

S. 3

- (1) பக்கங்களின் எண்ணிக்கை 24
(2) புதுக்கித் திருப்பிய நாள் 12-11-90
(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 10/

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

Judicial. குறை

அரசாணை எண்.	2247 (Judl)	அச்சகம்
ஆ. கோப்புத் தாள் எண்.		பலவுகை
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நாள் :	2-11-1893	198

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

ஆவண. கா-1-18,006-15-6-87.

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GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From M.R.Ry. C. S. SRINIVASA ROW, Garu, Avargal, Chairman, Municipal Council, Cuddalore, to the Chief Secretary to Government (through the Revenue officer in charge of the Cuddalore division), dated Cuddalore, 31st July 1893, No. 188.

I have the honour to submit my report on the working of this municipality for 1892-93, together with the following enclosures:—

- (1) Statement of receipts and charges.
- (2) Medical officer's report.
- (3) Copy of resolution passed by the council at their meeting held on the 4th July 1893 in which the report was read.

I.—CONSTITUTION OF THE MUNICIPAL COUNCIL.

2. The total strength of the municipal council was 20 as explained in the report for 1891-92. During the year under report two vacancies occurred among the nominated councillors by the transfer to other stations of the District Surgeon and the Treasury Deputy Collector. Both these vacancies were filled by the appointment of Dr. Hyde for the former and Mr. Theodore, the Superintendent of Sea Customs, Old Town, for the latter.

3. Among the elected councillors only one vacancy occurred, caused by the transfer from the district of a Government servant, who was an elected member. Arrangements were made for filling this vacancy in December 1892, when two candidates were nominated for it, one being M.R.Ry. A. Subbarayalu Reddiyar, Avargal, B.A., B.L., High Court Vakil, practising in the district court here, and the other, M.R.Ry. C. Venkatachala Pillai, landed proprietor, but as the latter candidate withdrew his name before the date of the publication of the list of valid nominations, the former was declared duly elected. This matter was reported to Government in January 1893 (*vide* this office letter, dated 9th January 1893, No. 435), and M.R.Ry. A. Subbarayalu Reddiyar's election was duly notified in Part I-A of the *Fort St. George Gazette*, dated 14th February 1893.

4. *Meetings of the Council.*—Twenty-two meetings were convened during the year, of which 20 were actually held, while two had to be adjourned for want of the required quorum, the average attendance at each meeting being but 1 of official to 9 of non-officials.

II.—RECEIPTS.

5. The following abstract shows the receipts under the several heads in 1892-93, as compared with the figures of the previous year and with the revised budget for 1892-93:—

Receipts.	Actuals, 1892-93.	Actuals, 1891-92.	Increase.	Decrease.	Revised budget, 1892-93.
1. Balance brought forward—					
(a) Municipal fund ..	2,790 0 0	841 7 1	2,948 9 11		2,790 0 0
(b) Endowments ..	43 7 1	140 2 1		99 11 0	40 0 0
2. Municipal rates and taxes—					
(a) Tax on arts, &c. (section 53) ..	4,077 0 0	4,665 8 0		688 8 0	4,400 0 0
(b) Tax on buildings .. (53) ..	8,515 7 8	9,396 7 1		881 5 7	9,000 0 0
(c) Tax on lands (section 53) ..	4,040 0 0	5,353 1 10		1,313 1 10	5,300 0 0
(d) Tax on vehicles with springs and palanquins (section 77) ..	1,132 8 9	1,177 8 0		45 0 0	1,100 0 0
(e) Tax on animals (section 77) ..	1,926 13 0	1,892 4 0	34 8 0		1,800 0 0
(f) Tax on carts and other vehicles without springs (section 86) ..	1,916 8 6	1,950 0 0		34 0 0	2,000 0 0
(A) Tolls (section 91) ..	11,404 12 1	11,734 10 8		329 14 7	12,430 0 0
3. Revenue derived from Municipal property and powers apart from taxation—					
(a) (i) Rent of lands (unauthorised occupation of lands) ..	1 14 0		1 14 0		
(ii) Rent of buildings ..	21 14 0	16 14 0	5 0 0		30 0 0
(iii) Avenue receipts ..	479 13 7	800 12 7		320 13 0	400 0 0
(iv) Fees from travellers' bungalows ..	168 8 0	164 4 0	4 4 0		130 0 0
(b) (iii) Sale-proceeds of old materials, empty oil-cans, packing cases, &c. ..	313 8 10	168 11 6	145 13 4		420 0 0
(c) Conservancy receipts— Sale-proceeds of night-soil, street refuse, &c. ..	2,122 10 4	2,295 0 0		172 8 8	2,120 0 0
(d) (i) Fees from educational institutions ..	86 15 0	65 8 6	21 7 3		80 0 0
(ii) Sale-proceeds and composition fees of medicines ..	380 7 0	323 2 9	57 4 8		410 0 0
(iii) Other hospital receipts ..		11 4 8		11 4 0	
(f) (i) Income from markets ..	570 10 7	415 0 0	155 10 7		570 0 0
(ii) Slaughter-houses ..	23 0 0	31 0 0		8 0 0	23 0 0
(g) Other fees— (i) Distraint fees ..	21 11 0	20 4 0	1 7 0		30 0 0
(ii) License fees ..	362 0 0	416 3 8		54 3 8	300 0 0
(iii) Cart-stand fees ..	140 5 3	171 0 0		30 10 10	140 0 0
(iv) Other fees (fees for extracts), &c. ..	7 13 0		7 13 0		
(A) Fines under Municipal and other Acts ..	415 0 0	797 2 8		382 2 8	360 0 0
(i) Interest on investments— (iii) Medical ..	509 12 3	942 13 6		433 8 8	940 0 0
4. Grants and contributions—					
(a) From Government— (i) Education— Normal stipends ..	27 0 0		27 0 0		30 0 0
(ii) Other purposes— Choultry ..	678 9 0	678 0 0			679 0 0
(b) From Local Boards— (i) Buildings (contribution towards the cost of an office room constructed in connection with the out-patients' wards, New Town hospital) ..	300 0 0		300 0 0		300 0 0
(iii) Other purposes (for lighting Pannar bridge) ..	45 8 0		45 8 0		
5. Miscellaneous—					
(a) Recoveries on account of services rendered to private individuals— (i) Private scavenging ..	98 7 0	20 8 8	78 6 4		150 0 0
(b) Other items— (i) Fishery rents ..	0 8 0		0 8 0		
(ii) Refunds of expenditure of previous year ..	158 8 0	94 16 7	61 8 8		8 0 0
(iii) Fee for renumbering carts, &c. ..	1 12 0	8 4 0		6 8 0	10 0 0
(iv) Other items ..		27 0 0		27 0 0	
7. Extraordinary and Debt—					
(a) Advances— (ii) Others ..	1,851 8 8	153 7 0	1,697 15 6		
Total receipts ..	41,777 10 9	43,810 12 3	2,034 12 8	4,637 14 3	43,150 0 0
Grand total ..	45,608 2 10	44,792 5 5			45,980 0 0

6. The opening balance was Rs. 3,830-8-1 and the receipts of the year Rupees 41,777-10-9, of which Rs. 33,012-1-7 were derived from taxation, and Rs. 8,765-9-2 from miscellaneous sources. The total expenditure was Rs. 41,350-9-1, and the year thus closed with a balance of Rs. 4,257-9-9. This total balance tallies with the amount shown in the municipal cash book.

7. Compared with the revised estimate and the actuals of the previous year, there was a decrease of Rs. 1,372-5-3 and Rs. 2,033-1-6, respectively, in the total amount realized in the year under report. The decrease occurred chiefly under the tax on arts, buildings and lands, tolls, avenue receipts, interest on the funded capital of the dispensary. The variations in the receipts under these heads as compared with the revised estimate are explained below.

A.—Receipts from Taxation.

8. *Tax on Arts.*—The demand under this tax, according to the lists or registers prepared by the councillors was Rs. 4,750. Deducting Rs. 276-8-0 remitted on appeal the net demand was Rs. 4,473-8-0, of which Rs. 3,711-8-0 were collected within the year and Rs. 160-8-0 subsequently up to date, leaving a balance of Rs. 601-8-0 to be collected. Compared with the actuals of the previous year and the revised estimate, there was a falling off of Rs. 588-8-0 and Rs. 323, respectively, attributable to the adverse character of the season. The failure of rain at the proper season not only injuriously affected the wet cultivation but also of ground-nut, the chief article of export in Cuddalore, the outturn of which was poor in the year under report. The lists of persons liable to the tax are prepared every year, when every care is taken by the councillors, who revise them to see that no trader, &c., who is liable to the tax is omitted therefrom. It may hereafter be found necessary to remit a portion of this balance in the cases of persons who had either given up trading or had left the municipality before the second instalment of the tax became payable. To avoid the necessity of such remissions in the future, the lists of persons liable to the trades and profession tax will hereafter be prepared half-yearly instead of yearly as was hitherto done.

9. The arrears at the beginning of the year amounted to Rs. 1,159, Rs. 365-8-0 of this amount were collected during 1892-93, and Rs. 15-8-0 subsequently up to date, and Rs. 290-8-0 remitted by the council at their meetings held on the 29th and 30th March last, thus reducing the balance under old arrears, dating from 1888-89 to Rs. 487-8-0. Strenuous efforts will be put forth to collect these arrears in the current year leaving, if possible, little or nothing outstanding under this head at its close.

10. *Tax on Buildings.*—The rate at which buildings and lands were taxed was the same as in the previous year. Note was taken at the proper time of houses improved or enlarged and those newly erected during the year, and when these were completed, the assessment on houses improved was revised while the new constructions were, for the first time, assessed to the tax. This, it is believed, will meet the wishes of Government contained in G.O., dated 12th December 1892, Mis. No. 2032 M.

11. The last quinquennial revision of the house and land registers having taken place in 1889-90, another such revision is to take place in the current year.

12. The current demand of the tax on buildings was Rs. 8,956-9-0. Of this sum Rs. 4-3-2 were exempted on appeal in a certain case on the grounds of poverty, Rs. 7,079-9-8 were collected within the year, and Rs. 829-15-0 after its close up to date, leaving an uncollected balance on this date of Rs. 1,042-13-2.

13. The arrears outstanding at the commencement of the year amounted to Rs. 2,295-11-3. Rs. 1,435-7-10 of this amount was collected within the year and Rs. 86-13-11 after its close up to date, thus reducing the demand under old arrears to Rs. 773-5-6. Of this Rs. 18-12-11 were remitted on account of houses which were left unoccupied, and the council at their meetings held on the 23rd and 30th March last wrote off Rs. 152-12-2 as irrecoverable, thus leaving Rs. 601-12-5 to be realized.

14. *Tax on Lands (Current).*—The demand under this head was Rs. 4,111-4-9. Rs. 2,908-15-1 were collected within the 31st March last, and Rs. 564-8-1 subsequently, leaving Rs. 637-13-7 yet to be realized.

	RS.	A.	P.	
* Remitted	44	6	4	2,383-5-4, of which Rs. 75-6-0* were
Written off	30	15	8	remitted and Rs. 1,131-0-11 collected
				within March last, and Rs. 56-0-3 after
Total	75	6	0	the close of the year, leaving a balance
				of Rs. 1,120-14-2 for subsequent adjust-
				ment.

16. The variation in the balance under the tax on buildings and lands shown in statement IV-A., as compared with the last audit figures, is due to certain erroneous postings in the ledger from the cash account which were discovered subsequent to the date of the last audit. In a few instances receipts from the tax on buildings were by mistake credited under tax on lands and that from lands under tax on buildings; hence the difference in the figures.

17. Although the total sum remitted was Rs. 246-15-1 of the tax both on buildings and lands "arrears," the scrutiny of the old bills which is still in process will, it is believed, render the remission of a further sum necessary, and when this is done the adjustment of the old arrears will be taken up and disposed of before December next.

18. Though the total sum collected under the tax on buildings and lands including arrears during the year shows a decrease as compared with that realized in the previous year, it must be said that the work done in the year under report was not unsatisfactory, as such of the dues as could be realized on bills had been collected in the previous year reserving the bad bills for collection in 1892-93.

19. *Tax on lands unappropriated to any building or occupied by Native huts.*—The council, at a meeting held on the 15th March 1892, passed a resolution determining to tax this description of land at 2 annas for every 80 square yards, but as this rate told heavily in the majority of cases the council, in a subsequent resolution passed at their meeting held on the 24th March last, fixed the rate on such lands at six pies for 80 square yards in all cases in which appeals were presented against the higher rate imposed. The total amount collected under this head and shown in the deposit account was Rs. 139-4-5. It is hoped that the inquiry which is being gone into in each individual case will enable the council to arrive at such an equitable system of taxing such lands in 1893-94 as will be generally free from reasonable objections. As the lists showing the assessment imposed on waste or unappropriated lands are yet undergoing examination, it is not practicable at present to say what the demand of the tax under this head will be.

20. *Tax on Vehicles, Animals and Carts.*—The collections under these heads amounted to Rs. 4,975-4-0 within the year, or Rs. 75-4-0 in excess of the revised estimate. Compared, however, with the actuals of 1891-92, there was a slight decrease of Rs. 44-8-0. Including Rs. 9 appertaining to the year under report but collected after its close, the total amount realized was Rs. 4,984-4-0 which fell short of the collections in 1891-92 by Rs. 35-8-0 only.

21. *Coercive Processes.*—The following statement shows the extent to which coercive measures were resorted to for the recovery of the different taxes in 1892-93:—

	Tax on houses and lands.	Arts tax and other taxes.	Total.
Number of warrants relating to 1891-92 which remained unexecuted at the beginning of 1892-93.	268	83	346
Number of warrants relating to 1891-92 which issued in 1892-93	331	75	406
Total	599	158	752

22. At the beginning of the year there remained 346 warrants unexecuted. During the year under report 406 warrants were issued, and thus the total number of warrants to be accounted for was 752. In 385 out of the 752 cases, the defaulters paid up their arrears before their property was attached, in 11 cases warrants were cancelled, and only in 14 cases was attachment of property really rendered necessary. Property attached was brought to sale in 2 cases while the defaulters in the remaining 12 cases paid up their tax with costs and redeemed the goods before actually brought to sale. The number of warrants left unexecuted at the close of the year under report was 342.

23. *Tolls.*—The collection of the tolls was as usual farmed to a renter. It realized for the year under report Rs. 12,375 against Rs. 13,520 in the previous year, the contractor of which having become a defaulter to the extent of Rs. 1,785-5-4. The matter of these arrears will be explained in the next paragraph. Out of the sale amount of Rs. 12,375, Rs. 11,348-12-0 were paid within the year, and the remainder Rs. 1,031-4-0 on the 3rd April last in settlement of the contract amount and in accordance with the terms of the agreement executed by the contractor to the municipal council. In statement I, the collection is shown as Rs. 11,404-12-1 which includes Rs. 2-9-1, being interest levied on overdue kists. The difference, Rs. 58-7-0 between the amount (Rs. 11,348-5-1) paid by the contractor within the year, and that (Rs. 11,440-12-1) shown in statement I was the interest for 1892-93 on the promissory note deposited by the defaulting toll contractor for 1891-92. It was credited in the municipal accounts in part payment of the arrears due by him on the Treasury Deputy Collector, in whose custody the note is kept, furnishing me with a memorandum of such interest. As the contractor for 1891-92 became a defaulter the interest on this promissory note was necessarily credited to the arrears due by him.

24. With regard to the arrears of Rs. 1,785-5-4 due by the contractor for 1891-92, referred to in paragraph 23 of my report for the past year, reviewed in G.O., dated 16th September 1892, No. 1508 M., Local and Municipal, I beg to observe that the contractor's petition, praying for the remission of this amount on the ground of his inability to pay the same in consequence of the heavy loss sustained by him by the failure of the monsoon, and the decline in the grain traffic in 1891-92, was considered by the council at their meeting held on the 16th May last. A part of the deposit paid by the contractor towards his contract consisted of a promissory note for Rs. 1,000, the interest on which for 1893-94 amounted to Rs. 40 and the premium Rs. 45. Deducting these two sums and Rs. 58-7-0, being interest for 1892-93, realized in that year, as explained in the above paragraph, from that due by the contractor, the net arrears amounted to Rs. 1,841-14-4. The petitioner had been the contractor for 4 previous years, viz., 1887-88, 1888-89, 1890-91 and 1891-92. The accounts kept in this office of the toll tickets sold to him during 1891-92 show that he sustained some losses by speculation in that year. Notwithstanding the fact that the bridges across the Pennar and Gadilam rivers were thrown open for traffic in that year, the petitioner does not appear to have derived any pecuniary advantage therefrom, owing to the adverse character of the season and the consequent decline in the through cart traffic, and this is borne out by the fact that the tolls in the year immediately succeeding 1891-92 realized in auction sale, but Rs. 12,375 or Rs. 1,145 below the amount for which they were sold to the defaulting contractor in the previous year (1891-92). This individual has been reduced to the necessity of mortgaging his house and is now in straitened circumstances. He has no other property available for attachment to satisfy the arrears due by him. Under the circumstances the council at the meeting just referred to, resolved to remit Rs. 821-14-4, represents as it does one-half of the total arrears due by him on the express condition, however, that the remaining sum of Rs. 820 is made good by him within 18 months from the 26th May last. The contractor has accordingly executed a mortgage agreement in these terms to the council. I may here add that the amount raised on the mortgage of his house has since been partly liquidated by him and that this property will be available for security by mortgage for payment of the reduced amount demanded of him by the council in their resolution passed at the meeting held on the 16th May last.

25. *Incidence of Taxation.*—The total population of this municipality, according to the census taken in 1891, was 47,355, while the total income from taxation

including the tolls was Rs. 33,012-1-7, but Rs. 21,647-5-6 excluding it, while the average incidence of taxation per head of the population was As. 11-2 including tolls and As. 7-4 excluding it.

B.—Miscellaneous Receipts.

26. The items of receipt comprised under this head in which the differences are large are explained below.

27. *Avenue Receipts.*—The receipts from this source amounted to Rs. 479-15-7 or Rs. 320-13-0 below the actuals of 1891-92. Compared, however, with the estimate, there was an increase of Rs. 79-15-7. In the year under report there was not as much felling of decayed avenue trees as in 1891-92, and this accounts for the decrease in the amount realized under this head in 1892-93.

28. *Sale-proceeds of old materials, empty oil-cans, packing cases, &c.*—The receipts under this head amounted to Rs. 313-8-10 being a decrease of Rs. 106-7-2 as compared with the revised estimate and an excess of Rs. 126-13-4 over the actuals of 1891-92. This increase is chiefly due to the proceeds realized from the sale of old iron rails with which the causeway across the Gadilam was constructed. The girder bridge across this river having been completed and opened for traffic, it was not considered necessary to retain any longer the causeway which was constructed with block laterite and rails. Some of these rails were converted into lamp posts and others were sold, while the laterite blocks, which were removed to the bed of the river, were utilized in repairing and retelling streets. The decrease in the income as compared with the revised estimate is due to the proceeds realized from toll tickets sold to the toll contractor, which hitherto used to be included under the head of "sale-proceeds of old materials, &c.," having now been shown under the head of "refunds of expenditure of previous year," agreeably to instructions received from the Assistant Inspector of Local Fund Accounts, who audited the accounts of this municipality for 1892-93.

29. *Sale-proceeds of night-soil, street refuse, &c.*—The street sweepings realized Rs. 2,122-10-4 against Rs. 2,295 in 1891-92, and is Rs. 2-10-4 in excess of the estimate. The decrease of Rs. 172-5-8 as compared with the realization in the past year is due to the absence of competition in the sale of the sweepings in some of the wards of the municipality.

30. *Income from Market.*—The fish market at Old Town was rented for Rupees 570-10-7 in the year under report against Rs. 415 realized in 1891-92. The increase is due to the keen competition at the time the rent of the fees of the market was put up to public auction.

31. *Fines under Municipal and other Acts.*—The receipts under this head were Rs. 415 or Rs. 382-2-6 below the income in 1891-92 and Rs. 55 in excess of the estimate. The decrease as compared with the receipts of 1891-92 is due to a falling off in fines for offences committed under the Police Act. The streets and lanes in some places are resorted to by people at night for purposes of nature. The Superintendent of Police will be addressed in view to steps being taken to arrest and prosecute the offenders.

32. *Interest on Investments—Medical, Rs. 509-12-5.*—This represents the interest on the dispensary funded capital (Rs. 24,000) for the half-year ending 30th September 1892. The decrease as compared with the income last year and the amount in the revised estimate is due to the non-payment of the interest for the second half year. The usual memorandum of adjustment for the interest due for the period in question was, however, received from the Treasury Deputy Collector on the 26th ultimo, and the amount, viz., Rs. 470-13-1, was credited in the accounts.

33. *Contributions from Local Boards—Buildings, Rs. 300.*—This sum was paid by the district board towards the cost of an office room for the District Surgeon constructed in connection with the out-patients ward attached to the New Town dispensary. This contribution by the district board was sanctioned in G.O., dated 24th March 1892, Mis. No. 743 L.

34. *Miscellaneous—(1) Private Scavenging.*—The income from this was Rs. 98-7-0. The demand as per register is Rs. 133-1-8. Of this sum, Rs. 98-7-0 were collected

within the year and Rs. 29-2-4 after its close and up to date, leaving a balance of Rs. 5-8-4 yet to be collected. Steps have been taken for the recovery of this small balance. The increase in the receipt in the private scavenging fees is partly attributable to the rate at which the fees were levied in 1892-93 having been raised from (1 to 3 per cent.) on the annual rental of houses, and partly to the extension of the scheme to Tiruppappuliur where 70 houses benefit by the service. The total number of houses served in the year under report was 115. The principle under which this cess is at present levied (*vide* paragraph 7 of G.O., dated 16th September 1892, No. 1508 M.), not commending itself to Government, the question of suggesting a more satisfactory method of calculating the fees has been referred to a sub-committee of councillors for consideration and report. The views of this committee when received will be laid before a meeting and the result arrived at communicated to Government.

III.—EXPENDITURE.

35. The following abstract shows the expenditure under the several heads in 1892-93 as compared with the figures of the previous year and the revised budget:—

Expenditure.	Actuals, 1892-93.	Actuals, 1891-92.	Increase.	Decrease.	Revised estimate, 1892-93.
Grant I, Public Works—	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. New Works—					
(a) Communications ..	657 2 8	101 6 0	556 7 0		4,000 0 0
(b) Buildings ..	2,837 13 0	18 2 6	656 13 0		2,550 9 0
(c) Water-supply ..	674 15 6		47 14 11		470 9 0
(d) Miscellaneous ..	47 14 11				
2. Repairs—					
(a) Communications ..	5,236 8 0	7,289 5 2		2,053 13 2	5,000 0 0
(b) Buildings ..	788 15 9	181 2 5	555 13 4		750 0 0
(c) Drainage ..					
(d) Establishment for flushing drains, &c. ..	256 0 0	183 0 0	73 6 0		350 0 0
(e) Water supply ..					
(f) Repairs to works, machinery, &c. ..	173 11 3	85 2 3	93 9 0		202 0 0
(g) Establishment ..	198 0 0	108 0 0			165 0 0
3. Establishment ..	371 7 6	371 0 0	0 7 6		370 0 0
4. Tools and plant and other stores ..	127 1 0	121 10 9	5 6 3		100 0 0
5. Contributions—					
(a) To local boards for works ..	50 0 0	610 13 4		560 13 4	
(b) To Provincial funds on account of the Gadilam bridge ..		1,250 0 0		1,250 0 0	
Total, Grant I ..	11,142 15 7	10,380 10 6	4,826 16 8	3,868 10 7	13,970 9 0
Grant II, Education—					
1. Training schools—					
(a) Stipends to Normal students ..	37 3 11	74 0 9		36 12 10	34 0 0
2. (ii) On salary-result system—					
(a) Fixed payments ..	362 3 2	305 12 1	52 7 1		370 0 0
(b) Results payments ..	173 2 6	91 11 9	75 6 9		150 0 0
(c) Results grants ..	115 8 7	51 8 9	57 15 10		176 0 0
(d) Contingencies ..	174 13 4	187 5 4		13 8 0	200 0 0
3. Salary grants ..	2,209 12 1	1,811 4 9	450 7 4		2,800 0 0
4. Results grants ..					
(i) Establishment ..	175 2 7	184 0 0		4 13 5	180 0 0
(ii) Contingencies ..	13 0 10	11 8 0			10 0 0
5. Inspection ..					
(a) Other items ..	32 4 0	32 3 0		4 15 0	
Total, Grant II ..	2,354 3 0	2,755 0 5	637 13 10	59 1 2	3,920 0 0
Grant III, Sanitation and Medical Services—					
1. Hospitals and Dispensaries—					
(a) Establishment ..	3,820 7 2	3,469 10 7	320 12 7		3,850 0 0
(b) Medicines and supplies ..	1,719 2 4	2,748 12 7		789 10 3	1,800 0 0
(c) Diet of patients ..	1,851 9 9	1,754 14 4	110 11 5		2,030 0 0
(d) Sundries and contingencies ..	202 10 2	340 8 9		147 11 7	435 0 0
Repayment of debt ..	25 0 0		25 0 0		25 0 0
2. (a) Contributions to Provincial Funds for—					
(i) Medical College ..	80 0 0	15 0 0	45 0 0		190 0 0
(ii) Sanitary Inspection ..	144 0 0	133 0 0	21 0 0		190 0 0
(iii) Medical reserve staff ..	22 0 0	28 0 0	4 0 0		80 0 0
(iv) Outliers' establishment ..	11 0 0	18 0 0		2 0 0	20 0 0

Expenditure.	Actuals, 1892-93.			Actuals, 1891-92.			Increase.	Decrease.	Revised estimate, 1892-93.
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Grant III, Sanitation and Medical Services—cont.									
8. Vaccination—									
(a) Establishment	253	5	3	263	0	0		10	9
(b) Contingencies	428	4	0	73	1	7	355	3	11
4. Registration of Births and Deaths—									
(a) Establishment	800	0	0	259	11	7	30	4	6
(b) Contingencies	32	2	0	20	0	0	12	2	0
5. Conservancy, road-cleaning and road watering—									
(a) (i) Establishment	6,126	16	10	4,845	8	5	281	7	5
(ii) Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	2,799	6	8	2,821	13	1		32	8
(b) Private Scavenging—									
(i) Establishment	400	8	8	367	0	0	33	8	8
(ii) Contingencies, such as cost of scavenging carts, &c. ..	673	7	0	468	7	0	207	0	0
(c) Cholera charges	42	0	0	696	5	5		654	5
(d) Contingencies	84	12	0	89	7	0		4	11
Total, Grant III	18,031	11	4	18,305	6	10	1,452	1	5
Grant IV, Lighting and Miscellaneous Municipal purposes—									
1. Lighting—									
(a) Establishment	334	3	5	333	4	0	0	15	5
(b) Contingencies	1,955	4	0	1,336	4	6	619	1	5
2. (i) Markets—									
(a) Contingencies	9	1	6				9	1	6
3. Choultry—									
(a) Establishment	72	0	0	72	0	0			
(b) Contingencies	14	6	0	9	5	0	5	0	0
(c) Feeding travellers	533	2	4	685	6	0		152	3
4. Travellers' Bungalows—									
(a) Establishment	107	12	0	168	0	0		0	4
(b) Contingencies	27	0	0	16	11	4	8	5	8
5. Advances—									
(a) Contingencies	2	10	0	17	2	0		14	8
7. Survey of land for water project.	554	8	8				554	8	8
9. Other charges—									
(i) Rewards for destruction of wild animals and snakes.	160	1	5	158	6	0	1	11	5
(ii) Printing	270	7	2	565	0	9		294	15
(iv) Compensation for lands ..	58	0	0				58	0	0
(v) Other items	544	0	2	714	14	2		170	14
Total, Grant IV	4,685	21	0	4,018	12	9	1,299	11	5
Grant V—									
(a) General establishment—									
(i) Office establishment	1,704	0	0	1,704	0	0			
(ii) Inspection									
(b) Collection of Municipal taxes—									
(i) Establishment or commission	162	15	4	541	6	2		678	6
(ii) Purchase of account books, paper, money boxes, repair to outposts, &c. ..	170	11	9	531	3	3		360	7
(c) Collection of tolls—									
(i) Contingencies	190	0	0				190	0	0
(d) Office contingencies other than (i) ..	471	12	10				471	12	10
(e) Contributions for central office and audit establishments	272	0	0	334	13	5	37	2	7
Total, Grant V	2,971	7	11	3,111	6	10	698	15	5
Advances recoverable—									
(a) Others	1,150	12		241	6	6		1,990	5
Refunds of other than current collections	12	11	0	28	11	6		16	0
Total, Expenditure	41,250	9	1	40,981	13	4	8,715	5	10
Balances—									
(a) Municipal fund	4,158	3	0	3,790	1	0			
(b) Endowments	99	7	9	40	7	1			
Grand Total	45,508	2	10	44,792	5	5			

36. Grant Public Works—New Works, Rs. 4,017-14-1.—The expenditure under this grant on new works in 1892-93 and advances made for works under the same head in 1891-92 completed in that year, but adjusted by the Assistant Inspector of Local Fund Accounts in the year under report, is shown below:—

	Rs.	A.	P.
(1) For constructing a gate or level crossing over the railway line at Tiruppappulyur	303	0	0
(2) For forming a road from the Vasantharoyenpolliem village to that of Sanarapoliem and constructing a tunnel thereon	249	2	8
(3) Metalling Drobathiammen covil street leading to the Gundalam salt factory	100	0	0
(4) Constructing an out-patients' ward in connection with the Manjakuppam dispensary	2,335	10	0
(5) Constructing sheds for Salary-results schools	32	3	0
(6) Do. leaf latrines in Manjakuppam	50	0	0
(7) For raising the floor of the cart-stand with earth	47	14	11
(8) Melavaram compensation for lands submerged in the Mount Capper upper tank and cost of renewing the roof over the delivery fountain connected with the water-works at Old Town	547	15	6
(9) Sinking wells in Pudupolliem and Pallikuppam	127	0	0

The first work was found absolutely necessary by reason of the narrowness of the passage over the turn stile provided by the Railway Company on their line at Tiruppappulyur, the people of that division of the town, who use this path largely for carrying their dead to the cremation ground (bed of the Gadilam river) situated on the other side of the railway line, having complained of the great difficulty and inconvenience they are put to in taking corpses over the stile at its present width.

The second work, though completed in 1891-92, the amount paid towards it was treated as an advance by the Assistant Inspector of Local Fund Accounts, who audited the accounts for that year, and the expenditure on it having been adjusted in the year under report; hence the exhibition of the outlay in the accounts for 1892-93, agreeably to instructions given by the Assistant Inspector of Local Fund Accounts in his audit of the accounts of the municipality for 1892-93, just concluded. Similarly a sum of Rs. 100 was advanced to a councillor in 1891-92 for the third work. The work was completed in that year, but as the sum expended on it was treated as an advance in the audit report for 1891-92 and adjusted in the year under report, the expenditure is shown in the accounts for the latter year. The fourth work is the cost of constructing a building for out-patients in connection with the Manjakuppam dispensary. This building was very much required for out-patients who resort to the said dispensary for treatment, and for whom adequate accommodation is not conveniently available in the main building. The estimate for its construction was Rs. 2,500, of which Rs. 1,755-10-0 were expended on it in the year under report, and this sum, with Rs. 800 spent on it in 1891-92, makes the entire outlay Rs. 2,555-10-0 or Rs. 55-10-0 in excess of the estimate. The fifth item consists of a small expenditure incurred in erecting sheds for the Municipal salary-results schools opened in Singaratope and Uppalavady. The sixth item is the cost of constructing leaf-latrine in Manjakuppam. The amount for this work was advanced to a councillor in 1891-92, but adjusted only in the accounts of the year under report, and this accounts for the expenditure appearing in the accounts of that year. The same remark applies to the seventh work, viz., raising the floor of the cartstand with earth. The eighth item consists of Rupees 364-12-6, being Melavaram compensation for lands submerged in the Mount Capper upper tank paid to the Collector in 1891-92, and Rs. 188-3-0, the cost incurred in the year under report of replacing the old wooden roof over the delivery fountain by a decent permanent tiled roof. The former amount was paid to the Collector on an award statement received from him. The ninth and last item is the cost of sinking two wells—one in Pudupolliem near the Talukdar's outerry and the other in Pallikuppam.

37. The total expenditure under repairs was Rs. 6,577-9-0. The details of this expenditure are given below:—

	Actuals, 1892-93.	Revised estimate, 1892-93.	Actuals, 1891-92.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
(a) Communications	5,236 8 0	5,000 0 0	7,289 4 3
(4) Buildings	736 15 9	750 0 0	181 2 5
(c) Drainage—			
(i) Establishment for flushing drains, &c. ..	256 6 0	360 0 0	153 0 0
(d) Water-supply—			
(i) Repairs to works, machinery, &c. ..	179 11 3	202 0 0	85 3 3
(ii) Establishment	168 0 0	168 0 0	168 0 0
Total	6,577 9 0	6,480 0 0	7,907 9 11

From the above it will be seen that the roads were maintained at a sum slightly in excess of the estimate. This was unavoidable as higher wages had to be paid to secure coolies at a time when labour was in great demand in connection with steamers taking in ground-nut and landing coal for the Railway and Messrs. Parry and Co. For repair of the latrines, dispensaries, &c., a sum of Rs. 736-15-9 was expended as below:—

	Rs. A. P.
Repair of dispensaries at Old Town and New Town	258 7 9
" of masonry latrines	282 1 0
" of latrines	168 15 0
" of Travellers' bungalow	27 8 0
Total	736 15 9

38. The variations in the remaining items under the head of repairs are small and call for no remarks. The roads are kept in fair order. Particulars as regards their length, number of miles under maintenance, &c., are given in statement II-A. It will be observed that the expenditure on roads was less than 50 per cent. of the net receipts from tolls.

39. Contributions (a) to Local Boards, Rs. 50.—This was contribution paid to the district board for maintaining the Gadilam flood embankment. The decrease as compared with the actuals of 1891-92 is due to the inclusion in the payment made in the past year of a sum of Rs. 560-13-4 being an excess contribution on account of tolls for 1884-85.

40. Grant II, Education.—On education a sum of Rs. 3,854-8-0 was expended against Rs. 3,920 in the revised estimate and Rs. 2,775-6-5, the expenditure in 1891-92. The decrease as compared with the revised estimate was chiefly under contingencies in salary results schools and results grants to primary schools.

41. Results-grants to the Municipal Salary Result Schools.—The expenditure under this head exceeded the estimate by Rs. 23-2-6. Including an Hindustani school, the municipality maintained salary result schools during the year against 4 in the previous year. These are located in places where results schools never prospered and the inhabitants of which evince the greatest indifference as regards the education of their children, and it will therefore take some time before the teachers of these institutions, with all the efforts they are now making, will be able to put them in a state of efficiency. Results stipends to the teachers of these schools were paid at 75 per cent. of the maximum rates.

42. Contingencies.—Rs. 115-8-7 were expended against Rs. 176 provided in the revised estimate. The decrease was chiefly due to savings in the component charges which fall under the head of contingencies.

43. On results grants Rs. 2,269-12-1 were expended against Rs. 2,800 in the revised estimate and Rs. 1,819-4-9, the outlay on the same object in 1891-92. Thirty-two schools received grants last year against 30 of the preceding year. Of these, 11 were Upper Primary

44. Salary grant of Rs. 174-13-4 was disbursed last year for the Lower Primary classes of St. Joseph's College, Cuddalore, and S.P.G. Middle School, Old Town, Cuddalore.

45. Grant III—Sanitation and Medical Services, Rs. 7,618-13-5.—This, as compared with the estimate and the actuals of 1891-92, shows a decrease of Rupees 561-2-7 and Rs. 474-13-10, respectively. The year under report was characterised by an entire absence of cholera which distinguished 1891-92, and this accounts for the decrease in the cost of medicines purchased in 1892-93. The expenditure under all the other items classed under "(1) Hospitals and Dispensaries" show a decrease, and is accounted for by the bills for establishment and supplies, &c., having been much below the revised estimate figures.

46. The dispensaries are doing good work, as will be seen from the accompanying medical officer's report. Of the 3 dispensaries maintained by this municipality, one is held in a rented building at Tiruppappuliyur, while the two others are the property of the municipality. Both the latter buildings have been repaired and are kept in good order. The New Town dispensary has, in the year under report, been provided with an operating table. The question of paying the matron and midwives partly by results, as suggested by Government in paragraph 6 of their order, dated 16th September 1892, No. 1508 M., Local and Municipal, has been referred to a sub-committee of councillors for consideration and report.

47. Contributions to Provincial Funds for (i) Medical College, (ii) Sanitary Inspection, (iii) Medical Reserve Staff, (iv) Cutlers' Establishment.—The total amount paid under these heads was Rs. 267 against Rs. 480 in the estimate and Rs. 199 expended in 1891-92. The decrease, as compared with the revised estimate, is due to the charges provided in the budget for 1892-93 having been over-estimated.

48. Vaccination.—The outlay under this head during the year under report was Rs. 686-9-9 against Rs. 570 provided in the revised estimate and Rs. 336-1-7 expended in 1891-92. The increase of Rs. 116-9-9, as compared with the revised estimate, is due to advances made to the District Surgeon in 1891-92 for carrying on animal vaccination having been adjusted during the year under report agreeably to instructions of the Assistant Inspector of Local Fund Accounts. For the vaccination work done during the year under report and other particulars, I beg to refer to the District-Surgeon's report which accompanies this.

49. Of the 49 cases of persons prosecuted in 1891-92 for failure to have themselves or their children vaccinated, 5 cases, including those of the two individuals who were sick at the time, were pending in the Bench Magistrate's Court on the date of the submission of the report for that year. Since their appearance before the Magistrate, however, one defaulter was vaccinated, while the four others were warned. In the year under report 49 cases were sent up to the Magistrate with the result that 15 persons were vaccinated, one was found to have had small-pox, two had left the municipality—one for Madras and the other for Chidambaram—thus leaving 31 cases still pending on the file of the Bench Magistrate's Court.

50. Vital Statistics, Rs. 332-2-0.—The expenditure under this head exceeded the revised estimate by Rs. 12-2-0 only, and the excess occurred under contingencies. This small increase calls for no remarks. The registration work done during the year, as compared with that done in 1891-92, is given below:—

	Births.	Deaths.
1891-92	1,395	1,300
1892-93	1,575	840

The above figures show that there was further advance in registration of births during the year under report. The decrease in the number of cases of death is attributed to the absence of cholera in 1892-93. It will be observed from paragraph 57 of the report for the past year that the number of cases prosecuted was 9. These prosecutions were instituted after the close of that year, but reference was made to them in that report in view to apprise Government of the fact that steps had been

taken to enforce the provisions of the Act against the defaulters. Of these 9 cases, 5 were convicted and fined As. 8 each, while the other 4, which were pending on the date of the submission of the report for 1891-92, were subsequently disposed of with the following results: two were convicted and fined As. 8 and As. 4, respectively, and the remaining two cases released for want of sufficient evidence to prove that the parties prosecuted were really present in the houses in which the deaths occurred. Subsequent to this, 16 cases of persons who failed to register domestic occurrences within the time prescribed by the Act were put up before the Bench Magistrate with the result that in 14 cases conviction was secured, the fine in 12 of the cases being As. 8 each, in one case As. 4, and in the last As. 2. Of the remaining 2 cases, one was acquitted on the ground that, though the defaulter failed to report the occurrence within the time prescribed by law, he did so some 6 days after the occurrence of the death in his family. One case is still pending in the Bench Magistrate's Court.

51. *Conservancy*—(a) (i) *Establishment*, Rs. 3,126-15-10, (ii) *Other charges*, such as *Purchase of Carts, Dry-earth, &c.*, Rs. 2,799-6-8.—The total expenditure under these heads amounted to Rs. 7,926-6-6 against Rs. 8,310 in the revised estimate and Rs. 7,667-7-6, the actuals of 1891-92. The decrease of Rs. 383-9-6 in the expenditure in 1892-93, as compared with the amount entered in the revised estimate, is due partly to the non-entertainment in the beginning of the year of the additional carts and establishment proposed to be employed for the removal of street rubbish, and partly to the cheaper rates at which the other carts were procured for the same purpose.

52. In the year under report 23 carts and 47 sweepers were employed as in the past year to sweep the streets and to remove rubbish accumulated on them and from the dust-bins. Three toties with hand carts especially procured from Madras were, as in the last year, employed for removing night-soil deposits from the streets, also the sewage carts contributed by Messrs. Massey and Co., were in use for cleaning cess-pools and stagnant water from drains. As the number of masonry drains is larger in Cuddalore Old Town than in any other part of the municipality, one sewage cart is exclusively worked in keeping clean the drains in that locality. There are at present 21 latrines, of these 12 are masonry structures and 9 bamboo and leaf enclosures. More latrines are required, and provision for increasing the number will be made in the current year for putting up a few zinc-sheet latrines according to the design circulated with G.O., dated 5th April 1893, No. 462 M., Local and Municipal. The two masonry latrines in Tiruppappuliyūr on the road to Mount Copper were thoroughly repaired, and all the leaf and bamboo latrines renewed in the year under report. Provision has been made in the budget for 1893-94 and estimates sanctioned for putting the remaining masonry latrines in proper condition. As people still refuse to make use of the night-soil removed from latrines as manure for their fields, it is obliged to be carted away and buried in pits. The council have arranged to utilize it in a garden which they have opened in the current year at Tiruppappuliyūr. Four carts with iron tubs fixed in them have recently been purchased from Messrs. Massey and Co.; and put in use for removing urine and liquid matters and the refuse from the slaughter-house.

53. The Chief Engineer of the S. Indian Railway Company recently complained that the latrines adjoining the railway station at Old Town were in too close proximity to their compound, also that they were not kept as clean as they should be; but it must be observed that these latrines from their situation are greatly resorted to not only by the inhabitants of the town, but also largely by pilgrims and others travelling by rail during the annual festivals which take place at Tiruvannamalai, Chidambaram and other shrines situated south of Cuddalore. In order, however, to ensure their being kept as clean as possible, the establishment attached to them has been increased, and I am glad to say that since this was done, the latrines are in a more satisfactory state of cleanliness and free from offensive smells. It must be observed that it is not an easy matter to get toties to do their work in a satisfactory manner. They are in a manner indifferent being few in number, and all the endeavours made to induce people of the class from other districts and towns to settle here by the offer of liberal wages having proved unsuccessful. The toties in this municipality belong

to one family and community, and hence the failure of repeated attempts to induce greater attention to their duties by the imposition of fines or any other penalty.

54. Every endeavour is made to keep the town in as cleanly a condition as possible, but it is always hard to prevent nuisance being committed at night, especially in the lanes of the town. Much improvement might, however, be reasonably expected in this direction were the Police, who patrol the streets and lanes at nights, to make an example of those who commit nuisance on them after the nightfall as they were doing before.

55. The number of dust-bins is the same as reported last year.

56. *Private Scavenging*.—Rs. 1,073-15-8 was spent on this service against Rs. 1,150 estimated and Rs. 833-7-0 expended in 1891-92. The private latrines of 115 houses (45 in Old Town Cuddalore and 70 in Tiruppappuliyūr) were cleaned by this Agency during the year. Under section 207 of the Act, 269 notices were issued requiring people to construct latrines in the yards of their houses or compounds. It is hoped that the system of private scavenging introduced by the council will commend itself to the rate-payers and induce them to avail themselves more largely of its advantages, and thus make it self-supporting. To work the above on a larger scale, so as to embrace parts of the town thickly populated, a large number of toties will be required, but the services of this class, as explained in paragraph 51, is not easy to procure by the offer of even liberal wages. At present six toties are employed on this work and some at higher remuneration than usual as an inducement to their continuance on this work. With this fact before them, the council feel some hesitation in reducing the cost of the private scavenging service as suggested by Government in clause 7 of paragraph 3 of their Order, dated 16th September 1892, No. 1503 M. The retention of the toties of the private scavenging establishment at its present strength is very necessary in order that there may be no sudden cessation of the work by the desertion without previous warning of any of them on being taken to task for dereliction in the discharge of their duty. I may add that the owners of a number of houses have made their own arrangements to clean their backyards.

57. *Cholera Charges*, Rs. 42.—This payment represents bills for medicine purchased during the outbreak in 1891-92, but paid in the year under report. The decrease of Rs. 208 against the estimate is due to the absence of cholera in the municipality during 1892-93.

58. *Grants IV—(Lighting)*—(a) *Establishment*.—This expenditure exceeded the estimate and Rs. 653-0-11, respectively. The increase in the cost of kerosine oil purchased. The lam- even on moonlight nights for the convenience the train at night at the New Town Cuddalore

59. The new slaughter-house at Old Town was handed over to the municipality in March last at the cost of the Railway Company in lieu of the old one which was too near the railway station compound and was closed on the 31st March last and the new one opened on the 1st April 1893.

60. *Survey of Land*, Rs. 564-8-5.—A grant in G.O., dated 14th September 1892, in the instance of the Sanitary Engineer, of a proposal for the improvement of the water supply, only Rs. 564-8-5 were expended in the year under report. The Sanitary Engineer had applied for Rs. 150 of the unexpended balance for this purpose as the latter amount lapsed. This sum stated that the surveyor was employed in connection with the survey taken by him

(b) *Contingencies*, Rs. 2,222-3-5.—The actuals of 1891-92 by Rs. 122-3-5 and the contingencies is due principally to the Gadilam girder bridge are lit for the passengers who alight from or take away station.

constructed by the Railway Company at Old Town. This building was put up at the cost of the Railway Company in lieu of the old one which was condemned as being unsafe and was closed on the 31st March last and the new one opened for use on the 1st April 1893.

A grant of Rs. 750 was sanctioned by Government in G.O., dated 14th September 1892, No. 1490 M., for the employment, at Old Town, of a temporary survey establishment consisting of taking levels in connection with a water supply and drainage of Cuddalore, but under report. The Sanitary Engineer had applied for Rs. 750 sanctioned by Government for the employment of the Sanitary Engineer in applying for a grant in his office for preparing plans, &c., This amount represents the salary of

the surveyor for March payable in April as well as for April last. The council sanctioned the amount at their meeting held on the 27th April 1893. The slight falling off of Rs. 35-7-7 in the expenditure, as compared with the total amount sanctioned for this purpose, is due to the services of the lascars having been dispensed with in March last.

61. *Other Charges*—(iii) *Printing*, Rs. 270-7-2.—The expenditure was far below the revised estimate and the actuals of 1891-92. This short outlay is ascribed to the cost of printing toll tickets, hitherto shown under this head having now, as per instructions received from the Assistant Inspector of Local Fund Accounts, been transferred to the head of "Toll Contingencies under Grant V."

62. *Other Charges*, Rs. 762-1-8.—The items of other charges which make up this amount are as noted below:—

	RS.	A.	P.
(ii) Rewards for destruction of wild animals and snakes ..	160	1	6
(iv) Compensation for lands	58	0	0
(v) Other items	544	0	2
Total ..	762	1	8

The total expenditure is only Rs. 42-1-8 in excess of the revised estimate and calls for no remark.

63. *Grant V*—Rs. 2,971-7-11 was expended under this grant against Rs. 3,640 in the estimate. The decrease was in the amount sanctioned under the head of collection of Municipal taxes (i) *Establishment*. A part of the commission due to the bill collectors was withheld for a time to induce them to put forth their best endeavours to the collection of the large uncollected balance in their hands before the close of the year. The commission thus withheld was, however, paid to them after the close of 1892-93. A sum of Rs. 420 was provided to meet the upkeep of a carriage kept by the chairman of the municipality, but this amount was not drawn by me, and accounts partly for the decrease in the total amount expended under this grant as compared with the estimate.

64. *Advances Recoverable*—(b) *Others*, Rs. 1,150-12-9.—This amount is made up of the following items:—

	RS.	A.	P.
(1) Advance for repairing the dispensaries	160	8	0
(2) " for animal vaccination	20	4	9
(3) " for rebuilding the female ward in the Old Town dispensary	800	0	0
(4) " for erecting a platform and steps around the delivery fountain at Old Town	170	0	0
Total ..	1,150	12	9

All these advances will be adjusted in the current year. Works (1) and (4) have been completed. The expenditure No. (3) consists of an advance made for rebuilding the female ward proposed to be constructed in connection with the Old Town dispensary in the place of the one destroyed. The Executive Engineer estimated the cost of this building at Rs. 1,750, of which Rs. 800 were provided for its construction in the budget for the year under review and the remainder, Rs. 950, in that for the current year. As the estimate for this work exceeded Rs. 1,000, the approval of the Superintending Engineer was sought for and obtained to the plan and estimate for the construction of the building. The provision of Rs. 800 in the year under report was made over to a councillor M.R. Ry. M. Ganapathy Mudaliar for expedition on the work, and steps will be taken to commence with it, as soon as a site is pitched upon in the compound of the dispensary.

65. *Refunds of other than current collections*—Rs. 12-11-6.—This refund is comprised of the following items:—

	RS.	A.	P.
Tax on buildings	6	11	6
" arts	8	0	0
Total ..	12	11	6

66. The year closed with a balance of Rs. 4,257-9-9, of which Rs. 4,158-2-0 belong to the Municipal fund and Rs. 99-7-9 to the Endowment fund. The large closing balance under the former fund is due to the sum of Rs. 3,700 provided in the budget for 1892-93 for constructing a bridge across the Oopnar at Old Town not having been expended in the year under report. I am in communication with the President, District Board, for a contribution from that board towards the work, and the plan and estimate for the bridge have been referred to the Executive Engineer for his views with reference to certain suggestions made by the Local Fund Engineer to whom the President, District Board, referred the plan and estimate. I trust to be able to have this bridge constructed in 1893-94.

67. In conclusion I much regret the delay that has occurred in the submission of this report. Although the draft was ready in the early part of June last, it could not be laid before the council in a meeting before the 4th July 1893, owing to some of the enclosures which should accompany it having been received at the end of June. The audit of the accounts for 1892-93, which was taken up and completed only on the 25th of this month, took up the almost entire attention of the office, leaving it very little time to fair copy the report and its enclosures after they were passed in the meeting of the council held on the 4th idem.

ENCLOSURE

Annual Report on the working of the Municipal medical institutions for the official year 1892-93

Dispensary buildings, &c.—The Municipal Council dispensary as detailed below.

New Town hospital.—This hospital affords accommodation for those suffering from contagious diseases in hospital with an isolated block of building. It holds accommodation for 8 patients.

All the buildings and out-houses are in good washing.

The new dispensary building, with accommodation was under construction during the course of last year. It was opened to the public on the 4th of the following building, owing to defective masonry work, is cracked and renewed. An estimate for the above repairs has been sanctioned.

The Old Town hospital consists of a building of which is used as the out-patient department; the terminal portion is intended for the accommodation. There is a wing attached to this building, which is also in addition an isolated low building which is the construction of a permanent structure for these

The dispensary at Tirupappuliyar is located in the centre of the town and is convenient of access to the above institutions are sufficient and in good order.

2. *Dispensary Committee, &c.*—All matters connected with the above institutions are disposed of by the hospital sub-committee in their monthly meetings held at the New Town hospital.

8. *Most common diseases, &c.*—Diseases in order of their frequency are as follows:—
In-door.—Diseases of generative system, rheumatic affections, diseases of skin and local injuries.

Cuddalore, maintains two hospitals and a

modation for 16 males and 8 females; used for cholera patients and the other. In addition to the above there is a lying-in specially constructed for the purpose and

of repair; they, however, need white-

for the District Surgeon's office, which was completed at the end of August 1892. month. The cemented flooring of this in several places and requires to be entirely ramed and submitted to the council for

ed into three parts by masonry walls, one central division forms the native ward and of European and Eurasian in-patients. nverted into a lying-in ward. There is orarily used as the female ward pending ients.

a rented building. It is situated in the residents. Furniture and fittings for the The operation table, suggested in last year's supplied by the municipality.

Out-door.—Ophthalmia, diseases of skin, ulcers, ear diseases, syphilitic and rheumatic affections.

4. *Epidemics.*—Cholera did not make its appearance during the year under report, but small-pox and measles were reported to prevail about the end of November. These eruptive fevers soon assumed an epidemic form, and, spreading over the whole municipal area continued till the end of the year under report. The total number of deaths from this cause were 60 against 28 of last year.

5. *Inspections.*—The Surgeon-General with the Government of Madras inspected the above institutions on the 8th April 1891.

6. *Attendance of patients, &c.*—The number of patients treated in each of the three institutions is given in the under mentioned tabular statement:—

Name.	1890-91.		1891-92.		1892-93.	
	In-patients.	Out-patients.	In-patients.	Out-patients.	In-patients.	Out-patients.
New Town hospital	296	24,325	381	26,134	221	28,429
Old Town hospital	115	8,596	130	6,281	139	6,835
Tiruppappuliyur dispensary	..	15,442	..	18,588	..	20,058
Total	411	48,362	511	51,000	460	55,114

From the above figures it will be observed that there is a slight fall among in-patients but a satisfactory increase among those who sought out-door aid. The decrease of in-patients is due to the establishment of a new dispensary at Nellikuppam (7 miles distant from New Town) which heretofore contributed a small percentage of in-patients.

7. *Sale of medicines, &c.*—The sale-proceeds of medicines including the receipts from monthly subscribers amounted to Rs. 323-13-3 against Rs. 379-12-6; of this Rs. 360-7-0 were collected and credited to the Municipal funds, leaving an outstanding of Rs. 20-0-3 which is recoverable.

8. *Midwives, &c.*—The number of labour cases conducted by the matron and the midwife of the New Town hospital as well as by the midwife of the Old Town hospital was 173 against 133 of last year, showing thus an increase of 40 labour cases; of the total number of cases, 46 were attended to by the matron, 80 by the midwife of the New Town hospital, while 47 again were conducted by the one attached to the Old Town hospital, the monthly average number of cases for each of these institutions being 14.5 and 8.92 respectively. The work and conduct of Mrs. Theodore, matron of the Lying-in hospital, New Town, has been satisfactory. I trust the council will, in consideration of her good work and popularity, recommend for the sanction of Government an increase of pay which was disallowed last year on financial grounds.

9. *Vaccination.*—The vaccine staff of this municipality consists of a 1st-class vaccinator on Rs. 15 and an assistant vaccinator on Rs. 7 per mensem. Animal vaccination was conducted throughout the year; 75 calves were inoculated, and, with the lymph obtained from these, 2,928 cases were vaccinated, of which 2,685 or 91.03 per cent. proved successful.

The total cost of animal vaccination amounted to Rs. 258-11-3 or Rs. 3-7-2 per calf. A tabular statement showing the progress of vaccination during the past two years is herewith annexed:—

Year.	Number of calves inoculated.	Cost per calf.	Number of calves vaccinated.	Per cent. of successful cases.	Number of infants vaccinated.	Per cent. of successful cases.	Cost per each successful case.
1891-92	75	Rs. 11 10	1,586	80.0	402	51.9	Rs. 2 13
1892-93	75	3 7 2	2,928	91.03	683	96.8	0 1 6

From the above it will be observed that there has been during the year an increase of 1,342 cases—a satisfactory feature in the number of cases vaccinated. There has been a decrease in the percentage of results of vaccination. In the cost per successful case and an increase in the matter of cases affecting the progress of vaccination, opposition was met with from the ignorant classes mostly residing on the outskirts of the municipality; this was particularly overcome by persuasion and where this failed prosecution was resorted to. A list of 127 defaulters was

submitted to the municipal council for sanction of their prosecution, but, before this could be obtained, 78 defaulters or 61.42 per cent. had submitted their children for vaccination, leaving a balance of 49, whose prosecution is pending before the Bench Sub-Magistrate.

Of the total number of cases vaccinated, 129 were performed by the three municipal hospital assistants of which 126 proved successful. The number of cases vaccinated by each medical subordinate is given below:—

	Number of cases vaccinated.	Number successful.
Hospital Assistant, New Town, Cuddalore	42	42
Do. do. Old Town, Cuddalore	39	38
Do. do. Tiruppappuliyur	48	46

First-class vaccinator T. Munisawmy Naidu of this municipality was transferred to the Local Fund department and 2nd-class vaccinator Iyalu Naidu of Villupuram taluk promoted and appointed instead. The work and conduct of the latter has been very satisfactory. The work of assistant vaccinator Varadarajulu has been unsatisfactory. He will be replaced by an efficient assistant should he still persist in his apathy to work:—

	Number of cases vaccinated.	Number successful.
First-class vaccinator	1,834	1,680
Assistant vaccinator	863	768

The remaining 102 cases were vaccinated by a Local Fund pupil vaccinator who is under the control of the 1st-class vaccinator.

10. *Sanitation, &c.*—The general health of small-pox and measles epidemically, was, on the whole, above the average in consequence of the fall

The general sanitary condition of the town is satisfactory. The main roads are swept daily, but minor streets and lanes need insufficient to meet the requirements of the extra men are entertained and additional carts are the state it has heretofore been.

There is no systematic drainage. A few drains in Old Town; most of these are now useless. Along the sides of roads and streets. Water supply is good and sufficient; but that for the inhabitant main source of drinking-water for this division is by an open channel to a settling reservoir, then a fountain having several hydrants. The scheme last year's report is of importance in the interest I beg to submit it again for the consideration of

The matter of improving the drainage is now under investigation and estimates for these works.

The number of latrines is the same as that of last year, viz., 12 masonry structures and nine thatty enclosures. The municipal population is increasing and the necessity for the construction of additional latrines is therefore self-evident.

11. *Vital statistics.*—The total number of deaths registered during the year under report were 1,576 and 840 against 1,394 of last year. The above figures show that there is an advance in registration. The absence of cholera during the year.

12. *General remarks.*—During the year under review the work done in the three medical institutions has been satisfactory and testifies to the continuance of the good work these have hitherto been doing. The work and conduct of the medical subordinates have been satisfactory. The progress of sanitation has not been as satisfactory as is desirable. This, however, cannot be expected unless the sanitary staff is strengthened by the entertainment of additional sweepers and the purchase of more conservancy carts.

The market arrangements are not satisfactory. The market at Cuddalore, built at the expense of the municipality, is held in private lands. The construction of another market is herewith suggested.

town, notwithstanding the prevalence of small-pox and measles epidemically, was, on the whole, above the average in consequence of the fall in the price of dietary articles and seasonable rain.

There is much to be desired. The main roads are swept daily, but minor streets and lanes need attention. The existing sanitary staff is insufficient to meet the requirements of the extra men are entertained and additional carts are the state it has heretofore been.

side drains have been years ago constructed drainage mostly consists of side channels cut along the sides of roads and streets. Water supply is good and sufficient; but that for the inhabitant main source of drinking-water for this division is by an open channel to a settling reservoir, then a fountain having several hydrants. The scheme last year's report is of importance in the interest I beg to submit it again for the consideration of

increasing the supply of drinking-water I beg to submit it again for the consideration of the Sanitary Engineer, who is preparing plans

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The market arrangements are not satisfactory. The market at Cuddalore, built at the expense of the municipality, is held in private lands. The construction of another market is herewith suggested.

The improvements effected last year (1891-92) consisted in the addition of two carts to the conservancy establishment, removal of the roof and the construction of a substantial platform with a flight of steps to the delivery fountain at Old Town and the adoption of initial measures for the construction of a new slaughter-house.

CUDDALORE, 25th June 1893. (Signed) B. ROBERTSON, Surgeon-Captain,
District Surgeon.

Submitted.

2. The roads are kept in fair order and the sanitary condition is tolerably good.

4th August 1893. (Signed) P. KRISHNA RAO,
Deputy Collector.

No. 1085.

Forwarded. As I have only been in charge for three weeks, I have no remarks to make. The roads were very good till the rains began.

5th August 1893. (Signed) H. O. D. HARDING,
Ag. Sub-Collector in charge.

ORDER—dated 6th October 1893, No. 1554 M., Local and Municipal.

The receipts and charges of the Cuddalore Municipality for 1892-93 are compared below with the budget and revised estimates for the year and the actuals of 1891-92:—

	Actuals, 1891-92.	Budget estimate, 1892-93.	Revised estimate, 1892-93.	Actuals, 1892-93.
Receipts.				
Balance brought forward	982	1,829	3,330	2,831
Tax on Arts	4,668	4,400	4,400	4,077
on Buildings and Lands	14,750	14,300	14,200	12,555
on Vehicles and Animals	2,070	2,000	2,000	2,069
on Carts	1,940	2,000	2,000	1,916
Tolls	11,735	13,000	12,480	11,405
Rent of Lands, Buildings, &c., and Sale-proceeds of R. &c.	1,169	760	980	994
Conservancy Receipts	2,295	2,200	2,120	2,122
Fees and Revenue from Educational Institutions	65	80	80	87
from Medical Institutions	334	410	410	260
Income from Markets and Slaughter-houses	446	430	590	594
Licence Fees	416	390	390	362
Other Fees	191	180	170	170
Fines under Municipal and other Acts	797	600	360	415
Interest on Investments and Premium on Loans	943	940	940	510
Grants and Contributions from Government	679	630	710	706
from Local Boards	30	150	800	345
Recoveries for Services to Private Individuals	132	10	150	99
Miscellaneous	153	10	30	161
Advances Recovered				1,851
Total	44,793	45,800	46,980	46,008
Charges.				
GRANT I—				
New Works—		4,000	4,000	557
Communications	101	2,550	2,550	2,635
Buildings	18	300	470	678
Water-supply				48
Miscellaneous			5,000	5,236
Repairs—	7,990	4,000	750	737
Communications	181	350	360	256
Buildings	183	220	370	348
Drainage	254	370	370	372
Water-supply	371	370	100	127
Establishment	122	100		60
Tools and Plant and other Stores	1,551			
Contributions for Public Works				
Total	10,381	12,360	12,970	11,144

	Rs.	Budget estimate, 1892-93.	Revised estimate, 1892-93.	Actuals, 1892-93.
Charges—cont.				
GRANT II—				
Training Schools	74		30	57
Municipal Schools—				
On the Salary-results System	405	710	709	661
Salary Grants	187	200	200	176
Results	519	2,800	2,800	2,370
Inspection	192	190	190	158
Miscellaneous	88	200		33
Total	4,775	4,100	3,920	3,354
GRANT III—				
Hospitals and Dispensaries	1,094	8,150	8,150	7,619
Contributions	199	480	480	257
Vaccination	236	570	570	687
Registration of Births and Deaths	290	330	330	332
Conservancy, Road-cleaning and Road-watering	236	10,620	9,810	9,137
Total	18,305	20,070	19,360	18,032
GRANT IV—				
Lighting	1,570	1,600	2,200	2,825
Markets and Slaughter-houses		10	10	0
Choultries	767	630	680	615
Travellers' Bungalows	127	130	130	125
Avenues	17	10	10	4
Public Garden, Survey of Land, Fire and other charges	438	1,240	2,070	1,597
Total	4,619	3,670	5,100	4,686
GRANT V—				
Supervision and Management				
Advances Recoverable		2,640	3,540	2,971
Refunds				1,151
Balance		1,360	990	13
Total	92	45,300	46,950	45,608

2. The number of meetings (20) held by the municipal council was the same as in 1891-92. The average attendance of the members declined and was very poor, while that of the non-officials continued to be satisfactory. The Government must insist upon official members being more present after an uncontested election.

3. Receipts.—(1) Owing, perhaps, to mor of the tax on arts increased by Rs. 502. I assessment per head was only Rs. 3-2-2 again municipalities in 1891-92, this source of revenue. There was also an increase of Rs. 176 that of the land-tax remained stationary. These were fair, but the same cannot be said of the a these latter—some of which date so far back is most discreditable to the executive that unadjusted.

(2) It is unsatisfactory that more than warrants issued remained unexecuted at the close of March. Greater promptitude should in future be displayed in this matter and too late in the year to allow of recovery before close.

(3) The decline in the income from licenses and the sale of sweepings is to be regretted. The action of the council in cultivating a garden of its own is a step in the right direction.

(4) There was a marked falling off in the receipts from fines, which is attributed to the laxity of the police in preventing the commission of nuisances. The attention of the Inspector-General of Police will be drawn in the Judicial Department report.

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(5) The number of houses served by the private scavenging agency almost trebled itself, but the system was worked at a loss of Rs. 976 against Rs. 813 in 1891-92. The fees for this service should in future be invariably collected in advance, and every effort made to induce house-owners to have recourse to it. The difficulties in the way of its extension pointed out in paragraph 56 of the report are not peculiar to the town of Cuddalore.

4. *Expenditure—Public Works.*—The only new work of importance that was undertaken during the year was the construction of an out-patients' ward for the municipal dispensary, on which a sum of Rs. 2 656 was spent. The outlay on communications amounted to Rs. 5,893, or 52.6 per cent. of the net municipal income from tolls, and the roads are reported to have been maintained in fair order.

5. *Education.*—The net expenditure on education was Rs. 3,240 or 9.8 per cent. of the income from taxation, the whole of the amount being devoted to primary education. At the commencement of the year the municipal council maintained 4 primary schools on the salary-result system, one of which was for Musalmans; to these another school on the same system was added. There was a slight decline in the attendance of all the old schools taken together, while in that newly opened it was fair. The cost of educating each pupil in the Musalman school was somewhat high. Judging from the results of the grant examinations, these institutions appear to have worked well on the whole. Two primary schools were aided with salary, and 32 others with result, grants, against 1 and 28, respectively, in 1891-92. The numbers on the rolls rose from 1,173 to 1,331, and the results of the grant examinations in the result-system schools were fair. No information has been furnished regarding the progress made by the salary-grant institutions. As much as 18.5 per cent. of the allotment for grants was allowed to lapse, but the total number of boys under instruction in the municipal and aided schools rose from 1,238 to 1,407, or 40.4 per cent. of the male population of school-going age—a low proportion. The council's expenditure on education is inadequate. The educational statements prescribed in G.O., dated 15th April 1891, No. 88 L., have not yet been submitted. The Director of Public Instruction is requested to issue the necessary orders to ensure punctuality on the part of his subordinates.

6. *Medical Relief.*—The number of in-patients treated at the Old and New Town hospitals declined slightly, but the number of out-patients at these institutions and at the branch dispensary rose from 51,514 to 55,114. The decrease in the former case is attributed to the opening of a dispensary at Nellikuppam. There was a satisfactory improvement in the work of the matron and the 2 midwives employed by the municipal council, who attended 173 cases of labour or 40 more than in 1891-92. The question of paying them in part by results should be decided without further delay. The matter has been on hand for an unreasonable time.

7. *Vaccination and Vital Statistics.*—As compared with the previous year, the returns of vaccination showed considerable improvement, the number of successful operations rising from 1,557 to 2,666 and those on children under one year from 457 to 634. Infantile vaccination was, however, still backward, the number of children protected from small-pox being only 13.4 per mille of the population against a registered birth-rate of 33.2 per mille.

The registration of births was slightly better than in 1891-92; the mortuary statistics are untrustworthy; the decline in the death-rate may be in part due to the absence of cholera, but, even allowing for this, the returns cannot be regarded as accurate. The subject demands increased attention from the council.

8. *Sanitation.*—As much as 12.3 per cent. of the allotment under this head was allowed to lapse, but the expenditure was 21.8 per cent. on the current receipts. The inspection notes of Dr. Dymott and the report of the District Surgeon show that the sanitary condition of the town was not as satisfactory as could be desired. No pains should be spared to remedy the various defects pointed out by these officers. The particular attention of the council is called to the remarks regarding latrines in the concluding portion of paragraph 10 of the medical report. It is not a matter for

surprise that, with such insufficient accommodation so frequently committed in streets, lanes, &c.

9. *General Remarks.*—The year closed with a balance of Rs. 4,258, or 10.2 per cent. of the current receipts.

Except in regard to adjustment of old arrearages of deaths and sanitation, the administration of the review was up to the average.

(True Extract)

in this respect, nuisances should be removed. The balance of Rs. 4,258, or 10.2 per cent. of the current receipts, is available for infantile vaccination, registration and other municipal work during the year under review.

*Under Secretary, P.W.D.,
for Chief Secretary.*

To the Chairman, Municipal Council, Cuddalore.
" Collector of South Arcot.
" President, District Board, South Arcot.
" Accountant-General.
" Director of Public Instruction.
" Surgeon-General.
" Sanitary Commissioner.
" Sanitary Engineer.
" Judicial Department—paragraph 3 (4).
Editor's Table.

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LOCAL AND MUNICIPAL.

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Order 2nd Nov 1893 No 2247
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G.O., 6th Oct. 1893, No. 1354 M.

Communicated to the Inspector.

General of Police with reference
to the Chairman's remarks in para
54 of his report.

11 Nov.

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The Secy of Police. (in sc)

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Municipal Report.

Reviewing the Cuddalore — for 1892-93.

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G.O., DATED 2-11-93
No. 2247

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[Despatch Abstract.]

Copy to the Inspector of
Police, San. Local & Munici-
pal Department, reviewing
San. Local & Municipal
Report for 1892-93, with
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remarks regarding nuisances
committed at night.