadan burial-ground selection by the council will be acquired and formally handed over to the municipality at an early date.

8. The year closed with a balance of Rs. 15,567 or 58 per cent. of the current receipts.

TINNEVELLY,
22*nd June* 1896.

(Signed) A. W. B. HIGGENS,
Collector.

ORDER—No. 1342 M., dated 12th August 1896.

The receipts and charges of the Tinnevelly 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	12,524			
Tax on Arts	3,944	12,070	14,810	14,810
,, on Buildings and Lands	8,387	3,800	3,800	4,063
,, on Vehicles and Animals	2,627	8,800	8,650	9,075
,, on Carts	891	2,640	2,640	2,644
Tolls	4,650	900	800	790
Realizations under Special Acts	100	4,650	4,650	4,650
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c. ..	589	..	..	..
Conservancy Receipts	110	450	450	584
Fees and Revenue from Medical Institutions	16	250	150	155
Income from Markets and Slaughter-houses	824	10	60	68
License Fees	237	620	860	861
Other Fees	57	250	300	332
Fines under Municipal and other Acts	1,159	30	30	36
Interest on Investments and Premium on Loans	449	400	500	668
Grants and Contributions from Government	248	350	350	349
,, ,, from Local Boards	279	220	150	108
,, ,, from other bodies	1,200	280	500	495
Recoveries for Services to Private Individuals	655	1,200	1,000	971
Miscellaneous	41	1,620	1,120	921
Total ..	38,987	60	70	137
		38,600	40,890	41,717
Charges.				
GRANT I—				
New Works—				
Communications	334	200	200	206
Buildings	178	50	50	44
Drainage	..	60	..	59
Water-supply	..	400	400	400
Repairs—				
Communications	2,028	2,320	2,200	2,321
Buildings	425	750	750	754
Water-supply	228	360	350	333
Establishment	180	180	180	179
Tools and Plant and other Stores	5	20	20	14
Total ..	3,378	4,340	4,150	4,310
GRANT II—				
Training Schools	..	120	80	80
Municipal Schools—				
On the Salary-result System	246	230	230	223
Grants-in-aid—				
Salary Grants	700	700	700	636
Result Grants	1,430	1,500	1,500	1,244
Building and Furniture Grants	194	140	140	155
Inspection	312	290	290	294
Miscellaneous	118	340	260	272
Total ..	3,000	3,320	3,200	2,904
GRANT III—				
Hospitals and Dispensaries	3,494	3,350	3,290	3,110
Contributions	219	270	190	247
Vaccination	465	460	460	459
Registration of Births and Deaths	155	180	180	180
Conservancy, Road-cleaning and Road-watering	7,743	9,760	8,440	8,365
Total ..	12,076	14,020	12,560	12,361
GRANT IV—				
Lighting	3,364	3,560	3,190	3,556
Avenues	64	80	80	65
Public Garden, Survey of Land, Fire and other charges ..	295	1,350	1,260	398
Total ..	3,723	4,990	4,530	4,019
GRANT V—				
Supervision and Management	2,000	2,490	2,130	2,466
Balance	14,810	9,440	14,320	15,657
Total ..	38,987	38,600	40,890	41,717

2. The number of meetings held by the municipal council was 34 against 28 in 1894–95. The average attendance of the non-official members continued to be good, but that of the officials, though it improved slightly, was still not what it should be. The Collector should impress upon the public servants who are Municipal

Councillors, the necessity for greater regularity in attendance. Ten seats were filled by election during the year and six of these were contested, 66·5 per cent. of the voters concerned attending the poll.

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(2) Except in the case of the arrears of house-tax, under which nearly one-half of the demand was written off as irrecoverable, the collections under the principal taxes continued to be good.

(3) The receipts from the tax on carts decreased slightly; explanation of this is afforded in paragraph 6 of the Chairman's report. The income from the sale of sweepings, market rents and license fees showed an improvement, but there was a marked decline in that from fines, which is ascribed to the fact that the fines imposed were not as heavy as in the previous year.

(4) The number of houses served by the private scavenging agency fell from 1,768 to 1,349, and although, owing to the enhancement in the rates of fees, the receipts from this source rose from Rs. 655 to Rs. 921, the service was still worked at a loss of Rs. 610. The explanation for this offered in paragraph 24 of the Chairman's report cannot be accepted as by any means adequate. The municipal council's attention will be drawn to the remarks of the Revenue Divisional Officer and the Collector in paragraph 4 of their endorsements, in which the Government fully concurs. The most effectual means of inducing people to avail themselves of the benefit of this service is the systematic prosecution of the owners of insanitary premises, and this plan should be followed by the council; if it is, there need be no difficulty in working the system. If necessary to make the service self-supporting, the rate of fees levied should be enhanced.

4. *Expenditure*—(1) *Public Works.*—No new work of any importance was undertaken during the year. The total outlay on communications amounted to Rs. 2,547, or 54·3 per cent. of the net municipal income from tolls, and the town roads are stated to have been, with one exception, in fair order. The municipal council's attention will be drawn to the Collector's remarks in paragraph 5 of his endorsement.

(2) *Education.*—The net expenditure on education was Rs. 2,796, or 13·2 per cent. of the income from taxation, and nearly three-fourths of this sum was devoted to primary education. As in the previous year, the municipal council maintained a primary school on the salary-result system for Panchamas, and aided one secondary school, including its primary department, with salary-grants, and one secondary and nineteen primary schools, against twenty-one in 1894–95, with result grants. One of the aided primary schools was, however, closed before the 31st March 1896. The attendance at the municipal school remained almost stationary, but the results of the departmental examinations were not so good as in the previous year. There was a slight decline in the numbers on the rolls of the aided institutions taken together, but the results of the grant examinations were fair; owing to the non-payment of over-earned grants in consequence of the late receipt of the certifying memoranda, more than 17 per cent. of the allotment for result grants was allowed to lapse. The Director's attention will be drawn to this matter and to the delay in furnishing information regarding the working of the salary grant school referred to in paragraph 32 of the Chairman's report. The total number of boys under instruction in the

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municipal and aided schools fell from 1,413 to 1,402, or 79·3 per cent. of the male population of school-going age, but it was still far above the general average for municipalities in 1894–95.

(3) *Medical Relief.*—There was an increase of 65 and 920, respectively, in the number of in and out patients treated at the municipal hospital, which, in the case of the former, is attributed by the medical officer to the larger admission of police cases. The midwife attached to this institution attended only 40 cases of labour, or 17 less than in 1894–95, this poor outturn being due to the fact that the appointment was vacant for about four months during the year. Now that a qualified midwife has been appointed, better results are looked for in the current year.

(4) *Vaccination and Vital Statistics.*—The total number of persons vaccinated during the year showed a decrease of 504. The reason assigned for this in paragraph 4 of the Medical Officer's report hardly appears to be sufficiently adequate. There was an increase in the deaths registered for the year as compared with its predecessor of only 8. The falling off was more probably the result of negligence on the part of the vaccinators and want of careful supervision. The quality of the work turned out deteriorated and was indifferent, the proportion of successful cases being 90·4 per cent. against 93·1 in 1894–95. There was also a marked decline in infantile vaccination, the number of infants protected being 575 against 825 births registered during the year. Endeavours should be made to secure better results, as those in the year under review cannot be considered by any means satisfactory.

The registration of deaths improved slightly and was fairly good, but the number of births reported declined and the returns were evidently incomplete. This subject as remarked in G.O., No. 745 M., dated 2nd May 1896, demands increased attention. The supervision referred to in paragraph 37 of the report could scarcely have been very close: it certainly was not appreciably effective.

(5) *Sanitation.*—The expenditure under this head, amounting to Rs. 8,365, fell short of the allotment by nearly 15 per cent., but was 31·1 per cent. of the receipts. From paragraph 47 of the Chairman's report, it appears that some attention is being paid to the sanitation of the town, but from the inspection notes of the Sanitary Commissioner, recorded in G.O., No. 745 M., dated 2nd May 1896, it is evident that many defects still remain to be remedied. The municipal council should take these notes as its guide and carry out one by one, as far as funds permit, the improvements therein suggested. In this connection, the council's attention will be drawn to the remarks and suggestions of the Revenue Divisional Officer in paragraph 6 of his endorsement.

5. *General Remarks.*—The year closed with a balance of Rs. 15,657, or 58·2 per cent. of the receipts, but of this, a sum of Rs. 10,000 is reserved for expenditure on the water-supply scheme. The information given in paragraph 3 of the report is given in a form which adds to the trouble of printing and might have been afforded in two or three lines.

The improvement of the private scavenging system, vaccination and registration of vital statistics require continued and increased attention, but in other respects the administration of the municipality during the year under review was efficient and satisfactory.

(True Extract.)

J. F. PRICE,
Chief Secretary.

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

Ed. A. Rait.

Govt. of {1896} Madras.

LOCAL AND MUNICIPAL.

Issued

Recd. *Encl.*

G.O., No. 1342 M., 12th Aug. 1896.

AUGUST.

Administration Report.

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

BACK PAPERS.

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

FURTHER PAPERS.

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