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[Despatch Abstract.]

Administration Report Reviewing the —— of the Penyakulam Munl Council for 1892-93

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

FURTHER PAPERS.

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

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

Rcvd. } 1899. *Enclosures*

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G.O., No. 1233 M., 29th August 1899.

AUGUST.

Administration Report.

Reviewing the — of the Periyakulam Municipal Council for 1898-99.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following paper :—

From M.R.Ry. M. IRULAPPA PILLAI Avargal, Chairman, Municipal Council, Periyakulam, to the Secretary to Government, Local and Municipal Department (through the Sub-Collector and the Collector of Madura), dated 24th June 1899, No. 51.

I have the honour to submit the annual report of the Periyakulam Municipality for the official year 1898–99 with the enclosures noted below :—

(1) Statements in the prescribed form.
(2) Report of the hospital assistant, Periyakulam, on the working of the municipal hospital and on the sanitary condition of the town.
(3) Statements on education received from the Assistant Inspector of Schools.

I.—Constitution of the Municipal Council.

2. The sanctioned strength of the Council including the ex-officio councillor continued to be twelve. The actual strength at the commencement and the close of the year was eleven. The vacancy at the commencement of the year was filled up by the appointment of M.R.Ry. S. Sandanam Pillai Avargal on 17th May 1898. In the course of the year M.R.Ry. Chithambara Surianarayana Pillai Avargal died and his place was filled up by the local Tahsildar, M.R.Ry. S. Muthusundram Aiyar Avargal, who held the office for a short time, and was then transferred. The vacancy caused by his transfer was not filled up till 9th May 1899, as the Collector instructed me that by virtue of the franchise of election extended to this Municipality along with some others in G.O., No. 2260 M., dated 15th October 1897, the next four vacancies should be filled up only by election by the tax-payers. My first term of office expired on 18th June 1898 and I was re-appointed on 21st June 1898. No election was held within the year as the revised election rules came into force in the Municipality only in December last, and as the lists of voters and of persons qualified to be elected had to be published and other procedure laid down in the rules had to be adopted subsequently. During the year under report, the right of electing the Vice-Chairman was granted to the Council in G.O., Mis. No. 918 M., dated 14th May 1898, and the councillor M.R.Ry. I. R. Muthuswami Aiyar Avargal was elected as the Vice-Chairman—*vide Fort St. George Gazette*, dated 23rd August 1898. The number of officials in the Council was two, the Tahsildar who held the office of a councillor for less than two months being excepted. Exclusive of the Sub-Collector, the Council consisted of native gentlemen alone as in the previous year.

3. Twenty-six meetings, or one less than in the previous year, were held and no meeting had to be adjourned for want of a quorum. The average attendance at each meeting was 7·22, that of officials being ·92 and of non-officials 6·30. The decline in attendance of the official element was due to the fact that the Divisional Officer who resides at Dindigul could not attend most of the meetings.

II.—Receipts.

4. The receipts of the Municipality for 1898–99, inclusive of the opening balance of Rs. 1,540–3–1, amounted to Rs. 18,333–14–3 against Rs. 16,220–11–5 for 1897–98 and Rs. 18,340, the revised estimate for 1898–99.

5. *Statement I, Tax on Arts.*—The tax was levied on all the classes of schedule A of the Act. The net current demand after remitting Rs. 9 on appeal, amounted to Rs. 566, of which Rupees 558–8–0 were collected, Rs. 2–8–0 written off, and Rs. 5 remained as balance.

	Rs.	A.	P.
Actuals of 1897–98	567	8	0
Revised estimate for 1898–99 ..	580	0	0
Actuals of 1898–99	560	8	0

The balance was comprised of dues from two persons who were absent in some other place, one of whom was prosecuted before the end of the year. The number of persons assessed under this item was 278 and the net amount assessed Rs. 566, the corresponding figures for 1897–98 being 268 and 571, respectively. The average incidence of taxation slightly decreased from Rs. 2-2-1 to Rs. 2–0–7.

6. *Tax on Buildings.*—The net current demand rose from Rs. 4,232–1–0 in 1897–98 to Rs. 4,282–12–6 in 1898–99. No appeals were preferred to the Council against the Chairman's assessment. The collections amounted to Rs. 4,262–7–0, the sums written off to Rs. 9–0–6, and the balance to Rs. 11–5–0. The balance was due chiefly to delay in the payment of the tax on the post office building. The tax was assessed on the same principles as in the previous year. The average incidence per house taxed continued to be Rupees 1–4–11. The low incidence is attributable to the fact that 59 per cent. of the buildings are thatched and that 2,409 buildings were assessed below Rs. 1–8–0 each. The revision of the house-tax registers, which should have been made and adopted in the year under report, was postponed, as the revised registers had to be prepared with reference to the registers and plans of the Survey Department who had surveyed the town two years ago and had not the plans and registers ready till about the close of last year. The revision has since been completed and will be adopted in the current year. The postponement of the revision was reported for the information of Government in this office letter No. 228, dated 13th November 1897.

	Rs.	A.	P.
Actuals of 1897–98	4,216	11	0
Revised estimate for 1898–99.	4,270	0	0
Actuals of 1898–99	4,262	7	0

7. *Tax on Lands.*—The variation in the marginally-noted figures is too small to need any special explanation. The demand remained almost stationary owing to the postponement of the revision of this tax for the same reason as is assigned in the case of house-tax. The balance under this head was only As. 8.

	Rs.	A.	P.
Actuals of 1897–98	310	13	0
Revised estimate for 1898–99 ..	300	0	0
Actuals of 1898–99	303	0	0

8. *Tax on Vehicles with Springs and Palanquins.*—Owing to the higher compound rate of assessment on transits, dholies and chairs of transit companies, there was an increase of Rs. 57–9–0 over the actuals of the previous year.

	Rs.	A.	P.
Actuals of 1887–98	245	0	0
Revised estimate for 1898–99 ..	300	0	0
Actuals of 1898–99	302	9	0

9. *Tax on Animals.*—There is a slight increase over the actuals of 1897–98 and the increase of Rs. 23–2–0 over the revised estimate was due to greater attention paid in the last quarter of the year to cases that were likely to evade taking out license.

	Rs.	A.	P.
Actuals of 1897–98	699	7	0
Revised estimate for 1898–99 ..	680	0	0
Actuals of 1898–99	703	2	0

10. *Tax on Carts.*—The increase was due to the enhancement of the half-yearly rate from Re. 1 to Rs. 1–8–0 per cart—*vide* G.O., Mis. No. 2329 M., dated 27th October 1897.

	Rs.
Actuals of 1897–98	640
Revised estimate for 1898–99	930
Actuals of 1898–99	951

11. *Tolls.*—The comparatively large increase was due to the raising of tolls from one-half to three-fourths of the maximum rates. The right of collecting tolls at the three gates of the Municipality was leased out for Rs. 7,482 which with the penal interest of Rs. 19–11–3 fetched by kists overdue were collected in full. The expenditure on the construction of a tiled

	Rs.	A.	P.
Actuals of 1897–98	3,450	13	5
Revised estimate for 1898–99 ..	5,620	0	0
Actuals of 1898–99	5,657	12	7

toll-shed in the place of the old thatched one that was destroyed by fire was Rs. 126–0–5. The sum of Rs. 1,843–14–8, the fourth of the net receipts, was paid to the District Board, the net income to the Municipality deducting the District Board's share amounting to Rs. 5,657–12–7.

	Rs.
Actuals of 1897–98	65
Revised estimate for 1898–99	30
Actuals of 1898–99	*Nil.*

12. *Fees under Act II of* 1888.—No dramatic or circus performance occurred during the year. Hence the income from this source was *nil*.

	Rs.	A.	P.
Actuals of 1897–98	222	8	0
Revised estimate for 1898–99 ..	200	0	0
Actuals of 1898–99	174	8	1

13. *Avenue Receipts.*—The decrease is attributable to the fact that, unlike in 1897–98, there were not so many branches of the avenue tamarind trees lopped off this year, which in the previous year, overhanging cultivated fields, had to be removed and sold in auction.

14. *Choultry Rents.*—The amount shown under "rent of buildings" in the budget and annual statements in former years is now transferred to the new head "choultry rents" opened in G.O., Mis. No. 210 M., dated 16th February 1899. The comparatively small collections were due to the municipal office being removed into the adjoining choultry while the office building itself was under repair.

	Rs.	A.	P.
Actuals of 1897–98	18	2	0
Revised estimate for 1898–99 ..	20	0	0
Actuals of 1898–99	6	2	0

15. *Produce of Lands, Gardens, &c.*—In 1897–98 the sum of Rs. 53 was realized by sale in auction of the produce of some paddy fields which were acquired for rubbish and night-soil depot with the crop standing thereon. In 1898–99 the sum of Rs. 1–8–0 only was realized by sale of the produce of the municipal garden. The revenue of 1897–98 was from a special source.

	Rs.	A.	P.
Actuals of 1897–98	53	0	0
Revised estimate for 1898–99 ..	10	0	0
Actuals of 1898–99	1	8	0

16. *Sale-proceeds of Old Materials, &c.*—The decrease here is due to the fact that unlike in the previous year no empty kerosine-oil tins and dealwood boxes were sold, as payment was made only for the cost of kerosine-oil.

	Rs.	A.	P.
Actuals of 1897–98	13	8	0
Revised estimate for 1898–99 ..	20	0	0
Actuals of 1898–99	2	14	9

17. *Sale-proceeds of Night-soil, Street refuse, &c.*—The income was almost from sale of rubbish which was partly taken to rubbish depots and partly carted into private fields on payment of the cost.

	Rs.	A.	P.
Actuals of 1897–98	240	6	9
Revised estimate for 1898–99 ..	250	0	0
Actuals of 1898–99	250	0	2

18. *Sale-proceeds and Composition Fees of Medicines.*—The sum of Rs. 14–7–6 against Rs. 3–2–3 in the previous year was realized by sale of medicines alone. The increase is due to the charging, by the present hospital assistant, in a large number of cases, for medicines supplied.

19. *Income from Markets and Slaughter houses.*—Steps were taken to extend the weekly market by the acquisition of some lands. The improvement of the markets and slaughter-houses will be taken up one by one as funds permit and if the expenditure on plague be averted. The increase in the revenue was due as usual to keen competition at the sales.

	Rs.	A.	P.
Actuals of 1897–98	1,106	8	8
Revised estimate for 1898–99 ..	1,230	0	0
Actuals of 1898–99	1,236	7	4

20. *Warrant Fees, Distraint Fees, and Recoveries on account of incidental expenses.*—The receipts from these sources amounted to Rs. 103–8–5 or Rs. 78–6–9 more than in the preceding year, owing to a large collection of warrant fees. The demand under "warrant fees" was Rs. 76–2–0, of which all but Rs. 3–9–6, which were written off as irrecoverable, was collected.

	Rs.	A.	P.
Actuals of 1897–98	146	9	6
Revised estimate for 1898–99 ..	970	0	0
Actuals of 1898–99	191	10	9

21. *License Fees.*—The increase as compared with the previous year was due chiefly to a larger number of licenses issued in the year under report for governor's tatties, brick-kilns and cattle sheds.

22. *Fines.*—The amount of fines levied under the Towns Nuisances Act was Rupees 104–8–0 and that under Municipal Act Rs. 132–11–0. The decrease as compared with the previous year was due to a fall in the number of proseeutions and the decrease, as compared with revised estimate, to the refund of Rs. 80 to some gamblers whose conviction was reversed on appeal.

	Rs.	A.	P.
Actuals of 1897–98	377	9	0
Revised estimate for 1898–99 ..	300	0	0
Actuals of 1898–99	237	3	0

23. *Grant from Government.*—The sum of Rs. 160 was, as in previous year, drawn from Provincial Funds as the half grant of the salary of the common gymnastic instructor and the third grant of that of the common drawingmaster.

24. *Contributions from Local Boards.*—The usual contribution of Rs. 750 towards the up-keep of the local hospital and of Rs. 120 towards the service of the municipal vaccinator in some Local Fund villages near the Municipality, were received from the District Board.

25. *Private Scavenging.*—The number of houses served by the municipal agency was increased from 700 to 726 and the net current demand of fees from Rupees 502–14–6 to Rs. 575–10–0. The collections were Rs. 572–14–6, the amount written off Rs. 2–11–6, and there was no balance. The cost of the service for the Municipality was Rs. 512–1–2 which left a profit of Rs. 61–1–10 to it. The service will be extended to some extent by the opening of a lane during the current year, for which steps were taken. The service cannot, however, be expanded to a large extent, as, unlike Madura and other big towns, Periyakulam is only a big village and contains houses in about two-thirds of which there is no space for maintaining privies.

	Rs.	A.	P.
Actuals of 1897–98	521	9	0
Revised estimate for 1898–99 ..	540	0	0
Actuals of 1898–99	573	3	0

26. *Refunds of Expenditure of previous year.*—The sum of Rs. 7–8–0 was received from a tax-payer as compensation for demolishing a masonry dust-bin that had been constructed in front of his house.

27. *Advances.*—The sum of Rs. 109–14–0 against *nil* in 1897–98 is entered against this item, as it is made up of the adjustment of the advance paid to a pleader in the previous year for the costs of a civil suit and of the recovery of the excess amount drawn by the Lawrence Asylum Press, Madras, in that year for printed forms and books supplied.

28. *Coercive Processes.*—The number of warrants issued during the year for the realization of all taxes and fees was 609, the amount covered by them being Rupees 442–11–0. Of this number, property was distrained in 135 cases, but sold in 70 cases only. There was no warrant unexecuted or not cancelled at the end of the year.

III.—EXPENDITURE.

29. The charges of the Municipality for 1898–99 amounted to Rs. 16,105–3–14–7 against Rs. 14,680–8–4 in 1897–98 and Rs. 16,240, the revised estimate for 1898–99.

30. *Grant 1, Public Works—Communications.*—Owing to enhancement of the toll rates, the expenditure on communications was Rs. 2,776–14–5 or Rs. 694–2–3 more than in the previous year. It was however 49 per cent. of the net receipts from tolls, the minimum fixed by Government being 50. It was also in excess of the budget and revised estimates by Rs. 976–14–5 and Rs. 66–14–5, respectively. The expenditure on new works was Rs. 1,565–2–7

	Rs.	A.	P.
Actuals of 1897–98	2,082	12	2
Revised estimate for 1898–99 ..	2,710	0	0
Actuals of 1898–99	2,776	14	5

and that on repairs Rs. 1,211–11–10. The works under the former were (1) the improvement of "Crole's road" (Rs. 1,019–9–5) and (2) the construction and improvement of four tunnels (Rs. 545–9–2). The works under the latter were the repairs of "main road" and of the streets and roads detailed in Statement II-A, Part II. One half the "Crole's road" from its eastern extremity was levelled, gravelled and protected by a revetment, since it forms the south bank of the river Varahanadi. The other half is taken up for improvement in the current year. The tunnels being of a permanent nature were also taken up. The main road was as usual repaired at a cost of Rs. 312–1–11, as it is the road on which there is heavy traffic from Ammayanáyakkanúr. The length of the roads, streets, and lanes maintained was 6 miles and 4 furlongs out of a total length of about 8 miles in the town.

31. *Buildings.*—The outlay under the head was Rs. 925–12–10 against Rupees 320–3–1 in the previous year and Rs. 870, the revised estimate for 1898–99, the increase being due to the large expenditure on the repair of the office building. The original estimate for the repair of the office building was Rs. 480. After the work was begun, it was considered necessary to extend it for the convenience of the office establishment and the Council meetings, the available space being insufficient for the purpose. The estimate as revised till 31st March last amounted to Rs. 900, the expenditure on the work till that date coming up to Rs. 619–14–11. A suitable piece of land conveniently removed from the roadside was acquired for Rs. 23–11–7 and a public latrine on approved principles was partly constructed, the expenditure incurred being Rs. 100. The hospital assistant's quarters near the hospital which was unsuitable as an accommodation and was consequently used as a temporary contagious ward for some years was repaired at a cost of Rs. 114–9–0 and an arrangement has been made to construct a thatched shed in the current year as a contagious diseases ward. The decrease in the actuals on new works as compared with the revised estimate was due to the cost of constructing a toll-shed being transferred from this head to Grant 5 (*c*) (ii).

32. *Water-Supply—New Works.*—One of the two drinking-water wells in Pudu street, which was in bad repairs, was provided with a stone flooring and a parapet wall, the cost being Rs. 65–6–0. The office well was provided with a drain at a cost of Rs. 34–15–3.

33. *Miscellaneous Public Improvements.*—The sum of Rs. 99–6–9 was spent in removing prickly-pear from municipal lands and the sum of Rs. 15–15–7 in carting sand to the common gymnasium. The reason for debiting the cost to this head is assigned in paragraph 20 of my budget letter embodied in G.O., No. 170 M., dated 9th February 1899.

34. *Tool and Plant and Other Stores.*—The expenditure here was Rs. 53–10–5 against Rs. 24–9–3 in the previous year and Rs. 50, the revised estimate for 1898–99. The excess over the actuals of the previous year was due to the cost of two wheelbarrows purchased for removing road materials.

35. *Grant 2, Education.*—The expenditure on education exceeded that of the previous year by Rs. 142–0–9. The excess occurred under "Fixed and Results grants" and "Building and Furniture grants." The excess under the former was due to the increase of the usual allotment to Rs. 1,300 for payment of grats to two additional schools. The excess under the latter was due to the cost of furniture supplied to some schools, specially in 1898–99. The charges under "Inspection—contingencies" exceeded the actuals of 1897–98 owing to the supply of a table and payment of travelling allowance ... tingencies" considerably decreased, as no new furniture was supplied ... class and as no prize books were awarded to the boys of the class as in 1897–98. One secondary school and ten primary schools were aided on the result system. The number of schools in the Municipality on 31st March 1899 was twelve and the strength 599 (boys) against eleven and 532, respectively, on the corresponding date of the previous year. Statement III of the Assistant Inspector of Schools, forming one of the enclosures to the letter, contains information on the number and qualifications

	Rs.	A.	P.
Actuals of 1897–98	1,789	15	1
Budget estimate for 1898–99 ..	1,870	0	0
Revised " " "	1,930	0	0
Actuals of 1898–99	1,931	15	10

of the teachers employed. The results of the Lower Secondary Examination were poor, those of the Primary Examination slightly inferior to those of the previous year, and the results of the remaining standards were satisfactory. Notwithstanding the increase in the total outlay on education, the net expenditure was only 13·9 per cent. of the receipts from taxation against 15·2 per cent. in 1897–98.

36. *Grant 3, Hospitals.*—The hospital continued to be in charge of a first-class hospital assistant till the end of August last when owing to his transfer, a second-class hospital assistant was appointed in his place. This fact coupled with the reduced expenditure on furniture accounts for the decrease below the actuals of the previous year. Diet charges increased by Rs. 29–5–10 owing to better dieting and a small increase in the number of in-patients. The number of out-patients treated at the hospital decreased by 941, while the number of in-patients increased by seven. The decrease is accounted for by the hospital assistant in his report. Estimates are under preparation for repairs of portions of the hospital and supply of the furniture, referred to in the report of the hospital assistant. The recommendation of the District Medical and Sanitary Officer as regards the repairs and improvements of the hospital could not be immediately carried out for want of provision in the budget. The midwife attended 154 cases of labour or nine more than in the preceding year. No action was taken for the training of female medical practitioners as in the previous year.

	Rs.	A.	P.
Actuals of 1897–98	1,789	12	7
Budget estimate for 1898–99 ..	1,780	0	0
Revised " " "	1,710	0	0
Actuals of 1898–99	1,665	13	11

37. *Vaccination.*—The expenditure under this head was Rs. 402–15–10 against Rs. 413–2–4 in the previous year. As in the previous year, animal lymph was exclusively used for vaccination. No paste lymph was sent for from Bangalore as the Council preferred calf-to-arm vaccination to other methods. The arrangement made with the District Board to conduct vaccination in some outside villages for an annual contribution from them continued during the year under report. The municipal vaccinator performed 867 vaccinations against 875 in the previous year. The number of successful vaccinations was 840 against 850 in the previous year, of which 602 were on children under one year against 610 in the previous year. The number of children available for vaccination after deducting 178 deaths under one year from 785 the number of births registered in 1898–99, was 607. It is therefore evident that infantile vaccination was specially attended to. The number of prosecutions instituted under this head was 55, but in no case was fine imposed for the reason assigned in previous reports. The total number of vaccinations performed by the vaccinator during the year under reference exceeded the minimum fixed by the Council by 27. The average net cost of each successful vaccination was As. 5–5, the contribution from Local Funds being deducted from the total vaccine expenditure. The vaccination depot is maintained in the municipal chattram compound for the sake of public convenience and economy. It can be inspected by the medical subordinate daily as it is on his way to and from the hospital. The previous medical officers made no complaint about the present locality.

38. *Registration of Births and Deaths.*—The expenditure on this account was exactly the same as in the previous year, viz., Rs. 120, the salary of the registrar. The number of births registered was 785 and that of deaths 537. The number of still-born children, not included in the above figures, was 18. The following is the comparison of the births and deaths registered in 1898–99 with those of the preceding year:—

	1897–98.	1898–99.
Births	704	785
Deaths—		
Cholera	175	32
Fever	97	131
Dysentery	103	96
Other causes	277	278
Total ..	652	537

There were more births than deaths in 1898–99. The decrease in deaths was due to cholera being not so virulent as in the previous year. The number of prosecutions instituted for failure to report births was thirteen. The municipal office is the convenient part of the town for the public to report births and deaths to the registrar, as the hospital is far away from the town.

39. *Conservancy.*—The non-utilization of Rs. 280–10–2 out of the allotment of Rs. 4,500 in the revised estimate was due chiefly to the immunity from plague that this town enjoyed throughout the year. There were savings in the salaries of the establishment, owing to the objection of the Sanitary Commissioner to pay the salary of the sanitary inspector while he was under training in the Sanitary Inspector's class at Madras and to a toty's place falling vacant for some months in the year. Epidemic charges amounted to Rs. 276–11–10 against Rs. 300–15–3 in 1897–98, although the number of deaths from cholera diminished from 175 to 32. The proportionately large expenditure was due to sanitary measures adopted with the double object of stamping out cholera and preventing plague which was more or less imminent. The charges under "other sanitary outlay" exceeded those of 1897–98 by Rs. 28–2–4, the municipal carts having had to be repaired very often. The following were among the sanitary improvements effected during the year :—

	Rs.	A.	P.
Actuals of 1897–98	4,146	2	5
Revised estimate for 1898–99 ..	4,500	0	0
Actuals of 1898–99	4,219	5	10

(1) The untrained sanitary inspector of the Municipality was sent up for training to Madras.

(2) An additional rubbish-cart was prepared for Rs. 60 and was used for a great part of the year.

(3) A cesspool-cart of the pattern recommended by the Sanitary Commissioner was purchased from Messrs. Sultan & Co., Madras, for Rs. 130–12–0.

(4) Private scavenging system was worked at a profit to the Council and the number of houses served by municipal agency was increased from 700 to 726.

(5) A piece of land was acquired for an additional public latrine on approved principles, which was partially constructed.

(6) One of the two drinking-water wells in Asary's street was provided with a stone flooring and a parapet wall.

(7) Prickly-pear that densely covered some municipal lands and road sides was completely removed and destroyed.

The following remarks are offered on the report of the hospital assistant on sanitation :—

As many as 200 notices were issued to clean and enclose all filthy vacant lands and to remove rubbish from back yards. These notices were complied with in a majority of cases. The provisions of the Act for non-compliance of such notices are being enforced. An improvement is expected in the regular emptying of cesspools after use of the cesspool-cart recently received from Messrs. Sultan & Co. The accumulations around dust-bins are being removed daily. New sites for Muhammadan burial-ground and Brahman burning and burial grounds have been acquired, but the closure of the present objectionable grounds has only to be effected on receipt of final orders on this office letter, No. 187, dated 4th October 1898. Many of the sanitary reforms involving large expenditure are postponed on account of a large allotment set apart for plague preventive measures. With a view to drain off the water around the well in Asary's street, noticed in the report of the hospital assistant, arrangement has been made to acquire a strip of land separating the well site from the nearest area of wet lands with a view to continue the catch water drain of the well platform through on to the nanja fields and thus provide an outlet for all the water spilt upon it. The preparation of a water-supply scheme has since been sanctioned by Government in G.O., No. 227 M., dated 18th February 1899, and examination of the various water sources

in and about municipal limits together with the taking of the required levels has just been finished by the Sanitary Engineer and his staff pending his own final report thereon. In the meanwhile nuisance in the river is prevented by two watchmen as far as possible. Of the twelve latrines in the town two have already been constructed on approved principles, one is in course of construction as already reported, and the others will be taken up one by one as funds permit.

40. *Lighting.*—There is a decrease in the total lighting charges and an increase in the cost of establishment as compared with the actuals of 1897–98. The decrease was due chiefly to the purchase of seven stone lamp-posts against 44 in 1897–98. There was no necessity to purchase a large number of stone posts, as most of the posts required had been already purchased in 1897–98. The increase in the cost of establishment was due to the appointment of a servant on Rs. 10 per mensem to superintend lighting operations under G.O., Mis. No. 1162 M., dated 1st July 1898. Under "Contingencies" a sum of Rs. 103–4–2 was spent in preparing iron cases and fixing them at the top of stone lamp-posts to hold the lanterns which without them were likely to be blown down by wind. The number of lamps lit was increased from 127 to 140. During the year under report, the lighting of the town lamps was entrusted to a responsible councillor who took great pains to improve the department and brought it to its present status.

	Rs.	A.	P.
Actuals of 1897–98	942	10	2
Revised estimate for 1898–99 ..	880	0	0
Actuals of 1898–99	880	2	11

41. *Markets.*—The expenditure here was Rs. 5–7–9 against Rs. 2–9–1 in 1897–98 incurred in putting up a fence for the grass market.

42. *Choultries.*—Three Local Fund choultries in the town transferred to the Municipal Council under Government sanction were daily swept and kept clean and bamboo tatties were put up in one of them at a total cost of Rs. 29–12–8.

43. *Avenues.*—The cost of a water lift purchased accounts for the increase under this head.

44. *Survey of Land.*—The sum of Rs. 353–5–7 was remitted into the Local Government treasury for the cost of stones planted in municipal lands and public streets at the late survey of the town by the Town Surveying Department, Madras. The sum of Rs. 530, being the cost of stones as per letter of the local Tahsildar, was allotted by the Council and sanctioned by Government in their order, Mis. No. 1769 M., dated 19th October 1898. But subsequently the original demand was reduced by the Superintendent, Survey Department, and a bill only for Rs. 353–5–7 was sent to the Municipal Council.

45. *Compensation for Lands.*—The expenditure under this head is not likely to occur every year. The compensation paid for a piece of land acquired for a public latrine is entered under Grant 1 (*b*) with reference to Government memorandum, No. 250, dated 4th March 1898.

	Rs.	A.	P.
Actuals of 1897–98	547	8	0
„ 1898–99	*Nil.*		

46. *Grant 4, (9) (vii) Other Items.*—The items comprised here are —

	Rs.	A.	P.
(1) Government assessment on municipal land	112	2	6
(2) Charges of publishing notices by beat of tom-tom	2	4	0
(3) Cost of stones planted to mark municipal limits on roads and other minor charges	10	3	0
	124	9	6

There was an increase in the total expenditure under this head as compared with that of the previous year, owing chiefly to payment of Rs. 48–14–10 to one Pusari Veerabadran Asary as kist money on a rubbish depot for a number of years. He had been paying the sums for the period with a view to assert his claim on the land, when the ownership of the land itself was being disputed between him and the Municipal Council before a Civil Court. His claims having been finally dismissed by the said Court and he petitioning the Council that he might at least have the kist paid him, which in justice the Council should have paid, they at last chose to reimburse him.

47. *Grant 5, Supervision and Management.*—The increase under this grant over the revised estimate was due to the unforeseen large expenditure on account of printed forms and books supplied by the Lawrence Asylum Press, Madras, and to the cost of constructing a tiled toll-shed, transferred from Grant 1 (1) (*b*) Buildings in the revised estimate to this grant. The increase over the actuals of 1897–98 was due (1) to the appointment of a temporary establishment sanctioned in G.O., Mis. No. 1974 M., dated 23rd November 1898, for the revision of house and land tax registers, (2) to an increment in the salaries of the two bill-collectors, and (3) to the cost of constructing a toll-shed. The increase is partly counterbalanced by reductions in the cost of the supplies from the Lawrence Asylum Press, and in the office contingent charges. A correct estimate of the cost of the supplies from the Press was impossible as the rates were not communicated. A dating stamp and an office seal were the furniture purchased against a dozen wooden chairs in 1897–98. The expenditure under this grant exceeded the limit of 10 per cent. of the receipts, because of the special appointment of a temporary staff and the construction of a toll-shed.

	Rs.	A.	P.
Actuals of 1897–98	1,541	5	6
Revised estimate for 1898–99	1,400	0	0
Actuals of 1898–99	1,620	0	8

48. *Advance Recoverable.*—The total amount advanced during the year was Rs. 1,218–6–0, of which Rs. 1,162–10–11 were adjusted and Rs. 55–11–1 were outstanding. The outstanding amount was the cost of defending a suit still pending and the unexpended portion of the advance paid for repairing the office building.

49. *Refunds of other than current collections.*—The sum of Rs. 18–3–0, being a moiety of the fines levied in 1897–98 in prosecutions instituted by toll and other lessees, was paid to them, as per terms of the lease.

IV.—CLOSING BALANCE.

50. The balance at the end of the year was Rs. 2,227–15–8 against Rs. 2,100 as per revised estimate and Rs. 1,540–3–1, the actuals of 1897–98. The increase as compared with the previous year should be attributed chiefly to the swelling of the usual balance by Rs. 860 transferred from "Epidemic Charges"—*vide* paragraph 2 of G.O., No. 170 M., dated 9th February 1899.

51. Copy of the resolution of the Council passing the draft report is herewith submitted.

52. The delay in the timely submission of this report is due to the fact that the annual statements and the report had to be completed only after the audit of the accounts by the Government District Municipal Auditor, which begun last month, ended only by the 2nd week of this month.

ENCLOSURE.

CONCISE annual report for the official year 1898–99 on the municipal hospital at Periyakulam as below.

1. *Public Health* was on the whole good, but for the mild epidemic of cholera in a sporadic form during the first third of the year under report. There have been periodical rains and good harvests. The number of cholera attacks and deaths was 76 and 32, respectively, against 374 attacks and 175 deaths in the preceding year.

2. *Vital Statistics.*—The registrar has registered 785 births (18 still-born) and 537 deaths against 704 and 652, respectively, of the previous year. The registrar of births and deaths is working in the municipal office.

3. *Sanitation.*—There was no certificated sanitary inspector; but provision has been made in the current year's budget for one on Rs. 20 *plus* Rs. 15, horse allowance. Main streets are fairly clean; many of the lanes and backyards of houses are in a very neglected and insanitary condition. Large quantities of refuse and manure heaps are stored in the backyards and other available spaces of the houses, which should be removed to places outside the town. At times there is a large accumulation of rubbish near the dust-bins and pits without removal for days together.

Drainage, natural; many of the main streets have side cuttings. The river Varahanadhi—the chief drinking-water supply—is the main drain. No cesspools on approved plans. Those that are in existence are small holes or mud pots buried at random in the ground whose contents are allowed to percolate without being properly or regularly cleaned out. Many of the latrines are mere mud-wall enclosures without floors or seats.

Water-supply.—The chief source is the Varahanadhi which is a very unwholesome supply as the water is contaminated in every possible way and it also receives the drainage of the wet lands and the town. There are also some wells for the drinking-water supply; one in the Asari street is in a very insanitary condition. A pool of stinking and filthy water stagnates near the well without any drainage.

Conservancy.—The establishment is inadequate. The District Medical and Sanitary Officer has recommended a greater number of sanitary peons, sweepers, toties, rubbish carts and public latrines, replacing the mud-wall structures by more substantial ones with water-tight floors and seats and the closure of the objectionable Brahman burning and burial ground on the bank of the river very near to all the public offices. One latrine of masonry work is in course of construction.

4. *Vaccination.*—The municipal vaccinator has done (exclusively of animal lymph) 867 cases against 875 in the previous year. The results are, successful 840, unsuccessful 12, and unknown 15. Of the 867 cases vaccinated during the year, 602 were infantile. Again, 690 were primary, 32 secondary, and 145 revaccination. During the year, 446 cases were verified by the medical officer. The vaccination depot is maintained in the municipal chattram compound some two furlongs away from the hospital. If the shed is erected within the hospital compound which is very spacious and well suited for the purpose, better work and supervision can be done.

5. *Hospitals and Dispensaries*—(*a*) *Nature and sufficiency of accommodation.*—Rooms for dressing purposes, venereal ward and quarters for the hospital assistant are wanting. Accommodation otherwise is sufficient.

(*b*) *State of repairs of buildings.*—The back verandah where dressing is carried on, female ward, and compound walls are very badly in need of repairs.

(*c*) *State of Repair of Furniture.*—One box for bedding and clothing and a good lamp are required.

(*d*) *Inspections.*—Major W. F. Thomas, M.D., I.M.S., the District Medical and Sanitary Officer of Madura, who inspected the hospital and the whole Municipality on the 24th September 1898, has remarked on the satisfactory working of the hospital and on the above wants and bad repairs. No steps seem to have been taken to carry out the recommendations of the District Medical and Sanitary Officer.

(*e*) *Amount of recoveries from patients* who have been able to pay for their diets and medicines is Rs. 14–15–6.

(*f*) *Number of Patients as compared with the previous year.*—Eight thousand five hundred and thirty-seven out-door and 120 in-door patients were treated during the year against 9,478 out- and 113 in- patients in the previous year, the average daily number in the present year of in- and out- patients is 3·20 and 53·74, respectively, against 3·64 and 53·88 of the previous year. The apparent decrease among out-door

patients is partly due to the less number of cholera cases and partly to the good season and the consequent want of the unusually large number of sore-eye cases that were prevalent in the previous years.

(*g*) Establishment is sufficient and efficient.

(*h*) The midwife has conducted 154 natural cases against 145 in the preceding year; the midwife is paid partly by results.

(*i*) No Dufferin fund dispensaries.

(*j*) *General Remarks.*—The population is 16,363.

(Signed) R. S. VEERASWAMY PILLAI,
2nd-Class Civil Hospital Assistant,
No. 411, *in Medical charge.*

3rd June 1899.

II. N. Dis. No. 2165.

Forwarded.

MADURA, (Signed) W. F. THOMAS, M.D., Lieut.-Col., I.M.S.,
2nd June 1899. *District Medical and Sanitary Officer.*

Dis. 1365-Genl.

Forwarded.

2. I cannot give any opinion on the condition of the roads during the year under report, as I took charge of the division only on the 15th instant.

I have seen some of the roads during my present visit and consider that they are in fair condition.

3. A good water-supply is urgently needed. The river water is not fit to drink.

4. The condition of the well in Asary street is bad.

5. The hospital assistant's remarks about the state of the backyards and the insanitary condition of the lanes show that more prosecutions under the Acts for nuisance, &c., are necessary.

(Signed) M. YOUNG,
Ag. Sub-Collector.

28th June 1899.

Dis. No. 1219-Rev.

Submitted.

2. The Government has repeatedly passed severe remarks on the poor attendance of the official members at the meetings of the Municipal Council. The Sub-Collector who has a large revenue division comprising four taluks is ex-officio member of the three Municipal Councils, Dindigul, Palni and Periyakulam. It is impossible for him to attend a large number of the meetings of any of these Councils without much prejudice to his other duties.

3. The roads are in a fairly good condition.

4. The collections under every head of revenue have been satisfactory.

MADURA, (Signed) J. G. D. PARTRIDGE,
6th July 1899. *Acting Collector.*

ORDER—No. 1233 M., dated 29th August 1899.

The receipts and charges of the Periyákulam 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.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	2,143	1,540	1,540	1,540
Tax on Arts	568	580	580	561
,, Buildings and Lands	4,528	4,540	4,570	4,565
,, Vehicles and Animals	944	860	980	1,006
,, Carts	643	900	930	954
Tolls	3,451	3,450	5,620	5,658
Realizations under Special Acts	65	30	30	..
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	359	290	300	234
Conservancy Receipts	240	200	250	250
Fees and Revenue from Medical Institutions	3	..	20	18
Income from Markets and Slaughter-houses	1,107	1,060	1,230	1,237
License Fees	147	150	170	192
Other Fees	27	10	80	105
Fines under Municipal and other Acts	378	200	300	237
Grants and Contributions from Government	160	160	160	160
,, ,, Local Boards	870	810	870	870
,, ,, Other bodies	14	..	..	..
Recoveries for Services to Private Individuals	522	540	540	573
Miscellaneous	52	60	60	64
Advances Recovered	..	..	110	110
Total	14,078	13,840	16,800	16,794
Grand Total	16,221	15,380	18,340	18,334
Charges.				
GRANT 1—				
New Works—				
Communications	1,093	800	1,550	1,565
Buildings	200	700	230	258
Water-supply	81	50	80	100
Miscellaneous Public Improvements	..	..	100	100
Repairs—				
Communications	990	1,000	1,160	1,212
Buildings	120	800	640	794
Water-supply	121	130	130	131
Miscellaneous Public Improvements	..	..	20	16
Establishment	144	140	140	144
Tools and Plant and other Stores	25	20	50	54
Total	2,774	3,640	4,100	4,374
GRANT 2—				
Grants-in-aid—				
Fixed and Result Grants	1,232	1,250	1,300	1,300
Building, Furniture, &c., Grants	..	100	100	100
Inspection	132	130	140	154
Miscellaneous	426	390	390	378
Total	1,790	1,870	1,930	1,932
GRANT 3—				
Hospitals and Dispensaries	1,790	1,780	1,710	1,666
Contributions	133	110	130	135
Vaccination	413	430	430	403
Registration of Births and Deaths	120	120	120	120
Sanitation	4,146	4,520	4,500	4,219
Total	6,602	6,960	6,890	6,543
GRANT 4—				
Lighting	943	890	880	880
Markets and Slaughter-houses	2	10	10	6
Choultries	35	30	30	30
Avenues	69	70	100	99
Public Garden, Survey of Land, Fire, Pounds and other Charges.	854	1,010	880	674
Total	1,903	2,010	1,900	1,689
GRANT 5—				
Supervision and Management	1,541	1,400	1,400	1,494
Extraordinary and Debt—				
Advances Recoverable	69	..	..	56
Refunds	..	..	20	18
Pensions and Gratuities	2	..	..	..
Total	71	..	20	74
Grand Total	14,681	15,880	16,240	16,106
Balance	1,540	— 500	2,100	2,228

2. The number of meetings held by the Municipal Council was 26 or one less than in the previous year. The average attendance of non-official members continued to be fair. The attendance of officials showed a marked improvement.

3. *Receipts.*—(1) There was an increase of Rs. 50 in the net current demand under the tax on buildings; but under the arts and land taxes it remained almost stationary. The result of the revision of the house-tax registers, which is said to have been completed now, should be reported to Government. The collections under the principal taxes continued to be satisfactory.

(2) Owing to the increase in the rates from one-half to three-fourths of the maximum, the receipts from the tax on carts and tolls showed a marked advance. There was also an increase in the income from markets and slaughter-houses which is ascribed to keen competition at the auction sales; but that from fines declined in the circumstances explained in paragraph 22 of the Chairman's report.

(3) The number of houses served by the private scavenging agency and the receipts from this source rose from 700 and Rs. 522, respectively, to 726 and Rs. 573 and the service was worked at a profit of Rs. 61 to the Municipal Council. Every effort should, however, be made to extend the system to all the available houses in the town.

4. *Expenditure*—(1) *Public Works.*—No new work of any importance was undertaken during the year. The total outlay on communications amounted to Rs. 2,777 or 50·2 per cent. of the net Municipal revenue from tolls and the town roads are reported by the Collector to have been in fairly good order.

(2) *Education.*—The net expenditure on education amounted to Rs. 1,772 or 13·9 per cent. of the receipts from taxation and all but Rs. 445 of this sum was devoted to primary education. The Municipal Council maintained no school of its own, but aided as in the previous year one secondary and nine primary schools with result grants. The attendance at these schools showed a marked improvement and the total number of boys under instruction rose in consequence from 504 to 586 or 50·6 per cent. of the male population of school-going age; but it was still far below the general average of 61·8 per cent. for Municipalities in 1897–98. The results of the grant examinations continued to be fair and the allotment for result grants was slightly exceeded.

(3) *Medical Relief.*—There was a slight increase in the number of in-patients treated at the Municipal hospital; but that of out-patients fell from 9,478 to 8,537, the decline being explained in paragraph 5 (*f*) of the Medical report. The midwife attached to this institution attended 154 cases of labour against 145 in the previous year. The Municipal Council's attention is drawn to paragraph 5 (*b*) and (*c*) of the Medical report regarding the repairs and furniture required to the hospital building.

(4) *Vaccination and Vital Statistics.*—The total number of vaccinations performed during the year was 867 or eight less than in the previous year and the quality of the work also deteriorated slightly, the percentage of reported success having fallen from 97·1 to 96·9. Infantile vaccination, however, continued to receive fair attention, and it is gratifying to note that the number of children under one year successfully vaccinated was 602 or only five less than the number available for vaccination.

The number of births registered during the year rose from 704 or 43·0 per mille of the population to 785 or 48·0 per mille; but that of deaths fell from 652 to 537 or 32·8 per mille. The decline in the case of deaths is ascribed by the Chairman to the high mortality from cholera in the previous year.

(5) *Sanitation.*—The expenditure on sanitation amounting to Rs. 4,219 fell short of the allotment by 6·7 per cent. and was 25·1 per cent. of the receipts. From paragraph 39 of the Chairman's report it is observed that some improvement has been effected in the sanitary condition of the town, but paragraph 3 of the Medical report shows that a great deal yet remains to be done, and the Municipal Council should endeavour to remedy, as far as funds permit, the several defects pointed out by the

sanitary officers from time to time. In this connection the attention of the Municipal Council is drawn to the remarks of the Sub-Collector in paragraphs 3 to 5 of his endorsement.

5. *General Remarks.*—The year closed with a balance of Rs. 2,228 or 13·3 per cent. of the current receipts. The administration of the Municipality during the year under review was again satisfactory.

(True Extract.)

M. HAMMICK,
Ag. Secretary to Government.

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

Bxd. P. Seetharam.

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

Rcd. } 1899. Enclosures

Regd. Spare copies

G.O., No. 1233 M., 29th August 1899.

AUGUST.

Administration Report.

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

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From M.R.Ry. M. IRULAPPA PILLAI Avargal, Chairman, Municipal Council, Periyakulam, to the Secretary to Government, Local and Municipal Department (through the Sub-Collector and the Collector of Madura), dated 24th June 1899, No. 51.

I have the honour to submit the annual report of the Periyakulam Municipality for the official year 1898–99 with the enclosures noted below :—

(1) Statements in the prescribed form.
(2) Report of the hospital assistant, Periyakulam, on the working of the municipal hospital and on the sanitary condition of the town.
(3) Statements on education received from the Assistant Inspector of Schools.

I.—CONSTITUTION OF THE MUNICIPAL COUNCIL.

2. The sanctioned strength of the Council including the ex-officio councillor continued to be twelve. The actual strength at the commencement and the close of the year was eleven. The vacancy at the commencement of the year was filled up by the appointment of M.R.Ry. S. Sandanam Pillai Avargal on 17th May 1898. In the course of the year M.R.Ry. Chithambara Surianarayana Pillai Avargal died and his place was filled up by the local Tahsildar, M.R.Ry. S. Muthusundram Aiyar Avargal, who held the office for a short time, and was then transferred. The vacancy caused by his transfer was not filled up till 9th May 1899, as the Collector instructed me that by virtue of the franchise of election extended to this Municipality along with some others in G.O., No. 2260 M., dated 15th October 1897, the next four vacancies should be filled up only by election by the tax-payers. My first term of office expired on 18th June 1898 and I was re-appointed on 21st June 1898. No election was held within the year as the revised election rules came into force in the Municipality only in December last, and as the lists of voters and of persons qualified to be elected had to be published and other procedure laid down in the rules had to be adopted subsequently. During the year under report, the right of electing the Vice-Chairman was granted to the Council in G.O., Mis. No. 918 M., dated 14th May 1898, and the councillor M.R.Ry. I. R. Muthuswami Aiyar Avargal was elected as the Vice-Chairman—*vide Fort St. George Gazette*, dated 23rd August 1898. The number of officials in the Council was two, the Tahsildar who held the office of a councillor for less than two months being excepted. Exclusive of the Sub-Collector, the Council consisted of native gentlemen alone as in the previous year.

3. Twenty-six meetings, or one less than in the previous year, were held and no meeting had to be adjourned for want of a quorum. The average attendance at each meeting was 7·22, that of officials being ·92 and of non-officials 6·30. The decline in attendance of the official element was due to the fact that the Divisional Officer who resides at Dindigul could not attend most of the meetings.

II.—RECEIPTS.

4. The receipts of the Municipality for 1898–99, inclusive of the opening balance of Rs. 1,540–3–1, amounted to Rs. 18,333–14–3 against Rs. 16,220–11–5 for 1897–98 and Rs. 18,340, the revised estimate for 1898–99.

5. *Statement I, Tax on Arts.*—The tax was levied on all the classes of schedule A of the Act. The net current demand after remitting Rs. 9 on appeal, amounted to Rs. 566, of which Rupees 558–8–0 were collected, Rs. 2–8–0 written off, and Rs. 5 remained as balance.

	Rs.	A.	P.
Actuals of 1897–98	567	8	0
Revised estimate for 1898–99 ..	580	0	0
Actuals of 1898–99	560	8	0

The balance was comprised of dues from two persons who were absent in some other place, one of whom was prosecuted before the end of the year. The number of persons assessed under this item was 278 and the net amount assessed Rs. 566, the corresponding figures for 1897–98 being 268 and 571, respectively. The average incidence of taxation slightly decreased from Rs. 2–2–1 to Rs. 2–0–7.

6. *Tax on Buildings.*—The net current demand rose from Rs. 4,232–1–0 in 1897–98 to Rs. 4,282–12–6 in 1898–99. No appeals were preferred to the Council against the Chairman's assessment. The collections amounted to Rs. 4,262–7–0, the sums written off to Rs. 9–0–6, and the balance to Rs. 11–5–0. The balance was due chiefly to delay in the payment of the tax on the post office building. The tax was assessed on the same principles as in the previous year. The average incidence per house taxed continued to be Rupees 1–4–11. The low incidence is attributable to the fact that 59 per cent. of the buildings are thatched and that 2,409 buildings were assessed below Rs. 1–8–0 each. The revision of the house-tax registers, which should have been made and adopted in the year under report, was postponed, as the revised registers had to be prepared with reference to the registers and plans of the Survey Department who had surveyed the town two years ago and had not the plans and registers ready till about the close of last year. The revision has since been completed and will be adopted in the current year. The postponement of the revision was reported for the information of Government in this office letter No. 228, dated 13th November 1897.

	Rs.	A.	P.
Actuals of 1897–98	4,216	11	0
Revised estimate for 1898–99.	4,270	0	0
Actuals of 1898–99	4,262	7	0

7. *Tax on Lands.*—The variation in the marginally-noted figures is too small to need any special explanation. The demand remained almost stationary owing to the postponement of the revision of this tax for the same reason as is assigned in the case of house-tax. The balance under this head was only As. 8.

	Rs.	A.	P.
Actuals of 1897–98	310	13	0
Revised estimate for 1898–99 ..	300	0	0
Actuals of 1898–99	303	0	0

8. *Tax on Vehicles with Springs and Palanquins.*—Owing to the higher compound rate of assessment on transits, dholies and chairs of transit companies, there was an increase of Rs. 57–9–0 over the actuals of the previous year.

	Rs.	A.	P.
Actuals of 1887–98	245	0	0
Revised estimate for 1898–99 ..	300	0	0
Actuals of 1898–99	302	9	0

9. *Tax on Animals.*—There is a slight increase over the actuals of 1897–98 and the increase of Rs. 23–2–0 over the revised estimate was due to greater attention paid in the last quarter of the year to cases that were likely to evade taking out license.

	Rs.	A.	P.
Actuals of 1897–98	699	7	0
Revised estimate for 1898–99 ..	680	0	0
Actuals of 1898–99	703	2	0

10. *Tax on Carts.*—The increase was due to the enhancement of the half-yearly rate from Re. 1 to Rs. 1–8–0 per cart—*vide* G.O., Mis. No. 2329 M., dated 27th October 1897.

	Rs.
Actuals of 1897–98	640
Revised estimate for 1898–99	930
Actuals of 1898–99	951

11. *Tolls.*—The comparatively large increase was due to the raising of tolls from one-half to three-fourths of the maximum rates. The right of collecting tolls at the three gates of the Municipality was leased out for Rs. 7,482 which with the penal interest of Rs. 19–11–3 fetched by kists overdue were collected in full. The expenditure on the construction of a tiled

	Rs.	A.	P.
Actuals of 1897–98	3,450	13	5
Revised estimate for 1898–99 ..	5,620	0	0
Actuals of 1898–99	5,657	12	7

toll-shed in the place of the old thatched one that was destroyed by fire was Rs. 126–0–5. The sum of Rs. 1,843–14–8, the fourth of the net receipts, was paid to the District Board, the net income to the Municipality deducting the District Board's share amounting to Rs. 5,657–12–7.

	RS.
Actuals of 1897–98	65
Revised estimate for 1898–99	30
Actuals of 1898–99	*Nil.*

12. *Fees under Act II of* 1888.—No dramatic or circus performance occurred during the year. Hence the income from this source was *nil*.

	RS.	A.	P.
Actuals of 1897–98	222	8	0
Revised estimate for 1898–99 ..	200	0	0
Actuals of 1898–99	174	8	1

13. *Avenue Receipts.*—The decrease is attributable to the fact that, unlike in 1897–98, there were not so many branches of the avenue tamarind trees lopped off this year, which in the previous year, overhanging cultivated fields, had to be removed and sold in auction.

14. *Choultry Rents.*—The amount shown under "rent of buildings" in the budget and annual statements in former years is now transferred to the new head "choultry rents" opened in G.O., Mis. No. 210 M., dated 16th February 1899. The comparatively small collections were

	RS.	A.	P.
Actuals of 1897–98	18	2	0
Revised estimate for 1898–99 ..	20	0	0
Actuals of 1898–99	6	2	0

ing itself was under repair. moved into the adjoining choultry while the office

15. *Produce of Lands, Gardens, &c.*—In 1897–98 th... by sale in auction of the p... of Rs. 53 was realized paddy fields which were acquired for ru... of some bish and night-soil depot with the crop standing thereon. In 1898–99 the sum of Rs. 1–8–0 only was realized by sale of the produce of the municipal garden. The revenue of 1897–98 was from a special source.

	RS.	A.	P.
Actuals of 1897–98	53	0	0
Revised estimate for 1898–99 ..	10	0	0
Actuals of 1898–99	1	8	0

16. *Sale-proceeds of Old Materials, &c.*—The decrease here is due to the fact that unlike in the previous year no empty kerosine-oil tins and dealwood boxes were sold, as payment was made only for the cost of kerosine-oil.

	RS.	A.	P.
Actuals of 1897–98	13	8	0
Revised estimate for 1898–99 ..	20	0	0
Actuals of 1898–99	2	14	9

17. *Sale-proceeds of Night-soil, Street refuse, &c.*—The income was almost from sale of rubbish which was partly taken to rubbish depots and partly carted into private fields on payment of the cost.

	RS.	A.	P.
Actuals of 1897–98	240	6	9
Revised estimate for 1898–99 ..	250	0	0
Actuals of 1898–99	259	0	2

18. *Sale-proceeds and Composition Fees of Medicines.*—The sum of Rs. 14–7–6 against Rs. 3–2–3 in the previous year was realized by sale of medicines alone. The increase is due to the charging, by the present hospital assistant, in a large number of cases, for medicines supplied.

19. *Income from Markets and Slaughter houses.*—Steps were taken to extend the weekly market by the acquisition of some lands. The improvement of the markets and slaughter-houses will be taken up one by one as funds permit and if the expenditure on plague be averted. The increase in the revenue was due as usual to keen competition at the sales.

	RS.	A.	P.
Actuals of 1897–98	1,106	8	8
Revised estimate for 1898–99 ..	1,200	0	0
Actuals of 1898–99	1,236	7	4

20. *Warrant Fees, Distraint Fees, and Recoveries on account of incidental expenses.*—The receipts from these sources amounted to Rs. 103–8–5 or Rs. 78–6–9 more than in the preceding year, owing to ... collection of warrant fees. The demand under "warrant fees" was Rs. 76–2–0, of which all but Rs. 3–9–6, which were written off as irrecoverable, was collected.

	RS.	A.	P.
Actuals of 1897–98	146	9	6
Revised estimate for 1898–99 ..	970	0	0
Actuals of 1898–99	191	10	9

21. *License Fees.*—The increase as compared with the previous year was due chiefly to a larger number of licenses issued in the year under report for governor's tatties, brick-kilns and cattle sheds.

22. *Fines.*—The amount of fines levied under the Towns Nuisances Act was Rupees 104–8–0 and that under Municipal Act Rs. 132–11–0. The decrease as compared with the previous year was due to a fall in the number of prosecutions and the decrease, as compared with revised estimate, to the refund of Rs. 80 to some gamblers whose conviction was reversed on appeal.

	RS.	A.	P.
Actuals of 1897–98	377	9	0
Revised estimate for 1898–99 ..	300	0	0
Actuals of 1898–99	237	3	0

23. *Grant from Government.*—The sum of Rs. 160 was, as in previous year, drawn from Provincial Funds as the half grant of the salary of the common gymnastic instructor and the third grant of that of the common drawingmaster.

24. *Contributions from Local Boards.*—The usual contribution of Rs. 750 towards the up-keep of the local hospital and of Rs. 120 towards the service of the municipal vaccinator in some Local Fund villages near the Municipality, were received from the District Board.

25. *Private Scavenging.*—The number of houses served by the municipal agency was increased from 700 to 726 and the net current demand of fees from Rupees 502–14–6 to Rs. 575–10–0. The collections were Rs. 572–14–6, the amount written off Rs. 2–11–6, and there was no balance. The cost of the service for the Municipality was Rs. 512–1–2 which left a profit of Rs. 61–1–10 to it. The service will be extended to some extent by the opening of a lane during the current year, for which steps were taken. The service cannot, however, be expanded to a large extent, as, unlike Madura and other big towns, Periyakulam is only a big village and contains houses in about two-thirds of which there is no space for maintaining privies.

	RS.	A.	P.
Actuals of 1897–98	521	9	0
Revised estimate for 1898–99 ..	540	0	0
Actuals of 1898–99	573	3	0

26. *Refunds of Expenditure of previous year.*—The sum of Rs. 7–8–0 was received from a tax-payer as compensation for demolishing a masonry dust-bin that had been constructed in front of his house.

27. *Advances.*—The sum of Rs. 109–14–0 against *nil* in 1897–98 is entered against this item, as it is made up of the adjustment of the advance paid to a pleader in the previous year for the costs of a civil suit and of the recovery of the excess amount drawn by the Lawrence Asylum Press, Madras, in that year for printed forms and books supplied.

28. *Coercive Processes.*—The number of warrants issued during the year for the realization of all taxes and fees was 609, the amount covered by them being Rupees 442–11–0. Of this number, property was distrained in 135 cases, but sold in 70 cases only. There was no warrant unexecuted or not cancelled at the end of the year.

III.—EXPENDITURE.

29. The charges of the Municipality for 1898–99 amounted to Rs. 16,105–14–7 against Rs. 14,680–8–4 in 1897–98 and Rs. 16,240, the revised estimate for 1898–99.

30. *Grant 1, Public Works—Communications.*—Owing to enhancement of the toll rates, the expenditure on communications was Rs. 2,776–14–5 or Rs. 694–2–3 more than in the previous year. It was however 49 per cent. of the net receipts from tolls, the minimum fixed by Government being 50. It was also in excess of the budget and revised estimates by Rs. 976–14–5 and Rs. 66–14–5, respectively. The expenditure on new works was Rs. 1,565–2–7

	RS.	A.	P.
Actuals of 1897–98	2,082	12	2
Revised estimate for 1898–99 ..	2,710	0	0
Actuals of 1898–99	2,776	14	5

and that on repairs Rs. 1,211-11-10. The works under the former were (1) the improvement of "Crole's road" (Rs. 1,019-9-5) and (2) the construction and improvement of four tunnels (Rs. 545-9-2). The works under the latter were the repairs of "main road" and of the streets and roads detailed in Statement II-A, Part II. One half the "Crole's road" from its eastern extremity was levelled, gravelled and protected by a revetment, since it forms the south bank of the river Varahanadi. The other half is taken up for improvement in the current year. The tunnels being of a permanent nature were also taken up. The main road was as usual repaired at a cost of Rs. 312-1-11, as it is the road on which there is heavy traffic from Ammayanáyakkanúr. The length of the roads, streets, and lanes maintained was 6 miles and 4 furlongs out of a total length of about 8 miles in the town.

31. *Buildings.*—The outlay under the head was Rs. 925-12-10 against Rupees 320-3-1 in the previous year and Rs. 870, the revised estimate for 1898-99, the increase being due to the large expenditure on the repair of the office building. The original estimate for the repair of the office building was Rs. 480. After the work was begun, it was considered necessary to extend it for the convenience of the office establishment and the Council meetings, the available space being insufficient for the purpose. The estimate as revised till 31st March last amounted to Rs. 900, the expenditure on the work till that date coming up to Rs. 619-14-11. A suitable piece of land conveniently removed from the roadside was acquired for Rs. 23-14-7 and a public latrine on approved principles was partly constructed, the expenditure incurred being Rs. 100. The hospital assistant's quarters near the hospital which was unsuitable as an accommodation and was consequently used as a temporary contagious ward for some years was repaired at a cost of Rs. 114-9-0 and an arrangement has been made to construct a thatched shed in the current year as a contagious diseases ward. The decrease in the actuals on new works as compared with the revised estimate was due to the cost of constructing a toll-shed being transferred from this head to Grant 5 (*c*) (ii).

32. *Water-Supply—New Works.*—One of the two drinking-water wells in Pudu street, which was in bad repairs, was provided with a stone flooring and a parapet wall, the cost being Rs. 65-6-0. The office well was provided with a drain at a cost of Rs. 34-15-3.

33. *Miscellaneous Public Improvements.*—The sum of Rs. 99-6-9 was spent in removing prickly-pear from municipal lands and the sum of Rs. 15-15-7 in carting sand to the common gymnasium. The reason for debiting the cost to this head is assigned in paragraph 20 of my budget letter embodied in G.O., No. 170 M., dated 9th February 1899.

34. *Tool and Plant and Other Stores.*—The expenditure here was Rs. 53-10-5 against Rs. 24-9-3 in the previous year and Rs. 50, the revised estimate for 1898-99. The excess over the actuals of the previous year was due to the cost of two wheelbarrows purchased for removing road materials.

35. *Grant 2, Education.*—The expenditure on education exceeded that of the previous year by Rs. 142-0-9. The excess occurred under "Fixed and Results grants" and "Building and Furniture grants." The excess under the former was due to the increase of the usual allotment to Rs. 1,300 for payment of grants to two additional schools. The excess under the latter was due to the cost of furniture supplied to some schools, specially in 1898-99. The charges under "Inspection—contingencies" exceeded the actuals of 1897-98, owing to the supply of a table and payment of travelling allowance. The charges under "Drawing—contingencies" considerably decreased, as no new furniture was supplied to the drawing class and as no prize books were awarded to the boys of the class as in 1897-98. One secondary school and ten primary schools were aided on the result system. The number of schools in the Municipality on 31st March 1899 was twelve and the strength 599 (boys) against eleven and 532, respectively, on the corresponding date of the previous year. Statement III of the Assistant Inspector of Schools, forming one of the enclosures to the letter, contains information on the number and qualifications

	Rs.	A.	P.
Actuals of 1897-98	1,789	15	1
Budget estimate for 1898-99 ..	1,870	0	0
Revised " " "	1,930	0	0
Actuals of 1898-99	1,931	15	10

of the teachers employed. The results of the Lower Secondary Examination were poor, those of the Primary Examination slightly inferior to those of the previous year, and the results of the remaining standards were satisfactory. Notwithstanding the increase in the total outlay on education, the net expenditure was only 13·9 per cent. of the receipts from taxation against 15·2 per cent. in 1897-98.

36. *Grant 3, Hospitals.*—The hospital continued to be in charge of a first-class hospital assistant till the end of August last when owing to his transfer, a second-class hospital assistant was appointed in his place. This fact coupled with the reduced expenditure on furniture accounts for the decrease below the actuals of the previous year. Diet charges increased by Rs. 29-5-10 owing to better dieting and a small increase in the number of in-patients. The number of out-patients treated at the hospital decreased by 941, while the number of in-patients increased by seven. The decrease is accounted for by the hospital assistant in his report. Estimates are under preparation for repairs of portions of the hospital and supply of the furniture, referred to in the report of the hospital assistant. The recommendation of the District Medical and Sanitary Officer as regards the repairs and improvements of the hospital could not be immediately carried out for want of provision in the budget. The midwife attended 154 cases of labour or nine more than in the preceding year. No action was taken for the training of female medical practitioners as in the previous year.

	Rs.	A.	P.
Actuals of 1897-98	1,789	12	7
Budget estimate for 1898-99 ..	1,780	0	0
Revised " " "	1,710	0	0
Actuals of 1898-99	1,635	13	11

37. *Vaccination.*—The expenditure under this head was Rs. 402-15-10 against Rs. 413-2-4 in the previous year. As in the previous year, animal lymph was exclusively used for vaccination. No paste lymph was sent for from Bangalore as the Council preferred calf-to-arm vaccination to other methods. The arrangement made with the District Board to conduct vaccination in some outside villages for an annual contribution from them continued during the year under report. The municipal vaccinator performed 867 vaccinations against 875 in the previous year. The number of successful vaccinations was 840 against 850 in the previous year, of which 602 were on children under one year against 610 in the previous year. The number of children available for vaccination after deducting 178 deaths under one year from 785 the number of births registered in 1898-99, was 607. It is therefore evident that infantile vaccination was specially attended to. The number of prosecutions instituted under this head was 55, but in no case was fine imposed for the reason assigned in previous reports. The total number of vaccinations performed by the vaccinator during the year under reference exceeded the minimum fixed by the Council by 27. The average net cost of each successful vaccination was As. 5-5, the contribution from Local Funds being deducted from the total vaccine expenditure. The vaccination depot is maintained in the municipal chattram compound for the sake of public convenience and economy. It can be inspected by the medical subordinate daily as it is on his way to and from the hospital. The previous medical officers made no complaint about the present locality.

38. *Registration of Births and Deaths.*—The expenditure on this account was exactly the same as in the previous year, viz., Rs. 120, the salary of the registrar. The number of births registered was 785 and that of deaths 537. The number of still-born children, not included in the above figures, was 18. The following is the comparison of the births and deaths registered in 1898-99 with those of the preceding year:—

	1897-98.	1898-99.
Births	704	785
Deaths—		
Cholera	175	32
Fever	97	131
Dysentery	103	96
Other causes	277	278
Total ..	652	537

There were more births than deaths in 1898–99. The decrease in deaths was due to cholera being not so virulent as in the previous year. The number of prosecutions instituted for failure to report births was thirteen. The municipal office is the convenient part of the town for the public to report births and deaths to the registrar, as the hospital is far away from the town.

39. *Conservancy.*—The non-utilization of Rs. 280–10–2 out of the allotment of Rs. 4,500 in the revised estimate was due chiefly to the immunity from plague that this town enjoyed throughout the year. There were savings in the salaries of the establishment, owing to the objection of the Sanitary Commissioner to pay the salary of the sanitary inspector while he was under training in the Sanitary Inspector's class at Madras and to a toty's place falling vacant for some months in the year. Epidemic charges amounted to Rs. 276–11–10 against Rs. 300–15–3 in 1897–98, although the number of deaths from cholera diminished from 175 to 32. The proportionately large expenditure was due to sanitary measures adopted with the double object of stamping out cholera and preventing plague which was more or less imminent. The charges under "other sanitary outlay" exceeded those of 1897–98 by Rs. 28–2–4, the municipal carts having had to be repaired very often. The following were among the sanitary improvements effected during the year :—

	Rs.	A.	P.
Actuals of 1897–98	4,146	2	5
Revised estimate for 1898–99 ..	4,500	0	0
Actuals of 1898–99	4,219	5	10

(1) The untrained sanitary inspector of the Municipality was sent up for training to Madras.

(2) An additional rubbish-cart was prepared for Rs. 60 and was used for a great part of the year.

(3) A cesspool-cart of the pattern recommended by the Sanitary Commissioner was purchased from Messrs. Sultan & Co., Madras, for Rs. 130–12–0.

(4) Private scavenging system was worked at a profit to the Council and the number of houses served by municipal agency was increased from 700 to 726.

(5) A piece of land was acquired for an additional public latrine on approved principles, which was partially constructed.

(6) One of the two drinking-water wells in Asary's street was provided with a stone flooring and a parapet wall.

(7) Prickly-pear that densely covered some municipal lands and road sides was completely removed and destroyed.

The following remarks are offered on the report of the hospital assistant on sanitation :—

As many as 200 notices were issued to clean and enclose all filthy vacant lands and to remove rubbish from back yards. These notices were complied with in a majority of cases. The provisions of the Act for non-compliance of such notices are being enforced. An improvement is expected in the regular emptying of cesspools after use of the cesspool-cart recently received from Messrs. Sultan & Co. The accumulations around dust-bins are being removed daily. New sites for Muhammadan burial-ground and Brahman burning and burial grounds have been acquired, but the closure of the present objectionable grounds has only to be effected on receipt of final orders on this office letter, No. 187, dated 4th October 1898. Many of the sanitary reforms involving large expenditure are postponed on account of a large allotment set apart for plague preventive measures. With a view to drain off the water around the well in Asary's street, noticed in the report of the hospital assistant, arrangement has been made to acquire a strip of land separating the well site from the nearest area of wet lands with a view to continue the catch water drain of the well platform through on to the nanja fields and thus provide an outlet for all the water spilt upon it. The preparation of a water-supply scheme has since been sanctioned by Government in G.O., No. 227 M., dated 18th February 1899, and examination of the various water sources

in and about municipal limits together with the taking of the required levels has just been finished by the Sanitary Engineer and his staff pending his own final report thereon. In the meanwhile nuisance in the river is prevented by two watchmen as far as possible. Of the twelve latrines in the town two have already been constructed on approved principles, one is in course of construction as already reported, and the others will be taken up one by one as funds permit.

40. *Lighting.*—There is a decrease in the total lighting charges and an increase in the cost of establishment as compared with the actuals of 1897–98. The decrease was due chiefly to the purchase of seven stone lamp-posts against 44 in 1897–98. There was no necessity to purchase a large number of stone posts, as most of the posts required had been already purchased in 1897–98. The increase in the cost of establishment was due to the appointment of a servant on Rs. 10 per mensem to superintend lighting operations under G.O., Mis. No. 1162 M., dated 1st July 1898. Under "Contingencies" a sum of Rs. 103–4–2 was spent in preparing iron cases and fixing them at the top of stone lamp-posts to hold the lanterns which without them were likely to be blown down by wind. The number of lamps lit was increased from 127 to 140. During the year under report, the lighting of the town lamps was entrusted to a responsible councillor who took great pains to improve the department and brought it to its present status.

	Rs.	A.	P.
Actuals of 1897–98	942	10	2
Revised estimate for 1898–99 ..	880	0	0
Actuals of 1898–99	880	2	11

41. *Markets.*—The expenditure here was Rs. 5–7–9 against Rs. 2–9–1 in 1897–98 incurred in putting up a fence for the grass market.

42. *Choultries.*—Three Local Fund choultries in the town transferred to the Municipal Council under Government sanction were daily swept and kept clean and bamboo tatties were put up in one of them at a total cost of Rs. 29–12–8.

43. *Avenues.*—The cost of a water lift purchased accounts for the increase under this head.

44. *Survey of Land.*—The sum of Rs. 353–5–7 was remitted into the Local Government treasury for the cost of stones planted in municipal lands and public streets at the late survey of the town by the Town Surveying Department, Madras. The sum of Rs. 530, being the cost of stones as per letter of the local Tahsildar, was allotted by the Council and sanctioned by Government in their order, Mis. No. 1769 M., dated 19th October 1898. But subsequently the original demand was reduced by the Superintendent, Survey Department, and a bill only for Rs. 353–5–7 was sent to the Municipal Council.

45. *Compensation for Lands.*—The expenditure under this head is not likely to occur every year. The compensation paid for a piece of land acquired for a public latrine is entered under Grant 1 (*b*) with reference to Government memorandum, No. 250, dated 4th March 1898.

	Rs.	A.	P.
Actuals of 1897–98	547	8	0
„ 1898–99	*Nil.*		

46. *Grant 4, (9)* (vii) *Other Items.*—The items comprised here are —

	Rs.	A.	P.
(1) Government assessment on municipal land	112	2	6
(2) Charges of publishing notices by beat of tom-tom	2	4	0
(3) Cost of stones planted to mark municipal limits on roads and other minor charges	10	3	0
	124	9	6

There was an increase in the total expenditure under this head as compared with that of the previous year, owing chiefly to payment of Rs. 48–14–10 to one Pusari Veerabadran Asary as kist money on a rubbish depot for a number of years. He had been paying the sums for the period with a view to assert his claim on the land, when the ownership of the land itself was being disputed between him and the Municipal Council before a Civil Court. His claims having been finally dismissed by the said Court and he petitioning the Council that he might at least have the kist paid him, which in justice the Council should have paid, they at last chose to reimburse him.

47. *Grant 5, Supervision and Management.*—The increase under this grant over the revised estimate was due to the unforeseen large expenditure on account of printed forms and books supplied by the Lawrence Asylum Press, Madras, and to the cost of constructing a tiled toll-shed, transferred from Grant 1 (1) (*b*) Buildings in the revised estimate to this grant. The increase over the actuals of 1897–98 was due (1) to the appointment of a temporary establishment sanctioned in G.O., Mis. No. 1974 M., dated 23rd November 1898, for the revision of house and land tax registers, (2) to an increment in the salaries of the two bill-collectors, and (3) to the cost of constructing a toll-shed. The increase is partly counterbalanced by reductions in the cost of the supplies from the Lawrence Asylum Press, and in the office contingent charges. A correct estimate of the cost of the supplies from the Presses was impossible as the rates were not communicated. A dating stamp and an office seal were the furniture purchased against a dozen wooden chairs in 1897–98. The expenditure under this grant exceeded the limit of 10 per cent. of the receipts, because of the special appointment of a temporary staff and the construction of a toll-shed.

	Rs.	A.	P.
Actuals of 1897–98	1,541	5	6
Revised estimate for 1898–99	1,400	0	0
Actuals of 1898–99	1,620	0	8

48. *Advance Recoverable.*—The total amount advanced during the year was Rs. 1,218–6–0, of which Rs. 1,162–10–11 were adjusted and Rs. 55–11–1 were outstanding. The outstanding amount was the cost of defending a suit still pending and the unexpended portion of the advance paid for repairing the office building.

49. *Refunds of other than current collections.*—The sum of Rs. 18–3–0 being a moiety of the fines levied in 1897–98 in prosecutions instituted by toll and other lessees, was paid to them, as per terms of the lease.

IV.—CLOSING BALANCE.

50. The balance at the end of the year was Rs. 2,227–15–8 against Rs. 2,100 as per revised estimate and Rs. 1,540–3–1, the actuals of 1897–98. The increase as compared with the previous year should be attributed chiefly to the increase as usual balance by Rs. 860 transferred from "Epidemic Charges" to the swelling of the of G.O., No. 170 M., dated 9th February 1899.

51. Copy of the resolution of the Council passing the draft report is herewith submitted.

52. The delay in the timely submission of this report is due to the fact that the annual statements and the report had to be completed only after the audit of the accounts by the Government District Municipal Auditor, which begun last month, ended only by the 2nd week of this month.

ENCLOSURE.

CONCISE annual report for the official year 1898–99 on the municipal hospital at Periyakulam as below.

1. *Public Health* was on the whole good, but for the mild epidemic of cholera in a sporadic form during the first third of the year under report. There have been periodical rains and good harvests. The number of cholera attacks and deaths was 76 and 32, respectively, against 374 attacks and 175 deaths in the preceding year.

2. *Vital Statistics.*—The registrar has registered 785 births (18 still-born) and 537 deaths against 704 and 652, respectively, of the previous year. The registrar of births and deaths is working in the municipal office.

3. *Sanitation.*—There was no certificated sanitary inspector; but provision has been made in the current year's budget for one on Rs. 20 *plus* Rs. 15, horse allowance. Main streets are fairly clean; many of the lanes and backyards of houses are in a very neglected and insanitary condition. Large quantities of refuse and manure heaps are stored in the backyards and other available spaces of the houses, which should be removed to places outside the town. At times there is a large accumulation of rubbish near the dust-bins and pits without removal for days together.

Drainage, natural; many of the main streets have side cuttings. The river Varahanadhi—the chief drinking-water supply—is the main drain. No cesspools on approved plans. Those that are in existence are small holes or mud pots buried at random in the ground whose contents are allowed to percolate without being properly or regularly cleaned out. Many of the latrines are mere mud-wall enclosures without floors or seats.

Water-supply.—The chief source is the Varahanadhi which is a very unwholesome supply as the water is contaminated in every possible way and it also receives the drainage of the wet lands and the town. There are also some wells for the drinking-water supply; one in the Asari street is in a very insanitary condition. A pool of stinking and filthy water stagnates near the well without any drainage.

Conservancy.—The establishment is inadequate. The District Medical and Sanitary Officer has recommended a greater number of sanitary peons, sweepers, toties, rubbish carts and public latrines, replacing the mud-wall structures by more substantial ones with water-tight floors and seats and the closure of the objectionable Brahman burning and burial ground on the bank of the river very near to all the public offices. One latrine of masonry work is in course of construction.

4. *Vaccination.*—The municipal vaccinator has done (exclusively of animal lymph) 867 cases against 875 in the previous year. The results are, successful 840, unsuccessful 12, and unknown 15. Of the 867 cases vaccinated during the year, 602 were infantile. Again, 690 were primary, 32 secondary, and 145 revaccination. During the year, 446 cases were verified by the medical officer. The vaccination depot is maintained in the municipal chattram compound some two furlongs away from the hospital. If the shed is erected within the hospital compound which is very spacious and well suited for the purpose, better work and supervision can be done.

5. *Hospitals and Dispensaries*—(*a*) *Nature and sufficiency of accommodation.*—Rooms for dressing purposes, venereal ward and quarters for the hospital assistant are wanting. Accommodation otherwise is sufficient.

(*b*) *State of repairs of buildings.*—The back verandah where dressing is carried on, female ward, and compound walls are very badly in need of repairs.

(*c*) *State of Repair of Furniture.*—One box for bedding and clothing and a good lamp are required.

(*d*) *Inspections.*—Major W. F. Thomas, M.D., I.M.S., the District Medical and Sanitary Officer of Madura who inspected the hospital and the whole Municipality on the 24th September 1899 remarked on the satisfactory working of the hospital and on the above wants and bad repairs. No steps seem to have been taken to carry out the recommendations of the District Medical and Sanitary Officer.

(*e*) *Amount of receipts from patients* who have been able to pay for their diets and medicines is Rs. 14–.

(*f*) *Number of Patients as compared with the previous year.*—Eight thousand five hundred and thirty-seven out-door and 120 in-door patients were treated during the year against 9,478 out- and 113 in- patients in the previous year, the average daily number in the present year of in- and out- patients is 3·20 and 53·74, respectively, against 3·64 and 53·88 of the previous year. The apparent decrease among out-door

patients is partly due to the less number of cholera cases and partly to the good season and the consequent want of the unusually large number of sore-eye cases that were prevalent in the previous years.

(*g*) Establishment is sufficient and efficient.

(*h*) The midwife has conducted 154 natural cases against 145 in the preceding year; the midwife is paid partly by results.

(*i*) No Dufferin fund dispensaries.

(*j*) *General Remarks.*—The population is 16,363.

(Signed) R. S. VEERASWAMY PILLAI,
2nd-Class Civil Hospital Assistant,
No. 411, *in Medical charge.*

3rd June 1899.

II. N. Dis. No. 2165.

Forwarded.

MADURA, *2nd June* 1899. (Signed) W. F. THOMAS, M.D., Lieut.-Col., I.M.S.,
District Medical and Sanitary Officer.

Dis. 1365-Genl.

Forwarded.

2. I cannot give any opinion on the condition of the roads during the year under report, as I took charge of the division only on the 15th instant.

I have seen some of the roads during my present visit and consider that they are in fair condition.

3. A good water-supply is urgently needed. The river water is not fit to drink.

4. The condition of the well in Asary street is bad.

5. The hospital assistant's remarks about the state of the backyards and the insanitary condition of the lanes show that more prosecutions under the Acts for nuisance, &c., are necessary.

28th June 1899. (Signed) M. YOUNG,
Ag. Sub-Collector.

Dis. No. 1219-Rev.

Submitted.

2. The Government has repeatedly passed severe remarks on the poor attendance of the official members at the meetings of the Municipal Council. The Sub-Collector who has a large revenue division comprising four taluks is ex-officio member of the three Municipal Councils, Dindigul, Palni and Periyakulam. It is impossible for him to attend a large number of the meetings of any of these Councils without much prejudice to his other duties.

3. The roads are in a fairly good condition.

4. The collections under every head of revenue have been satisfactory.

MADURA, *6th July* 1899. (Signed) J. G. D. PARTRIDGE,
Acting Collector.

ORDER—No. 1233 M., dated 29th August 1899.

The receipts and charges of the Periyákulam 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.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	2,143	1,540	1,540	1,540
Tax on Arts	568	580	580	561
,, Buildings and Lands	4,528	4,540	4,570	4,565
,, Vehicles and Animals	944	860	980	1,006
,, Carts	643	900	930	954
Tolls	3,451	3,450	5,620	5,658
Realizations under Special Acts	65	30	30	..
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	359	290	300	234
Conservancy Receipts	240	200	250	250
Fees and Revenue from Medical Institutions	3	..	20	18
Income from Markets and Slaughter-houses	1,107	1,060	1,230	1,237
License Fees	147	150	170	192
Other Fees	27	10	80	105
Fines under Municipal and other Acts	378	200	300	237
Grants and Contributions from Government	160	160	160	160
,, ,, Local Boards	870	810	870	870
,, ,, Other bodies	14	..	..	..
Recoveries for Services to Private Individuals	522	540	540	573
Miscellaneous	52	60	60	64
Advances Recovered	..	..	110	110
Total	14,078	13,840	16,800	16,794
Grand Total	16,221	15,380	18,340	18,334
Charges.				
GRANT 1—				
New Works—				
Communications	1,093	800	1,550	1,565
Buildings	200	700	230	258
Water-supply	81	50	80	100
Miscellaneous Public Improvements	..	..	100	100
Repairs—	990	1,000	1,160	1,212
Communications	120	800	640	794
Buildings	121	130	130	131
Water-supply	..	..	20	16
Miscellaneous Public Improvements	144	140	140	144
Establishment	25	20	50	54
Tools and Plant and other Stores	..	..	..	..
Total	2,774	3,640	4,100	4,374
GRANT 2—				
Grants-in-aid—				
Fixed and Result Grants	1,232	1,250	1,300	1,300
Building, Furniture, &c., Grants	..	100	100	100
Inspection	132	130	140	154
Miscellaneous	426	390	390	378
Total	1,790	1,870	1,930	1,932
GRANT 3—				
Hospitals and Dispensaries	1,790	1,780	1,710	1,666
Contributions	133	110	130	135
Vaccination	413	430	430	403
Registration of Births and Deaths	120	120	120	120
Sanitation	4,146	4,520	4,500	4,219
Total	6,602	6,960	6,890	6,543
GRANT 4—				
Lighting	943	890	880	880
Markets and Slaughter-houses	2	10	10	6
Choultries	35	30	30	30
Avenues	69	70	100	99
Public Garden, Survey of Land, Fire, Pounds and other Charges.	854	1,010	880	674
Total	1,903	2,010	1,900	1,689
GRANT 5—				
Supervision and Management	1,541	1,400	1,400	1,494
Extraordinary and Debt—				
Advances Recoverable	69	..	..	56
Refunds	3	..	20	18
Pensions and Gratuities	2	..	..	..
Total	71	..	20	74
Grand Total	14,681	15,880	16,240	16,106
Balance	1,540	— 500	2,100	2,228

2. The number of meetings held by the Municipal Council was 26 or one less than in the previous year. The average attendance of non-official members continued to be fair. The attendance of officials showed a marked improvement.

3. *Receipts.*—(1) There was an increase of Rs. 50 in the net current demand under the tax on buildings, but under the arts and land taxes it remained almost stationary. The result of the revision of the house-tax registers, which is said to have been completed now, should be reported to Government. The collections under the principal taxes continued to be satisfactory.

(2) Owing to the increase in the rates from one-half to three-fourths of the maximum, the receipts from the tax on carts and tolls showed a marked advance. There was also an increase in the income from markets and slaughter-houses which is ascribed to keen competition at the auction sales; but that from fines declined in the circumstances explained in paragraph 22 of the Chairman's report.

(3) The number of houses served by the private scavenging agency and the receipts from this source rose from 700 and Rs. 522, respectively, to 726 and Rs. 573 and the service was worked at a profit of Rs. 61 to the Municipal Council. Every effort should, however, be made to extend the system to all the available houses in the town.

4. *Expenditure*—(1) *Public Works.*—No new work of any importance was undertaken during the year. The total outlay on communications amounted to Rs. 2,777 or 50·2 per cent. of the net Municipal revenue from tolls, and the town roads are reported by the Collector to have been in fairly good order.

(2) *Education.*—The net expenditure on education amounted to Rs. 1,772 or 13·9 per cent. of the receipts from taxation, and all but Rs. 445 of this sum was devoted to primary education. The Municipal Council maintained no school of its own, but aided as in the previous year one secondary and nine primary schools with result grants. The attendance at these schools showed a marked improvement and the total number of boys under instruction rose in consequence from 504 to 586 or 50·6 per cent. of the male population of school-going age; but it was still far below the general average of 61·8 per cent. for Municipalities in 1897–98. The results of the grant examinations continued to be fair, and the allotment for result grants was slightly exceeded.

(3) *Medical Relief.*—There was a slight increase in the number of in-patients treated at the Municipal hospital; but that of out-patients fell from 9,478 to 8,537, the decline being explained in paragraph 5 (*f*) of the Medical report. The midwife attached to this institution attended 154 cases of labour against 145 in the previous year. The Municipal Council's attention is drawn to paragraph 5 (*b*) and (*c*) of the Medical report regarding the repairs and furniture required to the hospital building.

(4) *Vaccination and Vital Statistics.*—The total number of vaccinations performed during the year was 867 or eight less than in the previous year and the quality of the work also deteriorated slightly, the percentage of reported success having fallen from 97·1 to 96·9. Infantile vaccination, however, continued to receive fair attention, and it is gratifying to note that the number of children under one year successfully vaccinated was 602 or only five less than the number available for vaccination.

The number of births registered during the year rose from 704 or 43·0 per mille of the population to 785 or 48·0 per mille; but that of deaths fell from 652 to 537 or 32·8 per mille. The decline in the case of deaths is ascribed by the Chairman to the high mortality from cholera in the previous year.

(5) *Sanitation.*—The expenditure on sanitation amounting to Rs. 4,219 fell [illegible] ent. and was 25·1 per cent. of the receipts. From [illegible] port it is observed that some improvement has been effected in the sanitary condition of the town, but paragraph 3 of the Medical report shows that a great deal yet remains to be done, and the Municipal Council should endeavour to remedy, as far as funds permit, the several defects pointed out by the sanitary officers from time to time. In this connection the attention of the Municipal Council is drawn to the remarks of the Sub-Collector in paragraphs 3 to 5 of his endorsement.

5. *General Remarks.*—The year closed with a balance of Rs. 2,228 or 13·3 per cent. of the receipts. The administration of the Municipality during the year under review was again satisfactory.

(True Extract.)

for *Ag. Secretary to Government.*

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

Bxd. P. Seetharam.

Papers to be read in Proceedings:—

Current No. /866/A of 189 , dated 24-8-98 from the Chairman Municipal Council Periyakulam

Current No. of 189 , dated from the

Current No of 189 , dated from the

Current No of 189 , dated from the

Order. No. 1233 m & 29/8/98

The ~~estimated~~ receipts and charges of the Periyakulam 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.
Receipt:-				
Balance brought forward	2443	1540	1540	1540
Tax on Arts	569	580	580	564
Tax on Buildings and Lands	4528	4540	4570	4565
~~Water and Drainage Tax on Buildings and Lands~~ ..	"	"	"	"
Tax on Vehicles and Animals	944	860	980	1006
Tax on Carts	644	900	930	954
~~Tax on Private Menial and Domestic Male Servants~~ ..	"	"	"	"
Tolls	3451	3450	5620	5658
Realizations under Special Acts	65	30	30	"
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	359	290	300	234
Conservancy Receipts	240	200	250	250
~~Fees and Revenue from Educational Institutions~~ ..	"	"	"	"
Do. from Medical Institutions	3	"	20	18
Income from Markets and Slaughter-houses	1107	1060	1230	1238
License Fees	147	150	170	192
Other Fees	27	10	80	105
Fines under Municipal and other Acts	378	200	300	237
~~Interest on Investments and Premium on Loans~~ ..	"	"	"	"
Grants and Contributions from Government	160	160	160	160
Do. from Local Boards	870	810	870	870
Do. from other Bodies	14	"	"	"
Recoveries for services to private individuals	522	540	540	573
Miscellaneous	52	60	60	64
Loans	"	"	"	"
Sale-proceeds of Government Securities, &c., Realizations of Sinking Fund, and Discount on Investments ..	"	"	"	"
Advances Recovered	"	"	110	110
Total ..	14.075	13.840	16.800	16.794
Grand Total ..	16.221	15.380	18.340	18334

Charges.	Actuals, 1897-98.	Budget. Estimate, 1898-99.	Revised Estimate, 1898-99.	Actuals 1898-99.
	Rs.	Rs.	Rs.	Rs.
Grant 1.				
New Works—				
Communications	1093	800	1550	1565
Buildings	200	700	230	432
Drainage	"	"	"	"
Water-supply	81	50	80	100
Miscellaneous Public Improvements	"	"	100	100
Repairs—				
Communications	990	1000	1160	1212
Buildings	120	800	640	794
Drainage	"	"	"	"
Water-supply	121	130	130	131
Miscellaneous Public Improvements	"	"	20	16
Establishment	144	140	140	140
Tools and Plant and other Stores	25	20	50	54
Contributions for Public Works	"	"	"	"
Total	2774	3640	4100	4244
Grant 2.				
Training Schools	"	"	"	"
Municipal Schools—				
(*a*) On the Salary System	"	"	"	"
(*b*) On the Salary Result System	"	"	"	"
Grants-in-Aid—				
(*a*) Salary Grants	"			
(*b*) Fixed and Result Grants	1232	1250	1300	1300
(*c*) Building, Furniture, &c., Grants	"	100	100	100
Inspection	132	130	140	154
Miscellaneous	426	390	390	378
Total	1790	1870	1930	1932
Grant 3.				
Hospitals and Dispensaries	1790	1780	1710	1664
Contributions	133	110	130	135
Vaccination	413	430	430	403
Registration of Births and Deaths	120	120	120	120
Sanitation	4146	4520	4500	4219
Total	6602	6960	6890	6543
Grant 4.				
Lighting	943	890	880	880
Markets and Slaughter-houses	2	10	10	6
Choultries	35	30	30	50
Travellers' Bungalows	"	"	"	"
Avenues	69	70	100	99
Public Garden, Survey of Land, Fire, Pounds and other Charges.	854	1010	880	674
Total	1903	2010	1900	1689
Grant 5.				
Supervision and Management	1541	1400	1400	1620
Extraordinary and Debt.				
Repayment of Debt	"	"	"	"
Interest on Loan	"	"	"	"
Advances Recoverable	69	"	"	56
Refunds	2	"	20	18
Discount	"	"	"	"
Pensions and Gratuities	"	"	"	"
Investments	"	"	"	"
Total	71	"	20	74
Grand Total	14681	15880	16240	16106
Balance	1540	-500	2100	2228
	16221	15380	16240	18334

4374

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2. The number of meetings held by the Municipal Council was 26 or one less than in the previous year. The average attendance of non-official members continued to be fair, but that of officials, although it showed a marked improvement, was still indifferent.

3. Receipts (1) There was an increase of Rs.50 in the net current demand under the tax on buildings, but under the arts and land taxes it remained almost stationary. The result of the revision of the house-tax registers, which is said to have been completed now, should be reported to Government. The collections under the principal taxes continued to be satisfactory.

(2) Owing to the increase in the rates from one-half to three-fourths of the maximum, the receipts from the tax on carts and tolls, showed a marked advance. There was also an increase in the income from markets and slaughter-houses which is ascribed to keen competition at the auction sales; but that from fines, declined in the circumstances explained in para. 22 of the Chairman's report.

(3) The number of houses served by the private scavenging agency and the receipts from this source, rose from 700 and Rs.522, respectively, to 726 and Rs.573 and the service was worked at a profit of Rs.61 to the Municipal Council. Every

effort should, however, be made to extend the system to all the available houses in the town.

4. Expenditure (1) Public Works--No new work of any importance was undertaken during the year. The total outlay on communications amounted to Rs.2,777 or 50.2 per cent. of the net Municipal revenue from tolls, and the town roads are reported by the Collector to have been in fairly good order.

Vide para 3g his endorsement & also para 2 of the Sub-Collr's note

(2) Education--The net expenditure on education amounted to Rs.1,772 or 13.9 per cent. of the receipts from taxation, and all but Rs.445 of this sum was devoted to primary education. The Municipal Council maintained no school of its own, but aided as in the previous year one secondary and nine primary schools with result grants. The attendance at these schools showed a marked improvement and the toatl number of boys under instruction rose in consequence from 504 to 586 or 50.6 per cent. of the male population of school-going age; but it was still far below the general average of 61.8 per cent. for Municipalities in 1897-98. The results of the grant examinations ~~[illegible]~~ continued to be fair, and the allotment for result grants was slightly exceeded.

(3) Medical Relief--There was a slight increase in the number of in-patients treated at the Municipal Hospital, but that of out-patients fell from 9,478 to 8,537, the decline being explained in para. 5(f) of

the Medical report. The Mid-wife attached to this institution attended 154 cases of labour against 145 in the previous year. The Municipal Council's attention is drawn to paragraph 5 (b) and (c) of the Medical report regarding the repairs and furniture required to the hospital building.

Vide para 37 of the report

para 38

(4) Vaccination & Vital Statistics. The total number of vaccinations performed during the year was 867 or eight less than in the previous year and the quality of the work also deteriorated slightly, the percentage of reported success having fallen from 97.1 to 96.9. Infantile vaccination, however, continued to receive fair attention, and it is gratifying to note that the number of children under one year successfully vaccinated was 602 or only five less than the number available for vaccination.

The number of births registered during the year rose from 704 or 43.0 per mille of the population to 785 or 48.0 per mille; but that of deaths fell from 652 to ~~[illegible]~~ 537 or 32.8 per mille. The decline in the case of deaths is ascribed by the Chairman to the high mortality from cholera in the previous year.

(5) Sanitation--The expenditure on Sanitation amounting to Rs.4,219 fe[ll] short of the allotment by 6.7 pe[r cent.] and was 25.1 per cent. of the rec[eipts] From para. 39 of the Chairman's r[eport] is observed that some improvement effected in the Sanitary condit[ion] town, but para. 3 of the Medic[al] [has been] [illegible] of the

shows that a great deal yet remains to be done and the Municipal Council should endeavour to remedy as far as funds permit, the several defects pointed out by the Sanitary officers from time to time. In this connection the attention of the Municipal Council is drawn to the remarks of the Sub-Collector in paras. 3 to 5 of his endorsement.

5. General Remarks--The year closed with a balance of Rs.2,228 or 13.3 per cent. of the receipts. The administration of the Municipality during the year under review was again satisfactory.

VR
22/8/99

2d. Vmg

To
The Chairman M.C. Periyakulam
.. Collector of Madura
.. President Dt. Bd, Madura
.. Accountant General
.. Director of Public Instruction
.. Surgeon General
.. Sanitary Board
.. Commissioner
.. Engineer
Editor's Table

Dupl 12/9/99

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STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Periakulam during the official year 1898-99.

	1898-99. Details of Minor Heads.	1898-99. Totals of Major Heads.	Budget Rsrvd. Estimate for 1898-99.	Budget Rsrvd. 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.
1. BALANCE BROUGHT FORWARD—					
a. Municipal Fund	1540 3 1 ✓		1540 .	1540 .	2142 9 ✓
b. Endowments					
c. Water-tax Fund	" " "	1540 3 1			
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	560 8 ✓		580 .	580 .	567 8 ✓
b. Tax on buildings (section 63) ..	4262 7 - ✓		4230 .	4270 .	4216 11 ✓
c. Tax on lands (section 63) ..	303 " - ✓		310 .	300 .	310 13 ✓
d. Water and drainage tax on buildings and lands (sec. 75)..					
e. Tax on vehicles with springs and palanquins (section 77) ..	302 9 . ✓		240 .	300 .	245 . ✓
f. Tax on animals (section 77) ..	703 2 . ✓		620 .	680 .	699 7 ✓
g. Tax on carts and other vehicles without springs (section 85) ..	951 . ✓		900 .	930 .	640 . ✓
h. Tolls (section 91)—					
Gross receipts 7501 11 3 ..					
Less Local Fund share 1/7 ..	565 12 7 ✓		3450 .	5620 .	3450 13 5 ✓
Rs 1843-14-8					
i. Penalties on account of—					
i. Tax on arts					
ii. Tax on buildings					
iii. Tax on lands	" " -				" 6 ✓
iv. Water and drainage tax on buildings and lands ..					
v. Tax on vehicles, &c. ..					
vi. Tax on animals					
vii. Tax on carts, &c.	3 2 . ✓				3 8 ✓
viii. Evasion of tolls	" " -	1274 3 8 7			
3 REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds					
b. Ferry rents					
c. Fees under Act II of 1888 ..	" " .	" " .	30 .	30 .	65 .
Carried forward ..		1274 3 8 7	10366 .	12710 .	10199 .

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

	1898-99. Details of Minor Heads.	1898-99. Totals of Major Heads.	Budget Estimate for 1898-99.	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 ..		12743 8 7	10360	12710	10199 2 5
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	49 3 ✓		50	50	
ii. Rent of buildings ..					52 4 4 ✓
iii. Avenue receipts	174 8 1 ✓		200	200	
iv. Fees from Travellers' Bungalows	6 2 ✓	229 13 1	20	20	222 8 ✓
b. i. Sale-proceeds of lands and buildings					18 2 ✓
ii. Produce of lands, gardens, &c.	1 8 ✓			110	
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	2 14 9 ✓	4 6 9	20	20	53 ✓
c. Conservancy receipts—					
Sale-proceeds of night soil, street refuse, &c. ..	250 - 2 ✓	250 - 2	200	250	138 ✓
d. i. Fees from Educational institutions					240 6 9 ✓
ii. Other revenue from educational institutions ..					
e. i. Sale-proceeds and composition fees of medicines ..	14 7 6 ✓				
ii. Other Hospital receipts ..	3 17 10 ✓	18 6 4		10	3 2 3 ✓
f. i. Income from markets ..	945 - 8 ✓		820	940	
ii. ,, slaughter-houses.	291 - 8 ✓	1236 7 4	240	290	865 7 1 ✓
g. Other fees—					
i. Warrant fees					241 1 7 ✓
ii. Distraint fees	1038 5 ✓		10	80	
iii. License fees	191 10 9 ✓		150	170	25 1 8 ✓
iv. Cartstand fees					146 9 6 ✓
v. Other fees	1 8 - ✓	296 11 2			
h. Fines under Municipal and other Acts	104 8 - ✓	237 3 -	200	300	2 - - ✓
i. Interest on investments—					377 9 ✓
i. General, including choultries					
ii. Educational					
iii. Medical					
j. Premium on loans					
Carried forward ..		1501685	12270	15060	12459 14 7

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

	1898-99. Details of Minor Heads.	1898-99. Totals of Major Heads.	Budget Estimate for 1898-99.	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 ..		1501685	12270	15060	12459 14 7
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal Stipends ..					
Buildings					
Municipal Schools ..					
Other purposes	160 -	160 ✓	160	160	160 ✓
ii. Medical					
iii. Other purposes—					
Communications ..					
Water-supply					
Drainage					
Sanitation					
Other purposes ..					
b. From Local Boards—					
i. Education					
ii. Medical	750 -	✓	750	750	750 ✓
iii. Other purposes ..	120 -	870 ✓	60	120	120 ✓
c. Other grants and contributions—					
i. Education					
ii. Medical					
iii. Other purposes					14 6 10 ✓
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	573 2 -	✓	540	540	521 9 ✓
ii. Other purposes		573 2 -			
b. Other items—					
i. Fishery rents					
ii. Refunds of Expenditure of previous year	7 8 ✓				
iii. Fee for numbering carts, &c.	53 2 ✓		50	50	50 7 ✓
iv. Other items	8 7 9	64 1 9	10	10	1 12 11 ✓
Carried forward ..		1668313 2	13840	16690	14078 2 4

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

—	1898-99. Details of Minor Heads.	1898-99. Totals of Major Heads.	Budget Estimate for 1898-99	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 ..		16683 13 2	13840	16490	14078 2 4
7. Extraordinary and Debt—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.					
b. Loans—					
i. From Government ..					
ii. In the market from private individuals					
c. Realizations of sinking fund for repayment of loans.					
d. Advances—					
i. Permanent					
ii. Others	109 14	109 14		110	
Total, Receipts ..		16793 11 2	13840	16800	14078 2 4
Grand Total ..		18333 14 3	15380	18340	16220 11 5

Note to Statement I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 7½ per cent. and tax on lands at 2 annas per cent. of rent value for every 80 square yards.
3. Water and drainage tax on buildings and lands is levied at per cent.
4. Tax on vehicles ~~and animals~~ is levied at ⅔ of the maximum rates.
5. Tax on carts, &c., is levied at Rs. 3 per cart per annum.
6. Tolls are levied at ¾ the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. No. 1425 Dt. 29.6.92 and G.O. No. 1127 Dt. 4.5.96
8. The house-tax registers were last revised in the official year 1893-94 and the land-tax registers in the official year 1893-94
9. The total extent of land assessed is 1857 acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—

Nos. 1, 3, 2¾ and 2⅞ were taken as the annual rental of 100 sq. ft. of terraced tiled, mud-terraced and thatched buildings respectively. For bazaars, bungalows & public buildings, the actual or probable rent was taken as the annual rental.

Nos. 4 were taken as the annual rental of nanjai as .59 of an acre of cultivated wet land and of 1 as that of nanjai of cultivated dry land. For topes & gardens, the actual or probable rent was taken as annual value.

Statement I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act IV of 1884 for the official year 1898-99.

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 Capital 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).
1	2	3	4	5	6	7	8	9		10	11	12	13	14	15	16	17
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

G. Arumugam
Pirankulam

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

—	1898-99. Details of Minor Heads.	1898-99. Totals of Major Heads.	Budget Estimate for 1898-99 including subsidy and establishment	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	1565 2 7		800	1550	1092 15 2
b. Buildings	131 9 1		700	230	199 15 4
c. Drainage	126 - 5				
d. Water-supply	100 5 3		50	80	81 6 8
2. Repairs & Establishment	99 6 9	1896 7 8	- -	100 - -	- - -
a. Communications	1211 11 10		1000	1160	989 13 -
b. Buildings	794 3 9		800	640	120 3 9
c. Drainage—					
i. Repairs to works					
ii. Establishment for flushing drains, &c.					
d. Water-supply—					
i. Repairs to works, machinery, &c.	12 3		10	10	
ii. Establishment	119 2 10		120	120	28 -
iii. Contingencies					
e. Miscellaneous including subsidy	15 15 7	2153 5 -	- -	20 - -	18 7 2
3. Establishment—Inspection	144	144 -	140 -	140 -	144 -
4. Tools and Plant and other stores.	53 10 5	53 10 6	20 -	50 -	24 9 3
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 ..			3640	4100	2773 14 4
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					
Carried forward ..					

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

—	1898-99. Details of Minor Heads.	1898-99. Totals of Major Heads.	Budget Estimate for 1898-99 including subsidy and establishment	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*)—cont.					
ii. On Salary-Result System—					
a. Fixed Payments					
b. Result Stipends					
c. Contingencies					
3. Salary Grants					
4. Fixed and Result grants.	1299 12	1299 12	1250 -	1300 -	1232 6 -
5. Building, furniture, &c, Grants.	100 -	100 -	100 -	100 -	
6. Inspection—					
a. Contributions to Local Boards ..					
b. Municipal Inspectors—					
i. Establishment	120 -		120 -	120 -	120 -
ii. Contingencies	33 10 4	453 10 6	10 -	20 -	11 12 1
7. Miscellaneous—					
a. Common gymnasium—					
i. Establishment	240 -		240 -	240 -	240 -
ii. Contingencies	12 8 6	252 8 6	10 -	10 -	20 9
b. Common Drawing Master—					
i. Establishment	120		120 -	120 -	120 -
ii. Contingencies	- 15 -	120 15 -	10 -	10 -	4 0 2
c. Other items	5 2 -	5 2 -	10 -	10 -	5 2
Total, Grant 2 ..		1931 15 10	1870 -	1930 -	1789 15 1
GRANT 3.—(*Sanitation and Medical Services*)					
1. Hospitals and Dispensaries—					
a. Establishment	1085 13 2		1190 -	1120 -	1193 7 6
b. Medicines and Supplies	267 10 11		250 -	250 -	262 11 8
c. Diet of Patients	105 7 9		120 -	120 -	76 11 -
d. Sundries and Contingencies ..	206 14 1	1665 13 11	220 -	220 -	257 7 6
e. Contributions to Local Boards ..					
&c., &c, &c. ..					
Carried forward ..		1665 13 11	1780 -	1710 -	1789 12 7

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

	1898-99. Details of Minor Heads.	1898-99. Totals of Major Heads.	Budget Estimate, 1898-99.	Budget Estimate for 1899-00.	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 ..		1665 13 11	1780	1710	1789 12 7
GRANT 3.—(*Sanitation and Medical Services*)—cont.					
2. *a.* Contributions to Provincial Funds for—					
i. Medical College	82	✓	60	70	72 ✓
ii. Sanitary Inspection ..	41	✓	40	40	45 ✓
iii. Medical Reserve staff ..	12	135	10	20	16 ✓
b. Contributions to Local Boards, &c., for—					
i. Medical Schools					
ii. Reserve staff					
&c., &c., &c. ..					
c. Other contributions					
3. Vaccination—					
a. Establishment	240	✓	240	240	239 12 ✓
b. Contingencies	162 15 10	✓	190	190	173 6 4
c. Contributions to Local Boards ..	— — —	402 15 10			
4. Registration of Births and Deaths—					
a. Establlshment	120	✓	120	120	120 ✓
b. Contingencies	— — —	120 — —			
5. Conservancy, Road cleaning and Road watering—					
a. i. Establishment	1134 6 1	✓	1150	1180	1083 14 11 ✓
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c.	2204 6	✓	2140	2190	2173 14 9 ✓
b. Private scavenging—					
i. Establishment	512 1 2	✓	540	540	523 11 1 ✓
ii. Contingencies, such as cost of scavenging carts, &c.					
c. Cholera charges	276 11 10	✓	650	570	300 15 3 ✓
d. Contingencies ..	91 12 9	4219 5 10	40	80	63 10 5
e Other similar charges, &c., &c., &c. ..					
Total, Grant 3 ..		6543 3 7	6960	6890	6602 1 4

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

	1898-99. Details of Minor Heads.	1898-99. Totals of Major Heads.	Budget Estimate for 1898-99.	Budget Estimate for 1899-00.	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 4.—(*Lighting and Miscellaneous Municipal purposes*).					
1. Lighting—					
a. Establishment	277 11 7	✓	310	280	214 9 10 ✓
b. Contingencies	602 7 4	880 2 11	580	600	728 2 4 ✓
2. i. Markets—					
a. Establishment					
b. Contingencies	5 7 9	✓ 5 7 9			2 9 1 ✓
ii. Slaughter-houses—					
a. Establishment					
b. Contingencies	— 4 3	✓ — 4 3	10	10	
3. Choultries—					
a. Establishment	12	✓	10	10	12 ✓
b. Contingencies	17 12 8	✓	20	20	22 10 3 ✓
c. Feeding Travellers	— — —	29 12 8	. . .	. . .	. . .
4. Travellers' Bungalows—					
a. Establishment					
b. Contingencies					
5. Avenues—					
a. Establishment	60	✓	60	60	60 ✓
b. Contingencies	39 6	99 6	10	40	8 13 10 ✓
6. Public Garden—					
a. Establishment					
b. Purchase of seeds, repair of wells, purchase of bullocks, &c.					
7. Survey of Land	353 5 7	353 5 7	530	530	. .
8. Fire—					
a. Establishment					
b. Purchase of fire-engine, buckets, repairs, &c.					
9. Other charges—					
i. Work done for private individuals other than private scavenging ..					
Carried forward ..		1368 7 2	1530	1610	

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

	1898-99. Details of Minor Heads.	1898-99. Totals of Major Heads.	Budget Revised Estimate for 1898-99.	Budget Revised Estimate for 1898-99.	Actuals, 1897-98 (audited figures.)
	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		1368 7 2	1530 - -	1550 - -	1048 11 4
GRANT 4.—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. OTHER CHARGES—*cont.*					
ii. Rewards for destruction of wild animals and snakes	6 2 -		10 - -	10 - -	
iii. Printing & stationery ..	184 1 8		210 - -	210 - -	218 13 6
iv. Compensation for lands	- - -		180 - -		547 8 -
v. Other items Law charges ..					
vi Charges for maintenance	6 1 -		80 - -	130 - -	88 - 9
vii Other items Contt	124 9 6	320 14 2			
Total, Grant 4 ..		1689 5 4	2010 - -	1900 - -	1903 1 7
GRANT 5—					
a. General Establishment—	120 - -				
i. Office Establishment ..	613 4 2		630 - -	630 - -	551 4 5
ii. Inspection	180 - -		180 - -	180 - -	180 - -
b. Collection of Municipal Taxes—					
i. Establishment	241 6 3		240 - -	240 - -	215 1 -
ii. Purchase of account books paper, money-boxes, repair to out-posts, &c.	243 4 3		130 - -	130 - -	295 15 2
c. Collection of Tolls—					
i. Establishment					
ii. Contingencies	126 - 5		- - -	- - -	- - -
d. Office contingencies other than (b) (ii)	96 1 7		100 - -	100 - -	179 - 11
e. Contributions for the Central office and Audit establishments ..	120 - -	1620 - 8 126 5	120 - -	120 - -	120 - -
Total, Grant 5 ..		1620 - 8	1400 - -	1400 - -	1541 5 6
REPAYMENT OF DEBT—		494 - 3			
a. Instalments paid during the year.					
b. Invested on account of Sinking Fund (Value of securities purchased)					
c. Charges of investment					
INTEREST—					
a. On account of last year ..					
b. On account of current year ..					

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

	1898-99. Details of Minor Heads.	1898-99. Totals of Major Heads.	Budget Revised Estimate for 1898-99 including subsequent allotments	Budget 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.
Advances recoverable—					
a. Permanent					10 - -
b. Others	55 11 1	55 11 1			58 11 -
Refunds of other than current collections ..	183 - -	183 - -		20 - -	1 7 6
Discount					
Pensions and gratuities					
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank					
Total Expenditure ..		16105 14 7	15880 - -	16240 - -	14680 8 4
Balances—					
a. Municipal Fund	2227 15 8		500 - -	2100 - -	1540 3 1
b. Endowments					
c. Water and Drainage Tax Fund ..	- - -	2227 15 8			
Grand Total ..		18333 14 3	15380 - -	18340 - -	16220 11 5

NOTE TO STATEMENT II.

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

Liabilities.

Liabilities—	RS.
Balance of Loans	
Deposits to be adjusted ..	4983-11-8
Other Liabilities (in detail)	
Total	4983-11-8

Assets.

		RS.
Municipal Balance ..	Cash	2227-15-8
	Securities ..	- - -
Deposit Balance ..	Cash	68-8-8
	Securities ..	- - -
Sinking Fund of loans		4915-3--
Funded Capital of endowed institutions, Hospitals, &c.		
	Total ..	7211-11-4
Value of Premises, &c.		14572-3-11
Do. of Tools and plant		2417-2-6
Do. of Live stock		
Do. of Furniture		835-8--
Arrears of taxes, &c.		16 13 -
Other assets (in detail)		
	Total ..	17841-11-5
Claims—		
Advances Recoverable—		
Permanent advance		80--
Advances for works, &c.		63-12-1
	Total ..	143-12

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

Part I.—New Works.

Number.	Project.	Amount of estimate.	Past expenditure.	Expenditure in 1898-99.	Remarks.
1	2	3	4	5	6
		Rs.	Rs. A. P.	Rs. A. P.	
(a)	Communications				
1	Improving Cooley Road	1000		1019 9 5	
2	Do road to Chi-				
3	-thambaram Theer -o tham	270		251 4 3	
3	Constructing a tunnel in Pra -manam street	153		147 4 8	
4	Extending the tunnel near Mr V. P Rajam Iyers house	87		86 5 8	
5	Constructing a tunnel North of Vannan Theru	68		60 10 7	
	Total ..	578		565 2 7	
(b)	Buildings				
1	Constructing a ~~tunnel~~ public				
2	latrine South				
3	west of Summa Pillayan canal	199		100 ..	
2	Constructing a				
	vaccination calf shed	8		7 10 6	
3	Compensation for the land required for the above public latrine	30	. . .	23 14 7	
	Total ..	237		131 9 1	

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

Part I.—New Works—*cont.*

Number	Project.	Amount of estimate.	Past expenditure.	Expenditure in 1898-99	Remarks.
1	2	3	4	5	6
		Rs.	Rs. A. P.	Rs. A. P.	
(c)	~~Drainage~~ Special Cases Grating & Improvement				
1					
2					
3	Removing pricky pear	100		99 6 9	
	Total ..	100		99 6 9	
(d)	Water-supply				
1	Improving the				
2	Condition of				
3	Pudu Street well	78		65 6 ..	
2	Constructing a drain or channel for the Above well	35		34 15 3	
	Total ..	113	.. ..	100 5 3	

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	Repairing Main Road	340			312	1	11	Total mileage of roads, streets, lanes, &c., in the town. 8 miles urbant
2	Do Bazaar Street	210			183	2	5	Metalled or Gravelled } Unmetalled.
3	Do South Street up	190			182	14	10	
4	Do Kollar Road	140			140			6 miles 4 furlongs } 1 mile 4 furlongs
5	Do Vandoppu Kaiky Street	107			94	5	9	Total mileage under maintenance.
6	Do Indakara Street & Muhammedan Street	98			84	7	10	Metalled or Gravelled } Unmetalled.
7	Do Annamalai Street	70			62	6	7	6 miles 4 furlongs } Nil
8	Cutting side drains	40			39	2	6	
9	Repairing the road to Chettiam Cavu & Thenthum	30			29	13	8	
10	Do Melmangalam Road	10			9	9	8	
	Petty Repairs	74			73	10	8	
	Total ..	1309			1211	11	10	

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

PART II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(b)	Buildings							
1	Repair of Municipal Office	900			619	14	11	
2	Do of Contagious diseases shed	120			114	9		
3	Do of Chunthy	15			14	9	8	
4	Do of the wall around common Gymnasium	15			14	15	3	
5	Do of the wall within Office compound	20			11	1	6	
6	Do of Kottimedu public latrine	8			7	12	6	
7	Whitewashing and repairing Municipal shoutries	11			10	11		
8	Repairing the walls around manure pits	1				10		
	Total ..	1090			794	3	9	

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	Public Improve							
2	-ments							
3	Carting sand into the Common }	16			15	15	7	
	Total ..	16			15	15	7	
(d)	Water-supply							
1	Cost of deepening							
2	the river into line							
3	Causeways by putting							
	a sand embank- }	11			10	8		
	-ment							
2	cleansing and }	2			1	11		
	water wells							
	Total ..	13			12	8		

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		Nil					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II ..							
d. Water works—							
Oversesrs							
Watchmen .. Gench .. on 5 ..	2	10			120		
Total ..	2	10			120		
Deduct Fines and Stoppages ..					1	8	
Add arrears for last year paid this year ..							
Balance (Statement II) ..					119	2	10
3. General—							
Overseers	1	12			144		
Maistries							
Total ..	1	12			144		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					144		

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

—	Number.	Salary per mensem.			Salary per annum		
2	2	3			4		
		Rs.	A.	P.	Rs.	A	P.
GRANT 2.—Education—*cont.*							
6. Inspection—							
Inspecting Schoolmaster	1	10			120		
Total ..	1	10			120		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					120		
7. *b.* Common Gymnastic Instructors	1	20			240		
Total ..	1	20			240		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					240		
c. Common Drawing Masters	1	10			120		
Total ..	1	10			120		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					120		

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 3.—Sanitation and Medical Services—							
1. Hospitals and Dispensaries—							
Medical Subordinates .. for C. M. H. ..	1	36	14	-	351	4	-
„ „ .. for Jail		39	6	-	236	4	-
Midwife	1	10	-	-	120		
Clerk							
Compounder	1	15	-	-	180		
Servants .. .. ward cons. ..	1	6	-	-	72		
„ .. .. Cook ..	1	5	-	-	60		
„ .. .. Jail ..	1	6	-	-	72		
„							
Total ..	6	138	4		1081	8	-
Deduct Fines and Stoppages ..						1	5 -
Add ~~arrears for last year paid this year~~ transport pay for the 2 med. subs. hospital Mantal pay for 27 & 31 Aug 98						5	10 4
Balance (Statement II) ..						1086	13 0

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 3.—Sanitation and Medical Services—*cont.*							
3. Vaccination—							
Vaccinators	1	15	.		180	.	
Peons	1	5	.		60	.	
Total ..	2	20	.		240	.	
Deduct Fines and Stoppages ..					.	.	
Add arrears for last year paid this year ..					.	.	
Balance (Statement II) ..					240	.	
4. Registeation—							
Registrars	1	10	.		120	.	
Peons							
Total ..	1	10	.		120	.	
Deduct Fines and Stoppages ..					.	.	
Add arrears for last year paid this year ..					.	.	
Balance (Statement II) ..					120	.	

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

—	Number.	Salary per mensem.			Salary per annum		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 3.—Sanitation and Medical Services—*cont.*							
5. *a.* "Conservancy, Road-cleaning and Road-watering"—							
Sanitary Inspectors	1	10	.		120	.	
Nuisance Inspectors							
"							
"							
Maistries	2	11	.		132	.	
Scavengers	7	35	.		420	.	
Sweepers	8	40	.		480	.	
Total ..	18	96	.		1152	.	
Deduct Fines and Stoppages ..					17	9	11
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					1134	6	1

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 3.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors							
Maistri s							
Scavengers .. .. Each on 5 ..	9	45			540		
Total ..	9	45			540		
Deduct Fines and Stoppages ..					27	14	10
Add arrears for last year paid this year ..							
Balance (Statement II) ..					512	12	
GRANT 4.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents for 7 months ..	1	10			70		
Masalchies .. .. Each on 6 ..	3	18			216		
Total ..	4	28			286		
Deduct Fines and Stoppages ..					8	4	5
Add arrears for last year paid this year ..							
Balance (Statement II) ..					277	11	7

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

—	Number.	Salary per mensem.			Salary per annum		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 4.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
2. i. Markets—							
Superintendents							
Servants					Nil		
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
ii. Slaughter-houses—							
Superintendents							
Servants					Nil		
Total ..							
Deduct Fines and Stoppages ..							
Addarrears for last year paid this year ..							
Balance (Statement II) ..							
Poultries—							
Servants	1	1			12		
Total ..	1	1			12		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					12		

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 4.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
4. Travellers' Bungalows—							
Maty							
Servants		Nil					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
5. Avenues—							
Servants	1	5			60		
Total ..	1	5			60		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					60		
6. Public Garden—							
Gardeners		Nil					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

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

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 5.—*a.* General Establishment—							
i. Office—							
Secretary							
Manager	1	30			360		
Clerks	1	10			120		
"							
"							
Accountants							
Peons	1	6			72		
A clerk to prepare measurement registers for 3½ months	1	8			28		
2 Syces to measure horses for Revenue Officers each	2	10			35		
Total ..	6	64			615		
Deduct Fines and Stoppages ..					1	11	6
Add arrears for last year paid this year ..							
Balance (Statement II) ..					613	4	2
ii. Inspection—							
Chairman's ~~salary or~~ carriage allowance	1	15			180		
Total ..	1	15			180		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					180		

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 5.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks							
Bill Collectors .. Each on 10	2	20			240		
Peons .. for 19 days in Feb 1899 ..	1	5			3	6	3
Total ..	3	25			243	6	3
Deduct Fines and Stoppages ..					2		
Add arrears for last year paid this year ..							
Balance (Statement II) ..					241	6	3
c. Collection of tolls—							
Inspectors							
Gate-keepers							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

STATEMENT III.—*Municipality of* Periakulam Abstract of Deposits Account for the year 1898-99.

	Rs.	A.	P.		Rs.	A.	P.
Balance brought forward ..	4580	11	4				
1. Deposits by appellants				1. Credited to Municipal Funds ..	2210	15	-
2. Deposits by renters	2344	6	-	2. Returned to appellants			
3. Deposits by contractors	467	14	3	3. Returned to renters	61	14	-
4. Deposits as security by municipal servants	4	8	-	4. Returned to contractors	243	14	3
				5. Returned to municipal servants ..	4	8	-
5. Deposited for the execution of work for which private parties are liable.				6. Returned to parties			
6. Other deposits under the Act or bye-laws	112	3	7	7. Paid to claimants other depositors	4	12	3
Total, Receipts ..	2928	15	10	Total ..	2525	15	6
Total, including balance ..	7509	11	2	Balance ..	4983	11	8
				Total ..	7509	11	2

STATEMENT IV-A.—*Municipality of* Periakulam Demand, Collection and Balance statement for the year 1898-99.

Current.

Tax.	Demand as originally assessed by the Chairman.			Remitted by the Council on appeal.			Demand as finally settled (column 2 *minus* column 3.			Collected.			Remitted on account of vacant houses, &c.			Written off as irrecoverable			Balance (column 4 *minus* columns 5, 6 and 7).		
1	2			3			4			5			6			7			8		
	RS.	A.	P	RS.	A.	P.	RS	A.	P.	RS.	A.	P.	RS	A	P	RS.	A.	P.	RS.	A	P.
1. Tax on arts, &c.	575	-	-	9	-	-	566	-	-	558	8	-	-	-	-	2	8	-	5	-	-
2. Tax on buildings	4282	12	6	-	-	-	4282	12	6	4262	7	-	-	-	-	9	-	6	11	5	-
3. Tax on lands	3042	-	-	-	-	-	3042	-	-	3026	-	-	-	-	-	1	4	-	-	8	-
4. Water and drainage tax on buildings and lands.																					
5. Tolls (gross receipts)	7501	11	3	-	-	-	7501	11	3	7501	11	3	-	-	-	-	-	-	-	-	-
6. Market rents	945	-	8	-	-	-	945	-	8	945	-	8	-	-	-	-	-	-	-	-	-
7. Slaughter-house fees	291	6	8	-	-	-	291	6	8	291	6	8	-	-	-	-	-	-	-	-	-
8. Rent of cart-stands																					
9. Private scavenging fees	575	10	-	-	-	-	575	10	-	572	14	6	-	-	-	2	11	6	-	-	-
10. Warrant fee	76	2	-	-	-	-	76	2	-	72	8	6	-	-	-	3	9	6	-	-	-
11. Rent of Lands	529	-	-	-	-	-	529	-	-	493	-	-	-	-	-	3	6	-	-	-	-
Total ..	14604	6	1	9	-	-	14595	6	1	14556	1	7	-	-	-	22	7	6	16	13	-

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Chairman

Statement IV-B.—Arrears.

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

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. ..	- - -		41	33 8 -	41	33 8 -	41	33 8 -	- - -		- - -		24	21 8 -	15	10 8 -	2	1 8 -
2. Tax on buildings ..	- - -		546	397 12 6	546	397 12 6	546	397 12 6	- - -		- - -		378	281 4 6	111	85 3 6	57	31 4 6
3. Tax on lands ..	- - -		6	2 7 6	6	2 7 6	6	2 7 6	- - -		- - -		2	1 2 -	2	- 13 -	2	- 8 6
4. Water and drainage tax on buildings and lands.																		
5. Tax on vehicles with strings and palanquins.															6	4 10 -	8	3 3 -
6. Tax on animals ..	- - -		14	7 13 -	14	7 13 -	14	7 13 -	- - -		- - -							
7. Tax on c[illegible] ..															1	- 9 -	1	- 9 -
8. [illegible]	- - -		2	1 2 -	2	1 2 -	2	1 2 -	- - -		- - -							
Total ..			609	442 11 -	609	442 11 -	609	442 11 -	- - -		- - -		404	303 14 6	135	101 11 6	70	37 - -

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

Schools.	Number of schools.				Number on rolls on 31st March 189		Average number on the rolls monthly during the year.	Receipts.					Expenditure.								Net cost to Municipality.	Average net cost per pupil in each class of municipal schools.	Remarks.
	At the beginning of the year.	Opened during the year.	Closed in the year.	At the close of the year.	Boys.	Girls.		Grants from Provincial Funds.	Grants from Local Funds.	School fees.	Other receipts.	Total.	Teachers. Fixed salary.	Teachers. Fixed and Result stipends.	Teachers. 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 ..																							

Nil

1

L. & S.—5,000—6-99.

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Statement V-A.—Showing the Statistics of Municipal Schools in the Municipality of Pierchandlum 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: Fixed and Result stipends.	Expenditure: Teachers: School-fees.	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 Department—*cont.*																							
(b) Salary-results System —																							
(1)																							
(2)																							
(3)																							

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