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Administration Report

Forwarding the —— of the Calcutta
Municl. Council for 1896-97

BACK PAPERS.

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Government {1897} of Madras.

LOCAL AND MUNICIPAL.

Recd. } 1897. *Enclosures*

Regd. } *Spare copies*

G.O., No. 1918 M., 1st September 1897.

SEPTEMBER.

Administration Report.

Reviewing the — of the Palamcottah Municipal Council for 1896-97.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From E. WINCKLER, Esq., Chairman-delegate, Municipal Council, Palamcottah, to the Secretary to Government, Local and Municipal Department (through the Divisional-officer and Collector of Tinnevelly), dated 19th June 1897, No. 262.

I have the honour to submit the annual report on the working of this municipality for 1896–97, together with the enclosures specified below :—

(1) Statements of receipts and charges for 1896–97.
(2) Do. of the state and progress of male education for 1896–97.
(3) Do. do. do. of female do. do.
(4) District Medical and Sanitary Officer's report for 1896–97.
(5) Returns of vaccination for 1896–97.
(6) Do. of births and deaths for 1896–97.
(7) Copy of resolution No. 1, dated 16th June 1897.

I.—Constitution of the Municipal Council.

2. The Revenue officer in charge of the division administered the affairs of the municipality by delegating his powers to councillor M.R.Ry. S. R. Krishnaswami Aiyangar Avargal up to the 20th July 1896 when Mr. Balu S. Srinivasa assumed charge from the Chairman-delegate and continued to hold the office till the close of the year as his appointment by election to the chairmanship was approved of by Government and notified in the *Fort St. George Gazette* of the 21st July 1896. On the 31st March 1897, the council consisted of the sanctioned strength of twelve members, viz., one *ex-officio*, two nominated and nine elected. Nine elective seats fell vacant and they were all filled by election within the year. Of these, three were contested as shown in statement X-A. The population of the municipality as per census of 1891 was 18,686 ; of this number, 436 were qualified to vote against 393 in 1895–96.

3. During the year under report, 26 meetings were actually held by the council against 32 in the previous year and two had to be adjourned for want of a quorum. The average attendance of councillors at each meeting actually held was 5·53 (official ·57 and non-official 4·96) against 6·22 (official 1·25 and non-official 4·97) in 1895–96.

II.—Receipts.

4. The year under report opened with a balance of Rs. 4,860, and the actual receipts of the year from all sources amounted to Rs. 26,029, of which Rs. 15,951 were derived from taxation and Rs. 10,078 from miscellaneous sources. Deducting therefrom the total expenditure which amounted to Rs. 25,897, the balance which remained unspent at the close of the year was Rs. 4,992. Compared with the previous

year, there was an increase of Rs. 823 in the current receipts, which appears mainly under taxation, avenue receipts, sale-proceeds and composition fees of medicines, contribution from local boards, medical and private scavenging. The causes of the variations are given below :

A.—Receipts from Taxation.

5. *Tax on Arts, &c.*—The register was revised during the year as usual. The tax was levied on all classes except the first class in the schedule. The total demand under this head was Rs. 2,971. Remissions granted by the council on appeal amounted to Rs. 69, and the net demand was Rs. 2,902 against Rs. 2,906 in the previous year. Of the net demand, Rs. 2,780 was collected within the year, Rs. 24 was written off as irrecoverable, and Rs. 98 remained outstanding at the close of the year. The number of appeals preferred against the tax was 72; in 25 cases the full and partial remissions granted by the council amounted to Rs. 69, and in the remaining 47 cases the original assessment was confirmed. The average incidence of the tax per head after the disposal of appeals was Rs. 2–8–11 against Rs. 2–11–3 in the previous year. The small decrease is due to the increase in the number of persons assessed.

The arrears of 1895–96 amounting to Rs. 41 were fully realized during the year.

6. *Tax on Buildings.*—As in the previous year, the tax was levied at the maximum rate of $7\frac{1}{2}$ per cent. of the annual rent value. The register was thoroughly revised in 1895–96. The number of buildings in the town according to the census of 1891 is 4,713, of which 3,859 were brought under taxation against 3,850 in 1895–96, and 854 were mere huts, temples, &c., not liable to taxation under clauses 1 and 3 of section 63 of the Act. As compared with the number entered in column 16 of statement IX, there is an increase of 1,139 buildings in the total number entered in column 3 of the statement. The increase is only nominal, being due to the difference in the principles upon which buildings were numbered for census and taxation purposes. The total demand as per register was Rs. 5,595 and deducting therefrom the sum of Rs. 45 remitted by the council on appeal, the net demand was Rs. 5,550 against Rs. 5,401 in the previous year, the increase being due to the fact that the buildings which were newly erected during the year were brought under taxation. Of the net demand, Rs. 5,509 was collected, Rs. 9 was remitted by the council on account of vacant houses, Rs. 15 was struck off as irrecoverable and Rs. 17 remained uncollected at the close of the year. Fourteen appeals were made against the tax ; in twelve cases the amount remitted was Rs. 45 and in the remaining two cases the original assessment was confirmed. The incidence of the tax on the net demand was Rs. 2–0–8 per house taxed against Rs. 1–15–6 in the previous year.

The arrears of house-tax for 1895–96 amounted to Rs. 6, which was fully collected during the year.

7. *Tax on Lands.*—This register was also revised in 1895–96 on the same principle and at the same rate as those adopted for house assessment. The demand as originally assessed by the Chairman was Rs. 332, which was fully realized during the year under report. As compared with the net demand of the previous year, there is a small decrease of Rs. 3 which is due to the exemption from taxation of the land acquired for the Protestant burial-ground under the Land Acquisition Act. No appeals were preferred against the tax during the year. The total extent of lands assessed was 189 acres and 46 cents against 191 acres and 36 cents in 1895–96.

8. *Tax on Vehicles, Animals and Carts.*—The tax on vehicles and animals was levied at the maximum schedule rates and that on carts at Rs. 2 per cart per annum. Rs. 2,779 was collected during the year against Rs. 2,757 in the previous year and Rs. 2,750 in the revised estimate. Against these taxes, there were nine appeals ; in three cases the amount remitted was Rs. 4 and in the remaining six cases, the tax claimed or demanded was confirmed.

9. *Coercive Processes.*—The number of warrants issued during the year and of the warrants which remained unexecuted at the close of the previous year was 2,069 which involved a sum of Rs. 3,135. In 49 cases warrants issued for Rs. 145 were cancelled by the council, in 1,970 cases Rs. 2,927 was collected before distraint, in 49 cases attachment of property was made for the realization of Rs. 51, and in the remaining

one case Rs. 12 remained uncollected at the close of the year. Property was not sold in a single instance. The number of cases prosecuted for default of payment was 39 against 35 in the previous year. Of these 39 cases, 18 were convicted, 10 were withdrawn and 11 remained undisposed of at the close of the year.

10. *Tolls.*—This was under the direct control of the district board. The usual contribution of Rs. 4,500 was fully recovered during the year.

11. *Incidence of Taxation.*—The average incidence of taxation per head of the population as per last census was As. 13–8 including tolls and As. 9–10 excluding them against As. 13–6 and As. 9–8, respectively, in the previous year.

B.—Miscellaneous Receipts.

12. *Avenue Receipts.*—The amount realized under this head was Rs. 364 against Rs. 76, the actuals of the previous year, and Rs. 330 in the revised estimate. The increase is due to the sale of avenue trees blown down by the storm on 14th November 1896.

13. *Fees from Travellers' Bungalow.*—The income under this head was Rs. 291 against Rs. 351, the actuals of the previous year. The decrease is mainly attributable to the building having been utilized by a smaller number of travellers during the year. After deducting the charges, which amounted to Rs. 188 as shown in paragraph 44 of this report, the net saving to the municipality was only Rs. 103. The bungalow has been provided with the necessary furniture and is kept in good order.

14. *Conservancy Receipts.*—This item fetched Rs. 320 against Rs. 300 in the revised estimate and Rs. 313, the actuals of the previous year. As compared with the budget, there is a decrease of Rs. 130 which is chiefly due to the holding of the cattle fair outside the municipal limits during the year under report.

15. *Sale-proceeds and Composition Fees of Medicines.*—The income under this head exceeded the revised estimate and the actuals of the previous year by Rs. 69 and Rs. 65 respectively. The excess is due to the larger sale of medicines.

16. *Income from Market.*—There is only one municipal market in the town, which was kept under the direct management of the council during the year and the income derived therefrom amounted to Rs. 720 against Rs. 766, the actuals of the previous year, and Rs. 750 in the revised estimate. This item being mostly of a fluctuating nature, the decrease noticed above calls for no remarks. After deducting from the receipts the expenditure which amounted to Rs. 350 as shown in the margin, the net saving to the municipality was Rs. 370. The working of the market was, on the whole, satisfactory.

	Rs.
Proportionate share of the expenditure on account of establishment	159
Contingencies	46
Repairs to buildings	145
Total ..	350

17. *Income from Slaughter-house.*—There is only one municipal slaughter-house. The fees realized during the year amounted to Rs. 390 or Rs. 8 less than the actuals of the previous year. As in the previous year, establishments were maintained conjointly for the market and slaughter-house. The share debitable to this head was therefore separately calculated and entered in statement II. The charges incurred were Rs. 106 as shown in the margin. After deducting the above charges from the total receipts, the net receipts were Rs. 284.

	Rs.
Proportionate share of the expenditure on account of establishment	86
Contingencies	..
Repairs to buildings	20
Total ..	106

18. *Fines under Municipal and Other Acts.*—As compared with the revised estimate, there is an increase of Rs. 38 under this head, which is due to the large number of prosecutions instituted during the year under section 221 of the Act.

19. *Interest on Investments—Medical.*—The whole of the amount due on account of the interest on Rs. 81,500 invested in Government securities was realized within the year.

20. *Grants and Contributions from Government—Education—Normal Stipends.*—No income was derived under this head as no teacher was available for training in the Board Normal school, Tinnevelly.

21. *Contributions from Local Boards—Medical.*—Rs. 663 was received as contribution from the Taluk Board, Tinnevelly, for the support of the municipal hospital at this station against Rs. 400 in 1895–96. The increase is due to the heavy expenditure incurred by the council on account of the hospital during 1895–96.

22. *Miscellaneous—Private Scavenging.*—The number of privies served on the 31st March 1897 was 2,565 against 2,462 on the corresponding date of the previous year. Of the above number, 390 privies were cleaned by the municipal agency without fees being collected with reference to the rules framed by the council, an extract from which is annexed below for information:—

"Such of the owners or occupiers who pay no house-tax to the municipality shall have the benefit of the municipal agency free of all charges."

The system of levying fees on cess-pools was also introduced from the 1st October 1896 and the fees were levied at the rate of As. 4 per annum for each cess-pool under the resolution of the council, dated 5th September 1896. The number of cess-pools cleaned by the municipal agency on 31st March 1897 was 162.

The demand under the heads "private privies" and "cess-pools" was Rupees 3,536. After deducting therefrom the remissions granted by the council, viz., Rs. 19, the net demand was Rs. 3,517, of which 3,390 was collected within the year and Rs. 120 was written off the accounts, leaving a balance of Rs. 7 to be recovered. The number of prosecutions instituted under section 221 was 351 against 320 in the previous year. Of the above number 159 cases were convicted, 16 were discharged, 167 were withdrawn as the parties concerned paid the fees and allowed their privies to be cleaned by the municipal agency, and 9 remained undisposed of at the close of the year.

III.—Expenditure.

23. The total expenditure was Rs. 25,897 against the revised estimate of Rupees 26,600 and the actuals of Rs. 25,555 in 1895–96. As compared with the revised estimate, there was an increase of Rs. 144 under Grants 2 and 5 counterbalanced by a decrease of Rs. 846 under Grants 1, 3 and 4. The principal variations are explained below:

24. *Grant 1, Public Works—Communications.*—The amount spent under this head was Rs. 3,026 against Rs. 3,100 in the revised estimate; of this sum, Rs. 905 was spent on new works and Rs. 2,121 on repairs. The decrease is due to the savings effected by deductions in the bills of the contractors. The total expenditure forms 67 per cent. of the income from tolls.

25. *Buildings.*—The expenditure under new works and repairs amounted to Rs. 1,391 against the revised estimate of Rs. 1,360. The increase being small calls for no remarks.

26. *Drainage and Water-supply.*—Rs. 218 was spent under this head or Rs. 22 less than the revised estimate. A small hand water-pump was purchased during the year at a cost of Rs. 42 and it is placed in the well in the compound of the municipal travellers' bungalow, the water of which is used by the people for drinking and other purposes when there is no water in the channel.

27. *Grant 2, Education—Training Schools.*—No expenditure was incurred under this head for the reasons stated in paragraph 20 *supra*.

28. *Sessional Schools.*—There is only one school in the town which was newly opened during the year 1895–96. The school was held by the inspecting schoolmaster without prejudice to his legitimate duties. It had four pupils on the rolls on the 31st March 1897 against eleven in 1895–96. Five pupils who appeared for the practical test in the previous year were all declared to have passed. Two pupils

appeared for the Primary Examination in February 1897 and the result will be noted in the report for the current year. The cost of maintaining the school was Rs. 26, of which Rs. 17–8–0 was paid to the inspecting schoolmaster as bonus on account of the five pupils that passed the practical test.

29. *Municipal Schools on Salary-result System.*—The council continued to maintain a primary school for Panchamas on the salary-result system. The number of pupils on the rolls and the average attendance rose from 41 and 21 in 1895–96 to 68 and 53, respectively, in 1896–97. Out of 25 pupils presented for examination under the infant, first, second and third standards, 21 passed. The results achieved at the grant examination in the several optional subjects were very satisfactory. The total cost of maintaining the school was Rs. 193 against Rs. 177 in the previous year, the increase being due to the purchase of furniture for the use of the school.

30. *Salary Grants.*—Three secondary schools were aided with salary grants during the year and the amount spent was Rs. 741 against Rs. 711 in 1895–96 and Rs. 750 in the revised estimate. The number of boys on the rolls at the close of the year was 497 against 464 in 1895–96. Of the above three schools, two were examined by the Inspector of Schools and the remaining one by the Assistant Inspector and all of them have been reported to have done fair work during the year with the remark that the 1st and 2nd assistants in the Hindu middle school should be replaced by certificated teachers. The manager of the school concerned will be requested to carry out the above suggestion at a very early date.

31. *Result Grants.*—One secondary and ten primary schools were examined for result grants during the year and the amount passed by the educational officer for the above schools, viz., Rs. 815, was fully paid within the year. As compared with the revised estimate, there is an increase of Rs. 65 which was met by the transfer of funds from the allotment under "Training School—Normal Stipend." The number of boys on the rolls on the 31st March 1897 was 776 against 627 on the corresponding date of the previous year. The increase is due to the opening of a lower secondary school by the Church Mission Society during the year under report. Out of 442 boys presented for examination in the compulsory subjects, 382 passed against 368 and 315, respectively, in 1895–96. Twelve optional subjects appear to have been taught in the several schools in the town against eight in the previous year and it is satisfactory to note that the number presented and passed showed an improvement on that of the previous year. The total number of boys under instruction in the municipal and aided schools rose from 1,132 to 1,695, being 127·7 per cent. of the male population of school-going age.

32. *Inspection.*—Rs. 152 was spent under this head against Rs. 149 in 1895–96 and Rs. 150 in the revised estimate. One inspecting schoolmaster was employed during the year on a salary of Rs. 30 per mensem to improve the primary schools in the town; one-third of his salary was paid by this municipality and two-thirds by the Tinnevelly Municipality. The work done by the officer was on the whole satisfactory.

33. *Common Gymnasium.*—The cost of establishment and contingencies amounted to Rs. 123 against the revised estimate of Rs. 130. As compared with the previous year, there is a small increase of Rs. 12, which calls for no explanation. Physical education continued to be satisfactory.

34. *Drawing.*—The expenditure under this head was Rs. 187 against Rs. 133 in the previous year and Rs. 190 in the revised estimate. One drawing master was employed on a salary of Rs. 15 per mensem and it appears that he has done his work fairly during the year. Out of 55 pupils presented for examination, 43 passed against 29 and 8, respectively, in 1895–96.

35. *Grant 3, Hospital.*—The expenditure under this head was in excess of the previous year by Rs. 538. The excess is due partly to the heavy expenditure incurred on account of medicines and supplies and partly to the supply of iron cots for the use of in-patients. Four hundred and fifty-four in- and 17,480 out- patients were treated during the year against 420 in- and 15,753 out- patients in 1895–96, showing an increase of 34 in- and 1,727 out- patients. The improvements suggested by the District Medical and Sanitary Officer in paragraph V (*b*) of his report will be

carried out during the current year. The increase in the number of in- and out-patients indicates that the institution continues to be popular and is freely resorted to by all classes of the community.

36. *Midwife.*—Only one midwife was employed during the year on a salary of Rs. 15 per mensem. The number of labour cases attended by her was 101 against 107 in the previous year, 84 being the minimum fixed by the council.

37. *Medical Training of Women.*—No expenditure was incurred under this head during the year under report. The council has however provided in the budget for 1897–98 Rs. 60 for payment of contribution to the Madras Branch of the "Dufferin" Fund for the training of a female medical practitioner.

38. *Contributions to Provincial Funds.*—The expenditure incurred was Rs. 205 against Rs. 231, the actuals of the previous year, and Rs. 180 in the revised estimate. The contribution paid in 1895–96 on account of the Medical College was larger than in the year under report; hence the increase in the actuals of the previous year.

39. *Vaccination.*—The charges incurred under this head amounted to Rs. 301 against Rs. 315 in 1895–96. One 1st-class vaccinator was employed during the year on a salary of Rs. 15 per mensem under the direct supervision of the District Medical and Sanitary Officer. The minimum number of successful operations fixed for the vaccinator has been reduced from 80 to 60 a month from the 1st April 1896 with reference to the endorsement of the above officer on the report of the vaccinator, copy of which is annexed below for information :—

"Forwarded to the Chairman, Municipal Council, Palamcottah, with a recommendation that the minimum number be reduced from 80 to 60 a month for reasons stated. As the average of births comes up to only half the minimum number of cases fixed and the adults in the municipality have all been vaccinated, the present minimum cannot be turned out even if any provision were made for compulsory re-vaccination."

The number of cases performed by the vaccinator and the hospital assistants attached to the municipal and police hospitals was 789 against 1,055 in the previous year, of which 748 were successful, 35 unsuccessful and 6 unknown. The number of cases vaccinated under one year of age was 416, of which 404 were successful against 470 and 454, respectively, in 1895–96. All these operations were performed with animal lymph. The cost of each successful operation was As. 6–5 against As. 5–3 in the previous year. Four hundred and sixty-four cases were prosecuted for failure to have children vaccinated against 409 in 1895–96; in 12 cases fine was imposed and in the remaining 452 cases a mere warning was considered sufficient.

40. *Registration of Births and Deaths.*—Rs. 164 was spent under this head against Rs. 150, the actuals of the previous year, and Rs. 160 in the revised estimate. One registration clerk was employed throughout the year on a salary of Rs. 12 per mensem. The births and deaths registered during the year were 574 and 639, respectively, against 640 and 522 in 1895–96 (still-born children excluded). Of the deaths registered, 244 were of children under 5 years of age, 81 were of persons exceeding 60 years of age, and 314 were under all the other age limits. The number of prosecutions instituted during the year was only 6 against 45 in 1895–96. The information regarding the cause of deaths registered is given below :—

Cholera	213
Small-pox	2
Fever	83
Bowel-complaints	76
Suicide	1
Wounds or accidents	4
All other causes	260
Total ..	639

From the above it will appear that owing to the unfavourable state of the season, 83 persons died of fever and 76 of bowel-complaints. Cholera also made its appearance in the town in a virulent form on the 27th November 1896 and continued till the end of the year. It carried off 213 victims out of 413 persons attacked. The council adopted all precautionary and sanitary measures within their means to check

the spread of the epidemic. The people were recommended by proclamation to boil their drinking-water before using it. The back-yards of houses were placed under close inspection and the streets and lanes were thoroughly cleaned daily. A temporary establishment was also entertained with the sanction of Government to carry out the suggestions of the District Medical and Sanitary Officer. One of the reserve hospital assistants was deputed by the above officer without any expense to the municipality to treat cholera cases and also to attend to the disposal of the cholera excreta and disinfection of the places attacked with the aid of the special staff appointed.

41. *Conservancy.*—The total expenditure under this head was Rs. 6,590 against Rs. 6,740 in 1895–96 and Rs. 7,200 in the revised estimate. The decrease is chiefly due to the following causes :—

(*a*) Six additional toties for cleaning private privies sanctioned in G.O., Mis. No. 1580 M., dated the 16th September 1896, were not entertained owing to the difficulty in procuring men for this service.

(*b*) Four additional toties for cleaning cess-pools were not entertained and two pairs of bullocks were not engaged for hire for about eight months in the year as the two additional sewage carts were supplied by the contractor only in the latter part of the year.

Thirty-six carts (six wooden and thirty iron carts) and 46 toties were employed for the removal of the night-soil from the public latrines and private houses ; six carts and twelve toties for cleaning cess-pools, one cart and one toty for cleaning the vicinity of wells and nine carts and nine sweepers to carry away the sweepings of the town. Two iron latrines with top and stone slab seats (one for males and one for females) were purchased during the year at a cost of Rs. 283 and the total number of latrines on the 31st March 1897 was fourteen against twelve in the previous year. Twenty-five additional corrugated iron dust-bins were also purchased to replace the masonry ones. All the latrines are freely resorted to by the people. The dry earth system is strictly maintained in all the latrines. The rubbish is removed by nine carts to the cinerator, where the combustible portion is burnt and the ashes obtained are mixed with the night-soil buried in pits outside the town. With the sanction of Government conveyed in G.O., Mis. No. 1276 M., dated 31st July 1896, the old Protestant burial-ground at Adaikalapuram, condemned by the Sanitary Commissioner, was closed during the year under the notification published in the District Gazette of the 1st September 1896. The council regrets that it is unable at present to carry out the proposal of the Sanitary Commissioner regarding the construction of filter-beds on the banks of the channel for want of funds as each filter-bed is estimated to cost about Rs. 2,180. It is therefore postponed till funds permit.

42. *Grant 4, Lighting.*—This was kept under the direct management of the council. The charges incurred under this head amounted to Rs. 1,830 against Rs. 1,577, the actuals of the previous year, and Rs. 1,960 in the revised estimate. As compared with the previous year, there is an increase of Rs. 253, which is due to the additional cost incurred during the year on account of putting up ten new lamps. The number of lamps at the close of the year was 219 against 209 in 1895–96. The cost of each lamp per mensem was As. 11–1 against As. 10–1 in 1895–96.

43. *Market and Slaughter-house.*—The expenditure under this head was Rs. 292 or Rs. 13 less than the actuals of the previous year. The decrease being small requires no explanation.

44. *Travellers' Bungalow.*—The establishment and contingencies cost Rs. 143 against Rs. 157 in the previous year. Adding to this, cost of repairs to the buildings, which amounted to Rs. 45, the total charges were Rs. 188.

45. *Other Charges.*—Under this head there was an expenditure of Rs. 299 against Rs. 422 in the previous year, the increase in the latter being due to the payment of compensation for the land acquired for the Protestant burial-ground.

46. *Grant 5, Supervision and Management.*—The amount spent under this head was Rs. 2,348 against Rs. 2,299 in 1895–96 and Rs. 2,290 in the revised estimate. The increase is due partly to the entertainment of a sweeper on Rs. 3 per mensem and partly to the payment of a large contribution for central office and audit establishments.

IV.—Closing Balance.

47. The closing balance aggregated Rs. 4,992 or 19·1 per cent. of the actual receipts against Rs. 4,860 or 19·3 per cent. in 1895–96.

48. The delay in the submission of this report is due partly to the absence of the office manager from illness and partly to the non-receipt of some of the educational returns from the Assistant Inspector of schools up to the 27th May 1897.

Enclosure.

Annual Concise Report for 1896–97.

I. *Public Health.*—Cholera prevailed in an epidemic form in the town from 27th November 1896 to 31st March 1897. There were in all 413 attacks and 213 deaths. Every precaution necessary was taken to stamp out the disease.

II. *Vital Statistics.*—The total number of births registered in the municipal office during the year were 574 against 640 in the preceding year, while the total number of deaths per 1,000 of population was 30·71 and 34·19, respectively. The total number of births and deaths for the past five years is given below in a tabular form :—

Years.	Births.			Deaths.		
	Males.	Females.	Total.	Males.	Females.	Total.
1892–93	328	319	647	183	195	378
1893–94	306	312	618	308	286	594
1894–95	285	295	580	248	217	465
1895–96	311	329	640	262	260	522
1896–97	299	275	574	336	303	639

III. *Sanitation.*—The roads are in a bad state of repair but are kept fairly clean. The refuse of the town is burnt in a cinerator and the resulting ashes are used for covering night-soil. Nine sweepers and nine carts are employed for conservancy purposes. There are at present fourteen public latrines ; of these six are pucca built, six iron and two were brick wall enclosures. Out of these fourteen, five are solely set apart for females. They are freely resorted to by the people and are cleaned twice a day. The night-soil is removed to the depôt and there buried. Private scavenging is in force in 2,565 houses against 2,462 of last year ; there being an increase of 103 over the preceding year. Thirty-six toties are employed for private scavenging. Two wooden and thirty iron carts are used for removing the night-soil from public and private latrines and one trolly, which was newly purchased during the year, is used for carrying the buckets containing the night-soil to the night-soil depôt. There are 145 dust-bins. They are kept in a fairly clean condition. Of these, 96 are masonry and 49 corrugated iron dust-bins. There are 256 cess-pools against 240 as reported last year. They are emptied once a day. The cess-pools in the poorer and more thickly populated portions of the town are allowed to overflow on to the street. Twelve toties and six carts are employed for keeping these clean.

IV. *Vaccination.*—Is compulsory in the municipality. A first-class vaccinator is employed who vaccinated 771 cases during the year against 1,041 cases of the previous year, showing a decrease of 270. This is due to the small number of births and the reduction of the minimum number from 80 to 60 per month.

V. *Hospital Buildings.*—(*a*) The main building consists of two male wards, one surgical and the other for medical cases and a female ward. Each ward has a bath-room attached to it. Detached from the main building is a row of six rooms with a partition wall in the centre dividing them into two—three for males and three for females. There is a cook-room and contractor's store-room attached to it for the in-patient department. There is also an operation room with the store-room for medicines detached from the main building. The out-patient department consists of a surgery, a place for prescribing and an office room in which the office of the District Medical and Sanitary Officer is located. There are also two small dressing rooms —one for males and the other for females. A vaccine depôt is also situated in the hospital compound where the municipal vaccinator works.

(*b*) *State of Repair of Buildings.*—The main buildings are in a fair state of repair. The whole of the buildings require complete white-washing and the doors and windows require repainting. The floor of the in-patients and operation room should be asphalted. The floor of the out-patient department requires repaving as it is quite uneven.

(*e*) *State of Furniture.*—The furniture is in a fair state of repair.

(*d*) *Inspections.*—The hospital was inspected by A. W. B. Higgens, Esq., Collector of Tinnevelly, on 29th July 1896.

Twenty-five iron cots were supplied to the hospital during the year.

(*e*) Recovered from paying patients on diet .. .. *Nil.*
Do. do. for medicines .. .. Rs. 239-4-1.

(*f*) The number of patients treated during the year was 454 in-patients and 17,480 out-patients against 420 in- and 15,753 out- patients, respectively, of the preceding year, showing an increase in both in- an out- patients.

(*g*) There were 22 deaths. The causes of deaths were shock, due to compound and comminuted fracture, failure of heart, anæmia, uræmic coma, empyema, tetanus, hyperpyrexia, dysentery, tubercle of lungs, cholera, hæmorrhage due to wound of neck.

(*h*) Five hundred and ninety-two operations were performed during the year against 581 of the preceding year.

(*i*) Establishment is efficient. An extra sweeper was appointed in April 1897.

(*j*) A diplomaed midwife is attached to the hospital. One hundred and one cases were attended by her during the year against 107 of the previous year, showing a very slight decrease of six.

Tinnevelly,
18*th May* 1897.

(Signed) K. C. SANJANA, Surgn.-Major,
Dist. Medl. and Sanitary Officer.

Endt., Cur. No. 1431.

Submitted.

2. Many of the municipal roads were in a fairly good condition during the year under report; but some of them such as the Nangunéri and the Trichendur roads and the road round the race-course were much out of repair.

3. The fall in the incidence of profession-tax has not been satisfactorily explained.

4. The rise in the strength of the municipal Panchama school and the increase in the number of out-patients treated in the municipal hospital are encouraging.

5. Cholera was the cause of a considerable number of deaths. The disease receives strong support from the filthy channel water drunk by the people. The council have put off the construction of filter-beds for want of funds. They might at least sink some wells in suitable localities.

6. The council should have spent less on lighting.

Tinnevelly,
27*th June* 1897.

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

Endt., Cur. No. 1091-Genl.

Submitted.

2. The delay in the submission of the report is ascribed to the late receipt of some of the returns from the Educational department and to the illness of the office manager. Such delays should be avoided in future.

3. There were nine elections, of which three were contested. In one of them, 129 out of 175 voters registered for the ward attended the election. In the remaining two contested elections, only 54 and 63 attended the election while there were 116 voters for the ward.

4. There were 26 meetings held during the year against 32 in the previous year. Only two meetings had to be adjourned for want of a quorum. The average attendance of official members was not satisfactory. The attention of the official members will be drawn to this.

5. The entire demand under taxes, tolls, rents and other fees amounted to Rupees 17,395, of which Rs. 17,104 were collected within the year, Rs. 9 were remitted on account of vacant houses and Rs. 159 written off as irrecoverable, leaving a balance of Rs. 123 at the end of the year. Besides this, Rs. 47, the arrears of previous year, was collected during the year. There were a large number of warrants issued for the recovery of taxes. All of them were executed before the close of the year except one. In no case was property sold. The collection work was very satisfactory.

6. There was an increase under tax on buildings and on vehicles, animals and carts. As remarked by the Divisional officer the low incidence under tax on arts has not been satisfactorily explained by the Chairman. The Chairman will no doubt make a careful revision of the register in reference to the new Act in the current year.

7. The progress made in the private scavenging system was satisfactory, the number of houses served having been 2,565 in 1896–97 against 2,462 in the previous year. The number of assessed houses brought under this system was 2,175. There is still scope for improvement seeing that there are 2,720 assessed houses in the municipality. The system of levying fees for the cleaning of private cess-pools by this agency was introduced for the first time in October 1896 and 162 cess-pools were cleaned during the year. It is hoped that the municipality will bring a larger number of cess-pools under this system. The working of the system was financially satisfactory, the receipts having been Rs. 3,389 and the expenditure of Rs. 2,606 resulting in a net profit of Rs. 783.

8. The expenditure under communications was Rs. 3,026 or 67 per cent. of the income from tolls. The roads were in fair order except the roads specified by the Divisional officer in his endorsement. It is hoped that the council will during 1897–98 pay special attention to the repair of these roads, two of which are the most important roads in the town.

9. The working of the Panchama school was satisfactory. The examination results in other schools were equally satisfactory.

10. The working of the hospital was satisfactory, there having been a considerable increase in the number of in-patients and out-patients. The work of the midwife continued to be satisfactory.

11. The number of cases vaccinated fell from 1,055 to 789 and the decrease is ascribed to the lower minimum fixed for the vaccinator's work. Infantile vaccination was fair, though apparently capable of further improvement, 416 children having been vaccinated against 574 births registered during the year.

12. The council has not yet arranged for a new incinerator of a good pattern being built in a more suitable site as promised (*vide* Chairman's reply to Sanitary Commissioner's notes of inspection, paragraph 5, embodied in G.O., No. 795 M., dated 9th May 1896).

13. The prevalence of cholera during the year of report is an additional reason for the council taking early steps to sink more wells in suitable localities, if the construction of filter-beds in the Palayam channel has to be postponed for want of funds. By such an arrangement, the people may be induced to avoid resorting to the polluted channels for drinking water in the hot season.

14. The administration of the municipality during the year under report was, on the whole, satisfactory. This is due to the personal interest taken in its working by the Chairman, Mr. Balu Srinivasa, Barrister-at-Law.

Tinnevelly,
29*th June* 1897.

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

Order—No. 1918 M., dated 1st September 1897.

The receipts and charges of the Palamcottah Municipality for 1896–97 are compared below with the budget and revised estimates for the year and the actuals of 1895–96:—

—	Actuals, 1895–96.	Budget estimate, 1896–97.	Revised estimate, 1896–97.	Actuals, 1896–97.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	5,209	3,490	4,860	4,860
Tax on Arts	2,833	2,610	2,710	2,824
„ on Buildings and Lands	5,711	5,730	5,830	5,848
„ on Vehicles and Animals	2,064	2,020	2,080	2,117
„ on Carts	693	670	670	662
Tolls	4,500	4,500	4,500	4,500
Realizations under Special Acts	60	..	20	20
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c. ..	522	490	720	768
Conservancy Receipts	313	450	300	320
Fees and Revenue from Medical Institutions	191	180	250	329
Income from Markets and Slaughter-houses	1,165	1,140	1,140	1,110
License Fees	146	140	140	148
Other Fees	14	10	10	22
Fines under Municipal and other Acts	319	280	280	318
Interest on Investments and Premium on Loans	2,845	2,850	2,850	2,846
Grants and Contributions from Government	115	160	120	120
„ „ from Local Boards	400	640	660	663
Recoveries for Services to Private Individuals	3,300	3,010	3,210	3,397
Miscellaneous	15	10	20	18
Total ..	30,415	28,380	30,370	30,890
Charges.				
Grant 1—				
New Works—				
Communications	465	930	930	905
Buildings	1,762	770	660	771
Water-supply	..	40	40	42
Repairs—				
Communications	1,851	2,170	2,170	2,121
Buildings	504	700	700	620
Drainage	91	130	130	117
Water-supply	40	60	70	60
Establishment	239	240	240	229
Tools and Plant and other Stores	14	10	10	1
Total ..	4,966	5,050	4,950	4,866
Grant 2—				
Training Schools	34	20	20	26
Municipal Schools—				
On the Salary-result System	177	200	200	194
Grants-in-aid—				
Salary Grants	711	1,070	750	741
Result „	712	810	750	815
Building and Furniture Grants	33	90	50	98
Inspection	149	150	150	152
Miscellaneous	260	330	330	310
Total ..	2,076	2,670	2,250	2,336
Grant 3—				
Hospitals and Dispensaries	5,979	6,520	6,470	6,517
Contributions	231	200	180	205
Vaccination	315	310	310	301
Registration of Births and Deaths	150	160	160	164
Conservancy, Road-cleaning and Road-watering	6,740	7,170	7,200	6,590
Total ..	13,415	14,360	14,320	13,777
Grant 4—				
Lighting	1,577	1,980	1,960	1,830
Markets and Slaughter-houses	305	310	310	292
Travellers' Bungalows	157	160	160	143
Avenues	1	10	10	7
Public Garden, Survey of Land, Fire and other Charges ..	422	350	350	299
Total ..	2,462	2,810	2,790	2,571
Grant 5—				
Supervision and Management	2,300	2,350	2,330	2,348
Advances Recoverable	336	..	..	..
Balance	4,860	1,140	3,730	4,992
Grand Total ..	30,415	28,380	30,370	30,890

2. The number of meetings held by the municipal council was 26 against 32 in 1895–96. Notwithstanding the remarks of Government in paragraph 2 of the previous year's review, the average attendance of members declined, and was poor in

the case of the officials. The Collector will call their attention to G.O., No. 859 M., dated 10th April 1897. Nine seats were filled by election during the year, and of these three were contested, 64·6 per cent. of the qualified voters attending the poll.

3. *Receipts.*—(1) The assessments under the tax on arts were revised during the year, but the net current demand under this head slightly declined and the average incidence fell from Rs. 2–11–3 to Rs. 2–8–11. In this connection the attention of the municipal council is drawn to paragraph 3 of the Divisional Deputy Collector's endorsement. As suggested by the Collector in paragraph 6 of his endorsement, the registers of this tax should be carefully revised in the current year with reference to the new Act, and the result reported to Government. The demand under the tax on buildings rose from Rs. 5,401 to Rs. 5,550, but under the tax on lands it remained almost stationary.

(2) The collections under the principal taxes continued to be satisfactory. The number of coercive processes issued during the year increased considerably and they appear to have been executed promptly.

(3) The receipts from avenues, fees from medical institutions and the contributions from local boards showed an increase.

(4) The number of houses served by the private scavenging agency rose from 2,462 to 2,565. Besides this, 162 private cesspools were cleaned by the municipal scavengers. These results are satisfactory. The fees collected for these services amounted to Rs. 3,390 against Rs. 3,292 in the previous year, and covered the expenditure. From paragraph 7 of the Collector's endorsement, however, it appears that there is still scope for improvement. As this service is not intended to be a source of profit to the council, the excess of Rs. 783 in the receipts over the expenditure should have been spent in improving and extending the system.

4. *Expenditure*—(1) *Public Works.*—No new work of importance was undertaken during the year. The total outlay on communications amounted to Rs. 3,026, or 67 per cent. of the net municipal revenue from tolls; but, notwithstanding this considerable expenditure, the state of the town roads, as appears from the reports of the District Medical Officer and the Deputy Collector, was not so satisfactory as it should have been. The municipal council should see that the allotments are expended economically and effectively.

(2) *Education.*—The net expenditure under this head amounted to Rs. 2,216, or 13·9 per cent. of the receipts from taxation. Of this sum, Rs. 380 were spent on secondary, and the remainder on primary, education. The municipal council continued to maintain a sessional school and a primary school for Panchamas on the salary-result system. There were four pupils in the former institution on the 31st March 1897, against eleven in the previous year. The attendance at the latter improved and the results of the departmental examinations continued to be good. As in the previous year, the council aided with salary grants three secondary schools and with result grants one secondary and eleven primary schools, against ten primary schools in 1895–96. Taken together, the attendance at these institutions showed an improvement, and they appear to have done well at the examinations. It is satisfactory to note that the number of boys under instruction in the municipal and aided schools rose from 1,132 to 1,336, being ten more than the estimated male population of school-going age. The attention of the Director of Public Instruction is drawn to the delay, referred to in paragraph 48 of the Chairman's report, in the submission of the Educational statements.

(3) *Medical Relief.*—There was a further increase in the total number of patients treated at the municipal hospital, and this is attributed to the popularity of the institution; but it is observed that the death-rate of the population was higher than in the preceding year, so that the increase in the number of patients may be partly due also to the unhealthiness of the season. The medical officer in his report should have included some observations on the general health of the community during the year. The midwife attached to the hospital attended 101 cases of labour against 107 in the previous year. The improvements to the hospital buildings, suggested in paragraph V (*b*) of the medical report, should be carried out in the current year as funds are available.

(4) *Vaccination and Vital Statistics.*—For the reason stated in paragraph 39 of the Chairman's report, the reported number of vaccine operations performed during the year fell, being 789 against 1,055 in the previous year, but the reported quality of the work (94·8 per cent.) improved. Infantile vaccination showed a further retrogression, the number of children under one year of age successfully vaccinated being 404, or 21·6 per mille of the population, against 24·3 per mille in 1895–96 and a registered birth-rate of 30·7 per mille. The cost of each successful operation performed by the municipal agency also rose from As. 5–3 to As. 6–7, which should be reduced in the current year.

Cholera prevailed during the year and the number of deaths registered showed an increase of 117. The births declined, being 574 against 640 in the previous year. The returns in the latter case are evidently far from complete, the rate recorded being much below the normal. Increased attention should be paid to this subject in the current year.

(5) *Sanitation.*—The expenditure under this head amounted to Rs. 6,590, or 91·9 per cent. of the sanctioned allotment and 25·3 per cent. of the current receipts against 26·8 per cent. in 1895–96. The Government is glad to observe from paragraph 41 of the Chairman's and paragraph III of the Medical Officer's report that the sanitary improvement of the town is engaging the attention of the municipal council. But much remains to be done before all the defects pointed out in the Sanitary Commissioner's last inspection notes, recorded in G.O., No. 795 M., dated 9th May 1896, have been remedied. With reference to the concluding portion of paragraph 41 of the Chairman's report, the attention of the municipal council is drawn to paragraphs 5 and 13, respectively, of the Divisional Officer's and the Collector's endorsements. The council's attention is also invited to the remarks of the Divisional Officer and the Collector in paragraphs 6 and 12, respectively, of their endorsements.

5. *General Remarks.*—The year closed with a balance of Rs. 4,992, or 19·2 per cent. of the current receipts. The existence of so large an unspent balance is not satisfactory when so much requires to be done, especially in the matter of sanitation. A portion of the sum might also have been advantageously spent on the improvement of the hospital buildings.

The administration of the municipality during the year under review continued to be on the whole satisfactory, but vaccination, sanitation and the registration of vital statistics demand increased attention. The Government notes with pleasure the testimony borne by the Collector to the personal interest taken in the working of the municipality by the Chairman, Balu Srinivasa, Esq., Barrister-at-law.

(True Extract.)

G. S. FORBES,
Secretary to Government.

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

Exd. A. Raitt.

Government {1897} of Madras.

LOCAL AND MUNICIPAL.

Recd. } 1897. *Enclosures*
Regd. } *Spare copies*

G.O., No. 1918 M., 1st September 1897.

SEPTEMBER.

Administration Report.

Reviewing the — of the Palamcottah Municipal Council for 1896–97.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From E. WINCKLER, Esq., Chairman-delegate, Municipal Council, Palamcottah, to the Secretary to Government, Local and Municipal Department (through the Divisional-officer and Collector of Tinnevelly), dated 19th June 1897, No. 262.

I have the honour to submit the annual report on the working of this municipality for 1896–97, together with the enclosures specified below :—

(1) Statements of receipts and charges for 1896–97.
(2) Do. of the state and progress of male education for 1896–97.
(3) Do. do. do. of female do. do.
(4) District Medical and Sanitary Officer's report for 1896–97.
(5) Returns of vaccination for 1896–97.
(6) Do. of births and deaths for 1896–97.
(7) Copy of resolution No. 1, dated 16th June 1897.

I.—Constitution of the Municipal Council.

2. The Revenue officer in charge of the division administered the affairs of the municipality by delegating his powers to councillor M.R.Ry. S. R. Krishnaswami Aiyangar Avargal up to the 20th July 1896 when Mr. Balu S. Srinivasa assumed charge from the Chairman-delegate and continued to hold the office till the close of the year as his appointment by election to the chairmanship was approved of by Government and notified in the *Fort St. George Gazette* of the 21st July 1896. On the 31st March 1897, the council consisted of the sanctioned strength of twelve members, viz., one *ex-officio*, two nominated and nine elected. Nine elective seats fell vacant and they were all filled by election within the year. Of these, three were contested as shown in statement X-A. The population of the municipality as per census of 1891 was 18,686 ; of this number, 436 were qualified to vote against 393 in 1895–96.

3. During the year under report, 26 meetings were actually held by the council against 32 in the previous year and two had to be adjourned for want of a quorum. The average attendance of councillors at each meeting actually held was 5·53 (official ·57 and non-official 4·96) against 6·22 (official 1·25 and non-official 4·97) in 1895–96.

II.—Receipts.

4. The year under report opened with a balance of Rs. 4,860, and the actual receipts of the year from all sources amounted to Rs. 26,029, of which Rs. 15,951 were derived from taxation and Rs. 10,078 from miscellaneous sources. Deducting therefrom the total expenditure which amounted to Rs. 25,897, the balance which remained unspent at the close of the year was Rs. 4,992. Compared with the previous

year, there was an increase of Rs. 823 in the current receipts, which appears mainly under taxation, avenue receipts, sale-proceeds and composition fees of medicines, contribution from local boards, medical and private scavenging. The causes of the variations are given below :

A.—Receipts from Taxation.

5. *Tax on Arts, &c.*—The register was revised during the year as usual. The tax was levied on all classes except the first class in the schedule. The total demand under this head was Rs. 2,971. Remissions granted by the council on appeal amounted to Rs. 69, and the net demand was Rs 2,902 against Rs. 2,906 in the previous year. Of the net demand, Rs. 2,780 was collected within the year, Rs. 24 was written off as irrecoverable, and Rs. 98 remained outstanding at the close of the year. The number of appeals preferred against the tax was 72 ; in 25 cases the full and partial remissions granted by the council amounted to Rs. 69, and in the remaining 47 cases the original assessment was confirmed. The average incidence of the tax per head after the disposal of appeals was Rs. 2–8–11 against Rs. 2–11–3 in the previous year. The small decrease is due to the increase in the number of persons assessed.

The arrears of 1895–96 amounting to Rs. 41 were fully realized during the year.

6. *Tax on Buildings.*—As in the previous year, the tax was levied at the maximum rate of 7½ per cent. of the annual rent value. The register was thoroughly revised in 1895–96. The number of buildings in the town according to the census of 1891 is 4,713, of which 3,859 were brought under taxation against 3,850 in 1895–96, and 854 were mere huts, temples, &c., not liable to taxation under clauses 1 and 3 of section 63 of the Act. As compared with the number entered in column 16 of statement IX, there is an increase of 1,139 buildings in the total number entered in column 3 of the statement. The increase is only nominal, being due to the difference in the principles upon which buildings were numbered for census and taxation purposes. The total demand as per register was Rs. 5,595 and deducting therefrom the sum of Rs. 45 remitted by the council on appeal, the net demand was Rs. 5,550 against Rs. 5,401 in the previous year, the increase being due to the fact that the buildings which were newly erected during the year were brought under taxation. Of the net demand, Rs. 5,509 was collected, Rs. 9 was remitted by the council on account of vacant houses, Rs. 15 was struck off as irrecoverable and Rs. 17 remained uncollected at the close of the year. Fourteen appeals were made against the tax ; in twelve cases the amount remitted was Rs. 45 and in the remaining two cases the original assessment was confirmed. The incidence of the tax on the net demand was Rs. 2–0–8 per house taxed against Rs. 1–15–6 in the previous year.

The arrears of house-tax for 1895–96 amounted to Rs. 6, which was fully collected during the year.

7. *Tax on Lands.*—This register was also revised in 1895–96 on the same principle and at the same rate as those adopted for house assessment. The demand as originally assessed by the Chairman was Rs. 332, which was fully realized during the year under report. As compared with the net demand of the previous year, there is a small decrease of Rs. 3 which is due to the exemption from taxation of the land acquired for the Protestant burial-ground under the Land Acquisition Act. No appeals were preferred against the tax during the year. The total extent of lands assessed was 189 acres and 46 cents against 191 acres and 36 cents in 1895–96.

8. *Tax on Vehicles, Animals and Carts.*—The tax on vehicles and animals was levied at the maximum schedule rates and that on carts at Rs 2 per cart per annum. Rs. 2,779 was collected during the year against Rs. 2,757 in the previous year and Rs. 2,750 in the revised estimate. Against these taxes, there were nine appeals ; in three cases the amount remitted was Rs. 4 and in the remaining six cases, the tax claimed or demanded was confirmed.

9. *Coercive Processes.*—The number of warrants issued during the year and of the warrants which remained unexecuted at the close of the previous year was 2,069 which involved a sum of Rs. 3,135. In 49 cases warrants issued for Rs. 145 were cancelled by the council, in 1,970 cases Rs. 2,927 was collected before distraint, in 49 cases attachment of property was made for the realization of Rs. 51, and in the remaining

one case Rs. 12 remained uncollected at the close of the year. Property was not sold in a single instance. The number of cases prosecuted for default of payment was 39 against 35 in the previous year. Of these 39 cases, 18 were convicted, 10 were withdrawn and 11 remained undisposed of at the close of the year.

10. *Tolls.*—This was under the direct control of the district board. The usual contribution of Rs. 4,500 was fully recovered during the year.

11. *Incidence of Taxation.*—The average incidence of taxation per head of the population as per last census was As. 13–8 including tolls and As. 9–10 excluding them against As. 13–6 and As. 9–8, respectively, in the previous year.

B.—Miscellaneous Receipts.

12. *Avenue Receipts.*—The amount realized under this head was Rs. 364 against Rs. 76, the actuals of the previous year, and Rs. 330 in the revised estimate. The increase is due to the sale of avenue trees blown down by the storm on 14th November 1896.

13. *Fees from Travellers' Bungalow.*—The income under this head was Rs. 291 against Rs. 351, the actuals of the previous year. The decrease is mainly attributable to the building having been utilized by a smaller number of travellers during the year. After deducting the charges, which amounted to Rs. 188 as shown in paragraph 44 of this report, the net saving to the municipality was only Rs. 103. The bungalow has been provided with the necessary furniture and is kept in good order.

14. *Conservancy Receipts.*—This item fetched Rs. 320 against Rs. 300 in the revised estimate and Rs. 313, the actuals of the previous year. As compared with the budget, there is a decrease of Rs. 130 which is chiefly due to the holding of the cattle fair outside the municipal limits during the year under report.

15. *Sale-proceeds and Composition Fees of Medicines.*—The income under this head exceeded the revised estimate and the actuals of the previous year by Rs. 69 and Rs. 65 respectively. The excess is due to the larger sale of medicines.

16. *Income from Market.*—There is only one municipal market in the town, which was kept under the direct management of the council during the year and the income derived therefrom amounted to Rs. 720 against Rs. 766, the actuals of the previous year, and Rs. 750 in the revised estimate. This item being mostly of a fluctuating nature, the decrease noticed above calls for no remarks. After deducting from the receipts the expenditure which amounted to Rs. 350 as shown in the margin, the net saving to the municipality was Rs. 370. The working of the market was, on the whole, satisfactory.

	Rs.
Proportionate share of the expenditure on account of establishment	159
Contingencies	46
Repairs to buildings	145
Total ..	350

17. *Income from Slaughter-house.*—There is only one municipal slaughter-house. The fees realized during the year amounted to Rs. 390 or Rs. 8 less than the actuals of the previous year. As in the previous year, establishments were maintained conjointly for the market and slaughter-house. The share debitable to this head was therefore separately calculated and entered in statement II. The charges incurred were Rs. 106 as shown in the margin. After deducting the above charges from the total receipts, the net receipts were Rs. 284.

	Rs.
Proportionate share of the expenditure on account of establishment	86
Contingencies	..
Repairs to buildings	20
Total ..	106

18. *Fines under Municipal and Other Acts.*—As compared with the revised estimate, there is an increase of Rs. 38 under this head, which is due to the large number of prosecutions instituted during the year under section 221 of the Act.

19. *Interest on Investments—Medical.*—The whole of the amount due on account of the interest on Rs. 81,500 invested in Government securities was realized within the year.

20. *Grants and Contributions from Government—Education—Normal Stipends.*—No income was derived under this head as no teacher was available for training in the Board Normal school, Tinnevelly.

21. *Contributions from Local Boards—Medical.*—Rs. 663 was received as contribution from the Taluk Board, Tinnevelly, for the support of the municipal hospital at this station against Rs. 400 in 1895–96. The increase is due to the heavy expenditure incurred by the council on account of the hospital during 1895–96.

22. *Miscellaneous—Private Scavenging.*—The number of privies served on the 31st March 1897 was 2,565 against 2,462 on the corresponding date of the previous year. Of the above number, 390 privies were cleaned by the municipal agency without fees being collected with reference to the rules framed by the council, an extract from which is annexed below for information:—

"Such of the owners or occupiers who pay no house-tax to the municipality shall have the benefit of the municipal agency free of all charges."

The system of levying fees on cess-pools was also introduced from the 1st October 1896 and the fees were levied at the rate of As. 4 per annum for each cess-pool under the resolution of the council, dated 5th September 1896. The number of cess-pools cleaned by the municipal agency on 31st March 1897 was 162.

The demand under the heads "private privies" and "cess-pools" was Rupees 3,536. After deducting therefrom the remissions granted by the council, viz., Rs. 19, the net demand was Rs. 3,517, of which 3,390 was collected within the year and Rs. 120 was written off the accounts, leaving a balance of Rs. 7 to be recovered. The number of prosecutions instituted under section 221 was 351 against 320 in the previous year. Of the above number 159 cases were convicted, 16 were discharged, 167 were withdrawn as the parties concerned paid the fees and allowed their privies to be cleaned by the municipal agency, and 9 remained undisposed of at the close of the year.

III.—Expenditure.

23. The total expenditure was Rs. 25,897 against the revised estimate of Rupees 26,600 and the actuals of Rs. 25,555 in 1895–96. As compared with the revised estimate, there was an increase of Rs. 144 under Grants 2 and 5 counterbalanced by a decrease of Rs. 846 under Grants 1, 3 and 4. The principal variations are explained below:

24. *Grant 1, Public Works—Communications.*—The amount spent under this head was Rs. 3,026 against Rs. 3,100 in the revised estimate; of this sum, Rs. 905 was spent on new works and Rs. 2,121 on repairs. The decrease is due to the savings effected by deductions in the bills of the contractors. The total expenditure forms 67 per cent. of the income from tolls.

25. *Buildings.*—The expenditure under new works and repairs amounted to Rs. 1,391 against the revised estimate of Rs. 1,360. The increase being small calls for no remarks.

26. *Drainage and Water-supply.*—Rs. 218 was spent under this head or Rs. 22 less than the revised estimate. A small hand water-pump was purchased during the year at a cost of Rs. 42 and it is placed in the well in the compound of the municipal travellers' bungalow, the water of which is used by the people for drinking and other purposes when there is no water in the channel.

27. *Grant 2, Education—Training Schools.*—No expenditure was incurred under this head for the reasons stated in paragraph 20 *supra*.

28. *Sessional Schools.*—There is only one school in the town which was newly opened during the year 1895–96. The school was held by the inspecting schoolmaster without prejudice to his legitimate duties. It had four pupils on the rolls on the 31st March 1897 against eleven in 1895–96. Five pupils who appeared for the practical test in the previous year were all declared to have passed. Two pupils

appeared for the Primary Examination in February 1897 and the result will be noted in the report for the current year. The cost of maintaining the school was Rs. 26, of which Rs. 17–8–0 was paid to the inspecting schoolmaster as bonus on account of the five pupils that passed the practical test.

29. *Municipal Schools on Salary-result System.*—The council continued to maintain a primary school for Panchamas on the salary-result system. The number of pupils on the rolls and the average attendance rose from 41 and 21 in 1895–96 to 68 and 53, respectively, in 1896–97. Out of 25 pupils presented for examination under the infant, first, second and third standards, 21 passed. The results achieved at the grant examination in the several optional subjects were very satisfactory. The total cost of maintaining the school was Rs. 193 against Rs. 177 in the previous year, the increase being due to the purchase of furniture for the use of the school.

30. *Salary Grants.*—Three secondary schools were aided with salary grants during the year and the amount spent was Rs. 741 against Rs. 711 in 1895–96 and Rs. 750 in the revised estimate. The number of boys on the rolls at the close of the year was 497 against 464 in 1895–96. Of the above three schools, two were examined by the Inspector of Schools and the remaining one by the Assistant Inspector and all of them have been reported to have done fair work during the year with the remark that the 1st and 2nd assistants in the Hindu middle school should be replaced by certificated teachers. The manager of the school concerned will be requested to carry out the above suggestion at a very early date.

31. *Result Grants.*—One secondary and ten primary schools were examined for result grants during the year and the amount passed by the educational officer for the above schools, viz., Rs. 815, was fully paid within the year. As compared with the revised estimate, there is an increase of Rs. 65 which was met by the transfer of funds from the allotment under "Training School—Normal Stipend." The number of boys on the rolls on the 31st March 1897 was 776 against 627 on the corresponding date of the previous year. The increase is due to the opening of a lower secondary school by the Church Mission Society during the year under report. Out of 442 boys presented for examination in the compulsory subjects, 382 passed against 368 and 315, respectively, in 1895–96. Twelve optional subjects appear to have been taught in the several schools in the town against eight in the previous year and it is satisfactory to note that the number presented and passed showed an improvement on that of the previous year. The total number of boys under instruction in the municipal and aided schools rose from 1,132 to 1,695, being 127·7 per cent. of the male population of school-going age.

32. *Inspection.*—Rs. 152 was spent under this head against Rs. 149 in 1895–96 and Rs. 150 in the revised estimate. One inspecting schoolmaster was employed during the year on a salary of Rs. 30 per mensem to improve the primary schools in the town; one-third of his salary was paid by this municipality and two-thirds by the Tinnevelly Municipality. The work done by the officer was on the whole satisfactory.

33. *Common Gymnasium.*—The cost of establishment and contingencies amounted to Rs. 123 against the revised estimate of Rs. 130. As compared with the previous year, there is a small increase of Rs. 12, which calls for no explanation. Physical education continued to be satisfactory.

34. *Drawing.*—The expenditure under this head was Rs. 187 against Rs. 133 in the previous year and Rs. 190 in the revised estimate. One drawing master was employed on a salary of Rs. 15 per mensem and it appears that he has done his work fairly during the year. Out of 55 pupils presented for examination, 43 passed against 29 and 8, respectively, in 1895–96.

35. *Grant 3, Hospital.*—The expenditure under this head was in excess of the previous year by Rs. 538. The excess is due partly to the heavy expenditure incurred on account of medicines and supplies and partly to the supply of iron cots for the use of in-patients. Four hundred and fifty-four in- and 17,480 out- patients were treated during the year against 420 in- and 15,753 out- patients in 1895–96, showing an increase of 34 in- and 1,727 out- patients. The improvements suggested by the District Medical and Sanitary Officer in paragraph V (*b*) of his report will be

carried out during the current year. The increase in the number of in- and out-patients indicates that the institution continues to be popular and is freely resorted to by all classes of the community.

36. *Midwife.*—Only one midwife was employed during the year on a salary of Rs. 15 per mensem. The number of labour cases attended by her was 101 against 107 in the previous year, 84 being the minimum fixed by the council.

37. *Medical Training of Women.*—No expenditure was incurred under this head during the year under report. The council has however provided in the budget for 1897–98 Rs. 60 for payment of contribution to the Madras Branch of the "Dufferin" Fund for the training of a female medical practitioner.

38. *Contributions to Provincial Funds.*—The expenditure incurred was Rs. 205 against Rs. 231, the actuals of the previous year, and Rs. 180 in the revised estimate. The contribution paid in 1895–96 on account of the Medical College was larger than in the year under report; hence the increase in the actuals of the previous year.

39. *Vaccination.*—The charges incurred under this head amounted to Rs. 301 against Rs. 315 in 1895–96. One 1st-class vaccinator was employed during the year on a salary of Rs. 15 per mensem under the direct supervision of the District Medical and Sanitary Officer. The minimum number of successful operations fixed for the vaccinator has been reduced from 80 to 60 a month from the 1st April 1896 with reference to the endorsement of the above officer on the report of the vaccinator, copy of which is annexed below for information:—

"Forwarded to the Chairman, Municipal Council, Palamcottah, with a recommendation that the minimum number be reduced from 80 to 60 a month for reasons stated. As the average of births comes up to only half the minimum number of cases fixed and the adults in the municipality have all been vaccinated, the present minimum cannot be turned out even if any provision were made for compulsory re-vaccination."

The number of cases performed by the vaccinator and the hospital assistants attached to the municipal and police hospitals was 789 against 1,055 in the previous year, of which 748 were successful, 35 unsuccessful and 6 unknown. The number of cases vaccinated under one year of age was 416, of which 404 were successful against 470 and 454, respectively, in 1895–96. All these operations were performed with animal lymph. The cost of each successful operation was As. 6–5 against As. 5–3 in the previous year. Four hundred and sixty-four cases were prosecuted for failure to have children vaccinated against 409 in 1895–96; in 12 cases fine was imposed and in the remaining 452 cases a mere warning was considered sufficient.

40. *Registration of Births and Deaths.*—Rs. 164 was spent under this head against Rs. 150, the actuals of the previous year, and Rs. 160 in the revised estimate. One registration clerk was employed throughout the year on a salary of Rs. 12 per mensem. The births and deaths registered during the year were 574 and 639, respectively, against 640 and 522 in 1895–96 (still-born children excluded). Of the deaths registered, 244 were of children under 5 years of age, 81 were of persons exceeding 60 years of age, and 314 were under all the other age limits. The number of prosecutions instituted during the year was only 6 against 45 in 1895–96. The information regarding the cause of deaths registered is given below:—

Cholera	213
Small-pox	2
Fever	83
Bowel-complaints	76
Suicide	1
Wounds or accidents	4
All other causes	260
Total	639

From the above it will appear that owing to the unfavourable state of the season, 83 persons died of fever and 76 of bowel-complaints. Cholera also made its appearance in the town in a virulent form on the 27th November 1896 and continued till the end of the year. It carried off 213 victims out of 413 persons attacked. The council adopted all precautionary and sanitary measures within their means to check

the spread of the epidemic. The people were recommended by proclamation to boil their drinking-water before using it. The back-yards of houses were placed under close inspection and the streets and lanes were thoroughly cleaned daily. A temporary establishment was also entertained with the sanction of Government to carry out the suggestions of the District Medical and Sanitary Officer. One of the reserve hospital assistants was deputed by the above officer without any expense to the municipality to treat cholera cases and also to attend to the disposal of the cholera excreta and disinfection of the places attacked with the aid of the special staff appointed.

41. *Conservancy.*—The total expenditure under this head was Rs. 6,590 against Rs. 6,740 in 1895–96 and Rs. 7,200 in the revised estimate. The decrease is chiefly due to the following causes :—

(*a*) Six additional toties for cleaning private privies sanctioned in G.O., Mis. No. 1580 M., dated the 16th September 1896, were not entertained owing to the difficulty in procuring men for this service.

(*b*) Four additional toties for cleaning cess-pools were not entertained and two pairs of bullocks were not engaged for hire for about eight months in the year as the two additional sewage carts were supplied by the contractor only in the latter part of the year.

Thirty-six carts (six wooden and thirty iron carts) and 46 toties were employed for the removal of the night-soil from the public latrines and private houses ; six carts and twelve toties for cleaning cess-pools, one cart and one toty for cleaning the vicinity of wells and nine carts and nine sweepers to carry away the sweepings of the town. Two iron latrines with top and stone slab seats (one for males and one for females) were purchased during the year at a cost of Rs. 283 and the total number of latrines on the 31st March 1897 was fourteen against twelve in the previous year. Twenty-five additional corrugated iron dust-bins were also purchased to replace the masonry ones. All the latrines are freely resorted to by the people. The dry earth system is strictly maintained in all the latrines. The rubbish is removed by nine carts to the cinerator, where the combustible portion is burnt and the ashes obtained are mixed with the night-soil buried in pits outside the town. With the sanction of Government conveyed in G.O., Mis. No. 1276 M., dated 31st July 1896, the old Protestant burial-ground at Adaikalapuram, condemned by the Sanitary Commissioner, was closed during the year under the notification published in the District Gazette of the 1st September 1896. The council regrets that it is unable at present to carry out the proposal of the Sanitary Commissioner regarding the construction of filter-beds on the banks of the channel for want of funds as each filter-bed is estimated to cost about Rs. 2,180. It is therefore postponed till funds permit.

42. *Grant 4, Lighting.*—This was kept under the direct management of the council. The charges incurred under this head amounted to Rs. 1,830 against Rs. 1,577, the actuals of the previous year, and Rs. 1,960 in the revised estimate. As compared with the previous year, there is an increase of Rs. 253, which is due to the additional cost incurred during the year on account of putting up ten new lamps. The number of lamps at the close of the year was 219 against 209 in 1895–96. The cost of each lamp per mensem was As. 11–1 against As. 10–1 in 1895–96.

43. *Market and Slaughter-house.*—The expenditure under this head was Rs. 292 or Rs. 13 less than the actuals of the previous year. The decrease being small requires no explanation.

44. *Travellers' Bungalow.*—The establishment and contingencies cost Rs. 143 against Rs. 157 in the previous year. Adding to this, cost of repairs to the buildings, which amounted to Rs. 45, the total charges were Rs. 188.

45. *Other Charges.*—Under this head there was an expenditure of Rs. 299 against Rs. 422 in the previous year, the increase in the latter being due to the payment of compensation for the land acquired for the Protestant burial-ground.

46. *Grant 5, Supervision and Management.*—The amount spent under this head was Rs. 2,348 against Rs. 2,299 in 1895–96 and Rs. 2,290 in the revised estimate. The increase is due partly to the entertainment of a sweeper on Rs. 3 per mensem and partly to the payment of a large contribution for central office and audit establishments.

IV.—Closing Balance.

47. The closing balance aggregated Rs. 4,992 or 19·1 per cent. of the actual receipts against Rs. 4,860 or 19·3 per cent. in 1895–96.

48. The delay in the submission of this report is due partly to the absence of the office manager from illness and partly to the non-receipt of some of the educational returns from the Assistant Inspector of schools up to the 27th May 1897.

Enclosure.

Annual Concise Report for 1896–97.

I. *Public Health.*—Cholera prevailed in an epidemic form in the town from 27th November 1896 to 31st March 1897. There were in all 413 attacks and 213 deaths. Every precaution necessary was taken to stamp out the disease.

II. *Vital Statistics.*—The total number of births registered in the municipal office during the year were 574 against 640 in the preceding year, while the total number of deaths per 1,000 of population was 30·71 and 34·19, respectively. The total number of births and deaths for the past five years is given below in a tabular form :—

Years.	Births.			Deaths.		
	Males.	Females.	Total.	Males.	Females.	Total.
1892–93	328	319	647	183	195	378
1893–94	306	312	618	308	286	594
1894–95	285	295	580	248	217	465
1895–96	311	329	640	262	260	522
1896–97	299	275	574	336	303	639

III. *Sanitation.*—The roads are in a bad state of repair but are kept fairly clean. The refuse of the town is burnt in a cinerator and the resulting ashes are used for covering night-soil. Nine sweepers and nine carts are employed for conservancy purposes. There are at present fourteen public latrines ; of these six are pucca built, six iron and two were brick wall enclosures. Out of these fourteen, five are solely set apart for females. They are freely resorted to by the people and are cleaned twice a day. The night-soil is removed to the depôt and there buried. Private scavenging is in force in 2,565 houses against 2,462 of last year ; there being an increase of 103 over the preceding year. Thirty-six toties are employed for private scavenging. Two wooden and thirty iron carts are used for removing the night-soil from public and private latrines and one trolly, which was newly purchased during the year, is used for carrying the buckets containing the night-soil to the night-soil depôt. There are 145 dust-bins. They are kept in a fairly clean condition. Of these, 96 are masonry and 49 corrugated iron dust-bins. There are 256 cess-pools against 240 as reported last year. They are emptied once a day. The cess-pools in the poorer and more thickly populated portions of the town are allowed to overflow on to the street. Twelve toties and six carts are employed for keeping these clean.

IV. *Vaccination.*—Is compulsory in the municipality. A first-class vaccinator is employed who vaccinated 771 cases during the year against 1,041 cases of the previous year, showing a decrease of 270. This is due to the small number of births and the reduction of the minimum number from 80 to 60 per month.

V. *Hospital Buildings.*—(*a*) The main building consists of two male wards, one surgical and the other for medical cases and a female ward. Each ward has a bath-room attached to it. Detached from the main building is a row of six rooms with a partition wall in the centre dividing them into two—three for males and three for females. There is a cook-room and contractor's store-room attached to it for the in-patient department. There is also an operation room with the store-room for medicines detached from the main building. The out-patient department consists of a surgery, a place for prescribing and an office room in which the office of the District Medical and Sanitary Officer is located. There are also two small dressing rooms —one for males and the other for females. A vaccine depôt is also situated in the hospital compound where the municipal vaccinator works.

(*b*) *State of Repair of Buildings.*—The main buildings are in a fair state of repair. The whole of the buildings require complete white-washing and the doors and windows require repainting. The floor of the in-patients and operation room should be asphalted. The floor of the out-patient department requires repaving as it is quite uneven.

(*e*) *State of Furniture.*—The furniture is in a fair state of repair.

(*d*) *Inspections.*—The hospital was inspected by A. W. B. Higgens, Esq., Collector of Tinnevelly, on 29th July 1896.

Twenty-five iron cots were supplied to the hospital during the year.

(*e*) Recovered from paying patients on diet .. .. *Nil.*
Do. do. for medicines .. .. .. Rs. 239-4-1.

(*f*) The number of patients treated during the year was 454 in-patients and 17,480 out-patients against 420 in- and 15,753 out- patients, respectively, of the preceding year, showing an increase in both in- an out- patients.

(*g*) There were 22 deaths. The causes of deaths were shock, due to compound and comminuted fracture, failure of heart, anæmia, uræmic coma, empyema, tetanus, hyperpyrexia, dysentery, tubercle of lungs, cholera, hæmorrhage due to wound of neck.

(*h*) Five hundred and ninety-two operations were performed during the year against 581 of the preceding year.

(*i*) Establishment is efficient. An extra sweeper was appointed in April 1897.

(*j*) A diplomaed midwife is attached to the hospital. One hundred and one cases were attended by her during the year against 107 of the previous year, showing a very slight decrease of six.

Tinnevelly,
18*th May* 1897.

(Signed) K. C. SANJANA, Surgn.-Major,
Dist. Medl. and Sanitary Officer.

Endt., Cur. No. 1431.

Submitted.

2. Many of the municipal roads were in a fairly good condition during the year under report; but some of them such as the Nangunéri and the Trichendur roads and the road round the race-course were much out of repair.

3. The fall in the incidence of profession-tax has not been satisfactorily explained.

4. The rise in the strength of the municipal Panchama school and the increase in the number of out-patients treated in the municipal hospital are encouraging.

5. Cholera was the cause of a considerable number of deaths. The disease receives strong support from the filthy channel water drunk by the people. The council have put off the construction of filter-beds for want of funds. They might at least sink some wells in suitable localities.

6. The council should have spent less on lighting.

Tinnevelly,
27*th June* 1897.

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

Endt., Cur. No. 1091-Genl.

Submitted.

2. The delay in the submission of the report is ascribed to the late receipt of some of the returns from the Educational department and to the illness of the office manager. Such delays should be avoided in future.

3. There were nine elections, of which three were contested. In one of them, 129 out of 175 voters registered for the ward attended the election. In the remaining two contested elections, only 54 and 63 attended the election while there were 116 voters for the ward.

4. There were 26 meetings held during the year against 32 in the previous year. Only two meetings had to be adjourned for want of a quorum. The average attendance of official members was not satisfactory. The attention of the official members will be drawn to this.

5. The entire demand under taxes, tolls, rents and other fees amounted to Rupees 17,395, of which Rs. 17,104 were collected within the year, Rs. 9 were remitted on account of vacant houses and Rs. 159 written off as irrecoverable, leaving a balance of Rs. 123 at the end of the year. Besides this, Rs. 47, the arrears of previous year, was collected during the year. There were a large number of warrants issued for the recovery of taxes. All of them were executed before the close of the year except one. In no case was property sold. The collection work was very satisfactory.

6. There was an increase under tax on buildings and on vehicles, animals and carts. As remarked by the Divisional officer the low incidence under tax on arts has not been satisfactorily explained by the Chairman. The Chairman will no doubt make a careful revision of the register in reference to the new Act in the current year.

7. The progress made in the private scavenging system was satisfactory, the number of houses served having been 2,565 in 1896–97 against 2,462 in the previous year. The number of assessed houses brought under this system was 2,175. There is still scope for improvement seeing that there are 2,720 assessed houses in the municipality. The system of levying fees for the cleaning of private cess-pools by this agency was introduced for the first time in October 1896 and 162 cess-pools were cleaned during the year. It is hoped that the municipality will bring a larger number of cess-pools under this system. The working of the system was financially satisfactory, the receipts having been Rs. 3,389 and the expenditure of Rs. 2,606 resulting in a net profit of Rs. 783.

8. The expenditure under communications was Rs. 3,026 or 67 per cent. of the income from tolls. The roads were in fair order except the roads specified by the Divisional officer in his endorsement. It is hoped that the council will during 1897–98 pay special attention to the repair of these roads, two of which are the most important roads in the town.

9. The working of the Panchama school was satisfactory. The examination results in other schools were equally satisfactory.

10. The working of the hospital was satisfactory, there having been a considerable increase in the number of in-patients and out-patients. The work of the midwife continued to be satisfactory.

11. The number of cases vaccinated fell from 1,055 to 789 and the decrease is ascribed to the lower minimum fixed for the vaccinator's work. Infantile vaccination was fair, though apparently capable of further improvement, 416 children having been vaccinated against 574 births registered during the year.

12. The council has not yet arranged for a new incinerator of a good pattern being built in a more suitable site as promised (*vide* Chairman's reply to Sanitary Commissioner's notes of inspection, paragraph 5, embodied in G.O., No. 795 M., dated 9th May 1896).

13. The prevalence of cholera during the year of report is an additional reason for the council taking early steps to sink more wells in suitable localities, if the construction of filter-beds in the Palayam channel has to be postponed for want of funds. By such an arrangement, the people may be induced to avoid resorting to the polluted channels for drinking water in the hot season.

14. The administration of the municipality during the year under report was, on the whole, satisfactory. This is due to the personal interest taken in its working by the Chairman, Mr. Balu Srinivasa, Barrister-at-Law.

Tinnevelly,
29*th June* 1897.

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

Order—No. 1918 M., dated 1st September 1897.

The receipts and charges of the Palamcottah Municipality for 1896–97 are compared below with the budget and revised estimates for the year and the actuals of 1895–96 :—

—	Actuals, 1895–96.	Budget estimate, 1896–97.	Revised estimate, 1896–97.	Actuals, 1896–97.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	5,209	3,490	4,860	4,860
Tax on Arts	2,833	2,610	2,710	2,824
,, on Buildings and Lands	5,711	5,730	5,830	5,848
,, on Vehicles and Animals	2,064	2,120	2,080	2,117
,, on Carts	693	670	670	662
Tolls	4,500	4,500	4,500	4,500
Realizations under Special Acts	60	..	30	20
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	52	420	720	768
Conservancy Receipts	313	450	300	320
Fees and Revenue from Medical Institutions	191	180	250	329
Income from Markets and Slaughter-houses	1,165	1,140	1,140	1,110
License Fees	146	140	140	148
Other Fees	14	10	10	22
Fines under Municipal and other Acts	319	280	280	318
Interest on Investments and Premium on Loans	2,845	2,850	2,850	2,846
Grants and Contributions from Government	115	160	120	120
,, ,, from Local Boards	400	640	660	663
Recoveries for Services to Private Individuals	3,300	3,010	3,210	3,397
Miscellaneous	15	10	20	18
Total	30,415	28,380	30,370	30,890
Charges.				
Grant 1—				
New Works—				
Communications	465	930	930	905
Buildings	1,762	770	660	771
Water-supply	..	40	40	42
Repairs—				
Communications	1,851	2,170	2,170	2,121
Buildings	504	700	700	620
Drainage	91	130	130	117
Water-supply	40	60	70	60
Establishment	239	240	240	229
Tools and Plant and other Stores	14	10	10	1
Total	4,966	5,050	4,950	4,866
Grant 2—				
Training Schools	34	20	20	26
Municipal Schools—				
On the Salary-result System	177	200	200	194
Grants-in-aid—				
Salary Grants	711	1,070	750	741
Result ,,	712	810	750	815
Building and Furniture Grants	33	90	50	98
Inspection	119	150	150	152
Miscellaneous	260	330	330	310
Total	2,076	2,670	2,250	2,336
Grant 3—				
Hospitals and Dispensaries	5,979	6,520	6,470	6,517
Contributions	231	200	180	205
Vaccination	315	310	310	301
Registration of Births and Deaths	150	160	160	164
Conservancy, Road-cleaning and Road-watering	6,740	7,170	7,200	6,590
Total	13,415	14,360	14,320	13,777
Grant 4—				
Lighting	1,577	1,989	1,960	1,830
Markets and Slaughter-houses	305	310	310	292
Travellers' Bungalows	157	160	160	143
Avenues	1	10	10	7
Public Garden, Survey of Land, Fire and other Charges	422	350	350	299
Total	2,462	2,810	2,790	2,571
Grant 5—				
Supervision and Management	2,300	2,350	2,130	2,348
Advances Recoverable	336	..	..	..
Balance	4,860	1,140	3,750	4,992
Grand Total	30,415	28,380	30,370	30,890

2. The number of meetings held by the municipal council was 26 against 32 in 1895–96. Notwithstanding the remarks of Government in paragraph 2 of the previous year's review, the average attendance of members declined, and was poor in

the case of the officials. The Collector will call their attention to G.O., No. 859 M., dated 10th April 1897. Nine seats were filled by election during the year, and of these three were contested, 64·6 per cent. of the qualified voters attending the poll.

3. *Receipts.*—(1) The assessments under the tax on arts were revised during the year, but the net current demand under this head slightly declined and the average incidence fell from Rs. 2–11–3 to Rs. 2–8–11. In this connection the attention of the municipal council is drawn to paragraph 3 of the Divisional Deputy Collector's endorsement. As suggested by the Collector in paragraph 6 of his endorsement, the registers of this tax should be carefully revised in the current year with reference to the new Act, and the result reported to Government. The demand under the tax on buildings rose from Rs. 5,401 to Rs. 5,550, but under the tax on lands it remained almost stationary.

(2) The collections under the principal taxes continued to be satisfactory. The number of coercive processes issued during the year increased considerably and they appear to have been executed promptly.

(3) The receipts from avenues, fees from medical institutions and the contributions from local boards showed an increase.

(4) The number of houses served by the private scavenging agency rose from 2,462 to 2,565. Besides this, 162 private cesspools were cleaned by the municipal scavengers. These results are satisfactory. The fees collected for these services amounted to Rs. 3,390 against Rs. 3,292 in the previous year, and covered the expenditure. From paragraph 7 of the Collector's endorsement, however, it appears that there is still scope for improvement. As this service is not intended to be a source of profit to the council, the excess of Rs. 783 in the receipts over the expenditure should have been spent in improving and extending the system.

4. *Expenditure*—(1) *Public Works.*—No new work of importance was undertaken during the year. The total outlay on communications amounted to Rs. 3,026, or 67 per cent. of the net municipal revenue from tolls; but, notwithstanding this considerable expenditure, the state of the town roads, as appears from the reports of the Divisional Revenue Officer and the Deputy Collector, was not so satisfactory as it should have been. The municipal council should see that the allotments are expended economically and effectively.

(2) *Education.*—The net expenditure under this head amounted to Rs. 2,216, or 13·9 per cent. of the receipts from taxation. Of this sum, Rs. 380 were spent on secondary, and the remainder on primary, education. The municipal council continued to maintain a sessional school and a primary school for Panchamas on the salary-result system. There were four pupils in the former institution on the 31st March 1897, against eleven in the previous year. The attendance at the latter improved and the results of the departmental examinations continued to be good. As in the previous year, the council aided with salary grants three secondary schools and with results grants one secondary and eleven primary schools, against ten primary schools in 1895–96. Taken together, the attendance at these institutions showed an improvement, and they appear to have done well at the examinations. It is satisfactory to note that the number of boys under instruction in the municipal and aided schools rose from 1,132 to 1,336, being ten more than the estimated male population of school-going age. The attention of the Director of Public Instruction is drawn to the delay, referred to in paragraph 48 of the Chairman's report, in the submission of the Educational statements.

(3) *Medical Relief.*—There was a further increase in the total number of patients treated at the municipal hospital, and this is attributed to the popularity of the institution; but it is observed that the death-rate of the population was higher than in the preceding year, so that the increase in the number of patients may be partly due also to the unhealthiness of the season. The medical officer in his report should have included some observations on the general health of the community during the year. The midwife attached to the hospital attended 101 cases of labour against 107 in the previous year. The improvements to the hospital buildings suggested in paragraph V (*b*) of the medical report should be carried out in the current year as funds are available.

(4) *Vaccination and Vital Statistics.*—For the reason stated in paragraph 39 of the Chairman's report, the reported number of vaccine operations performed during the year fell, being 789 against 1,055 in the previous year, but the reported quality of the work (94·8 per cent.) improved. Infantile vaccination showed a further retrogression, the number of children under one year of age successfully vaccinated being 404, or 21·6 per mille of the population, against 24·3 per mille in 1895–96 and a registered birth-rate of 30·7 per mille. The cost of each successful operation performed by the municipal agency also rose from As. 5–3 to As. 6–7, which should be reduced in the current year.

Cholera prevailed during the year and the number of deaths registered showed an increase of 117. The births declined, being 574 against 640 in the previous year. The returns in the latter case are evidently far from complete, the rate recorded being much below the normal. Increased attention should be paid to this subject in the current year.

(5) *Sanitation.*—The expenditure under this head amounted to Rs. 6,590, or 91·9 per cent. of the sanctioned allotment and 25·3 per cent. of the current receipts against 26·8 per cent. in 1895–96. The Government is glad to observe from paragraph 41 of the Chairman's and paragraph III of the Medical officer's report that the sanitary improvement of the town is engaging the attention of the municipal council. But much remains to be done before all the defects pointed out in the Sanitary Commissioner's last inspection notes, recorded in G.O., No. 795 M., dated 9th May 1896, have been remedied. With reference to the concluding portion of paragraph 41 of the Chairman's report, the attention of the municipal council is drawn to paragraphs 5 and 13, respectively, of the Divisional Officer's and the Collector's endorsements. The council's attention is also invited to the remarks of the Divisional officer and the Collector in paragraphs 6 and 12, respectively, of their endorsements.

5. *General Remarks.*—The year closed with a balance of Rs. 4,992, or 19·2 per cent. of the current receipts. The existence of so large an unspent balance is not satisfactory when so much requires to be done, especially in the matter of sanitation. A portion of the sum might also have been advantageously spent on the improvement of the hospital buildings.

The administration of the municipality during the year under review continued to be on the whole satisfactory, but vaccination, sanitation and the registration of vital statistics demand increased attention. The Government notes with pleasure the testimony borne by the Collector to the personal interest taken in the working of the municipality by the Chairman, Balu Srinivasa, Esq., Barrister-at-law.

(True Extract.)

Secretary to Government.

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

Exd. A. Raitt.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following paper :—

From E. WINCKLER, Esq., Chairman-delegate, Municipal Council, Palamcottah, to the Secretary to Government, Local and Municipal Department (through the Divisional-officer and Collector of Tinnevelly), dated 19th June 1897, No. 262.

I have the honour to submit the annual report on the working of this municipality for 1896–97, together with the enclosures specified below :—

(1) Statements of receipts and charges for 1896–97.
(2) Do. of the state and progress of male education for 1896–97.
(3) Do. do. do. of female do. do.
(4) District Medical and Sanitary Officer's report for 1896–97.
(5) Returns of vaccination for 1896–97
(6) Do. of births and deaths for 1896–97.
(7) Copy of resolution No. 1, dated 16th June 1897.

I.—Constitution of the Municipal Council.

2. The Revenue officer in charge of the division administered the affairs of the municipality by delegating his powers to councillor M.R.Ry. S. R. Krishnaswami Aiyangar Avargal up to the 20th July 1896 when Mr. Balu S. Srinivasa assumed charge from the Chairman-delegate and continued to hold the office till the close of the year as his appointment by election to the chairmanship was approved of by Government and notified in the *Fort St. George Gazette* of the 21st July 1896. On the 31st March 1897, the council consisted of the sanctioned strength of twelve members, viz., one *ex-officio*, two nominated and nine elected. Nine elective seats fell vacant and they were all filled by election within the year. Of these, three were contested as shown in statement X-A. The population of the municipality as per census of 1891 was 18,686 ; of this number, 436 were qualified to vote against 393 in 1895–96.

3. During the year under report, 26 meetings were actually held by the council against 32 in the previous year and two had to be adjourned for want of a quorum. The average attendance of councillors at each meeting actually held was 5·53 (official ·57 and non-official 4·96) against 6·22 (official 1·25 and non-official 4·97) in 1895–96.

II.—Receipts.

4. The year under report opened with a balance of Rs. 4,860, and the actual receipts of the year from all sources amounted to Rs. 26,029, of which Rs. 15,951 were derived from taxation and Rs. 10,078 from miscellaneous sources. Deducting therefrom the total expenditure which amounted to Rs. 25,897, the balance which remained unspent at the close of the year was Rs. 4,992. Compared with the previous

year, there was an increase of Rs 823 in the current receipts, which appears mainly under taxation, avenue receipts, sale-proceeds and composition fees of medicines, contribution from local boards, medical and private scavenging. The causes of the variations are given below :

A.—Receipts from Taxation.

5. *Tax on Arts, &c.*—The register was revised during the year as usual. The tax was levied on all classes except the first class in the schedule. The total demand under this head was Rs. 2,971. Remissions granted by the council on appeal amounted to Rs. 69, and the net demand was Rs. 2,902 against Rs. 2,906 in the previous year. Of the net demand, Rs. 2,780 was collected within the year, Rs. 24 was written off as irrecoverable, and Rs. 98 remained outstanding at the close of the year. The number of appeals preferred against the tax was 72; in 25 cases the full and partial remissions granted by the council amounted to Rs. 69, and in the remaining 47 cases the original assessment was confirmed. The average incidence of the tax per head after the disposal of appeals was Rs. 2–8–11 against Rs. 2–11–3 in the previous year. The small decrease is due to the increase in the number of persons assessed.

The arrears of 1895–96 amounting to Rs. 41 were fully realized during the year.

6. *Tax on Buildings.*—As in the previous year, the tax was levied at the maximum rate of 7½ per cent. of the annual rent value. The register was thoroughly revised in 1895–96. The number of buildings in the town according to the census of 1891 is 4,713, of which 3,859 were brought under taxation against 3,850 in 1895–96, and 854 were mere huts, temples, &c., not liable to taxation under clauses 1 and 3 of section 63 of the Act. As compared with the number entered in column 16 of statement IX, there is an increase of 1,139 buildings in the total number entered in column 3 of the statement. The increase is only nominal, being due to the difference in the principles upon which buildings were numbered for census and taxation purposes. The total demand as per register was Rs. 5,595 and deducting therefrom the sum of Rs. 45 remitted by the council on appeal, the net demand was Rs. 5,550 against Rs. 5,401 in the previous year, the increase being due to the fact that the buildings which were newly erected during the year were brought under taxation. Of the net demand, Rs. 5,509 was collected, Rs. 9 was remitted by the council on account of vacant houses, Rs. 15 was struck off as irrecoverable and Rs. 17 remained uncollected at the close of the year. Fourteen appeals were made against the tax; in twelve cases the amount remitted was Rs. 45 and in the remaining two cases the original assessment was confirmed. The incidence of the tax on the net demand was Rs. 2–0–8 per house taxed against Rs. 1–15–6 in the previous year.

The arrears of house-tax for 1895–96 amounted to Rs. 6, which was fully collected during the year.

7. *Tax on Lands.*—This register was also revised in 1895–96 on the same principle and at the same rate as those adopted for house assessment. The demand as originally assessed by the Chairman was Rs. 332, which was fully realized during the year under report. As compared with the net demand of the previous year, there is a small decrease of Rs. 3 which is due to the exemption from taxation of the land acquired for the Protestant burial-ground under the Land Acquisition Act. No appeals were preferred against the tax during the year. The total extent of lands assessed was 189 acres and 46 cents against 191 acres and 36 cents in 1895–96.

8. *Tax on Vehicles, Animals and Carts.*—The tax on vehicles and animals was levied at the maximum schedule rates and that on carts at Rs. 2 per cart per annum. Rs. 2,779 was collected during the year against Rs. 2,757 in the previous year and Rs. 2,750 in the revised estimate. Against these taxes, there were nine appeals; in three cases the amount remitted was Rs. 4 and in the remaining six cases, the tax claimed or demanded was confirmed.

9. *Coercive Processes.*—The number of warrants issued during the year and of the warrants which remained unexecuted at the close of the previous year was 2,069 which involved a sum of Rs. 3,135. In 49 cases warrants issued for Rs. 145 were cancelled by the council, in 1,970 cases Rs. 2,927 was collected before distraint, in 49 cases attachment of property was made for the realization of Rs. 51, and in the remaining

one case Rs. 12 remained uncollected at the close of the year. Property was not sold in a single instance. The number of cases prosecuted for default of payment was 39 against 35 in the previous year. Of these 39 cases, 18 were convicted, 10 were withdrawn and 11 remained undisposed of at the close of the year.

10. *Tolls.*—This was under the direct control of the district board. The usual contribution of Rs. 4,500 was fully recovered during the year.

11. *Incidence of Taxation.*—The average incidence of taxation per head of the population as per last census was As. 13–8 including tolls and As. 9–10 excluding them against As. 13–6 and As. 9–8, respectively, in the previous year.

B.—Miscellaneous Receipts.

12. *Avenue Receipts.*—The amount realized under this head was Rs. 364 against Rs. 76, the actuals of the previous year, and Rs. 330 in the revised estimate. The increase is due to the sale of avenue trees blown down by the storm on 14th November 1896.

13. *Fees from Travellers' Bungalow.*—The income under this head was Rs. 291 against Rs. 351, the actuals of the previous year. The decrease is mainly attributable to the building having been utilized by a smaller number of travellers during the year. After deducting the charges, which amounted to Rs. 188 as shown in paragraph 44 of this report, the net saving to the municipality was only Rs. 103. The bungalow has been provided with the necessary furniture and is kept in good order.

14. *Conservancy Receipts.*—This item fetched Rs. 320 against Rs. 300 in the revised estimate and Rs. 313, the actuals of the previous year. As compared with the budget, there is a decrease of Rs. 130 which is chiefly due to the holding of the cattle fair outside the municipal limits during the year under report.

15. *Sale-proceeds and Composition Fees of Medicines.*—The income under this head exceeded the revised estimate and the actuals of the previous year by Rs. 69 and Rs. 65 respectively. The excess is due to the larger sale of medicines.

16. *Income from Market.*—There is only one municipal market in the town, which was kept under the direct management of the council during the year and the income derived therefrom amounted to Rs. 720 against Rs. 766, the actuals of the previous year, and Rs. 750 in the revised estimate. This item being mostly of a fluctuating nature, the decrease noticed above calls for no remarks. After deducting from the receipts the expenditure which amounted to Rs. 350 as shown in the margin, the net saving to the municipality was Rs. 370. The working of the market was, on the whole, satisfactory.

	Rs.
Proportionate share of the expenditure on account of establishment	159
Contingencies	46
Repairs to buildings	145
Total ..	350

17. *Income from Slaughter-house.*—There is only one municipal slaughter-house. The fees realized during the year amounted to Rs. 390 or Rs. 8 less than the actuals of the previous year. As in the previous year, establishments were maintained conjointly for market and slaughter-house. The share debitable to this head was therefore separately calculated and entered in statement II. The charges incurred were Rs. 106 as shown in the margin. After deducting the above charges from the total receipts, the net receipts were Rs. 284.

	Rs.
Proportionate share of the expenditure on account of establishment	86
Contingencies	..
Repairs to buildings	20
Total ..	106

18. *Fines under Municipal and Other Acts.*—As compared with the revised estimate, there is an increase of Rs. 38 under this head, which is due to the large number of prosecutions instituted during the year under section 221 of the Act.

19. *Interest on Investments—Medical.*—The whole of the amount due on account of the interest on Rs. 81,500 invested in Government securities was realized within the year.

20. *Grants and Contributions from Government—Education—Normal Stipends.*—No income was derived under this head as no teacher was available for training in the Board Normal school, Tinnevelly.

21. *Contributions from Local Boards—Medical.*—Rs. 663 was received as contribution from the Taluk Board, Tinnevelly, for the support of the municipal hospital at this station against Rs. 400 in 1895–96. The increase is due to the heavy expenditure incurred by the council on account of the hospital during 1895–96.

22. *Miscellaneous—Private Scavenging.*—The number of privies served on the 31st March 1897 was 2,565 against 2,462 on the corresponding date of the previous year. Of the above number, 390 privies were cleaned by the municipal agency without fees being collected with reference to the rules framed by the council, an extract from which is annexed below for information:—

"Such of the owners or occupiers who pay no house-tax to the municipality shall have the benefit of the municipal agency free of all charges."

The system of levying fees on cess-pools was also introduced from the 1st October 1896 and the fees were levied at the rate of As. 4 per annum for each cess-pool under the resolution of the council, dated 5th September 1896. The number of cess-pools cleaned by the municipal agency on 31st March 1897 was 162.

The demand under the heads "private privies" and "cess-pools" was Rupees 3,536. After deducting therefrom the remissions granted by the council, viz., Rs. 19, the net demand was Rs. 3,517, of which 3,390 was collected within the year and Rs. 120 was written off the accounts, leaving a balance of Rs. 7 to be recovered. The number of prosecutions instituted under section 221 was 351 against 320 in the previous year. Of the above number 159 cases were convicted, 16 were discharged, 167 were withdrawn as the parties concerned paid the fees and allowed their privies to be cleaned by the municipal agency, and 9 remained undisposed of at the close of the year.

III.—Expenditure.

23. The total expenditure was Rs. 25,897 against the revised estimate of Rupees 26,600 and the actuals of Rs. 25,555 in 1895–96. As compared with the revised estimate, there was an increase of Rs. 144 under Grants 2 and 5 counterbalanced by a decrease of Rs. 846 under Grants 1, 3 and 4. The principal variations are explained below:

24. *Grant 1, Public Works—Communications.*—The amount spent under this head was Rs. 3,026 against Rs. 3,100 in the revised estimate; of this sum, Rs. 905 was spent on new works and Rs. 2,121 on repairs. The decrease is due to the savings effected by deductions in the bills of the contractors. The total expenditure forms 67 per cent. of the income from tolls.

25. *Buildings.*—The expenditure under new works and repairs amounted to Rs. 1,391 against the revised estimate of Rs. 1,360. The increase being small calls for no remarks.

26. *Drainage and Water-supply.*—Rs. 218 was spent under this head or Rs. 22 less than the revised estimate. A small hand water-pump was purchased during the year at a cost of Rs. 42 and it is placed in the well in the compound of the municipal travellers' bungalow, the water of which is used by the people for drinking and other purposes when there is no water in the channel.

27. *Grant 2, Education—Training Schools.*—No expenditure was incurred under this head for the reasons stated in paragraph 20 *supra*.

28. *Sessional Schools.*—There is only one school in the town which was newly opened during the year 1895–96. The school was held by the inspecting schoolmaster without prejudice to his legitimate duties. It had four pupils on the rolls on the 31st March 1897 against eleven in 1895–96. Five pupils who appeared for the practical test in the previous year were all declared to have passed. Two pupils

appeared for the Primary Examination in February 1897 and the result will be noted in the report for the current year. The cost of maintaining the school was Rs. 26, of which Rs. 17-8-0 was paid to the inspecting schoolmaster as bonus on account of the five pupils that passed the practical test.

29. *Municipal Schools on Salary-result System.*—The council continued to maintain a primary school for Panchamas on the salary-result system. The number of pupils on the rolls and the average attendance rose from 41 and 21 in 1895-96 to 68 and 53, respectively, in 1896-97. Out of 25 pupils presented for examination under the infant, first, second and third standards, 21 passed. The results achieved at the grant examination in the several optional subjects were very satisfactory. The total cost of maintaining the school was Rs. 193 against Rs. 177 in the previous year, the increase being due to the purchase of furniture for the use of the school.

30. *Salary Grants.*—Three secondary schools were aided with salary grants during the year and the amount spent was Rs. 741 against Rs. 711 in 1895-96 and Rs. 750 in the revised estimate. The number of boys on the rolls at the close of the year was 497 against 464 in 1895-96. Of the above three schools, two were examined by the Inspector of Schools and the remaining one by the Assistant Inspector and all of them have been reported to have done fair work during the year with the remark that the 1st and 2nd assistants in the Hindu middle school should be replaced by certificated teachers. The manager of the school concerned will be requested to carry out the above suggestion at a very early date.

31. *Results Grants.*—One secondary and ten primary schools were examined for results grants during the year and the amount passed by the educational officer for the above schools, viz., Rs. 815, was fully paid within the year. As compared with the revised estimate, there is an increase of Rs. 65 which was met by the transfer of funds from the allotment under "Training School—Normal Stipend." The number of boys on the rolls on the 31st March 1897 was 776 against 627 on the corresponding date of the previous year. The increase is due to the opening of a lower secondary school by the Church Mission Society during the year under report. Out of 442 boys presented for examination in the compulsory subjects, 382 passed against 368 and 315, respectively, in 1895-96. Twelve optional subjects appear to have been taught in the several schools in the town against eight in the previous year and it is satisfactory to note that the number presented and passed showed an improvement on that of the previous year. The total number of boys under instruction in the municipal and aided schools rose from 1,132 to 1,695, being 127·7 per cent. of the male population of school-going age.

32. *Inspection.*—Rs. 152 was spent under this head against Rs. 149 in 1895-96 and Rs. 150 in the revised estimate. One inspecting schoolmaster was employed during the year on a salary of Rs. 30 per mensem to improve the primary schools in the town; one-third of his salary was paid by this municipality and two-thirds by the Tinnevelly Municipality. The work done by the officer was on the whole satisfactory.

33. *Common Gymnasium.*—The cost of establishment and contingencies amounted to Rs. 123 against the revised estimate of Rs. 130. As compared with the previous year, there is a small increase of Rs. 12, which calls for no explanation. Physical education continued to be satisfactory.

34 *Drawing.*—The expenditure under this head was Rs. 187 against Rs. 133 in the previous year and Rs. 190 in the revised estimate. One drawing master was employed on a salary of Rs. 15 per mensem and it appears that he has done his work fairly during the year. Out of 55 pupils presented for examination, 43 passed against 29 and 8, respectively, in 1895-96.

35. *Grant 3, Hospital.*—The expenditure under this head was in excess of the previous year by Rs. 538. The excess is due partly to the heavy expenditure incurred on account of medicines and supplies and partly to the supply of iron cots for the use of in-patients. Four hundred and fifty-four in- and 17,480 out- patients were treated during the year against 420 in- and 15,753 out- patients in 1895-96, showing an increase of 34 in- and 1,727 out- patients. The improvements suggested

by the District Medical and Sanitary Officer in paragraph 5 (*b*) of his report will be carried out during the current year. The increase in the number of in- and out-patients indicates that the institution continues to be popular and is freely resorted to by all classes of the community.

36. *Midwife.*—Only one midwife was employed during the year on a salary of Rs. 15 per mensem. The number of labour cases attended by her was 101 against 107 in the previous year, 84 being the minimum fixed by the council.

37. *Medical Training of Women.*—No expenditure was incurred under this head during the year under report. The council has however provided in the budget for 1897-98 Rs. 60 for payment of contribution to the Madras Branch of the "Dufferin" Fund for the training of a female medical practitioner.

38. *Contributions to Provincial Funds.*—The expenditure incurred was Rs. 205 against Rs. 231, the actuals of the previous year, and Rs. 180 in the revised estimate. The contribution paid in 1895-96 on account of the Medical College was larger than in the year under report; hence the increase in the actuals of the previous year.

39. *Vaccination.*—The charges incurred under this head amounted to Rs. 301 against Rs. 315 in 1895-96. One 1st-class vaccinator was employed during the year on a salary of Rs. 15 per mensem under the direct supervision of the District Medical and Sanitary Officer. The minimum number of successful operations fixed for the vaccinator has been reduced from 80 to 60 a month from the 1st April 1896 with reference to the endorsement of the above officer on the report of the vaccinator, copy of which is annexed below for information:—

"Forwarded to the Chairman, Municipal Council, Palamcottah, with a recommendation that the minimum number be reduced from 80 to 60 a month for reasons stated. As the average of births comes up to only half the minimum number of cases fixed and the adults in the municipality have all been vaccinated, the present minimum cannot be turned out even if any provision were made for compulsory re-vaccination."

The number of cases performed by the vaccinator and the hospital assistants attached to the municipal and police hospitals was 789 against 1,055 in the previous year, of which 748 were successful, 35 unsuccessful and 6 unknown. The number of cases vaccinated under one year of age was 416, of which 404 were successful against 470 and 454, respectively, in 1895-96. All these operations were performed with animal lymph. The cost of each successful operation was As. 6-5 against As. 5-3 in the previous year. Four hundred and sixty-four cases were prosecuted for failure to have children vaccinated against 409 in 1895-96; in 12 cases fine was imposed and in the remaining 452 cases a mere warning was considered sufficient.

40. *Registration of Births and Deaths.*—Rs. 164 was spent under this head against Rs. 150, the actuals of the previous year, and Rs. 160 in the revised estimate. One registration clerk was employed throughout the year on a salary of Rs. 12 per mensem. The births and deaths registered during the year were 574 and 639, respectively, against 640 and 522 in 1895-96 (still-born children excluded). Of the deaths registered, 244 were of children under 5 years of age, 81 were of persons exceeding 60 years of age, and 314 were under all the other age limits. The number of prosecutions instituted during the year was only 6 against 45 in 1895-96. The information regarding the cause of deaths registered is given below:—

Cholera	213
Small-pox	2
Fever	83
Bowel-complaints	76
Suicide	1
Wounds or accidents	4
All other causes	260
Total	639

From the above it will appear that owing to the unfavourable state of the season, 83 persons died of fever and 76 of bowel-complaints. Cholera also made its appearance in the town in a virulent form on the 27th November 1896 and continued till the end of the year. It carried off 213 victims out of 413 persons attacked. The

appeared for the Primary Examination in February 1897 and the result will be noted in the report for the current year. The cost of maintaining the school was Rs. 26, of which Rs. 17–8–0 was paid to the inspecting schoolmaster as bonus on account of the five pupils that passed the practical test.

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council adopted all precautionary and sanitary measures within their means to check the spread of the epidemic. The people were recommended by proclamation to boil their drinking-water before using it. The back-yards of houses were placed under close inspection and the streets and lanes were thoroughly cleaned daily. A temporary establishment was also entertained with the sanction of Government to carry out the suggestions of the District Medical and Sanitary Officer. One of the reserve hospital assistants was deputed by the above officer without any expense to the municipality to treat cholera cases and also to attend to the disposal of the cholera excreta and disinfection of the places attacked with the aid of the special staff appointed.

41. *Conservancy.*—The total expenditure under this head was Rs. 6,590 against Rs. 6,740 in 1895–96 and Rs. 7,200 in the revised estimate. The decrease is chiefly due to the following causes :—

(*a*) Six additional toties for cleaning private privies sanctioned in G.O., Mis. No. 1580 M., dated the 16th September 1896, were not entertained owing to the difficulty in procuring men for this service.

(*b*) Four additional toties for cleaning cess-pools were not entertained and two pairs of bullocks were not engaged for hire for about eight months in the year as the two additional sewage carts were supplied by the contractor only in the latter part of the year.

Thirty-six carts (six wooden and thirty iron carts) and 46 toties were employed for the removal of the night-soil from the public latrines and private houses ; six carts and twelve toties for cleaning cess-pools, one cart and one toty for cleaning the vicinity of wells and nine carts and nine sweepers to carry away the sweepings of the town. Two iron latrines with top and stone slab seats (one for males and one for females) were purchased during the year at a cost of Rs. 283 and the total number of latrines on the 31st March 1897 was fourteen against twelve in the previous year. Twenty-five additional corrugated iron dust-bins were also purchased to replace the masonry ones. All the latrines are freely resorted to by the people. The dry earth system is strictly maintained in all the latrines. The rubbish is removed by nine carts to the cinerator, where the combustible portion is burnt and the ashes obtained are mixed with the night-soil buried in pits outside the town. With the sanction of Government conveyed in G.O., Mis. No. 1276 M., dated 31st July 1896, the old Protestant burial-ground at Adaikalapuram, condemned by the Sanitary Commissioner, was closed during the year under the notification published in the District Gazette of the 1st September 1896. The council regrets that it is unable at present to carry out the proposal of the Sanitary Commissioner regarding the construction of filter-beds on the banks of the channel for want of funds as each filter-bed is estimated to cost about Rs. 2,180. It is therefore postponed till funds permit.

42. *Grant 4, Lighting.*—This was kept under the direct management of the council. The charges incurred under this head amounted to Rs. 1,830 against Rs. 1,577, the actuals of the previous year, and Rs. 1,960 in the revised estimate. As compared with the previous year, there is an increase of Rs. 253, which is due to the additional cost incurred during the year on account of putting up ten new lamps. The number of lamps at the close of the year was 219 against 209 in 1895–96. The cost of each lamp per mensem was As. 11–1 against As. 10–1 in 1895–96.

43. *Market and Slaughter-house.*—The expenditure under this head was Rs. 292 or Rs. 13 less than the actuals of the previous year. The decrease being small requires no explanation.

44. *Travellers' Bungalow.*—The establishment and contingencies cost Rs. 143 against Rs. 157 in the previous year. Adding to this, cost of repairs to the buildings, which amounted to Rs. 45, the total charges were Rs. 188.

45. *Other Charges.*—Under this head there was an expenditure of Rs. 299 against Rs. 422 in the previous year, the increase in the latter being due to the payment of compensation for the land acquired for the Protestant burial-ground.

46. *Grant 5, Supervision and Management.*—The amount spent under this head was Rs. 2,348 against Rs. 2,299 in 1895–96 and Rs. 2,290 in the revised estimate. The increase is due partly to the entertainment of a sweeper on Rs. 3 per mensem and partly to the payment of a large contribution for central office and audit establishments.

IV.—Closing Balance.

47. The closing balance aggregated Rs. 4,992 or 19·1 per cent. of the actual receipts against Rs. 4,860 or 19·3 per cent. in 1895–96.

48. The delay in the submission of this report is due partly to the absence of the office manager from illness and partly to the non-receipt of some of the educational returns from the Assistant Inspector of schools up to the 27th May 1897.

Enclosure.

Annual Concise Report for 1896–97.

I. *Public Health.*—Cholera prevailed in an epidemic form in the town from 27th November 1896 to 31st March 1897. There were in all 413 attacks and 213 deaths. Every precaution necessary was taken to stamp out the disease.

II. *Vital Statistics.*—The total number of births registered in the municipal office during the year were 574 against 640 in the preceding year, while the total number of deaths per 1,000 of population was 30·71 and 34·19, respectively. The total number of births and deaths for the past five years is given below in a tabular form :—

Years.	Births.			Deaths.		
	Males.	Females.	Total.	Males.	Females.	Total.
1892–93	328	319	647	183	195	378
1893–94	306	312	618	308	286	594
1894–95	285	295	580	248	217	465
1895–96	311	329	640	262	260	522
1896–97	299	275	574	336	303	639

III. *Sanitation.*—The roads are in a bad state of repair but are kept fairly clean. The refuse of the town is burnt in a cinerator and the resulting ashes are used for covering night-soil. Nine sweepers and nine carts are employed for conservancy purposes. There are at present fourteen public latrines, of these six are pucca built, six iron and two were brick wall enclosures. Out of these fourteen, five are solely set apart for females. They are freely resorted to by the people and are cleaned twice a day. The night-soil is removed to the depôt and there buried. Private scavengering is in force in 2,565 houses against 2,462 of last year ; there being an increase of 103 over the preceding year. Thirty-six toties are employed for private scavengering. Two wooden and thirty iron carts are used for removing the night-soil from public and private latrines and one trolly, which was newly purchased during the year, is used for carrying the buckets containing the night-soil to the night-soil depôt. There are 145 dust-bins. They are kept in a fairly clean condition. Of these, 96 are masonry and 49 corrugated iron dust-bins. There are 256 cess-pools against 240 as reported last year. They are emptied once a day. The cess-pools in the poorer and more thickly populated portions of the town are allowed to overflow on to the street. Twelve toties and six carts are employed for keeping these clean.

IV. *Vaccination.*—Is compulsory in the municipality. A first-class vaccinator is employed who vaccinated 771 cases during the year against 1,041 cases of the previous year, showing a decrease of 270. This is due to the small number of births and the reduction of the minimum number from 80 to 60 per month.

V. *Hospital Buildings.*—(*a*) The main building consists of two male wards, one surgical and the other for medical cases and a female ward. Each ward has a bath-room attached to it. Detached from the main building is a row of six rooms with a partition wall in the centre dividing them into two—three for males and three for females. There is a cook-room and contractor's store-room attached to it for the in-patient department. There is also an operation room with the store-room for medicines detached from the main building. The out-patient department consists of a surgery, a place for prescribing and an office room in which the office of the District Medical and Sanitary Officer is located. There are also two small dressing rooms —one for males and the other for females. A vaccine depôt is also situated in the hospital compound where the municipal vaccinator works.

(*b*) *State of Repair of Buildings.*—The main buildings are in a fair state of repair. The whole of the buildings require complete white-washing and the doors and windows require repainting. The floor of the in-patients and operation room should be asphalted. The floor of the out-patient department requires repaving as it is quite uneven.

(*c*) *State of Furniture.*—The furniture is in a fair state of repair.

(*d*) *Inspections.*—The hospital was inspected by A. W. B. Higgens, Esq., Collector of Tinnevelly, on 29th July 1896.

Twenty-five iron cots were supplied to the hospital during the year.

(*e*) Recovered from paying patients on diet .. .. *Nil.*
Do. do. for medicines .. .. .. Rs. 239–4–1.

(*f*) The number of patients treated during the year was 454 in-patients and 17,480 out-patients against 420 in- and 15,753 out- patients, respectively, of the preceding year, showing an increase in both in- an out- patients.

(*g*) There were 22 deaths. The causes of deaths were shock, due to compound and comminused fracture, failure of heart, anæmia, uræmic coma. empyema, tetanus, hyperpyrexia, dysentery, tubercle of lungs, cholera, hæmorrhage due to wound of neck.

(*h*) Five hundred and ninety-two operations were performed during the year against 581 of the preceding year.

(*i*) Establishment is efficient. An extra sweeper was appointed in April 1897.

(*j*) A diplomad midwife is attached to the hospital. One hundred and one cases were attended by her during the year against 107 of the previous year, showing a very slight decrease of six.

TINNEVELLY,
18*th May* 1897.

(Signed) K. C. SANJANA, Surgn.-Major,
Dist. Medl. and Sanitary Officer.

Endt., Cur. No. 1431.

Submitted.

2. Many of the municipal roads were in a fairly good condition during the year under report; but some of them such as the Nangunéri and the Trichendur roads and the road round the race-course were much out of repair.

3. The fall in the incidence of profession-tax has not been satisfactorily explained.

4. The rise in the strength of the municipal Panchama school and the increase in the number of out-patients treated in the municipal hospital are encouraging.

5. Cholera was the cause of a considerable number of deaths. The disease receives strong support from the filthy channel water drunk by the people. The council have put off the construction of filter-beds for want of funds. They might at least sink some wells in suitable localities.

6. The council should have spent less on lighting.

TINNEVELLY,
27*th June* 1897.

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

Endt., Cur. No. 1091-Genl.

Submitted.

2. The delay in the submission of the report is ascribed to the late receipt of some of the returns from the Educational department and to the illness of the office manager. Such delays should be avoided in future.

3. There were nine elections, of which three were contested. In one of them, 129 out of 175 voters registered for the ward attended the election. In the remaining two contested elections, only 54 and 63 attended the election while there were 116 voters for the ward.

4. There were 26 meetings held during the year against 32 in the previous year. Only two meetings had to be adjourned for want of a quorum. The average attendance of official members was not satisfactory. The attention of the official members will be drawn to this.

5. The entire demand under taxes, tolls, rents and other fees amounted to Rupees 17,395, of which Rs. 17,104 were collected within the year, Rs. 9 were remitted on account of vacant houses and Rs. 159 written off as irrecoverable, leaving a balance of Rs. 123 at the end of the year. Besides this, Rs. 47, the arrears of previous year,

was collected during the year. There were a large number of warrants issued for the recovery of taxes. All of them were executed before the close of the year except one. In no case was property sold. The collection work was very satisfactory.

6. There was an increase under tax on buildings and on vehicles, animals and carts. As remarked by the Divisional officer the low incidence under tax on arts has not been satisfactorily explained by the Chairman. The Chairman will no doubt make a careful revision of the register in reference to the new Act in the current year.

7. The progress made in the private scavengering system was satisfactory, the number of houses served having been 2,565 in 1896–97 against 2,462 in the previous year. The number of assessed houses brought under this system was 2,175. There is still scope for improvement seeing that there are 2,720 assessed houses in the municipality. The system of levying fees for the cleaning of private cess-pools by this agency was introduced for the first time in October 1896 and 162 cess-pools were cleaned during the year. It is hoped that the municipality will bring a larger number of cess-pools under this system. The working of the system was financially satisfactory, the receipts having been Rs. 3,389 and the expenditure of Rs. 2,606 resulting in a net profit of Rs. 783.

8. The expenditure under communications was Rs. 3,026 or 67 per cent. of the income from tolls. The roads were in fair order except the roads specified by the Divisional officer in his endorsement. It is hoped that the council will during 1897–98 pay special attention to the repair of these roads, two of which are the most important roads in the town.

9. The working of the Panchama school was satisfactory. The examination results in other schools were equally satisfactory.

10. The working of the hospital was satisfactory, there having been a considerable increase in the number of in-patients and out-patients. The work of the midwife continued to be satisfactory.

11. The number of cases vaccinated fell from 1,055 to 789 and the decrease is ascribed to the lower minimum fixed for the vaccinator's work. Infantile vaccination was fair, though apparently capable of further improvement, 416 children having been vaccinated against 574 births registered during the year.

12. The council has not yet arranged for a new incinerator of a good pattern being built in a more suitable site as promised (*vide* Chairman's reply to Sanitary Commissioner's notes of inspection, paragraph 5, embodied in G.O., No. 795 M., dated 9th May 1896).

13. The prevalence of cholera during the year of report is an additional reason for the council taking early steps to sink more wells in suitable localities, if the construction of filter-beds in the Palayam channel has to be postponed for want of funds. By such an arrangement, the people may be induced to avoid resorting to the polluted channels for drinking water in the hot season.

14. The administration of the municipality during the year under report was, on the whole, satisfactory. This is due to the personal interest taken in its working by the Chairman, Mr. Balu Srinivasa, Barrister-at-Law.

TINNEVELLY,
29*th June* 1897.

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

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings :—

Current No. 2439 of 1897, dated 19th June from the Chairman M.C. Palamcottah.

Current No of 189 , dated from the

Current No. of 189 , dated from the

Current No. of 189 , dated from the

Order— No. 1918 M., dt 1-9-97.

The ~~estimated~~ receipts and charges of the Palamcottah Municipality for 1896-97, ~~as passed by Government~~, are compared below with the budget and revised estimates for the year and the actuals of 1895-96.

	Actuals, 1895-96.	Budget Estimate, 1896-97.	Revised Estimate, 1896-97.	actuals 1896-97.
	Rs.	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	5209	3490	4860	4860
Tax on Arts	2833	2610	2710	2824
Tax on Buildings and Lands	5711	5730	5830	5848
Water-Tax on Buildings and Lands				
Tax on Vehicles and Animals	2064	2020	2080	2117
Tax on Carts	694	670	670	662
Tolls	4500	4500	4500	4500
Realizations under Special Acts	60		20	20
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	522	490	720	768
Conservancy Receipts	313	450	300	320
Fees and Revenue from Educational Institutions ..				
Fees and Revenue from Medical Institutions	191	180	250	329
Income from Markets and Slaughter-houses	1165	1140	1140	1110
License fees	146	140	140	148
Other fees	14	10	10	22
Fines under Municipal and other Acts	319	280	280	318
Interest on Investments and premium on Loans ..	2845	2850	2850	2846
Grants and Contributions from Government	115	160	120	120
Do. from Local Boards	400	640	660	663
Do. from other bodies				
Recoveries for services to private individuals	3300	3010	3210	3397
Miscellaneous	15	10	20	18
Loans				
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund				
Advances Recovered				
Total ..	30415	28380	30370	30890

Charges.	Actuals, 1895-96.	Budget Estimate, 1896-97.	Revised Estimate, 1896-97.	actuals 1896-97.
	Rs.	Rs.	Rs.	Rs.
GRANT I.				
New Works—				
Communications	465	930	930	905
Buildings	1762	770	660	771
Drainage				
Water-supply	"	40	40	42
Repairs—				
Communications	1851	2170	2170	2121
Buildings	504	700	700	620
Drainage	91	130	130	117
Water-supply	40	60	70	60
Establishment	239	240	240	229
Tools and Plant and other Stores	14	10	10	1
Contributions for Public Works				
Total ..	4966	5050	4950	4866
GRANT II—				
Training Schools	34	20	20	26
Municipal Schools—				
(*a*) On the Salary System				
(*b*) On the Salary Result System	177	200	200	194
Grants-in-aid—				
(*a*) Salary grants	711	1070	750	741
(*b*) Result grants	712	810	750	815
(*c*) Combined grants				
(*d*) Building and Furniture grants	33	90	50	98
Inspection	149	150	150	152
Miscellaneous	260	330	330	310
Total ..	2076	2670	2250	2336
GRANT III—				
Hospitals and Dispensaries	5979	6520	6470	6617
Contributions	231	200	180	205
Vaccination	315	310	310	301
Registration of Births and Deaths	150	160	160	164
Conservancy, Road-cleaning and Road-watering ..	6740	7170	7200	6590
Total ..	13415	14360	14320	13777
GRANT IV—				
Lighting	1577	1980	1960	1830
Markets and Slaughter-houses	305	310	310	292
Choultries				
Travellers' Bungalows	157	160	160	143
Avenues	1	10	10	7
Public Garden, Survey of Land, Fire and other charges..	422	350	350	299
Total ..	2462	2810	2790	2571
GRANT V—				
Supervision and management	2300	2350	~~2290~~ 2330	2348
Repayment of Debt				
Interest on loan				
Advances Recoverable	336	..	..	~~336~~
Refunds				
Discount				
Pensions and Gratuities				
Investments				
Balance	4860	1140	3770 30	4992
Total ..	30415	28380	30370	30890

2. The number of meetings held by the the municipal Council was 26 against 32 in 1895-96. Notwithstanding the remarks of Government in para.2 of the previous year's review, the average attendance of members declined, and was poor in the case of the officials. The Collector will call their attention ~~of these~~ to G.O.No.859 M. dated 10th April 1897. Nine seats were filled by election during the year, and of these three were contested, 64.6 per cent of the qualified voters ~~concerned~~ attending the poll.

3. Receipts (1) The assessments under the tax on arts were revised during the year, but the net current demand under this head slightly declined and the average incidence fell from Rs.2-11-3 to Rs.2-8-11. In this connection the attention of the Municipal Council is drawn to para.3 of the ~~P.~~ Deputy Vide para.5 of the Chairman's dept. Divisional ~~Officer's~~ endorsement. As suggested by the Collector in para.6 of his endorsement, the registers of this tax should be carefully revised in the current year with reference to the new act, and the result reported to Government. The demand under the tax on buildings rose from Rs.5401 to Rs.5,550, but ~~that~~ under the tax on lands remained almost stationary. (2) The collections under the principal taxes continued to be satisfactory. The number of coercive processes issued during the year increased considerably, and they were promptly executed ~~but their execution was very~~

(3) ~~There was an increase in~~ the receipts from avenues, fees and ~~revenue~~ from the medical institutions and contributions from local boards showed an increase.

(3)

(4) The number of houses served by the private scavenging agency rose from 2,468 to 2,565. Besides this, 162 private cesspools were cleaned by the municipal scavengers. The fees collected for these services amounted to Rs.3,390 against Rs.5292 in the previous year and covered the expenditure. From para.7 of the Collector's endorsement, however, it appears that there is still scope for improvement ~~in this direction. The efforts made to expand the service~~ should not be relaxed until all the latrines in the town have been brought under the control of the municipal council. As this service is not intended to be a source of profit to the council, the excess of Rs.783 in the receipts over the expenditure should ~~be~~ spent in improving the system.

4. Expenditure (1) Public Works No new work of ~~any~~ importance was undertaken during the year. The total outlay on communications amounted to Rs.3,026 or 67 per cent of the net municipal revenue from tolls; ~~and with a few exceptions the roads of the town are reported by the Revenue Divisional officer to have been in good order.~~

(2) Education The net expenditure under this head amounted to Rs.2,216 or 13.9 per cent of the receipts from taxation. Of this sum Rs.380 were spent on secondary, and the remainder on primary, education. The municipal Council continued to maintain a sessional school and a primary school for Panchamas on the salary result system. There were four pupils in the former institution on the 31st March 1897 against eleven in the previous year. The attendance at the latter improved and the results of the

the departmental examinations continued to be good. As in the previous year, the Council aided with salary grants three secondary schools and with result grants one secondary and eleven primary schools against ten primary schools in 1895-96. Taken together, the attendance at these institutions showed an improvement, and they appear to have done well at the examinations. It is satisfactory to note that the number of boys under instruction in the municipal and aided schools rose from 1133 to 1536 or ten more than the ~~estimated~~ male population of ~~5~~ school-going age. The attention of the Director of Public Instruction is drawn to the delay in the submission of the educational statements referred to in para.48 of the Chairman's report.

(3) Medical Relief There was a further increase in the total number of patients treated at the municipal hospital, and this is attributed to the popularity of the institution. The midwife attached to the hospital attended 101 cases of labour against 107 in the previous year. The improvements to the hospital buildings suggested in para.V(b) of the Medical report should be carried out in the current year as funds are available.

(4) Vaccination and Vital Statistics For the reasons stated in para.39 of the Chairman's report, the ~~total~~ reported number of vaccine operations performed during the year fell, being 789 against 105 in the previous year, but the quality of the work improved, and was good. Infantile vaccination showed a further retrogression, the number of children under one year of

age successfully vaccinated being 404 or 21.6 per mille of the population against 24.3 per mille in 1895-96 and a registered birth rate of 30.7 per mille. The cost of each successful operation performed by the municipal agency also rose from As.5-5 to As.6-7, which is excessive and should be reduced in the current year.

Owing to the prevalence of cholera, cholera prevailed during the year. Vide para. 40. of the report. the number of deaths registered during the year showed an increase of 107, but that of births declined, being 574 against 640 in the previous year. The returns in the latter case were far from complete, are evidently the rate recorded being much below the normal. Increased attention should be paid to this subject registration of births in the current year.

(5) Sanitation The expenditure under this head amounted to Rs.6,590 or 91.9 per-cent of the sanctioned allotment and 25.3 per cent of the current receipts against 26.8 per cent in 1895-96. The Government is glad to observe from para.41 of the Chairman's, and para.III of the Medical Officer's, report that the sanitary improvement of the sanitation of the town is engaging the attention of the municipal council. The but much remains to be done efforts made in this direction should be sustained until all the defects pointed out in the Sanitary Commissioner's last inspection notes, recorded in G.O.No.795 M. dated 9th May 1896, have been remedied, as funds are available. With reference to the concluding portion of para.41 of the Chairman's report, the attention of the municipal council is drawn to paras 5 and 13 respectively of the Divisional Officer's and the Collector's endorsements. The Council's attention is also invited to the remarks of the Divisional Officer and the Collector in paras.6 and 12 respectively of their endorsements.

No. The evidence of salary an unspent balance is not satisfactory when so much requires to be done and expenditure in the matter of sanitation

5 General Remarks The year closed with a balance of Rs.4,992 or 19.2 percent of the current receipts. A portion of this sum might also have been spent on the improvement of the hospital buildings and sanitation.

The administration of the Municipality during the year under review continued to be on the whole satisfactory, but vaccination and registration of births Sanitation demand increased attention. The Government notes with pleasure the testimony borne by the Collector in para.14 of his endorsement to the personal interest taken in the working of the municipality by the Chairman, M.R.Ry. Bodu Srinivasa Esqre Barrister at law

V.R. 27/5/97

27/8/97

To

The Chairman, M.C., Pallamcottah.
,, Collector of Tinnevelly. 5
,, President, Dt. Bd., do. 18
,, Accountant-General. 10
,, Dir. of Pub. Instn. 11
,, Surgeon General. 9
,, Sanitary Board. 6
,, Sanitary Commissioner. 13
,, Sanitary Engineer. 3
Editor's Table.

Dupd 20/9/97

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of *Palamcottah* during the official year 1896-97.

	Actuals 1896-97.						Budget			Revised			Actuals, 1895-96 (audited figures).		
	Details of Minor Heads.			Totals of Major Heads.			Estimate for 1896-97, including subsequent additions & deductions			Estimate for 1896-97.					
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	4860	3	3				3490	-	-	4860	-	-	5209	3	5
b. Endowments	-	-	-				-	-	-	-	-	-	-	-	-
c. Water-tax Fund	-	-	-	4360	3	3	-	-	-	-	-	-	-	-	-
2. MUNICIPAL RATES AND TAXES—															
a. Tax on arts, &c. (section 53) ..	2820	12	4	✓			2600	-	-	2700	-	-	2824	8	-
b. Tax on buildings (section 63) ..	5515	6	8	✓			5400	-	-	5500	-	-	5374	5	2
c. Tax on lands (section 63) ..	331	10	10	✓			330	-	-	330	-	-	334	9	4
d. Water-tax on buildings and lands (section 75)	5847	1	6				5730			5820			5709	14	6
	-	4	-				-	-	-	-	-	-	7	4	-
e. Tax on vehicles with springs and palanquins (section 77) ..	1014	-	-				930	-	-	990	-	-	940	8	-
f. Tax on animals (section 77) ..	1103	4	-				1090	-	-	1090	-	-	1123	4	-
g. Tax on carts and other vehicles without springs (section 85) ..	2127	4					2020			2080			2063	12	
	662	-	-				670	-	-	670	-	-	693	-	-
h. Tolls (section 91)—														8	
Gross receipts ..	4500	-	-	✓			4500	-	-	4500	-	-	4500	-	-
Less Local Fund share ..															
i. Penalties on account of—															
i. Tax on arts	3	-	-				10	-	-	10	-	-	8	6	-
ii. Tax on buildings ..	1	4	-				-	-	-	-	-	-	1	10	-
iii. Tax on lands	-	-	-				-	-	-	-	-	-	-	10	-
iv. Water-tax on buildings and lands	-	-	-				-	-	-	-	-	-	-	-	-
v. Tax on vehicles, &c. ..	-	-	-				-	-	-	-	-	-	-	-	-
vi. Tax on animals	-	-	-				-	-	-	-	-	-	-	8	-
vii. Tax on carts, &c. ..	-	-	-				-	-	-	-	-	-	-	8	-
vii. Evasion of tolls	-	-	-				-	-	-	-	-	-	-	-	-
3. REALIZATIONS UNDER SPECIAL ACTS—				15951	5	6									
a. Pounds	-	-	-				-	-	-	-	-	-	-	-	-
b. Ferry rents	-	-	-				-	-	-	-	-	-	-	-	-
c. Fees under Act II of 1888 ..	20	-	-	20	-	-	-	-	-	20	-	-	60	-	-
Carried forward ..				15971	5	6	15530	-	-	15810	-	-	15861	12	6

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Palamcottah during the official year 1896-97—*continued.*

—	Actuals 1896-97. Details of Minor Heads.	Actuals 1896-97. Totals of Major Heads.	Budget Estimate for 1896-97. including subsequent additions & deductions	Revised Estimate for 1896-97.	Actuals, 1895-96 (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 ..	- - -	15971 5 6	16530 - -	15810 - -	15861 12 6
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	" " "		" " "	" " "	" " "
ii. Rent of buildings	50 " "		60 " "	60 " "	65 " "
iii. Avenue receipts	364 4 "		90 - "	330 " "	76 5 9
iv. Fees from Travellers' Bungalows	291 " "		300 " "	300 " "	351 3 "
b. i. Sale-proceeds of lands and buildings	" " "		" " "	" " "	" " "
ii. Produce of lands, gardens, &c.	31 4 "		30 " "	30 " "	34 12 "
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	31 10 6		10 " "	10 " "	4 9 6
c. Conservancy receipts—					
Sale-proceeds of night-soil, street refuse, &c.	319 12 "		450 " "	300 " "	312 10 "
d. i. Fees from educational institutions	" " "		" " "	" " "	" " "
ii Other revenue from educational institutions ..	" " "		" " "	" " "	" " "
e. i. Sale-proceeds and composition fees of medicines ..	248 15 4		160 " "	180 " "	183 13 10
ii. Other Hospital receipts ..	80 5 "		20 " "	70 " "	7 6 4
f. i. Income from markets ..	719 4 3		760 " "	750 " "	766 5 11
ii. „ slaughter-houses.	390 6 "		380 " "	390 " "	398 11 "
g. Other fees					
i. Distraint fees	21 " "		10 " "	10 " "	11 12 "
ii. License fees	148 " "		140 " "	140 " "	146 " "
iii. Cartstand fees	" " "		" " "	" " "	" " "
iv. Other fees	1 " "		" " "	" " "	2 " "
h. Fines under Municipal and other Acts.	317 11 "		280 " "	280 " "	319 " "
i. Interest on investments					
i. General, including choultries	" " "		" " "	" " "	" " "
ii. Educational	" " "		" " "	" " "	"
iii. Medical	2845 5 10		2850 " "	2850 " "	2841
j. Premium on loans	" " "		" " "	" " "	"
		5860 7 11			
Carried forward ..		21831 13 5	21070 " "	21500 " "	

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Palamcottah during the official year 1896-97—*cont.*

—	Actuals 1896-97. Details of Minor Heads.	Actuals 1896-97. Totals of Major Heads.	Budget Estimate for 1896-97. including subsequent additions & deductions	Revised Estimate for 1896-97.	Actuals, 1895-96 (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 .		21831 13 5	21070 " "	21500 " "	21376 11 10
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends ..	" " "		40 " "	" " "	19 7 7
Buildings	" " "		" " "	" " "	" " "
Municipal Schools ..	" " "		" " "	" " "	" " "
Other purposes	120 " "		120 " "	120 " "	95 5 9
ii. Medical	" " "		" " "	" " "	" " "
iii. Other purposes—					
Communications ..	" " "		" " "	" " "	" " "
Water-supply	" " "		" " "	" " "	" " "
Drainage	" " "		" " "	" " "	" " "
Sanitation	" " "		" " "	" " "	" " "
Other purposes ..	" " "		" " "	" " "	" " "
b. From Local Boards—	120		160	120	114 13 4
i. Education	" " "		" " "	" " "	" " "
ii. Medical	662 10 8		640 " "	660 " "	400 2 2
iii. Other purposes	" " "		" " "	" " "	" " "
c. Other grants and contributions—					
i. Education	" " "		" " "	" " "	" " "
ii. Medical	" " "		" " "	" " "	" " "
iii. Other purposes	" " "		" " "	" " "	" " "
6. MISCELLANEOUS—		782 10 8			
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	3389 12 "		3000 " "	3200 " "	3291 14 "
ii. Other purposes	7 4 10		10 " "	10 " "	7 14 8
b. Other items—					
i. Fishery rents	17 4 "		10 " "	20 " "	14 4 "
ii. Refunds of Expenditure of previous year	" " "		" " "	" " "	" " "
iii. Fee for numbering carts, &c.	" 10 "		" " "	" " "	" 4 "
iv. Other items	" " "		" " "	" " "	" " "
		3414 14 10			
Carried forward ..		26029 6 11	24890 " "	25510 " "	25206 " "

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Palamcottah during the official year 1896-97—*cont.*

—	Actuals 1896-97. Details of Minor Heads.	Actuals 1896-97. Totals of Major Heads.	Budget Estimate for 1896-97. including subsequent additions or deductions	Revised Estimate for 1896-97.	Actuals, 1895-96 (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 ..		26029 6 11	24890 " "	25510 " "	25206 " "
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 ..		26029 6 11	24890 " "	25510 " "	25206 " "
Grand Total ..		30889 10 2	28380 " "	30370 " "	30415 3 5

Note to Statement I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 7½ per cent. and tax on lands at 7½ per cent. of rent value. ~~annas 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.
5. Tax on carts, &c., is levied at Rs. 2 per cart. per annum.
6. Tolls are levied ~~at the maximum rates.~~ by the District Board Jurisdiction.
7. License-fees are levied at the rates sanctioned in G.O. No. 2294 dated 20-12-78, 259 dated 9-7-85, 1224 & 927 dated 7-8-91 & 20-7-94.
8. The house-tax registers were last revised in the official year 1895-96 and the land tax registers in the official year 1895-96.
9. Total extent of land assessed is 189 acres. and 46 cents.
10. The mode of estimating the annual rental of houses and lands is as follows:—

House tax. The assessment was levied at the maximum rate of 7½ per cent on the annual value calculated in accordance with section 65(1) of Act IV 1884. In the case of houses let out, the actual rent was taken for the purpose of assessment.

Land tax. The mode of estimating the annual rental of lands was the same as that adopted for house assessment.

E. Winchester.
C. Rathinam delegate

Statement I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act V of 1884 for the official year 1896-97.

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. A. P.	RS.	RS.	RS.	RS.	RS.	RS.	RS.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
No room to open Institution	81500 " "	"	2845 6 10	"	"	329 4 4	3174 10 2	662 10 8	"	3837 4 10	3196 " 1	"	6516 10 3	6516 10 3	616 10 8	7033 4 11	3796	

E. Winchester
C. Rathinam delegate

Statement II.—Expenditure from the Municipal Fund of the Town of Palamcottah for the official year 1896-97.

—	Actuals 1896-97. Details of Minor Heads.	Actuals 1896-97. Totals of Major Heads.	Budget Estimate for 1896-97. including subsequent additions & deductions	Revised Estimate for 1896-97.	Actuals, 1895-96 (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	905 " 7	✓	930 " "	930 " "	465 " "
b. Buildings	770 13 7	✓	770 " "	660 " "	1761 10 7
c. Drainage	" " "	✓	" " "	" " "	" " "
d. Water-supply	42 " "	✓	40 " "	40 " "	" " "
		1717 14 2			
2. REPAIRS—					
a. Communications	2120 15 8	✓	2170 " "	2170 " "	1851 6 9
b. Buildings	619 15 2	✓	700 " "	700 " "	504 3 3
c. Drainage—					
i. Repairs to works ..	" 13 "	✓	10 " "	10 " "	91 6 8
ii. Establishment for flushing drains, &c.	115 8 9	✓	120 " "	120 " "	" " "
d. Water-supply—					
i. Repairs to works, machinery, &c	16 1 8	✓	10 " "	18 " "	2 10 "
ii. Establishment	40 12 4		50 " "	50 " "	37 11 4
iii. Contingencies	2 15 1		" " "	2 " "	" " "
		2917 1 4			
3. ESTABLISHMENT	229 5 2	229 5 2	240 " "	240 " "	239 " "
4. TOOLS AND PLANT AND OTHER STORES.	1 5 "	1 5 "	10 " "	10 " "	13 8 "
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 ..		4865 9 8	5050 " "	4950 " "	4966 7 7
GRANT II—(*Education*)—					
1. TRAINING SCHOOLS—					
a. Contributions to Local Boards ..	" " "		" " "	" " "	" " "
b. Stipends to Normal students ..	" " "		" " "	" " "	27 7 4
(C) Provincial school Contingencies	25 14 "	25 14 "	25 " "	20 " "	5 15 11
2. MUNICIPAL SCHOOLS—					
i On Salary System—					
a. Establishment	" " "		" " "	" " "	" " "
b. Contingencies	" " "		" " "	" " "	" " "
Carried forward ..		25 14 "	25 " "	20 " "	33 7 3

Statement II.—Expenditure from the Municipal Fund of the Town of Palamcottah for the official year 1896-97—*cont.*

—	Actuals 1896-97. Details of Minor Heads.	Actuals 1896-97. Totals of Major Heads.	Budget Estimate for 1896-97. including subsequent additions & deductions	Revised Estimate for 1896-97.	Actuals, 1895-96 (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 ..		25 14 "	25 " "	20 " "	33 7 3
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—	120 " "	✓	120 " "	120 " "	119 7 4
a. Fixed Payments	20 " "	✓	20 " "	20 " "	18 1 "
b. Result Grants	53 8 4	193 8 4	60 " "	60 " "	39 3 5
c. Contingencies	740 9 10	740 9 10	1070 " "	750 " "	711 1 4
3. SALARY GRANTS	815 3 "	815 3 "	810 " "	750 " "	712 5 "
4. RESULTS GRANTS					
5. COMBINED GRANTS—					
a. Fixed Payments	" " "		" " "	" " "	" " "
b. Result Grants	" " "		" " "	" " "	" " "
6. INSPECTION—					
a. Contributions to Local Boards ..	" " "		" " "	" " "	" " "
b. Municipal Inspectors—					
i. Establishment	120 " "	✓	120 " "	120 " "	120 " "
ii. Contingencies	32 8 2	152 8 2	30 " "	30 " "	29 3 7
7. MISCELLANEOUS—			150	150	149
a. Building, ~~furniture, &c.~~, grants ..	61 8 "		50 " "	10 " "	" " "
~~*b.* Furniture grants~~	36 10 8		40 " "	40 " "	33 5 4
~~*b.* Recurring grants~~	98 2 4		90	50	35
b. Common gymnasium—					
i. Establishment	120 " "	✓	120 " "	120 " "	106 11 6
ii. Contingencies	3 4 6		10 " "	10 " "	4 14 5
c. ~~Common~~ Drawing Master—					
i. Establishment	180 " "	✓	180 " "	180 " "	126 " "
ii. Contingencies	6 15 4		10 " "	10 " "	6 11 5
d. Other items	210 2 "	408 6 5	5 " "	10 " "	15 7 3
			325	320	259 12 7
Total, Grant II ..		2336 1 9	2670 " "	2250 " "	2075 14 10
GRANT III—(*Sanitation and Medical Services*).					
1. HOSPITALS AND DISPENSARIES—					
a. Establishment	1809 12 2	✓	1810 " "	1810 " "	1701 14 4
b. Medicines and Supplies	1490 5 3		1490 " "	1360 " "	1232 2 "
c. Diet of Patients	1024 5 1		1025 " "	1060 " "	1054 15 1
d. Sundries and Contingencies ..	869 3 9		870 " "	900 " "	608 6 3
e. Contributions to ~~Local Boards~~ Tinnevelly hospital	950 " "		950 " "	950 " "	970 13 4
(f) Pay &c., &c., &c. Pensioners	373 " "		375 " "	400 " "	411 4 "
		6516 10 3			
Carried forward ..		6516 10 3	6520 " "	6470 " "	5979 7 "

Statement II.—Expenditure from the Municipal Fund of the Town of Palamcottah for the official year 1896-97—cont.

—	Actuals 1896-97. Details of Minor Heads.	Actuals 1896-97. Total of Major Heads.	Budget Estimate for 1896-97. including subsequent additions & deductions	Revised Estimate for 1896-97.	Actuals, 1895-96 (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 ..		6516 10 3	6520 " "	6470 " "	5979 7 "
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—					
i. Medical College ..	101 " "		100 " "	100 " "	122 " "
ii. Sanitary Inspection ..	81 " "		80 " "	60 " "	83 " "
iii. Medical Reserve staff ..	23 " "		20 " "	20 " "	16 " "
iv. Cutlers' Establishment ..	" " "		" " "	" " "	10 " "
b. CONTRIBUTIONS TO LOCAL BOARDS, &C., FOR—					
i. Medical Schools ..	" " "		" " "	" " "	" " "
ii. Reserve staff	" " "		" " "	" " "	" " "
&c., &c., &c, ..	" " "		" " "	" " "	" " "
c. OTHER CONTRIBUTIONS	" " "		" " "	" " "	" " "
3. VACCINATION—		205 " "	" " "	" " "	" " "
a. Establishment	239 8 "		240 " "	240 " "	240 " "
b. Contingencies	61 13 1		70 " "	70 " "	74 9 11
c. Contributions to Local Boards ..	" " "		" " "	" " "	" " "
4. REGISTRATION OF BIRTHS AND DEATHS—		301 5 1	310	310	314 9 11
a. Establishment	144 " "		140 " "	140 " "	144 " "
b. Contingencies	19 15 9		20 " "	20 " "	5 12 "
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—		163 15 9	160	165	149 10
a. i. Establishment	2037 15 9		2040 " "	2110 " "	1845 5 3
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	1662 15 2		1965 " "	2050 " "	1901 1 1
b. Private scavenging—					
i. Establishment	2250 12 6		2440 " "	2330 " "	2394 2 2
ii. Contingencies, such as cost of scavenging carts, &c. ..	355 14 3	2606 10 9	430 " "	400 " "	349 11 "
※ *c.* Cholera charges ..	216 3 7		220 " "	250 " "	182 9 1
d. Contingencies	66 1 5		70 " "	60 " "	67 6 1
&c., &c., &c. ..	" " "	6589 14 8	" " "	" " "	" " "
Total, Grant III ..		13776 13 9	14353 " "	14320 " "	13414 15 7

※ Establishments 123-11-9
Contingencies 92-7-10
Total 216-3-7.

Statement II.—Expenditure from the Municipal Fund of the Town of Palamcottah for the official year 1896-97—cont.

—	Actuals 1896-97. Details of Minor Heads.	Actuals 1896-97. Totals of Major Heads.	Budget Estimate for 1896-97. including subsequent additions & deductions	Revised Estimate for 1896-97.	Actuals, 1895-96 (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	541 12 " ✓		560 " "	540 " "	488 6 7.
b. Contingencies	1288 8 5	1830 4 5	1420 " "	1420 " "	1088 11 2
2. i. MARKETS—			1960	1960	1577 1 9
a. Establishment	169 5 9 ✓		180 " "	180 " "	161 11 11
b. Contingencies	46 4 4		50 " "	50 " "	49 9 8
ii. SLAUGHTER-HOUSES—					
a. Establishment	86 5 2 ✓		70 " "	70 " "	84 4 1
b. Contingencies	" " "	291 15 3	10 " "	10 " "	9 12 "
3. CHOULTRIES—			310	310	305 5 8
a. Establishment	" " "		" " "	" " "	" " "
b Contingencies	" " "		" " "	" " "	" " "
c. Feeding Travellers	" " "		" " "	" " "	" " "
4. TRAVELLERS' BUNGALOWS—					
a Establishment	138 " " ✓		140 " "	140 " "	138 " "
b. Contingencies	5 4 "	143 4 "	20 " "	20 " "	19 6 2
5. AVENUES—			160	160	157
a. Establishment	" " "		" " "	" " "	" " "
b. Contingencies	6 14 8	6 14 8	10 " "	10 " "	" 8 "
6. PUBLIC GARDEN—					
a. Establishment	" " "		" " "	" " "	" " "
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	" " "		" " "	" " "	" " "
7. SURVEY OF LAND	" " "		" " "	" " "	" " "
8. FIRE—					
a. Establishment	" " "		" " "	" " "	" " "
b. Purchase of fire-engine, buckets, repairs, &c.	" " "		" " "	" " "	" " "
9. OTHER CHARGES—					
i. Work done for private individuals other than private scavenging	" " "		" " "	" " "	" " "
Carried forward ..		2272 6 4	2460 " "	2440 " "	2040 6 7.

Statement II.—Expenditure from the Municipal Fund of the Town of Palamcottah for the official year 1896-97—*cont.*

—	Actuals 1896-97. Details of Minor Heads.	Actuals 1896-97. Totals of Major Heads.	Budget Estimate for 1896-97. including subsequent additions & deductions	Revised Estimate for 1896-97.	Actuals, 1895-96 (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 ..		2272 6 4	2460 " "	2440 " "	2040 5 7
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. OTHER CHARGES—*cont.*					
ii. Rewards for destruction of wild animals and snakes ..	14 8 "		10 " "	10 " "	" " "
iii. Printing	234 6 8		260 " "	260 " "	223 10 10
iv. Compensation for lands ..	" " "		30 " "	30 " "	151 8 "
v. Other items	49 13 10		50 " "	50 " "	46 9 1
		298 12 1	350	350	421 11 1
Total, Grant IV ..		2571 2 5	2810 " "	2790 " "	2462 1 6
GRANT V—					
a. General Establishment—	178				
i. Office Establishment ..	1112 9 2		1110 " "	1110 " "	1080 " "
ii. Inspection	416 9 9		420 " "	420 " "	420 " "
b. Collection of Municipal Taxes—					
i. Establishment	214 " "		220 " "	220 " "	192 " "
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	" " "		" " "	" " "	" " "
c. Collection of Tolls—					
i. Establishment	" " "		" " "	" " "	" " "
ii. Contingencies	" " "		" " "	" " "	" " "
d. Office contingencies other than (*b*) (ii)	426 8 3		425 " "	400 " "	487 8 8
e. Contributions for Central office and Audit establishments ..	178 " "		180 " "	140 " "	120 " "
		2347 11 2			
Total, Grant V ..		2347 11 2	2355 " "	2290 " "	2299 8 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 years.	" " "		" " "	" " "	" " "

* Establishments 123-11-9
Contingencies 92-7-10
Total 216-3-7.

Statement II.—Expenditure from the Municipal Fund of the Town of Palamcottah for the official year 1896-97—*cont.*

—	Actuals 1896-97. Details of Minor Heads.	Actuals 1896-97. Totals of Major Heads.	Budget Estimate for 1896-97. including subsequent additions & deductions	Revised Estimate for 1896-97.	Actuals, 1895-96 (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	" " "		" " "	" " "	36 " "
b. Others	" " "		" " "	" " "	300 " "
Refunds of other than current collections ..	" " "		" " "	" " "	" " "
Discount	" " "		" " "	" " "	" " "
Pensions and gratuities	" " "		" " "	" " "	" " "
Investments—					
a. In Government securities for purposes other than Sinking Fund	" " "		" " "	" " "	" " "
b. In Savings Bank	" " "		" " "	" " "	" " "
Total Expenditure ..		25897 6 9	27240 " "	26600 " "	25555 " 2
Balances—					
a. Municipal Fund	4992 3 5		1140 " "	3770 " "	4860 3 3
b. Endowments	" " "		" " "	" " "	" " "
c. Water-tax Fund	" " "	4992 3 5	" " "	" " "	" " "
Grand Total ..		30889 10 2	28380 " "	30370 " "	30415 3 5

NOTE TO STATEMENT II.

Position of the Municipality of Palamcottah *on* 31*st March* 1897.

Liabilities.	RS.	Assets.		RS.
Liabilities—		Municipal Balance ..	Cash	4992-3-5
Balance of Loans	" " "		Securities	" " "
Deposits to be adjusted	1303-" "	Deposit Balance ..	Cash	803-" "
Other Liabilities (in detail)	" " "		Securities	500-" "
Salary paid on behalf of a teacher in St. David's School for February 1897	5-" "	Sinking Fund of loans		" " "
		Funded Capital of endowed institutions, Hospitals, &c.		81600-" "
			Total ..	87795-3-5
		Value of Premises, &c.		22421-4-3
		Do. of Tools and plant		2284-" "
		Do. of Live stock		" " "
		Do. of Furniture		1116-" "
		Arrears of taxes, &c.		122-8-"
		Other assets (in detail)		
		Out standing bills for sale of medicines		15-4-4
			Total ..	25959-" " 7
Total ..	1308-" "	Claims—		
		Advances Recoverable—		
		Permanent advance		36-" "
		Advances for works, &c.		300-" "
			Total ..	336-" "

T. Somerville
Chairman Delegate

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

Part I.—New Works.

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1896-97.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications								
1	Construction of a tunnel over the drain in Saluper Street	79-15-7	"	"	"	79	15	7	
2	Opening a new lane on the South side of the Ramaswami Kovil agraram.	"	"	"	"	8	8	"	
3.	Widening the tunnel in Velinimabali Kovil Street	350-0-0	"	"	"	347	1	5	
4.	Construction of a tunnel on the road leading to the Nightsoil depôt	148-6-2	"	"	"	140	12	7	
5.	Construction of a retaining wall for the protection of the Perumall Kovil South Street	196-3-5	"	"	"	182	11	4	
6.	Do - Do for the protection of the hospital South road	57-12-0	"	"	"	57	12	"	
7.	Do - Do for the protection of the new road near Velivel	71-9-6	"	"	"	69	3	8	
8.	Compensation for the land acquired for completion of the above road.	"	"	"	"	25	"	"	
	Total	897-14-8	"	"	"	905	"	7	✓
(b)	Buildings								
1 2 3	Construction of a compound wall round the dead house attached to the hospital	284-4-0	"	"	"	281	6	7	
2.	Purchase of two iron latrines with top and stone slab seats.	230-4-0	"	"	"	283	3	"	
3.	Purchase of 25 corrugated iron dust-bin	230-4-0	"	"	"	206	4	"	
	Total	744-4-0	"	"	"	770	13	7	✓

281-6-7
230-4-1
571-10-8
5
576-10-1

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

Part I.—New Works.—*cont.*

Number	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1896-97.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage								
1									
2									
3									
	Total ..	"	"	"	"	"	"	"	
(d)	Water-supply								
1 2	Purchase of one hand water-pump	"	"	"	"	42	"	"	
3									
	Total ..	"	"	"	"	42	"	"	✓

719-14-3
205-10-1
514-4-2
146-5-7
369-13-6

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

PART II.—Repairs.

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications							Total mileage of roads streets, lanes, &c., in the town. 3 miles + 419 yards
1	Charges for road coolies	670	"	"	674	9	"	
2	Maintenance—gravel + broken stones	600	"	"	699	2	11	Metalled or Gravelled } Unmetalled. 7 miles + 68 yards
3	Repairing + gravelling the Tamil church road	200	"	"	132	11	8	12 miles + 1684 yards
4	Do—Do English church road	200	"	"	194	11	8	Total mileage under maintenance. 3 miles + 419 yards
5	Do—Do Trichendur road	200	"	"	197	14	8	Metalled or Gravelled } Unmetalled. —
6	Do—Do Smiths' street	50	"	"	44	9	11	12 miles + 1684 yards.
7	Do—Do Arrackshop street	30	"	"	29	2	1	
8	Do—Do Rhenius street at Adaikalapuram	70	"	"	59	2	"	
9	Repair of the parapet wall of the bridge leading to boat-house	60	"	"	49	10	"	
10	Do—Do of the bridge leading to Vengu Mudaliar's bungalow	100	"	"	99	12	"	
11	Repairing + gravelling the Post office street	"	"	"	39	9	9	
	Total ..	2170	"	"	2120	15	8	

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

PART II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(b)	Buildings							
1	Repair of the hospitals buildings + compound wall	250	"	"	221	6	3	
2	Do of the Dresser's house				8	13	10	
3	Do. of the market buildings and pandals	150	"	"	144	9	8	
4	Do of 6 latrines	100	"	"	77	11	5	
5	Do of Travellers' bungalow	50	"	"	44	15	6	
6	Do of Slaughter-house	20	"	"	19	12	10	
7	Do of bathing ghaut near Gopala pillay's chuttram	100	"	"	97	9	8	
8	Do of the screen wall in front of the dead-house attached to the hospital	"	"	"	5	"	"	
	Total ..	670	"	"	619	15	2	

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	Purchase of baskets							
2	for the use of the temporary							
3	coolies employed for	10	0	0	13	0	0	
	cleaning drains during							
	the monsoon							
	Total ..	10	0	0	13	0	0	
(d)	Water-supply							
1	Cost of cleaning 3 wells	0	0	0	7	0	0	
2	Repair of the shutters							
3	of the sluice of the	10	0	0	5	0	0	
	Ramasami Koil tank							
3.	Repair of the cistern							
	of the well in Perumall	0	0	0	4	1	8	
	Koil South street.							
	Total ..	10	0	0	16	1	8	

T. Winckler.
Chairman delegate

Statement II-B.—Details of Municipal Establishments.

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
Grant I 2(a) Repairs communication							
* Mile Coolies	15	Rs. 56	A. 0	P. 0	Rs. 672	A. 0	P. 0
GRANT I.—2. *c.* DRAINAGE—							
× Overseers Maistry	1	7	0	0	14	0	0
× Drain cleaners on Rs 4 each ..	13	52	0	0	104	0	0
× employed for 2 months							
Total ..	14	59	0	0	118	0	0
Deduct Fines and Stoppages ..		2	7	3	115	8	9
Add arrears for last year paid this year ..					0	0	0
Balance (Statement II) ..					115	8	9
d. Water works—							
Overseers	0	0	0	0	0	0	0
Watchmen	2	5	8	0	40	12	0
× 1 on Rs 3 per mensem							
× 1 on Rs 2-8-0 — do							
× employed for 1 month & 27 days							
Total ..	2	5	8	0	40	12	0
Deduct Fines and Stoppages ..					0	0	0
Add arrears for last year paid this year ..					0	0	0
Balance (Statement II) ..					40	12	0
3. GENERAL.—							
Overseers	1	20	0	0	240	0	0
Maistries	0	0	0	0	0	0	0
Total ..	1	20	0	0	240	0	0
Deduct Fines and Stoppages ..		10	10	0	229	5	2
Add arrears for last year paid this year ..					0	0	0
Balance (Statement II) ..					229	5	2

* 8 on Rs 5 each per mensem
1 on Rs 4 — do
6 on Rs 2 — do

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

—	Number	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT II.—Education—							
1. Training Schools—							
Pupils receiving scholarships	-	-	-	-	-	-	-
Total ..	-	-	-	-	-	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					-	-	-
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	7	a	a	84	a	a
Conductor —	1	3	a	a	36	a	a
Total ..	2	10	a	a	120	a	a
Deduct Fines and Stoppages ..					a	a	a
Add arrears for last year paid this year ..					a	a	a
Balance (Statement II) ..					120	a	a

Ch Kairuzzaman Chowdhury

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	10	-	-	120	-	-
Total ..	1	10	-	-	120	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					120	-	-
7. *b.* GYMNASTIC INSTRUCTORS	1	10	-	-	120	-	-
Total ..	1	10	-	-	120	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					120	-	-
c. DRAWING MASTERS	1	15	-	-	180	-	-
Total ..	1	15	-	-	180	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					180	-	-

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	1	55	-	-	660	-	-
" "							
Midwife	1	15	-	-	180	-	-
Clerk	1	10	-	-	120	-	-
Compounder one on 15 Rs. + one on Rs. 7 per mensem	2	24	-	-	280	-	-
Servants	10	48	8	-	582	-	-
"							
"							
1 Ward Cooly on Rs 6-8-0							
1 Peon — on Rs 6-0-0							
1 Brahmin cook on Rs 3-8-0							
1 Sudra cook on Rs — 5-8-0							
1 Waterman on Rs 5-0-0							
1 Nurse on Rs 4-0-0							
1 Lotty on Rs 7-0-0							
1 Surgery cooly on Rs 5-0-0							
1 Dhoby — on Rs 3-0-0							
1 Female lotty on Rs 3-0-0							
Total 48-8-0							
Total ..	15	152	8	-	1822	-	-
Deduct Fines and Stoppages ..		12	3	10	1809	12	2
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					1809	12	2

× for 11 monthes.

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	"	"	√ 180	"	"
Peons	1	6	"	"	√ 60	"	"
Total ..	2	20	"	"	240	"	"
Deduct Fines and Stoppages ..		"	8	"	239	8	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					√ 239	8	" √
4. Registration—							
Registrars	1	12	"	"	√ 144	"	"
Peons	"	"	"	"	"	"	"
Total ..	1	12	"	"	144	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					144	"	" √

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS	A.	P.	RS.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
5. *a.* "Conservancy, Road-cleaning and Road-watering."—							
Nuisance Inspectors	1	25	"	"	√ 300	"	"
"							
"							
Maistries	"	"	"	"	"	"	"
Scavengers on Rs 5 each ..	× 23	115	"	"	√ 1192	4	4
Sweepers on Rs 5 each ..	× 9	45	"	"	√ 432	9	4
Peons on Rs 6 each	2	12	"	"	√ 144	"	"
× 4 additional scavengers and 2 additional sweepers sanctioned in G.O. No. 273 M. dated 14th February 1896 were appointed from 12th & 24th December 1896 respectively							
Total ..	35	197	"	"	2069	7	8
Deduct Fines and Stoppages ..		31	7	11	2037	15	9
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					2037	15	9

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors on Rs 10 each ..	2	20	"	"	240	"	"
Maistries							
Scavengers on Rs 5 each ..	36	180	"	"	2160	"	"
Peon	1	6	"	"	72	"	"
Total	39	206	"	"	2,472	"	"
Deduct fines & stoppages		221	3	6	2,250	12	6
Add arrears for last year paid this year					"	"	"
Balance (Statement II)					2,250	12	6
※ (c) Cholera charges Temporary Staff							
Assistant Inspector	1	10	"	"	20	5	4
Do on Rs 6 each	3	18	"	"	41	12	8
Peons on Rs 5 each	3	15	"	"	35	5	4
Coolies on Rs 4 each	3	12	"	"	26	4	9
Total ..	10	55	"	"	123	11	9
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					123	11	9
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents	1	6	"	"	72	"	"
Masalchies on Rs 5 each ..	8	40	"	"	480	"	"
Total ..	9	46	"	"	552	"	"
Deduct Fines and Stoppages ..		10	4	"	541	12	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					541	12	"

※ Sanctioned in G O No 2040 in this dated 1st December 1896

Chairman delegate

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	1	10	"	"	120	"	"
Servants	3	10	8	"	126	"	"
1 Peon on Rs 6 per mensem							
1 cooly on Rs 2 - Do.							
1 Watchman on Rs 2-8-0 - Do							
Total ..	4	20	8	"	246	"	"
Deduct Fines and Stoppages ..		"	5	1	245	10	11
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II)					245	10	11
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	1	7	—	—	84	—	—
Servants	2	4	8	—	54	—	—
1 Waterman on Rs 4———							
1 Dhoby on Rs —8——							
Total ..	3	11	8	—	138	—	—
Deduct Fines and Stoppages ..					—	—	—
Add arrears for last year paid this year ..					—	—	—
Balance (Statement II) ..					138	—	—
5. Avenues—							
Servants							
Total ..	—	—	—	—	—	—	—
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
6. Public Garden—							
Gardeners							
Total ..	—	—	—	—	—	—	—
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

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

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT V.—*a.* General Establishment—							
i. Office—							
Manager	1	35	"	"	√420	"	"
Clerks	1	21	"	"	√252	"	"
"							
"					√		
Accountants	1	15	"	"	√180	"	"
Peons on Rs. 6 each	2	12	"	"	√144	"	"
Attender - - - - -	1	7	"	"	√84	"	"
Sweeper for 11 months —	1	3	"	"	√33	"	"
Total ..	7	93	"	"	1113	"	"
Deduct Fines and Stoppages ..		"	6	10	1112	9	2
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1112	9	2 √
ii. Inspection—							
Chairman's salary or carriage allowance ..	1	35	"	"	√420	"	"
Total ..	1	35	"	"	420	"	"
Deduct Fines and Stoppages ..		3	6	3	416	9	9
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					416	9	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—*cont.*							
b. Collection—							
Clerks							
Bill Collectors on Rs. 9 each	2	18	"	"	√216	"	"
Peons							
Total ..	2	18	"	"	216	"	"
Deduct Fines and Stoppages ..		2	"	"	214	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					214	"	" √
c. Collection of tolls—							
Inspectors							
Gate-keepers							
Total ..	"	"	"	"	"	"	"
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

E. Mine Adv.
Chairman & delegated

STATEMENT III.—*Municipality of* Palamcottah Abstract of Deposits Account for the year 1896-97.

	Rs.	A.	P.		Rs.	A.	P.
Balance brought forward ..	1274	-	-				
	1274			1. Credited to Municipal Funds ..	856	2	11
1. Deposits by appellants	400	10	6	2. Returned to appellants	118	7	6
2. Deposits by renters	-	-	-	3. Returned to renters	-	-	-
3. Deposits by contractors	90	-	-	4. Returned to contractors	90	-	-
4. Deposits as security by municipal servants'	25	-	-	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	578	-	-	7. Paid to claimants	-	-	-
				※ Cash in Treasury 803 / Landed property 250 / Building do 250 /	1,303		
				Total ..	1,064	10	5
				※ Balance ..	1,303	-	-
Total, Receipts ..	1,093	10	5				
Total, including balance ..	2,367	10	5	Total ..	2,367	10	5

Elwine Eller.
Chairman delegate

STATEMENT IV-A.—*Municipality of* Palamcottah Demand, Collection and Balance tatement for the year 1896-97.

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.	2971	8	"	69	4	"	2902	4	"	2779 41	12	"	×✓	"	"	24	"	"	98	8	"
2. Tax on buildings	6595	2	7	45	3	6	5549	15	1	5509 4	7	10	✱✓	9	1	9	14	13	6	16	14	"
3. Tax on lands	331	10	10	"	"	"	331	10	10	331	10	10	✓	"	"	"	"	"	"	"	"	"
4. Water-tax on buildings and lands ..	"	"	"	"	"	"	"	"	"	"	"	"		"	"	"	"	"	"	"	"	"
5. Tolls (gross receipts)	4500			"	"	"	4500	"	"	4500	"	"	✓	"	"	"	"	"	"	"	"	"
6. Market rents	123	"	"	"	"	"	123	"	"	123	"	"	✓	"	"	"	"	"	"	"	"	"
7. Slaughter-house fees	390	6	"	"	"	"	390	6	"	390	6	"	✓	"	"	"	"	"	"	"	"	"
8. Rent of cart-stands	"	"	"	"	"	"	"	"	"	"	"	"		"	"	"	"	"	"	"	"	"
9. Private scavenging fees	3536	6	"	19	8	"	3516	14	"	3389	12	"	✓	"	"	"	120	"	"	7	2	"
10 Produce of lands, gardens &c	31	4	"	"	"	"	31	4	"	31	4	"	✓	"	"	"	"	"	"	"	"	"
11 Rent of tollgates	50	"	"	"	"	"	50	"	"	50	"	"	✓	"	"	"	"	"	"	"	"	"
Total ..	17529	5	5	133	15	6	17395	5	11	17104	14	8		9	1	9	158	13	6	122	8	"

× This is exclusive of arrear Collections viz Rs 41-0-0

✱ — do — do — " " 6-4-10.

E. Monc
Sub Collector

Statement IV-B.—Arrears.

1	Balance of old demand. 2	Arrears of previous year. 3	Total demand. 4	Collected. 5	Remitted. 6	Written off. 7	Balance (column 4 *minus* columns 5, 6 and 7). 8	Years to which the balance relates. 9			
								A.	B.	C.	&c.
	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.	" " "	41 " "	41 " "	41 " "	" " "	" " "	" " "				
2. Tax on buildings	" " "	6 4 10	6 4 10	6 4 10	" " "	" " "	" " "				
3. Tax on lands	" " "	" " "	" " "	" " "	" " "	" " "	" " "				
4. Water-tax on buildings and lands ..	" " "	" " "	" " "	" " "	" " "	" " "	" " "				
5. Tolls	" " "	" " "	" " "	" " "	" " "	" " "	" " "				
6. Market rents	" " "	" " "	" " "	" " "	" " "	" " "	" " "				
7. Slaughter-house fees	" " "	" " "	" " "	" " "	" " "	" " "	" " "				
8. Rent of cart-stands	" " "	" " "	" " "	" " "	" " "	" " "	" " "				
9. Private scavenging fees	" " "	" " "	" " "	" " "	" " "	" " "	" " "				
Total ..	" " "	47 4 10	47 4 10	47 4 10	" " "	" " "	" " "				

E. Vinchler.
Chairman and delegate.

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

Taxes. 1	Warrants remaining unexecuted at the beginning of the year. Number. 2	Warrants remaining unexecuted at the beginning of the year. Amount involved. 3	Warrants issued during the year. Number. 4	Warrants issued during the year. Amount involved. 5	Total. Number. 6	Total. Amount involved. 7	Warrants executed and warrants cancelled during the year. Number. 8	Warrants executed and warrants cancelled during the year. Amount involved. 9	Warrants remaining unexecuted at the close of the year. Number. 10	Warrants remaining unexecuted at the close of the year. Amount involved. 11	Cancelled warrants on which no collections were made. Number of cases 12	Cancelled warrants on which no collections were made. Amount involved. 13	Collected after issue of warrants, but before distraint. Number of cases. 14	Collected after issue of warrants, but before distraint. Amount. 15	Property distrained, but not sold. Number of cases. 16	Property distrained, but not sold. Amount realized on distraint. 17	Property sold. Number of cases. 18	Property sold. Amount realized by sale. 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.	1	6 " "	648	1008 " "	649	1014 " "	648	1002 " "	1	12 " "	25	103 " "	590	866 8 "	33	32 8 "	"	" " "
2. Tax on buildings	"	" " "	1173	1885 3 6	1173	1885 3 6	1173	1885 3 6	"	" " "	22	31 11 6	1138	1837 3 "	13	16 5 "	"	" " "
3. Tax on lands	"	" " "	182	177 7 5	182	177 7 5	182	177 7 5	"	" " "	"	" " "	182	177 7 5	"	" " "	"	" " "
4. Water-tax on buildings and lands ..	"	" " "	"	" " "	"	" " "	"	" " "	"	" " "	"	" " "	"	" " "	"	" " "	"	" " "
5. Tax on vehicles with springs and palanquins ..	"	" " "	65	58 8 "	65	58 8 "	65	68 8 "	"	" " "	2	10 8 "	60	46 " "	3	2 " "	"	" " "
6. Tax on animals ..																		
7. Tax on carts, &c ..																		
Total ..	1	6 " "	2068	3129 2 11	2069	3135 2 11	2068	3123 2 11	1	12 " "	49	145 3 6	1970	2927 5 1	49	50 13 "	"	" " "

E. Vinchler.
Chairman and delegate.

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Appedix 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.	24	116 " "	"	" " "	10	47 8 "	6	32 " "	8	36 8 "
2 Tax on buildings.	15	43 6 10	"	" " "	8	10 9 3	4	24 15 7	3	7 14 "
3. Tax on lands ..	"	" " "	"	" " "	"	" " "	"	" " "	"	" " "
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 ..	39	159 6 10	"	" " "	18	58 1 3	10	56 15 7	11	44 6 "

E. Chmeckler.
Chairman delegates

18 — 58-1-3
10 — 56-15-7
11 — 44-6-0
39 — 159-6-10

Statement V-A.—Showing the Statistics of Municipal Schools in the Municipality of Palamcottah for the official year 1896-97.

STATEMENT V-A.—Showing the Satistics of Municipal Schools in the Municipality of Palamcottah for the official year 1896-97.

Schools.	Number of schools.				Number on rolls on 31st March 1897.		Average attendance throughout the year.	Receipts.					Expenditure.					Net cost to Municipality.	Average net cost per pupil in each class of municipal schools.	Remarks.
													Masters.			Contingencies and Miscellaneous.	Total.			
	At the beginning of the year.	Opened during the year.	Closed in the year.	At the close of the year.	Boys.	Girls.		Grants from Provincial Funds.	Grants from Local Funds.	School fees.	Other receipts.	Total.	Fixed salary (masters, clerks and servants).	Results grant.	School fees.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
								Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
I.—Colleges																				
II.—Upper Secondary Schools and Departments.																				
(1)																				
(2)																				
(3)																				
Total ..																				
Total of Colleges and Upper Secondary Schools and Departments ..																				
III.—Lower Secondary Schools and Departments.																				
(a) Salary System—																				
(1)																				
(2)																				
(3)																				
Total ..																				
(b) Salary-results System—																				
(1)																				
(2)																				
(3)																				
Total ..																				
Total, College and Secondary Schools.																				
IV.—Primary Schools and Departments.																				
(a) Salary System—																				
(1)																				
(2)																				
(3)																				
Total ..																				

STATEMENT V-A.— Showing the Statistics of Municipal Schools in the Municipality of Palamcottah for the official year 1896-97.—*cont.*

Schools.	Number of schools. At the beginning of the year.	Opened during the year.	Closed in the year.	At the close of the year.	Number on rolls on 31st March 1897. Boys.	Girls.	Average attendance through out the year.	Receipts. Grants from Provincial Funds.	Grants from Local Funds.	School fees.	Other receipts.	Total.	Expenditure. Masters. 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.	
(b) Salary-results System—																				
(1) Panchama P. R. Primary school	1	"	"	1	63	5	50	"	"	"	"	"	120	"	20	"	"	53 8 4	193 8 4	193 8 4	3 10 5
(3)																				
Total ..	1	"	"	1	63	5	50	"	"	"	"	"	120	"	20	"	"	53 8 4	193 8 4	193 8 4	3 10 5
Total, Primary Schools ..	1	"	"	1	63	5	50	"	"	"	"	"	120	"	20	"	"	53 8 4	193 8 4	193 8 4	3 10 5
Grand Total of all Schools and Colleges	1	"	"	1	63	5	50	"	"	"	"	"	120	"	20	"	"	53 8 4	193 8 4	193 8 4	3 10 5

5-3) 194 (3-10
15-9
35×16
560
530
30×12
360
318
42

Sectional School is not included as it does not fall under any of the heads specified in column 1.

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 ..	6	3
First Standard ..	7	6
Second Standard ..	8	8
Third Standard ..	4	4
Fourth Standard ..	" 25	21

E. Winckler.
Chairman of Colg

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STATEMENT V-A.—Showing the Statistics of Municipal Schools in the Municipality of Palamcottah for the official year 1896-97.—cont.

Schools.	Number of schools. At the beginning of the year.	Opened during the year.	Closed in the year.	At the close of the year.	Number on rolls on 31st March 1897. Boys.	Girls.	Average attendance through out the year.	Receipts. Grants from Provincial Funds.	Grants from Local Funds.	School fees.	Other receipts.	Total.	Expenditure. Masters. 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
(b) Salary-results System—								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.	
(1) Panchama P. P. School	1	"	"	1	63	5	50	" " "	" " "	" " "	" " "	" " "	120 " "	20 " "	" " "	53 8 4	193 8 4	193 8 4	3 10 5	Sessional school is not included as it does not fall under any of the heads specified in column 9.
(3)																				
Total ..	1	"	"	1	63	5	50	" " "	" " "	" " "	" " "	" " "	120 " "	20 " "	" " "	53 8 4	193 8 4	193 8 4	3 10 5	
Total, Primary Schools ..	1	"	"	1	63	5	50	" " "	" " "	" " "	" " "	" " "	120 " "	20 " "	" " "	53 8 4	193 8 4	193 8 4	3 10 5	
Grand Total of all Schools and Colleges	1	"	"	1	63	5	50	" " "	" " "	" " "	" " "	" " "	120 " "	20 " "	" " "	53 8 4	193 8 4	193 8 4	3 10 5	

5-3) 194 (38-10-6
159
35×16
560
530
30×12
360
318
42

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 ..	6	3
First Standard ..	7	6
Second Standard ..	8	8
Third Standard ..	4	4
Fourth Standard ..	" 25	21

Chairman of the Committee

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STATEMENT V-B.—Showing the Statistics of Aided Schools in the Municipality of Palamcottah for the official year 1896-97.

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 1897. Boys.	Girls.	Number of pupils examined.	Number of pupils found qualified for grants.	Full amount of grant earned. Rs.	A.	P.	Amount of such grant payable. Rs.	A.	P.	Amount disbursed. For current year. Rs.	A.	P.	For previous year. Rs.	A.	P.	Total. Rs.	A.	P.	Paid as salaries to masters. Rs.	A.	P.	Total expenditure from Municipal funds, columns 14 and 15. Rs.	A.	P.	Remarks.
1	2	3	4	5	6	7	8	9	10			11			12			13			14			15			16			17
Grant-in-Aid.																														Rate at which grants were paid.
A. Result Grant (*i.e.*, Schools actually examined for results grants)—																														
(*a*) Secondary																														
Vadakupettah G. Hr. S.	a	1	a	1	47	a	17	10	42	1	a	42	1	a	42	1	a	a	a	a	42	1	a	a	a	a	42	1	a	
Total ..	a	1	a	1	47	a	17	10	42	1	a	42	1	a	42	1	a	a	a	a	42	1	a	a	a	a	42	1	a	
(*b*) Primary																														
Vadakupettah G. Hr. S.	a	1	a	1	77	a	42	38	57	15	a	57	15	a	57	15	a	a	a	a	57	15	a	a	a	a	57	15	a	
Do No. 1	1	a	a	1	93	a	52	41	80	a	a	80	a	a	80	a	a	a	a	a	80	a	a	a	a	a	80	a	a	
Do No. 2	1	a	a	1	88	a	55	48	80	a	a	80	a	a	80	a	a	a	a	a	80	a	a	a	a	a	80	a	a	
St. Antony's school	1	a	a	1	134	a	77	77	130	a	a	130	a	a	130	a	a	a	a	a	130	a	a	a	a	a	130	a	a	
Blind Boys' School	1	a	a	1	13	a	14	14	140	a	a	140	a	a	140	a	a	a	a	a	140	a	a	a	a	a	140	a	a	
Samadanapuram	1	a	a	1	35	26	18	14	45	a	a	45	a	a	45	a	a	a	a	a	45	a	a	a	a	a	45	a	a	
Gopalasami Samadi	1	a	a	1	43	a	20	14	32	8	a	32	8	a	32	8	a	a	a	a	32	8	a	a	a	a	32	8	a	
Sivan Koil South car Street	1	a	a	1	70	a	53	51	65	a	a	65	a	a	65	a	a	a	a	a	65	a	a	a	a	a	65	a	a	
Perumal Koil — Do —	1	a	a	1	64	a	33	21	42	11	a	42	11	a	42	11	a	a	a	a	42	11	a	a	a	a	42	11	a	
Ramasami Koil Samady	1	a	a	1	70	a	35	31	45	a	a	45	a	a	45	a	a	a	a	a	45	a	a	a	a	a	45	a	a	
Hindu Night School	1	a	a	1	42	a	26	23	55	a	a	55	a	a	55	a	a	a	a	a	55	a	a	a	a	a	55	a	a	
Total ..	10	1	a	11	729	26	425	372	773	2	a	773	2	a	773	2	a	a	a	a	773	2	a	a	a	a	773	2	a	
Grand Total ..	10	2	a	12	776	26	452	382	815	3	a	815	3	a	815	3	a	a	a	a	815	3	a	a	a	a	815	3	a	

STATEMENT V-B. Showing the Statistics of Aided Schools in the Municipality of Pala...

B.—Showing the Statistics of Aided Schools in the Municipality of Palamcottah for the official year 1896-97—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.
Schools.																
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
B. Combined Grant Schools—									Rs. A. P.							
(a) Secondary																
Total ..																
(b) Primary																
Total ..																
Grand Total ..																
C. Salary Grant Schools—																
(a) Secondary																
G. M. S. School	1			1	111									200	200	
St. Xaviers School	1			1	94									52	52	
Hindu School	1			1	49									85 9 10	85 9 10	
Total ..	3			3	254									337 9 10	337 9 10	
(b) Primary																
G. M. S. School	1			1	34									165	165	
St. Xavier's School	1			1	158									138	138	
Hindu School	1			1	57									100	100	
Total .	3			3	243									403	403	
Grand Total ..	6			6	497									740 9 10	740 9 10	

Certified that the above Statement is correct.

E. Vaine Ble
Chairman and

42

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Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Palamcottah for the year 1896-97—*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.	
Grant III Conservancy, other charges such as purchase or hire of carts &c.	2,250	"	"	"	"	"	285	"	"	1,965	"	"	G.O. No. 869 M. 1st dated 13-4-97
Do — Do Private Scavenging establishment	2,470	"	"	150	"	"	180	"	"	2,440	"	"	G.O. No. 1580 M, 2nd dated 16-9-96 + Council's resolution No. 7 dated 29-3-97
Do Do Cholera charges	50	"	"	170	"	"	"	"	"	220	"	"	Council's resolution No. 7 dated 29-3-97
Do — Do Contingencies	60	"	"	10	"	"	"	"	"	70	"	"	Do — Do —
Grant V Office Contingencies	400	"	"	25	"	"	"	"	"	425	"	"	G.O. No. 869 M, 1st dated 13-4-97
Do. Contribution for Central Office and audit establishment	140	"	"	40	"	"	"	"	"	180	"	"	Do Do

E. Winchester
Chairman and delegate

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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.

Vide

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Statement V.III—Loans.

...te t.	For what purpose and terms on which obtained and year in which taken.	Date of Government sanction.	Amount re-paid.			Amount transferred to Sinking Fund.			Invested out of the total amount transferred up to end of 189 -9.	
			Up to 31st March 189 .		In 189 -9 .	Up to 31st March 189 .		In 189 -9 .		
			Number of years.	Amount.		Number of years.	Amount.		In Government Securities.	In the Savings Bank.
	2	3	4	5	6	7	8	9	10	11
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 column 2.	Assessed.														Number on 18
			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.	
Palamcottah	4,713	3859.	369	150 5 2	1288	3 2	903	2114 10 5	91	747 1 11	22	480 2 5	16	769 8 .	2720	5549 15 1	

903 2114 10 5
91 747 1 11
22 480 2 5
16 769 8 .
2720 5549 15 1

T. Vine Aler.
Chairman delegate

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STATEMENT V.III—Licenses

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

Name of Municipality.	Assessed in.												Total.	
	Class I.		Class II.		Class III.		Class IV.		Class V.		Class VI.		Class VII.		Class VIII.		Number.	Amount.
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.		
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	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.	
Palamcottah			9	3 5 0	37	816 2 0	24	204 0 0	33	168 0 0	174	1744 0 0	22	408 0 0	836	804 0 0	1135	29244 0 0
					24	214												
					33	165												
					174	441												
					22	440												
					836	5044												
					1135	29024												

E. Winckler.
Chairman of Delegates.

STATEMENT X.

1. Name of Municipality .. .. Palamcottah
2. Population as per last census of 1891 .. .. .. 18686.
3. Sanctioned number of Councillors { (a) Nominated .. .. 3 / (b) Elected .. .. 9 | ✓
4. Actual number of Councillors on 31st March 1897—
   - (a) Ex-officio 1
   - (b) Nominated { Officials .. .. 1 / Non-officials 1
   - (c) Elected .. { Officials .. .. " / Non-officials 9

   Total .. 12 ✓

   - (d) Europeans and Eurasians .. .. 1 | 12 ✓
   - (e) Natives 11
5. Total number of meetings actually held during the year .. 26
6. Number of meetings adjourned for want of a quorum 2
7. Average attendance at each meeting *actually* held—
   - (a) Officials .. .. 5·7
   - (b) Non-officials .. .. 4·96

   Total .. 5·53 ✓

   - (c) Europeans and Eurasians .. .. ·30
   - (d) Natives .. .. 5·23

   Total .. 5·53 ✓
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 .. ..

   M R Ry T. Raghavayya avergal, Head Quarters Deputy Collector Tinnevelly } 21 March 1896

   Balu S. Shreenivasa Esqr, Barrister at Law 21 July 1896.

E. Winckler.
Chairman of Delegates.

68

STATEMENT X-A.—Showing the particulars of Sel ections held in the Municipality of *Palamcottah* in 1896- 97.

Name of the wards, if any, into which the town is divided.	Population.	Number of registered voters. on 31-3-97	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. *Murugankurichy*	7446	145	3-4-96	√ 2	Not Contested	"
2. *Fort*	6683	175	13-5-96	√ 1	Contested	129
			21-10-96	√ 1	not contested	"
			9-1-97	√ 1	Do	"
			25-2-97	√ 1	Do	"
3. *Cantonement*	4557	116	3-4-96	√ 1	Contested	54
			13-5-96	√ 1	Do	63
		24	21-10-96	√ 1	not contested	24
4.						
5						
6.						
7.						
8.						
9.						
10.						
Total ..	18686	436	"	9	3	24

STATEMENT XI. – Furnishing information regarding Municipal markets, latrines and of lights, &c., in the Town of *Palamcottah* for the year 1896- 97.

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 1897	Number of public latrines on 31st March 1896	Number of latrines constructed in 1896-97.	Number of latrines demolished in 1896-97.	Number of latrines on 31st March 1897.	Number of lamps on 31st March 1896.	Number of lamps put up in 1896-97.	Number of lamps removed in 1896-97.	Number of lamps on 31st March 1897.
1	2	3	4	5	6	7	8	9	10	11	12
One.	*Municipal Market.*	*Managed departmentally*	x 2724	12	2	"	14	209	10	"	219.

x *This includes the number served by the Municipal Conservancy Establishment.*

Municipal Commissioner of Conservancy & Executive Officer of the Municipal Council
Palamcottah.

STATEMENT XII– Showing particulars regarding the number of patients treated, &c., in the Town of Palamcottah during the year 1896-97.

Name of hospital and dispensary.	Patients treated. In	Out.	Total.	Number and name of midwives employed.	Number of labour cases attended by the midwives.	Date and Number of G.O. sanctioning rules for the treatment of the sick under section 127 of Act IV of 1884.
1	2	3	4	5	6	7
The Jewish ~~Institution given to the~~ hospital	454	17,480	17,934	One Chinnammall	101	G.O. No 217 In Mis dated 6th February 1890

E. Winckler.
Chairman delegate

STATEMENT XIII.—Showing the Statistics of Vaccination and of Births and Deaths registered in the Town of Palamcottah during the year 1896-97.

Number of births registered.	Number of deaths registered.	Number of prosecutions instituted for failure to register births or deaths.	Name of Medical subordinates and vaccinators performing vaccine operations.	Number of operations performed. Below one year of age.	Above one year of age.	Number of successful operations. Below one year of age.	Above one year of age.	Number of operations with animal lymph.	Number of successful operations with animal lymph.	Number of prosecutions instituted for failure to have children vaccinated.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12
			Medical Subordinates								
			1 V. Perumall Naidoo Municipal Hospital 2 assistant	1	7	1	7	8	8	"	
574	639	6.	3 Edward pillai Police Hospital assistant	"	10 14	"	9	10	9	"	
			Total ..	1	17	1	16	18	17	"	
			Municipal Vaccinators								
			1 V. Kylasam Pillai 2 1st Class Vaccinator	415	356	403	328	771	731	464	
			3		771	731					
			Total ..	415	356	403	328	771	731	464	
			Grand Total ..	416	373	404	344	789	748	464	

789 748

E. Winckler.
Chairman delegate

Palamcottah

Statements of
Receipts and charges
of the Palamcottah
Municipality for
1896-97.

No 876
24-4-97

Statement No. I relating to General Statistics

1895-96

		Number of Schools.	Number of pupils on 31st March. Boys.	Girls.
Colleges	Government			
	Board or Municipal			
	Aided from Provincial Funds	1	v	4
	Aided from Local or Municipal Funds ..			
	Unaided and Indigenous			
Secondary Schools ..	Government			
	Board or Municipal			
	Aided from Provincial Funds	3	v	34
	Aided from Local or Municipal Funds ..			
	Unaided and Indigenous			
Primary Schools ..	Government			
	Board or Municipal			
	Aided from Provincial Funds	8	v	34
	Aided from Local or Municipal Funds ..			
	Unaided and Indigenous	v	v	
Training Schools ..	Government			
	Board or Municipal			
	Aided from Provincial Funds	1	v	7
	Aided from Local or Municipal Funds ..			
	Unaided and Indigenous			
Sessional Schools ..	Government			
	Board or Municipal			
	Aided from Provincial Funds			
	Aided from Local or Municipal Funds ..			
	Unaided and Indigenous			
Industrial Schools ..	Government			
	Board or Municipal			
	Aided from Provincial Funds			
	Aided from Local or Municipal Funds ..			
	Unaided and Indigenous .. Total	13	v	79

Note.—1. *Where an institution is aided from Provincial or Local (or Municipal) Funds, it should be shown a*

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

3. *This statement should be submitted in time to reach the Presidents of Local Boards or the Chairm*

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

Sta... Europea... Native... Muhar... Hindus... Other... Ed. R 46...

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

Classes of Population.	Population of school-going age.		Pupils under instruction.		Percentage for 1896-97		Remarks.
	Boys.	Girls.	Boys.	Girls.	Boys.	Girls.	Percentage for 1895-96.
Europeans and Eurasians							
Native Christians	"	"	"	466			
Muhammadans							
Hindus — Brahmans	"	"	"	18			
Hindus — Non-Brahman Caste Hindus ..	"	"	"	213			
Hindus — Paraiyas and Kindred Classes ..	"	"	"	2			
Others				✓			
Total	"	1476	"	699		47·3	48·6.

Note.—1. *No comments should be made except as notes entered in the column of remarks.*
2. *In the column of remarks the figures of the previous year should be briefly compared.*
3. *This statement should be submitted in time to reach the Presidents of Local Boards or the Chairmen of Municipal Councils concerned before the 1st May.*

Ed. R. 16 5,000—16-5-98.

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

Classes of Population.	Population of school-going age.		Pupils under instruction.		Percentage for 1896-97		Percentage for 1895-96.	Remarks.
	Boys.	Girls.	Boys.	Girls.	Boys.	Girls.		
Europeans and Eurasians								
Native Christians				466				
Muhammadans								
Hindus — Brahmans				18				
Hindus — Non-Brahman Caste Hindus ..				213				
Hindus — Paraiyas and Kindred Classes ..				2				
Others								
Total		1476		699		47·3	48·6.	

Note.—1. *No comments should be made except as notes entered in the column of remarks.*
2. *In the column of remarks the figures of the previous year should be briefly compared.*
3. *This statement should be submitted in time to reach the Presidents of Local Boards or the Chairmen of Municipal Councils concerned before the 1st May.*

Ed. R. 46 5,000—16-5-93.

Statement No. III. giving particulars as to the qualifications 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	2	2	—	
	Aided from Local or Municipal Funds				
	Unaided and Indigenous				
Secondary Schools.	Government				
	Board or Municipal				
	Aided from Provincial Funds	20	18	5	
	Aided from Local or Municipal Funds				
	Unaided and Indigenous				
Primary Schools ..	Government				
	Board or Municipal				
	Aided from Provincial Funds	22	10	4	
	Aided from Local or Municipal Funds				
	Unaided and Indigenous	2	1	1	
	Total	46	26	9	

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

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 Boar*

1 d. R. / 47 5,000—16-5-93.

Statement No. II showing the proportion of pupils of the great classes of the population under instruction to children of school-going age in Palamcottah Municipality for 1896-97.

Classes of Population.	Population of school-going age.		Pupils under instruction.		Percentage.		Remarks.
	Boys.	Girls.	Boys.	Girls.	Boys.	Girls.	
Europeans and Eurasians			1	a			There was no European etc last year.
Native Christians			503	4			as in the preceding year. Native Christians show an increase of 56 pupils, Muhammadans a decrease of 7, Brahmans an increase of 17, Non-Brahmans an increase of 11 and Panchamas 38 as compared with the preceding year.
Muhammadans			66	a			
Hindus — Brahmans	1327	1476	146	a	127·7	2·1	
Hindus — Non-Brahman Caste Hindus ..			827	a			
Hindus — Paraiyas and Kindred Classes ..			152	27			The advance under Native Christians and Panchamas is satisfactory.
Others							

Note.—1. *No comments should be made except as notes entered in the column of remarks.*
2. *In the column of remarks the figures of the previous year should be briefly compared.*
3. *This statement should be submitted in time to reach the Presidents of Local Boards or the Chairmen of Municipal Councils concerned before the 1st May.*

Ed. R. 46 5,000—16-5-93.

Statement No. III. giving particulars as to the qualifications

No.	Classes of Institutions.		Number of Teachers employed.	Number possessing Trained Teachers' Certificates.	Number possessing Untrained Teachers' Certificates.
	Colleges ..	Government			
		Board or Municipal			
		Aided from Provincial Funds			
		Aided from Local or Municipal Funds			
		Unaided and Indigenous			
	Secondary Schools.	Government			
		Board or Municipal			
		Aided from Provincial Funds	22	9	8
		Aided from Local or Municipal Funds	12	4	3
		Unaided and Indigenous			
	Primary Schools ..	Government			
		~~Board or~~ Municipal	1	"	1
		Aided from Provincial Funds	2	1	1
		Aided from Local or Municipal Funds	22 / 1	8	4
		Unaided and Indigenous	2	"	"

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

1 d. R. 17 5,000—16-5-93.

Figures in

Salary Result schools

Statement No. IV relating to the results of the Grant Examinations in Palamcottah Municipality for 1896-97.

Standard.	1895.96 Compulsory Subjects only. Number of pupils presented for the Standard.	Number passed.	Merit.	Ordinary.	1896.97 Compulsory Subjects only. Number of pupils presented for the Standard.	Number passed.	Merit.	Ordinary.	Remarks.
VII. Standard or Lower Secondary Examination.									
VI. Standard									
V. Do.									
IV. Do. including Primary School Examination.					25	21			
III. Standard					4	4	"	4	
II. Do.	6	4	"	4	8	8	4	4	
I. Do.	7	5	"	5	7	6	3	3	
Infant Do.	5	4	3	1	6	3	"	3	

Salary Result School has done very well in Examination over the previous year.

Name of Subject.*	1895.96 Optional Subjects.	1896.97 Optional Subjects.

Result schools

Statement No. IV relating to the results of the Grant Examinations in Palamcottah Municipality for 1896-97

Standard.	1895.96 Compulsory Subjects only. Number of pupils presented for the Standard.	Number passed.	Merit.	Ordinary.	1896.7 Compulsory Subjects only. Number of pupils presented for the Standard.	Number passed.	Merit.	Ordinary.	Remarks.
VII. Standard or Lower Secondary Examination.					4	2	"	2	
VI. Standard					7	3	"	3	Vadakupettai C.M.S. Lower Secondary School put forth pupils for the first time under the Lower Secondary Standards. There is striking progress shown for the year under the Primary Standards.
V. Do.					6	5	"	5	
IV. Do. including Primary School Examination.	8	6	4	2	23	22	3	19	
III. Standard	56 / 2	41 / 2	6	35 / 2	58 / 2	52 / 2	21	31 / 2	
II. Do.	76 / 2	66 / 2	13	53 / 2	105 / 3	99 / 3	21 / 1	78 / 2	
I. Do.	131 / 5	117 / 5	20 / 1	97 / 4	135 / 3	126 / 2	59 / 1	67 / 1	
Infant Do.	97 / 4	85 / 4	59 / 2	26 / 2	104 / 3	73 / 2	17	56 / 2	
					453	391			

Name of Subject.*	1895.96 Optional Subjects.	1896.97 Optional Subjects.

ark of the Inspecting Schoolmaster Palamcottah Municipality for 1896-97

REGD. 21 JUN. 97 TINNEVELLY

Name	Municipality	Number of Schools visited	Number of Schools examined	Number of pupils examined	Number of days spent in Examining Schools	Number of days spent in Office work	Number of days spent on Circuit	Number of miles travelled	Number of vacancies existing	Number of Board Schools visited	Average number of pupils to each School	Remarks
A.B. Krishnaiyar	Palamcottah	13 7	13 7	6636 642	68½	18	-	-	-	1	8.6	Work – Fair

Asstt Inspector of Schools
Madura - Tinnevelly Dt

* Nominal Roll of the Vaccine Department for the month of 189 .

Rank and Name.	Date of Appointment.	Amount of Salary sanctioned	Amount of Salary drawn.	Successful.	Unsuccessful.	Unknown.	Total.	Remarks.
Total ..								

Nil

Result of Vaccine Operations.

——	Successful.	Unsuccessful.	Unknown.	Total.	Remarks.
1. From lymph in capillary tubes					
2. ~~Do. in plates of glass~~ Glycerine Prot.	4	1	-	5	
3 Do. in bottles					
4. From arm-~~to arm~~ calf to operations	5	-	-	5	
5. With lymph prepared from scabs					
Total ..	9	1	-	10	

* This may be left blank in the case of Civil Dispensaries where no Vaccinators are employed.

* This may be left blank in the case of Civil Dispensaries where no Vaccinators are employed.

5-5-97

Return of Vaccination for the ~~month~~ of official year 18

STATION.	PRIMARY VACCINATION.																													
	Under one year of age.															Above one and under six years.														
	Europeans and East Indians.		Hindus.		Muhammadans.		Native Christians		Other Castes.		Total.			Result.			Europeans and East Indians.		Hindus.		Muhammadans.		Native Christians.		Other castes.		Total.			Result.			Europeans and East Indians.
	Males.	Females.	Males.	Females.	Males.	Females	Males.	Females.	Males.	Females.	Males.	Females.	Total.	Successful.	Unsuccessful.	Unknown.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Total.	Successful.	Unsuccessful.	Unknown.	Males.
																			1	1	~	~	~	~	~	~	1	1	2	2	~	~	~
Total ..																			1	1	~	~	~	~	~	~	1	1	2	2	~	~	~

Nominal Roll of the Vaccine Department for the ~~month of~~ official year 1896-97.

Rank and Name.	Date of Appointment.	Amount of Salary sanctioned	Amount of Salary drawn.	Successful.	Unsuccessful.	Unknown.	Total.	Remarks.
			Nil					
Total ..								

Result of Vaccine Operations.

	Successful.	Unsuccessful.	Unknown.	Total.	Remarks.
1. From lymph in capillary tubes	~	~	~	~	~
2. Do. in plates of glass	~	~	~	~	~
3 Do. in bottles	~	~	~	~	~
4. From ~~arm~~ Calf-to-arm operations	8	~	~	8	~
5. With lymph prepared from scabs	~	~	~	~	~
Total ..	8	~	~	8	~

* This may be left blank in the case of Civil Dispensaries where no Vaccinators are employed.

21. 4. 97

Return of Vaccination for the ~~month of~~ Official year 1896-97 of the Municipal Hospital, Palamcottah.

Primary Vaccination — Under one year of age

Station	Europeans and East Indians Males	Europeans and East Indians Females	Hindus Males	Hindus Females	Muhammadans Males	Muhammadans Females	Native Christians Males	Native Christians Females	Other Castes Males	Other Castes Females	Total Males	Total Females	Total	Result Successful	Result Unsuccessful	Result Unknown
Municipal Hospital, Palamcottah	u	u	u	1	u	u	u	u	u	u	u	1	1	1	u	u
Total ..	u	u	u	1	u	u	u	u	u	u	u	1	1	1		

Primary Vaccination — Above one and under six years

Station	Europeans and East Indians Males	Europeans and East Indians Females	Hindus Males	Hindus Females	Muhammadans Males	Muhammadans Females	Native Christians Males	Native Christians Females	Other castes Males	Other castes Females	Total Males	Total Females	Total	Result Successful	Result Unsuccessful	Result Unknown
Municipal Hospital, Palamcottah	u	u	1	1	u	u	u	u	u	u	1	1	2	2	u	u
Total ..	u	u	u	u	u	u	1	1	2	2	u	u	u			

Primary Vaccination — Above six years of age; Total of all ages; Re-vaccination; Grand Total

Station	Europeans and East Indians Males	Europeans and East Indians Females	Hindus Males	Hindus Females	Muhammadans Males	Muhammadans Females	Native Christians Males	Native Christians Females	Other castes Males	Other castes Females	Total Males	Total Females	Total	Result Successful	Result Unsuccessful	Result Unknown	Total of all ages Males	Total of all ages Females	Total of all ages Total	Total of all ages Successful	Total of all ages Unsuccessful	Re-vaccination Males	Re-vaccination Females	Re-vaccination Total	Re-vaccination Unsuccessful	Grand Total Males	Grand Total Females	Grand Total Total	Grand Total Result Successful	Grand Total Result Unsuccessful	Grand Total Result Unknown
Municipal Hospital, Palamcottah	u	u	u	u	u	u	u	u	u	u	u	u	u	u	u	u	1	2	3	3	u	5	u	5	u	6	2	8	8	u	u
Total																				3	u	5	u	5	u	6	2	8	8	u	u

2. Do.

3 Do. in bott...

4. From ~~arm~~ Calf-to-arm operations

5. With lymph prepared from scabs

* This may be left blank in the case of Civil

K L Sanjana
Surgeon Ma...

Palamcottah

DISTRICT OF

NAME OF INSTITUTION

Return of Vaccination for the month

of 189 .

FORWARDED to the Inspector of Vaccination and Deputy Sanitary Commissioner.

(Signature)

Dated

Received

NOTE.—Here enter the name of Municipality, Civil Dispensary, Police Hospital, &c., for which the return refers. The return should contain the particulars of only a single institution.

6-97 of the Police Hospital, Secunderabad.

CIVIL MEDICAL FORM No. 20.

Above six years of age.															Total of all ages.					Re-vaccination.				Grand Total of Primary and Re-vaccination.					
Hindus.		Muhammadans.		Native Christians.		Other castes.		Total.			Result.															Result.		
Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Total.	Successful.	Unsuccessful.	Unknown.	Males.	Females.	Total.	Successful.	Unsuccessful.	Males.	Females.	Total.	Unsuccessful.	Males.	Females.	Total.	Successful.	Unsuccessful.	Unknown.
"	"	"	"	"	"	"	"	"	"	"	"	"	"	1	1	2	2	"	8	"	8	1	9	1	10	9	1	"

Lieut. Edward Pellew
Civil Hospital Cook

DISTRICT OF Tinnevelly

NAME OF INSTITUTION

Police Hospital
Palamcottah

Return of Vaccination for the ~~month~~ Official
of year 1896-97

FORWARDED to the Inspector of Vaccination
and Deputy Sanitary Commissioner.

(Signature)

Dated

Received

NOTE.—Here enter the name of Municipality, Civil Dispensary, Police Hospital, &c., for which the return refers. The return should contain the particulars of only a single institution.

Result of Vaccine Operations pe

1. Number vaccinated with fresh animal lymph (calf-to-arm)
2. Do. verified by Inspecting officer of cases done with abo
3. Do. vaccinated with preserved animal lymph (excluding
4. Do. verified by Inspecting officer of cases done with abo
5. Do. vaccinated with Glycerine paste .. ..
6. Do. verified by Inspecting officer of cases done with abo
7. Do. vaccinated with Lanoline paste .. ..
8. Do. verified by Inspecting officer of cases done with al

nation for ~~the month of~~ official Year 1897 of the Palam C ttah Municipality.

Secondary Vaccination.																		Total of Primary and Secondary Vaccination.						Re-Vaccination.		Grand Total of Primary, Secondary and Re-Vaccination.						Remarks.
Under one year of age.						Above one and under six years.						Above six years of age.																		
Total.			Result.			Total.			Result.			Total.			Result.			Total.			Result.			Total.		Result.			Total.			
Males.	Females.	Total.	Successful.	Unsuccessful.	Unknown.	Males.	Females.	Total.	Successful.	Unsuccessful.	Unknown.	Males.	Females.	Total.	Successful.	Unsuccessful.	Unknown.	Males.	Females.	Total.	Successful.	Unsuccessful.	Unknown.	Males.	Females.	Successful.	Unsuccessful.	Unknown.	Males.	Females.	Total.	Successful.	Unsuccessful.	Unknown.	
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	3	2	5	5	"	"	"	"	3	2	5	5	"	"	Monthly minimum fixed for the Vaccinators—
																															1st Class .. 60
																															2nd do. .. "
																															Probationers .. "
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	296	250	546	528	15	3	"	"	296	250	546	528	15	3				
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	10	3	13	12	1	"	"	"	10	3	13	12	1	4				
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	6	6	12	11	1	"	147	4	95	175	17	3	153	54	207	186	18	3		
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	315	261	576	551	17	3	147	4	95	175	17	3	462	369	771	731	34	6		

(Signature) E. Vinchlu.
Delputi
Chairman, Municipal Council,
Palamcottah

DISTRICT OF _____

MUNICIPALITY OF _____

_____

Return of Vaccination for the month of

189 .

FORWARDED to the Inspector of Vaccination and Deputy Sanitary Commissioner, Madras, through the District Medical and Sanitary Officer, _____ District.

(Signature)

Chairman.

Dated
Despd. } 189 .
Received

(Signature)

District Medical and Sanitary Officer,
District.

Return of Vacc



Caste.	Primary Vaccination.																	
	Under one year of age.						Above one and under six years.						Above six years of age.					
	Total.			Result.			Total.			Result.			Total.			Result.		
	Males.	Females.	Total.	Successful.	Unsuccessful.	Unknown.	Males.	Females.	Total.	Successful.	Unsuccessful.	Unknown.	Males.	Females.	Total.	Successful.	Unsuccessful.	Unknown.
Europeans and East Indians.	1	1	2	2	"	"	-	-	-	-	-	-	2	1	3	3	"	"
Hindus	197	197	394	384	10	"	44	33	77	74	3	"	55	20	75	70	2	3
Muhammadans	7	3	10	9	1	"	"	"	"	"	"	"	3	"	3	3	"	"
Native Christians	4	5	9	8	1	"	1	1	2	2	"	"	1	"	1	1	"	"
Other Castes																		
Total ..	209	206	415	403	12	"	45	34	79	76	3	"	61	21	82	77	2	3

MUNICIPAL OFFICE,
Palamcottah.
Date 31 — 5 — 87

(Signature)
F. S. Hilary 1st class *Vaccinator.*

ormed and number verified during ~~the month of~~ Official Year 1897.

	Primary Vaccination				Secondary Vaccination.				Re-Vaccination				Total.			
	Successful.	Unsuccessful.	Unknown.	Total.	Successful	Unsuccessful.	Unknown.	Total.	Successful.	Unsuccessful.	Unknown.	Total.	Successful.	Unsuccessful.	Unknown.	Total.
.. ..	514	17	2	533	"	"	"	"	135	17	3	155	649	34	5	
.. ..	501	17	2	520	"	"	"	"	130	12	2	144	631	29	4	
lycerine and Lanoline paste)	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
.. ..	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
.. ..	44	"	1	45	"	"	"	"	38	"	"	38	82	"	1	
.. ..	38	6	1	45	"	"	"	"	38	"	"	38	76	6	1	
.. ..	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
.. ..	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
e	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
Total number vaccinated ..	558	17	3	578	"	"	"	"	173	17	3	193	731	34	6	
Total number verified ..	539	23	3	565	"	"	"	"	168	12	2	182	707	35	5	

V. S. Hailand
1st class Vaccinator

1	2			
CLASSES.	POPULATIONS.			
	Male.	Female.	Total.	Male.
Christians. Europeans.				"
Christians. East Indians.				
Christians. Native Christians.	45	11	56	1
Hindoos.	5788	1786	7574	81
Mahomedans.				
Other classes.				
Total.				

Palamcottah,
M. C. Office.

57

3 Aug 1897

Extract from the Proceedings of
the Municipal Council of Palamcottah
dated 16th June 1897.

Present.

C. Winchester Esqre. Chairman
Surgeon-Major W. C. Sanjana delegate
M. R. Rz. Paul Pauter avargal
" S. Krishnama Rajah avargal
" Palaniandia pillai avargal
" John. S. Devasahaya Nadar avargal
" Kunan Kudy Muthan Sahib avargal.

1 Administration Report and
Statements for 1896-97.

Approved

/True extract/

E. Winchester.
Chairman & delegate

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