Local & Munl. (189) Department.

PRINTED.

G.O. No. 1086 M

DATED 31-7-99

INDEXED.

[Despatch Abstract.]

Administration Report

Reviewing the

Proceedings of the Palmerston municipal council

for 1898 99

BACK PAPERS.

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

FURTHER PAPERS.

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

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

Recd. } 1899 *Enclosures*

Regd. } *Spare copies*

G.O., No. 1086 M., 31st July 1899.

JULY.

Administration Report.

Reviewing the — of the Palni Municipal Council for 1898–99.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From M.R.Ry. A. KRISHNASWAMI AIYAR Avargal, B.A., Chairman, Municipal Council, Palni, to the Secretary to Government, Local and Municipal Department (through the Sub-Collector and Collector of Madura), dated 22nd May 1899, No. 5.

I have the honour to submit the administration report of the Palni Municipality for the year 1898–99 with the statements in the prescribed form. The year under report was the thirteenth after the constitution of the Municipality.

I.—CONSTITUTION OF THE COUNCIL.

2. The Council consisted of eleven nominated members exclusive of the ex-officio. There were two vacancies at the commencement of the year under report and these were filled up during the year. Two other vacancies occurred in November 1898—one by the transfer of M.R.Ry. R. Vadivelu Pillai Avargal. I was appointed to the efflux of time of M.R.Ry. P. Samavaiyar Avargal (Tahsildar) and the other by vacancy caused by the transfer of M.R.Ry. P. Samavaiyar Avargal and the other vacancy will be filled up by election as ordered by Government. The Council had thus eleven members at the close of the year—eight natives, two Europeans and one Eurasian.

3. The office of Chairman was held by Mr. D. D. Thomas till October 1898 and I was appointed Chairman on 29th November 1898. I assumed charge of the office on the 3rd December 1898.

4. Thirty-one meetings were actually held during the year under report against 22 in the previous year, and they were on an average attended by seven councillors—one official and six non-officials—against six in the previous year. One meeting had to be adjourned for want of quorum.

5. The total receipts of the Municipality inclusive of the opening balance amounted to Rs. 17,965–13–5, the charges to Rs. 13,077–4–10 and the balance to Rs. 4,888–8–7 against Rs. 17,420, Rs. 13,640 and Rs. 3,780, respectively, the figures of the revised estimate. The increase under "Receipts" occurred under "Taxes on houses, lands and carts," "Market rents" and "Private scavenging fees". The decrease under "Charges" occurred under Grants 1 and 3, partly counterbalanced by excess expenditure under Grant 5.

II.—RECEIPTS.

6. *Tax on Buildings.*—The demand under this head for the year under report amounted to Rs. 3,936–7–0 against Rs. 3,849, the demand of the previous year. The increase was due to the assessment of new buildings and of additions to old buildings. Of this demand, Rupees 3,851–12–0 or 97·8 per cent. was collected and the remainder Rs. 84–11–0 or 2·2 per cent. was written off. Of the arrear demand of Rs. 223–14–0, Rs. 208–14–0 or 93·3 per cent. was collected and the remainder, Rs. 15 or 6·7 per cent., was written off. Thus there was no balance (arrear or current) at the close of the year. The increase of about Rs. 500 under this head over the figures of the previous year was due to the collection of the arrears and of the whole of the recoverable current demand. Ninety-one warrants were issued during the year for the levy of this tax against 165 issued in the previous year. Seventeen warrants remained unexecuted at the commencement of the year and this added to the number issued during the year raised the number to 108. All the said warrants were executed. Property had to be distrained in 62 cases against 57 in the previous year, and sales had to be effected in 18 cases against 11 in the previous year. Twenty-three prosecutions were instituted against 7 in the previous year; 22 of these were withdrawn on payments being tendered and the other was withdrawn as the defaulter was found to be a pauper. The mode of assessment was the same as in previous years.

Actuals—		Rs.	A.	P.
1897–98	.. .. ..	3,569	0	0
1898–99	.. .. ..	4,060	10	0
	Increase ..	491	10	0

7. *Tax on Lands.*—This consisted of the taxes on arable lands and vacant sites. The demand was revised during the year and it amounted to Rs. 177–2–0 against Rs. 165, the demand of the previous year, as already reported in this office letter No. 14, dated 7th September 1898. The demand on arable lands rose from Rupees 80–4–0 to Rs. 89–12–0 and that on vacant sites from Rs. 84–12–0 to Rs. 87–6–0. Of the demand of Rs. 177–2–0, Rs. 175–4–0 or 99 per cent. was collected and Rs. 1–14–0 or 1 per cent. was written off. Of the arrear demand of Rs. 35–8–0, Rs. 34 or 95·8 per cent. was collected and Rs. 1–8–0 or 4·2 per cent. was written off. The increase of Rs. 72–10–0 in realizations over the figures of the previous year was due, as in the case of house-tax, to the collection of arrears and of the whole of the recoverable current demand. There was no balance under this head at the close of the year. Eight warrants were issued during the year against five in the previous year. Two (2) warrants remained unexecuted at the commencement of the year, which when added to those issued during the year made a total of ten. All these were executed. Two distraints had to be made, but no sale had to be effected. There were seven prosecutions for the recovery of this tax as in the previous year, all of which were withdrawn on payment of the tax.

Actuals—		Rs.	A.	P.
1897–98	.. .. ..	136	10	0
1898–99	.. .. ..	209	4	0
	Increase ..	72	10	0

8. *Tax on Vehicles, Animals and Carts.*—The demand under these heads amounted to Rs. 1,113–4–0 against Rs. 1,223–12–0 in the previous year. The decrease occurred under "Animals" and "Carts." As many persons who owned water-carts during the previous year on account of water scarcity had sold them away during the year under report, and as many persons who owned plough bullocks used cows for the purpose in order to escape taxation, there has been a decrease in the demand under these heads. The whole of the demand was collected. Of the arrear demand of Rs. 17–8–0, Rs. 11–4–0 was collected and Rs. 6–4–0 was written off.

Actuals—		Rs.	A.	P.
1897–98	.. .. ..	1,206	4	0
1898–99	.. .. ..	1,124	8	0
	Decrease ..	81	12	0

9. *Tolls.*—The tolls were leased out for Rs. 8,500 against Rs. 6,005 in the previous year. The increase was due to the occurrence of three festivals during the year under report against only one in the previous year, and to keen competition in the bid. The usual contribution to the District Board (*i.e.*, one-third) was paid, but a sum of Rs. 5–5–4, being a third of Rs. 16—charges incurred in the repair of certain toll-sheds—was not deducted from the sum due as the charge was incurred at the end of March 1899, and the whole contribution was paid by the beginning of March. Hence this sum has been shown under "Advances recoverable" and will be recovered by short payment during the current year.

Actuals—		Rs.	A.	P.
1897–98	.. .. ..	4,038	1	2
1898–99	.. .. ..	5,691	15	4
	Increase ..	1,653	14	2

10. The incidence of taxation per head of population was As. 10–6 including tolls as against As. 8–5 in the previous year, and As. 5–1 excluding tolls as against As. 4–8 in the previous year.

11. There has been a decrease in the realizations under "Rent of lands". The decrease was due to the following cause. Five sites in the road margin were usually let out for rent at the rate of Rs. 4–8–0 a year. Government claimed these sites as porambokes. On the representation of the Council that the sites formed part of the road, the attention of the Collector was drawn by Government to the remarks of the Council (*vide* paragraph 3 (2) of G.O., No. 1160 M., dated 9th July 1896). Since then the Council was collecting the rent. In 1897–98, penal assessment was charged by the Revenue department for the occupation of the sites by the individuals to whom the Council had leased them. When the matter was taken to the notice of the Collector, he decided that the Municipality could have no claim to the sites and quoted G.O., No. 2693 M., dated 4th December 1897, in support of his decision. Under these circumstances no rent was claimed during the year under report, but three of the lessees have paid the rent voluntarily.

12. A portion of the night-soil depot was cropped and the produce was sold for As. 7.

13. The decrease in the realizations under "Sale-proceeds of old materials" was due to the fact that the figures of the previous year included the cost of an old shed which was sold in auction.

14. There was a falling off under "Sale-proceeds of rubbish." The rubbish is sold at six pies a cart-load. Even at this low rate there has been no proper demand for it.

15. The increase in receipts under "Markets" was due to the occurrence of three festivals during the year under report against only one in the previous year. As there was no proper bid for the right of collecting fees in the cattle fair held during the last Tai festival, the business was managed departmentally and a sum of Rupees 199–2–6 was realized. The bid did not exceed Rs. 105.

16. The slaughter-house was leased out for Rs. 279 against Rs. 270 in the previous year.

17. There has been a slight decrease in the realizations under "License fees." The decrease occurred under fees for "Pandals" and "Lodging materials."

18. The amount due from the cart-stand contractor of 1893–94 is being collected in monthly instalments of Rs. 5 as already stated in paragraph 27 of the last year's report embodied in G.O., No. 1255 M., dated 13th July 1898. A sum of Rs. 50 was collected during the year under report and the balance is due in 1899–1900.

19. Rupees 1–8–0 levied on account of search fees and As. 12 levied for copying certain records have been shown as "Miscellaneous."

20. There has been a decrease of about Rs. 100 under "Magisterial fines." Only 69 cases were prosecuted by the police against 129 in the previous year and Rupees 97–4–0 was collected as fine against Rs. 179–4–0 in the previous year. Ninety-four prosecutions were instituted under the Municipal Act as against 114 in the previous year, and a sum of Rs. 69 was realised as fines against Rs. 89–5–0 in the previous year. Certain prosecutions for failure to take out licenses were withdrawn on payment of the fees.

21. Rupees 60 had been taken credit for under "Contribution from Provincial funds" for half the pay of the gymnastic instructor employed by the Municipal Council, but this contribution was not recovered within the year. A requisition for the payment thereof was sent to the Assistant Inspector of schools on the 9th March 1899. The amount has been shown as an asset in the note to statement II.

22. The usual contribution of Rs. 1,000 was recovered from Local funds towards the upkeep of the Municipal hospital.

23. A sum of Rs. 765–1–6 was realised as "Private scavenging fees" during the year under report against Rs. 823 in the previous year, and Rs. 700, the sum expected in the revised estimate. The decrease below the figures of the previous year was due to the fact that there was not so much of arrears to be collected during the year under report as was the case in the previous year. The fees were levied at the rate sanctioned in G.O., No. 159 M., dated 4th February 1895. The number of houses served under the system fell by 7, being 861 against 868 in the previous year, and consequently there was a fall in the demand from Rs. 708–2–0 to Rs. 695–7–0. Of this sum Rs. 683–7–0 or 98·3 per cent. was collected and the remainder Rs. 12 or 1·7 per cent. was written off as irrecoverable. Of the arrear demand of Rs. 91–6–6 under the head, Rs. 81–10–6 or 89·3 per cent. was collected and the remainder Rs. 9–12–0 or 10·7 per cent. was written off. Thus there was no balance at the close of the year. Five warrants were issued for the recovery of the fees and all were executed. Four distraints had to be made and in one case property had to be sold. The expenditure for the service during the year was Rs. 640–9–6. The business was managed at a profit of Rs. 124–8–0 to the Municipality. Proposals will be made in the next budget for utilising the full amount of fees recoverable under this item.

24. The fishery was sold for Rs. 675 for the year under report.

25. A sum of Rs. 139–11–10 was recovered from the defaulting lighting contractor referred to in paragraph 26 of the last year's report embodied in G.O., No. 1255 M., dated 13th July 1898; Rs. 35, the deposit made by a contractor for certain works, was ordered by the Council to be forfeited as the contractor failed to complete the works within the time allowed. A sum of As. 4, being the excess sale-proceeds of distrained property (which remained unclaimed for over six months) was credited to Municipal funds. These items amounting to Rs. 174–15–10 have been shown as receipts under "Miscellaneous—Other items."

26. A sum of Rs. 5–3–6 that remained as advance with certain vakils in Dindigul for the execution of certain decrees, and a sum of Rs. 10–5–4 that remained with the late Chairman for the repair of Adivaram road were adjusted during the year.

III.—Expenditure.

27. *Grant 1, Public Works.—New Works—Buildings.*—The original provision under this head was Rs. 2,500—Rs. 2,000 for a market and Rs. 500 for a well, a store-room, compound wall and other improvements in the office. The provision of Rs. 2,000 for the market was cut off and reserved for plague purposes under orders from Government—*vide* G.O., Mis. No. 1983 M., dated 25th November 1898. The compound wall of the office which was given on contract during the previous year was not completed within that year, and a sum of Rs. 125–2–11 was paid on that account during the year under report. Rs. 17–8–9 was paid for the construction of a privy in the office and Rs. 26–14–9 was paid for sinking a portion of a well in the office compound. The works of constructing a store-room, sinking of a well, constructing a privy and providing shutters to the windows in the office, as also the repair of the hospital and medical officer's quarters were given to a contractor in June 1898. He was allowed three months' time; he did not complete the works within that time, and as he pleaded heavy rains and some other causes, the time was gradually extended till March 1899; but the contractor was not able to complete the works even by that time. So, the Council cancelled his contract, and ordered his deposit of Rs. 35 to be forfeited. Hence the provision under this head was not fully utilised. The works will be completed during the current year.

28. *Repairs—Communications.*—The expenditure on the repair and maintenance of town roads amounted to Rs. 1,544–10–1 against Rs. 1,290–4–10 in the previous year. Payment for the construction of a tunnel referred to in paragraph 32 of the last year's report was made during the year under report. Four roads and streets were remetalled and others were maintained. During the heavy rains of the last year the town roads were damaged and some of them were remetalled and repaired during

the close of the year. Others will be put in order during the current year. The expenditure on communications was 27·1 per cent. of the net income from tolls against 43·6 per cent. in the previous year.

29. *Buildings.*—The flooring of the hospital building had to be repaired and certain other improvements had also to be made therein. The medical officer's quarters also needed repair in some places. For that purpose, a sum of Rs. 320 was sanctioned. As already stated in paragraph 27 *supra*, the contractor failed to complete the work and so the full amount was not utilised. Rs. 211-9-6 was spent during the year under this item. Rs. 16 was incurred in the repair of certain toll-sheds and Rs. 10 in the repair of a privy. The repair of the hospital will be completed during the current year.

30. *Water-supply.*—A sum of Rs. 119-4-1 was spent in the repair and cleansing of several wells during the hot season and Rs. 83-10-0 was spent towards the pay of two cavalgars employed to guard the tank.

31. The expenditure under tools, &c., represents the cost of a compass box, certain pick-axes, &c.

32. *Grant 2, Education—Salary-result Schools.*—The expenditure under this head amounted to Rs. 607-10-6 against Rs. 528-7-4 in the previous year. A teacher on Rs. 8 who was entertained in October 1897 was paid for the whole of the year under report against only a few months of the previous year. A larger amount was paid as result grants during the year under report than in the previous year; hence the increase in expenditure. Two schools—one for Hindus and the other for Panchamas —were maintained as in the previous year. The educational statements have not been received yet.

33. *Result Grants.*—A sum of Rs. 799-12-0 was paid as grant to the result schools in the town during the year under report against Rs. 700-4-0 in the previous year. The budget provision was increased from Rs. 700 to Rs. 800 as recommended by the Director of Public Instruction. Ten schools (one secondary and nine primary) were aided as in the previous year and an arrear grant of Rs. 33 was paid to the National lower secondary school.

34. A common gymnastic instructor was newly entertained during the year on a monthly pay of Rs. 10 and his pay for the year amounted to Rs. 109-0-6.

35. A sum of Rs. 50 was paid to the District Board, Madura, as contribution for the services of the Local Fund inspecting schoolmaster who inspected the schools in the Municipality.

36. *Grant 3, Hospitals.*—The expenditure under this head during the year under report amounted to Rs. 2,255-6-8 against Rs. 1,748-13-0 in the previous year. The increase occurred under "Establishment" and "Cost of medicines." The charge allowance due to the senior apothecary for two months in 1897-98 and the pay of a junior apothecary for February 1898 were paid during the year under report. Further, as the junior apothecary completed seven years' service and passed the prescribed examination in February 1899, he was paid increased rate of pay for that month. Hence the increase over the figures of the previous year and the revised estimate. Medicines supplied by Messrs. Burgoyne, Burbidges & Co., London, in 1897-98 were paid for only during the year under report as the draft on London for the cost was not purchased by the Accountant-General within 1897-98 as already stated in paragraph 39 of the last year's report embodied in G.O., No. 1255 M., dated 13th July 1898. An almirah was supplied to the hospital for keeping poisons at a cost of about Rs. 40. M.R.Ry. C. M. Thirumudiswami Pillai, L.M. and S. was in charge of the hospital during the year under report. There has been a decrease in the number of patients treated both under "in and out." As the medical officer's report has not been received yet, no explanation could be offered for this decrease. The report will be submitted as soon as received. The midwife performed 75 cases against 70 in the previous year.

37. *Vaccination.*—The expenditure under this head was Rs. 226-14-6 against Rs. 241-13-3 in the previous year. The decrease was due to the vaccinator's pay for February not having been paid owing to his absence on leave in March 1899.

The number of vaccinations during the year was 627 against 910 in the previous year and the number that proved successful was 529 against 750. The percentage of success increased from 82·4 to 84·4. The short work was due to the absence of the vaccinator at the close of the year and to his having been deputed for cholera duty in the month of April 1898. The average cost of vaccinating each successful case rose from As. 5-2 to As. 6-10. The number of infantile vaccinations was 408 against 569 in the previous year and the number of successful operations was 337 against 487. The number of re-vaccinations was 118 against 175 in the previous year, of which 114 were successful. One hundred and ninety-five prosecutions were instituted for failure to get children vaccinated against 247 in the previous year. The work was under the supervision of the local medical officer as usual.

38. *Registration of Births and Deaths.*—The expenditure under this head was Rs. 143-7-0 against Rs. 139-11-11 in the previous year. Five hundred and twenty-one births and 521 deaths were recorded during the year against 522 births and 378 deaths recorded in the previous year. The increase in the number of deaths was due to the prevalence of cholera in a severe form in the month of April 1898. Two hundred and twenty-seven persons succumbed to it. The birth and death registrar goes into the town and makes enquiries about vital statistics. Other out-door servants also make enquiries during their rounds in the town and furnish information to the registrar. There were six prosecutions for failure to register births.

39. *Conservancy.*—The expenditure under this head was Rs. 3,427-10-9 during the year under report against Rs. 3,367-5-9 in the previous year. The increase under "Establishment" was due to the entertainment of an additional scavenger, that under "Epidemic charges" was due to the prevalence of cholera in April 1898, and the same under "Festival charges" was due to the occurrence of three festivals in the year as against one in the previous year. There was a decrease under "Other charges" below the figures of the previous year as those figures included the cost of two night-soil carts purchased in that year. Cholera broke out on the 24th of March 1898 during the Panguni Uthiram festival and it was very severe in April 1898. There were 487 attacks and 227 deaths during the year under report. The cholera ceased on 2nd May 1898. Necessary arrangements were made to check the disease by the appointment of special toties and other establishments to disinfect the affected houses. Medicines were freely distributed. A special hospital assistant was also entertained for the purpose.

The usual sanitary arrangements were made during the festivals. Temporary latrines were constructed and additional scavengers, sweepers, tank watchmen, &c., were entertained. During the last two festivals which occurred in January and March 1899 special precautions were taken to prevent the outbreak of any disease. Certain drinking-water sources were set apart and were periodically disinfected. Temporary cart-stands were provided for the accommodation of the carts of pilgrims and steps were taken to prevent the carts from occupying the road margins and the vicinity of drinking-water sources. A temporary shed was put up for the segregation of infectious cases. A special hospital assistant was entertained to look after the festival arrangements. The arrangements made for water-supply, &c., were published for the information of the people by affixing printed notices in conspicuous places in the town. No disease of any kind occurred during the said two festivals.

The general health of the people was good. There was water-scarcity at the beginning of the year when several wells were cleaned out in view to provide a good supply of water for the use of the people. Necessary levels have been taken for the preparation of a water-supply scheme for the town, but the scheme has not yet been placed by the Sanitary Engineer before the Council. The night-soil depot was cropped and the produce was sold for As. 7. A place has been selected for a Muhammadan burial-ground by the Revenue department and the Council has communicated its consent to acquire the place.

40. *Grant 4,—Lighting.*—The expenditure under this head amounted to Rupees 856-0-5 against Rs. 1,000-2-4 in the previous year. As the business was let out on contract from October 1898, there has been a saving. No new lights were provided during the year.

41. *Survey of Land.*—The Survey department claimed Rs. 349-13-1 as cost of stones supplied by them for the survey of the town and the amount was paid.

42. A sum of Rs. 198-12-10 was paid towards the cost of printing Municipal proceedings, &c., during the year under report against Rs. 178-15-6 in the previous year, and the increase was due to the increase in the number of meetings held during the year.

43. A sum of Rs. 43-2-0 was incurred as "Law charges." A vakil had to be engaged in a criminal appeal to represent the Council as respondent. The cost of executing certain decrees were also adjusted during the year.

44. *Grant 5.*—The expenditure under this grant was Rs. 1,449-8-0 against Rs. 1,435-13-11 in the previous year. There has been an increase under "Office establishment" as the office clerk was allowed an increase of pay at the rate of Rupees 5 a month. There has been an increase over the figures of the revised estimate under "Contingencies." This was owing to the purchase of some office furniture. The expenditure of Rs. 484-7-0 under "Contingencies" consists of Rs. 197-12-0 cost of furniture, Rs. 160-1-3 cost of printed account forms supplied by Lawrence Asylum Press, Rs. 41 cost of postage, Rs. 45-9-0 cost of stationery, Rs. 12-4-9 rent of a room for storing kerosine-oil, &c., and Rs. 25-12-9 sanitary charges such as pay of office sweeper, &c. There was also an increase under "Pay of collection establishment" as two toties were employed for two months to assist the bill collectors in collection work.

45. *Advances Recoverable.*—A sum of Rs. 20 remained as permanent advance with the office clerk and Rs. 5-5-4, being excess payment to District Board on account of toll contribution (*vide* paragraph 9 *supra*), has been shown under this head.

IV.—Closing Balance.

46. A sum of Rs. 4,888-8-7 remained as balance at the close of the year against Rs. 3,780 expected in the revised estimate.

47. In conclusion I beg to bring to the notice of Government the valuable assistance afforded me by the Councillor Ghousemean Sahib in completely clearing off the large balance of taxes which remained uncollected when I assumed charge in December 1898.

48. A copy of the Council's resolution adopting the draft report is enclosed.

N. Dis. No. 1176-Genl.

Submitted.

2. The administration of the Municipality during the year under report has been good.

3. The streets are in tolerable condition.

4. The attendance at the hospital would be better if the hospital building were nearer the town and when funds are available it will be advisable for the Municipality to construct a new building.

(Signed) S. W. G. I. MacIVER,
Ag. Sub-Collector.

1st June 1899.

N. Dis. No. 1558-Genl.

Forwarded.

(Signed) J. G. D. PARTRIDGE,
Acting Collector.

7th June 1899.

From M.R.Ry. A. KRISHNASWAMI AIYAR Avargal. B.A., Chairman, Municipal Council, Palni, to the Secretary to Government, Local and Municipal Department (through the Sub-Collector and Collector of Madura), dated 19th June 1899, No. 6.

In continuation of my letter, No. 5, dated the 22nd May 1899, I have the honour to forward herewith the statement No. V of the annual statements for the year 1898-99, together with the statements received from the educational authorities, and the report of the medical officer on the working of the municipal hospital for the year 1898-99.

2. The number of result schools aided was the same as in the previous year. The attendance in the only secondary school showed an increase, while that in the primary school showed a decrease. The results in the examinations of the lower standards did not compare favourably with those of the previous year.

3. The average attendance in the Hindu salary-result school showed an increase over the previous year, while that in the Panchama school declined, and consequently the average cost of educating each pupil in the former fell from Rs. 6-14-6 to Rupees 5-12-5 and that in the latter rose from Rs. 3-7-6 to Rs. 4-15-1. The results in the examinations have been fair.

4. The decrease in the number of in-patients is attributed to want of proper accommodation for in-patients. Necessary repairs have been executed to some of the wards and other repairs will be attended to soon. No reason is assigned for the fall in the number of out-patients. The improvements to the hospital buildings will receive attention.

Enclosure.

Concise Annual Report on the Municipal Hospital, Palni, for the official year 1898-99.

Public Health.—The principal diseases treated during the year under report were malarial fevers, skin diseases of sorts, diseases of the eye and the ear and diseases of the digestive system.

Cholera broke out in an epidemic form by the end of March 1898, the first case occurring in a permanent resident of the town who succumbed to the disease the next day after the attack; the great crowd that poured in during the Punguni festival tended greatly to keep up the continuance and spread of the disease, the weather conditions generally favouring.

2. *Vital Statistics.*—There were 521 births (245 males and 276 females) and 521 deaths (289 males and 232 females) during the year as against 522 births and 378 deaths in the previous year, the chief causes of mortality being cholera 227, fevers 26, and accidental and other causes 268.

3. *Sanitation.*—No improvement was effected during the year either in the staff, plant, or methods persued as regards night-soil and rubbish conservancy.

Reliable drinking water could be got at only from wells; these are few and quite insufficient for a town of such size and population; pending the water-works scheme proposed, some more wells of the standard plan are necessary. Some of the streets and a few of the lanes have drains; these are quite primitive in style and build.

The slaughter-house built on the standard plan is kept clean and neat. A public market for the town is a necessity. A site is being selected for the Muhammadan cemetery outside the town.

4. *Vaccination.*—Six hundred and twenty-seven cases were vaccinated during the year (505 primary, 104 secondary and 118 revaccination), 529 of these were successful, 14 unsuccessful and 84 unknown: Of the total cases vaccinated, 408 were performed on children under one year of age. 544 cases were verified by the Civil Apothecary. Glycerine paste from the Madras municipal depot is the lymph used.

5. *Hospitals and Dispensaries—(a) Nature and Sufficiency of Accommodation.*—The accomodation is sufficient for the provided number of cases; but two permanent sheds, one for cholera cases and the other for contagious and septic diseases of sorts, are badly needed.

(*b*) *State of Repairs of Buildings.*—The general repairs to the buildings, which commenced in July last year, still remain uncompleted. The following recommendations were made by the District Medical and Sanitary Officer, Madura, to the Chairman, Municipal Council, in writing, on 23rd October 1898: "That the thatched contagious shed should be replaced by a more permanent structure; that the hospital latrines be brought a little nearer to the main block and that they be constructed of corrugated zinc instead of tatty; that the hospital compound be walled in or fenced—at present stray cattle come in at all times and damage the grounds and buildings; that the woodwork of all hospital buildings be cleaned with wood-oil; that two bath-rooms be constructed, at present there are none for this hospital; that the repairs to the hospital be completed as soon as possible. The hospital is now under repairs for the past four months and in consequence there has been no accommodation for in-patients and in consequence a great fall in numbers will be shown."

(*c*) *State of Repairs of Furniture.*—Good.

(*d*) *Inspections.*—During the year the institution was inspected by the District Medical and Sanitary Officer, Madura, once and twice by the Sub-Collector, Dindigul.

(*e*) *Amount of Recoveries from Paying Patients for Diet and Medicines.*—No recoveries from paying patients for diets, but a sum of Rs. 20–7–4 was realised during the year by sale of medicines.

(*f*) The total number of patients treated were 106 in and 9,009 out patients against 149 in and 9,260 out patients in the previous year. The fall in the number of in-patients during the year is due to want of accommodation for in-patients on account of repairs to the buildings.

(*g*) *Mortality and its causes.*—There were 17 deaths during the year among in-patients—7 from cholera, 4 chronic dysentery, 1 tetanus, 1 extravasation of urine, 1 bronchitis, 1 glosso labio laryngeal paralysis, 1 malarial cachexia and 1 from digestive disease. Ten of these cases were admitted into hospital in a moribund condition.

No deaths from septic diseases acquired in or out of hospital.

(*h*) Three hundred and seventy-one surgical operations were performed during the year against 475 in the previous year.

(*i*) *Hospital Establishment.*—The replacement of the female cook by a male is very desirable.

(*j*) *Midwife.*—Seventy-five labour cases were conducted by the midwife during the year against 70 in last year.

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

(*l*) *General Remarks.*—Nil.

PALNI,
13*th April* 1899.

(Signed) C. M. THIRUMUDISWAMI,
Civil Apothecary.

N. Dis. No. 2166.

Forwarded.

MADURA,
1*st June* 1899.

(Signed) W. F. THOMAS, M.D., Lt.-Col., I.M.S.,
District Medical and Sanitary Officer.

ORDER—No. 1086 M., dated 31st July 1899.

The receipts and charges of the Palni Municipality for 1898–99 are compared below with the budget and revised estimates for the year and the actuals of 1897–98.

—	Actuals, 1897–98.	Budget estimate, 1898–99.	Revised estimate, 1898–99.	Actuals, 1898–99.
	Rs.	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	4,941	400	2,210	2,211
	3,706	3,850	4,050	4,270
Tax on Buildings and Lands	658	550	580	596
,, on Vehicles and Animals	548	500	500	529
,, on Carts	4,038	5,000	5,670	5,692
Tolls	40	..	..	..
Realizations under Special Acts	150	130	140	121
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c. ..	61	70	70	50
Conservancy Receipts	96	120	90	85
Fees and Revenue from Educational Institutions	26	10	10	23
,, from Medical Institutions	596	1,250	1,180	1,316
Income from Markets and Slaughter-houses	217	150	150	194
License Fees	29	20	100	82
Other Fees	269	300	200	166
Fines under Municipal and other Acts	..	60	60	..
Grants and Contributions from Government	1,000	1,000	1,000	1,000
,, from Local Boards	823	700	700	765
Recoveries for Services to Private Individuals	922	830	690	850
Miscellaneous	30	..	20	16
Advances Recovered				
Total ..	13,209	14,540	15,210	15,755
Grand Total ..	18,150	14,940	17,420	17,966
Charges.				
GRANT 1—				
New Works—				
Communications	438	..	..	..
Buildings	3,881	2,500	500	170
Water-supply	96	100	..	..
Repairs—				
Communications	1,290	1,600	1,600	1,544
Buildings	290	240	320	237
Water-supply	83	120	200	203
Establishment	180	180	180	174
Tools and Plant and other Stores	..	20	30	32
Total ..	6,258	4,760	2,830	2,360
GRANT 2—				
Municipal Schools—				
On the Salary-result System	529	670	600	608
Grants-in-Aid—				
Fixed and Result Grants	700	800	800	800
Building, Furniture, &c., Grants	61	..	..	..
Inspection	50	50	50	50
Miscellaneous	..	150	120	111
Total ..	1,340	1,670	1,570	1,569
GRANT 3—				
Hospitals and Dispensaries	1,749	1,920	2,150	2,255
Contributions	133	120	120	127
Vaccination	242	240	240	227
Registration of Births and Deaths	140	140	140	143
Sanitation	3,367	3,800	3,810	3,428
Total ..	5,631	6,220	6,460	6,180
GRANT 4—				
Lighting	1,000	1,000	860	856
Markets and Slaughter houses	45	40	50	45
Public Garden, Survey of Land, Fire, Pound and other Charges.	218	280	560	592
Total ..	1,263	1,320	1,470	1,493
GRANT 5—				
Supervision and Management	1,436	1,340	1,310	1,450
Extraordinary and Debt—				
Advances Recoverable	11	..	..	25
Total ..	11	..	..	25
Grand Total ..	15,939	15,310	13,640	13,077
Balance	2,211	— 370	3,780	4,889

2. The number of meetings held by the Municipal Council was 31 against 22 in the previous year. The average attendance of non-official members improved and was good; but notwithstanding the remarks of Government in the reviews of the reports for the past four years, there was no improvement in the attendance of officials, which was again very irregular. The Collector is requested to inform the latter that Government expects them to attend the meetings of the Municipal Council as often as their other duties will permit them to do so.

3. *Receipts.*—(1) Owing, it is stated, to the assessment of new buildings and of additions to existing ones, the net current demand under the tax on buildings rose from Rs. 3,849 to Rs. 3,937; but as the average incidence of the tax was still very low, being only Rs. 1–6–8 against a general average of Rs. 2–6–0 for Municipalities in 1897–98, it is evident that the revenue from this source is capable of considerable expansion. The land-tax registers were revised during the year, but the result was an increase of only Rs. 12 in the demand. The collections under these two taxes were very satisfactory.

(2) For the reasons stated in paragraphs 9 and 15 of the Chairman's report, the receipts from tolls and market rents showed a marked advance. On the other hand, there was a decline in the income from fines and fishery rents, which in the case of the former was apparently due to fewer prosecutions instituted by the Police and the Municipal executive. It is to be regretted that, as there was no proper demand for rubbish, its sale brought in only Rs. 50 against Rs. 61 in the previous year.

(3) The number of houses served by the private scavenging agency and the income from this source fell from 868 and Rs. 823, respectively, to 861 and Rs. 765; but the service continued to be worked at a profit. As the system is now adopted by only about 30 per cent. of the total number of houses assessed to the tax on buildings, there is ample scope for its extension, which the Municipal Council should effect in the current year, the surest means to this end being the systematic prosecution of the owners of insanitary premises.

4. *Expenditure.*—(1) *Public Works.*—No new work of importance was undertaken during the year. The total expenditure on communications amounted to Rs. 1,544 or only 27·3 per cent. of the net Municipal income from tolls against the prescribed minimum of 50 per cent.; but the short outlay was allowed by Government as a special case in view of the large expenditure which it was proposed to incur in acquiring a site for the market. The town roads are however reported by the Revenue Divisional Officer to have been in tolerably good order.

(2) *Education.*—The net expenditure on education amounted to Rs. 1,484 or 13·4 per cent. of the income from taxation, and all but Rs. 226 of this sum was devoted to primary education. As in the previous year, the Municipal Council maintained two primary schools on the salary-result system—one of which was for Hindus and the other for Panchamas—and aided one secondary and nine primary schools with result grants. The attendance at the Municipal Panchama school remained almost stationary; but at the Hindu primary school and at the aided secondary school it increased, while at the aided primary schools it declined. The results of the departmental and grant examinations were, however, good and the allotment for result grants was fully utilized. The total number of boys under instruction in the Municipal and aided schools fell from 635 to 628 or 51·8 per cent. of the male population of school-going age against a general average of 61·8 per cent. for Municipalities in 1897–98.

(3) *Medical Relief.*—The number of in-patients and out-patients treated at the Municipal hospital fell from 149 and 9,260, respectively, to 103 and 9,000, the decline in the former case being attributed to want of accommodation in the hospital on account of repairs to the buildings. The midwife attached to this institution attended 75 cases of labour or five more than in the previous year. The attention of the Municipal Council is drawn to the suggestion in paragraph 5 (i) of the Civil Apothecary's report regarding the replacement of the female cook by a male, and in paragraph 4 of the Sub-Collector's endorsement as to the desirability of constructing a new hospital building.

(4) *Vaccination and Vital Statistics.*—Owing, it is stated, to the absence of the vaccinator at the close of the year and his deputation on cholera duty in April 1898, the total number of persons vaccinated during the year fell from 910 to 627. The action of the Chairman in employing the vaccinator on cholera duty to the detriment of the vaccination work is noted with dissatisfaction. The quality of the work, although it improved slightly, was still indifferent, the percentage of reported success being only 84·3 against 82·4 in the previous year. Infantile vaccination also showed a retrogression, the number of children under one year successfully vaccinated having fallen from 28·7 to 19·9 per mille of the population against a registered birth-rate of 30·8 per mille. The cost of each successful vaccination rose from As. 5–2 to As. 6–10 which exceeded the general average of As. 4–3 for Municipalities in 1897–98 by more than one-half. The Municipal Council should pay special attention to this branch of the administration in the current year.

The number of births registered during the year was 521 or 30·8 per mille of the population, being almost the same as in the previous year; but that of deaths rose from 378 or 22·3 per mille to 521 or 30·8 per mille, the increase being ascribed to the heavy mortality from cholera. The rates recorded, more especially in the case of births, being below the normal, greater attention should be paid to this subject.

(5) *Sanitation.*—The expenditure under this head amounting to Rs. 3,428 fell short of the allotment by about 10 per cent. and was 21·8 per cent. of the receipts. It is observed from paragraph 39 of the Chairman's letter that some attention was paid to the sanitation of the town; but the Municipal Council should remedy, as far as funds permit, the several defects pointed out by the Civil Apothecary in paragraph 3 of his report and by the other sanitary officers from time to time.

5. *General Remarks.*—The year closed with a balance of Rs. 4,889 or 31·0 per cent. of the current receipts; but the greater portion of this sum represents the unallotted balance of the money which was reserved for plague expenditure.

Except as regards vaccination, registration of vital statistics and sanitation, which require closer attention, the administration of the Municipality during the year under review continued to be fair. The Government is pleased to note the testimony borne by the Chairman to the assistance rendered to him in the collection of taxes by Councillor Ghaus Miyán Sáhib.

(True Extract.)

C. J. WEIR,
Ag. Secretary to Government.

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

Exd. P. Seetharam.

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

Recd.	} 1899.	*Enclosures*
Regd.		*Spare copies*

G.O., No. 1086 M., 31st July 1899.

JULY.

Administration Report.

Reviewing the — of the Palni Municipal Council for 1898–99.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers:—

From M.R.Ry. A. KRISHNASWAMI AIYAR Avargal, B.A., Chairman, Municipal Council, Palni, to the Secretary to Government, Local and Municipal Department (through the Sub-Collector and Collector of Madura), dated 22nd May 1899, No. 5.

I have the honour to submit the administration report of the Palni Municipality for the year 1898–99 with the statements in the prescribed form. The year under report was the thirteenth after the constitution of the Municipality.

I.—Constitution of the Council.

2. The Council consisted of eleven nominated members exclusive of the ex-officio. There were two vacancies at the commencement of the year under report and these were filled up during the year. Two other vacancies occurred in November 1898—one by the transfer of M.R.Ry. P. Samavaiyar Avargal (Tahsildar) and the other by efflux of time of M.R.Ry. R. Vadivelu Pillai Avargal. I was appointed to the vacancy caused by the transfer of M.R.Ry. P. Samavaiyar Avargal and the other vacancy will be filled up by election as ordered by Government. The Council had thus eleven members at the close of the year—eight natives, two Europeans and one Eurasian.

3. The office of Chairman was held by Mr. D. D. Thomas till October 1898 and I was appointed Chairman on 29th November 1898. I assumed charge of the office on the 3rd December 1898.

4. Thirty-one meetings were actually held during the year under report against 22 in the previous year, and they were on an average attended by seven councillors—one official and six non-officials—against six in the previous year. One meeting had to be adjourned for want of quorum.

5. The total receipts of the Municipality inclusive of the opening balance amounted to Rs. 17,965–13–5, the charges to Rs. 13,077–4–10 and the balance to Rs. 4,888–8–7 against Rs. 17,420, Rs. 13,640 and Rs. 3,780, respectively, the figures of the revised estimate. The increase under "Receipts" occurred under "Taxes on houses, lands and carts," "Market rents" and "Private scavenging fees". The decrease under "Charges" occurred under Grants 1 and 3, partly counterbalanced by excess expenditure under Grant 5.

II.—Receipts.

6. *Tax on Buildings.*—The demand under this head for the year under report amounted to Rs. 3,936–7–0 against Rs. 3,849, the demand of the previous year. The increase was due to the assessment of new buildings and of additions to old buildings. Of this demand, Rupees 3,851–12–0 or 97·8 per cent. was collected and the remainder Rs. 84–11–0 or 2·2 per cent. was written off. Of the arrear demand of Rs. 223–14–0, Rs. 208–14–0 or 93·3

	Rs.	A.	P.
Actuals—			
1897–98	3,569	0	0
1898–99	4,060	10	0
Increase ..	491	10	0

per cent. was collected and the remainder, Rs. 15 or 6·7 per cent., was written off. Thus there was no balance (arrear or current) at the close of the year. The increase of about Rs. 500 under this head over the figures of the previous year was due to the collection of the arrears and of the whole of the recoverable current demand. Ninety-one warrants were issued during the year for the levy of this tax against 165 issued in the previous year. Seventeen warrants remained unexecuted at the commencement of the year and this added to the number issued during the year raised the number to 108. All the said warrants were executed. Property had to be distrained in 62 cases against 57 in the previous year, and sales had to be effected in 18 cases against 11 in the previous year. Twenty-three prosecutions were instituted against 7 in the previous year; 22 of these were withdrawn on payments being tendered and the other was withdrawn as the defaulter was found to be a pauper. The mode of assessment was the same as in previous years.

7. *Tax on Lands.*—This consisted of the taxes on arable lands and vacant sites. The demand was revised during the year and it amounted to Rs. 177–2–0 against Rs. 165, the demand of the previous year, as already reported in this office letter No. 14, dated 7th September 1898. The demand on arable lands rose from Rupees 80–4–0 to Rs. 89–12–0 and that on vacant sites from Rs. 84–12–0 to Rs. 87–6–0. Of the demand of Rs. 177–2–0, Rs. 175–4–0 or 99 per cent. was collected and Rs. 1–14–0 or 1 per cent. was written off. Of the arrear demand of Rs. 35–8–0, Rs. 34 or 95·8 per cent. was collected and Rs. 1–8–0 or 4·2 per cent. was written off. The increase of Rs. 72–10–0 in realizations over the figures of the previous year was due, as in the case of house-tax, to the collection of arrears and of the whole of the recoverable current demand. There was no balance under this head at the close of the year. Eight warrants were issued during the year against five in the previous year. Two (2) warrants remained unexecuted at the commencement of the year, which when added to those issued during the year made a total of ten. All these were executed. Two distraints had to be made, but no sale had to be effected. There were seven prosecutions for the recovery of this tax as in the previous year, all of which were withdrawn on payment of the tax.

	Rs.	A.	P.
Actuals—			
1897–98	136	10	0
1898–99	209	4	0
Increase ..	72	10	0

8. *Tax on Vehicles, Animals and Carts.*—The demand under these heads amounted to Rs. 1,113–4–0 against Rs. 1,223–12–0 in the previous year. The decrease occurred under "Animals" and "Carts." As many persons who owned water-carts during the previous year on account of water scarcity had sold them away during the year under report, and as many persons who owned plough bullocks used cows for the purpose in order to escape taxation, there has been a decrease in the demand under these heads. The whole of the demand was collected. Of the arrear demand of Rs. 17–8–0, Rs. 11–4–0 was collected and Rs. 6–4–0 was written off.

	Rs.	A.	P.
Actuals—			
1897–98	1,206	4	0
1898–99	1,124	8	0
Decrease ..	81	12	0

9. *Tolls.*—The tolls were leased out for Rs. 8,500 against Rs. 6,005 in the previous year. The increase was due to the occurrence of three festivals during the year under report against only one in the previous year, and to keen competition in the bid. The usual contribution to the District Board (*i.e.*, one-third) was paid, but a sum of Rs. 5–5–4, being a third of Rs. 16—charges incurred in the repair of certain toll-sheds—was not deducted from the sum due as the charge was incurred at the end of March 1899, and the whole contribution was paid by the beginning of March. Hence this sum has been shown under "Advances recoverable" and will be recovered by short payment during the current year.

	Rs.	A.	P.
Actuals—			
1897–98	4,038	1	2
1898–99	5,691	15	4
Increase ..	1,653	14	2

10. The incidence of taxation per head of population was As. 10–6 including tolls as against As. 8–5 in the previous year, and As. 5–1 excluding tolls as against As. 4–8 in the previous year.

11. There has been a decrease in the realizations under "Rent of lands". The decrease was due to the following cause. Five sites in the road margin were usually let out for rent at the rate of Rs. 4–8–0 a year. Government claimed these sites as porambokes. On the representation of the Council that the sites formed part of the road, the attention of the Collector was drawn by Government to the remarks of the Council (*vide* paragraph 3 (2) of G.O., No. 1160 M., dated 9th July 1896). Since then the Council was collecting the rent. In 1897–98, penal assessment was charged by the Revenue department for the occupation of the sites by the individuals to whom the Council had leased them. When the matter was taken to the notice of the Collector, he decided that the Municipality could have no claim to the sites and quoted G.O., No. 2693 M., dated 4th December 1897, in support of his decision. Under these circumstances no rent was claimed during the year under report, but three of the lessees have paid the rent voluntarily.

12. A portion of the night-soil depot was cropped and the produce was sold for As. 7.

13. The decrease in the realizations under "Sale-proceeds of old materials" was due to the fact that the figures of the previous year included the cost of an old shed which was sold in auction.

14. There was a falling off under "Sale-proceeds of rubbish." The rubbish is sold at six pies a cart-load. Even at this low rate there has been no proper demand for it.

15. The increase in receipts under "Markets" was due to the occurrence of three festivals during the year under report against only one in the previous year. As there was no proper bid for the right of collecting fees in the cattle fair held during the last Tai festival, the business was managed departmentally and a sum of Rupees 199–2–6 was realized. The bid did not exceed Rs. 105.

16. The slaughter-house was leased out for Rs. 279 against Rs. 270 in the previous year.

17. There has been a slight decrease in the realizations under "License fees." The decrease occurred under fees for "Pandals" and "Lodging materials."

18. The amount due from the cart-stand contractor of 1893–94 is being collected in monthly instalments of Rs. 5 as already stated in paragraph 27 of the last year's report embodied in G.O., No. 1255 M., dated 13th July 1898. A sum of Rs. 50 was collected during the year under report and the balance is due in 1899–1900.

19. Rupees 1–8–0 levied on account of search fees and As. 12 levied for copying certain records have been shown as "Miscellaneous."

20. There has been a decrease of about Rs. 100 under "Magisterial fines." Only 69 cases were prosecuted by the police against 129 in the previous year and Rupees 97–4–0 was collected as fine against Rs. 179–4–0 in the previous year. Ninety-four prosecutions were instituted under the Municipal Act as against 114 in the previous year, and a sum of Rs. 69 was realised as fines against Rs. 89–5–0 in the previous year. Certain prosecutions for failure to take out licenses were withdrawn on payment of the fees.

21. Rupees 60 had been taken credit for under "Contribution from Provincial funds" for half the pay of the gymnastic instructor employed by the Municipal Council, but this contribution was not recovered within the year. A requisition for the payment thereof was sent to the Assistant Inspector of schools on the 9th March 1899. The amount has been shown as an asset in the note to statement II.

22. The usual contribution of Rs. 1,000 was recovered from Local funds towards the upkeep of the Municipal hospital.

23. A sum of Rs. 765–1–6 was realised as "Private scavenging fees" during the year under report against Rs. 823 in the previous year, and Rs. 700, the sum expected in the revised estimate. The decrease below the figures of the previous year was due to the fact that there was not so much of arrears to be collected during the year under report as was the case in the previous year. The fees were levied at the rate sanctioned in G.O., No. 159 M., dated 4th February 1895. The number of houses served under the system fell by 7, being 861 against 868 in the previous year, and consequently there was a fall in the demand from Rs. 708–2–0 to Rs. 695–7–0. Of this sum Rs. 683–7–0 or 98·3 per cent. was collected and the remainder Rs. 12 or 1·7 per cent. was written off as irrecoverable. Of the arrear demand of Rs. 91–6–6 under the head, Rs. 81–10–6 or 89·3 per cent. was collected and the remainder Rs. 9–12–0 or 10·7 per cent. was written off. Thus there was no balance at the close of the year. Five warrants were issued for the recovery of the fees and all were executed. Four distraints had to be made and in one case property had to be sold. The expenditure for the service during the year was Rs. 640–9–6. The business was managed at a profit of Rs. 124–8–0 to the Municipality. Proposals will be made in the next budget for utilising the full amount of fees recoverable under this item.

24. The fishery was sold for Rs. 675 for the year under report.

25. A sum of Rs. 139–11–10 was recovered from the defaulting light contract or referred to in paragraph 26 of the last year's report embodied in G.O., No. 1255 M., dated 13th July 1898; Rs. 35, the deposit made by a contractor for certain works, was ordered by the Council to be forfeited as the contractor failed to complete the works within the time allowed. A sum of As. 4, being the excess sale-proceeds of distrained property (which remained unclaimed for over six months) was credited to Municipal funds. These items amounting to Rs. 174–15–10 have been shown as receipts under "Miscellaneous—Other items."

26. A sum of Rs. 5–3–6 that remained as advance with certain vakils in Dindigul for the execution of certain decrees, and a sum of Rs. 10–5–4 that remained with the late Chairman for the repair of Adivaram road were adjusted during the year.

III.—Expenditure.

27. *Grant 1, Public Works.—New Works—Buildings.*—The original provision under this head was Rs. 2,500—Rs. 2,000 for a market and Rs. 500 for a well, a store-room, compound wall and other improvements in the office. The provision of Rs. 2,000 for the market was cut off and reserved for plague purposes under orders from Government—*vide* G.O., Mis. No. 1983 M., dated 25th November 1898. The compound wall of the office which was given on contract during the previous year was not completed within that year, and a sum of Rs. 125–2–11 was paid on that account during the year under report. Rs. 17–8–9 was paid for the construction of a privy in the office and Rs. 26–14–9 was paid for sinking a portion of a well in the office compound. The works of constructing a store-room, sinking of a well, constructing a privy and providing shutters to the windows in the office, as also the repair of the hospital and medical officer's quarters were given to a contractor in June 1898. He was allowed three months' time; he did not complete the works within that time, and as he pleaded heavy rains and some other causes, the time was gradually extended till March 1899; but the contractor was not able to complete the works even by that time. So, the Council cancelled his contract, and ordered his deposit of Rs. 35 to be forfeited. Hence the provision under this head was not fully utilised. The works will be completed during the current year.

28. *Repairs—Communications.*—The expenditure on the repair and maintenance of town roads amounted to Rs. 1,544–10–1 against Rs. 1,290–4–10 in the previous year. Payment for the construction of a tunnel referred to in paragraph 32 of the last year's report was made during the year under report. Four roads and streets were remetalled and others were maintained. During the heavy rains of the last year the town roads were damaged and some of them were remetalled and repaired during

the close of the year. Others will be put in order during the current year. The expenditure on communications was 27·1 per cent. of the net income from tolls against 43·6 per cent. in the previous year.

29. *Buildings.*—The flooring of the hospital building had to be repaired and certain other improvements had also to be made therein. The medical officer's quarters also needed repair in some places. For that purpose, a sum of Rs. 320 was sanctioned. As already stated in paragraph 27 *supra*, the contractor failed to complete the work and so the full amount was not utilised. Rs. 211-9-6 was spent during the year under this item. Rs. 16 was incurred in the repair of certain toll-sheds and Rs. 10 in the repair of a privy. The repair of the hospital will be completed during the current year.

30. *Water-supply.*—A sum of Rs. 119-4-1 was spent in the repair and cleansing of several wells during the hot season and Rs. 83-10-0 was spent towards the pay of two cavalgars employed to guard the tank.

31. The expenditure under tools, &c., represents the cost of a compass box, certain pick-axes, &c.

32. *Grant 2, Education—Salary-result Schools.*—The expenditure under this head amounted to Rs. 607-10-6 against Rs. 528-7-4 in the previous year. A teacher on Rs. 8 who was entertained in October 1897 was paid for the whole of the year under report against only a few months of the previous year. A larger amount was paid as result grants during the year under report than in the previous year; hence the increase in expenditure. Two schools—one for Hindus and the other for Panchamas —were maintained as in the previous year. The educational statements have not been received yet.

33. *Result Grants.*—A sum of Rs. 799-12-0 was paid as grant to the result schools in the town during the year under report against Rs. 700-4-0 in the previous year. The budget provision was increased from Rs. 700 to Rs. 800 as recommended by the Director of Public Instruction. Ten schools (one secondary and nine primary) were aided as in the previous year and an arrear grant of Rs. 33 was paid to the National lower secondary school.

34. A common gymnastic instructor was newly entertained during the year on a monthly pay of Rs. 10 and his pay for the year amounted to Rs. 109-0-6.

35. A sum of Rs. 50 was paid to the District Board, Madura, as contribution for the services of the Local Fund inspecting schoolmaster who inspected the schools in the Municipality.

36. *Grant 3, Hospitals.*—The expenditure under this head during the year under report amounted to Rs. 2,255-6-8 against Rs. 1,748-13-0 in the previous year. The increase occurred under "Establishment" and "Cost of medicines." The charge allowance due to the senior apothecary for two months in 1897-98 and the pay of a junior apothecary for February 1898 were paid during the year under report. Further, as the junior apothecary completed seven years' service and passed the prescribed examination in February 1899, he was paid increased rate of pay for that month. Hence the increase over the figures of the previous year and the revised estimate. Medicines supplied by Messrs. Burgoyne, Burbidges & Co., London, in 1897-98 were paid for only during the year under report as the draft on London for the cost was not purchased by the Accountant-General within 1897-98 as already stated in paragraph 39 of the last year's report embodied in G.O., No. 1255 M., dated 13th July 1898. An almirah was supplied to the hospital for keeping poisons at a cost of about Rs. 40. M.R.Ry. C. M. Thirumudiswami Pillai, L.M. and S. was in charge of the hospital during the year under report. There has been a decrease in the number of patients treated both under "in and out." As the medical officer's report has not been received yet, no explanation could be offered for this decrease. The report will be submitted as soon as received. The midwife performed 75 cases against 70 in the previous year.

37. *Vaccination.*—The expenditure under this head was Rs. 226-14-6 against Rs. 241-13-3 in the previous year. The decrease was due to the vaccinator's pay for February not having been paid owing to his absence on leave in March 1899.

The number of vaccinations during the year was 627 against 910 in the previous year and the number that proved successful was 529 against 750. The percentage of success increased from 82·4 to 84·4. The short work was due to the absence of the vaccinator at the close of the year and to his having been deputed for cholera duty in the month of April 1898. The average cost of vaccinating each successful case rose from As. 5-2 to As. 6-10. The number of infantile vaccinations was 408 against 569 in the previous year and the number of successful operations was 337 against 487. The number of re-vaccinations was 118 against 175 in the previous year, of which 114 were successful. One hundred and ninety-five prosecutions were instituted for failure to get children vaccinated against 247 in the previous year. The work was under the supervision of the local medical officer as usual.

38. *Registration of Births and Deaths.*—The expenditure under this head was Rs. 143-7-0 against Rs. 139-11-11 in the previous year. Five hundred and twenty-one births and 521 deaths were recorded during the year against 522 births and 378 deaths recorded in the previous year. The increase in the number of deaths was due to the prevalence of cholera in a severe form in the month of April 1898. Two hundred and twenty-seven persons succumbed to it. The birth and death registrar goes into the town and makes enquiries about vital statistics. Other out-door servants also make enquiries during their rounds in the town and furnish information to the registrar. There were six prosecutions for failure to register births.

39. *Conservancy.*—The expenditure under this head was Rs. 3,427-10-9 during the year under report against Rs. 3,367-5-9 in the previous year. The increase under "Establishment" was due to the entertainment of an additional scavenger, that under "Epidemic charges" was due to the prevalence of cholera in April 1898, and the same under "Festival charges" was due to the occurrence of three festivals in the year as against one in the previous year. There was a decrease under "Other charges" below the figures of the previous year as those figures included the cost of two night-soil carts purchased in that year. Cholera broke out on the 24th of March 1898 during the Panguni Uthiram festival and it was very severe in April 1898. There were 487 attacks and 227 deaths during the year under report. The cholera ceased on 2nd May 1898. Necessary arrangements were made to check the disease by the appointment of special toties and other establishments to disinfect the affected houses. Medicines were freely distributed. A special hospital assistant was also entertained for the purpose.

The usual sanitary arrangements were made during the festivals. Temporary latrines were constructed and additional scavengers, sweepers, tank watchmen, &c., were entertained. During the last two festivals which occurred in January and March 1899 special precautions were taken to prevent the outbreak of any disease. Certain drinking-water sources were set apart and were periodically disinfected. Temporary cart-stands were provided for the accommodation of the carts of pilgrims and steps were taken to prevent the carts from occupying the road margins and the vicinity of drinking-water sources. A temporary shed was put up for the segregation of infectious cases. A special hospital assistant was entertained to look after the festival arrangements. The arrangements made for water-supply, &c., were published for the information of the people by affixing printed notices in conspicuous places in the town. No disease of any kind occurred during the said two festivals.

The general health of the people was good. There was water-scarcity at the beginning of the year when several wells were cleaned out in view to provide a good supply of water for the use of the people. Necessary levels have been taken for the preparation of a water-supply scheme for the town, but the scheme has not yet been placed by the Sanitary Engineer before the Council. The night-soil depot was cropped and the produce was sold for As. 7. A place has been selected for a Muhammadan burial-ground by the Revenue department and the Council has communicated its consent to acquire the place.

40. *Grant 4,—Lighting.*—The expenditure under this head amounted to Rupees 856-0-5 against Rs. 1,000-2-4 in the previous year. As the business was let out on contract from October 1898, there has been a saving. No new lights were provided during the year.

41. *Survey of Land.*—The Survey department claimed Rs. 349-13-1 as cost of stones supplied by them for the survey of the town and the amount was paid.

42. A sum of Rs. 198-12-10 was paid towards the cost of printing Municipal proceedings, &c., during the year under report against Rs. 178-15-6 in the previous year, and the increase was due to the increase in the number of meetings held during the year.

43. A sum of Rs. 43-2-0 was incurred as "Law charges." A vakil had to be engaged in a criminal appeal to represent the Council as respondent. The cost of executing certain decrees were also adjusted during the year.

44. *Grant 5.*—The expenditure under this grant was Rs. 1,449-8-0 against Rs. 1,435-13-11 in the previous year. There has been an increase under "Office establishment" as the office clerk was allowed an increase of pay at the rate of Rupees 5 a month. There has been an increase over the figures of the revised estimate under "Contingencies." This was owing to the purchase of some office furniture. The expenditure of Rs. 484-7-0 under "Contingencies" consists of Rs. 197-12-0 cost of furniture, Rs. 160-1-3 cost of printed account forms supplied by Lawrence Asylum Press, Rs. 41 cost of postage, Rs. 45-9-0 cost of stationery, Rs. 12-4-9 rent of a room for storing kerosine-oil, &c., and Rs. 25-12-9 sanitary charges such as pay of office sweeper, &c. There was also an increase under "Pay of collection establishment" as two toties were employed for two months to assist the bill collectors in collection work.

45. *Advances Recoverable.*—A sum of Rs. 20 remained as permanent advance with the office clerk and Rs. 5-5-4, being excess payment to District Board on account of toll contribution (*vide* paragraph 9 *supra*), has been shown under this head.

IV.—Closing Balance.

46. A sum of Rs. 4,888-8-7 remained as balance at the close of the year against Rs. 3,780 expected in the revised estimate.

47. In conclusion I beg to bring to the notice of Government the valuable assistance afforded me by the Councillor Ghousemean Sahib in completely clearing off the large balance of taxes which remained uncollected when I assumed charge in December 1898.

48. A copy of the Council's resolution adopting the draft report is enclosed.

N. Dis. No. 1176-Genl.

Submitted.

2. The administration of the Municipality during the year under report has been good.

3. The streets are in tolerable condition.

4. The attendance at the hospital would be better if the hospital building were nearer the town and when funds are available it will be advisable for the Municipality to construct a new building.

(Signed) S. W. G. I. MacIVER,
Ag. Sub-Collector.

1st June 1899.

N. Dis. No. 1558-Genl.

Forwarded.

(Signed) J. G. D. PARTRIDGE,
Acting Collector.

7th June 1899.

From M.R.Ry. A. KRISHNASWAMI AIYAR Avargal. B.A., Chairman, Municipal Council, Palni, to the Secretary to Government, Local and Municipal Department (through the Sub-Collector and Collector of Madura), dated 19th June 1899, No. 6.

In continuation of my letter, No. 5, dated the 22nd May 1899, I have the honour to forward herewith the statement No. V of the annual statements for the year 1898-99, together with the statements received from the educational authorities, and the report of the medical officer on the working of the municipal hospital for the year 1898-99.

2. The number of result schools aided was the same as in the previous year. The attendance in the only secondary school showed an increase, while that in the primary school showed a decrease. The results in the examinations of the lower standards did not compare favourably with those of the previous year.

3. The average attendance in the Hindu salary-result school showed an increase over the previous year, while that in the Panchama school declined, and consequently the average cost of educating each pupil in the former fell from Rs. 6-14-6 to Rupees 5-12-5 and that in the latter rose from Rs. 3-7-6 to Rs. 4-15-1. The results in the examinations have been fair.

4. The decrease in the number of in-patients is attributed to want of proper accommodation for in-patients. Necessary repairs have been executed to some of the wards and other repairs will be attended to soon. No reason is assigned for the fall in the number of out-patients. The improvements to the hospital buildings will receive attention.

Enclosure.

Concise Annual Report on the Municipal Hospital, Palni, for the official year 1898-99.

Public Health.—The principal diseases treated during the year under report were malarial fevers, skin diseases of sorts, diseases of the eye and the ear and diseases of the digestive system.

Cholera broke out in an epidemic form by the end of March 1898, the first case occurring in a permanent resident of the town who succumbed to the disease the next day after the attack; the great crowd that poured in during the Punguni festival tended greatly to keep up the continuance and spread of the disease, the weather conditions generally favouring.

2. *Vital Statistics.*—There were 521 births (245 males and 276 females) and 521 deaths (289 males and 232 females) during the year as against 522 births and 378 deaths in the previous year, the chief causes of mortality being cholera 227, fevers 26, and accidental and other causes 268.

3. *Sanitation.*—No improvement was effected during the year either in the staff, plant, or methods persued as regards night-soil and rubbish conservancy.

Reliable drinking water could be got at only from wells; these are few and quite insufficient for a town of such size and population; pending the water-works scheme proposed, some more wells of the standard plan are necessary. Some of the streets and a few of the lanes have drains; these are quite primitive in style and build.

The slaughter-house built on the standard plan is kept clean and neat. A public market for the town is a necessity. A site is being selected for the Muhammadan cemetery outside the town.

4. *Vaccination.*—Six hundred and twenty-seven cases were vaccinated during the year (505 primary, 104 secondary and 118 revaccination), 529 of these were successful, 14 unsuccessful and 84 unknown: Of the total cases vaccinated, 408 were performed on children under one year of age. 544 cases were verified by the Civil Apothecary. Glycerine paste from the Madras municipal depot is the lymph used.

5. *Hospitals and Dispensaries—(a) Nature and Sufficiency of Accommodation.*—The accomodation is sufficient for the provided number of cases; but two permanent sheds, one for cholera cases and the other for contagious and septic diseases of sorts, are badly needed.

(*b*) *State of Repairs of Buildings.*—The general repairs to the buildings, which commenced in July last year, still remain uncompleted. The following recommendations were made by the District Medical and Sanitary Officer, Madura, to the Chairman, Municipal Council, in writing, on 23rd October 1898: "That the thatched contagious shed should be replaced by a more permanent structure; that the hospital latrines be brought a little nearer to the main block and that they be constructed of corrugated zinc instead of tatty; that the hospital compound be walled in or fenced—at present stray cattle come in at all times and damage the grounds and buildings; that the woodwork of all hospital buildings be cleaned with wood-oil; that two bath-rooms be constructed, at present there are none for this hospital; that the repairs to the hospital be completed as soon as possible. The hospital is now under repairs for the past four months and in consequence there has been no accommodation for in-patients and in consequence a great fall in numbers will be shown."

(*c*) *State of Repairs of Furniture.*—Good.

(*d*) *Inspections.*—During the year the institution was inspected by the District Medical and Sanitary Officer, Madura, once and twice by the Sub-Collector, Dindigul.

(*e*) *Amount of Recoveries from Paying Patients for Diet and Medicines.*—No recoveries from paying patients for diets, but a sum of Rs. 20-7-4 was realised during the year by sale of medicines.

(*f*) The total number of patients treated were 106 in and 9,009 out patients against 149 in and 9,260 out patients in the previous year. The fall in the number of in-patients during the year is due to want of accommodation for in-patients on account of repairs to the buildings.

(*g*) *Mortality and its causes.*—There were 17 deaths during the year among in-patients—7 from cholera, 4 chronic dysentery, 1 tetanus, 1 extravasation of urine, 1 bronchitis, 1 glosso labio laryngeal paralysis, 1 malarial cachexia and 1 from digestive disease. Ten of these cases were admitted into hospital in a moribund condition.

No deaths from septic diseases acquired in or out of hospital.

(*h*) Three hundred and seventy-one surgical operations were performed during the year against 475 in the previous year.

(*i*) *Hospital Establishment.*—The replacement of the female cook by a male is very desirable.

(*j*) *Midwife.*—Seventy-five labour cases were conducted by the midwife during the year against 70 in last year.

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

(*l*) *General Remarks.*—Nil.

PALNI, 13*th April* 1899. (Signed) C. M. THIRUMUDISWAMI, *Civil Apothecary.*

N. Dis. No. 2166.

Forwarded.

MADURA, 1*st June* 1899. (Signed) W. F. THOMAS, M.D., Lt.-Col., I.M.S., *District Medical and Sanitary Officer.*

ORDER—No. 1086 M., dated 31st July 1899.

The receipts and charges of the Palni Municipality for 1898-99 are compared below with the budget and revised estimates for the year and the actuals of 1897-98.

	Actuals, 1897-98.	Budget estimate, 1898-99.	Revised estimate, 1898-99.	Actuals, 1898-99.
	Rs.	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	4,941	400	2,210	2,211
Tax on Buildings and Lands	3,706	3,850	4,050	4,270
,, on Vehicles and Animals	658	550	580	596
,, on Carts	548	500	500	529
Tolls	4,038	5,000	5,670	5,692
Realizations under Special Acts	40	..	..	..
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	150	130	140	121
Conservancy Receipts	61	70	70	60
Fees and Revenue from Educational Institutions	96	120	90	85
,, from Medical Institutions	26	10	10	23
Income from Markets and Slaughter-houses	596	1,250	1,180	1,316
License Fees	217	150	150	194
Other Fees	29	20	100	82
Fines under Municipal and other Acts	269	300	200	166
Grants and Contributions from Government	..	60	60	..
,, ,, from Local Boards	1,000	1,000	1,000	1,000
Recoveries for Services to Private Individuals	823	700	700	765
Miscellaneous	922	830	690	850
Advances Recovered	30	..	20	16
Total	13,209	14,540	15,210	15,755
Grand Total	18,150	14,940	17,420	17,966
Charges.				
GRANT 1—				
New Works—				
Communications	438	..	..	..
Buildings	3,881	2,500	500	170
Water-supply	96	100	..	..
Repairs—				
Communications	1,290	1,600	1,600	1,544
Buildings	290	210	320	237
Water-supply	83	120	200	203
Establishment	180	180	180	174
Tools and Plant and other Stores	..	20	30	32
Total	6,258	4,760	2,830	2,360
GRANT 2—				
Municipal Schools—				
On the Salary-result System	529	670	600	608
Grants-in-Aid—				
Fixed and Result Grants	700	800	800	800
Building, Furniture, &c., Grants	61	..	..	..
Inspection	50	50	50	50
Miscellaneous	..	150	120	111
Total	1,340	1,670	1,570	1,569
GRANT 3—				
Hospitals and Dispensaries	1,749	1,920	2,150	2,255
Contributions	133	120	120	127
Vaccination	242	240	240	227
Registration of Births and Deaths	140	140	140	143
Sanitation	3,367	3,800	3,810	3,428
Total	5,631	6,220	6,460	6,180
GRANT 4—				
Lighting	1,000	1,000	860	856
Markets and Slaughter houses	45	40	50	45
Public Garden, Survey of Land, Fire, Pound and other Charges.	218	280	560	592
Total	1,263	1,320	1,470	1,493
GRANT 5—				
Supervision and Management	1,436	1,340	1,310	1,450
Extraordinary and Debt—				
Advances Recoverable	11	..	..	25
Total	11	..	..	25
Grand Total	15,939	15,310	13,640	13,077
Balance	2,211	— 370	3,780	4,889

Papers to be read in Proceedings:—

Current No. 1546 of 1899, dated 22nd June 99 from the Chairman, M.C. Palni

Current No. 1767 of 1899, dated 19th June 99 from the —do—

Current No. of 189 , dated from the

Current No. of 189 , dated from the

Order. No. 1086 m dt 31-7-99

The ~~estimated~~ receipts and charges of the Palni Municipality for 1898-99, ~~as passed by Government~~, are compared below with the budget and revised estimates for the year and the actuals of 1897-98.

	Actuals, 1897-98.	Budget Estimate, 1898-99.	Revised Estimate, 1898-99.	Actuals 1898-99.
	Rs.	Rs.	Rs.	Rs.
Receipts-				
Balance brought forward	4941	400	2210	2211
Tax on Arts	"	"	"	"
Tax on Buildings and Lands	3706	3850	4050	4270
Water and Drainage Tax on Buildings and Lands ..	"	"	"	"
Tax on Vehicles and Animals	658	550	580	596
Tax on Carts	548	500	500	529
Tax on Private Menial and Domestic Male Servants ..	"	"	"	"
Tolls	4038	5000	5670	5692
Realizations under Special Acts	40	"	"	"
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	150	130	140	121
Conservancy Receipts	61	70	70	50
Fees and Revenue from Educational Institutions ..	96	120	90	85
Do. from Medical Institutions	26	10	10	23
Income from Markets and Slaughter-houses	596	1250	1180	1216
License Fees	217	150	150	194
Other Fees	29	20	100	82
Fines under Municipal and other Acts	269	300	200	166
Interest on Investments and Premium on Loans .	"	"	"	"
Grants and Contributions from Government	"	60	60	"
Do. from Local Boards	1000	1000	1000	1000
Do. from other Bodies	"	"	"	"
Recoveries for services to private individuals	823	700	700	765
Miscellaneous	922	830	690	850
Loans	"	"	"	"
Sale-proceeds of Government Securities, &c., Realizations of Sinking Fund, and Discount on Investments ..	"	"	"	"
Advances Recovered	30	"	20	16
Total ..	13209	14540	15210	15755
Grand Total ..	18150	14940	17420	17966

Charges.	Actuals, 1897-98.	Budget. Estimate, 1898-99.	Revised Estimate, 1898-99.	Actuals 1898-99.
	Rs.	Rs.	Rs.	Rs.
GRANT 1.				
New Works—				
Communications	438	-	-	-
Buildings	3,881	2,500	500	170
Drainage	"	"	"	"
Water-supply	96	100	"	"
Miscellaneous Public Improvements	"	"	"	"
Repairs—				
Communications	1290	1600	1600	1544
Buildings	290	240	320	237
Drainage	"	"	"	"
Water-supply	83	120	200	203
Miscellaneous Public Improvements	"	"	"	"
Establishment	180	180	180	174
Tools and Plant and other Stores	"	20	30	32
Contributions for Public Works	"	"	"	"
Total ..	6,258	4,760	2,830	2,360
GRANT 2.				
Training Schools	"	"	"	"
Municipal Schools—				
(a) On the Salary System	"	"	"	"
(b) On the Salary Result System	529	670	600	608
Grants-in-Aid—				
(a) Salary Grants	"	"	"	"
(b) Fixed and Result Grants	700	800	800	800
(c) Building, Furniture, &c., Grants ..	61	"	"	"
Inspection	50	50	50	50
Miscellaneous	"	150	120	111
Total ..	1340	1670	1570	1569
GRANT 3.				
Hospitals and Dispensaries	1749	1920	2150	2255
Contributions	133	120	120	127
Vaccination	242	240	240	227
Registration of Births and Deaths	140	140	140	143
Sanitation	3,367	3,800	3810	3,428
Total ..	5,631	6,220	6,460	6,180
GRANT 4.				
Lighting	1,000	1,000	860	886
Markets and Slaughter-houses	45	40	50	45
Choultries	"	"	"	"
Travellers' Bungalows	"	"	"	"
Avenues	"	"	"	"
Public Garden, Survey of Land, Fire, Pounds and other Charges.	218	280	560	592
Total ..	1263	1320	1470	1493
GRANT 5.				
Supervision and Management	1,436	1,340	1310	1450
EXTRAORDINARY AND DEBT.				
Repayment of Debt	"	"	"	"
Interest on Loan	"	"	"	"
Advances Recoverable	11	"	"	25
Refunds	"	"	"	"
Discount	"	"	"	"
Pensions and Gratuities	"	"	"	"
Investments	"	"	"	"
Total ..	11	"	"	25
Grand Total ..	15939	15310	13640	13077
Balance	2211	-370	3780	4889

1815. 1496. 17420 17966

1255.M C.
13-7-98

2. The number of meetings held by the Municipal Council was 31 against 22 in the previous year. The average attendance of non-official members improved and was good; but notwithstanding the remarks of Government in the reviews of the reports for the past four years, there was no improvement in the attendance of officials, which was again very irregular. The Collector is requested to inform the latter that Government expects them to attend the meetings of the Municipal Council as often as their other duties will permit them to do so.

Part of Report

3. Receipts: (1) Owing, it is stated, to the assessment of new buildings and additions to existing ones, the net current demand under the tax on buildings rose from Rs.3,849 to Rs.3,937; but as the average incidence of the tax was still very low, being only Rs.1-6-8, against a general average of Rs.2-6-0 for Municipalities in 1897-98, it is evident that the revenue from this source is capable of considerable expansion. The land-tax registers were revised during the year, but the result was an increase of only Rs.12 in the demand. The collections under these two taxes were very satisfactory.

Para 7 ibid.

(2) For the reasons stated in paras 9 and 15 of the Chairman's report, the receipts from tolls and market rents showed a marked advance. On the other hand,

hand, there was a decline in the income from fines and fishery rents, which in the case of the former was apparently due to fewer prosecutions instituted by by the Police and the Municipal executive. It is to be regretted that, as there was no proper demand for rubbish, its sale brought in only Rs.50 against Rs.61 in the previous year.

Para. 20, of report

Para. 14.

(3) The number of houses served by the private scavenging agency and the income from this source fell from 868 and Rs.823, respectively, to 861 and Rs.765; but the service continued to be worked at a profit. As the system is now adopted by only about 50 per cent of the total number of houses assessed to the tax on buildings, there is ample scope for its extension, which the Municipal Council should effect in the current year, the surest means to this end being the systematic prosecution of the owners of insanitary premises.

4. Expenditure (1) Public Works. No new work of importance was undertaken during the year. The total expenditure on communications amounted to Rs.1,544 or only 27.3 per cent of the net Municipal income from tolls against the prescribed minimum of 50 per cent; but the short outlay was allowed by Government as a special case in view of the large expenditure which it was proposed to incur in

fo 58. dr. 6-1-98 J.

48

acquiring

Para 3. of Sub-Collector's report.

a site for the market. The town roads are however reported by the Revenue Divisional Officer to have been in a tolerably good order.

(2) Education. The net expenditure on education amounted to Rs.1,464 or 13.4 per cent of the income from taxation, and all but Rs.226 of this sum was devoted to primary education. As in the previous year, the Municipal Council maintained two primary schools on the salary-result system - one of which was for Hindus and the other for Panchamas - and aided one secondary and nine primary schools with result grants. The attendance at the Municipal Panchama school remained almost stationary; but at the Hindu Primary school, and at the aided secondary school, it increased, while at the aided primary schools it declined. The results of the departmental and grant examinations were, however, good and the allotment for result grants was fully utilized. The total number of boys under instruction in the Municipal and aided schools fell from 635

6628 ~ 00

51.8 per cent of the male population of school-going age against a general average of 61.8 per cent for Municipalities in 1897-98.

(3) Medical Relief. The number of in patients and out patients treated at the Municipal hospital fell from 149 and 9,260, respectively, to 103 and 9,000, the decline

decline in the former case being attributed to want of accommodation in the hospital on account of repairs to the buildings. The midwife attached to this institution attended 75 cases of labour or five more than in the previous year. The attention of the Municipal Council is drawn to the suggestions in para.5 (i) of the Civil Apothecary's report regarding the replacement of the female cook by a male and in para.4 of the Sub-Collector's endorsement as to the desirability of constructing a new hospital building.

Para 5(f) of medical report

(4) Vaccination and Vital Statistics: Owing, it is stated, to the absence of the vaccinator at the close of the year and his deputation on cholera duty in April 1898, the total number of persons vaccinated during the year fell from 910 to 627. The action of the Chairman in employing the vaccinator on cholera duty to the detriment of the vaccination work is noted with dissatisfaction. The quality of the work, although it improved slightly, was still indifferent, the percentage of reported success being only 84.3 against 82.4 in the previous year. Infantile vaccination also showed a retrogression, the number of children under one year successfully vaccinated having fallen from 38.7 to 19.9 per mille of the population against a registred birth rate of 30.8 per mille. The cost of each successful vaccination rose

Para 37 of this report.

rose from As.5-2 to As.6-10 which exceeded the general average of As.4-3 for Municipalities in 1897-98 by more than one-half. The Municipal Council should pay special attention to this branch of the administration in the current year.

The number of births registred during the year was 521 or 30.8 per mille of the population, being almost the same as in the previous year; but that of deaths rose from 378 or 22.3 per mille to 521 or 30.8 per mille, the increase being ascribed to the heavy mortality from cholera. The rates recorded, more especially in the case of births, being below the normal, greater attention should be paid to this subject.

Para 38 of this report.

(5) Sanitation. The expenditure under this head amounting to Rs.5,498 fell short of the allotment by about 10 per cent and was 21.8 per cent of the receipts. It is observed from paragraph 39 of the Chairman's letter that some attention was paid to the sanitation of the town; but the Municipal Council should remedy, as far as funds permit, the several defects pointed out by the Civil Apothecary in para.3 of his report and by the other sanitary officers from time to time.

5. General Remarks. The year closed with a balance of Rs.4,889 or 31.0 per cent of the current receipts; but the greater portion of this sum represents the

the unallotted balance of the money which was reserved for plague expenditure.

Except as regards Vaccination, Registration of Vital Statistics and Sanitation, which require closer attention, the administration of the Municipality during the year under review continued to be fair. The Government is pleased to note the testimony borne by the Chairman to the assistance rendered to him in the collection of taxes by Councillor Ghaus Miyan Sahib.

To
The Chairman, Municipal Council, Palni.

Statement I.*—Revenues and Receipts of the Municipal Fund of the Town of Palni during the official year 1898-9.

	Actuals, 1898-99.		Budget Estimate for 1898-99 *including* subsequent allotments.	Revised Estimate for 1898-99.	Actuals, 1897-98 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.			
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	1210 12 2		400	2210	4940 15 2
(b) Endowments					
(c) Water and drainage tax fund ..					
2. Municipal Rates and Taxes—					
(a) Tax on arts, &c. (section 53) ..					
(b) Tax on buildings (section 63) ..	4060 10		3700	3900	3569
(c) Tax on lands (section 63) ..	209 4		150	150	136 10
(d) Water and drainage tax on buildings and lands (section 75) ..					
(e) Tax on vehicles with springs and palanquins (section 77) ..	87		50	80	76 8
(f) Tax on animals (section 77) ..	508 8		500	500	581 12
(g) Tax on carts and other vehicles without springs (section 85) ..	527		500	600	542
(h) Tax on private, menial and domestic male servants (section 96A) ..					
(i) Tolls (section 91)—					
Gross receipts 8529. 14 10					
Less Local fund share 2837. 15. 6	5691 15 4		5000	5670	4038 1 2
(j) Penalties on account of—					
(i) Tax on arts					
(ii) Tax on buildings					
(iii) Tax on lands					
(iv) Water and drainage tax on buildings and lands ..					
(v) Tax on vehicles, &c. ..					
(vi) Tax on animals					
(vii) Tax on carts, &c. ..					
(viii) Tax on private menial and domestic male servants ..					
(ix) Evasion of tolls		11086 5 4			
Carried forward ..		11086 5 4	9900	10800	8949 15 2

* Statements I and II should accompany budgets as well as reports. When submitted with the budgets, if columns 2 and 3 show the estimate for 1898-99, column 4 should exhibit the revised estimate for 1897-98, column 5 the budget estimate for the same year, *exclusive of subsequent allotments*, and column 6 the actuals of 1896-97.

Statement I.*—Revenues and Receipts of the Municipal Fund of the Town of Palni during the official year 1898-9—*cont.*

—	Actuals, 1898-99. Details of Minor Heads.	Actuals, 1898-99. Totals of Major Heads.	Budget Estimate for 1898-99, *including* subsequent allotments.	Revised Estimate for 1898-99.	Actuals, 1897-98 (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 ..		11086 5 4	9900	10800	8949 15 2
3. Realizations under Special Acts—					
(a) Pounds					
(b) Ferry rents					
(c) Fees under Act II of 1888 ..					40 . .
4. Revenue derived from Municipal property and powers apart from taxation—					
(a) Rent of lands, houses, &c.—					
(i) Rent of lands	13 8 .		20 . .	20 . .	22 8 .
(ii) Rent of buildings ..					
(iii) Avenue receipts ..	19 10 .		10 . .	20 . .	9 13 .
(iv) Fees from travellers' bungalows					
(v) Choultry rents ..					
(vi) Sale-proceeds of lands and buildings					
(vii) Produce of lands, gardens, &c.	7 .				
(viii) Sale-proceeds of old materials, empty oil-cans, packing cases, &c. ..	87 14 3		100 . .	100 . .	118 2 3
(b) Conservancy receipts—					
Sale-proceeds of night-soil street-refuse, &c.	49 13 .		70 . .	70 . .	61 3 .
(c) Income from Educational institutions—					
(i) School fees	85 8 .		120 . .	90 . .	96 1 6
(ii) Other receipts					
(d) Income from Medical Institutions—					
(i) Sale-proceeds and composition fees of medicines ..	20 7 4		10 . .	10 . .	7 13 6
(ii) Other receipts ..	2 8 .				17 12 .
		279 11 7			
Carried forward ..		11366 . 11	10230 . .	11110 . .	9323 4 5

* Statements I and II should accompany budgets as well as reports. When submitted with the budgets, if columns 2 and 3 show the estimate for 1898-99, column 4 should exhibit the revised estimate for 1897-98, column 5 the budget estimate for the same year, *exclusive of subsequent allotments*, and column 6 the actuals of 1896-97.

Statement I.*—Revenues and Receipts of the Municipal Fund of the Town of Palni during the official year 1898-99—*cont.*

—	Actuals, 1898-99. Details of Minor Heads.	Actuals, 1898-99. Totals of Major Heads.	Budget Estimate for 1898-99, *including* subsequent allotments.	Revised Estimate for 1898-99.	Actuals, 1897-98 (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 ..		11366 . 11	10230 . .	11110 . .	9323 4 5
4. Revenue derived from Municipal property and powers apart from taxation—*cont.*					
(e) Income from markets and slaughter-houses—					
(i) Income from markets ..	1036 15 6		1000 . .	900 . .	325 3 .
(ii) ,, slaughter-houses.	279 7 8		250 . .	280 . .	270 8 4
(f) Other fees—					
(i) Warrant and distraint fees and recoveries on account of incidental expenses ..	29 5 .		20 . .	30 . .	28 4 .
(ii) License fees	193 14 .		130 . .	150 . .	217 . 3
(iii) Cart-stand fees ..	50			60	
(iv) Vaccination fees ..					
(v) Miscellaneous fees ..	2 4 .			10	. 14
(g) Fines—					
(i) Balance of fines under sections 3 to 5 of the Towns Nuisances Act ..					
(ii) Fines under Municipal and other Acts	166 4 .		300 . .	200 . .	268 9 .
(h) Interest on investments—					
(i) General, including choultries ..					
(ii) Educational					
(iii) Medical					
(i) Premium on loans		1758 2 2			
5. Grants and Contributions—					
(a) From Government—					
(i) Education—					
Normal stipends ..					
Buildings					
Schools					
Other purposes			60	60	
Carried forward ..		13124 3 1	12010 . .	12800 . .	10433 11 .

* Statements I and II should accompany budgets as well as reports. When submitted with the budgets, if columns 2 and 3 show the estimate for 1898-99, column 4 should exhibit the revised estimate for 1897-98, column 5 the budget estimate for the same year, *exclusive of subsequent allotments*, and column 6 the actuals of 1896-97.

Statement I.*—Revenues and Receipts of the Municipal Fund of the Town of Palni during the official year 1898-99—*cont.*

—	Actuals, 1898-99. Details of Minor Heads.	Actuals, 1898-99. Totals of Major Heads.	Budget Estimate for 1898-99, *including* subsequent allotments.	Revised Estimate for 1898-99.	Actuals, 1897-98 (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 ..		13124 3 1	12010 - -	12800 - -	10433 11 -
5. Grants and Contributions—*cont.*					
(*a*) From Government—*cont.*					
(ii) Medical					
(iii) Other purposes—					
Communications ..					
Water-supply					
Drainage					
Sanitation					
Other purposes ..					
(*b*) From Local Boards—					
(i) Education					
(ii) Medical	1000 - -		1000 - -	1000 - -	1000 - -
(iii) Other purposes					
(*c*) Other Grants and Contributions—					
(i) Education					
(ii) Medical					
(iii) Other purposes		1000 - -			
6. Miscellaneous—					
(*a*) Recoveries on account of services rendered to private individuals—					
(i) Private scavenging ..	765 1 6		700	700	823 - -
(ii) Laying pipes to private houses.					
(iii) Other purposes					
(*b*) Other items—					
(i) Fishery rents	675 - -		830	680	920 - -
(ii) Refunds of expenditure of previous years					
(iii) Fees for numbering carts ..	- 4 -			10 - -	- 4 -
(iv) Other items	174 15 10	1615 5 4			1 8 6
Carried forward ..		15739 8 5	14540 - -	15190 - -	13178 7 6

* Statements I and II should accompany budgets as well as reports. When submitted with the budgets, if columns 2 and 3 show the estimate for 1898-99, column 4 should exhibit the revised estimate for 1897-98, column 5 the budget estimate for the same year, *exclusive of subsequent allotments*, and column 6 the actuals of 1896-97.

Statement I.*—Revenues and Receipts of the Municipal Fund of the Town of Palni during the official year 1898-99—*cont.*

—	Actuals, 1898-99. Details of Minor Heads.	Actuals, 1898-99. Totals of Major Heads.	Budget Estimate for 1898-99, *including* subsequent allotments	Revised Estimate for 1898-99.	Actuals, 1897-98 (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 ..		15739 8 6	14540 - -	15190 - -	13178 7 6
7. Extraordinary and Debt—					
(*a*) Sale-proceeds of Government securities and withdrawals from Savings Bank					
(*b*) Loans—					
(i) From Government ..					
(ii) In the open market ..					
(*c*) Realizations of Sinking Fund for repayment of loans					
(*d*) Discount on investments ..					
(*e*) Advances—					
(i) Permanent				50	30 2 6
(ii) Others †	15 8 10	15 8 10		20	4 - -
Total, Receipts ..		15755 1 3	14540	15210	13208 9 10
Grand Total ..		17965 13 5	14940	17420	18149 9 -

* Statements I and II should accompany budgets as well as reports. When submitted with the budgets, if columns 2 and 3 show the estimate for 1898-99, column 4 should exhibit the revised estimate for 1897-98, column 5 the budget estimate for the same year, *exclusive of subsequent allotments*, and column 6 the actuals of 1896-97.

† Expenditure on toll-tickets and process-fees and overpayments to District Boards on account of tolls should be debited to advances recoverable in Statement II, and when these are recovered the recoveries should be credited to this head.

* *Note to Statement I* [1].—

1. The tax on arts, &c., is levied on the first—all classes.
2. The tax on buildings is levied at 7½ per cent. and the tax on lands at annas 7½/2 per cent. of rent value. for every 80 square yards.
3. The water and drainage tax on buildings and lands is levied at ——— per cent.
4. The tax on vehicles and animals is levied at half the maximum rates.
5. The tax on carts, &c., is levied at Rs. 2 per cart per annum.
6. The tax on private, menial and domestic male servants is levied at Rs. ——— per mensem for each servant.
7. Tolls are levied at 3/4 the maximum rates.
8. Licenso-fees are levied at the rates sanctioned in G.O.s 969 m. Mis, 25-5-90, 1213 m. Mis, 18-8-90, 1634 m. Mis, 4-11-90, 1774 m. Mis, 17-10-91 & 1598 m. Mis, 2-11-94
9. The house-tax registers were last revised in the official year 1896-97 and the land-tax registers in the official year 98-99
10. The tolal extent of land assessed is 20614 acres.
11. The mode of estimating the annual rental of houses and lands is as follows:—

The annual rental for house is Calculated on measurement at the rate of Rs 1-8, Rs 2-4, & Rs 3-0 for every 100 square feet of thatched, tiled, and terraced building respectively, while bazaar and bungalows let on rent are taxed on the actual rental.

The annual rental on lands is Calculated at Rs 15 and Rs 3-8- per acre of wet and dry land respectively. A.K

[1] This note should be filled in both when the statement is submitted with the budgets as well as when it accompanies reports, but in the former case items 9, 10 and 11 may be left blank.

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

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

Statement II.*—Expenditure from the Municipal Fund of the Town of Palu for the official year 1898-99.

—	Actuals, 1898-99. Details of Minor Heads.	Actuals, 1898-99. Totals of Major Heads.	Budget Estimate for 1898-99, *including* subsequent allotments.	Revised Estimate for 1898-99.	Actuals, 1897-98 (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					437 15 3
(*b*) Buildings †	169 10 5		2500	500	3881 4 9
(*c*) Drainage					
(*d*) Water-supply			100		95 7 4
(*e*) Miscellaneous public improvements		169 10 5			
2. Repairs—					
(*a*) Communications	1544 10 1		1600	1600	1290 4 10
(*b*) Buildings †	237 9 6		240	320	290 2 9
(*c*) Drainage—					
(i) Repairs to works ..					
(ii) Establishment					
(iii) Contingencies					
(*d*) Water-supply—					
(i) Repairs to works, machinery, &c					
(ii) Establishment ‡	202 14 1		120	200	82 13 5
(iii) Contingencies					
(*e*) Miscellaneous public improvements		1985 1 8			
3. (*a*) General Establishment—	173 10 10		180	180	180
(*b*) Contingencies		173 10 10			
4. Tools and Plant and other Stores—	32 1 -	32 1 -	20	30	
5. Contributions—					
(*a*) To Local Boards for works ..					
(*b*) To Provincial Funds for scrutiny of estimates, &c.					
(*c*) To others for public works ..					
Total, Grant 1 ..		2360 7 11	4760	2830	6258 - 4

* Statements I and II should accompany budgets as well as reports. When submitted with the budgets, if columns 2 and 3 show the estimate for 1898-99, column 4 should exhibit the revised estimate for 1897-98, column 5 the budget estimate for the same year, *exclusive of subsequent allotments*, and column 6 the actuals of 1896-97.

† This item should show all constructions not belonging to water-supply and drainage, including dust-bins, whether masonry or of corrugated iron, latrines, permanent or temporary, sheds, walls, &c.

‡ This item should show the cost of cleansing tanks and wells, wages of watchmen employed to keep water free from pollution, &c.

Statement II.*—Expenditure from the Municipal Fund of the Town of Palu for the official year 1898-99—*cont.*

—	Actuals, 1898-99. Details of Minor Heads.	Actuals, 1898-99. Totals of Major Heads.	Budget Estimate for 1898-99, *including* subsequent allotments.	Revised Estimate for 1898-99.	Actuals, 1897-98 (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 ..					
Grant 2 *(Education)*—					
1. Training Schools—					
(*a*) Contributions to Local Boards ..					
(*b*) Stipends to normal students ..					
2. Municipal Schools—					
(i) On salary system—					
(*a*) Establishment					
(*b*) Contingencies					
(ii) On salary-result system—					
(*a*) Fixed payments	428 10 4		500	430	352 11 5
(*b*) Result stipends	130		130	130	105 13 -
(*c*) Contingencies	49 - 2	607 10 6	40 - -	40 - -	69 14 11
			670	700	528 7 4
3. Salary grants					61 5 -
4. Fixed and result grants	799 12 -	799 12 -	800 - -	800 - -	700 4 -
5. Building, furniture, &c., grants ..					
6. Inspection—					
(i) Establishment					
(ii) Contingencies					
7. Miscellaneous—					
(*a*) General gymnasium—					
(i) Establishment	109 - 6		120 - -	110 - -	
(ii) Contingencies	2 3 4		30 - -	10	
(*b*) General drawing—					
(i) Establishment					
(ii) Contingencies					
(*c*) Other items		111 3 10			
Carried forward ..		1518 10 4	1620 - -	1520 - -	1290 - 4

* Statements I and II should accompany budgets as well as reports. When submitted with the budgets, if columns 2 and 3 show the estimate for 1898-99, column 4 should exhibit the revised estimate for 1897-98, column 5 the budget estimate for the same year, *exclusive of subsequent allotments*, and column 6 the actuals of 1896-97.

Statement II.*—Expenditure from the Municipal Fund of the Town of Palni for the official year 1898-99—*cont.*

—	Actuals, 1898-99. Details of Minor Heads.	Actuals, 1898-99. Totals of Major Heads.	Budget Estimate for 1898-99, *including* subsequent allotments.	Revised Estimate for 1898-99.	Actuals, 1897-98 (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 ..		1518 10 4	1620	1520	1290 - 4
GRANT 2 *(Education)*—cont.					
8. Contributions to Local Boards for—					
(i) Inspection	50 - -		50	50	50 -
(ii) Drawing and gymnastic instruction		50			
Total, Grant 2 ..		1568 10 4	1670	1570	1340 - 4
GRANT 3 *(Medical Services, Sanitation, &c.)*—					
1. Hospitals and dispensaries—					
(a) Establishment	1519 - 10		1310 - -	1450 - -	1361 6 7
(b) Medicines and supplies	483 8 7		320 - -	470 - -	844 -
(c) Diet of patients	104 7 5		150 - -	100 - -	144 5 3
(d) Sundries and contingencies ..	148 5 10		140 - -	130 - -	158 13 2
(e) Contibutions to—			920	2150	1748 13 -
(i) Government					
(ii) Local Boards					
(iii) Other bodies		2255 6 8			
2. (a) Contributions to Provincial Funds for—					
(i) Medical College	77		60	60	72
(ii) Sanitary inspection ..	39		50	50	45
(iii) Medical reserve staff ..	11		10	10	16
(b) Contributions to Local Boards, &c., for—			120	120	133
(i) Medical schools					
(ii) Reserve staff					
&c., &c., &c. ..					
(c) Other contributions		127 - -			
Carried forward ..		2382 6 8	2040	2270	1881 13 -

* Statements I and II should accompany budgets as well as reports. When submitted with the budgets, if columns 2 and 3 show the estimate for 1898-99, column 4 should exhibit the revised estimate for 1897-98, column 5 the budget estimate for the same year, *exclusive of subsequent allotments*, and column 6 the actuals of 1896-97.

Statement II.*—Expenditure from the Municipal Fund of the Town of Palni for the official year 1898-99.—*cont.*

—	Actuals, 1898-99. Details of Minor Heads.	Actuals, 1898-99. Totals of Major Heads.	Budget Estimate for 1898-99, *including* subsequent allotments.	Revised Estimate for 1898-99.	Actuals, 1897-98 (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 ..		2382 6 8	2040	2270	1881 13 -
GRANT 3 *(Medical Services, Sanitation, &c.)*—cont.					
3. Vaccination—					
(a) Establishment	109 - -		120	120	120 - -
(b) Contingencies	117 4 6		120	120	121 13 3
(c) Contributions to Local Boards ..		226 14 6	240	240	241 13 3
4 Registration of births and deaths—					
(a) Establishment	143 7 -		140	140	139 11 11
(b) Contingencies		143 7 -			
5. Sanitation—					
(a) Conservancy, road-cleaning and road-watering—					
(i) Establishment	1099 8 3		1110	1100	1043 10 7
(ii) Other charges † ..	1406 8 1		1440	1430	1575 1 -
(b) Private scavenging—					
(i) Establishment ‡	581 10 10		590	590	577 8 5
(ii) Other charges §	58 14 8		60	60	57 4 9
	640 9 6				
(c) Epidemic charges	181 - 11		500	530	68 8 6
(d) Fairs and festivals	100 - -		100	100	45 4 6
(e) Other sanitary outlay		3427 10 9	3800	3810	3367 5 9
Total, Grant 3 ..		6180 6 11	6220	6460	5630 11 11

* Statements I and II should accompany budgets as well as reports. When submitted with the budgets, if columns 2 and 3 show the estimate for 1898-99, column 4 should exhibit the revised estimate for 1897-98, column 5 the budget estimate for the same year, *exclusive of subsequent allotments*, and column 6 the actuals of 1896-97.

† Under this head should be shown such charges as the cost of purchase or hire of carts and purchase and maintenance or hire of bullocks.

‡ When separate establishments are not maintained for scavenging private houses, the proportionate cost of conservancy debitable to this head should be calculated and entered here.

§ This head should include the cost of scavenging carts.

Statement II.*—Expenditure from the Municipal Fund of the Town of Palni for the official year 1898-99—*cont.*

—	Actuals, 1898–99. Details of Minor Heads.	Actuals, 1898–99. Totals of Major Heads.	Budget Estimate for 1898–99, *including* subsequent allotments.	Revised Estimate for 1898–99.	Actuals, 1897–98 (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 ..					
Grant 4 *(Lighting and Miscellaneous Municipal Purposes)*—					
1. Lighting—					
(*a*) Establishment	98 11 5		240	100	226 12 4
(*b*) Contingencies	757 5 .	856 . 5	760	760 . .	773 6 .
2. (i) Markets †—			1000	860	1000 2 6
(*a*) Establishment					
(*b*) Contingencies					
(ii) Slaughter-houses †—					
(*a*) Establishment	41 13 .		40	40	41 14 10
(*b*) Contingencies	3 5 .	45 2 .		10	2 8 .
3. Choultries—			100	50	44 6 10
(*a*) Establishment					
(*b*) Contingencies					
(*c*) Feeding travellers					
4. Travellers' bungalows—					
(*a*) Establishment					
(*b*) Contingencies					
5. Avenues—					
(*a*) Establishment					
(*b*) Contingencies					
6. Public garden—					
(*a*) Establishment					
(*b*) Contingencies					
7. Survey of land—	349 13 1	349 13 1	70 . .	350 . .	
8. Fire—					
(*a*) Establishment					
(*b*) Other charges ‡					
Carried forward ..		1250 15 6	1110 . .	1260 . .	1044 9 2

* Statements I and II should accompany budgets as well as reports. When submitted with the budgets, if columns 2 and 3 show the estimate for 1898-99, column 4 should exhibit the revised estimate for 1897-98, column 5 the budget estimate for the same year, *exclusive of subsequent allotments*, and column 6 the actuals of 1896-97.

† Where establishments are maintained conjointly for markets and slaughter-houses, the share debitable to each head should be separately calculated and entered.

‡ Under this head should appear cost of purchasing or repairing fire-engines, buckets, &c.

Statement II.*—Expenditure from the Municipal Fund of the Town of Palni for the official year 1898-99—*cont.*

—	Actuals, 1898–99. Details of Minor Heads.	Actuals, 1898–99. Totals of Major Heads.	Budget Estimate for 1898–99, *including* subsequent allotments.	Revised Estimate for 1898–99.	Actuals, 1897–98 (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 ..		1250 15 6	1110 . .	1260 . .	1044 9 2
Grant 4 *(Lighting and Miscellaneous Municipal Purposes)*—cont.					
9. Pounds—					
(*a*) Establishment					
(*b*) Contingencies					
10. Other charges—					
(i) Work done for private individuals other than private scavenging—					
(*a*) Laying of pipes to private houses					
(*b*) Other purposes					
(ii) Rewards for destruction of pigs and dogs					
(iii) Stationery and printing ..	178 2 6		180 . .	180 . .	178 15 6
(iv) Compensation for lands ..					
(v) Law charges	43 2 .	30	30 . .	39 4 10	
(vi) Charges for numbering carts ..					
(vii) Other items	241 14 10	280	260	218 4 4	
	541 11 9				
Total, Grant 4 ..		1492 14 4	1320 . .	1470 . .	1262 13 6
Grant 5 *(Supervision and Management)*—					
1. General Establishment—					
(*a*) Inspection—					
(i) Pay and pensionary contribution of Chairman or Secretary	120				
(ii) Conveyance allowance ..	109 13 5		180 . .	110 . .	125 9 7
(*b*) Office establishment	487		490 . .	490 . .	432 . .
(*c*) Contingencies	484 7 .		280 . .	360	508 6 3 / 450 10 9
(*d*) Collection of Municipal taxes—					
(i) Establishment	248 3 7		270 . .	230 . .	229 14 1
(ii) Contingencies					57 11 6
Carried forward ..	1329 8 .		1220 . .	1190 . .	1295 13 11

* Statements I and II should accompany budgets as well as reports. When submitted with the budgets, if columns 2 and 3 show the estimate for 1898-99, column 4 should exhibit the revised estimate for 1897-98, column 5 the budget estimate for the same year, *exclusive of subsequent allotments*, and column 6 the actuals of 1896-97.

Statement II.*—Expenditure from the Municipal Fund of the Town of Palus for the official year 1898-99—*cont.*

	Actuals, 1898-99. Details of Minor Heads	Actuals, 1898-99. Totals of Major Heads	Budget Estimate for 1898-99, *including* subsequent allotments.	Revised Estimate for 1898-99.	Actuals, 1897-98 (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 ..	1329 8 .		1220 . .	1190	1295 13 11
Grant 5 *(Supervision and Management)*—cont.					
1. General Establishment—*cont.*					
(*e*) Collection of tolls—					
(i) Establishment					
(ii) Contingencies					
2. (*a*) Contribution for Central office and Audit establishments ..	120 . .		120 . .	120	140 . .
(*b*) Contribution for the salary of the Collector's office Municipal Clerk..		1449 8 .			
Total, Grant 5 ..		1449 8 .	1340 .	1310 .	1435 13 11
Extraordinary and Debt—					
1. Repayment of Debt—					
(*a*) Instalments paid during the year.					
(*b*) Invested on account of Sinking Fund (par value of securities purchased)					
(*c*) Charges of investment ..					
2. Interest—					
(*a*) On account of previous years ..					
(*b*) On account of current year ..					
3. Advances recoverable—					
(*a*) Permanent	20				
(*b*) Other	5 5 4	25 5 4			10 12 10
4. Refunds of other than current collections					. 8 .
5. Discount					
6. Pensions and gratuities					
Carried forward ..		25 5 4			11 4 10

* Statements I and II should accompany budgets as well as reports. When submitted with the budgets, if columns 2 and 3 show the estimate for 1898-99, column 4 should exhibit the revised estimate for 1897-98, column 5 the budget estimate for the same year, *exclusive of subsequent allotments*, and column 6 the actuals of 1896-97.

Statement II.*—Expenditure from the Municipal Fund of the Town of for the official year 1898-99—*cont.*

	Actuals, 1898-99. Details of Minor Heads	Actuals, 1898-99. Totals of Major Heads	Budget Estimate for 1898-99, *including* subsequent allotments.	Revised Estimate for 1898-99.	Actuals, 1897-98 (audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Brought forward ..		25 5 4			11 4 10
Extraordinary and Debt—*cont.*					
7. Investments for purposes other than Sinking Fund—					
(*a*) In Government securities or Savings Bank					
(*b*) In other securities					
Total, Extraordinary and Debt ..		25 5 4			11 4 10
Total, Expenditure ..		13077 4 10	15310 . .	13640 . .	15938 12 10
Balances—					
(*a*) Municipal Fund ..		4888 8 7	-370 .	3780 . .	2210 12 2
(*b*) Endowments					
(*c*) Water and drainage tax fund ..					
Grand Total ..		17965 13 5	14940	17420 . .	18149 9 .

* Statements I and II should accompany budgets as well as reports. When submitted with the budgets, if columns 2 and 3 show the estimate for 1898-99, column 4 should exhibit the revised estimate for 1897-98, column 5 the budget estimate for the same year, *exclusive of subsequent allotments*, and column 6 the actuals of 1896-97.

Note to Statement II.†

Position of the Municipality of Palus *on 31st March* 1899.

Liabilities.	Rs.	Assets.		Rs.
Balance of loans		Municipal balance. Cash	..	4888-8-7
Deposits to be adjusted	1703-1-6	Municipal balance. Securities	..	
Other liabilities (in detail)		Deposit balance. Cash	..	1703-1-6
		Deposit balance. Post office Savings Bank ..		
		Deposit balance. Government promissory notes.		
		Deposit balance. Landed property		
		Deposit balance. Other securities		
		Sinking Fund investments		
		Other investments		
		Funded Capital of endowed institutions—		
		(1) Securities	..	
		(2) Landed property	..	
		Total	..	6591-10-1
		Value of premises, &c.	..	12500-0-0
		Do. of tools and plant	..	74.13-0
		Do. of live-stock	..	
		Do. of furniture	..	554-10-0
		Arrears of taxes, &c.	..	30-0-0
		Other assets (in detail)	..	
		Provincial Contribution towards the pay of the gymnastic instructor	..	54-0-3
		Total	..	13213-15-3
		Claims—		
		Advances recoverable—		
		Permanent advances	..	55-0-0
		Advances for works, &c.	..	5-5-4
Total ..	1703-1-6	Total	..	60-5-4

† This note should be filled in only when the statement is submitted with reports and not when it accompanies budgets.

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	Office Compound wall	650	521	8	5	125	2	11	
2	Privy in the office Compound	25	.	.	.	17	8	9	
3	Well in Do	200	.	.	.	26	14	9	
	Total ..	875	521	8	5	169	10	5	

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

PART I.—New Works—*cont.*

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

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

PART II.—Repairs.

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		RS.	A.	P.	RS.	A.	P.	
(a)	Communications							
1	Remetalling of Road No 40	550	-	-	549	7	1	Total mileage of roads, streets, lanes, &c., in the town.
2	Do of four Cas Street	410	-	-	392	9	2	
3	Do of Bazaar Street	130	-	-	129	1	4	Metalled or Gravelled } Unmetalled.
4.	Do of Avanimoola Street	80	-	-	61	7	6	6 1/4 6
5.	Maintenance of Municipal road	40	-	-	39	-	-	
6.	Tunnel in Subramania puram Road	200	-	-	181	13	9	Total mileage under maintenance.
7.	Repair of the road between the tanks ..	10	-	-	8	12	-	Metalled or Gravelled } Unmetalled.
8.	Digging side trenches	30	-	-	25	1	6	6 1/4
9.	Pay of mile. Coolies ..	150			157	5	9	
	Total ..	1600			1544	10	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.	
(*b*)	Buildings							
1	Hospital and Medical Officers quarters	320	..	..	211	9	6	
2								
2	Jail Sheds				16	..	..	
3	One privy				10			
Total ..		320			237	9	6	

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								
2								
3								
Total ..								

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							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. GENERAL—							
Overseers							
Maistries							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Statement III.*—*Municipality of* Palni

Abstract of Deposits Account for the year 1898-99.

	Rs.	A.	P.		Rs.	A.
Balance brought forward .. 2674	2674	3				
1. Deposits by renters	1473	12		1. Credited to Municipal Funds ..	2576	11
2. Deposits by contractors	171			2. Returned to renters		
3. Deposits as security by municipal servants				3. Returned to contractors	42	8
4. Other deposits under the Act or Bye-laws	3	5	6	4. Returned to municipal servants ..		
				5. Paid to other depositors		
2619 Total ..	2619	3				
1648 Total Receipts ..	1648	1	6	1703 Balance ..	1703	1	6
4322 Total, including Balance ..	4322	4	6	4322 Total ..	4322	4	6

* This statement is not intended for submission with the budgets but only with the reports. Any portion of the District Boards' share of tolls remaining unpaid at the close of the year should be shown under 4. "Other Deposits under the Act or Bye-laws," but excess payments to District Boards should be debited to Advances Recoverable in Statement II.

NT IV-A.*—*Municipality of* Pakur . Demand, Collection and Balance Statement for the year 1898-99.

(Current.)

Particulars.	Demand as originally assessed by the Chairman.		Remitted by the Council on appeal.			Demand as finally settled (column 2 *minus* column 3).			Collected.			Remitted on account of vacant houses, &c.			Written off as irrecoverable.			Balance (column 4 *minus* columns 5, 6 and 7).		
1	2		3			4			5			6			7			8		
	RS.	A.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Tax on arts, &c.																				
2. Tax on buildings	3938	10	2	3		3936	7		3851	12		12			83	9				
3. Tax on lands	177	2				177	2		175	4					1	14				
4. Water and drainage tax on buildings ..																				
5. Water and drainage tax on lands ..																				
6. Tax on private, menial and domestic male servants																				
7. Tool. (gross receipts)	8529	14	10			8529	14	10	8529	14	10									
8. Market rents	1036	15	6			1036	15	6	1036	15	6									
9. Slaughter-house fees	279	7	8			279	7	8	279	7	8									
10. Rent of cart stands																				
11. Private scavenging fees .. .	695	7				695	7		683	7					12					
12. Tax on vehicles with springs, &c. ..	87					87			87											
13. Tax on animals	500	4				500	4		500	4										
14. Tax on carts, &c.	526					526			526											
15. Warrant fees	13					13			12	5						11				
Total ..	15783	13	2	3		15781	10		15682	6		1	2		98	2				

* Statements IV-A and IV-B should accompany budgets as well as reports.

37

Statement IV-B.*—Arrears.

Particulars.	Balance of old demand.	Arrears of previous year.	Total demand.	Collected.	Remitted.	Written off.	Balance (column 4 *minus* columns 5, 6 and 7).	Years to which the balance relates.
1	2	3	4	5	6	7	8	9
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	A. B. C. &c.
1. Tax on arts, &c.								
2. Tax on buildings		223 4 ✓	223 14 ✓	208 14 ✓	✓	15 - ✓	✓	
3. Tax on lands	4 - ✓	31 8 ✓	35 8 ✓	34 - -	✓	1 8 -	✓	
4. Water and drainage tax on buildings.								
5. Water and drainage tax on lands ..								
6. Tax on private, menial and domestic male servants								
7. Tools								
8. Market rents								
9. Slaughter-house fees							✓	1893-94 ✓
10. Rent of cart-stands	80 ✓	- - ✓	80 - - ✓	50 - - /			30 - ✓	This appertains to 1893-94 & is b.d. due.
11. Private scavenging fees	25 2 6 ✓	66 4 ✓	91 6 6 ✓	81 10 6 /		9 12 - ✓		the year under report the arrear is being collected in monthly instalments of Rs 6- as per order of the Municipal Council. and this sum of Rs 30 is due in 1899-900
12. Tax on vehicles with springs, &c. ..								
13. Tax on animals		14 8 ✓	14 8 ✓	8 4 - ✓		6 4 - ✓		
14. Tax on carts, &c.		3 - - ✓	3 - - ✓	3 - - /	- - -	- 6 - ✓		
15. Warrant fees		3 8 - ✓	3 8 - ✓	3 2 /				
Total ..	109 2 6 ✓	342 10 ✓	451 12 6 ✓	388 14 6 ✓	✓	32 14 - ✓	30 - - ✓	✓

* Statements IV-A and IV-B should accompany budgets as well as reports.

38

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

Taxes.	Warrants remaining unexecuted at the beginning of the year.		Warrants issued during the year.		Total.		Warrants executed and warrants cancelled during the year.		Warrants remaining unexecuted at the close of the year.		Cancelled warrants on which no collections were made.		Collected after issue of warrants, but before distraint.		Property distrained, but not sold.		Property sold.	
	Number.	Amount involved.	Number.	Amount involved.	Number.	Amount involved.	Number.	Amount involved.	Number	Amount involved.	Number of cases.	Amount involved.	Number of cases.	Amount.	Number of cases.	Amount realized on distraint.	Number of cases.	Amount realized by sale.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.
1. Tax on arts, &c. ..													46	100 - -	44	75 10 -	18	194 ✓
2. Tax on buildings ..	17 ✓	24 14 ✓	191	170 - -	208 ✓	194 14 - ✓	108 ✓	194 14 - ✓	X				8	7 14 -	2	- 14 -		
3. Tax on lands ..	2 ✓	2 14 ✓	8	5 14 -	10 ✓	8 12 ✓	10 ✓	8 12 ✓										
4. Water and drainage tax on buildings and lands.																		
5. Tax on vehicles with springs and palanquins.																		
6. Tax on animals ..																		
7. Tax on carts, &c. ..																		
8. Brick Scaffolding fees			5	3 12	5 ✓	3 12 ✓	5 ✓	3 12 ✓	X				1	- 14 -	3	2 8 -	1	- 6 ✓
Total ..	19	27 12 -	104	179 10 ✓	123	207 6 -	123	207 6 -					55	108 12 -	49	79 - -	19	19 10 -

39

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	3	RS. A. P.	4	RS. A. P.	6	RS. A. P.	8	RS. A. P.	10	RS. A. P.
1. Tax on arts, &c. . .										
2. Tax on buildings . .	23	28 2 .	22	27 6 .			1	. 12 .		
3. Tax on lands . .	7	4 . .	7	4 . .						
4. Water and drainage 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 . .	30	32 2 .	29	31 6 .			1	. 12 .		

1 8—12
30 = 32 2

Statement VII.—Tolls.

Number of toll gates.	Whether collection of tolls is leased out or managed departmentally.	Amount of collections.	Expenditure on				Balance (column 3 *minus* column 7).	Share due to the District Board.	Amount paid to the District Board.	Balance, if any, due to the District Board and date on which it was paid.
			Works.	Establishment.	Contingencies.	Total				
1	2	3	4	5	6	7	8	9	10	11
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
(6) Six	Leased out									
	Kistamount	8500 . .								
	Interest	29 14 10								
		8529 14 10	16 . .			16 . .	8513 14 10	2837 15 1	2843 4 10	

Rs 8.5.4 on account payment has been shown under 'Advance Recoupable' in Statement II. This sum being a third of the expenditure of Rs 16 on repair of Toll sheds was not deducted as the expenditure was incurred about the close of March 1899, and as the contribution was paid at the beginning of March 99. A.K

67

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.			Invesied 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.
					nil					

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.
Palni	3175	3175	62	21 8 -	1914	1605 -	723	1696 7 -	79	533 4 -	4	80 4 -			2782	3936 7 -
			1914	1605 -												
			723	1696 7 -												
			79	533 4 -												
			4	80 4 -												
			2782	3936 7 -												

M.C

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

Name of Municipality.	Assessed in																				Total.	
	Class I.		Class II.		Class III.		Class IV.		Class V.		Class VI.		Class VII.		Class VIII.		Class IX.					
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.			No.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19			20	21
		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.				Rs. A. P.

Pali

STATEMENT X.

1. Name of Municipality — Pali

2. Population as per last census 16,949

3. Sanctioned number of Councillors — (*a*) Nominated 12
   (*b*) Elected .. ..

4. Actual number of Councillors on 31st March 1899—

(*a*) Ex-officio		1
(*b*) Nominated	Officials	2
	Non-officials	8
(*c*) Elected	Officials	-
	Non-officials	-
	Total	11
(*d*) Europeans and Eurasians		3
(*e*) Natives		8

5. Total number of meetings actually held during the year .. 31

6. Number of meetings adjourned for want of a quorum 1

7. Average attendance at each meeting *actually* held—

(*a*) Officials		1
(*b*) Non-officials		6
	Total	7
(*c*) Europeans and Eurasians		1
(*d*) Natives		6
	Total	7

8. Is the Chairman appointed or elected .. .. .. appointed

9. Name and designation of persons who have held the office of Chairman during the year, with the date of appointment or election in each case .. ..

D. D. Thomas Esq - Sub. Registrar
appointed on 12th to 6th May 1898. Resigned office

M.R.Ry. A. Krishnasami Iyer Avergal B.A. Pleader
appointed on 29th November 1898

AC

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

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

STATEMENT XI.—Furnishing information regarding Municipal markets, houses served by the private scavenging agency, number of latrines and of lights, &c., in the Town of Palus for the year 1898-99

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 ...rch 189 .	Number of public latrines on 31st March 1898.	Number of latrines constructed in 1898-99.	Number of latrines demolished in 1898-99.	Number of latrines on 31st March 1899.	Number of lamps on 31st March 1898.	Number of lamps put up in 1898-99	Number of lamps removed in 1898-99.	Number of lamps on 31st March 1899.
1	2	3	4	5		7	8	9	10	11	12
1 3/4 Sq miles	Cattle-Market and other temporary Markets during festivals.	Certain leased out & Certain managed departmentally	861	8	..	..	8	114	..	..	114

A.K

STATEMENT XII.—Showing particulars regarding the number of patients treated, &c., in the Town of Palni during the year 1898-99.

Name of hospital and dispensary.	Patients treated.			Number and name of midwives employed.	Number of labour cases attended by the midwives.	Date and Number of G.O. sanctioning rules for the treatment of the sick under section 127 of Act IV of 1884.
	In.	Out.	Total.			
1	2	3	4	5	6	7
Municipal Hospital. Palni	106	9004	9103	One Authorised	75	G.O No 1226 M. Mis dated 29 Oct 1889

STATEMENT XIII.—Showing the Statistics of Vaccination and of Births and Deaths registered in the Town of Palni during the year 1898-99.

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 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
521	521	6	Medical Subordinates						
			1						
			2						
			3						
			Total ..						
			Municipal Vaccinators						
			1 Thandavaroya Pillai	408	219	337	192	195	
			2						
			3						
			Total ..	408	219	337	192	195	
			Grand Total ..	408	219	337	192	195	

Statement XIV.—Showing the revenue derived from the water and drainage tax and the details of the ordinary expenditure incurred therefrom on water-supply and drainage, in the town of _____ during the year 189 -9 .

Income.	Rs.	A.	P.	Expenditure.	Rs.	A.	P.
Opening balance ..				Grant 1—			
				1. New Works †—			
1. Water and drainage tax on buildings and lands				(*a*) Drainage			
				(*b*) Water-supply			
2. Penalties on account of the water and drainage tax on buildings and lands ..				2. Repairs—			
3. * Recoveries on account of services rendered to private individuals for house service and drainage works				(*a*) Drainage—			
				i. Repairs to works ..			
4. Interest on investments				ii. Establishment for flushing drains, &c.			
5. Realizations of sinking fund				(*b*) Water-supply—			
6. Miscellaneous				i. Repairs to works, machinery, &c.			
				ii. Establishment ..			
				iii. Contingencies			
				3. Printing charges in connection with the water and drainage tax ..			
	nil			Grant 4—			
				4. Repayment of Debt—			
				(*a*) Instalments of loans on account of water or drainage works paid			
				(*b*) Invested on account of sinking fund			
				(*c*) Charges of investment ..			
				5. Interest—			
				(*a*) On account of last year ..			
				(*b*) On account of current year ..			
				6. Refunds of other than current collections			
Total ..				Total ..			
Grand Total ..				Closing balance ..			
				Grand Total ..			

* Under this head should be shown the surplus recoveries, representing the proportionate cost of establishment.

† Under this head should be shown only the charges on such petty new works as are not debited to the grants and loans on account of the initial outlay on the schemes.

Statement XV.— Municipality of _____—Memorandum of Investments for the year 189 -9 .

MEMORANDUM OF INVESTMENTS.

Description of Security.	Nominal Amounts.

Patna

Enclosure No 1 to Letter No 6 of 19-6-99

STATEMENT V-A.—Showing the Statistics of Municipal Schools in the Municipality of Patna for the official year 1898-99.

STATEMENT V-A.—Showing the Statistics of Municipal Schools in the Municipality of Palni for the official year 1898-99.

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.
													Teachers.										
	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.	Fixed salary.	Fixed and Result stipends.	School fees.	Clerks and servants.	Stipends and scholarships.	Library furniture, apparatus and appliances.	Contingencies and miscellaneous.	Total.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	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 ..																							

Statement V-A.—Showing the Statistics of Municipal Schools in the Municipality of Calicut for the official year 1898-99—cont.

Schools.	Number of schools: At the beginning of the year.	Number of schools: Opened during the year.	Number of schools: Closed in the year.	Number of schools: At the close of the year.	Number on rolls on 31st March 189 .: Boys.	Number on rolls on 31st March 189 .: Girls.	Average number on the rolls monthly during the year.	Receipts: Grants from Provincial Funds.	Receipts: Grants from Local Funds	Receipts: School-fees.	Receipts: Other receipts.	Receipts: Total.	Expenditure: Teachers: Fixed salary.	Expenditure: Teachers: Result pends.	Expenditure: Teachers: Fixed and Result stipends.	Expenditure: Clerks and servants.	Expenditure: Stipends and scholarships.	Expenditure: Library furniture, apparatus and appliances.	Expenditure: Contingencies and miscellaneous.	Expenditure: 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 –																							
(1) Hindu School	1			1	69		51			858		858	194	104	68 12				36	129 3 8 3	129 11	1 5 12 5	
(2) Panchayat	1			1	51		46						144		71 4				12	35 2 2 7	35 2 2 7	7 5 4 5 1	
(3)																							
Total ..	2			2	120		97			858		858	428	104	130				49	260	106	522	
Total, Primary schools ..	2			2	120		97			858		858	428	104	130				49	260	106	522	
V.—Special schools																							
(1)																							
(2)																							
(3)																							
Total ..																							
Grand Total of Colleges and Schools	2			2	120		97			858		858	428	104	130				49	260	106	522	

Foot-note.

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	17	16
Third Standard	9	9
Second Standard	6	5
First Standard	20	18
Infant Standard	13	13
	65	61

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

Schools.	Number of Schools: At the beginning of the year	Opened during the year.	Closed during the year.	At the close of the year.	Number on rolls on 31st March 189 . : Boys.	Girls.	Number of pupils examined in fixed and result grants schools.	Number of pupils found qualified for fixed and result grants.	Full amount of fixed and result grants earned.	Amount of fixed and result grants passed for payment.	Amount of result grants disbursed: For current year.	For previous year.	Total.	Amount of salary grants disbursed.	Total expenditure from Municipal funds, columns 14 and 15.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
									RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
A. Salary Grant Schools.																
(a) Secondary schools—																
(1)																
(2)																
(3)																
Total ..																
(b) Primary schools—																
(1)																
(2)																
(3)																
Total ..																
Total of Salary Grant Schools ..																

46

47

Statement V-B.—Showing the Statistics of Aided Schools in the Municipality of Palni for the official year 1898-99 cont.

Schools.	Number of Schools: At the beginning of the year.	Opened during the year	Closed during the year.	At the close of the year.	Number on rolls on 31st March 189 . : Boys.	Girls.	Number of pupils examined in fixed and result grants schools.	Number of pupils found qualified for fixed and result grants.	Full amount of fixed and result grants earned.	Amount of fixed and result grants passed for payment.	Amount of result grants disbursed: For current year.	For previous year.	Total	Amount of salary grants disbursed.	Total expenditure from Municipal funds, columns 14 and 15.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
B. Fixed and Result Grants Schools, i.e., Schools actually examined for fixed and result grants—									Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
(a) Secondary Schools—	✓															
(1) Sahiral Lower Secondary School	1	.	.	1	51	.	29	19	274 . .	192 9 .	192 9 .	33 . .	225 9 .	. . .	225 9 .	Rate at which grant was paid. Maximum rate
(2)																
(3)																
	✓			✓	✓		✓	✗	✓	✓	✓	✓	✗		✓	
Total ..	1	.	.	1	51	.	29	19	274 . .	192 9 .	192 9 .	33 . .	225 9 .	. . .	225 9 .	
(b) Primary Schools ..																
(1) Hindu Sanskrit School	1	.	.	1	32	20	30	14	73 10 .	51 12 .	51 12 .	. . .	51 12 .	. . .	51 12 .	
(2) M. E. A. V. School	1	.	.	1	71	.	44	38	160 13 .	113 . .	113 . .	. . .	113 . .	. . .	113 . .	
(3) A. M. Boarding School	1	.	.	1	45	16	35	32	187 1 .	108 12 .	108 12 .	. . .	108 12 .	. . .	108 12 .	
(4) Ammungam Pillai Do	1	.	.	1	46	3	36	32	71 1 .	49 15 .	49 15 .	. . .	49 15 .	. . .	49 15 .	
(5) Chokkakkan Pillai Do	1	.	.	1	29	4	26	24	54 13 .	38 8 .	38 8 .	. . .	38 8 .	. . .	38 8 .	
Total ..																
(6) Kaginawasiar School	1	.	.	1	66	.	46	44	102 7 .	72 . .	72 . .	. . .	72 . .	. . .	72 . .	
(7) Annamalai Pillai Do	1	.	.	1	50	.	43	34	72 5 .	50 13 .	50 13 .	. . .	50 13 .	. . .	50 13 .	
(8) Mahomedan School	1	.	.	1	76	.	51	49	102 9 .	72 1 .	72 1 .	. . .	72 1 .	. . .	72 1 .	
(9) Periyasami Pillai's School	1	.	.	1	42	.	25	17	24 12 .	17 6 .	17 6 .	. . .	17 6 .	. . .	17 6 .	
	✓			✓	✓	✓	✗	✗	✓	✓	✓	✓	✓		✓	
Total of Result Grants Schools	9	.	.	9	457	43	336	284	829 7 .	574 3 .	574 3 .	. . .	574 3 .	. . .	574 3 .	
Grand Total of Aided Schools ..	10	.	.	10	508	43	365	303	1123 7 .	766 12 .	766 12 .	33 . .	799 12 .	. . .	799 12 .	

Foot-note.

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

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

A Krishnamachari
Chairman

48

49

Enclosure No 2 to letter No 6319-L-99

Statement No. I relating to General Statistics in Dalui Municipality for 1898–99

Institutions.		1898.			1899.			Remarks.
		Number of schools.	Number of pupils on 31st March.		Number of schools.	Number of pupils on 31st March.		
			Boys.	Girls.		Boys.	Girls.	
1		2	3	4	5	6	7	8
Colleges	Government							
	Local or municipal							
	Aided from public funds							
	Unaided and indigenous							
Secondary schools	Government							
	Local or municipal							
	Aided from public funds	1	39		1	51		
	Unaided and indigenous							
Primary schools	Government							
	Local or municipal	2	90		2	120		
	Aided from public funds	9	506	51	9	457	43	
	Unaided and indigenous	3	90		3	105	4	
Training schools	Government							
	Local or municipal							
	Aided from public funds							
	Unaided and indigenous							
Sessional schools	Government							
	Local or municipal							
	Aided from public funds							
	Unaided and indigenous							
Industrial schools	Government							
	Local or municipal							
	Aided from public funds							
	Unaided and indigenous							

The number of Schools under all the heads is the same for two years but there is a slight fall in attendance in the Aided Primary Schools. The strength of the Secondary and the Municipal Primary Schools remains same inspite of retrenchment.

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

2. *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. Ret. 82 2,000—4-2-98.

Statement No. II showing the proportion of pupils of the great classes of the population to children of school age in the Palni Municipality / ~~Board~~ for 1898–99

Classes of population.	Population of school age.		Pupils under instruction.		Percentage.		Remarks.
	Boys.	Girls.	Boys.	Girls.	Boys.	Girls.	
1	2	3	4	5	6	7	8
Europeans and Eurasians							
Native Christians	23	21	57	15	247·8	71·4	Due to a fall under Panchamas due to the transfer of Christian Schools having classified many Panchama Christians as Native Christians, on Sanitary grounds. This is evidenced by a large increase under Native Christians & Muhammadans are 15 more for the year. The decrease under Non-Brahman caste Hindus is due to a fall in the total number of pupils on rolls.
Muhammadans	118	125	92	"	78	"	
Brahmans			70	11			
Non-Brahman caste Hindus ..	1071	1182	473	20	54·5		
Panchamas			41	1			
Mines							
.. ..							

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 by* [illegible]

000—4-6-98.

teaching staff employed in [illegible]

...ssing ...ation ...ly, but ...ified by ...ervice ...1895.	Number possessing neither general nor professional qualifications but who are qualified by length of service on 1st April 1895.	Number entirely unqualified.	Remarks.
	6	7	8
3	"	"	
"	"	"	
"	1	"	
3	6	4	
"	1	2	

The teaching staff contains Class
Six unqualified teachers, five have
and they are on the way to qualify
Single teacher is employed in an
have passed the General Education
by attending professionally. He
school.

training teachers during the year under report had been utilized.

Chairmen of municipal councils concerned before the 1st May.

relate to female teachers

Statement No. III giving particulars as to

Classes of institutions.		Number of teachers employed.	Number possessing trained teachers' certificates.	Number possessing untrained teachers' certificates.
1		2	3	4
Colleges ..	Government			
	Local or municipal			
	Aided from public funds			
	Unaided and indigenous			
Secondary Schools.	Government			
	Local or municipal			
	Aided from public funds	3	"	"
	Unaided and Indigenous			
Primary Schools.	Government			
	~~Local or~~ municipal	5	2	2
	Aided from public funds	15 / 2	1 / 2	1
	Unaided and indigenous	3	"	"

Ed. Rct. 84 3,000—1-5-98.

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

Figures in red

Statement No. IV relating to the results of the grant examinations in Palni Municipality for 1898–99

Standard.	1897–98 Compulsory subjects only. Number of pupils presented.	Number of pupils passed.	Merit.	Ordinary.	1898–99 Compulsory subjects only. Number of pupils presented.	Number of pupils passed.	Merit.	Ordinary.	Remarks.
1	2	3	4	5	6	7	8	9	10
Seventh standard (or Lower Secondary Examination)	9	2	0	2	4	3	1	2	
Sixth standard	8	7	0	7	9	7	0	7	
Fifth do.	7	4	0	4	16 (7)	9 (5)	0	9	
Fourth do. (or Primary Examination)	29 (3)	21 (3)	4	17 (3)	28 (6)	22 (4)	2	20 (4)	
Third standard	57 (8)	53 (6)	18 (5)	35 (1)	56 (7)	44 (3)	9 (1)	35 (2)	
Second do.	65 (8)	59 (8)	20 (2)	39 (6)	73 (3)	64 (3)	10 (3)	54 (1)	
First do.	84 (2)	81 (2)	40 (1)	41 (1)	82 (7)	79 (6)	3 (3)	76 (4)	
Infant do.	98 (10)	92 (9)	32 (5)	60 (4)	72 (2)	59 (-)	6 (-)	53 (-)	

Name of subject.*	1897–98 Optional subjects.				340 / 25 / 365	287 / 16 / 303	1898–99 Optional subjects.		
English	43 (9)	28 (8)	5 (4)	23 (4)	47 (9)	39 (9)	11 (5)	28 (4)	
Second language, Tamil	2	2	0	2	4	3	0	3	
Geography	53 (12)	44 (8)	11 (3)	33 (5)	59 (6)	44 (5)	11 (2)	33 (3)	
Hygiene	36 (8)	27 (6)	5 (3)	22 (3)	49 (7)	41 (6)	10 (1)	31 (5)	
History of India	16 (8)	12	4	8	20	13	4	9	
Mathematics	9	5	2	3	11	7	6	1	
Needlework	12	12	9	3	14	14	11	3	
Gymnastics					262	262	0	262	

The results of examinations especially in the lower standards do not compare favorably with those of the previous year. The number of merit passes is less than in the preceding year. The results in optional subjects are only fair.

: Worm 56 — 1

5-5-99

Assistant Inspector of Schools,
Dindigul

Rly

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

Note.—1. This statement should be submitted for pupils examined for results grants only and not for those examined for results stipends in salary results schools.
2. In the last column should be entered the remarks of the inspecting officer bearing directly on the results.
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 by the 1st May.

Lower primary reading-books for girls

Enclosure No 2 to letter to S. Copy

Proceedings passed by the Municipal Council, Palni, at a meeting held on the 20th May 1899

Present: M.R.Ry. A. Krishnaswami Ayyr B.A. Chairman
S. Ghoosameal Sahib. Councillor
Mahomed Badjudin Sahib "
M.R.Ry. M. Pemmal Nadar Avl "
" Sivagunnadha Mudaliar Avl.
" Ramasami Chetti Avl "

1080. Read draft administration report of the Palni Municipality for the year 1898-99

The draft report is adopted.

(Signed) A. Krishnaswami Ayyr
Chairman

(True Copy)
A. Krishnaswami Ayyr
Chairman

copy sent to Press 1-8-99

rned for signature. 14 8-99

atched in [illegible] 15-8-99

AGAIN G.O., No. 159 DATE

VERNMENT No.

ENCLOSURES TO C. No.

NUMBER OF COPIES REQUIRED. { Order complete: 90 / Letter only. / Order complete with Letter.

9/

1546-m intitled in (Spec) —

1767/m —

Proof

30/7 —

ERNMENT.

ERNMENT.

IN DITTO

FIELD UP, BEING WRANT FOR DESPATCH RIGINAL.

Print in full.
Not to be printed.
Print abstract only.
Print heading only.

5-9-11 ✓

30-11-16 ✓

10
10,000-10-5-11.

MADRAS RECORD OFFICE.

Block No. III

Paper taken out of the Records from the charge of the Referencer,

Dept. Z + Ab Press / Mis. / Rout. No. 1086, dated 31-7-[illegible] 191 . Rack No. / Range,

Date taken out.	For what purpose.			Initials of Referencer.	Date returned.	Initials attende
	Department.	C. No.	Year.			
5-9-11	Administrative			Report		
		3474	m			
	m 2	3067	/11	CB	12/2/12	