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[Despatch Abstract.]

Administration Report

Receiving the — of the Mannargudi Mnl.

Council for 1896-97.

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

FURTHER PAPERS.

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

Government {1897} of Madras.

LOCAL AND MUNICIPAL.

Proof for approval.

Recd. } 1897. *Enclosures*

Regd. *Spare copies*

G.O., No. 2492 M., 12th November 1897.

NOVEMBER.

Administration Report.

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

As regards the reorganization of the office establishment, it is fully considered by me in the report covering the revised budget. The retrenching of provision made for important and necessary matters such as construction of latrine, diet of patients, sundries and contingencies to the hospital under which falls the purchase of indigenous drugs, &c., epidemic diseases and such other vital matters, does not seem to be advisable to meet a liability of Rs. 1,260 which was not provided for. I do not see how a saving of Rs. 4,000 and odd, as shown in the revised budget, will be sufficient to meet a liability of Rs. 7,000 and odd according to the Council's account. As regards the arrears, all that could be done by the Chairman has been done in the matter. Some of the taxes had to be written off by the Council, some have to be reported upon by the sub-committee members, and some are still pending before the Council. A detailed report regarding the different steps taken regarding the arrears will, in my opinion, not be proper here.

9. *Tax on Arts.*—The amount originally assessed was Rs. 2,096 against a revised estimate of Rs. 2,400, of which Rs. 313 was remitted by the Council on appeal; and hence the settled demand was Rs. 1,783 against Rs. 1,825 in the previous year. This, together with the arrear demand of Rs. 267–8–0, made up a total demand of Rupees 2,050–8–0. The collections under current and arrears were Rs. 1,492 and Rs. 116–8–0, respectively, and Rs. 28 were remitted under arrears. Thus there remained a balance of Rs. 291 and Rs. 133 under current and arrears respectively. Out of these Rs. 75 have since been collected.

Chairman's views.—The original assessment was Rs. 2,096 against Rs. 2,095 of the last year, and the percentage of remission by the Council on appeal was about 15 per cent. Though the assessment was made with slight variations with reference to the decision of the Council in the previous year, yet the remission has been made as above noted.

10. *Tax on Buildings.*—Out of a demand of Rs. 4,050–10–9 under current (against a revised estimate of Rs. 4,250) and Rs. 241–6–3 under arrears, Rupees 3,650–5–6 and Rs. 149–4–6, respectively, were collected, leaving a balance of Rupees 400–5–3 and Rs. 92–1–9 at the close of the year. The subsequent collection under this head amounts to Rs. 188–15–6.

11. *Tax on Lands.*—This tax underwent a thorough revision during the year under report, with the result that the demand came up to Rs. 858–7–9 as against Rupees 565–11–5 of the previous year. The collection amounted to Rs. 59–10–6. The arrear demand under this head was Rs. 199–5–10, and the collection under arrears was Rs. 54–8–4. Out of the balance of Rs. 798–13–3 under current and Rs. 144–13–6 under arrears, Rs. 111–7–10 have since been collected.

Chairman's views.—The revision of the land-tax was completed only in the month of January 1897, and many objections had to be disposed of subsequently; hence the amount could not be collected within the year.

12. *Tax on Vehicles, Animals and Carts.*—Rs. 3,019–8–0 are the receipts under this head against Rs. 2,764–2–0 in the previous year.

13. *Tolls.*—Tolls were leased out during the year for Rs. 9,300, which were fully collected within the year. Rs. 55–6–0 was the collection on account of arrears of the previous year:—

	Rs.	A.	P.
Lease amount of tolls for 1896–97	9,300	0	0
Deduct amount of deposit made on account of 1896–97 but credited in 1895–96, the deposit having been made in that year (G.O., No. 1040 M., dated 28th June 1895)	1,550	0	0
Balance ..	7,750	0	0
Add amount deposited in 1896–97 on account of 1897–98 but credited in 1896–97	1,620	0	0
Add arrears collected in 1896–97	55	6	0
Interest	43	1	0
Amount shown in statement I ..	9,468	7	0

14. *Avenue Receipts.*—As in the latter part of 1895–96, the collections were departmentally managed, the amount realized being Rs. 592–7–6 against Rs. 511–15–3 in the previous year and Rs. 800 of the revised estimate.

15. *Conservancy Receipts.*—The street refuse and sewage water were sold to the contractors who supplied carts and bullocks for Rs. 200.

16. *Income from Markets.*—The demand under this head was Rs. 678–13–2 and the collections were Rs. 665–9–11. As for the arrears under this head amounting to Rs. 276–0–6, the prosecution of the defaulters has been sanctioned by the Council, and steps will be taken to recover the dues in the current year.

The figure in statement I is arrived at as follows:—

	Rs.	A.	P.
Lease amount for 1896–97	678	0	0
Deduct amount of deposit credited in 1895–96	169	8	0
	508	8	0
Add amount of deposit on account of 1897–98 credited in 1896–97	159	0	0
	667	8	0
Deduct balance remaining uncollected	13	3	3
	654	4	9
Add interest	0	13	2
	655	1	11
Add collection under arrears	7	1	3
Figure in statement I ..	662	3	2

17. *Slaughter-house Fees.*—These were leased out during the year for Rs. 490 which was collected within the year. The collection under arrears amounted to Rs. 72–4–2:—

	Rs.	A.	P.
Amount of lease for 1896–97	490	0	0
Deduct amount of deposit credited in 1895–96	122	8	0
	367	8	0
Add deposit for 1897–98 credited in 1896–97	117	8	0
	485	0	0
Add interest	1	4	0
	486	4	0
Add collection under arrears	72	4	2
Figure in statement I ..	558	8	2

18. *Fines under Municipal and other Acts.*—Rs. 383–10–0 were realized under this head against Rs. 509 in the previous year.

19. *Grants and Contributions.*—The gymnastic grant of Rs. 90 from Government and the taluk board contribution of Rs. 1,810 on account of the municipal dispensary were not received within the year. Sanction for the gymnastic grant has since been received from the Accountant-General, and the Treasury Deputy Collector has been addressed for the adjustment of the amount. In regard to the contribution of Rupees 1,810 due from the taluk board it was not addressed during the year. It has since been addressed, and it is understood that the taluk board has sought the sanction of Government for the payment of the amount, as the demand was not made during the year.

20. *Private Scavenging.*—The current demand under this head was Rs. 178–13–0 and the collection Rs. 57–1–1. Of the arrear demand of Rs. 140–6–7, Rs. 35–2–3 were collected and steps are being taken for the collection of the balance.

21. *Fishery Rents.*—This item yielded Rs. 97–10–0 against Rs. 175 of the revis estimate and Rs. 45 in the previous year. The renter appealed to the Council remit the balance, but the Council declined to do so. Steps are being taken recover the amount.

	Rs.	A.	P.
Amount of lease	175	0	0
Deduct amount of deposit credited in 1895–96	30	0	0
	145	0	0
Add deposit for 1897–98 credited in 1896–97	29	0	0
	174	0	0
Add fine	3	0	0
	177	0	0
Deduct balance remaining uncollected	79	6	0
	97	10	0

III.—CHARGES.

22. GRANT 1, PUBLIC WORKS—*New Works—Buildings.*—Rs. 169–0–6 appearing under this head represents the amount paid (Rs. 82–14–6) for the construction of a school-house for the western salary-result school and the expenditure incurred in purchasing twelve dust-bins as recommended by the Sanitary Commissioner.

23. *Repairs—Communications.*—Rs. 1,981–14–7 was spent under this head against Rs. 3,000 of the revised estimate.

24. *Repairs—Buildings.*—The expenditure under this head was Rs. 696–0–1 against Rs. 1,500 of the revised estimate; Rs. 540–13–8 remains to be paid on account of asphalting, &c., of the hospital buildings.

25. *Water-supply—Establishment.*—Rs. 284–11–3 were spent against Rs. 300 of the revised estimate.

26. GRANT 2, EDUCATION—*Training School.*—Rs. 15 was paid to the inspecting hoolmaster as remuneration for conducting a sessional school in 1895–96.

27. *Salary Grants.*—Rs. 375 were paid against Rs. 550 of the revised estimate. The non-payment of the grant due to the Hindu lower secondary school within the year and that due to the Wesleyan Mission high school for one month accounts for the difference.

28. *Result Grants.*—Rs. 32–12–0 were paid in excess of the allotment under this head as recommended by the Assistant Inspector of Schools. Rs. 56–12–0 were paid on account of 1895–96.

29. *Common Gymnasium.*—The amount spent under this head represents the cost of a set of gymnastic apparatus sent for from Karur to replace the old ones which, besides being incomplete, had been quite worn out and become useless.

30. *Progress of Education—Salary-result Schools.*—Of the two salary-result schools, the eastern and the western, the latter was abolished at the beginning of 1896–97. The strength of the eastern salary-result school was 44 and the average attendance 37. Results in several examinations are reported by the Assistant Inspector of Schools to be generally better than in the previous year. The strength of the Panchama salary-result school on the 31st March 1897 was 37 and the average attendance 24. This also did fairly well in the annual examination. A sessional school was opened and worked up by the inspecting schoolmaster who sent up two teachers for Primary examination, both of whom came out successful.

Aided Schools.—There were twelve primary schools which received result grants amounting to Rs. 1,175–5–6 (Rs. 7–6–6 being paid to the gymnastic instructor as recommended by the Assistant Inspector of Schools). Two of the schools which did not receive their grants for the previous year were paid in the year under report Rs. 56–12–0.

Secondary Schools.—Of the two secondary schools, one—the Hindu lower secondary school—was not paid any grant within the year. The other is a Sanskrit school opened under the auspices of Mahamahopadhyaya Rajusastrial. The progress of secondary education is fair as reported by the Assistant Inspector of Schools. The lower secondary school has improved in tone, discipline and attendance.

31. GRANT 3, MEDICAL SERVICES, VACCINATION AND SANITATION—*Hospitals.*—Four hundred and twenty-five in-patients and 18,225 out-patients were treated in the hospital against 498 in-patients and 16,798 out-patients in the previous year. The small decrease under in-patients calls for no remarks. It is a fluctuating item. There were 160 self-dieted patients against 154 of the previous year. The number of major and minor operations performed with the results, as marginally noted, was 1,153. The marked increase in the number of out-patients year after year and the increase in surgical operations show the usefulness and the popularity of the medical officer M.R.Ry. B. L. Davy Singh.

Number operated	1,153
„ cured	1,063
„ relieved	57
„ discharged otherwise	9
„ died	3
„ remaining	21
Total ..	1,153

32. *Hospitals—Sundries and Contingencies.*—The figure in the revised estimate was put down with reference to the actual expenditure in the first eight months of the year; but it is now found that it has been exceeded by about Rs. 100, the actual expenditure being Rs. 471–6–9.

33. *Other Contributions.*—Rs. 150 was paid to Messrs. Arbuthnot & Co. on account of the female student who is undergoing training in Madras for being employed ultimately in this municipality as a female apothecary.

34. *Vaccination.*—The number of cases vaccinated was 730, of which 552 were below one year of age. Sixty-three prosecutions were instituted for failure to have children vaccinated. As the number of failures was very large owing to the badness of the lymph supplied from the central vaccination depôt at Tanjore, the Council have resolved to revert to the old method of operating with calf lymph in the current year.

35. *Vital Statistics.*—The number of births and deaths registered in the year were 639 and 552, respectively, against 792 and 564 of the previous year. Nine prosecutions for failure to register births and eleven for failure to register deaths were instituted during the year. The decrease under births was probably due to defective registration.

36. *Conservancy—Road-cleaning.*—Rs. 3,155–4–0 was paid for the supply of rubbish and sewage carts which were made by two contractors. There were 17 masonry, 26 wooden, and 60 corrugated iron dust-bins at the close of 1895–96, to which were added 12 dust-bins of the latter sort in 1896–97.

37. *Private Scavenging.*—There were 313 houses served during the year by nine toties, the expenditure incurred on account of them being Rs. 305–5–6 against Rs. 320 of the revised estimate. The income from this source was however only Rs. 92–3–4. A number of causes combine to defeat the endeavours of the Council to make the system self-supporting in this municipality, the chief of which being the existence of plenty of open space in the town for people to ease themselves, the peculiar prejudices of the public against accepting the service, and the absence of provision to collect the fees by coercive process. Steps are, however, being taken to overcome these difficulties as far as possible.

38. *Cholera.*—This dire disease appeared in the town on the 27th October 1896. It was brought by a Mahammadan from Muttupet, where cholera was raging in an epidemic form. The marginally-noted establishment was maintained to check the spread of cholera. The instructions conveyed in Dr. King's circular and published in the *Fort St. George Gazette* were duly carried out. The tanks which were reported

Cholera inspector, 1 on Rs. 10 per month.
„ maistries, 5 on „ 6 „ each.
„ tank watchers, 5 on Rs. 4 „ „
toties, 4 on „ 6 „ „
„ shed watcher, 1 on „ 4 „

to be infected were strictly watched. Disinfectants and medicines were freely given at all hours of day and night. Compensation was also given when necessary. There were 119 attacks and 64 deaths.

39. The Council fully approve of the remarks of the medical officer on sanitation and the working of the conservancy establishment.

40. *Special Sanitary Arrangements.*—Besides the usual arrangements which are made in this town during the big festival which comes off once every year and lasts for eighteen days, provision had to be made for carrying out the recommendations contained in the circular issued by the President, district board, in connection with Mahamakham festival at Kumbakónam for a period of one month. The total expenditure incurred under this head was Rs. 482–6–6 against Rs. 500 of the estimate.

41. GRANT 4, MISCELLANEOUS MUNICIPAL PURPOSES—*Lighting.*—Rs. 2,153–2–4 has been spent on account of establishment and contingencies against Rs. 2,220 of the revised estimate.

42. *Market.*—Rs. 11–10–6 appearing under this head represented the amount paid on account of 1895–96.

43. *Avenues.*—The avenue charges amounted to Rs. 704–13–2 against Rs. 817 of the revised estimate.

44. *Printing.*—Rs. 318–3–2 was spent within the year, and Rs. 231–13–7 has been since paid to the printing contract or on account of 1896–97.

45. *Other Items.*—Rs. 112–6–9 appearing against this head is made up as follows:—

	RS.	A.	P.
Law charges	39	3	0
Advertisement charges	27	6	0
Miscellaneous	45	13	9
Total ..	112	6	9

46. GRANT 5, ESTABLISHMENT—*Collection of Tolls.*—The expenditure incurred under this head relates to the establishment entertained during the year 1895–96, when the collection of tolls was departmentally managed. The amount represents the pay of the establishment for March 1896 which was paid in April 1897.

47. *Contribution for Central Office and Audit Establishment.*—Rs. 39–14–6 has been spent in excess of the estimate, and Rs. 34 remains to be paid on account of the controlling establishment at the Presidency town for 1896–97.

48. The draft report of the Chairman was placed before the Council only on the 8th. Hence the delay in the submission of the report which is regretted.

49. *Chairman's Views.*—The Council, in their resolution, dated 10th July 1897, have altered the form of the report which was in practice, as far as I am aware, for a long time, that is, by substituting the word "Council" for "I" (the Chairman). How far this is proper, I leave the Government to decide. Therefore I have submitted this in the form in which it was passed by the Council.

ENCLOSURES.

EXTRACT from the Proceedings of the Municipal Council, Mannárgudi, passed at their meeting held on Thursday, the 8th July 1897.

* * * * *

Proposed by M.R.Ry. S. Venkatramaiyar Avargal that M.R.Ry. T. V. Sreenivasaiyar Avargal be asked to take the chair; seconded by M.R.Ry. Ramudoraiyar Avargal and carried unanimously.

1. Read draft administration Report and statements for the official year 1896–97.

Proposed by M.R.Ry. A. Venkatramaiyar that, as the draft report as submitted by the Chairman is defective and requires some explanations and additions, as the Chairman is absent and the council has not the benefit of his explanation, the meeting be adjourned to Saturday, the 10th instant, at 7 A.M.; seconded by M.R.Ry. V. S. Subbarayar Avargal and carried unanimously.

* * * * *

EXTRACT from the Proceedings of the Municipal Council, Mannárgudi, passed at their meeting held on Saturday, the 10th July 1897.

* * * * *

Proposed by M.R.Ry. S. Venkatramaiyar Avargal that M.R.Ry. T. V. Sreenivasaiya Avargal be requested to take the chair; seconded by M.R.Ry. Singamaiengar Avargal and carried unanimously.

2. Proposed by M.R.Ry. S. Venkatramaiyar that the administration report of the council for 1896–97 be taken up as a special subject at this meeting; seconded by M.R.Ry. Singamaiengar and carried unanimously.

3. Proposed by M.R.Ry. S. Venkatramaiyar that additions as per memo. furnished by him be embodied in the draft report submitted by the Chairman; seconded by M.R.Ry. Rajappaier and carried unanimously.

4. Proposed by M.R.Ry. S. Venkatramaiyar that the words "owing to a certain irregularity of the late manager" in paragraph 27 be omitted with reference to the resolution of the council, dated 27th March 1897; seconded by M.R.Ry. V. S. Subbarayar Avargal and carried unanimously.

5. Proposed by M.R.Ry. S. Venkatramaier that the draft report of the Chairman as amended by resolutions 3 and 4 be passed; seconded by M.R.Ry. V. S. Subbarayar Avargal and carried unanimously.

* * * * *

CONCISE Report of the Municipal Hospital, Mannárgudi, for the year 1896–97.

I. Public Health.—The public health of the town has been fair during the first eight months of the year. The epidemic of cholera visited the town in November 1896 and continued in a severe form for four months. A special preventive staff was appointed, who, with an establishment of toties under them and a careful and judicious application of the disinfectants supplied to them, did much to put down the prevalence of the epidemic. Their first care has been to disinfect the cholera dejecta before burning them. Special arrangements for the Mahamakham festival were also made. Several water sources that were contaminated were excluded from human use for a sufficiently long time. During the year no festival was held.

II. Vital Statistics.—During the year there were 639 births, 320 males and 319 females, and 552 deaths, against 792 births and 564 deaths of the previous year. There were 110 deaths from fever, 64 from cholera, 54 from dysentery, 7 from accidents, 4 from suicide, 3 from snake-bite and 288 from other causes.

III. Sanitation.—During the hotter months of the year the sanitation of the town has been fair, but during the rainy season it has been very indifferent owing to the several hollows in private premises containing stagnant water with a lot of decomposing material in them. The conservancy of the town is under the management of a trained sanitary inspector on Rs. 35 with two maistries under him on Rs. 6 each. The staff consists of 38 sweepers (thirty on Rs. 4 and eight on Rs. 1–8–0 each per mensem) with eleven carts to carry the dry sweepings to two depôts outside the town; eight toties each on Rs. 3–8–0 a month with eight tub carts to take the contents of the sewage water of about 300 cess-pools, and six toties on Rs. 4 and three on Rs. 3–8–0 each to clean the public and private latrines. The staff is sufficient but not efficient. It works under the orders of the Municipal Chairman. There are only two public latrines with wall enclosures and earth flooring situated in localities where there is plenty of open space for people to resort to and hence they are seldom used. Some of the private houses have nominal latrines with tatty enclosures which are cleaned by municipal toties. The little night-soil collected and removed from the town is buried in trenches outside the town in one of the rubbish depôts and the dry sweepings and sewage water were sold to the contractors of sewage and rubbish carts for Rs. 150 and Rs. 50, respectively, during the year under review.

The water-supply of the town is from the river Pamanyar and springs in its beds, by tanks fed by it and another river Vadavar and also by some wells. Except the wells, all other sources are not satisfactory in quality and are liable to be contaminated. The three reserved fresh water tanks must each have another watchman to afford relief to the single individual now employed

and to maintain strict and continuous guard over them. The drainage of the town is natural. All the rain water runs into the river Pamanyar. The natural drainage of the house compounds is interfered with by digging hollows in them. The house drains open into house compounds or into cess-pools of the street. The cess-pools being too big and too many, the existing tub carts cannot empty them efficiently. No attention has been paid to improve the insanitary condition of the slaughter-house and the fish and butcher stalls during the year.

Neither the long contemplated iron latrine was put up, nor the objectionable Muhammadan burial-ground situated in the Main Bazaar street was closed during the year under review.

The roads, streets and lanes are in a fairly good condition, except the one near the native minister's quarters and the other to the south of the Deputy Collector's office which are mostly under water after each rain.

IV. Vaccination.—Vaccination is carried on by a second-class vaccinator on Rs. 10. He has vaccinated 656 cases during the year against 629 of the previous year. Of these 583 were successful, 71 unsuccessful and 2 unknown. The civil apothecary has vaccinated 74 cases, of which, 57 were successful, 14 unsuccessful and 3 unknown. Out of the total of 730 vaccinations performed, 552 cases were under one year of age against 453 of the previous year. The lymph used throughout the year was glycerine paste supplied from the Tanjore depôt. Its quality was bad during the months of June and July 1896 and March 1897 when a large number of operations failed.

V. Hospitals and Dispensaries.—(*a*) There are two large and spacious wards for accommodating 15 male and 10 female patients and one contagious ward with four beds. The male ward which was out of order all these years was made fit for use by completing the repairs of its flooring. The contagious ward and the cook-house and one of the latrines continue unrepaired. The dispensary and the wards, &c., have not been whitewashed during the year.

(*b*) Except three chairs, the furniture recommended to be replaced a couple of years ago have not yet been replaced.

(*c*) The iron cots, teapoys and benches recommended by the District Medical and Sanitary officer long ago have not yet been supplied.

(*d*) The hospital was visited once during the year by the District Medical and Sanitary officer, Deputy Sanitary Commissioner and the District Collector.

The recommendations made were to hasten the repairs of the flooring of the male ward, to repair the contagious ward, to erect a caste ward and a properly ventilated and lighted operation room, to close the tank to the north of the hospital compound and to supply the hospital with iron cots.

Of the above only the repairs of the flooring of the male ward was completed during the year.

(*e*) Some patients that are able to pay for their diets are in the habit of dieting themselves. No collection was made during the year on this account.

(*f*)

Year.	Number of in-patients.	Daily average of in-patients.	Number of out-patients.	Daily average of out-patients.
1893–94	346	14·69	14,492	70·02
1894–95	430	18·88	16,674	84·52
1895–96	490	22·56	16,798	84·79
1896–97	415	20·05	18,285	93·63

There has been a slight decrease in the in-patients' admission and daily average due to no special cause. Amongst out-patients there has been a marked increase both in number and the daily average. There were 160 self-dieted patients against 154 of the previous year.

(*g*) *Mortality.*—There have been nine deaths in hospital during the year; of these, two were cases of tetanus, one from liver disease, one from carbuncle, one from dysentery, one from abscess, two from kidney disease, one from infantile convulsions and one from suppuration of ovarian cyst.

(*h*) Total number of operations performed during the year 1,153

Cured	1,063
Relieved	57
Discharged otherwise	9
Died	3
Remaining	21

The chief class of operations were removal of tumours, opening of abscesses and boils, extraction of teeth, operation for the radical cure of hydrocele and hernia and removal of elephantoid scrotum.

(*i*) Establishment sufficient and efficient.

(*j*) There is one midwife employed. Her name is Ayeekkutti. She is a barber woman by caste. She was trained in this hospital and entertained on 29th July 1881. She gets a pay of Rs. 8 per mensem and an allowance of As. 8 for every case over the minimum of eight cases in the month. She is efficient and popular in the town. Her work is contrasted in the table below:—

1894–95	210
1895–96	229
1896–97	231

(*k*) *Nil.*

(*l*) The bedding and clothing are insufficient and have to be renewed. All the affairs of the hospital are discussed in the several municipal meetings of this municipality.

(Signed) B. A. DAVY SINGH,
Civil Apothecary.

(Signed) W. A. LEE, Surgn.-Lieut.-Col.,
District Medical and Sanitary Officer.

Mannárgudi,
3*rd May* 1897.

Tour No. 1.

Submitted.

2. *Paragraph* 8—*Receipts.*—The total receipts amounted to Rs. 20,005 against the estimate of Rs. 24,178 and the actuals of the previous year 1895–96, Rs. 24,894. This was due to the non-collection of arrears of the principal taxes on buildings and lands, license fees, &c. These arrears relate to from 1890–91 to 1896–97 in the case of taxes on carts, animals and vehicles and from 1893–94 to 1896–97 under license fees, private scavenging fees, tax on arts, buildings, and from 1892–93 to 1896–97 under tax on lands. The non-collection of arrears relating to so many years is very unsatisfactory. Taxes of more than one or two years old should have been collected or written off the accounts.

3. The revised estimate said to have been passed has not yet been received. It is not possible to express an opinion as to the correctness of the revised estimate or of the remarks of the Chairman on the subject. However there is, as admitted by the Chairman, a deficit balance against the council. This is not satisfactory.

4. *Paragraph* 9—*Tax on Arts.*—The number of persons assessed rose from 180 to 194 and the assessment was Rs. 2,096. The remission by the council was Rs. 313, which is nearly 15 per cent. of the tax against 12·9 per cent. in the previous year. Such a large remission by the council is not satisfactory.

5. *Paragraph* 14—*Avenue Receipts*—Of Rs. 511 in the previous year have been remarked by Government to be too low. The collection during the year was Rs. 592. The increase was very slight. The Chairman should have reported on this point in detail and also the steps taken, if any, to develop this source of revenue.

6. *Paragraph* 15—*Conservancy Receipts.*—The nature of the contract regarding the street sweepings and sewage water should have been reported in detail.

7. *Paragraph* 19—*Grants and Contributions.*—The explanation that the taluk board was not addressed within the year for a grant of Rs. 1,810 is not satisfactory.

8. *Paragraph* 20—*Private Scavenging.*—The houses served by this agency showed an increase from 301 to 313. The fees should have been collected strictly in advance. Notwithstanding the orders of Government the fees were allowed to fall in arrears. The fee should, as remarked by Government, be raised to make it self-supporting and a larger number of private latrines should be brought under municipal control.

Charges.

9. *Paragraph* 23—*Repairs—Communications.*—The expenditure on road repairs was only Rs. 1,981 or only 27·6 of the receipts under tolls and 19·4 of the receipts under tolls, tax on carts, animals put together. The expenditure was quite inadequate in consideration of the length of the roads which is 25 miles and 5 furlongs of unmetalled roads. The condition of the roads is not very satisfactory.

10. *Paragraph* 24—*Repairs—Buildings.*—It has been brought to the notice of the Chairman that the floor of the slaughter-house, the butcher's stalls and of the fish market urgently require cementing or asphalting. No action appears to have been taken by the Chairman in this direction.

11. There has been considerable delay in the submission of the report.

J. V. Srinivasa Aiyar.

VEDARANNIYAM,
29*th July* 1897.

(Signed) ,
Deputy Collector.

MANNARGUDI Municipal Administration Report for 1896–97.

Forwarded.

2. The state of things disclosed by the report and statements is altogether unsatisfactory.

3. The annexed statement shows the demand, collection and balance of the various sources of revenue for which statistics are furnished in statements IV-A and IV-B. In a few cases * in which there have been fixed demands, the transactions have not been brought to statements IV-A and IV-B. The percentages of the balances under items Nos. 1 and 3 to 8 are exceedingly high:—

* Not shown in IV-B.
Not shown in IV-A.
1. Slaughter-house fees.
2. Fishery rents.
3. Tax on vehicles with springs.
4. ,, on animals.
5. ,, on carts, &c.
6. Tolls.

Items.		Total demand.	Collection.	Written off, &c.	Balance.	Subsequent collections.	Balance.	Per-centage.
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
1. Tax on arts ..	Current	1,783 0 0	1,492 0 0	..	291 0 0	75 0 0	349 0 0	17·02
	Arrears	267 8 0	116 8 0	18 0 0	133 0 0			
2. Tax on buildings	Current	4,650 10 9	3,650 5 6	..	400 5 3	188 15 6	303 7 6	7·05
	Arrears	241 6 3	149 4 6	..	92 1 9			
3. Tax on lands ..	Current	858 7 9	59 10 6	..	798 13 3	111 7 10	832 2 11	78·7
	Arrears	199 5 10	54 8 4	..	144 13 6			
4. Market rents ..	Current	678 13 2	665 9 11	..	13 3 3	..	289 3 9	30·16
	Arrears	279 11 6	3 11 0	..	276 0 6			
5. Private scavenging fees.	Current	178 13 4	57 1 1	..	121 12 3	..	227 0 7	71·15
	Arrears	140 6 7	35 2 3	..	105 4 4			
6. License fees ..	Current	499 10 3	438 2 3	..	61 8 0	..	319 8 0	40·48
	Arrears	289 0 0	23 0 0	8 0 0	258 0 0			
7. Tax on vehicles, animals and carts—Arrears ..		245 6 0	No collection at all.				245 6 0	100·0
8. Avenue tax—Arrears ..		200 5 6	18 13 0	..	181 8 6	..	181 8 6	90·5

4. *Paragraph* 8.—It is surprising to find that the opening and closing balances are *minus* Rs. 66–12–6 and *minus* Rs. 922–5–8. In other words, the Council has no credit at this moment. It has, moreover, to meet a large amount of liabilities amounting to Rs. 6,000 or Rs. 7,000 which should have been discharged before the close of the official year. The Chairman's explanation is altogether ridiculous, and it is no answer to urge that part of the liabilities of 1896–97 may be made good in 1897–98 by the collection of arrears which should have been collected in 1896–97. Moreover, if the collections could not be made within the year under report, it is certain that they can all be made in the present year. Besides, out of the outstanding arrears, a large portion is probably irrecoverable seeing that they have been existing since 1890–91 to 1895–96—*vide* statement IV-B. The deposit fund had been most irregularly drawn on to the extent of Rs. 922–5–8, and but for this circumstance the Chairman would have found his cheques refused at the treasury long ago. Unless a thorough examination of the financial position of the municipality is made and the expenditure during 1897–98 properly controlled, the affairs of the municipality will come to a standstill. In this connection, I may mention that a complaint has been received that, although the revised budget was approved by the council so far back

as 14th June 1897, it has not yet been submitted to Government by the Chairman and I am calling for a report on this. I have no knowledge of the revised budget myself.

5. *Paragraph* 11.—Under land-tax the total collection under current and arrears was Rs. 114–2–10 against a demand of Rs. 1,057–13–7, leaving Rs. 943–10–9 uncollected at the end of the year. When the revision was effected late in the year, special precautions should have been taken to dispose of the objections and to get in the collections within the close of the official year. Even at the end of May, the balance under this head was Rs. 801–12–4. It is very bad in the case of taxes (arrears) on vehicles and animals and of avenues, the percentage of uncollected balance of which amounted to no less than Rs. 100 and 90·5 respectively. The Chairman offers no comment on this remarkable state of things.

Paragraph 19.—It was apparently owing to culpable neglect that the demand for Rs. 1,810 for hospital was not made on the taluk board before the close of the year. At any rate the Chairman does not explain why it was not made.

Owing to apparent bad management, the Council had not sufficient funds to expend, and it was probably for this reason that the budget allotments were not more fully utilized especially under Grant 1. Only Rs. 1,981 were spent on communications as against Rs. 2,298 in the previous year.

6. *Paragraph* 34.—From the medical officer's report, it appears that the glycerine paste supplied during the months of June, July 1896 and March 1897 was bad and the large number of unsuccessful cases was due to this cause. Similar remarks have been made on the other municipal administration reports and the matter is receiving attention.

7. *Paragraph* 35.—The Chairman admits that the decrease in the number of births was probably due to defective registration. I have also reason to believe that this was so, as in one of the prosecutions instituted for failure to register a birth, I had to animadvert strongly on the conduct of the birth and death registrar who seemed to have a very inadequate conception of the duties imposed on him by the Act.

8. *Paragraph* 37—*Private Scavenging Service.*—The management of this service is very defective, the cost far exceeding the receipts in spite of the constant remarks of Government. The Chairman should make it self-supporting by collecting fees in advance or by stopping service.

9. The medical officer's report mentions a number of defects calling for remedy.

10. *General.*—The Chairman did not attend the two meetings at which the administration report was considered and passed. He gives no reasons for his absence. In the course of the year I had to notice the Chairman's absence from a number of the meetings (in some of which the council desired to have his personal explanation), and on receipt of his explanation for his absence I advised him to preside at all meetings. Out of 39 meetings held (excluding 11 which were adjourned for want of quorum), the Chairman attended 27 meetings and none of the 11 meetings adjourned.

This report discloses a most unsatisfactory state of affairs and I have long been dissatisfied with the working of this municipality. Whether it is due to the apathy of the Chairman, or to factious opposition, or to both causes combined, I cannot well say. I think it, however, essential that the accounts should be thoroughly audited and a full report submitted by the Inspector of Local Fund Accounts at the earliest possible date, when it should be considered if it is desirable for Mannárgudi to have the privilege of an elected Chairman. The term of office of the present incumbent expires on 20th November next.

TANJORE,
6*th August* 1897.

(Signed) J. ANDREW,
Acting Collector.

ORDER—No. 2492 M., dated 12th November 1897.

The receipts and charges of the Mannárgudi 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	2,527	1,240	460	—67
Tax on Arts	1,760	2,310	2,410	1,609
,, on Buildings and Lands	4,498	4,870	5,070	3,914
,, on Vehicles and Animals	1,446	1,520	1,540	1,511
,, on Carts	1,318	1,410	1,450	1,508
Tolls	8,454	5,400	6,200	7,158
Realizations under Special Acts	65	..	..	..
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	630	950	1,050	736
Conservancy Receipts	393	250	300	200
Fees and Revenue from Educational Institutions	52	40	40	37
Income from Markets and Slaughter-houses	1,472	1,200	1,260	1,221
License Fees	505	650	680	461
Other Fees	6	60	80	8
Fines under Municipal and other Acts	509	500	500	384
Interest on Investments and premium on Loans	953	950	950	953
Grants and Contributions from Government	90	150	90	90
,, from Local Boards	1,810	1,810	1,810	..
,, from other Bodies	10	20	20	14
Recoveries for Services to Private Individuals	88	650	300	92
Miscellaneous	48	340	230	110
Advances Recovered	787	200	200	..
Total	27,421	24,520	24,640	19,939
Charges.				
GRANT 1—				
New Works—				
Communications	147	500	500	..
Buildings	592	800	200	169
Water-supply	742	..	..	..
Repairs—				
Communications	2,151	3,000	3,000	1,982
Buildings	687	200	1,500	696
Water-supply	1,491	520	360	317
Establishment	180	360	220	180
Tools and Plant and other Stores	..	30	20	18
Total	5,990	5,410	5,800	3,362
GRANT 2—				
Training Schools	..	50	20	15
Municipal Schools—				
On the Salary-result System	520	390	370	309
Grants-in-aid—				
Salary Grants	424	550	550	375
Result Grants	1,343	1,150	1,150	1,232
Inspection	266	270	250	252
Miscellaneous	184	200	280	280
Total	2,737	2,610	2,620	2,463
GRANT 3—				
Hospitals and Dispensaries	4,651	4,030	3,600	3,420
Contributions	267	400	380	407
Vaccination	226	220	170	195
Registration of Births and Deaths	145	160	140	144
Conservancy, Road-cleaning and Road-watering	5,722	4,770	5,530	5,066
Total	11,011	9,580	9,820	9,232
GRANT 4—				
Lighting	2,348	1,920	2,220	2,153
Markets and Slaughter-houses	73	..	10	12
Travellers' Bungalows	106	100	50	49
Avenues	624	630	820	705
Public Garden, Survey of Land, Fire and other Charges	630	540	540	442
Total	3,774	3,190	3,640	3,361
GRANT 5—				
Supervision and Management	3,781	2,290	2,500	2,376
Advances Recoverable	91	..	..	65
Refunds	74	..	..	2
Balance	—67	1,440	260	—922
Total	27,421	24,520	24,640	19,939

2. Thirty-nine meetings were held by the municipal council against 46 in the previous year and eleven others were adjourned for want of a quorum against six in that year. The average attendance of the members, both official and non-official, was

indifferent. The Collector will call the attention of the former to G.O., No. 859 M., dated 10th April 1897, and inform the latter that the Government expects them to be more regular in their attendance for the future. From paragraph 10 of the Collector's endorsement, it is observed that the Chairman did not attend a number of meetings, at some of which the council had desired to have his personal explanation in regard to certain matters. One seat was filled by election during the year, at which 53·5 per cent. of the registered voters attended the poll.

3. *Receipts.*—(1) The original demand of the tax on arts and professions was Rs. 2,096, being almost the same as in 1895–96, but owing to the heavy remissions, amounting to 14·9 per cent. of this sum, granted by the municipal council on appeal, the net demand decreased, being Rs. 1,783 against Rs. 1,825. These heavy remissions indicate either undue leniency on the part of the municipal council in admitting appeals, or very inaccurate assessments on the part of the executive, or both. The Chairman's failure to submit the explanation called for in paragraph 3 (1) of G.O., No. 1435 M., dated 26th August 1896, regarding the decline in the original assessments is most reprehensible, and the omission should be supplied without further delay. Owing to the revision of the registers, the net current demand under the tax on lands rose, being Rs. 859 against Rs. 566 in the previous year. Under the house-tax it was higher by Rs. 95.

(2) The current collections of the principal taxes declined, and were not satisfactory under either the arts or the house-tax, while under the land-tax they were extremely discreditable, only 7·0 per cent. of the demand having been realized within the year. With reference to the last named tax, the Chairman pleads the late revision of the tax registers, but the Government agrees with the Collector's remarks in paragraph 5 of his endorsement as to the inadequacy of the explanation. The arrear realizations under all these heads also declined and were bad. The balances outstanding at the close of the year amounted to Rs. 1,860, the arrears dating back to the year 1890–91. Immediate steps must be taken to adjust these. A report showing the progress made towards their collection should be submitted through the Collector on the 1st of January 1898.

(3) Notwithstanding the backward state of the collections, the number of coercive processes issued during the year was less than one half of that in 1895–96, while more than one-third of the total number of warrants for disposal remained unexecuted on the 31st March 1897. This also is not creditable to the executive administration of the municipality.

(4) There was an increase in the receipts from the cart-tax, but the income under all the heads of tolls, sale of sweepings, market rents, fines and contributions from local boards declined. The attention of the municipal council and the Chairman is drawn to the remarks of the Divisional Deputy Collector in paragraphs 5 to 7 of his endorsement and to those in paragraph 5 of the Collector's endorsement, regarding the unexplained and apparently culpable neglect to demand payment of the local fund contribution on account of the hospital. The explanation of the nature of the contract with regard to street sweepings and sewage water, called for in paragraph 3 (3) of G.O., No. 1435 M., dated 26th August 1896, has not yet been furnished. This should also be submitted without any further delay.

(5) The number of houses served by the private scavenging agency was 313 or twelve more than in the previous year, but the service was worked at a loss of Rs. 249 to the municipal council against Rs. 232. If, however, the fees had been collected in advance, in accordance with the repeated instructions of Government, the cost of the service would have been very nearly covered by the receipts. The disregard of the orders of Government in this matter is most unsatisfactory. The service is adopted by only about 10 per cent. of the number of houses assessed to the tax on buildings, and there is ample room for its extension. It must also be made self-supporting. It is not equitable that the cost of a private service should be met by the general tax-payer.

4. *Expenditure.*—(1) *Public Works.*—The expenditure under this head was Rupees 3,362 against the budget allotment of Rs. 5,410, the short outlay being, as observed by the Collector in the concluding portion of paragraph 5 of his endorsement,

apparently due to want of funds resulting from the mismanagement of the municipality. No new work of importance was undertaken during the year. The total outlay on communications amounted to Rs. 1,982 or only 31·9 per cent. of the net municipal revenue from tolls against the minimum of 50 per cent. fixed by Government, and the Deputy Collector in charge of the division reports that the town roads were not in a very satisfactory condition. The attention of the municipal council is drawn to the remarks of this officer in paragraphs 9 and 10 of his endorsement regarding the inadequacy of the expenditure on communications and the delay in executing repairs to certain buildings.

(2) *Education.*—The net expenditure under this head amounted to Rs. 2,322 or 14·8 per cent. of the income from taxation. Of this sum, all but Rs. 375 was spent on primary education. The municipal council maintained two primary schools on the salary-result system, one of which was for Panchamas, against three schools in 1895–96, and as in that year a sessional school for the training of teachers was conducted by the inspecting schoolmaster. From this school only two pupils were presented for examination and both of whom were successful. The attendance at the Panchama school increased from 31 to 37, but at the other municipal school, it remained stationary. The two primary schools appear to have done well at the departmental examinations. The council also aided with salary grants one secondary school or one less than in the previous year, and with result grants twelve primary schools as in that year. The attendance at these institutions taken together remained almost stationary. The results of the grant examinations continued to be good and the grant allotment was exceeded by more than 7 per cent. The total number of boys under instruction in the municipal and aided schools was 1,016 or 69·8 per cent. of the male population of school-going age against 1,058 or 72·7 per cent. in the previous year.

(3) *Medical Relief.*—The number of in-patients treated at the municipal hospital fell by 75, but the number of out-patients rose, being 18,285 against 16,798 in the previous year. The increase under out-patients is attributed by the Chairman to the popularity of the medical officer in charge of the institution. The midwife attended 231 cases of labour against 229 in 1895–96. The recommendations regarding the improvement of the hospital buildings and the supply of hospital requisites, referred to in paragraph V (*b*) (*c*) (*d*) and (*l*) of the medical officer's report, should be carried out without further delay.

(4) *Vaccination and Vital Statistics.*—The reported number of persons vaccinated during the year (730) remained almost stationary. The ratio of reported success was 87·7 per cent. against 91·5 in 1895–96, the large percentage of failures being attributed by the medical officer to the bad quality of the lymph supplied from the vaccine depôt at Tanjore during three months of the year. Infantile vaccination improved slightly, the total number of children under one year of age successfully vaccinated being 501 or 24·6 per mille of the population against 22·2 per mille in the previous year. Owing admittedly to defective registration, the number of births registered during the year fell from 792 or 38·8 per mille of the population to 639 or 31·3 per mille. The number of registered deaths also declined slightly, being 552 or 27·1 per mille against 564 or 27·7 in the previous year. As these rates are much below the normal, the returns of vital statistics cannot be regarded as trustworthy. In this connection, the attention of the municipal council is drawn to the remarks of the Collector in paragraph 7 of his endorsement. The work of the registrars should be closely supervised and if they are incompetent or idle they should be replaced. The penal provisions of the Act should also be strictly enforced against all persons who fail to report the occurrence of births and deaths.

(5) *Sanitation.*—The expenditure under this head exceeded the sanctioned allotment by more than 6 per cent. and amounted to Rs. 5,066 or 25·3 per cent. of the current receipts. The council's report furnishes no information regarding the action taken by it to improve the sanitary condition of the town. From the medical report, however, it appears that several urgent sanitary needs of the town have not been attended to. The municipal council should take active measures for remedying the defects pointed out by this officer and by the Deputy Sanitary Commissioner in his inspection notes, recorded in G.O., No. 562 M., dated 16th March 1897, as funds

become available. It is also observed that the reports and explanation called for in paragraph 4 (5) of the previous year's review have not yet been submitted. The omission should be explained.

5. *General Remarks.*—The year closed with a deficit of Rs. 922 instead of a balance of Rs. 1,440 as anticipated in the budget, the large decrease being mainly due to short collections under the principal taxes. The deficit was met by the Chairman from the deposit balance—a proceeding which was entirely without authority except under the sanction of the municipal council. From paragraph 8 of the report, it appears that the municipal council has to meet liabilities to the extent of Rs. 7,018, and the Government agrees with the Collector in the opinion that the report discloses a most discreditable state of affairs. The collection of taxes was wholly mismanaged; while the general administration of the municipality during the year under review must be regarded as inefficient and lax in almost every direction. As recommended by the Collector, the Accountant-General will be requested to have the accounts of the municipality audited at a very early date and to report the result to Government.

6. The delay in placing the report before the municipal council is unsatisfactory and should have been explained.

(True Extract.)

Secretary to Government.

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

Exd. C. M. Thumbuswamy.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From M.R.Ry. M. R. SRINIVASA ROW Avargal, Chairman, Municipal Council, Mannárgudi, to the Secretary to Government, Local and Municipal Department, dated 24th July 1897, No. 197.

The council resolves to submit its report on the working of this municipality for the year 1896–97 in accordance with the provisions of section 252 of Act IV of 1884, together with the enclosures mentioned below :—

(1) Statement of receipts and charges.

(2) Report of the civil apothecary on the general sanitation of the town and on the working of the municipal dispensary.

(3) Assistant Inspector's statements and report on education.

(4) Extract from the proceedings of the municipal council, dated 8th July 1897 and 10th July 1897.

2. The budget and revised estimates were passed by Government in its orders No. 384 M., dated 7th March 1896, and No. 648 M., dated 22nd March 1897.

3. The accounts of the year under report have not yet been audited.

I.—Constitution of the Council.

4. *Municipal Board.*—The maximum strength of the council is 16 including 1 *ex-officio* councillor ; of these, 4 are nominated and 12 elected.

5. *Nominations and elections to the council.*—Four vacancies occurred among the elected seats during the latter part of the year, of which one was filled up within the year, and the other three have since been filled up.

6. *Office of Chairman.*—The office of Chairman was held by M.R.Ry. M. R. Srinivasa Row Avargal during the whole of the year under report.

7. *Meetings of the Council.*—Fifty meetings were convened during the year, of which 11 had to be adjourned for want of quorum. Ordinary meetings were held on the second and fourth Saturdays of every month and special meetings as often as were found necessary. The electric system is in force in this municipality and there were 331 voters registered at the close of the year.

II.—Receipts.

8. The total receipts of the year (exclusive of the opening balance) amounted to Rs. 20,005–6–2, against Rs. 24,178 of the revised estimate, and Rs. 24,894–9–3 in the previous year. The opening balance was Rs. 6–12–6. It is to be regretted that there was no closing balance of 10 per cent. of the receipts as required by Government, but that, on the other hand, there was a deficit of Rs. 922–5–8. The Chairman met this deficit of Rs. 922–5–8 from the deposits of Rs. 1,638–4–9 held in trust by the council without its sanction or that of Government. Besides this the council has to pay a sum of Rs. 7,018–0–1 to several claimants as shown in the footnote to statement II. The council seeing this unsatisfactory feature in the administration, has sanctioned a revised budget estimate of receipts and charges for the current year in supersession of its former budget sanctioned in G.O., No. 648 M., dated 22nd March 1897, making therein due provision not only to meet the liabilities, but also proposals for the re-organization of the office establishment in view to placing the administration on a more satisfactory basis. The unsatisfactory state of things was fully explained in the sub-committee's report accompanying the revised budget which was approved by the council on the 15th June 1897. This will be submitted at a very early date.

Regarding the state of the arrears the council called the attention of the Chairman to it more than once by a special report through the Divisional officer but without any profitable effect. It has no power under the Act to interfere with the executive, and the Chairman is once more requested to pay particular attention to the collection of arrears.

Chairman's views.—In the above paragraph two points are dealt with — one about the liabilities of the council and the other about the revised budget. As regards the first point, the total liability as stated in the above paragraph, *i.e.*, Rs. 7,018–0–1, is itself incorrect. Rs. 7,018–0–1 stated in the above paragraph includes property deposit to the extent of Rs. 950. Deducting this, the actual liability is in all Rupees 6,068–0–1, *i.e.*, including the deficit shown under deposit Rs. 922–5–8. Out of this liability Rs. 1,262–2–0, as shown in detail in the statement A appended, was left unprovided for. Deducting this, the provided for liability is Rs. 4,805–14–1. The assets of the council including the amount that was on hand on the 31st March 1897 are Rs. 5,567–3–2 as shown in the statement B appended. Thus it will be seen that the unsatisfactory feature attributed to the administration is unfounded. Further even the unprovided for liabilities to the extent of Rs. 1,262–2–0 could not have arisen if this had been considered at the time of the revised estimate. As regards the second point, that as the liabilities excepting the unprovided for liabilities do not exceed the assets as shown above, the ground on which the revised budget said to have been passed does not exist. The unprovided for liabilities could very well be met from the increased percentage of taxation under the new Act, if the council would strictly, except under unavoidable circumstances, adhere to the provisions made and passed by the Government.

Statement A showing "unprovided for liabilities."

—	Budget.	Actuals.	Difference.	Liability (note to statement II).	Amount for which no provision.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Grant supply	2,300 0 0	1,725 8 5	574 7 7	1,282 10 5	708 2 10
2. Results grants to salary-result schools.	50 0 0	..	50 0 0	58 8 0	8 8 0
3. Extra remuneration to inspecting schoolmaster	15 0 0	15 0 0	..	15 0 0	15 0 0
4. Contingencies to inspecting schoolmaster	15 0 0	14 9 9	0 6 3	4 13 2	4 6 11
5. House-rent to salary-result school ..	50 0 0	41 2 7	8 13 5	13 13 0	4 15 7
6. Medicines	500 0 0	203 1 3	296 14 9	400 0 0	103 1 3
7. House-rent to hospital assistant and extra remuneration to midwife, &c.	370 0 0	471 6 9	— 101 6 9	77 11 4	106 2 7
8. Special sanitary arrangements ..	500 0 0	482 6 6	17 9 6	150 0 0	132 6 6
9. Printing charges	450 0 0	318 3 2	131 12 10	231 13 7	100 0 9
10. Lantern repairs	1,500 0 0	1,492 15 5	7 0 7	12 7 8	5 7 1
11. Controlling establishment	150 0 0	189 14 6	— 39 14 6	34 0 0	73 14 6
Total ..	5,900 0 0	4,954 4 4	945 11 8	2,280 13 2	1,262 2 0

Statement B showing the assets of the Council.

	Amount.
	Rs. A. P.
1. Balance on the 31st March 1897	725 15 1
2. Arrears of taxes	2,941 4 1
3. Gymnastic grant	90 0 0
4. Taluk board contribution	1,810 0 0
Total ..	5,567 3 2

As regards the reorganization of the office establishment, it is fully considered by me in the report covering the revised budget. The retrenching of provisions made for important and necessary matters such as construction of latrine, diet of patients, sundries and contingencies to the hospital under which falls the purchase of indegenous drugs, &c., epidemic diseases and such other vital matters, does not seem to be

advisable to meet a liability of Rs. 1,260 which was not provided for. I do not see how a saving of Rs. 4,000 and odd, as shown in the revised budget, will be sufficient to meet a liability of Rs. 7,000 and odd according to the council's account. As regards the arrears, all that could be done by the Chairman has been done in the matter. Some of the taxes had to be written off by the council, some have to be reported upon by the sub-committee members, and some are still pending before the council. A detailed report regarding the different steps taken regarding the arrears will, in my opinion, not be proper here.

9. *Tax on Arts.*—The amount originally assessed was Rs. 2,096 against a revised estimate of Rs. 2,400, of which Rs. 313 was remitted by the council on appeal; and hence the settled demand was Rs. 1,783 against Rs. 1,825 in the previous year. This, together with the arrear demand of Rs. 267–8–0, made up a total demand of Rupees 2,050–8–0. The collections under current and arrears were Rs. 1,492 and Rs. 116–8–0, respectively, and Rs. 28 were remitted under arrears. Thus there remained a balance of Rs. 291 and Rs. 133 under current and arrears respectively. Out of these Rs. 75 have since been collected.

Chairman's views.—The original assessment was Rs. 2,096 against Rs. 2,095 of the last year, and the percentage of remission by the council on appeal was about 15 per cent. Though the assessment was made with slight variations with reference to the decision of the council in the previous year, yet the remission has been made as above noted.

10. *Tax on Buildings.*—Out of a demand of Rs. 4,050–10–9 under current (against a revised estimate of Rs. 4,250) and Rs. 241–6–3 under arrears, Rupees 3,650–5–6 and Rs. 149–4–6, respectively, were collected, leaving a balance of Rupees 400–5–3 and Rs. 92–1–9 at the close of the year. The subsequent collection under this head amounts to Rs. 188–15–6.

11. *Tax on Lands.*—This tax underwent a thorough revision during the year under report, with the result that the demand came up to Rs. 858–7–9 as against Rupees 565–11–5 of the previous year. The collection amounted to Rs. 59–10–6. The arrear demand under this head was Rs. 199–5–10, and the collection under arrears was Rs. 54–8–4. Out of the balance of Rs. 798–13–3 under current and Rs. 144–13–6 under arrears, Rs. 111–7–10 have since been collected.

Chairman's views.—The revision of the land-tax was completed only in the month of January 1897, and many objections had to be disposed of subsequently; hence the amount could not be collected within the year.

12. *Tax on Vehicles, Animals and Carts.*—Rs. 3,019–8–0 are the receipts under this head against Rs. 2,764–2–0 in the previous year.

13. *Tolls.*—Tolls were leased out during the year for Rs. 9,300, which were fully collected within the year. Rs. 55–6–0 was the collection on account of arrears of the previous year:—

	Rs.	A.	P.
Lease amount of tolls for 1896–97	9,300	0	0
Deduct amount of deposit made on account of 1896–97 but credited in 1895–96, the deposit having been made in that year (G.O., No. 1040 M., dated 28th June 1895)	1,550	0	0
Balance ..	7,750	0	0
Add amount deposited in 1896–97 on account of 1897–98 but credited in 1896–97	1,620	0	0
Add arrears collected in 1896–97	55	6	0
Interest	43	1	0
Amount shown in statement I ..	9,468	7	0

14. *Avenue Receipts.*—As in the latter part of 1895–96, the collections were departmentally managed, the amount realized being Rs. 592–7–6 against Rs. 511–15–3 in the previous year and Rs. 800 of the revised estimate.

15. *Conservancy Receipts.*—The street refuse and sewage water were sold to the contractors who supplied carts and bullocks for Rs. 200.

16. *Income from Markets.*—The demand under this head was Rs. 678–13–2 and the collections were Rs. 665–9–11. As for the arrears under this head amounting to Rs. 276–0–6, the prosecution of the defaulters has been sanctioned by the council, and steps will be taken to recover the dues in the current year.

The figure in statement I is arrived at as follows:—

	Rs.	A.	P.
Lease amount for 1896–97	678	0	0
Deduct amount of deposit credited in 1895–96	169	8	0
	508	8	0
Add amount of deposit on account of 1897–98 credited in 1896–97	159	0	0
	667	8	0
Deduct balance remaining uncollected	13	3	3
	654	4	9
Add interest	0	13	2
	655	1	11
Add collection under arrears	7	1	3
Figure in statement I ..	662	3	2

17. *Slaughter-house Fees.*—These were leased out during the year for Rs. 490 which was collected within the year. The collection under arrears amounted to Rs. 72–4–2:—

	Rs.	A.	P.
Amount of lease for 1896–97	490	0	0
Deduct amount of deposit credited in 1895–96	122	8	0
	367	8	0
Add deposit for 1897–98 credited in 1896–97	117	8	0
	485	0	0
Add interest	1	4	0
	486	4	0
Add collection under arrears	72	4	2
Figure in statement I ..	558	8	2

18. *Fines under Municipal and other Acts.*—Rs. 383–10–0 were realized under this head against Rs. 509 in the previous year.

19. *Grants and Contributions.*—The gymnastic grant of Rs. 90 from Government and the taluk board contribution of Rs. 1,810 on account of the municipal dispensary were not received within the year. Sanction for the gymnastic grant has since been received from the Accountant-General, and the Treasury Deputy Collector has been addressed for the adjustment of the amount. In regard to the contribution of Rupees 1,810 due from the taluk board it was not addressed during the year. It has since been addressed, and it is understood that the taluk board has sought the sanction of Government for the payment of the amount, as the demand was not made during the year.

20. *Private Scavenging.*—The current demand under this head was Rs. 178–13–0 and the collection Rs. 57–1–1. Of the arrear demand of Rs. 140–6–7, Rs. 35–2–3 were collected and steps are being taken for the collection of the balance.

21. *Fishery Rents.*—This item yielded Rs. 97–10–0 against Rs. 175 of the revised estimate and Rs. 45 in the previous year. The renter appealed to the council to remit the balance, but the council declined to do so. Steps are being taken to recover the amount.

	Rs.	A.	P.
Amount of lease	175	0	0
Deduct amount of deposit credited in 1895–96	30	0	0
	145	0	0
Add deposit for 1897–98 credited in 1896–97	29	0	0
	174	0	0
Add fine	3	0	0
	177	0	0
Deduct balance remaining uncollected	79	6	0
	97	10	0

III.—Charges.

22. *New Works—Buildings.*—Rs. 169–0–6 appearing under this head represents the amount paid (Rs. 82–14–6) for the construction of a school-house for the western salary-result school and the expenditure incurred in purchasing twelve dust-bins as recommended by the Sanitary Commissioner.

23. *Repairs—Communications.*—Rs. 1,981–14–7 was spent under this head against Rs. 3,000 of the revised estimate.

24. *Repairs—Buildings.*—The expenditure under this head was Rs. 696–0–1 against Rs. 1,500 of the revised estimate; Rs. 540–13–8 remains to be paid on account of asphalting, &c., of the hospital buildings.

25. *Water-supply—Establishment.*—Rs. 284–11–3 were spent against Rs. 300 of the revised estimate.

26. *Grant-in-aid—Training School.*—Rs. 15 was paid to the inspecting schoolmaster as remuneration for conducting a sessional school in 1895–96.

27. *Salary Grants.*—Rs. 375 were paid against Rs. 550 of the revised estimate. The non-payment of the grant due to the Hindu lower secondary School within the year and that due to the Wesleyan Mission high school for one month accounts for the difference.

28. *Results Grants.*—Rs. 32–12–0 were paid in excess of the allotment under this head as recommended by the Assistant Inspector of Schools. Rs. 56–12–0 were paid on account of 1895–96.

29. *Common Gymnasium.*—The amount spent under this head represents the cost of a set of gymnastic apparatus sent for from Karur to replace the old ones which, besides being incomplete, had been quite worn out and become useless.

30. *Progress of Education—Salary-result Schools.*—Of the two salary-result schools, the eastern and the western, the latter was abolished at the beginning of 1896–97. The strength of the eastern salary-result school was 44 and the average attendance 57. Results in several examinations are reported by the Assistant Inspector of Schools to be generally better than in the previous year. The strength of the Panchama salary-result school on the 31st March 1897 was 37 and the average attendance 24. This also did fairly well in the annual examination. A sessional school was opened and worked up by the inspecting schoolmastsr who sent up two teachers for Primary examination, both of whom came out successful.

Aided Schools.—There were twelve primary schools which received results grants amounting to Rs. 1,175–5–6 (Rs. 7–6–6 being paid to the gymnastic instructor as recommended by the Assistant Inspector of Schools). Two of the schools which did not receive their grants for the previous year were paid in the year under report Rs. 56–12–0.

Secondary Schools.—Of the two secondary schools, one—the Hindu lower secondary school—was not paid any grant within the year. The other is a Sanskrit school opened under the auspices of Mahamaghopadhyaya Rajusastrial. The progress of secondary education is fair as reported by the Assistant Inspector of Schools. The lower secondary school has improved in tone, discipline and attendance.

31. *Grant-in-aid—Hospitals.*—Four hundred and twenty-five in-patients and 18,225 out-patients were treated in the hospital against 498 in patients and 16,798 out-patients in the previous year. The small decrease under in-patients calls for no remarks. It is a fluctuating item. There were 160 self-dieted patients against 154 of the previous year. The number of major and minor operations performed with the results, as marginally noted, was 1,153. The marked increase in the number of out-patients year after year and the increase in surgical operations show the usefulness and the popularity of the medical officer M.R.Ry. B. L. Davy Singh.

Number operated	1,153
„ cured	1,063
„ relieved	57
„ discharged otherwise	9
„ died	3
„ remaining	21
Total ..	1,153

32. *Hospitals—Sundries and Contingencies.*—The figure in the revised estimate was put down with reference to the actual expenditure in the first eight months of the year; but it is now found that it has been exceeded by about Rs. 100, the actual expenditure being Rs. 471–6–9.

33. *Other Contributions.*—Rs. 150 was paid to Messrs. Arbuthnot & Co. on account of the lady student who is undergoing training in Madras for being employed ultimately in this municipality as a female apothecary.

34. *Vaccination.*—The number of cases vaccinated was 730, of which 552 were below one year of age. Sixty-three prosecutions were instituted for failure to have children vaccinated. As the number of failures was very large owing to the badness of the lymph supplied from the central vaccination depôt at Tanjore, the council have resolved to revert to the old method of operating with calf lymph in the current year.

35. *Vital Statistics.*—The number of births and deaths registered in the year were 639 and 552, respectively, against 792 and 564 of the previous year. Nine prosecutions for failure to register births and eleven for failure to register deaths were instituted during the year. The decrease under births was probably due to defective registration.

36. *Conservancy—Road-cleaning.*—Rs. 3,155–4–0 was paid for the supply of rubbish and sewage carts which were made by two contractors. There were 17 masonry, 26 wooden, and 60 corrugated iron dust-bins at the close of 1895–96, to which were added 12 dust-bins of the latter sort in 1896–97.

37. *Private Scavenging.*—There were 313 houses served during the year by nine toties. the expenditure incurred on account of them being Rs. 305–5–6 against Rs. 320 of the revised estimate. The income from this source was however only Rs. 92–3–4. A number of causes combine to defeat the endeavours of the council to make the system self supporting in this municipality, the chief of which being the existence of plenty of open space in the town for people to ease themselves, the peculiar prejudices of the public against accepting the service, and the absence of provision to collect the fees by coercive process. Steps are, however, being taken to overcome these difficulties as far as possible.

38. *Cholera.*—This dire disease appeared in the town on the 27th October 1896. It was brought by a Mahammadan from Muttupet, where cholera was raging in an epidemic form. The marginally-noted establishment was maintained to check the spread of cholera. The instructions conveyed in Dr. King's circular and published in the *Fort St. George Gazette* were duly carried out. The tanks which were reported to be infected were strictly watched. Disinfectants and medicines were freely given at all hours of day and night. Compensation was also given when necessary. There were 119 attacks and 64 deaths.

Cholera inspector, 1 on Rs. 10 per month.
„ maistries, 5 on „ 6 „ each.
„ tank watchers, 5 on Rs. 4 „ „
„ toties, 4 on „ 6 „ „
„ shed watcher, 1 on „ 4 „

39. The council fully approve of the remarks of the medical officer on sanitation and the working of the conservancy establishment.

40. *Special Sanitary Arrangements.*—Besides the usual arrangements which are made in this town during the big festival which comes off once every year and lasts for eighteen days, provision had to be made for carrying out the recommendations contained in the circular issued by the President, district board, in connection with Mahamagham festival at Kumbakónam for a period of one month The total expenditure incurred under this head was Rs. 482–6–6 against Rs. 500 of the estimate.

41. *Grant 4, Lighting.*—Rs. 2,153–2–4 has been spent on account of establishment and contingencies against Rs. 2,220 of the revised estimate.

42. *Market.*—Rs. 11–10–6 appearing under this head represented the amount paid on account of 1895–96.

43. *Avenues.*—The avenue charges amounted to Rs. 704–13–2 against Rs. 817 of the revised estimate.

44. *Printing.*—Rs. 318–3–2 was spent within the year, and Rs. 231–13–7 has been since paid to the printing contract or on account of 1896–97.

45. *Other Items.*—Rs. 112–6–9 appearing against this head is made up as follows:—

	Rs.	A.	P.
Law charges	39	3	0
Advertisement charges	27	6	0
Miscellaneous	45	13	9
Total ..	112	6	9

46. *Grant 5, Collection of Tolls.*—The expenditure incurred under this head relates to the establishment entertained during the year 1895–96, when the collection of tolls was departmentally managed. The amount represent the pay of the establishment for March 1896 which was paid in April 1897.

47. *Contribution for Central Office and Audit Establishment.*—Rs. 39–14–6 has been spent in excess of the estimate, and Rs. 34 remains to be paid on account of the controlling establishment at the Presidency town for 1896–97.

48. The draft report of the Chairman was placed before the council only on the 8th. Hence the delay in the submission of the report which is regretted.

49. *Chairman's Views.*—The council, in their resolution, dated 10th July 1897, have altered the form of the report which was in practice, as far as I am aware, for a long time, that is, by substituting the word "council" for "I" (the Chairman). How far this is proper, I leave the Government to decide. Therefore I have submitted this in the form in which it was passed by the council.

ENCLOSURE.

EXTRACT from the Proceedings of the Municipal Council, Mannárgudi, passed at their meeting held on Thursday, the 8th July 1897.

* * * * *

Proposed by M.R.Ry. S. Venkatramaier Avargal that M.R.Ry. I. V. Sreenivasaier Avargal be asked to take the chair; seconded by M.R.Ry. Ramudoraier Avargal and carried unanimously.

1. Read draft administration Report and statements for the official year 1896–97.

Proposed by M.R.Ry. A Venkatramaier that, as the draft report as submitted by the Chairman is defective and requires some explanations and additions, as the Chairman is absent and the council has not the benefit of his explanation, the meeting be adjourned to Saturday, the 10th instant, at 7 A.M.; seconded by M.R.Ry. V. S. Subbarayar Avargal and carried unanimously.

* * * * *

EXTRACT from the Proceedings of the Municipal Council, Mannárgudi, passed at their meeting held on Saturday, the 10th July 1897.

* * * * *

Proposed by M.R.Ry. S. Venkatramaier Avargal that M.R.Ry. T. V Sreenivasaier Avargal be requested to take the chair; seconded by M.R.Ry. Singamaiengar Avargal and carried unanimously.

2. Proposed by M.R.Ry. S. Venkatramaier that the administration report of the council for 1896–97 be taken up as a special subject at this meeting; seconded by M.R.Ry. Singamaiengar and carried unanimously.

3. Proposed by M.R.Ry. S. Venkatramaier that additions as per memo. furnished by him be embodied in the draft report submitted by the Chairman; seconded by M.R.Ry Rajappaier and carried unanimously.

4. Proposed by M.R.Ry. S. Venkatramaier that the words "" owing to a certain irregularity of the late manager" in paragrrph 27 be omitted with reference to the resolution of the council, dated 27th March 1897; seconded by M.R Ry. V S. Subbarayar Avargal and carried unanimously.

5. Proposed by M.R.Ry.S. Venkatramaier that the draft report of the Chairman as amended by resolutions 3 and 4 be passed; seconded by M.R.Ry. V. S. Subbarayar Avargal and carried unanimously.

* * * * *

CONCISE Report of the Municipal Hospital, Mannárgudi, for the year 1896–97.

I. Public Health.—The public health of the town has been fair during the first eight months of the year. The epidemic of cholera visited the town in November 1896 and continued in a severe form for four months. A special preventive staff was appointed, who, with an establishment of toties under them and a careful and judicious application of the disinfectants supplied to them, did much to put down the prevalence of the epidemic. Their first care has been to disinfect the cholera dejecta before burning them. Special arrangements for the Mahamagham festival were also made. Several water sources that were contaminated were excluded from human use for a sufficiently long time. During the year no festival was held.

II. Vital Statistics.—During the year there were 639 births, 320 males and 319 females, and 552 deaths, against 792 births and 564 deaths of the previous year. There were 110 deaths from fever, 64 from cholera, 54 from dysentery, 7 from accidents, 4 from suicide, 3 from snake-bite and 288 from other causes.

III. Sanitation.—During the hotter months of the year the sanitation of the town has been fair, but during the rainy season it has been very indifferent owing to the several hollows in private premises containing stagnant water with a lot of decomposing material in them. The conservancy of the town is under the management of a trained sanitary inspector on Rs. 35 with two maistries under him on Rs. 6 each. The staff consists of 38 sweepers (thirty on Rs. 4 and eight on Rs. 1–8–0 each per mensem) with eleven carts to carry the dry sweepings to two depôts outside the town; eight toties each on Rs. 3–8–0 a month with eight tub carts to take the contents of the sewage water of about 300 cess-pools, and six toties on Rs 4 and three on Rs. 3–8–0 each to clean the public and private latrines. The staff is sufficient but not efficient. It works under the orders of the Municipal Chairman. There are only two public latrines with wall enclosures and earth flooring situated in localities where there is plenty of open space for people to resort to and hence they are seldom used. Some of the private houses have nominal latrines with tatty enclosures which are cleaned by municipal toties. The little night-soil collected and removed from the town is buried in trenches outside the town in one of the rubbish depôts and the dry sweepings and sewage water were sold to the contractors of sewage and rubbish carts for Rs. 150 and Rs. 50, respectively, during the year under review.

The water-supply of the town is from the river Pamanyar and springs in its beds, by tanks fed by it and another river Vadavar and also by some wells. Except the wells all other sources are not satisfactory in quality and are liable to be contaminated. The three reserved fresh water tanks must each have another watchman to afford relief to the single individual now employed and to maintain strict and continuous guard over them. The drainage of the town is natural. All the rain water runs into the river Pamanyar. The natural drainage of the house compounds is interfered with by digging hollows in them. The house drains open into house compounds or into cess-pools of the street. The cess-pools being too big and too many, the existing tub carts cannot empty them efficiently. No attention has been paid to improve the insanitary condition of the slaughter-house and the fish and butcher stalls during the year.

Neither the long contemplated iron latrine was put up, nor the objectionable Muhammadan burial-ground situated in the Main Bazaar street was closed during the year under review.

The roads, streets and lanes are in a fairly good condition except the one near the native minister's quarters and the other to the south of the Deputy Collector's office which are mostly under water after each rain.

IV. Vaccination.—The vaccination is carried on by a second-class vaccinator on Rs. 10. He has vaccinated 656 cases during the year against 629 of the previous year. Of these 583 were successful, 71 unsuccessful and 2 unknown. The civil apothecary has vaccinated 74 cases, of which, 57 were successful, 14 unsuccessful and 3 unknown. Out of the total of 730 vaccinations performed, 552 cases were under one year of age against 453 of the previous year. The lymph used throughout the year was glycerine paste supplied from the Tanjore depôt. Its quality was bad during the months of June and July 1896 and March 1897 when a large number of operations failed.

V. Hospitals and Dispensaries.—(*a*) There are two large and spacious wards for accommodating 15 male and 10 female patients and one contageous ward with four beds. The male ward which was out of order all these years was made fit for use by completing the repairs of its flooring. The contageous ward and the cook-house and one of the latrines continue unrepaired. The dispensary and the wards, &c., have not been whitewashed during the year.

(*b*) Except three chairs, the furniture recommended to be replaced a couple of years ago have not yet been replaced.

(*c*) The iron cots, teapoys and benches recommended by the District Medical and Sanitary officer long ago have not yet been supplied.

(*d*) The hospital was visited once during the year by the District Medical and Sanitary officer, Deputy Sanitary Commissioner and the District Collector.

The recommendations made were to hasten the repairs of the flooring of the male ward, to repair the contageous ward, to erect a caste ward and a properly ventilated and lighted operation room, to close the tank to the north of the hospital compound and to supply the hospital with iron cots.

Of the above only the repairs of the flooring of the male ward was completed during the year.

(*e*) Some patients that are able to pay for their diets are in the habit of dieting themselves. No collection was made during the year on this account.

(*f*)

Year.	Number of in-patients.	Daily average of in-patients.	Number of out-patients.	Daily average of out-patients.
1893–94	346	14·69	14,492	70·02
1894–95	430	18·88	16,674	84·52
1895–96	490	22·56	16,798	84·79
1896–97	415	20·05	18,285	95·63

There has been a slight decrease in the in-patients' admission and daily average due to no special cause. Amongst out-patients there has been a marked increase both in number and the daily average. There were 160 self-dieted patients against 154 of the previous year.

(*g*) *Mortality.*—There have been nine deaths in hospital during the year; of these, two were cases of tetanus, one from liver disease, one from carbuncle, one from dysentery, one from abscess, two from kidney disease, one from infantile convulsions and one from suppuration of ovarian cyst.

(*h*) Total number of operations performed during the year 1,153

Cured	1,063
Relieved	57
Discharged otherwise	9
Died	3
Remaining	21

The chief class of operations were removal of tumours, opening of abscesses and boils, extraction of teeth, operation for the radical cure of hydrocele and hernia and removal of elephantoid scrotum.

(*i*) Establishment sufficient and efficient.

(*j*) There is one midwife employed. Her name is Ayeekkutti. She is a barber woman by caste. She was trained in this hospital and entertained on 29th July 1881. She gets a pay of As. 8 per mensem and an allowance of As. 8 for every case over the minimum of eight cases in the month. She is efficient and popular in the town. Her work is contrasted in the table below:—

1894–95	
1895–96	210
1896–97	229
	231

(*k*) *Nil.*

(*l*) The bedding and clothing are insufficient and have to be renewed. All the affairs of the hospital are discussed in the several municipal meetings of this municipality.

MANNARGUDI,
3rd May 1897.

(Signed) B. A. DAVY SINGH,
Civil Apothecary.

(Signed) W. A. LEE, Surgn.-Lieut.-Col.,
District Medical and Sanitary Officer.

Tour No. 1.

Submitted.

2. *Paragraph* 8—*Receipts.*—The total receipts amounted to Rs. 20,005 against the estimate of Rs. 24,178 and the actuals of the previous year 1895–96, Rs. 24,894. This was due to the non-collection of arrears of the principal taxes on buildings and lands, license fees, &c. These arrears relate to from 1890–91 to 1896–97 in the case of taxes on carts, animals and vehicles and from 1893–94 to 1896–97 under license fees, private scavenging fees, tax on arts, buildings, and from 1892–93 to 1896–97 under tax on lands. The non-collection of arrears relating to so many years is very unsatisfactory. Taxes of more than one or two years old should have been collected or written off the accounts.

3. The revised estimate said to have been passed has not yet been received. It is not possible to express an opinion as to the correctness of the revised estimate or of the remarks of the Chairman on the subject. However there is, as admitted by the Chairman, a deficit balance against the council. This is not satisfactory.

4. *Paragraph* 9—*Tax on Arts.*—The number of persons assessed rose from 180 to 194 and the assessment was Rs. 2,096. The remission by the council was Rs. 313, which is nearly 15 per cent. of the tax against 12·9 per cent. in the previous year. Such a large remission by the council is not satisfactory.

5. *Paragraph* 14—*Avenue Receipts*—Of Rs. 511 in the previous year have been remarked by Government to be too low. The collection during the year was Rs. 592. The increase was very slight. The Chairman should have reported on this point in detail and also the steps taken, if any, to develop this source of revenue.

6. *Paragraph* 15—*Conservancy Receipts.*—The nature of the contract regarding the street sweepings and sewage water should have been reported in detail.

7. *Paragraph* 19—*Grants and Contributions.*—The explanation that the taluk board was not addressed within the year for a grant of Rs. 1,810 is not satisfactory.

8. *Paragraph* 20—*Private Scavenging.*—The houses served by this agency showed an increase from 301 to 313. The fees should have been collected strictly in advance. Notwithstanding the orders of Government the fees were allowed to fall in arrears. The fee should, as remarked by Government, be raised to make it self-supporting and a larger number of private latrines should be brought under municipal control.

CHARGES.

9. *Paragraph* 23—*Repairs—Communications.*—The expenditure on road repairs was only Rs. 1,981 or only 27·6 of the receipts under tolls and 19·4 of the receipts under tolls, tax on carts, animals put together. The expenditure was quite inadequate in consideration of the length of the roads which is 25 miles and 5 furlongs of unmetalled roads. The condition of the roads is not very satisfactory.

10. *Paragraph* 24—*Repairs—Buildings.*—It has been brought to the notice of the Chairman that the floor of the slaughter-house, the butcher's stalls and of the fish market urgently require cementing or asphalting. No action appears to have been taken by the Chairman in this direction.

11. There has been considerable delay in the submission of the report.

VEDARANNIYAM,
29th July 1897.

(Signed)
Deputy Collector.

Forwarded.

2. *The state of things disclosed by the report and statements is altogether unsatisfactory.*

3. *The annexed statement shows the demand, collection and balance of the various sources of revenue for which statistics are furnished in statements IV-A and IV-B. In a few cases * in which there have been fixed demands, the transactions have not been brought to statements IV-A and IV-B.* The percentages of the balances under items Nos. 1 and 3 to 8 are exceedingly high:—

* Not shown in IV-B. 1. Slaughter-house fees.
Not shown in IV-A. 2. Fishery rents. 3. Tax on vehicles with springs. 4. ,, on animals. 5. ,, on carts, &c. 6. Tolls.

Items.		Total demand.	Collection.	Written off, &c.	Balance.	Subsequent collections.	Balance.	Percentage.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
1. Tax on arts ..	Current	1,783 0 0	1,492 0 0	..	291 0 0	75 0 0	349 0 0	17·02
	Arrears	267 8 0	116 8 0	18 0 0	133 0 0			
2. Tax on buildings	Current	4,650 10 9	3,650 5 6	..	400 5 3	188 15 6	303 7 6	7·05
	Arrears	241 6 3	149 4 6	..	92 1 9			
3. Tax on lands ..	Current	858 7 9	59 10 6	..	798 13 3	111 7 10	832 2 11	78·7
	Arrears	199 5 10	54 8 4	..	144 13 6			
4. Market rents ..	Current	678 13 2	665 9 11	..	13 3 3	..	289 3 9	30·16
	Arrears	279 11 6	3 11 0	..	276 0 6			
5. Private scavenging fees.	Current	178 13 4	57 1 1	..	121 12 3	..	227 0 7	71·15
	Arrears	140 6 7	35 2 3	..	105 4 4			
6. License fees ..	Current	499 10 3	438 2 3	..	61 8 0	..	319 8 0	40·48
	Arrears	289 0 0	23 0 0	8 0 0	258 0 0			
7. Tax on vehicles, animals and carts—Arrears ..		245 6 0	No collection at all.				245 6 0	100·0
8. Avenue tax—Arrears ..		200 5 6	18 13 0	..	181 8 6	..	181 8 6	90·5

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4. *Paragraph* 8.—It is surprising to find that the opening and closing balances are *minus* Rs. 66–12–6 and *minus* Rs. 922–5–8. In other words, the council has no credit at this moment. It has, moreover, to meet a large amount of liabilities amounting to Rs. 6,000 or Rs. 7,000 which should have been discharged before the close of the official year. The Chairman's explanation is altogether ridiculous, and it is no answer to urge that part of the liabilities of 1896–97 may be made good in 1897–98 by the collection of arrears which should have been collected in 1896–97. Moreover, if the collections could not be made within the year under report, it is by no means certain that they can all be made in the present year. Besides, out of the outstanding arrears, a large portion is probably irrecoverable seeing that they have been existing since 1890–91 to 1895–96—*vide* statement IV-B. The deposit fund had been most irregularly drawn on to the extent of Rs. 922–5–8, and but for this circumstance the Chairman would have found his cheques refused at the treasury long ago. Unless a thorough examination of the financial position of the municipality is made and the expenditure during 1897–98 properly controlled, the affairs of the municipality will come to a standstill. In this connection, I may mention that a complaint has been received that, although the revised budget was approved by the council so far back as 14th June 1897, it has not yet been submitted to Government by the Chairman and I am calling for a report on this. I have no knowledge of the revised budget myself.

5. *Paragraph* 11.—Under land-tax the total collection under current and arrears was Rs. 114–2–10 against a demand of Rs. 1,057–13–7, leaving Rs. 943–10–9 uncollected at the end of the year. When the remission was effected late in the year, special precautions should have been taken to dispose of the objections and to get in the collections within the close of the official year. Even at the end of May, the balance under this head was Rs. 801–12–4. It is very bad in the case of taxes (arrears) on vehicles and animals and of avenues, the percentage of uncollected balance of which amounted to no less than Rs. 100 and 90·5 respectively. The Chairman offers no comment on this remarkable state of things.

Paragraph 19.—It was apparently owing to culpable neglect that the demand for Rs. 1,810 for hospital was not made on the taluk board before the close of the year. At any rate the Chairman does not explain why it was not made.

Owing to apparent bad management, the council had not sufficient funds to expend, and it was probably for this reason that the budget allotments were not more fully utilized especially under Grant 1. Only Rs. 1,981 were spent on communications as against Rs. 2,298 in the previous year.

6. *Paragraph* 34.—From the medical officer's report, it appears that the glycerine paste supplied during the months of June, July 1896 and March 1897 was bad and the large number of unsuccessful cases was due to this cause. Similar remarks have been made on the other municipal administration reports and the matter is receiving attention.

7. *Paragraph* 35.—The Chairman admits that the decrease in the number of births was probably due to defective registration. I have also reason to believe that this was so, as in one of the prosecutions instituted for failure to register a birth, I had to animadvert strongly on the conduct of the birth and death registrar who seemed to have a very inadequate conception of the duties imposed on him by the Act.

8. *Paragraph* 37—*Private Scavenging Service.*—The management of this service is very defective, the cost far exceeding the receipts in spite of the constant remarks of Government. The Chairman should make it self-supporting by collecting fees in advance or by stopping service.

9. The medical officer's report mentions a number of defects calling for remedy.

10. *General.*—The Chairman did not attend the two meetings at which the administration report was considered and passed. He gives no reasons for his absence. In the course of the year I had to notice the Chairman's absence from a number of the meetings (in some of which the council desired to have his personal explanation), and on receipt of his explanation for his absence I advised him to preside at all meetings. Out of 39 meetings held (excluding 11 which were adjourned for want of quorum), the Chairman attended 27 meetings and none of the 11 meetings adjourned.

This report discloses a most unsatisfactory state of affairs and I have long been dissatisfied with the working of this municipality. Whether it is due to the apathy of the Chairman, or to factious opposition, or to both causes combined, I cannot well say. I think it, however, essential that the accounts should be thoroughly audited and a full report submitted by the Inspector of Local Fund Accounts at the earliest possible date, when it should be considered if it is desirable for Mannárgudi to have the privilege of an elected Chairman. The term of office of the present incumbent expires on 20th November next.

TANJORE,
6th August 1897.

(Signed) J. ANDREW,
Acting Collector.

Tanjore Report 1896-97

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings :—

Current No. 2900 of 1897, dated 24th July 97 from the Chairman Mc.

Current No. of 189 , dated from the Mannargudi.

Current No. of 189 , dated from the

Current No. of 189 , dated from the

Order— No. 2492 MJ/12/8/97

The ~~estimated receipts~~ and charges of the Mannargudi 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.
Receipts.	Rs	Rs.	Rs.	Rs.
Balance brought forward	2527	1090 (1240)	460	-67
Tax on Arts	1760	2310	2410	1609
Tax on Buildings and Lands	4498	4870	5070	3914
Water-Tax on Buildings and Lands				
Tax on Vehicles and Animals	1446	1520	1540	1511
Tax on Carts	1318	1410	1450	1588
Tolls	8454	5400	6200	7158
Realizations under Special Acts	65	..	..	..
Rent of Lands, Buildings, &c, and sale-proceeds of Lands, &c.	630	950	1060	736
Conservancy Receipts	393	250	300	200
Fees and Revenue from Educational Institutions ..	52	40	40	37
Fees and Revenue from Medical Institutions				
Income from Markets and Slaughter-houses	1472	1200	1260	1221
License fees	505	650	680	461
Other fees	6	60	80	8
Fines under Municipal and other Acts	509	500	500	384
Interest on Investments and premium on Loans ..	953	950	950	953
Grants and Contributions from Government	90	90	90	90
Do. from Local Boards	1810	1810	1810	..
Do. from other bodies	10	20	20	14
Recoveries for services to private individuals	88	650	300	92
Miscellaneous	48	340	220	110
Loans				
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund				
Advances Recovered	787	200	200	..
Total ..	27421	24310	24610	19939

Charges.	Actuals, 1895-96.	Budget Estimate, 1896-97.	Revised Estimate, 1896-97.	actuals 1896-97
	Rs.	Rs.	Rs.	Rs.
Grant I.				
New Works—				
Communications	147	500	500	
Buildings	591	800	200	169
Drainage				
Water-supply	742			
Repairs—				
Communications	2151	3000	3000	1982
Buildings	687	200	1600	696
Drainage				
Water-supply	1491	520	360	317
Establishment	180	360	220	180
Tools and Plant and other Stores	4	30	20	18
Contributions for Public Works	"	"	"	"
Total	5990	5410	5800	3362
Grant II—				
Training Schools	"	50	20 10	15
Municipal Schools—				
(a) On the Salary System				
(b) On the Salary Result System	520	390	370	309
Salary Grants	424	550	550	375
Result Grants	1343	1150	1150	1232
Combined Grants		30		
Inspection	266	270	250 260	252
Miscellaneous	184	200	280	280
Total	2787	2610	2620	2463
Grant III—				
Hospitals and Dispensaries	4652	4030	3600	3420
Contributions	268	550	380	407
Vaccination	226	220	170 180	195
Registration of Births and Deaths	142	140	140	144
Conservancy, Road-cleaning and Road-watering	5722	4770	5520	5066
Total	11011	9780 9580	9820	9232
Grant IV—				
Lighting	2341	1920	2220	2153
Markets and Slaughter-houses	73	"	10	12
Choultries				
Traveller's Bungalows				
Avenues	106	100	50	49
Public Garden, Survey of Land, Fire and other charges.	624	630	820	705
	630	540	540	442
Total	3774	3190	3640	3361
Grant V—				
Supervision and Management	3781	2350 2290	2480 2500	2376
Repayment of Debt				
Interest on loan				
Advances Recoverable	91	"	"	65
Refunds	74	"	"	2
Discount				
Pensions and Gratuities				
Investments				
Balance	-67	1020 1100	260	-922
Grand Total	27421	24310 24320	24360	19939

2. Thirty nine meetings were held by the municipal Council against 46 in the previous year and eleven others were adjourned for want of a quorum against six in that year. The average attendance of the members both official and non-official, was indifferent. The Collector will call the attention of the former to G.O. No. 859 M, dated 10th April 1897, and inform the latter that the Government expects them to be more regular in their attendance for the future. From para 10 of the Collector's endorsement, it is observed that the Chairman did not attend a number of meetings, in some of which the Council had desired to have his personal explanation. This is very unsatisfactory and should not be repeated. One seat was filled by election during the year, at which 53.5 per cent of the registered voters attended the poll.

3. Receipts (1) The original demand of the tax on arts and prfessions was Rs 2096, being almost the same as in 1895-96 but owing to the heavy remissions amounting to 14.9 per cent of this sum, granted by the municipal Council on appeal, the net demand decreased, being Rs 1,783 against Rs 1,825. Such heavy remissions as these are very unsatisfactory inasmuch as they are apparently the result of the undue leniency on the part of the Municipal Council. The Chairman's failure to submit the explanation called for in para 3 (1) of G.O.No. 1455 dated 28th August 1896, is very reprehensible and the omission should be supplied without

without further delay. Owing to the revision of the registers, the net current demand under the tax on lands rose, being Rs 859 against Rs 566 in the previous year. Under the house tax it was higher by Rs 95.

(2) The current collections of the principal taxes declined, but were satisfactory under the arts and house taxes while under the land tax they were extremely bad only 7.0 per cent of the demand having been collected within that year. The poor collections under the last named tax the Chair-man attributes the late revision of the tax registers; but the attention of the Municipal Council is drawn to the Collector's remarks on the subject in para 5 of his endorsement. The arrear realizations under all these heads also declined and were bad. The balances outstanding at the close of the year amounted to Rs 1860, the arrears dating back to the year 1890-91. Immediate steps must be taken to adjust these within the current year. A report showing the progress made towards their collection should be submitted through the Collector on the 1st of January 1898.

(3) Notwithstanding the backward state of the collections, the number of coercive processes issued during the year was less than one half of that in 1895-96, while more than one third of the total number of warrants for disposal remained unexecuted on the 31st March 1897. This also is not creditable to the executive administration of the municipality.

(4) There was an increase in the receipts from the cart tax, but the income from tolls, sale of sweepings, market rents fines and contributions from local boards declined. The attention of the Chairman is drawn to the remarks of the Divisional Deputy Collector in paras 5 to 7 of his endorsement and to those in para 5 of the Collector's endorsement, regarding the omission to demand payment of the Local Fund contribution on account of the hospital. The explanation of the nature of the contract with regard to the street sweepings and sewage water called for in para 3 (3) of G.O.No.1433 M dated 28th August 1896 has not yet been furnished. This should also be submitted without any further delay.

(5) The number of houses served by the private scavengers, 217, was twelve more than in the previous year, but the service was worked at a loss of Rs 249 to the Municipal Council, against Rs 232. If, however, the fees had been collected in advance, in accordance with the repeated instructions of Government, the cost of the service would have been very nearly covered by the receipts. The disregard of the orders of Government in this matter is most unsatisfactory, and care should be taken to see that it does not continue. Every effort should be made to extend the service, which is adopted by only about 10 per cent of the number of houses assessed to the tax on buildings, and to make it self supporting. It is not equitable that the cost of a private service should be met by funds raised from the general tax payers.

6. The collection of taxes

4. Expenditure. (1) Public Works. The expenditure under this head was Rs 5362 against the budget allotment of Rs 5410 the short outlay being, as observed by the Collector in the concluding portion of para 5 of his endorsement, apparently due to want of funds resulting from the [redacted] mismanagement of the municipality. No new work work of any importance was undertaken during the year. The total outlay on communications amounted to Rs 1962 or only 31.9 per cent of the net municipal revenue from tolls against the minimum of 50 per cent fixed by Government, and the Deputy Collector in charge of the division reports that the town roads were not in a very satisfactory condition, [redacted]. The attention of the Municipal Council is drawn to the remarks of this officer in paras 9 and 10 of his endorsement, regarding the inadequancy of the expenditure on communications and the delay in executing repairs to certain buildings.

(2) Education. The net expenditure under this head amounted to Rs 2522 or 14.8 per cent of the income from taxation. Of this sum all but Rs 375 was spent on primary education. The municipal Council maintained two primary schools on the salary result system, one of which was for Panchamas, against three schools in 1895-96, and as in that year a sessional school for the training of teachers was conducted by the Inspecting school master. From this school only two pupils were presented for examination and both of them were successful. The attendance at the Panchama school increased from 31 to 37, but at the other municipal school, remained stationary. The two primary schools appear to have done well at the departmental examinations. The Council also aided with salary grants one secondary school against two such schools in the previous year, and with result grants twelve primary schools as in that year. The attendance at these institutions taken together remained almost stationary. The results of the grant examinations continued to be good and the grant allotment for the result grants was exceeded by more than 7 per cent. The total number of boys under instruction in the municipal and aided schools was 1016 or 69.8 per cent of the male population of school going age against 1038 or 72.7 per cent in the previous year.

(3) Medical Relief. The number of in-patients treated at the municipal hospital fell by 75, but the number of out-patients rose, being 18,285 against 16,798 in the previous year. The increase under out-patients is attributed by the Chairman to the popularity of the Medical officer in charge of the institution. The Midwife attended 231 cases of labour against 229 in 1895-96. The recommendation regarding the improvement of the hospital buildings and the supply of [redacted] requisites, hospital referred to in para V (b) (c) (d) and (1) of the medical [redacted] report should be carried out.

affairs. The collection of taxes

Was

4. Expenditure. (1) Public Works. The expenditure under this head was Rs 5542

(4) Vaccination and Vital statistics

The reported number of persons vaccinated during the year(730) remained almost stationary. The ratio of reported success was 87.7 per cent against 91.5 in 1895-96, the large percentage of failures being attributed by the Medical officer to the bad quality of the lymph supplied from the vaccine depot at Tanjore during three months of the year. Infantile vaccination improved slightly, the total number of children under one year of age successfully vaccinated being 501 or 24.6 per mille of the population against 22.2 per mille in the previous year. As however the registered birth-rate was 31.8 per mille, there are still several unprotected children in the [illegible] the Council should give special attention to this matter in the current [illegible]. Owing admittedly to defective registration, the number of births registered during the year fell from 792 or 38.8 per mille of the population to 639 or 31.3 per mille. The number of registered deaths also declined slightly, being 552 or 27.1 per mille against 564 or 27.7 in the previous year. As these rates are much below the normal, the returns of vital statistics cannot be regarded as trustworthy. In this connection, the attention of the municipal Council is drawn to the remarks of the Collector in para 7 of his endorsement. The work of the registration should be closely supervised and the penal provisions of the [illegible] the occurren[illegible] all [illegible] of

(5) Sanitation. The expenditure under this head exceeded the sanctioned allotment by more than 5 per cent and amounted to Rs 5066 or 25.5 per cent of the current receipts. The Council's repor furnishes no information regarding the action taken by it to improve the sanito condition of the town. From the medical report however it appears that several urgent sanitary needs of the town have not been attended to. The municipal Coun-cil should take action to remedy the defects pointed out by the officer and by the Deputy Sanitary Commissioner in his inspection notes, recorded in G.O.No.582 M dated 16th March 1897, as funds become available. It is also observed that the reports and explanation called for in para 4 (5) of the previous year's review have not yet been submitted. The omission should be explained.

5. General remarks. The year closed with a deficit of Rs 922 instead of a balance of Rs 1440 as anticipated in the budget, the large decrease being mainly due to short collections under the principal taxes. The deficit was met by the Chairman from the deposit balance, a proceeding which was entirely without authority and [illegible] the sanction of the municipal Council. From para 8 of the report, it appears that the municipal Coun-cil has to meet liabilities to the extent of Rs 7018 and [illegible] by the Collector in [illegible] the report discloses a most [illegible] state of affairs. The collection of taxes

wholly mismanaged; while the general ~~as not satisfactory and the private sca-~~ ~~venging sources made but little progress,~~ ~~the condition of the roads was not as it should be, the registration of vital statistics was backward and sanitation was defective.~~ The administration of the municipality during the year under review must ~~therefore~~ be regarded as inefficient and lax in almost every direction. ~~Before however taking any action in the matter,~~ As recommended by the Coll. & B.R. the Accountant-General will be requested as to have the accounts of the municipality audited at a very early date and to report the result to Government.

11. The delay in placing the report before the Mun. Council is unsatisfactory and should have been explained.

V.R.
13/10/97

20/10/97

[The result is apparently due primarily to the culpable neglect of the elected Chairman, & perhaps in part also to factious opposition in the Council.]

Omit

The Collr. recommends that it shd. be considered whether the privilege of electing their chairman shd be continued to the M.C. of Mannargudi. The Govt. observes that for some time the management of mun. affairs in this town has ~~not~~ been far from satisfactory.

To
The Chairman, Municipal Council Mannargudi
Collector of Tanjore
President Dt. Bd. Tanjore
Accountant General /11
Director of Public Instruction
Surgeon-General /6
Sanitary Board /6
" Commr /3
" Engineer
Editor's Table

Desp. 28/

ues and Receipts
arsed during
Actuals
Details of Minor Heads.

Things are evidently in a bad way in Mannargudi and it is clear that the Council & the Chairman are not on good terms. But whether that [illegible] of the Council or of the man now holding office as Chairman, I can't say; and the Collr. does not say. From what is stated as to the Chmn not attending meetings, it wd. appear that he is in fault rather than the C. If so, & if that his term of office will terminate on the 20th inst., it wd. be hardly fair to take away the privilege of electing its Chmn from the C. I should await the audit report & in the meantime call on the Collr. to explain his position, i.e., to explain why, if it is the Chmn who is in fault, the C. should lose the privilege of election. This might be asked d.o. As things are, it seems to me that the Collr. has hardly given fut. the assistance it has a right to expect and I doubt if we can reasonably call on the C. to show cause against the withdrawal of the privilege of electing its Chmn.

6/11/97

P.T.

Please see draft review of the Mannargudi Mun. report, below.

It seems high time that the privilege of electing a Chairman shd be withdrawn: & also I think the proportion of elected members shd. be reduced. At present they have the full complement of three fourths — 12 elected & 4 appointed. Factions ~~in the~~ & obstruction in the Council are reported still just as they were in 1894/95 — vide G.O. No 1723 d 23/10/95 para 5 page 12 —

Mannargudi is not of the standing which makes ~~it~~ obligatory to have a Secretary: altho in the revised budget which [illegible]

4. ...penditure (1) Public ...

app^t of a Secretary on R50 has been proposed by the M.C.: but an official so paid w^d be no more than a head clerk.

The G.O. w^d defer action till the accounts are professionally audited but it does not seem desirable to postpone interference till then. Whatever the audit may reveal, we have quite enough information to see that the affairs of the M^ty have been mismanaged & neglected for several years back.

The final para. of the draft will be completed in accordance with the orders wh. H.E. may now give.

[signature] /11

The Chairman's term of office ends on 20^th Nov^r.

[initials]

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

—	Actuals 1896-97. Details of Minor Heads.			Totals of Major Heads.			Budget Estimate for 1896-97.			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.
1. Balance brought forward—															
a. Municipal Fund				-66	12	6	1090	"	"	460	"	"	2527	3	5
b. Endowments															
c. Water-tax Fund															
Municipal rates and taxes—															
a. Tax on arts, &c. (section 53) ..	1608	8	"	✓			2300	"	"	2400	"	"	1760	8	" ×
b. Tax on buildings (section 63) ..	3799	10	"	✓			4250	"	"	4250	"	"	3909	11	" ×
c. Tax on lands (section 63)	114	2	10	✓			600	"	"	800	"	"	588	8	7 ×
d. Water-tax on buildings and lands (section 75)	3913	12	10				4879 20			5070 20			4198	3	7
e. Tax on vehicles with springs and palanquins (section 77)	468	"	"				500	"	"	500	"	"	462	"	"
f. Tax on animals (section 77) ..	1043	8	"				1000	"	"	1020	"	"	984	2	"
g. Tax on carts and other vehicles without springs (section 85) ..	1508	"	"				1400	"	"	1440	"	"	1318	"	"
h. Tolls (section 91)—															
Gross receipts Rs 9468-7-"															
Less Local Fund share 2309-15-8	7158	7	4				5400	"	"	6200	"	"	8454	2	2
i. Penalties on account of—															
i. Tax on arts				–	–		10	"	"	10	"	"	–	–	
ii. Tax on buildings				–	–		10	"	"	10	"	"	–	–	
iii. Tax on lands				–	–		10	"	"	10	"	"	–	–	
iv. Water-tax on buildings and lands															
v. Tax on vehicles, &c.				–	–		10	"	"	10	"	"	–	–	
vi. Tax on animals				–	–		10	"	"	10	"	"	–	–	
vii. Tax on carts, &c.				–	–		10	"	"	10	"	"	–	–	
viii. Evasion of tolls				–	–										
3. Realizations under Special Acts—															
a. Pounds															
b. Ferry rents															
c. Fees under Act II of 1888 ..				–	–	–	–	–	–	–	–	–	65	"	"
Carried forward ..	15700	4	2	~~15570~~ 15700	~~"~~ 4	~~"~~ 2	~~16670~~ 15510	~~"~~ "	~~"~~ "	16670	"	"	17541	15	9

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Nuwara Eliya 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.	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 ..		15700 4 2	15510 " "	16670 " "	17541 15 7
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	37 1 10		100 " "	70 " "	53 15 8
ii. Rent of buildings	- - - - - -		60 " "	- - -	- - -
iii. Avenue receipts	592 7 6		650 " "	800 " "	511 15 3
iv. Fees from Traveller's Bungalows	20 " "		25 " "	25 " "	8 14 2
b. i. Sale-proceeds of lands and buildings					
ii. Produce of lands, gardens, &c.	76 1 3		60 " "	60 " "	53 1 "
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	9 15 9		50 " "	100 " "	2 8 3
c. Conservancy receipts— Sale-proceeds of night-soil, street refuse, &c.	200 " "		250 " "	300 " "	393 " "
d. i. Fees from educational institutions	36 14 6		60 " "	40 " "	51 14 6
ii. Other revenue from educational institutions					
e. i. Sale-proceeds and composition fees of medicines					
ii. Other Hospital receipts ..					
f. i. Income from markets	662 3 2		800 " "	700 " "	882 2 6
ii. ,, slaughter-houses..	558 8 2		400 " "	565 " "	590 3 3
g. Other fees— i. Distraint fees	5 14 "		10 " "	50 " "	3 4 "
ii. License fees	461 2 3		650 " "	680 " "	504 8 3
iii. Cartstand fees	- - - - - -		50 " "	25 " "	- - -
iv. Other fees	2 4 "		60 " "	2 " "	2 8 "
h. Fines under Municipal and other Acts	383 10 "		500 " "	500 " "	509 " 7
i. Interest on investments—					
i. General, including choultries					
ii. Educational					
iii. Medical	953 1 10	3999 4 3	950 " "	950 " "	953 1 10
j. Premium on loans					
Carried forward ..		19,699 8 5	20105 " "	21537 " "	22062 1 "

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Nuwara Eliya 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.	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 ..					
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends					
Buildings					
Municipal Schools					
Other purposes	90 " "		90 " "	90 " "	90 " "
ii. Medical					
iii. Other purposes—					
Communications					
Water-supply					
Drainage					
Sanitation					
Other purposes					
b. From Local Boards—					
i. Education			1810 " "	1820 " "	1810 " "
ii. Medical					
iii. Other purposes					
c. Other grants and contributions—					
i. Education	14 " "		25 " "	16 " "	10 " "
ii. Medical					
iii. Other purposes	- - -	104 " "			
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging	92 3 4		550 " "	200 " "	87 10 8
ii. Other purposes			100 " "	100 " "	" " "
b. Other items—					
i. Fishery rents	97 10 "		300 " "	175 " "	45 " "
ii. Refunds of Expenditure of previous year	- - -		20 " "	20 " "	- - -
iii. Fee for numbering carts, &c.	2 8 "		10 " "	20 " "	2 10 "
iv. Other items	9 8 5	201 13 9	10 " "	10 " "	" " "
Carried forward ..		2005 6 2	23020 " "	23978 " "	24407 5 8

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

—	Actuals 1896-97. Details of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Budget-Revised Estimate for 1896-97. RS.	A.	P.	Estimate for 1896-97. RS.	A.	P.	Actuals, 1895-96 (audited figures). RS.	A.	P.
1	2			3			4			5			6		
Brought forward ..				20005	6	2	23020	..	..	23978	..	..	24107	5	8
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—													786	14	7
i. Permanent													100	..	..
ii. Others							200	..	..	200	..	..	686	14	7
Total Receipts ..				20005	6	2	23220	..	..	24178	..	..	24894	4	3
Grand Total ..				19938	9	8	24310	..	..	24638	..	..	27424	7	8

Note to Statement I.

1. Tax on arts, &c., is levied on ~~all~~ the first 5 classes.
2. Tax on buildings is levied at 7½ per cent. and tax on lands at 7½ per cent. of rent value. annas 4 for every 80 square yards.
3. Water-tax on buildings and lands is no 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. 4 per cart. per annum.
6. Tolls are levied at — the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. No. 649 Mud/9.7.86. & 1029 M 2/8 10.86.
8. The house-tax registers were last revised in the official year 96-97 and the land tax registers in the official year 96-97
9. Total extent of land assessed is 1600 acres.
10. The mode of estimating the annual rental of houses and lands is as follows :—

House Tax — According to the extent, accomodation, construction position, comforts & local demand.

Land Tax. The principle on which the tax is assessed is that for the lands which are actually leased out for rent, the rent-value is taken for assessment & for other lands, the Council levy 4½ Rs for every 100 obtained from the produce after deducting the Kudivaram & cultivation expenses.

Chairman.

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.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
Municipal Hospital Mannargudi.	Rs 27,300-..-..		Rs 953-1-10				Rs 953-1-10			Rs 953-1-10	Rs 2871-7-2		Rs 3419-11-5	Rs 3419-11-5	Rs 404-13-7	Rs 3824-9-..	..	The Taluq Board Contribution of Rs 1810 was not received within the year.

Chairman.

Statement II.—Expenditure from the Municipal Fund of the Town of Mannargudi 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.	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 1.—(*Public Works*)—															
1. New Works—															
a. Communications							500	"	"	500	"	"	147	3	10
b. Buildings	169	"	6				800	"	"	200	"	"	691	5	9
c. Drainage															
d. Water-supply				169	"	6							742		
2. Repairs—															
a. Communications	1981	14	7				3000	"	"	3000	"	"	2151	2	3
b. Buildings	696	"	1				200	"	"	1500	"	"	687	"	2
c. Drainage—															
i. Repairs to works															
ii. Establishment for flushing drains, &c.															
d. Water-supply—															
i. Repairs to works, machinery, &c.	5	8	"				200	"	"	40	"	"	1210	2	7
ii. Establishment	284	11	3				320	"	"	300	"	"	281	2	2
iii. Contingencies	27	"	"				520			20	"	"			
3. Establishment	179	14	"	317	3	3	360	"	"	220	"	"	180	"	"
4. Tools and Plant and other stores.	17	8	9				30	"	"	20	"	"	—	—	—
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 1				3361	9	2	5410	"	"	5800	"	"	5989	10	10
GRANT 2.—(*Education*)—															
1. Training Schools—															
a. ~~Contributions to Local Boards~~ Sessional Schools.	15	"	"				50	"	"	15	"	"	—	—	—
b. Stipends to Normal students															
2. Municipal Schools—															
i. On Salary System—															
a. Establishment															
b. Contingencies															
Carried forward				15	"	"	50	"	"	15	"	"	—	—	—

Statement II.—Expenditure from the Municipal Fund of the Town of 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.	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				15	"	"	50	"	"	15	"	"			
GRANT 2.—(*Education*)—cont.															
ii. On Salary-Results System—							890			370			1904		
a. Fixed Payments	267	14	5				240	"	"	270	"	"	360	8	1
b. Result Grants							100	"	"	50	"	"	100	14	9
c. Contingencies	41	2	7	309	1	"	50	"	"	50	"	"	58	3	6
3. Salary Grants	375	"	"	375	"	"	550	"	"	550	"	"	424	6	8
4. Results Grants	1232	1	6	1232	1	6	1150	"	"	1150	"	"	1362	12	"
5. Combined Grants—															
a. Fixed Payments															
b. Result Grants															
6. Inspection—															
a. Contributions to Local Boards															
b. Municipal Inspectors—															
i. Establishment	237	6	9				240	"	"	240	"	"	232	"	"
ii. Contingencies	14	9	9	252	"	6	30	"	"	15	"	"	33	11	11
7. Miscellaneous—							270			255			265	11	4
a. Building, furniture, &c., grants													30		
b. Common gymnasium—															
i. Establishment	180	"	"				180	"	"	180	"	"	180	"	"
ii. Contingencies	99	14	"	279	14	"	20	"	"	100	"	"	4	8	"
c. Common Drawing Master—							200			280			184	8	
i. Establishment															
ii. Contingencies															
d. Other items															
Total, Grant 2				2463	1	"	2610	"	"	2620	"	"	2767	"	11
GRANT 3.—(*Sanitation and Medical Services*).															
1. Hospitals and Dispensaries—															
a. Establishment	2316	12	2				2330	"	"	2330	"	"	2291	11	7
b. Medicines and Supplies	203	1	3				500	"	"	500	"	"	860	12	3
c. Diet of Patients	428	7	3				600	"	"	400	"	"	1083	7	8
d. Sundries and Contingencies	471	6	9				600	"	"	370	"	"	415	9	6
e. Contributions to Local Boards &c., &c., &c.															
Carried forward				3419	11	5	4030	"	"	3600	"	"	4651	9	"

Statement II.—Expenditure from the Municipal Fund of the Town of _____ 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	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 ..				341 9	11 5		4030	a	a	3600	a	a	4651	9	a
GRANT 3.—(*Sanitation and Medical Services*)—cont.															
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—															
i. Medical College															
ii. Sanitary Inspection ..	81	a	a				70	a	a	70	a	a	81	a	a
iii. Medical Reserve staff ..															
iv. Cutlers' Establishment ..															
b. CONTRIBUTIONS TO LOCAL BOARDS, &C., FOR—															
i. Medical Schools	110	a	a				110	a	a	110	a	a	110	a	a
ii. Reserve staff	15	6	6				20	a	a	20	a	a	14	a	a
Dy Surgeon's Establishment & Contingencies & Hospitals	48	2	6				30	a	a	30	a	a	29	6	6
c. OTHER CONTRIBUTIONS	152	a	a	406 9	a		318	a	a	150	a	a	311	5	a
3. VACCINATION—							548			380			265	a	6
a. Establishment	117	11	10				120	a	a	120	a	a	117	7	3
b. Contingencies	77	8	2	195	4	a	100	a	a	55	a	a	108	3	a
c. Contributions to Local Boards ..							220			175			225	10	3
4. REGISTRATION OF BIRTHS AND DEATHS—															
a. Establishment	143	13	a	143	13	a	144	a	a	144	a	a	142	6	5
b. Contingencies															
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—															
a. i. Establishment	711	5	a	2211	a	a	2140	a	a	700	a	a	2252	15	9
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	3155	14	a				1850	a	a	3440	a	a	2185	4	8
b. Private scavenging—															
i. Establishment	305	5	6				280	a	a	320	a	a	241	11	11
ii. Contingencies, such as cost of scavenging carts, &c.	36	a	a				150	a	a	50	a	a	78	a	a
c. Cholera charges	342	11	2				30	a	a	445	a	a	57	14	4
d. Contingencies	33	6	6				20	a	a	70	a	a	3	1	10
Special Establishments &c., &c., &c. ..	482	6	6	5066	6	8	300	a	a	500	a	a	909	2	a
Total, Grant 3 ..				9234	12	1	9730	a	a	9824	a	a	11011	1	3

Statement II.—Expenditure from the Municipal Fund of the Town of Kumarapuri 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	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 4.—(*Lighting and Miscellaneous Municipal purposes*).															
1. LIGHTING—															
a. Establishment	660	2	11				720	a	a	720	a	a	726	7	4
b. Contingencies	492	15	5	2153	2	4	1200	a	a	1500	a	a	164	a	8
2. i. MARKETS—							1920			2220			2340	8	a
a. Establishment	9	a	6							10	a	a	72	a	10
b. Contingencies	2	10	a	11	10	6									
ii. SLAUGHTER-HOUSES—															
a. Establishment															
b. Contingencies															
3. CHOULTRIES—															
a. Establishment															
b. Contingencies															
c. Feeding Travellers															
4. TRAVELLERS' BUNGALOWS—															
a. Establishment	47	4	a				48	a	a	48	a	a	41	5	5
b. Contingencies	2	3	10	49	7	10	52	a	a	5	a	a	64	13	3
5. AVENUES—							600			53			106	2	8
a. Establishment	459	7	8				580	a	a	567	a	a	597	3	1
b. Contingencies	245	5	6	704	13	2	50	a	a	250	a	a	26	11	7
6. PUBLIC GARDEN—							630			817			623	14	8
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 ..				2919	1	10	2650	a	a	3100	a	a	3143	4	2

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

1	Actuals 1896-97: Details of Minor Heads (2) RS.	A.	P.	Actuals 1896-97: Totals of Major Heads (3) RS.	A.	P.	Budget Estimate for 1896-97 (4) RS.	A.	P.	Revised Estimate for 1896-97 (5) RS.	A.	P.	Actuals, 1895-96 (audited figures) (6) RS.	A.	P.
Brought forward ..				2919	1	10	2650	—	—	3100	—	—	3143	6	2
GRANT 4.—(*Lighting and Miscellaneous Municipal purposes*)—cont.															
9. OTHER CHARGES—cont.															
ii. Rewards for destruction of wild animals and snakes	2	2	—				20	—	—	6	—	—	12	15	6
iii. Printing	318	3	2				450	—	—	450	—	—	541	15	6
iv. Compensation for lands	9	8	—				50	—	—	10	—	—	—		
v. Other items	112	6	9	442	3	11	20	—	—	70	—	—	75	6	9
Total, Grant 4 ..				3361	5	9	3190	—	—	3636	—	—	3773	9	11
GRANT 5—															
a. General Establishment—															
i. Office Establishment	1135	15	2				1260	—	—	1260	—	—	1111	7	10
ii. Inspection	480	—	—				480	—	—	480	—	—	480	—	—
b. Collection of Municipal Taxes—															
i. Establishment	263	15	4				240	—	—	260	—	—	211	11	6
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c.							20	—					159	11	6
c. Collection of Tolls—															
i. Establishment	186	1	2							140	—	—	1275	10	4
ii. Contingencies	5	12	—							5	—	—	167	4	5
d. Office contingencies other than (*b*) (ii)	159	11	2				150	—	—	180	—	—	182	14	7
e. Contributions for Central office and Audit establishments	189	14	6				200	—	—	150	—	—	133	6	5
	4	14	—							5	—	—	58	15	8
Total, Grant 5 ..				2376	3	4	2350	—	—	2480	—	—	3781	5	3
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. On account of current years ..															

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

1	Actuals 1896-97: Details of Minor Heads (2) RS.	A.	P.	Actuals 1896-97: Totals of Major Heads (3) RS.	A.	P.	Budget Estimate for 1896-97 (4) RS.	A.	P.	Revised Estimate for 1896-97 (5) RS.	A.	P.	Actuals, 1895-96 (audited figures) (6) RS.	A.	P.
Advances recoverable—															
a. Permanent	65	—	—										91	—	—
b. Others													74	8	—
Refunds of other than current collections ..	2	—	—	—		—	—		—	—		—			
Discount															
Pensions and gratuities															
Investments—															
a. In Government securities for purposes other than Sinking Fund															
b. In Savings Bank															
Total Expenditure ..				20860	15	4	23290	—	—	24360	—	—	27488	4	2
Balances—				−922	5	8	1020	—	—	..			−66	12	6
a. Municipal Fund															
b. Endowments															
c. Water-tax Fund															
Grand Total ..				19938	9	8	24310 (290)	—	—	24360	—	—	27421	7	8

NOTE TO STATEMENT II.

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

Liabilities. (RS.)

Liabilities—

Balance of Loans .. .. ..

Deposits to be adjusted Rs. 2598-4-9

Other Liabilities (in detail) ..

- Toll contribution Rs 1056-10-8
- [illegible] Rs 1282-10-8
- Road repair Rs 260-5-10
- Printing Rs 231-13-7
- Asphalting of the hospital buildings Rs 540-13-8
- Hire of carts Rs 150-—
- Results grants for S.R.S. Rs 58-8-—
- Salary grant 117-8-—
- English medicines Rs 400-—
- House rent of hospital [illegible] Rs 25-—
- Extra [illegible] buildings Rs 18-—
- Do to [illegible] 15-—
- Do Contingencies 4-13-2
- House rent [illegible] schools Grant 13-13-—
- Stationery for office 13-8-—
- Hospital contingencies 24-6-6
- [illegible] 10-6-10
- Repair of lanterns 12-7-8

Total .. 7018-—

Special sanitary arrangements Rs 150-—
Cost of controlling [illegible] 34-—

Assets. (RS.)

Municipal Balance ..	Cash	−922-5-8
	Securities	
Deposit Balance ..	Cash	1648-4-9
	Securities	950-—-—
Sinking Fund of loans		27300-—-—
Funded Capital of endowed institutions, Hospitals, &c.		
	Total ..	28975-15-1
Value of Premises, &c.		19930-—-—
Do. of Tools and plant		4700-—-—
Do. of Live stock		—-—
Do. of Furniture		660-—-—
Arrears of taxes, &c.		2941-4-1
Other assets (in detail)		90-—-—
Apothecary grants		1810-—-—
Taluq Board contribution for hospital		
	Total ..	59107-3-2
Claims—		
Advances Recoverable—		125-—-—
Permanent advance		348-2-10
Advances for works, &c.		
	Total ..	473-2-10

[illegible]
Chairman

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

Part I.—New Works.

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 189 –9 .			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications								
1									
2									
3									
	Total ..								
(b)	Buildings								
1	Purchase of dressings	286-2	-	-		86	2		
2	Construction of a	150	.	.		82	14	6	
3	School house								
	Total ..					169	16		

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

Part I.—New Works—*cont.*

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

662-3-2
11-10-6
650-8-8
291-2-6
359-6-2

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							
1	Grace Broad repairs	2300	—	—	1725	8	5	Total mileage of roads, streets, lanes, &c., in the town. 33 miles.
2	Mud — —	700	—	—	256	6	2	Metalled or Gravelled } Unmetalled.
3								7½ 1 fur. 25½ 7 fur.
								Total mileage under maintenance.
								Metalled or Gravelled } Unmetalled.
								7½ 1 fur 25½ 7 fur.
Total ..		3000	—	—	1981	14	7	

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

PART II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(*b*)	Buildings							
1	Repair of hospital buildings				504	13	7	
2	-do-				175	—	—	Executed in 95-96
3	Weekly market sheds (1895) (1896)				116	2	6	previous to 96-97.
					29	1	26	
Total ..					796	—	1	

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(*c*)	Drainage							
1								
2								
3								
	Total ..							
(*d*)	Water-supply							
1	Repairing the Kallavarayan Kuttai —				5	8	0	Balance due for 95-96.
2								
3								
	Total ..				5	8	0	

Chairman.

Statement II-B.—Details of Municipal Establishments.

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 1.—2. *c.* Drainage—							
Overseers							
Drain cleaners							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
d. Water works—							
Overseers							
Watchmen @ Rs. 4 each.	5	20	0	0	240	0	0
Temporary tank watchers for 4 months	3	12	0	0	48	0	0
Total ..					288	0	0
Deduct Fines and Stoppages ..					3	4	9
Add arrears for last year paid this year ..					—	—	—
Balance (Statement II) ..					284	11	3
3. General—							
Overseers	1	15	0	0	180	0	0
Maistries							
Total ..	1	15	0	0	180	0	0
Deduct Fines and Stoppages ..					0	2	0
Add arrears for last year paid this year ..					—	—	—
Balance (Statement II) ..					179	14	0

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT 2.—EDUCATION—							
1. TRAINING SCHOOLS— Sessional school (Bonus)							
Pupils receiving scholarships ..	1	–	–	–	15	–	–
Total ..					15	–	–
Deduct Fines and Stoppages ..					–		
Add arrears for last year paid this year ..							
Balance (Statement II) ..					15	–	–
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 2.—EDUCATION—*cont.*							
b. On the Salary Result System—							
Eastern V.K. School.							
Headmaster	1	7	–	–	84	–	–
Assistant	1	5	–	–	60	–	–
Peon	1	–	4	–	3	–	–
Lauchaua V.K. School							
Teacher	1	7	–	–	84	–	–
Peon	1	–	4	–	3	–	–
Total ..	5	19	8	–	234	–	–
Deduct Fines and Stoppages ..					9	7	7
Add arrears for last year paid this year ..					43	6	4
Balance (Statement II) ..					267	14	8

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 2.—Education—*cont.*							
6. Inspection—							
Inspecting Schoolmaster	1	20			240		
Total ..	1	20			240		
Deduct Fines and Stoppages ..					2	9	3
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					237	6	9
7. *b.* Common Gymnastic Instructors	1	15			180		
Total ..	1	15			180		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					180		
8. Common Drawing Masters							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 3.—Sanitation and Medical Services—							
1. Hospitals and Dispensaries—							
Medical Subordinates							
Civil Apothecary	1	109	6		1312	8	
" "							
Midwife	1	8			96		
Clerk							
Compounder	1	12			144		
Servants							
" Hospital Assistant	1	25			300		
"							
Probationary Compounder	1	5			60		
Dresser	1	6			72		
Waterman	1	4			48		
Cook	1	5			60		
Female Nurse	1	4	8		54		
Female do	1	3	8		42		
Washerman	1	3			36		
Gardener	1	4			48		
Ward Cooly	1	5			60		
Total ..	13	194	6		2332	8	
Deduct Fines and Stoppages ..					15	11	10
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					2316	12	2

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 3.—Sanitation and Medical Services—*cont.*							
3. Vaccination—							
Vaccinators	1	10	"	"	120	"	"
Peons							
Total ..	1	10	"	"	120	"	"
Deduct Fines and Stoppages ..					2	12	
Add arrears for last year paid this year ..							
Balance (Statement II) ..					117	11	10
4. Registration—							
Registrars	1	12	"	"	144	"	"
Peons							
Total ..	1	12	"	"	144	"	"
Deduct Fines and Stoppages ..					"	3	"
Add arrears for last year paid this year ..							
Balance (Statement II) ..					143	13	"

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 3.—Sanitation and Medical Services—*cont.*							
5. *a.* "Conservancy, Road-cleaning and Road-watering"—							
Sanitary Inspectors	1	35	"	"	420	"	"
Nuisance Inspectors							
"							
"							
Maistries 2 @ Rs 6 each.	2	12	"	"	144	"	"
Scavengers							
Sweepers							
Total ..	47				564	"	"
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					147	5	"
Balance (Statement II) ..					711	5	"

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 3.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors							
Maistries							
Scavengers							
Female Mothers for 9 months @ Rs 14 each	4	16	"	"	144	"	"
Female Mothers for 12 months @ 3-8 " each	2	7	"	"	84	"	"
7 Female Mothers for 12 months @ Rs 14 each	7	28	"	"	84	"	"
Total ..					312	"	"
Deduct Fines and Stoppages ..					6	10	6
Add arrears for last year paid this year ..					—		
Balance (Statement II) ..					305	5	6
GRANT 4.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents	1	10	"	"	120	"	"
Masalchies .. .. @ Rs 5 each	10	50	"	"	600	"	"
Total ..					720	"	"
Deduct Fines and Stoppages ..					59	13	1
Add arrears for last year paid this year ..					—		
Balance (Statement II) ..					660	2	11

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

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

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

——	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT 4.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
4. Travellers' Bungalows—							
Maty							
Servants .. Caretaker ..	1	4	"	"	48	"	"
Total ..					48	"	"
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					48	"	"
5. Avenues—(Channel)							
Servants Maistry	1	9	"	"	108	"	"
Coolies @ Rupees	10	40	"	"	480	"	"
Total ..					588	"	"
Deduct Fines and Stoppages ..					12	8	4
Add arrears for last year paid this year ..					-		
Balance (Statement II) ..					459	7	8
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 4.—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 5.—*a.* General Establishment—							
i. Office—							
Manager	1	35	0	0	420	0	0
Clerks	1	15	0	0	180	0	0
„ .. .. Storekeeper ..	1	7	0	0	84	0	0
„							
Accountants .. Sheriff	1	15	0	0	180	0	0
Peons .. Ca. Kabiraj ..	3	18	0	0	216	0	0
Temporary Clerk	1	10	0	0	120	0	0
Sweeper	1	1	0	0	12	0	0
Gardener for Municipal Office	1	4	0	0	4	0	0
Total ..					1216	0	0
Deduct Fines and Stoppages ..					96	12	8
Add arrears for last year paid this year ..					16	11	10
Balance (Statement II) ..					1135	15	2
ii. Inspection—							
Chairman's salary or carriage allowance	1	40	0	0	480	0	0
Total ..	1	40	0	0	480	0	0
Deduct Fines and Stoppages ..					—		
Add arrears for last year paid this year ..					—		
Balance (Statement II) ..					480	0	0

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 5.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks							
Bill Collectors	2	20	0	0	240	0	0
Peons							
Total ..	2	20	0	0	240	0	0
Deduct Fines and Stoppages ..					7	0	2
Add arrears for last year paid this year ..					30	15	6
Balance (Statement II) ..					263	15	4
c. Collection of tolls—							
Inspectors							
Gate-keepers							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					136	1	2
Balance (Statement II) ..					136	1	2

Chairman

STATEMENT III.—*Municipality of* Mangalore Abstract of Deposits Account for the year 1896–97.

	Rs.	A.	P.		Rs.	A.	P.
Balance brought forward ..	3500	6	8				
1. Deposits by appellants	757	12	4	1. Credited to Municipal Funds ..	2359	4	4
2. Deposits by renters	2410	8	4	2. Returned to appellants	157	15	6
3. Deposits by contractors	275	"	"	3. Returned to renters	940	"	"
4. Deposits as security by municipal servants				4. Returned to contractors	365	"	"
				5. Returned to municipal servants ..	300	"	"
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	4	7	9	7. Paid to claimants	267	10	6
Total, Receipts ..	3447	12	1	Balance ..	2598	4	9
Total, including balance ..	6948	2	9	Total ..	6948	2	9

Chairman

SCHEDULE IV-A.—*Municipality of* Ramanad Demand, Collection and Balance statement 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 (col. 4 *minus* col. 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.	2096 0 0	313	1783 0 0	1492 0 0			291 0 0
2. Tax on buildings	4050 10 9	- - -	4050 10 9	3650 5 6			400 5 3
3. Tax on lands	858 7 9		858 7 9	59 10 6			798 13 3
4. Water-tax on buildings and lands							
5. Tolls (gross receipts)	X						
6. Market rents	678 13 2		678 13 2	665 9 11	X		13 3 3
7. Slaughter-house fees	491 4 0		491 4 0	491 4 0	X	- - -	- - -
8. Rent of cart-stands							
9. Private scavenging fees	178 13 4		178 13 4	57 1 1	✓		121 12 3
10 Sheet Anchipis Kempe	200 0 0		200 0 0	200 0 0	- - -	- - -	- - -
11 Licence fees (water)	499 10 3		499 10 3	438 2 3	✓ - -	- - -	61 8 0
Total ..	9053 11 3	313 0 0	8740 11 3	7054 13	-	- - -	1686 10 0

M. R. Sherman
Chairman

Statement IV-B.—Arrears.

—	Balance of old demand.	Arrears of previous year.	Total demand.	Collected.	Remitted.	Written off.	Balance (column 4 *minus* columns 5, 6 and 7).	Years to which the balance relates.
1	2	3	4	5	6	7	8	9

	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	A.	B.	C.	&c.
1. Tax on arts, &c.	18	"	"	249	8	"	267	8	"	116	8	"	18	"	"	"	"	"	133	"	"	93-94	94-95	95-96
2. Tax on buildings	63	"	"	178	13	3	241	6	3	149	4	6	-	-	-	-	-	-	92	13		93-94	95-96	
3. Tax on lands	53	13	3	145	8	7	199	5	10	54	8	4	-	-	-	-	-	-	144	13	6	92-93	95-96	
4. Water-tax on buildings and lands																								
5. Tolls	-	-	-	55	5	"	55	5	"	55	5	"	-	-	-	-	-	-	-	-	-	-	-	-
6. Market rents	84	5	"	195	6	6	279	11	6	3	11	"	-	-	-	-	-	-	276	"	6	94	95-96	
7. Slaughter-house fees																								
8. Rent of cart-stands																								
9. Private scavenging fees	56	3	"	84	3	7	140	6	7	35	2	3	-	-	-	-	-	-	105	4	4	93-94	95-96	
10 License fees	239	"	"	50	"	"	289	"	"	23	"	"	8	"	"	"	"	"	258	"	"	93-94	95-96	
11 Tax on vehicles	55	8	"	-	-	-	55	8	"	-	-	-	-	-	-	-	-	-	55	8	"	90-91	93-94	
12 Tax on animals	77	14	"	-	-	-	77	14	"	-	-	-	-	-	-	-	-	-	77	14	"			
13 Tax on carts	112	"	"				112	"	"	-	-	-	-	-	-	-	-	-	112	"	"			
14 Rent of land	"	12	3				"	12	3	-	12	3	-	-	-	-	-	-	-	-	-	-	-	-
15 Avenue tax.	200	5	6	-	-	-	200	5	6	18	13	"	-	-	-	181	8	6	184	"	"	-	-	-
Total	960	13	"	958	5	11	1919	2	11	457	"	4	26	"	"	181	8	6	1254	10	1			

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

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

		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.
1. Tax on arts, &c.	18	153	"	"	129	1063	"	"	147	1216	"	"	147	1216	"	"	45	412	"	"	"	"	"	"	101	798	"	"	1	6	"	"	-	-	-	-
2. Tax on buildings	176	193	3	6	1207	1361	5	9	1383	1554	9	3	1383	1554	9	3	414	422	7	"	"	"	"	"	888	1035	10	6	68	85	29	3	11	5	"
3. Tax on lands	247	130	6	8	383	190	1	6	630	320	8	2	630	320	8	2	332	144	13	6	"	-	-	-	296	175	2	8	-	-	-	2	"	8	"
4. Water-tax on buildings and lands.	423				1590				2013				2013				756																		
5. Tax on vehicles with springs and palanquins.	-	-	-	-	5	15	"	"	5	15	"	"	5	15	"	"									5	15	"	"	-	-	-	-	-	-	
6. Tax on animals		-	-	-	10	17	"	"	10	17	"	"	10	17	"	"	3	8	8	"	2	6	"	"	5	2	8	"	-	-	-	-	-	-	
7. Tax on carts, &c.																																			
8. Miscellaneous	41	22	4	"	83	355	5	7	124	377	9	7	124	377	9	7	67	308	12	2	2	8	"	"	57	47	11	5	3	13	1	"	1	6	12	"
Total	482	498	14	2	817	3001	12	10	2299	3500	11	"	2299	3500	11	"	871	1295	13	8	4	14	"	"	1346	2074	"	7	72	104	3	9	6	12	9	"

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

Taxes.	Prosecutions instituted.		Collections before judgment.		Collections after judgment.		Prosecutions withdrawn or dismissed.		Balance.	
	Number of cases.	Amount involved.	Number of cases.	Amount collected.	Number of cases.	Amount collected.	Number of cases.	Amount involved.	Number of cases.	Amount involved.
1	2	3	4	5	6	7	8	9	10	11
		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.
1. Tax on arts, &c. ...										
2. Tax on buildings.										
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 ...										

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

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

Schools.	Number of schools.				Number on rolls on 31st March 189 .			Receipts.					Expenditure.								Net cost to municipality.	Average net cost per pupil in each class of municipal schools.	Remarks.
	At the beginning of the year	Opened during the year.	Closed in the year.	At the close of the year.	Boys.	Girls.	Average number on the rolls monthly during the year.	Grants from Provincial Funds.	Grants from Local Funds.	School fees.	Other receipts.	Total.	Teachers.			Clerks and servants.	Stipends and scholarships.	Library furniture, apparatus and appliances.	Contingencies and miscellaneous.	Total.			
													Fixed salary.	Results stipends.	School fees.								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
								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.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
I.—Colleges																							
II.—Upper Secondary Schools and Departments.																							
(1)																							
(2)																							
(3)																							
Total ...																							
III.—Lower Secondary Schools and Departments.																							
(a) Salary System—																							
(1)																							
(2)																							
(3)																							
Total ...																							
(b) Salary-results System—																							
(1)																							
(2)																							
(3)																							
Total ...																							
Total, Colleges and Secondary Schools																							
IV.—Primary Schools and Departments.																							
(a) Salary System—																							
(1)																							
(2)																							
(3)																							
Total ...																							

36

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Statement V-A.—Showing the Statistics of Municipal Schools in the Municipality of Ramanagaram 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 number on the rolls monthly during the year.	Receipts: Grants from Provincial Funds.	Grants from Local Funds.	School fees.	Other receipts.	Total.	Expenditure: Teachers: Fixed salary.	Results stipends.	School fees.	Clerks and servants.	Stipends and scholarships.	Library furniture, apparatus and appliances.	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	22	23	24
								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.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
IV.—Primary Schools and Departments—*cont.*																							
(b) Salary-results System—								Upper Primary Schools.															
(1) S. R. School, Cubbonpet	1	"	1										22 6 "	" " "	" " "	" " "	" " "	" " "	10 " "	32 6 "	32 6 "	" " "	
(2) Do East	1			1	44	"	37			36 14 6		36 14 6	145 12 5	" " "	" " "	" " "	" " "	" " "	20 8 7	166 5 "	129 6 6	3 13 11	
(3) Total	2	"	1	1	44	"	37			36 14 6		36 14 6	168 2 5	" " "	" " "	" " "	" " "	" " "	30 8 7	198 11 "	161 12 6	3 13 11	
Lower Primary Schools.																							
1. S. R. Pariah School	1	"	"	1	35	24	"						99 12 "	" " "	" " "	" " "	" " "	" " "	10 10 "	110 6 "	110 6 "	4 9 7	
Total ...	3	"	1	2	49	24	61			36 14 6		36 14 6	267 14 5	" " "	" " "	" " "	" " "	" " "	41 2 7	309 1 "	272 2 6	4 7 5	
Total, Primary Schools ...																							
VI.—Special Schools.																							
(1)																							
(2)	1	"	"	1	32																		
(3)																							
Total ...																							
Grand Total of Colleges and Schools																							

Foot-note to Statement V-A.

Number of Students from Municipal Institutions who appeared for and passed the several examinations during the year.

Examinations.	Number of Students examined.	Number of Students passed.
First in Arts	"	"
Matriculation	"	"
Upper Secondary	"	"
Lower Secondary or Seventh Standard.	"	"
Sixth Standard	"	"
Fifth Standard	"	"
Primary or Fourth Standard	5	3
Third Standard	6	2
Second Standard	6	5
First Standard	11	11
Infant Standard	22	20
Total	50	41

Statement V-B.—Showing the Statistics of Aided Schools in the Municipality of [illegible] for the official year 1896-97—*cont.*

Schools. (1)	At the beginning of the year. (2)	Opened during the year. (3)	Closed during the year. (4)	At the close of the year. (5)	Boys. (6)	Girls. (7)	Number of pupils examined in results grants schools. (8)	Number of pupils found qualified for results grants. (9)	Full amount of results grants earned. (10) RS. A. P.	Amount of results grants passed for payment. (11) RS. A. P.	For current year. (12) RS. A. P.	For previous year. (13) RS. A. P.	Total. (14) RS. A. P.	Amount of salary grants disbursed. (15) RS. A. P.	Total expenditure from Municipal funds, columns 14 and 15. (16) RS. A. P.	Remarks. (17)
A. Results Grants Schools, *i.e.*, Schools actually examined for results grants—																Rate at which grant was paid.
(*a*) Secondary Schools—																
(1)																
(2)																
(3)																
Total ..	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
(*b*) Upper Primary Schools ..																
Wesleyan Mission Eastern	1	–	–	1	62	–	34	26	118 2 –	118 2 –	117 14 –	– –	117 14 –	– –	117 14 –	Rs. 7-6-6 being 50 p.c. of grant passed for Gymnastics was deducted from the 6 [illegible] schools for payment. 5 the Gymnastic [illegible], hence the difference between the entries in columns 11 & 12.
Do Western	1	–	–	1	103	–	79	66	200 – –	200 – –	198 6 –	–	198 6 –	–	198 6 –	
Do Boarding	1	–	–	1	31	19	26/13	17/13	83 6 –	83 6 –	83 6 –	–	83 6 –	–	83 6 –	
Hindu Primary	1	–	–	1	64	–	59	50	170 – –	170 – –	170 – –	–	170 – –	–	170 – –	
Agraharam 1st Street	1	–	–	1	74	–	62	47	150 – –	150 – –	149 5 10	–	149 5 10	–	149 5 10	
Annavasal street	1	–	–	1	78	–	58	46	120 – –	120 – –	118 15 11	–	118 15 11	–	118 15 11	
Jaina street	1	–	–	1	57	8	35/1	34/1	100 – –	100 – –	99 4 7	–	99 4 7	–	99 4 7	
Vanakkara street Balar	1	–	–	1	56	6	30/4	27/2	56 13 –	56 13 –	56 1 –	–	56 1 –	–	56 1 –	
Kammala street Victoria Boys' Primary	–	1	–	1	44	–	33	22	60 – –	60 – –	59 6 9	40 6 –	99 12 9	–	99 12 9	
Gopalasamudram ×	–	1	–	1	43	–	21	18	60 – –	60 – –	39 4 1	–	39 4 1	–	39 4 1	× This was a Lower Primary School last year
Total	8	2	–	10	612	33	437/18	347/16	1098 5 –	1098 5 –	1092 – 2	40 6 –	1132 6 2	–	1132 6 2	
Lower Primary Schools.																
1. Sinnakkadai Street	1	–	1	–	.	–	.	.				16 6 –	16 6 –	– –	16 6 –	
2. Agraharam 2nd Street	1	–	–	1	48	.	49	38	60 – –	60 – –	59 2 4	–	59 2 4	–	59 2 4	
3. Mandakarai street	1	–	–	1	30	–	22	14	24 7 –	24 7 –	24 3 –	–	24 3 –	–	24 3 –	
4. Gopalasamudram	1	–	1	–	–	–	–	–	–	–	–	–	–	–	–	Converted into an Upper Primary
Total Lower Primary	4	–	2	2	78	–	71	52	84 7 –	84 7 –	83 5 4	16 6 –	99 11 4	– –	99 11 4	
Total of Results Grants Schools.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Grand Total of Aided Schools..	12	2	2	12	690	33	508/18	399/16	1182 12 –	1182 12 –	1175 8 6	56 12 –	1232 1 6	– –	1232 1 6	

Foot-note.

Details of building and furniture grants (Grant 2, Statement I-B).

Names of Schools.	Amount of grant.	Purpose for which made.

[illegible]
Chairman

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

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

Items of Expenditure.	Original budget grant as sanctioned by Government.			Subsequent additions.			Subsequent deductions.			Total grant.			Authority for the additions and deductions shown in columns 3 and 4.
1	2			3			4			5			6
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Entries as per Statement II wherever there is alteration ..													

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Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of 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.	

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.
13.	Leased out.	9468	7	u	u	u	u	136	12	5	12	u		141	13	2	9326	9	10	3108	5	u	2309	15	8	798	14	3
		141	13	2													9324			2309	15	8	798	14	3			
		9326	9	10																							

Statement VIII.—Loans.

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

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

Name of Municipality.	Total number of houses, as per census (occupied and unoccupied).	Number of houses on the municipal register out of the number in column 2.	Assessed															
			Under 8 Annas.		8 Annas to Rs. 1½.		Rs. 1½ to Rs. 5.		Rs. 5 to Rs. 15.		Rs. 15 to Rs. 30.		Rs. 30 and above.		Total.	
			Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.
Municipality.	3810	3291	952	374 11 6	1696	1667 1 9	589	1492 3 6	47	342 10 -	7	174 - -	-	- - -	3291	4050 10 9

952
1696
589
47
7
3291

374 11 6
1667 1 9
342 10
174
4050 10 9

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

Name of Municipality.	Assessed in	Class I.		Class II.		Class III.		Class IV.		Class V.		Class VI.		Class VII.		Class VIII.		Total.	
		Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number	Amount.	Number.	Amount.
		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
			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.
Mannargudi Municipality				5	2500	16	400											194	2900

Statement X.

1. Name of Municipality — Mannargudi.
2. Population as per last census 20,395
3. Sanctioned number of Councillors — (*a*) Nominated .. .. 4; (*b*) Elected 12
4. Actual number of Councillors on 31st March 1897 — 13
   - (*a*) Ex-officio 1
   - (*b*) Nominated — Officials .. .. 1; Non-officials 2
   - (*c*) Elected .. — Officials .. .. —; Non-officials 12

   Total .. 16 × 13 ?
   - (*d*) Europeans and Eurasians .. .. —
   - (*e*) Natives 16
5. Total number of meetings actually held during the year .. 39 + 3 lapse
6. Number of meetings adjourned for want of a quorum 11
7. Average attendance at each meeting *actually* held—
   - (*a*) Officials .. .. .84
   - (*b*) Non-officials 6.61

   Total .. 7.45
   - (*c*) Europeans and Eurasians .. ..
   - (*f*) Natives 7.45

   Total .. 7.45
8. Is the Chairman appointed or elected .. .. .. Elected.
9. Name and designation of persons who have held the office of Chairman during the year, with the date of appointment or election in each case .. .. Dr. R. Ry. Dr. R. Sreenivasa Row Avl. Pleader.
   - Original Election 15.4.92
   - Re-appointment 20.11.94

Chairman

Statement X-A.—Showing the particulars of Elections held in the Municipality of Mannargudi in 1896-97.

Name of the wards, if any, into which the town is divided.	Population.	Number of registered voters.	Date of election.	Number of seats filled by election.	Whether election was contested or not and the number of seats contested.	If contested, number of voters who went to the poll.
1	2	3	4	5	6	7
Mannargudi Municipality	20395	331	4.1.97	1	Contested 1	177
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
Total ..						

[illegible] Chairman

Statement XI.—Furnishing information regarding Municipal markets, houses served by the private scavenging agency, number of latrines and of lights, &c., in the Town of Mannargudi 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
6	1. Weekly market 2. Vegetable market 3. [illegible] market	1 & 2 leased out. 3. leased out for 3 months & then departmentally managed.	313	3	-	-	3	250	4	4	250.

[illegible] Chairman

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

Name of hospital and dispensary.	Patients treated.			Number and name of midwives employed.	Number of labour cases attended by the midwives.	Date and Number of G.O. sanctioning rules for the treatment of the sick under section 127 of Act IV of 1884.
	In.	Out.	Total.			
1	2	3	4	5	6	7
Municipal Hospital Mannargudi	415	18,285	18,700	Ayakkutti. 1	231	438 dt 12.5.87

STATEMENT XIII.—Showing the Statistics of Vaccination and of Births and Deaths registered in the Town of Mannargudi 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.		Number of successful operations.		Number of operations with animal lymph.	Number of successful operations with animal lymph.	Number of prosecutions instituted for failure to have children vaccinated.	Remarks.
				Below one year of age.	Above one year of age.	Below one year of age.	Above one year of age.				
1	2	3	4	5	6	7	8	9	10	11	12
639	552	B. 9 D. 11 20.	Medical Subordinates								
			1 Civil Apothecary	6	68	6	51	-	-	-	
			2								
			3								
			Total ..	6	68	6	51	-	-	-	
			Municipal Vaccinators			57					
			1 "								
			2 Soundarajalu Naidu	546	110	495	88	-	-	63	
			3 "			556 642					
			Total ..	546	110	495	88	-	-	63	
			Grand Total ..	552	178	501	139	-	-	63	

730 640

Mamangudi

Mamangudi

3/2900 M of 1897

8/2148497

State[...]

		Remarks.
Colleges ..	Government ..	
	Board or Municipal ..	
	Aided from Provincial F[...]	
	Aided from Local or Mu[...]	
	Unaided and Indigenou[...]	
Secondary Schools ..	Government ..	
	Board or Municipal ..	
	Aided from Provincial F[...]	
	Aided from ~~Local or~~ Mu[...]	
	Unaided and Indigenou[...]	
Primary Schools ..	Government ..	
	Board or Municipal ..	
	Aided from Provincial F[...]	
	Aided from ~~Local or~~ Mu[...]	
	Unaided and Indigenou[...]	
Training Schools ..	Government ..	
	Board or Municipal ..	
	Aided from Provincial F[...]	
	Aided from Local or Mu[...]	
	Unaided and Indigenou[...]	
Sessional Schools ..	Government ..	
	Board or Municipal ..	
	Aided from Provincial F[...]	
	Aided from Local or Mu[...]	
	Unaided and Indigenou[...]	
Industrial Schools ..	Government ..	
	Board or Municipal ..	
	Aided from Provincial F[...]	
	Aided from Local or Mu[...]	
	Unaided and Indigenou[...]	

[...] the two unaided
[...]ndary schools one is
[...] Hindu Lower Secondary
[...]ool which drew no
[...]nts during the year
[...] account of the
[...]le in the management.
[...]ther ~~sct~~ is a Sanskrit
[...]ol opened under the
[...]pices of the Mahamaho-
[...]dhyaya Raju Sastrial.
[...] of the three Municipal
[...]ols viz, the Western School
[...]olished its place
[...]ing been taken by a
[...]ll school.
[...]trength and attendance
[...]chamu school
[...]oved.
[...]h the number of
[...]d result schools
[...] same as last year
[...]ngth has risen. This
[...]sfactory feature.

Note.—1. *Where an institution is aided from P[...]*[...]*rovincial or Local (or Municipal) Funds.*
2. *No comments should be made except [...]*
3. *This statement should be submitted in [...]*

L. A. Williams
Asstt Inspr of Schools

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

Statement No. I relating to General Statistics in Mannargudi Municipality

		1896			1897			Remarks
		Number of Schools.	Number of pupils on 31st March.		Number of Schools.	Number of pupils on 31st March.		
			Boys.	Girls.		Boys.	Girls.	
Colleges	Government							
	Board or Municipal							
	Aided from Provincial Funds							
	Aided from Local or Municipal Funds							
	Unaided and Indigenous							
Secondary Schools	Government							
	Board or Municipal							
	Aided from Provincial Funds	1	270	„	1	247	„	
	Aided from ~~Local or~~ Municipal Funds	1	55	„	„	„	„	
	Unaided and Indigenous	„	„	„	2	121	„	
Primary Schools	Government							
	Board or Municipal	3	117	„	2	79	2	
	Aided from Provincial Funds							
	Aided from ~~Local or~~ Municipal Funds	12	616	39	12	690	33	
	Unaided and Indigenous	5	160	„	7	133	2	
Training Schools	Government							
	Board or Municipal							
	Aided from Provincial Funds							
	Aided from Local or Municipal Funds							
	Unaided and Indigenous							
Sessional Schools	Government							
	Board or Municipal							
	Aided from Provincial Funds							
	Aided from Local or Municipal Funds							
	Unaided and Indigenous							
Industrial Schools	Government							
	Board or Municipal							
	Aided from Provincial Funds							
	Aided from Local or Municipal Funds							
	Unaided and Indigenous							
	Total	22	1218	39	24	1270	37.	

Remarks:

Of the two unaided Secondary schools one is the Hindu Lower Secondary school which drew no grants during the year on account of the dispute in the management. The other school is a Sanskrit school opened under the auspices of the Mahamahopa thyagi Raju Sastrial. One of the three Municipal schools viz, the Western school was abolished its place having been taken by a result school. The strength and attendance of Panchama school improved. Though the number of aided result schools is the same as last year the strength has risen. This is a satisfactory feature.

Note.—1. *Where an institution is aided from Provincial or Local (or Municipal) Funds, it should be shown against Provin[cial] or Local (or Municipal) according as it has received a larger grant from P[rovincial or Local (or Municipal) Funds.*
2. *No comments should be made except as notes entered in the column of remarks.*
3. *This statement should be submitted in time to reach the Presidents of Local Boards or the Chairmen of Municip[al] Councils concerned before the 1st May.*

Tanjore
12th May 1897

L. A. Williams
Asstt Inspr of Schools
T. D.

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

…of teaching Staff employed in Mannargudi municipality 1896/97

Number with General Education Certificates.	Unpassed Teachers.	Remarks.
		The number of teachers holding General Education and Untrained Teachers' certificates has increased while that with trained teachers' certificates has fallen off. There is much room for improvement in the qualifications of the teaching
2	2	staff.
"	"	A sessional school was worked
"	4	by the Inspecting school master during the year and two teachers came out successful in the
"	2	Primary Examination.
16 / 1	6	
1	7	
19 / 1	21	

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

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

L. E. Williams?

Asst Inspector of Schools, T. Dt

Geography	5	2	"	2	5	3	"	3	
Hygiene	5	"	"	"	3	1	"	1	
English	1	1	"	1	"	"	"	"	
Gymnastics	18	18	"	18	12	12	"	12	
									[illegible] Asst. Inspr. of Schools, S. D. Div.

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

12th May 1897, Rangoon

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

Ed. R. 48 5,000—16-5-93.

Kindergarten	″ 6	″ 6	″	″ 6	2 8	2 8	″ ″	2 8	The decline in the number of pupils present under the II & I infant standard is noted with regret.
Object Lessons	6 4	5 4	″	5 4	″	″	″	″	
Action Songs	″	″	″	″	″	″	″	″	
Second Language	162 3	124 3	43 2	81 1	155 1	125 1	20	105 1	
Needlework	″ 10	″ 10	″ 5	″ 5	″ 11	″ 11	″ 7	″ 4	
Geography	186 7	117 3	39	78 3	152 8	104 7	26 2	78 5	
Hygiene	91 5	33 5	10 3	23 2	29 3	10 2	″	10 2	
History of India	45	43	30	13	55	53	35	18	
Gymnastics	74	74	″	74	170	170	″	170	

Tanjore
12th May 1897

L. C. Williams
Acting Insp. of Schools, T.

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

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

Ed. R. 48 5,000—16-5-92.

…hools in the Mannargudi Municipa…

	Expenditure.				
	Masters.				
Other receipts. (12) Rs. A. P.	Total. (13) Rs. A. P.	Fixed salary. (14) Rs. A. P.	Results stipends. (15) Rs. A. P.	School fees. (16) Rs. A. P.	Scholarships. (17) Rs. A. P.
		22 6 "			
	36 14 6	145 12 5			
	36 14 6	168 2 5			
		99 12 "			
" " "	36 14 6	267 14 5			

[illegible] B.A.

Schools & Colleges who appeared for [illegible]

[illegible] examined — No. of Pupils passed

3, 20, 1, 11, 5, 2 — 41

Statement II showing the proportion of pupils of the great classes of the population under instruction to children of school-go[ing age]

Schools of Mannargudi Municipality for 1896-97.

Classes of Population.	Population of school-going age. Boys.	Population of school-going age. Girls.	Pupils under instruction. Boys.	Pupils under instruction. Girls.	Percentage. Boys.	Percentage. Girls.	Remarks.
Europeans and Eurasians							The high percentage of Native christians under instruction is due to a large influx of christian pupils from outside the Municipality for instruction especially in the Wesleyan Mission Boarding School.
Native Christians	22	26	90	21	409.1	80.7	
Muhammadans	43	50	(a) 21	"	48.8		(a) The attendance of pupils is stationary. Brahmins have increased while Non-Brahmin caste Hindus have lost ground to some extent. The attendance of Panchamas shows a slight falling off.
Hindus — Brahmans			519	8			
Hindus — Non-Brahman Caste Hindus	1350	1543	618	8	85.8	1.04	
Hindus — Paraiyas and Kindred Classes			22				
Others							
Total	1415	1619	1270	37	89.7	2.3	

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.*

Tanjore
12th May 1897

L. G. Williams
Asst. Inspr. of Schools
[illegible]

Ed. R. 46 5,000—16-5-93.

Statement No. III. giving particulars as to the qualifications

Classes of Institutions.		Number of Teachers employed.	Number possessing Trained Teachers' Certificates.	Number possessing Untrained Teachers' Certificates.
Colleges ..	Government			
	Board or Municipal			
	Aided from Provincial Funds			
	Aided from Local or Municipal Funds			
	Unaided and Indigenous			
Secondary Schools.	Government			
	Board or Municipal			
	Aided from Provincial Funds	10	2	4
	Aided from Local or Municipal Funds	"	"	"
	Unaided and Indigenous	7	1	2
Primary Schools ..	Government			
	~~Board or~~ Municipal	3	1	"
	Aided from Provincial Funds			
	Aided from Local or Municipal Funds	34	9	3
	Unaided and Indigenous	8	"	"
	Total	62	13	9

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

1 d. R. 47 5,000—16-5-93.

Sangore
12th May 1897

A. S. R. Schools

Statement No. IV relating to the results of the Grant Examinations in Inanwatan Municipality

Standard.	1896. Compulsory Subjects only. Number of pupils presented for the Standard.	Number passed.	Merit.	Ordinary.	1897. 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.	4	"	"	"	5	3	"	3	The results are generally better than last year in the compulsory as well as in the optional subjects. There is a falling off in the results under gymnastics.
III. Standard	13	5	1	4	6	2	"	2	
II. Do.	9	7	2	5	6	5	2	3	
I. Do.	10	6	"	6	11	11	5	6	
Infant Do.	11	5	1	4	22	20	12	8	

Name of Subject.*	1896.	1897.

Statement No. IV relating to the results of the Grant Examinations in ... Municipality

Standard.	1896. Compulsory Subjects only. Number of pupils presented for the Standard.	Number passed.	Merit.	Ordinary.	1897. Compulsory Subjects only. Number of pupils presented for the Standard.	Number passed.	Merit.	Ordinary.	Remarks.
VII. Standard or Lower Secondary Examination.									The results obtained in the compulsory subjects are better than in the previous year with the exception of the second and third standards. There is also an improvement in the results under the optional subjects except civil government and hygiene
VI. Standard									
V. Do.									
IV. Do. including Primary School Examination.	88	62	10	52	118	68	3	65	
	1	1		1	1	1		1	
III. Standard	105	92	40	52	116	98	44	54	
	4	4	3	1	2	2	2		
II. Do.	130	116	59	57	96	74	23	51	
	3	2	2		9	8	6	2	
I. Do.	84	80	35	45	111	100	68	32	
	4	4		4	2	2	2		
Infant Do.	91	81	28	53	67	59	30	29	
	2	2		2	4	3	1	2	

Name of Subject.*	1896. Optional Subjects	1897.

V:—Statement showing the work of Inspecting Schoolmasters. Mannargudi municipality F. Y. 1896-97.

Name.	Range.	No. of Schools visited.			No. of Schools examined			No. of Pupils examined.	No. of New Schools		No. of days spent on.		No. of days spent on circuit.	No. of miles travelled	No. of villages visited.	Remarks.
		Board.	Aided	Unaided	Board	Aided	Unaided.		Started.	Brought under Inspection.	Examining Schools.	Other work,				
A. S. Vythinathaier From 1st April 96 to 7th August 96	Inspecting Schoolmaster Mannargudi Municipality				2	13 1	2	2071 56	"	"	69	36	"			The permanent Inspecting Schoolmaster does not seem to have done sufficient work for the time he was on duty. Too much time has been taken for other work by both the permanent and acting incumbents. The time taken by the latter for office-work amounts to more than 5 days a month, which is very excessive. The acting officer though fairly intelligent has to do his work-done efficiently.
R. Ramakrishna Iyer From 8th August 96 to 31st March 97.	Ag DO				2	12 4	5	5333 131	"	2	138	63				
	Total				4	25 5	7	7404 187	"	2	207	99				

Tanjore
12th May 1897

Asst Inspr of Schools
D. Divn

No 2909
12.5.97

M.R.
14-5-97

IV A —*Statement showing the Statistics of* Municipal S

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 throughout the year.	Receipts. Grants from Provincial Funds. Rs.	A	P.	Grants from Funds. Rs.	A	P.	School-fees. Rs.	A	P.	Schools. P.
1	2	3	4	5	6	7	8	9			10			11			
IV Primary Schools & Departments																	
(a) Salary system.																	
(b) Salary-Results System																	
Upper Primary schools																	
S.R. School West	1	"	1	"													
S.R. School East	1	"	"	1	44	"	37							36	14	6	
Total	2	"	1	1	44	"	37							36	14	6	
Lower Primary schools																	
S.R. Paraiah School	1	"	"	1	35	2	24										
Total, Primary schools	3	"	1	2	79	2	61							36	14		

Foot-note Tota

Number of Students from Municipal at

Examinations No. of Cu

Primary School

Infant Standard

First Standard

Second Standard

Third Standard

Total

Tanjore
12.5.97

D 103—*Statement showing the Statistics of Aided Schools in the Prima*

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 .	Number of pupils examined.	Number of pupils found qualified for grants.	Full amount of grant earned. R.	A.	P.	Proportionate amount of such grant payable in the case of combined Schools. R.	A	P.
1	2	3	4	5	6	7	8	9 to 10			10		
Grant-in-aid													
A. Result Grant													
B. Primary													
Upper Primary Schools.													
Wesleyan mission Eastern.	1	"	"	1	62	34	26	118	2	"	118	2	"
Do Do Western.	1	"	"	1	103	79	66	200	"	"	200	"	"
Do Do Boarding	1	"	"	1	31 / 19	26 / 13	17 / 13	83	6	"	83	6	"
Hindu Primary	1	"	"	1	64	59	50	170	"	"	170	"	"
Agraharam 1st Street	1	"	"	1	74	62	47	150	"	"	150	"	"
Annavasal Street	1	"	"	1	78	58	46	120	"	"	120	"	"
Jaina Street	1	"	"	1	57 / 8	35 / 1	34 / 1	100	"	"	100	"	"
Kanakkara Street Balakhadhini	1	"	"	1	56 / 6	30 / 4	21 / 2	56	13	"	56	13	"
Kammala Street Victoria Primary	"	1	"	1	44	33	22	60	"	"	60	"	"
Gopalasamudram*	"	1	"	1	43	21	18	40	"	"	40	"	"
Total	8	2	"	10	612 / 33	437 / 18	347 / 16	1098	5	"	1098	5	"
Lower Primary Schools.													
Kinnakkadai Street.	1	"	1										
Agraharam 2nd Street	1	"	"	1	48	49	38	60	"	"	60	"	"
Mandakkarai Street	1	"	"	1	30	22	14	24	7	"	24	7	"
Gopalasamudram.	1	"	1	"	..	..	..						
Total Lower Prm.	4	"	2	2	78	71	52	84	7	"	84	7	"
Grand Total.	12	2	2	12	690 / 33	508 / 18	399 / 16	1182-12	"		1182-12		

53—Statement showing the Statistics of Aided Schools in the Sa

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 .	Number of pupils examined.	Number of pupils found qualified for grants.	Full amount of grant earned.			Proportionate amount of such grant payable in the case of combined Schools.		
1	2	3	4	5	6	7	8	9			10		
								R.	A.	P.	R.	A.	P.
Salary System.													
(a) Secondary													
Wesleyan Mission High School	1	"	"	1	247								
Hindu Lower Secondary	1	"	1										
Total	2	"	1	1	247	"	"						

Sangore
12th May 189

...argudi Wes...

...ses	Number on rolls	Number present	General Remarks
...form	38	29	The Sixth and fifth forms did fairly well at inspection. The fourth and lower forms did indifferently in General subjects. There appeared to be in each class a number of boys who were not fit for it. — Promotions & admissions should be stricter in future
—do—	36	25	
4 —do—	38	26	
3d —do—	45	29	
2d —do—	37	27	
1st —do—	54	36	
Total	248	172	

More attention should be paid to hand-writing throughout the School

The tone and discipline of the School were pretty fair, and the dress and manners of the pupils satisfactory

The gymnastic instructor should throw more life into his work.

I have the honor to be
Sir
Your most obedt servt.

C. Nagoji Rao

Inspector of Schools
5C

~~[illegible] 4/5~~ 7/5

T. C. P. Copies 500—23-8-97.

2900 1897.

FROM M. R. Ry. C. Nagoji Rao Avl.

Inspector of Schools,

SOUTHERN CIRCLE

To

The Chairman Municipal Council Mannargudi

Dated 4th }
Despd. 10th } May 1897.
Received }

No. 180. G

Mds 11-5-97

ENCLOSURES.

REFERENCE:— His / This Office No.—

Sir

I have the honour to furnish you with the following statement showing the number on rolls and the number present in each of the following Salary grant schools in your Municipality examined by me during the official year 96-97 together with my general remarks, the State of the institution

5/2900 No. of 1897

Recorded 20/6/97

6/2148/97

...y sent to Press. 12-11-97

...signature. 24-11-97

...atched in print. 25-11-97

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...NS G.O., No. DATED 189

...No. 2900 M. in type] A.

C. No.

...DER OF GOVERNMENT

...ER OF GOVERNMENT.

DITTO.

...BEING MEANT FOR DESPATCH IN ORD...

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