L. & M.
[300-10-4-96]

Local & Munl. (1895) Department.

PRINTED.

G.O., No. 1651 M

DATED 14th October 1895

[Despatch Abstract.]

Adminidtration Report.

Reviewing the-----of the Cuddalore Municipal Council for 1894-95.

BACK PAPERS.

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

FURTHER PAPERS.

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

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Cuddalore during the official year 1894-95.

—	Actuals 1894-95. Details of Minor Heads.			Actuals 1894-95. Totals of Major Heads.			Budget Estimate for 1894-95.			Revised Estimate for 1894-95.			Actuals, 1893-94 (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	1520	4	6				6470	0	0	1520	0	0	4158	2	0
b. Endowments	198	11	5				100	0	0	200	0	0	99	7	9
c. Water-tax Fund	"	"	"	1719	2	11	"	"	"	"	"	"	"	"	"
	1719	2	11	1719	2	11	6570	0	0	1720	0	0	4257	9	9
2. MUNICIPAL RATES AND TAXES—															
a. Tax on arts, &c. (section 53) ..	4902	8	0				4400	0	0	4400	0	0	3616	0	0
b. Tax on buildings (section 63) ..	12976	8	7				9500	0	0	12000	0	0	7356	0	6
c. Tax on lands (section 63) ..	7231	5	3				5500	0	0	6500	0	0	942	6	9
Taxon lands unappropriated to any building *d.* ~~Water-tax on buildings and lands (section 75)~~ .. (See 63) ..	91	6	3				"	"	"	"	"	"	"	"	"
e. Tax on vehicles with springs and palanquins (section 77) ..	1209	0	0				1100	0	0	1100	0	0	1119	8	0
f. Tax on animals (section 77) ..	1968	4	3				1800	0	0	1800	0	0	1877	0	0
g. Tax on carts and other vehicles without springs (section 85) ..	1852	0	0				2000	0	0	2000	0	0	1897	0	0
h. Tolls (section 91)—															
Gross receipts	13960	0	0				13800	0	0	14280	0	0	14207	15	3
Less Local Fund share ..															
i. Penalties on account of—															
i. Tax on arts															
ii. Tax on buildings ..															
iii. Tax on lands															
iv. Water-tax on buildings and lands															
v. Tax on vehicles, &c. ..															
vi. Tax on animals															
vii. Tax on carts, &c. ..															
viii. Evasion of tolls				44191	0	4									
3. REALIZATIONS UNDER SPECIAL ACTS—															
a. Pounds															
b. Ferry rents															
c. Fees under Act II of 1888 ..	75	0	0												
Carried forward ..	44191	0	4	44191	0	4	38100	0	0	42080	0	0	31015	14	6

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Cuddalore during the official year 1894-95—*cont.*

—	Actuals of 1894-95. Details of Minor Heads.	Actuals of 1894-95. Totals of Major Heads.	Budget Estimate for 1894-95.	Revised Estimate for 1894-95.	Actuals, 1893-94 (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 ..	44191 0 4	44191 0 4	38100 0 0	42080 0 0	31015 14 6
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	.. .. ..		.. .. ..	.. .. ..	.. .. ..
ii. Rent of buildings ..	15 0 0		30 0 0	10 0 0	35 0 0
iii. Avenue receipts	590 7 3		400 0 0	500 0 0	527 5 0
iv. Fees from Travellers' Bungalows	90 0 0		180 0 0	90 0 0	164 8 0
b. i. Sale-proceeds of lands and buildings		695			
ii. Produce of lands, gardens, &c.		69			
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	68 10 9	764			
c. Conservancy receipts—					
Sale-proceeds of night-soil, street refuse, &c.	2308 7 4	7642 0	100 0 0	100 0 0	166 10 0
d. i. Fees from educational institutions	112 0 9		2800 0 0	2300 0 0	2902 1 5
ii. Other revenue from educational institutions ..			100 0 0	90 0 0	112 10 0
e. i. Sale-proceeds and composition fees of medicines ..	372 9 11				
ii. Other Hospital receipts ..			450 0 0	400 0 0	449 8 0
f. i. Income from markets ..	710 3 6		600 0 0	710 0 0	606 7 8
ii. „ slaughter-houses.	80 4 3		20 0 0	80 0 0	26 0 0
g. Other fees					
i. Distraint fees	23 3 11		50 0 0	30 0 0	22 7 2
ii. License fees	274 12 9		400 0 0	400 0 0	288 0 0
iii. Cartstand fees	270 0 0		300 0 0	270 0 0	345 10 9
iv. Other fees for extracts from Birth & Death Registers	8 0 0		10 0 0	10 0 0	1 10 0
h. Fines under Municipal and other Acts	1363 7 0		250 0 0	700 0 0	1441 5 0
i. Interest on investments— From Savings Bank	11 0 0				
i. General, including choultries					
ii. Educational					
iii. Medical	1201 13 4				
j. Premium on loans	.. ..		940 0 0	940 0 0	1412 7 3
		7597 0 9			
Carried forward ..	51788 1 1	51788 1 1	44730 0 0	48710 0 0	38517 8 9

Statement I.—Revenues and Receipts of the Muncipal Fund of the Town of Cuddalore. during the official year 1894-95—*cont.*

—	Actuals of 1894-95. Details of Minor Heads	Actuals of 1894-95. Totals of Major Heads.	Budget Estimate for 1894-95.	Revised Estimate for 1894-95.	Actuals 1893-94 (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 ..	51788 1 1	51788 1 1	44730 0 0	48710 0 0	38517 8 9
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—			140 0 0	140 0 0	0 0 0
Normal stipends ..					
Buildings					
Municipal Schools ..					
Other purposes					
ii. Medical					
iii. Other purposes—					
Communications ..					
Water-supply					
Drainage					
Sanitation					
Other purposes—choultry	678 9 0		680 0 0	680 0 0	678 9 0
b. From Local Boards—					
i. Education					
ii. Medical					
iii. Other purposes—Lighting Pennar Bridge	83 1 4		200 0 0	200 0 0	83 10 0
c. Other grants and contributions—					
i. Education					
ii. Medical					
iii. Other purposes		761 10 4			
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	262 12 6		150 0 0	250 0 0	81 0 2
ii. Other purposes					
b. Other items—					
i. Fishery rents					
ii. Refunds of Expenditure of previous year	168 10 3		150 0 0	150 0 0	169 1 0
iii. Fee for numbering carts, &c.	0 8 0		.. .. ..	.. .. ..	1 6 0
iv. Other items	.. .. ..		10 0 0	10 0 0	.. .. ..
Sale proceeds of animal lymph	42 10 0		100 0 0	50 0 0	128 8 0
Unclaimed professor & house tax	.. .. ..	474 8 9	.. .. ..	.. .. ..	54 11 0
Carried forward ..	53024 4 2	53024 4 2	46160 0 0	50190 0 0	39714 5 11

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Cuddalore during the official year 1894-95—*cont.*

—	Actuals of 1894-95. Details of Minor Heads.	Actuals of 1894-95. Totals of Major Heads.	Budget Estimate for 1894-95.	Revised Estimate for 1894-95.	Actuals, 1893-94 (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 ..	53024 4 2	53024 4 2	46160 0 0	50190 0 0	39714 5 11
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	1515 15 6	1515 15 6	" " "	1730 0 0	745 10 2
Total Receipts ..	54540 3 8	54540 3 8	46160 0 0	51920 0 0	40460 0 1
Add- Opening Balance	1719 2 11	1719 2 11	6570 0 0	1720 0 0	4257 9 9
Grand Total ..	56259 6 7	56259 6 7	52730 0 0	53640 0 0	44717 9 10

Note to Statement I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes. at full schedule rates.
2. Tax on buildings is levied at 7 per cent. and tax on lands at ~~annas~~ 7 per cent. of rent value. ~~for every 80 square yards.~~
(*) 2(a) Tax on lands unappropriated to any building or occupied by native huts. ×
3. Water-tax on buildings and lands is levied at - per cent.
4. Tax on vehicles and animals is levied at ~~the~~ full ~~the~~ maximum rates.
5. Tax on carts, &c., is levied at Rs. 4 per cart per annum.
6. Tolls are levied at half the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. dated 2nd March 1891 No. 282-M.
8. The house-tax registers were last revised in the official year ~~93-94~~ 93-94 and the land tax registers in the official year. ~~93-94~~ 93-94.
9. Total extent of land assessed is ~~445~~ acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—

In cases where the actual cost of a building can be ascertained 5 per cent of it is taken as the Annual Rental, in other cases a reasonable renting value is fixed.

In cases of lands the rental value is fixed at Rs. 25 per Cawny of wet land and Rs. 12 for a cawny of dry land.

(*) 2(a). The tax on this description of land was levied at the rate of 6 pies for every 80 Sq: yards in accordance with the resolution of the Council passed at their Meeting held on the 24th March 1893.

Chairman, M.C.

Statement I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act IV of 1884 for the official year 1894-95.

Name of Institution.	Amount of Funded Capital.	Opening Balance.	Interest, Produce of Land, or Rent of buildings.	Appropriation from Capital for Expenditure.	Private Contributions and Donations	Sale of Medicines or Sundry Property.	Total (Columns 4—7).	Contribution from Local Funds.	Contribution from Provincial Funds.	Total Receipts (Columns 3, 8 and 9).	Appropriation from Municipal Funds (Column 16 *minus* Column 10).	Invested.	Current Charges.	Total (Statement II.)	Allotted for Public Works, (Statement II-A).	Total Charges (Column 14 *plus* Column 15).	Closing Balance (Column 10 *minus* Column 16).	Remarks.
1	2	3	4	5	6	7	8	9		10	11	12	13	14	15	16	17	18
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
Hospitals and Dispensaries- Civil Dispensaries- Old Town and Town and Tirupapuliyur	24000	"	"	"	"	372-9-11	1574-7-3	"	"	1574-7-3	9814-11-3	"	9484-5-9	9484-5-9	1904-12-9	11389-2-6	268-2-9	
Cholera Hospital Salavina Pandal Cholera Hospital Tirupapuliyur	"	"	1201-13-4	"	"	"	1574-7-3	"	"	678-9-0	"	"	8-4-914	8-4-914	193-0-0	609-4-8	678-9-0	198-11-5

Statement II.—Expenditure from the Municipal Fund of the Town of Cuddalore for the official year 1894-95.

—	Actuals of 1894-95. Details of Minor Heads.	Actuals of 1894-95. Totals of Major Heads.	Budget Estimate for 1894-95.	Revised Estimate for 1894-95.	Actuals, 1893-94 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT I—(*Public Works*)—					
1. New Works—					
a. Communications	345 0 0		5010 0 0	570 0 0	230 11 9
b. Buildings	1774 0 9		1400 0 0	2200 0 0	320 12 4
c. Drainage	0 0 0				
d. Water-supply	49 3 0	2168 3 9		120 0 0	447 6 10
2. Repairs—					
a. Communications	771 9 8		5500 0 0	6600 0 0	7671 2 1
b. Buildings	1556 10 10		900 0 0	1630 0 0	1057 6 0
c. Drainage—					
i. Repairs to works ..					
ii Establishment for flushing drains, &c.	663 3 6		830 0 0	740 0 0	498 10 10
d. Water-supply—					
i. Repairs to works, machinery, &c.	144 15 6		150 0 0	150 0 0	312 5 1
ii. Establishment	180 0 0		180 0 0	180 0 0	177 12 0
iii. Contingencies	32 0 2		50 0 0	50 0 0	25 10 0
Miscellaneous.	56 1 0	1035 2 8	200 0 0	60 0 0	
3. Establishment	406 0 0	406 0 0	410 0 0	410 0 0	383 0 0
4. Tools and Plant and other stores.	269 15 6	269 15 6	200 0 0	350 0 0	154 13 3
5. Contributions—					
a. To Local Boards for works ..	217 8 0		50 0 0	270 0 0	
b. To Provincial Funds for scrutiny of estimates, &c.					
c. To others for public works ..		217 8 0			43 8 0
Total, Grant I ..	13414 8 11	13414 8 11	14880 0 0	13330 0 0	11323 2 2
GRANT II—(*Education.*)—					
1. Training Schools—					
a. Contributions to Local Boards ..					
b. Stipends to Normal students ..	116 14 8	116 14 8	240 0 0	240 0 0	0 0 0
2 Municipal Schools—					
i. On Salary System—					
a. Establishment					
b. Contingencies					
Carried forward ..	116 14 8	116 14 8	240 0 0	240 0 0	0 0 0

⊗ A sum of Rs 43-8-0 has been deducted from the adjustments of 93-94 and added to Sub head Advances Recoverable other in Compliance with the Audit notes for 93-94.

Chairman,

Statement II.—Expenditure from the Municipal Fund of the Town of Cuddalore for the official year 1894-95—cont.

—	Actuals of 1894-95. Details of Minor Heads.	Actuals of 1894-95. Totals of Major Heads.	Budget Estimate for 1894-95.	Revised Estimate for 1894-95.	Actuals, 1893-94 (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 ..	116 14 8	116 14 8	240 0 0	240 0 0	0 0 0
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	446 10 10		430 0 0	440 0 0	428 0 0
b. Results Grants	189 1 0		200 0 0	200 0 0	260 1 2
c. Contingencies	70 3 6	705 15 4	90 0 0	90 0 0	76 6 6
3. Salary Grants	373 0 0	373 0 0	300 0 0	370 0 0	343 2 8
4. Results Grants	1475 3 0	1475 3 0	2800 0 0	2800 0 0	2011 7 8
5. Combined Grants—					
a. Fixed Payments					
b. Results Grants					
6. Inspection—					
a. Contributions to Local Boards ..					
b. Municipal Inspectors—					
i. Establishment	235 0 0		240 0 0	240 0 0	180 0 0
ii. Contingencies	9 0 0	244 0 0	10 0 0	10 0 0	18 9 4
7. Miscellaneous—					
a. Building, furniture, &c., grants ..	0 0 0		200 0 0	200 0 0	0 0 0
b. Common gymnasium—					
i. Establishment					
ii. Contingencies					
c. Other items	14 5 0	14 5 0			13 0 0
Total, Grant II ..	2929 6 0	2929 6 0	4510 0 0	4590 0 0	3330 11 4
GRANT III—(*Sanitation and Medical Services.*)					
1. Hospitals and Dispensaries—					
a. Establishment	3896 11 11		4130 0 0	3920 0 0	3877 9 2
b. Medicines and Supplies	3079 11 10		1900 0 0	1900 0 0	2188 4 4
c. Diet of Patients	2076 5 3		2180 0 0	2180 0 0	2228 12 2
d. Sundries and Contingencies ..	406 8 9		435 0 0	465 0 0	359 10 2
e. Contributions to Local Boards ..	0 0 0		0 0 0	0 0 0	0 0 0
(f) Repayment &c., &c. debt	25 0 0	9484 5 9	25 0 0	25 0 0	25 0 0
Carried forward ..	9484 5 9	9484 5 9	8670 0 0	8490 0 0	8679 3 10

Statement II.—Expenditure from the Municipal Fund of the Town of Cuddalore for the official year 1894-95—*cont.*

—	Actuals of 1894-95. Details of Minor Heads.	Actuals of 1894-95. Totals of Major Heads.	Budget Estimate for 1894-95.	Revised Estimate for 1894-95.	Actuals, 1893-94 (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 ..	9484 5 9	9484 5 9	8670 0 0	6490 0 0	8679 3 10
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* Contributions to Provincial funds for—					
i. Medical College ..	206 0 0		100 0 0	100 0 0	74 0 0
ii. Sanitary Inspection ..	131 0 0		190 0 0	190 0 0	139 0 0
iii. Medical Reserve staff ..	21 0 0		50 0 0	50 0 0	25 0 0
iv. Cutlers' Establishment ..	0 0 0	358 0 0	20 0 0	20 0 0	11 0 0
b. Contributions to Local Boards, &c., for—					
i. Medical Schools ..		358	360	360	249
ii. Reserve staff					
&c., &c., &c. ..					
c. Other contributions					
3. Vaccination—					
a. Establishment	260 0 0		270 0 0	260 0 0	264 0 0
b. Contingencies	268 10 9		300 0 0	300 0 0	311 4 3
c. Contributions to Local Boards ..		528 10 9			
4. Registration of Births and Deaths—					
a. Establishment	300 0 0		300 0 0	300 0 0	300 0 0
b. Contingencies	39 9 3	339 9 3	20 0 0	30 0 0	38 8 0
5. Conservancy, Road cleaning and Road watering—			11,120	10,570 0 0	9993 7 1
a. i. Establishment	5732 4 1		6310 0 0	6050 0 0	5440 3 1
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	3003 0 8		3240 0 0	3010 0 0	2533 6 0
b. Private scavenging—					
i. Establishment	408 0 0		410 0 0	410 0 0	408 0 0
ii. Contingencies, such as cost of scavenging carts, &c. ..	810 12 11	1218 12 11	700 0 0	700 0 0	1242 6 11
c. Cholera charges	12 10 0		250 0 0	250 0 0	178 14 6
d. Contingencies	168 6 8		110 0 0	150 0 0	144 8 7
Remuneration, prizes, &c. ..	0 0 0	10335 2 4	100 0 0	0 0 0	46 0 0
Total, Grant III ..	21045 12 1	21045 12 1	21040 0 0	20310 0 0	19835 7 2

Statement II.—Expenditure from the Municipal Fund of the Town of Cuddalore for the official year 1894-95—*cont.*

—	Actuals of 1894-95. Details of Minor Heads.	Actuals of 1894-95. Totals of Major Heads.	Budget Estimate for 1894-95.	Revised Estimate for 1894-95.	Actuals, 1893-94 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—					
1. Lighting—					
a. Establishment	431 8 0		430 0 0	430 0 0	416 8 0
b. Contingencies	1603 5 2	2034 13 2	2000 0 0	1700 0 0	1531 4 10
2. i. Markets—					
a. Establishment	- - -		0 0 0	0 0 0	0 0 0
b. Contingencies	297 10 9	297 10 9	24 0 0 ⊛	310 0 0	282 3 3
ii. Slaughter-houses—					
a. Establishment	52 2 6		140 0 0	80 0 0	0 0 0
b. Contingencies	3 8 9	55 11 3	10 0 0	0 0 0	8 3 0
3. Choultries—					
a. Establishment	72 0 0		70 0 0	70 0 0	72 0 0
b. Contingencies	9 6 0		10 0 0	10 0 0	9 6 0
c. Feeding Travellers	334 14 8	416 4 8	600 0 0	330 0 0	497 12 4
4. Travellers' bungalows—					
a. Establishment	107 4 0		110 0 0	110 0 0	107 12 0
b. Contingencies	10 2 2	117 6 2	100 0 0	100 0 0	58 0 0
5. Avenues—					
a. Establishment					
b. Contingencies	3 14 6	3 14 6	10 0 0	10 0 0	7 0 0
6. Public Garden—					
a. Establishment	52 8 0		60 0 0	50 0 0	0 0 0
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	11 15 0	64 7 0	20 0 0	20 0 0	0 0 0
7. Survey of land					
8. Fire—					
a. Establishment					
b. Purchase of fire-engine, buckets, repairs, &c.					
9. Other charges—					
i. Work done for private individuals other than private scavenging					
Carried forward ..	2990 3 6	2990 3 6	3584 0 0	3220 0 0	2990 11 5

⊛ Subsequently corrected according to the instructions given by Government in their Memorandum of 31st January 1895, No. 110.

Chairman, M.C.

Statement II.—Expenditure from the Municipal Fund of the Town of Cuddalore for the official year 1894-95—*cont.*

	Actuals 1894-95. Details of Minor Heads.	Actuals 1894-95. Totals of Major Heads.	Budget Estimate for 1894-95.	Revised Estimate for 1894-95.	Actuals, 1893-94 (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 ..	2990 3 6	2990 3 6	3584 - -	3220 - -	2990 11 5
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. OTHER CHARGES—*cont.*					
ii. Rewards for destruction of wild animals and snakes ..	165 15 -		170 - -	170 - -	164 1 0
iii. Printing	293 5 7		600 - -	600 - -	388 0 7
iv. Compensation for lands ..	- - -		- - -	- - -	- - -
v. Other items	344 15 2		570 - - ☒	290 - -	316 2 6
		804 3 9			
Total, Grant IV ..	3794 7 3	3794 7 3	4924 - -	4280 - -	3859 15 6
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	1824 - -		1820 - -	1820 - -	1814 - -
ii. Inspection	- - -	1824 - -	420 - -	420 - -	- - -
b Collection of Municipal Taxes—					
i. Establishment	966 36		770 - -	1060 - -	491 11 11
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	463 13 10	1430 1 4	120 - -	260 - -	320 5 8
c. Collection of Tolls—					
i. Establishment					
ii. Contingencies	140 12 0	140 12 0	200 - -	200 - -	- - - ⊗
d. Office contingencies other than (*b*) (ii)	240 - -	240 - -	370 - -	240 - -	369 - -
e. Contributions for Central office and Audit establishments ..	210 - -	210 - -	210 - -	210 - -	256 - -
Total, Grant V ..	3844 13 4	3844 13 4	3910 - -	4210 - -	3251 1 7
REPAYMENT OF DEBT—					
a. Instalments paid during the year.					
b. Invested on account of Sinking Fund (Value of securities purchased)					
c. Charges of investment ..					
INTEREST—					
a. On account of last year ..					
b. „ of current year ..					

☒ Subsequently corrected according to the instructions given by Government in their Memorandum of 31st January 1895 para 110.

* Out of this sum Rs 296-1-0 was paid on account of the arrears commission due to the Bill collectors.

⊗ A Sum of Rs 203-2-0 has been deducted under this head and added to Sub head "Advances others" as per Audit notes for 1893-94.

Rs 5 for amount noted under Sub head Revenue Recoverable Permanent in Statement for 93-94 has been included under Subhead Advances others in Compliance with the Audit notes for 1893-94.

Statement II.—Expenditure from the Municipal Fund of the Town of Cuddalore for the official year 1894-95—*cont.*

	Actuals 1894-95. Details of Minor Heads.	Actuals 1894-95. Totals of Major Heads.	Budget Estimate for 1894-95	Revised Estimate for 1894-95.	Actuals, 1893-94 (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	- - -		- - -	- - -	- - -
b. Others	1070 11 6		- - -	- - -	1359 2 0
Refunds of other than current collections ..	18 - -		30 - -	30 - -	39 15 2
Discount					
Pensions and gratuities					
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank	1088 11 6	1088 11 6	30 - -	30 - -	1399 1 2
Total Expenditure ..	46117 11 1	46117 11 1	49294 - -	46750 - -	42998 6 11
Balances—					
a. Municipal Fund	9873 8 9	9873 8 9	3330 - -	6610 - -	1520 4 6
b. Endowments	268 2 9	268 2 9	100 - -	280 - -	198 14 5
c. Water-tax Fund	10161 11 6	- - -	- - -	- - -	- - -
Grand Total ..	56259 6 7	56259 6 7	52724 - -	53640 - -	44717 9 10

NOTE TO STATEMENT II.

Position of the Municipality of Cuddalore *on 31st March 1895.*

Liabilities.	RS.	Assets.		RS.
Liabilities—		Municipal Balance ..	Cash	8873 - 8 - 9
Balance of Loans	- - -		Securities	100 - - -
Deposits to be adjusted ..	8786-12-6	Deposit Balance ..	Cash	2554 - 12 - 4
Other Liabilities (in detail) ..	⊗ 175 - -		Securities	6232 - 0 - 2
		Sinking Fund of loans		- - -
		Funded Capital of endowed institutions, Hospitals, &c.		2400 - - -
			Total ..	42660 - 5 - 3
		Value of Premises, &c.		4605 4 - - -
		Do. of Tools and plant		1259 - - -
		Do. of Live stock		- - -
		Do. of Furniture		228 - - -
		Arrears of taxes, &c.		3034 - 1 - -
		Other assets (in detail)		- - -
			Total	50575 - 1 - -
Total ..	8961-12-6		Grand Total ..	93235 - 6 - 3
		Claims—		
		Advances Recoverable—		
		Permanent advance		- - -
		Advances for works, &c.		1599 - 3 - -
			Total ..	1599 - 3 - -
			Grand Total Rs	94,834 - 9 - 3.

⊗ Repayment of debt to the Dispensary funded Capital. 175 - - -

Chairman, M.C.

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

Part I.—New Works.

No.	Project.	Amount of estimate.	Past expenditure.	Expenditure in 189½-95.	Remarks.
1	2	3	4	5	6
		Rs.	Rs. A. P.	Rs. A. P.	
(a)	Communications				
1	Cost of turning piers				
2	Abutments of the				
3	Gadilam Girder Bridge	270		265 0 0	
	Cost of extending a Culvert at Pudupalayam Main road	80		80 0 0	
	Total ..	350		345 0 0	
(b)	Buildings				
1	Cost of Constructing				
2	a Female ward				
3	at Cuddalore Old Town	1730		1474 15 9	
	Value of 100 Corrugated iron dust bins purchased	300		299 1 0	
	Total ..	2030		1774 0 9	

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

Part I.—New Works—*cont.*

Number.	Project.	Amount of estimate.	Past expenditure.	Expenditure 189½-95.	Remarks.
1	2	3	4	5	6
		Rs.	Rs. A. P.	Rs. A. P.	
(c)	Drainage				
1					
2					
3		Nil			
	Total ..				
(d)	Water-supply				
1	Cost of Sinking a				
2	well at Veeranjaneyapuram	50	" " "	49 3 0	
3					
	Total ..	50	" " "	49 3 0	

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.	
	Metalled Road I Division							
	Mullachetty Street	-	-	-	227	1	0	
(a)	Communications Slopers Street	-	-	-	66	15	6	Total mileage of roads, streets, lanes, &c., in the town. 49 miles
1	Wellington Street	-	-	-	392	8	3	
2	Sentiers yard lane	-	-	-	62	14	0	
3	Broadway Street	-	-	-	28	15	6	Metalled or Gravelled } Unmetalled.
	Sunjeevi Rozan Covil Street	-	-	-	40	6	3	
	Bazaar Street	2100	-	-	326	14	6	30-1st 18-7
	Soccaja Street	-	-	-	475	5	9	
	Pillaiadal Street	-	-	-	480	6	6	
	Mosque Street	-	-	-	446	8	6	
	Mosque Lane Street	-	-	-	50	9	6	Total mileage under maintenance.
	Sunkararaich Street	-	-	-	30	4	0	
	Jain Lane &c. Street	-	-	-	74	12	0	
	Gunda Lane Salt pan Road	-	-	-	79	9	1	Metalled or Gravelled } Unmetalled.
	Jaspers Hill Road II Division	-	-	-	40	15	9	
	Carpaga Pillair Covil St	-	-	-	96	2	5	30-1st 18-7
	Collood Cattoo ammaii Covil St	-	-	-	150	3	0	
	Manaculay Road	800	-	-	164	7	3	
	Pattaculay Road	-	-	-	105	8	-	
	Imperial Road	-	-	-	200	4	-	
	Sulaza Chetty Sankararaich St 3rd Do	-	-	-	128	14	-	
	Sunjeevi Raich St	-	-	-	801	0	5	
	Bodi Chetty St	-	-	-	243	12	7	
	Car Street D	1500	-	-	281	12	3	
	Cost of repairing wood fence	-	-	-	145	7	8	
	Podoopaliem Main Road III Do	-	-	-	48	7	2	
	South Esplanade Road	-	-	-	368	1	6	
	Devanampatnam Road	-	-	-	329	1	9	
	Fort St David Road	-	-	-	176	12	6	
	Appapoo Mudly Sachiarapamany St	-	-	-	76	14	9	
	Sagayar Covil St	-	-	-	10	8	3	
	Renga Row St	-	-	-	9	5	0	
	Ramadoss Raich St	-	-	-	10	11	4	
	Arunachiri Mudly St	1000	-	-	12	13	3	
	Padakatti Ammaii Covil St	-	-	-	16	4	6	
	Pavoor Pandaram St	-	-	-	46	6	2	
	Pillai Pillair Covil St	-	-	-	10	10	-	
	Wiglemire St	-	-	-	70	9	6	
	Vauderlooven St	-	-	-	21	3	8	
	Cost of repairing Culvert at Jetty St David	-	-	-	72	9	-	
	V Division.							
	Kummundalaee road and Kottaramanichaee Kenderalaee	-	-	-	600	7	6	
	Renga Ammaii Covil Street	-	-	-	372	4	6	
	Pothaiel Chanady Street	1200	-	-	99	2	6	
	Vilinarazaee Cannaraedy	-	-	-	73	2	6	
	Kenderaya Mudaly St	-	-	-	45	13	6	
I.	Cost of Repairing wood work bridges and Culverts thereon	-	-	-	57	-	-	
	Total	6600	-	-	7719	14	8	

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

PART II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(b)	Buildings							
1	Cost of repairing Civil							
2	Dispensaries	430	-	-	429	13	0	
3	Cost of erecting a shed in front of Inamdar's Bungalow	10	-	-	11	15	0	
	Cost of repairing School sheds	40	-	-	35	-	-	©
	Cost of repairing Jail sheds	50	-	-	44	11	0	x
	Cost of repairing Masonry Latrines	550	-	-	549	7	5	
	Cost of repairing Bamboo Latrines	200	-	-	202	11	10	
	Cost of repairing Edmund Choultry	200	-	-	193	-	-	
	Cost of repairing Fish Market	90	-	-	89	13	7	
	Total	1570	-	-	1556	10	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.	
(c)	Drainage							
1								
2								
3								
		Nil.						
	Total ..							
(d)	Water-supply							
1	Cost of cleaning Filter beds ..	55	-	-	55	13	-	
2	Cost of repairing walls and parapet walls in the							
3	1st and 3rd Division ..	90	-	-	89	2	6	
		145	-	-	144	15	6	/
	Miscellaneous.							
	Cost of repairing							
	Cart sheds	60	-	-	56	10	-	
	Total ..							

Chairman M.C.

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 I.—2. *c.* Drainage—							
Overseers							
Drain cleaners .. @ 6 Rs Each ..	9	54	"	"	/ 648	"	"
@ 5 Rs Each	3	15	"	"	/ 180	"	"
Total ..	12	69	"	"	828	"	"
Deduct Fines and Stoppages ..					206	2	6
Add arrears for last year paid this year ..					41	6	"
Balance (Statement II) ..					663	3	6 /
d. Water works—							
Overseers							
Watchmen .. @ Rs 5 Each ..	3	15	"	"	/ 180	"	"
Total ..	3	15	"	"	180	"	"
Deduct Fines and Stoppages ..					15	"	"
Add arrears for last year paid this year ..					15	"	"
Balance (Statement II) ..					180	"	" /
3. General—							
Overseers							
Maistries .. Road Sweepers @ 6 Rs Each	4	24	"	"	/ 288	"	"
Do @ 5 Rs Each	2	10	"	"	/ 120	"	"
Total ..	6	34	"	"	408	"	"
Deduct Fines and Stoppages ..					34	"	"
Add arrears for last year paid this year ..					32	"	"
Balance (Statement II) ..					406	"	" /

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT II.—Education—							
1. Training Schools—							
Pupils receiving scholarships @ Rs. 5 each	4	20	"	"	240	"	"
Total ..	4	20	"	"	240	"	"
Deduct Fines and Stoppages ..					12·3	1	4
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					116	14	8
2. Municipal Schools—							
a. On the Salary System—							
Head Master							
1st Assistant Master							
2nd " "							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT II.—Education—*cont.*							
b. On the Salary Result System—							
Hindustani School teacher	1	8	"	"	96	"	"
Singaratope do	1	8	"	"	96	"	"
Uppalavadi do	1	8	"	"	96	"	"
Samarapaliam do	1	6	"	"	72	"	"
Fort St. David do	1	6	"	"	72	"	"
do do for 3 months as per revised Estimate for 94-95	1	5	"	"	15	"	"
Total ..	6	41	"	"	447	"	"
Deduct Fines and Stoppages ..					36	5	2
Add arrears for last year paid this year ..					36	"	"
Balance (Statement II) ..					446	10	10

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT II.—Education—*cont.*							
6. Inspection—							
Inspecting schoolmaster	1	20	"	"	240	"	"
Total ..	1	20	"	"	240	"	"
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					20	"	"
Balance (Statement II) ..					15	"	"
					235	"	6
7. Gymnastic Instructors							
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 III.—Sanitation and Medical Services—							
1. Hospitals and Dispensaries—							
Medical Subordinates	1	55	"	"	1 660	"	"
From April to June 94 @ Rs 35 200 from July 1894 @ Rs 55	1	55	"	"	1 600	"	"
" " Do	1	48	2	8	578	"	"
Midwife .. @ 15 Rs Each ..	2	30	"	"	1 360	"	"
~~Clerk~~ .. Matron	1	20	"	"	1 240	"	"
Compounder	1	18	"	"	1 216	"	"
~~Servants~~ .. @ 12 Rs Each ..	2	24	"	"	1 288	"	"
" .. Do assistant ..	1	9	"	"	1 108	"	"
" .. Peon	1	7	"	"	1 84	"	"
Do	1	6	"	"	1 72	"	"
Do	1	5	"	"	60	"	"
Ward coolies @ 5 Rs Each	3	15	"	"	1 180	"	"
Cookes @ 5 Rs Each	2	10	"	"	1 120	"	"
Watermen @ 5 Rs Each	3	15	"	"	1 180	"	"
Nurses @ 4 Rs Each	3	12	"	"	1 144	"	"
Sweepers @ 5 Rs Each	3	15	"	"	1 180	"	"
Gardener	1	5	"	"	1 60	"	"
Total ..	28	349	2	8	4130	"	"
Deduct Fines and Stoppages ..					557	2	1
Add arrears for last year paid this year ..					323	14	"
Balance (Statement II) ..					3896	11	11

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
3. Vaccination—							
Vaccinators	1	15	"	"	180	"	"
Do							
Peons	1	7	"	"	84	"	"
Total ..	2	22	"	"	264	"	"
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					26	"	"
Balance (Statement II) ..					22	"	"
					260	"	"
4. Registration—							
Registrars	1	15	"	"	180	"	"
Peons	1	10	"	"	120	"	"
Total ..	2	25	"	"	300	"	"
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					25	"	"
Balance (Statement II) ..					25	"	"
					300	"	"

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
5. *a.* "Conservancy, Road-cleaning and Road-watering."—							
Nuisance Inspectors @ 21 Rs. each.	4	84	"	"	1008	"	"
Do @	1	18	"	"	216	"	"
" Do	1	15	"	"	180	"	"
" Assistant ..	1	10	"	"	120	"	"
Maistries							
Scavengers @ .. 8 Rupees .. each..	3	24	"	"	288	"	"
~~Sweepers~~ .. .. Do	1	7	"	"	84	"	"
Do @ 6 Rs each	5	30	"	"	360	"	"
Do @ 5 Rs each	14	70	"	"	840	"	"
Do @ 4 Rs each	10	40	"	"	480	"	"
Sweepers @ 4 Rs each	57	228	"	"	2736	"	"
Total ..	97	526	"	"	6312	"	"
Deduct Fines and Stoppages ..					718	0	2
Add arrears for last year paid this year ..					338	4	3
Balance (Statement II) ..					5932	4	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 III.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors							
Maistries							
Scavengers	1	8	"	"	1 96	"	"
Do	1	6	"	"	1 72	"	"
Do @ 5 Rs each	4	20			1 240	"	"
Total ..	6	34	"	"	408	"	"
Deduct Fines and Stoppages ..					34	"	"
Add arrears for last year paid this year ..					34	"	"
Balance (Statement II) ..					408	"	"
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents							
Masalchies @ 4 Rs each	9	36	"	"	1 432	"	"
Total ..	9	36	"	"	432	"	"
Deduct Fines and Stoppages ..					34	"	"
Add arrears for last year paid this year ..					36	8	"
Balance (Statement II) ..					431	8	"

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
2. i. Markets—							
Superintendents		Nil					
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
ii. Slaughter-houses—							
Superintendents							
Servants .. @ 6 Rs each ..	2	12	"	"	1 144	"	"
Total ..	2	12	"	"	144	"	"
Deduct Fines and Stoppages ..					91	13	6
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					52	2	6
3. Choultries—							
Servants	1	6	"	"	1 72	"	"
Total ..	1	6	"	"	72	"	"
Deduct Fines and Stoppages ..					6	"	"
Add arrears for last year paid this year ..					6	"	"
Balance (Statement II) ..					72	"	"

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
4. Travellers' Bungalows—							
Maty	1	6	0	0	1 72	0	0
Servants	2	3	0	0	1 36	0	0
Total ..	3	9	0	0	108	0	0
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					9	8	0
Balance (Statement II) ..					8	12	0
					107	4	0
5. Avenues—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
6. Public Garden—							
Gardeners	1	5	0	0	1 60	0	0
Total ..	1	5	0	0	60	0	0
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					7	8	0
Balance (Statement II) ..							
					52	8	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 IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
8. Fire—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
9.—							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT V.—*a.* General Establishment—							
i. Office—							
Manager	1	60	"	"	720	"	"
Clerks	1	25	"	"	300	"	"
" .. .. Attendant ..	1	8	"	"	96	"	"
" .. .. Store keeper ..	1	10	"	"	120	"	"
Accountants	1	30	"	"	360	"	"
Peons .. .. @ 7 Rs each ..	2	14	"	"	168	"	"
Sweeper	1	5	"	"	60	"	"
Total ..	8	152	"	"	1824	"	"
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					152	"	"
Balance (Statement II) ..					152	"	"
					1824	"	"
ii. Inspection—							
Chairman's salary or carriage allowance ..							
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 V.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks							
Bill Collectors .. @ 8 Rs Each ..	8	64	"	"	768	"	"
Peons							
Total ..	8	64	"	"	768	"	"
Deduct Fines and Stoppages ..					97	13	6
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					670	2	6
					2961		
					1663	6	
c. Collection of tolls—							
Inspectors							
Gate-keepers							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Chairman Mc.

STATEMENT III.—*Municipality of* Cuddalore — Abstract of Deposits Account for the year 1894-95.

	Rs.	A.	P.		Rs.	A.	P.
Balance brought forward ..	⊗ 4088	2	2				
1. Deposits by appellants	208	1	10	1. Credited to Municipal Funds ..	3784	9	6
2. Deposits by renters	3730	2	8	2. Returned to appellants	29	13	0
3. Deposits by contractors	30	0	0	3. Returned to renters		0	0
4. Deposits as security by municipal servants	⊗ 4514	15	3	4. Returned to contractors	35	0	0
				5. Returned to municipal servants ..	5	13	9
5. Deposited for the execution of work for which private parties are liable ..		0	0	6. Returned to parties		0	0
6. Other deposits under the Act or bye-laws	72	0	1	7. Paid to claimants	1	5	3
Total, Receipts ..	8555	3	11	Balance ..	8786	12	6
Total, including balance ..	12,643	6	0	Total ..	12,643	6	0

⊗ Security furnished by Municipal Servants to the extent of Rs 4500 in the shape of land and house property of which a separate account was kept, but not shown in the Deposit account is now entered in the latter account according to the instructions of the Auditor who audited the accounts for 1893-94; hence the difference in the closing balance shown in Statement III of the audit report and the opening balance of the corresponding statement for 1894-95.

Total .. 3856 9 6

Chairman M.C.

STATEMENT IV-A.—*Municipality of* Cuddalore Demand, Collection and Balance Statement for the year 1894-95.

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.	4192 8 0	10 0 0	4182 8 0	4027 8 0		35 8 0	119 8 0
2. Tax on buildings	9656 9 5	18 15 9	9637 9 8	8743 13 4	21 0 0		873 8 5
3. Tax on lands	4210 13 9		4210 13 9	2990 6 6			1220 7 3
3(a) Lands unappropriated to any building or occupied by native chiefs	240 9 5		240 9 5	91 6 3			149 3 2
4. Water-tax on buildings and lands	0 0 0						
5. Tolls (gross receipts)	13460 0 0		13460 0 0	13460 0 0			
6. Market rents	710 0 0		710 0 0	710 0 0			
7. Slaughter-house fees	80 0 0		80 0 0	80 0 0			
8. Rent of cart-stands	270 0 0		270 0 0	270 0 0			
9. Private scavenging fees	163 2 11		163 2 11	161 10 11		1 8 0	
10. Sale proceeds of night soil, street refuse &c.	2307 0 0		2307 0 0	2307 0 0			
Total	35290 11 6	28 15 9	35261 11 9	32841 0 11	21 0 0	37 0 0	2362 10 10

Note:- The interest realized on Kists overdue has not been shown in this Statement but is exhibited in Statement I Revenue and Receipts.

3034-1-10

Chairman Mc.C.

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.	527 8 0	877 8 0	1405 0 0	875 0 0	63 8 0	433 0 0	33 8 0	Balances of 1892-93 & 93-94
2. Tax on buildings *	1090 14 7	3671 9 8	4762 8 3	4233 7 4	124 9 4	214 12 9	189 10 10	do from 1887-88.
3. Tax on lands *	901 3 5	4138 11 1	5039 4 6	4240 14 9	16 7 4	334 4 3	448 4 2	—do— —do—
4. Water-tax on buildings and lands	—	—	—	—	—	—	—	
5. Tolls	905 0 0	0 0 0	905 0 0	500 0 0	⊙ 405 0 0	0 0 0	0 0 0	
6. Market rents								
7. Slaughter-house fees								
8. Rent of cart-stands								
9. Private scavenging fees	0 7 2	101 6 0	101 13 2	101 1 7	0 11 7	0 0 0	0 0 0	
Total	3425 1 2	8789 2 9	12214 3 11	9950 7 8	610 4 3	982 1 0	671 7 0	

⊙ In this sum is included Rs 320 remitted by the Council vide para 30 of the report and Rs 85 being premium anticipated by sale of Re. 1 Note for Rs 1000 forfeited by the defaulting Toll Contractor for 1891-92, but as the Note was not sold the premium estimated was not realized; hence for remitting the receipt anticipated under this head.

* The arrear balances on account of Tax on Buildings and Lands noted in the Remand Register have been scrutinized after the close of the audit of the accounts for 93-94 and the correct balances arrived at have been entered in the Statement; hence the difference between the figures of the closing balance of 93-94 and the opening balance of 1894-95.

Chairman, M.C.

32

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.	8	65 8 0	119	185 0 0	127	250 8 0	121	244 8 0	6	6 0 0	13	96 8 0	108	148 0 0	0	0 0 0	0	0 0 0
2. Tax on buildings	52	77 10 4	436	956 13 1	486	1034 7 5	432	893 10 7	54	140 12 10	57	93 4 11	371	795 10 0	4	4 11 8	0	0 0 0
3. Tax on lands	41	148 3 7	280	717 13 10	321	866 1 5	267	769 9 0	54	96 8 5	44	168 6 8	218	591 13 10	5	9 4 6		
4. Water-tax on buildings and lands.																		
5. Tax on vehicles with springs and palanquins		12 0 0		33 0 0		45 0 0		42 0 0		3 0 0		6 0 0		36 0 0		0 0 0		0 0 0
6. Tax on animals	6	5 0 0	40	38 8 0	46	43 8 0	43	40 8 0	3	3 0 0	2	1 0 0	39	37 8 0	1	1 0 0	1	1 0 0
Tax on carts, &c.		2 0 0		8 0 0		10 0 0		8 0 0		2 0 0		0 0 0		4 0 0		2 0 0		2 0 0
Total	107	310 5 11	873	1939 2 11	980	2249 8 10	863	1998 3 7	117	257 5 3	116	365 3 7	736	1612 15 10	10	17 0 2	1	3 0 0

Chairman, M. C.

33

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

Taxes.	Prosecutions instituted.		Collections before judgment.		Collections after judgment.		Prosecutions withdrawn or dismissed.		Balance.	
	Number of cases.	Amount involved.	Number of cases.	Amount collected.	Number of cases.	Amount collected.	Number of cases.	Amount involved.	Number of cases.	Amount involved.
1	2	3	4	5	6	7	8	9	10	11
		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.
1. Tax on arts, &c										
2. Tax on buildings.										
3. Tax on lands ..										
4. Water-tax on buildings and lands ..										
5. Tax on vehicles with springs and palanquins ..										
6. Tax on animals..										
7. Tax on carts and other vehicles without springs.										
Total ..										

Statement V-A.—Showing the Statistics of Municipal Schools in the Municipality of Cuddalore for the official year 1894-95.

STATEMENT V-A.—Showing the Statistics of Municipal Schools in the Municipality of Cuddalore for the official year 1894-95.

Schools.	Number of schools.				Number on rolls on 31st March 189 .		Average attendance throughout 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.	Masters.			Contingencies and miscellaneous.	Total.			
													Fixed salary (masters, clerks and servants).	Results grant.	School fees.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
								Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
I.—Colleges											Nil									
II.—Upper Secondary Schools and Departments																				
(1)																				
(2)																				
(3)																				
Total ..																				
Total of Colleges and Upper Secondary Schools and Departments ..											Nil									
III.—Lower Secondary Schools and Departments																				
(a) Salary System—																				
(1)																				
(2)																				
(3)																				
Total ..											Nil									
(b) Salary-results System—																				
(1)																				
(2)																				
(3)																				
Total ..											Nil									
Total, Colleges and Secondary Schools.																				
IV.—Primary Schools and Departments																				
(a) Salary System—																				
(1)																				
(2)																				
(3)																				
Total ..											Nil									

Statement V-A.—Showing the Statistics of Municipal Schools in the Municipality of Cuddalore for the official year 1894-95—*cont.*

Schools.	Number of schools: At the beginning of the year.	Opened during the year.	Closed in the year.	At the close of the year	Number on rolls on 31st March 1895: Boys.	Girls.	Average attendance throughout the year.	Receipts: Grants from Provincial Funds.	Grants from Local Funds.	School fees.	Other receipts.	Total.	Expenditure: Masters: Fixed salary (masters, clerks and servants).	Results grant.	School fees.	Contingencies and miscellaneous.	Total.	Net cost to Municipality.	Average net cost per pupil in each class of municipal schools.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
(b) Salary-results System—								Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
(1) Uppalavadi	1	"	"	1	32	-	24	- - -	- - -	22 6 6	- - -	22 6 6	96 - -	40 5 -	- - -	6 9 7	142 14 7	120 8 1	5 - 4	
(2) Fort Saint David	1	-	"	1	65	3	54/2	- - -	- - -	40 9 6	- - -	40 9 6	86 10 10	63 3 -	- - -	6 9 7	156 7 5	115 13 11	2 1 1	
(3) Sengara Cose	1	-	"	1	20	13	13	- - -	- - -	17 1 36	- - -	17 1 36	102 - -	38 7 -	- - -	7 15 7	148 6 7	130 9 1	10 - 8	
(4) Hindustani School G.S. Cuddalore	1	-	"	1	20	-	17	- - -	- - -	12 5 3	- - -	12 5 3	96 - -	13 9 -	- - -	30 12 7	140 5 7	128 - 11	7 8 6	
(5) Savarapalliem	1	-	"	1	28	2	20/2	- - -	- - -	18 14 -	- - -	18 14 -	72 - -	33 9 -	- - -	12 4 2	117 13 2	98 15 2	4 7 11	
Total	5	"	"	5	168	18	128/11	- - -	- - -	112 0 9	- - -	112 0 9	452 10 10 (a)	189 1 -	- - -	70 (a) 3 6	705 15 4	593 13 7	- - -	
Municipal Provincial School Cuddalore	-	1	1	-	closed			- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	116 4 8	116 4 8			
Total ..	5	1	1	5	168	18	128/11	- - -	- - -	112 0 9	- - -	112 0 9	452 10 10	189 1 -	- - -	171 2 2	812 14 -	593 13 7	- - -	
Total, Primary Schools ..	5	1	1	5	168	18	128/11	- - -	- - -	112 0 9	- - -	112 0 9	452 10 10	189 1 -	- - -	171 2 2	812 14 -	593 13 7	- - -	
Grand Total of all Schools and Colleges	5	1	1	5	168	18	128/11	- - -	- - -	112 0 9	- - -	112 0 9	452 10 10	189 1 -	- - -	171 2 2	812 14 -	593 13 7	- - -	

(a) The Asst assistant Inspector of Schools has included a sum of Rs 6 being the wages of a Servant at 8 as per Mensem for the School at Sengalatope for the year 1894-95 in Column 14 of the Statement and then including the same under Column 17 Miscellaneous. As there was no provision in the Budget for 1894-95 for the entertainment of a Servant on a fixed payment under Grant II (2)(a) and as the services of a Servant were absolutely necessary a Man was entertained at 8 as per Mensem during the year and the amounts paid from Contingencies under Grant II (2)(c), hence the differences between the Statements II and V(A) under Grant II (ii) a & c.

Foot-note to Statement V-A.

Number of Students from Municipal Schools and Colleges who appeared for and passed the several Examinations during the year.

Examinations.	Number of Pupils examined.	Number of Pupils passed.
First in Arts	"	"
Matriculation ..	"	"
Upper Secondary ..	"	"
Lower Secondary ..	"	"
Primary School ..	9	4
Infant Standard ..	19	8
First Standard ..	41	35
Second Standard ..	32	28
Third Standard ..	21	14
Fourth Standard Total	122	89

STATEMENT V-B.—Showing the Statistics of Aided Schools in the Municipality of Cuddalore for the official year 1894-95.

Schools.	Number of Schools: At the beginning of the year	Opened during the year.	Closed during the year.	At the close of the year.	Number on rolls on 31st March 1895: Boys.	Girls.	Number of pupils examined.	Number of pupils found qualified for grants.	Full amount of grant earned	Amount of such grant payable.	Amount disbursed: For current year.	For previous year.	Total	Paid as salaries to masters.	Total expenditure from Municipal funds, columns 14 and 15.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
									Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
GRANT-IN-AID.																
A. Result Grant (*i.e.*, Schools actually examined for results grants)—																Rate at which grants were paid.
									Nil							
(*a*) Secondary																
Total ..																
(*b*) Primary																
St Joseph's Branch School (Town)	1	"	"	1	140	-	109	89	43 4 8	150 - -	150 - -	- - -	150 - -	150 - -	150 - -	Maximum rate
Committee Do. Do. (Pudupalaiyam)	1	"	"	1	77	-	48	37	21 7 4	138 - -	138 - -	- - -	138 - -	138 - -	138 - -	
—Do— Do. Pedupalaiyam	1	"	"	1	82	-	54	50	32 4 6	0 135 - -	135 - -	- - -	135 - -	135 - -	135 - -	
—Do— Do. Manjakuppam	1	"	"	1	73	-	56	51	28 3 8	0 156 - -	156 - -	- - -	156 - -	156 - -	156 - -	
Annamallai Adazar School (Pudupalaiyam)	1	"	"	1	29	3	24	22	5 0 8	0 30 - -	30 - -	- - -	30 - -	30 - -	30 - -	
Soraikulpet S. P. G.	1	"	"	1	40	7	32/2	23/4	10 4 4	0 104 4 -	104 4 -	- - -	104 4 -	104 4 -	104 4 -	
Semmandalam Lutheran Mission	1	"	"	1	29	20	14/14	14/9	11 8 4	0 150 - -	150 - -	- - -	150 - -	150 - -	150 - -	
Salikupet	1	"	"	1	48	-	22	18	6 4 2	- 24 2 -	24 - -	- - -	24 - -	24 - -	24 - -	
Bandipalaiyam Lutheran (Pudupalaiyam) School	-	1	-	1	33	-	45/1	20	5 0 -	- 43 - -	43 - -	- - -	43 - -	43 - -	43 - -	
Old Town Cuddalore S. P. G.	1	"	-	1	56	4	24/2	15/2	2 2 -	- 22 - -	22 - -	- - -	22 - -	22 - -	22 - -	
Manjakuppam Velazuda Pillai	1	"	"	1	20	-	11	9	1 6 4	- 16 4 -	16 4 -	- - -	16 4 -	16 4 -	16 4 -	
Karaikuppet	1	"	"	1	24	-	14	13	2 8 1	- 28 1 -	28 1 -	- - -	28 1 -	28 1 -	28 1 -	
Murugala Pudupalaiyam School	1	"	"	1	42	-	27	23	6 8 12	- 44 - -	44 - -	- - -	44 - -	44 - -	44 - -	
Brooke's pet Lutheran Mission	1	"	"	1	34	2	25/2	17	3 4 -	- 34 - -	34 - -	- - -	34 - -	34 - -	34 - -	
Old Town Cuddalore Seminary (Latin)	1	"	"	1	36	-	23	10	1 6 -	- 16 - -	16 - -	- - -	16 - -	16 - -	16 - -	
Do. Do. Seminary (Tamil)	1	"	"	1	39	4	29	16	2 3 -	- 23 - -	23 - -	- - -	23 - -	23 - -	23 - -	
Do. Do. S. P. G. Branch	1	"	"	1	24	-	27	18	6 3 10	- 63 10 -	63 10 -	- - -	63 10 -	63 10 -	63 10 -	
Do. Do. Lutheran Mission	1	"	"	1	22	11	12	8	1 3 10	- 27 4 -	27 4 -	- - -	27 4 -	27 4 -	27 4 -	
Bandipalaiyam Do.	1	"	"	1	17	1	10/1	6/1	1 5 6	- 30 12 -	30 12 -	- - -	30 12 -	30 12 -	30 12 -	
Old Town Cuddalore S. P. G. Boarding	1	"	"	1	22	14	22/8	19/8	11 0 10	- 77 - -	77 - -	- - -	77 - -	77 - -	77 - -	
Bandipalaiyam Lutheran Mission	"	1	"	1	12	-	4	4	1 0 -	- 10 - -	10 - -	- - -	10 - -	10 - -	10 - -	
Vannarapalaiyam (Daz) (Night)	1	"	1	-	Closed		24	17	6 1 -	- 61 - -	61 - -	- - -	61 - -	61 - -	61 - -	Closed after Grant Examination.
Bandipalaiyam Subrazadeen Dr	1	-	1	.	—Do—		37/4	31/4	6 3 8	- 30 - -	30 - -	- - -	30 - -	30 - -	30 - -	—Do—
Pacamallee Clerk S. P. G.	1	"	1	"	—Do—		3/2	1/1	0 6 -	- 12 - -	12 - -	- - -	12 - -	12 - -	12 - -	—Do—
Semmandalam Lutheran Mission	-	1	1	.	—Do—		9	6	5 0 -	- 50 - -	50 - -	- - -	50 - -	50 - -	50 - -	—Do—
Bandipalaiyam Krishnama Chetty (Night)	1	-	1	.	—Do—		Before Grant Examination									Closed before Grant Examination
Old Town Cuddalore S. Ramachetty (Tamil)	1	-	1	.	—Do—											—Do—
Brooke's pet Narayanasami Pillai	1	-	1	"	—Do—											—Do—
Old Town Cuddalore Narayanasami	1	-	1	.	—Do—											—Do—
Do. Do. Malai (Pudupalaiyam)	1	-	1	"	—Do—											—Do—
Settikolam Lutheran Mission	1	-	1	"	—Do—											—Do—
Vannarapalaiyam (Night)	1	"	1	"	—Do—											—Do—
Total ..	29	3	11	21	899	66	713/56	544/37	224 8 9	1475 3 -	1475 3 -	- - -	1475 3 -	1475 3 -	1475 3 -	
Grand Total ..	29	3	11	21	899	66	713/56	544/37	224 8 9	1475 3 -	1475 3 -	- - -	1475 3 -	1475 3 -	1475 3 -	

Scholars. Standard IV / III / II. No. present Rs. A. P. / No. passed Rs. A. P. Left 128-18 / 93-6. Total 713-56 / 544-37.

Statement V-B.—Showing the Statistics of Aided Schools in the Municipality of Cuddalore for the official year 1894-95—*cont.*

Schools.	Number of Schools: At the beginning of the year.	Opened during the year.	Closed during the year.	At the close of the year.	Number on rolls on 31st March 189 . : Boys.	Girls.	Number of pupils examined.	Number of pupils found qualified for grants.	Full amount of grant earned.	Amount of such grant payable.	Amount disbursed: For current year.	For previous year.	Total.	Paid as salaries to masters.	Total expenditure from Municipal funds, columns 14 and 15.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
B. Combined Grant Schools—									Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
(*a*) Secondary									Nil							
Total ..																
(*b*) Primary									Nil							
Total ..																
Grand Total ..																
C. Salary Grant Schools—																
(*a*) Secondary	1	-	-	1	52									125 - -	125 - -	
S. P. G. Middle School Old Town Cuddalore	✓															
Total ..	1	-	-	1	52									125 - -	125 - -	
(*b*) Primary ..																
Primary Department of St. Joseph's College, Cuddalore	1	-	-	1	88									108 - -	108 - -	
Do. S. P. G. Middle School G. S. Cuddalore	✓ 1	-	-	1	66									140 - -	140 - -	
Total ..	2	-	-	2	154									248 - -	248 - -	
Grand Total ..	3	-	-	3	206									373 - -	373 - -	

Chairman, D.B.C.

42

43

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

Cuddalore Municipality for the year 1894-95.

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

Items of expenditure.	Original budget grant as sanctioned by Government.			Subsequent additions.			Subsequent deductions.			Total grant.			Authority for the additions and deductions shown in columns 3 and 4.
1	2			3			4			5			6
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Entries as per Statement II wherever there is alteration													
Grant I. Public Works.													
New Works.													
Communication	5010	-	-	260	-	-	4700	-	-	570	-	-	Sanctioned in G.O. Dt 13 April 94 No 485 Mu. Dis: and at the meeting of the Council held on the 15th Dec 1894.
Water-Supply	"	"	"	120	"	"	"	"	"	120	-	-	Sanctioned at the meeting held on the 26th June 1894.
Repairs													
Communication	5500	"	"	1100	-	-	-	-	-	6600	-	-	Sanctioned at the meeting held on the 15th December 1894.
Buildings	900	-	-	730	"	"	"	"	"	1630	-	-	Sanctioned at the meeting held on the 26th June, 31st July, 11th August & 15th November 94.
				330									

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Cuddalore Municipality for the year 1894-95—*continued.*

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

Items of expenditure.	Original budget grant as sanctioned by Government.	Subsequent additions.	Subsequent deductions.	Total grant.	Authority for the additions and deductions shown in columns 3 and 4.
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Contributions to Local Boards	50 - -	220 - -	/ - - -	270 - -	Sanctioned at the meeting held on the 15th November 1894.
Grant II					
Education					
On Salary Result System — Second payments	430 - -	20 - -	10 - -	440 - -	Sanctioned at the meeting held on the 9th October 1894.
Grant III					
Hospital and Dispensaries					
Sundries and Contingencies	135 - -	30 - -	- - -	165 - -	Sanctioned at the Meeting held on the 1st September 1894.

Chairman, M.C.

STATEMENT VII.—Tolls.

Statement VII :— Tolls

Number of toll-gates.	Whether collection of tolls is leased out or managed departmentally.	Amount of collections.	Expenditure on				Balance (column 3 *minus* column 7.)	Share due to the District Board.	Amount paid to the District Board.	Balance, if any, due to the District Board and date on which it was paid.
			Works.	Establishment.	Contingencies.	Total.				
1	2	3	4	5	6	7	8	9	10	11
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
6	Leadbank	13460 - -	44 14 -	- - -	140 12 -	185 10 -	774 6 -	- - -	- - -	- - -

Chairman, M.C.

Statement VIII.—Loans.

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

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

Name of Municipality.	Total Number of houses, as per census (occupied and unoccupied).	Number of houses on the municipal register out of the number in col. 2	Assessed.													
			Under 8 Annas.		·8 Annas to Rs. 1½.		Rs. 1½ to Rs. 5.		Rs. 5 to Rs. 15.		Rs. 15 to Rs. 30.		Rs. 30 and above.		Total.	
			Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				RS. A. P.		RS. A. P.		RS. A. P.		RS A. P.		RS. A. P.		RS A. P.		RS. A. P.
Cuddalore.	8974.	4959	1138	361 15 8	2225	1800 12 4	1391	4153 0 4	169	1000 15 9	15	264 14 6	21	2055 15 1	4959	9637 9 8.

2225 1800 12 4
1391 4153 0 4
169 1000 15 9
15 264 14 6
21 2055 15 1
4959 9637 9 8

Chairman, M.C.

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

Name of the Municipality.	Assessed in	Class I.		Class II.		Class III.		Class IV.		Class V.		Class VI.		Class VII.		Class VIII.		Total.	
		Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
			Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.
Cuddalore		-	- - -	4	200 - -	41	956 - -	41	456 - -	119	663 - -	352	109 - -	712	697 8 -	1378	1375 8 -		
Do. Clerc		III	Salt & Excise Revenue of Rs. 6. 8-0 and upwards	60	"	60	"	60	"	60	"	60	"	60	"	60	"		
"		III	Assessed at Rs. 2 and less than Rs. 6. 8-0	60	"	1	"	60	"	60	"	1	"	60	"	60	"		
"		III	Assessed at Rs. 1 and less than Rs. 2	12	"	1	"	12	"	12	"	1	"	12	"	12	"		
"		III	Assessed at Rs. 0-8-0 and less than Rs. 1	60	"	8	"	60	"	60	"	8	"	60	"	60	"		
Do.		III	Assessed at Rs. 2 and less than Rs. 6	60	"	11	"	60	"	60	"	11	"	60	"	60	"		
Do.		III	Assessed at Rs. 1 and less than Rs. 2	12	"	7	"	12	"	12	"	7	"	12	"	12	"		
Do.		III	Assessed at Rs. 0-8-0 and less than Rs. 1	60	"	8	"	60	"	60	"	8	"	60	"	60	"		
Do.		III	Assessed at Rs. 2 and less than Rs. 6	60	"	19	"	60	"	60	"	19	"	60	"	60	"		
Do.		III	Assessed at Rs. 1 and less than Rs. 2	12	"	9	"	12	"	12	"	9	"	12	"	12	"		
Do.		III	Assessed at Rs. 0-8-0 and less than Rs. 1	60	"	8	"	60	"	60	"	8	"	60	"	60	"		
Do.		III	Assessed at Rs. 2 and less than Rs. 6	60	"	20	"	60	"	60	"	20	"	60	"	60	"		
Do.		III	Assessed at Rs. 1 and less than Rs. 2	12	"	12	"	12	"	12	"	12	"	12	"	12	"		
Do.		III	Assessed at Rs. 0-8-0 and less than Rs. 1	60	"	8	"	60	"	60	"	8	"	60	"	60	"		

4 - 200
4 - 956
41 - 456
119 - 663
4352 - 1000
109 - 201
712 - 697-8

1878 - 4182-8

G. Krishnan, Chairman.

Statement X.

1. Name of Municipality .. .. Cuddalore
2. Population as per last census 47,353
3. Sanctioned number of Councillors { (a) Nominated .. .. 5 / (b) Elected .. .. .. 15 } 18
4. Actual number of Councillors on 31st March 1895—
   - (a) Ex-officio 1
   - (b) Nominated { Officials .. .. 2 / Non-officials .. .. 1 } 4
   - (c) Elected .. { Officials .. .. 1 / Non-officials .. .. 14 } 15
   - Total .. 18
   - (d) Europeans and Eurasians 2
   - (e) Natives 16
5. Total number of meetings actually held during the year 22
6. Number of meetings adjourned for want of a quorum 6
7. Average attendance at each meeting *actually* held— 10
   - (a) Officials 2
   - (b) Non-officials 8
   - Total .. 10
   - (c) Europeans and Eurasians 1
   - (d) Natives 9
   - Total .. 10
8. Is the Chairman appointed or elected .. .. Elected
9. Name and designation of persons who have held the office of Chairman during the year, with the date of appointment or election in each case

M. R. Rz. J. S. Srinivasa Rão Garu, Public Prosecutor, was elected Chairman on the 5th October 1891 and held the office from the 21st December 1891 to 2nd September 1894, on which date his tenure of office as Councillor expiring, he handed over charge to the Divisional Officer M. R. Rz. P. Krishna Rão Garu B. A. B. L. —— who held the office of Ex-officio Chairman from that date to 1st November 1894 when he obtaining 4 months privilege leave, he handed over charge of the office to his successor M. R. Rz. T. Rajagopal Naiyagal B. A. —— who was Ex-officio Chairman till the 3rd December 94 when he was relieved by M. R. Rz. P. Krishna Rão Garu B. A. B. L. & M. R. Rz. J. S. Srinivasa Rão Garu who was returned as Councillor by election held on the 24th September 94 and whose name was published in part II A of the Fort St. George Gazette dated 20th November 1894 was elected Chairman by the Council at their meeting held on the 15th January 1895, and his election having been published in the above mentioned Gazette, dated 19th January 1895, M. R. Rz. P. Krishna Rão B. A. B. L. handed over charge of the office to M. R. Rz. C. S. Srinivasa Rão Garu on the same

17 June 1895

Statement X-A.—Showing the particulars of elections held in the Municipality of Cuddalore in 1894-95.

Name of the wards, if any, into which the town is divided.	Population.	Number of registered voters.	Date of election.	Number of seats filled by election.	Whether election was contested or not and the number of seats contested.	If contested, number of voters who went to the poll.
1	2	3	4	5	6	7
1. 1st Ward Old Town Cuddalore		75	28-5-94 4-9-94 25-9-94	1/3	Not Contested	-
2. 2nd " —do—		120	28-5-94	1	—do—	—
3. 3rd " Bandipalliem		91	24-9-94	1	—do—	-
4. 4th " Tirupapuliyur		193	28-5-94 25-9-94	1/2	Contested	72 140
5. 5th " —do—		160	28-5-94 25-9-94	1/2	—do—	(a) 118 123
6. 6th " Pudupalliem		165	24-9-94	1/2	Not Contested	
7. 7th " Manjakuppam		90	—do—	1/2	Contested	71
8.						
9.						
10.						
Total ..		894		13		

(a) Including 7 Rejected Votes

—do— 1 —do—

Chairman M.C.

Statement XI.—Furnishing information regarding Municipal markets, houses served by the private scavenging agency, number of latrines and of lights, &c., in the Town of Cuddalore for the year 1894-95.

Area of Municipality in square miles.	Name of Municipal markets.	Whether collection of fees, rents, &c., was leased out or managed departmentally.	Number of houses served by the private scavenging agency on the registers on 31st March 1895.	Number of public latrines on 31st March 1894.		Number of latrines constructed in 1894-95.	Number of latrines demolished in 1894-95.	Number of latrines on 31st March 1895.		Number of lamps on 31st March 1894.	Number of lamps put up in 1894-95.	Number of lamps removed in 1894-95.	Number of lamps on 31st March 1895.
				Latrine	Urinal			Latrine	Urinal				
1	2	3	4	5		6	7	8		9	10	11	12
13.30 Square Miles	Fish Market	Leased out	1140	25	"	"	"	25	"	312	28	"	340

Chairman, M.C.

Cuddalore 17th June 1895

STATEMENT XII.—Showing particulars regarding the number of patients treated, &c., in the Town of Cuddalore during the year 1894-95.

Name of hospital and dispensary.	Patients treated.			Number and name of midwives employed.	Number of labour cases attended by the midwives.	Date and Number of G.O. sanctioning rules for the treatment of the sick under section 127 of Act IV of 1884.
	In.	Out.	Total.			
1	2	3	4	5	6	7
New Town Hospital	376	26239	26665	Mrs. J. Theodore	144	
				Nagammal	75	
Old Town Hospital	210	13513	13723	Mrs. Padroza	51	
					170	
Peripatetic Dispensary	"	21036	21036			

70 53

STATEMENT XIII.—Showing the Statistics of Vaccination and of Births and Deaths registered in the ~~Town~~ of Cuddalore Municipality during the year 1894-95.

Number of births registered.	Number of deaths registered.	Number of prosecutions instituted for failure to register births or deaths.	Name of Medical subordinates and vaccinators performing vaccine operations.	Number of operations performed.		Number of successful operations.		Number of operations with animal lymph.	Number of successful operations with animal lymph.	Number of prosecutions instituted for failure to have children vaccinated.	Remarks.
				Below one year of age.	Above one year of age.	Below one year of age.	Above one year of age.				
1	2	3	4	5	6	7	8	9	10	11	12
517	919	"	**Medical Subordinates**								
			1 New Town Hospital ..	..		Nil					
			2 Old Town Do.								
			3 Peripatetic Do.								
			Total ..								
			Municipal Vaccinators								
			1 1st Class Vaccinator	678	874	677	817	1532	1524		316
			2 Assistant Do.	141	313	143	366	457	449		
			3 Local Fund Pupil Vaccinator	10	48	9	17	58	26		311
			Total ..	832	1235	829	1170	2067	1999	316	
			Grand Total ..	832	1235	829	1170	2067	1999	316	

Municipal office, Cuddalore 17th June 1895

Chairman, M.C.

Salary Result Schools.

Result Schools.

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

Standard.	1893-94 Compulsory Subjects only. Number of pupils presented for the Standard.	Number passed.	Merit.	Ordinary.	1894-95 Compulsory Subjects only. Number of pupils presented for the Standard.	Number passed.	Merit.	Ordinary.	Remarks.
4th Primary	17	15	9	6	9	4	"	4	Under Salary Results Schools
~~VII.~~ Standard or ~~Lower~~ Secondary Examination.	8	14	5	9	21	14	14	"	There was slight advance
III	28	22	13	9	32	28	4	24	with regard to numbers presented and passed under all the Standards
~~VI.~~ II Standard	31	26	21	5	41	35	3	32	excepting the 4th Standard. The municipal schools are intended
I	17	13	13	-	19	8	2	6	for backward Classes such as
~~V.~~ Do. Infant standard.	111	90	61	29	122	89	23	66	fishermen etc.
Total	94 - 5	76 - 2	51-2	25	92 - 2	67 - 1	22	45 - 1	Under Aided Results Schools
IV. Do. including Primary School Examination.	150 - 3	120 - 3	64-3	56	168 - 9	119 - 9	20 - 1	~~99~~ 98	there was slight falling off under
III. Standard	190 - 10	161 - 9	97-9	64	165 - 11	135 - 8	30 - 2	~~105~~ 6	all the standards excepting
II. Do.	~~180~~ - 16	153 - 12	122-11	31-1	160 - 16	140 - 13	~~49~~ - 2	~~91~~ - 11	3rd and Infant Standards
I. Do.	89 - 13	75 - 10	66 - 10	9	128 - 18	83 - 6	~~29~~ - 1	~~33~~ - 5	owing to age restriction &c
Infant Do.	703 - 47	585 - 36	400 - 35	185 - 1	713 - 56	544 - 37	171 - 6	373 - 31	
Total									

(Lower Secondary - Salary Results)

Name of Subject.*	1893-94 Optional Subjects.				1894-95 Optional Subjects.				
Geography	49	26	18	8	60	44	23	21	There is progress shown
Hygiene	21	16	5	11	27	13	3	10	under all Subjects
English	206 - 6	140 - 1	44	96 - 1	278 - 12	222 - 5	82 - 3	140 - 2	of the optional portion
Geography	260 - 10	180 - 6	~~92~~ - 2	88 - 4	297 - 15	220 - 8	122 - 2	98 - 6	
Hygiene	166 - 8	107 - 4	58 - 2	49 - 2	180 - 9	129 - 4	36 - "	93 - 4	
Agriculture	7 "	4 "	2 "	2 "	6 "	6 "	"	6 "	
Needlework	7 "	5 "	3 "	2 "	20 "	20 "	6 "	14	
Gymnastics	41 "	35 "	" "	35 "	138 "	138 "	60 "	78 "	

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

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

Ed. B. 48 5,000—16-5-93.

Cuddalore
12-5-95

Assistant Inspector of Schools

Indicator

Statement No. III. giving particulars as to the qualifications of teaching Staff employed in the Cuddalore Municipality

Classes of Institutions.		Number of Teachers employed.	Number possessing Trained Teachers' Certificates.	Number possessing Untrained Teachers' Certificates.	Number with General Education Certificates.	Unpassed Teachers.	Remarks.
Colleges	Government	"	"	"	"	"	There is an increase of 15 teachers, of 4 trained certificates, 2 untrained Certificates and 7 General Education certificates. With all these slight increases the number of unpassed teachers is still the same – 40 for both the years.
	Board or Municipal	"	"	"	"	"	
	Aided from Provincial Funds	30	1	13	7	6	The Primary Grade Section of the Training School Cuddalore has always had the full complement while the Lower Secondary Section has been very slender. It is only from January last three are two municipal teachers under training and drawing stipends from municipal funds. There were municipal teachers trained last year also in the Govt Training School: but they drew stipends from Provincial Funds.
	Aided from Local or Municipal Funds	"	"	"	"	"	
	Unaided and Indigenous	"	"	"	"	"	
Secondary Schools.	Government	3	3	"	"	"	On the establishment for Boys' Schools, Rs 58-6-8 are drawn as Stipend of a Municipal Teacher who is deputed for 2 months.
	Board or Municipal	"	"	"	"	"	
	Aided from Provincial Funds	"	"	"	"	"	
	Aided from Local or Municipal Funds	5	1	3	1	"	
	Unaided and Indigenous	17	3	2	8	4	
	Government	1	1	"	"	"	
	Board or Municipal	6	2	"	4	-	
mary Schools	Aided from Provincial Funds	"	"	"	"	.	
	Aided from Local or Municipal Funds	46	12	3	18	13	
	Unaided and Indigenous	27	2	1	7	17	
	Total	135	25	22	45	40	

Note.—1. *In the column of remarks it should be noted whether the provision made in the budg* *for training teachers during the year under report had been carried out.*
2. *No comments should be made except as notes entered in the column of remarks.*
3. *This statement should be submitted in time to reach the Presidents of Local Board* *or the Chairmen of Municipal Councils concerned before the 1st May.*

6–5–93.

Cuddalore
12–5–93

Chairman. Sub asst. Inspector
Cuddalore Range

Enclosure No. 4.

In a letter from the Chairman,
Municipal Council, Ludlalore,
Dated 17th June 1895, No. 181.

Sn 5
Encl 2062 hr of 95

Enclosure No. 2.

In a letter from the Chairman,
Municipal Council, Ludvalore,
dated 17th June 1895, No. 181.

Sn 3
Encl 2062/hr of 95

s in the Cuddalore Municipality

1894 – 95			Remarks.
Number of Schools.	Number of pupils on 31st March. Boys.	Girls.	
"	"	"	
"	"	"	
2 (a)	655	"	(a) These refer to St. Joseph's College and Committee Colle
"	"	"	
"	"	"	
"	"	"	
"	"	"	
"	"	"	
1	118 (b)	"	(b) The increase in attendance relates to the S.P. Middle School Old Town Cuddalore
5 (c)	297	"	(c) The Sanskrit Pata Salai of Pudupolyam was close in January last
1	60 (d)	"	(d) It is the Practising Department attached to the Govt Training School, Cuddalore.
5	168	18	
"	"	"	
25 (e)	899	66	(e) Aided Schools fell 4 by 6 and under Indigenous the are 6 & more.
22	573	5	
1	31	"	
"	"	"	
"	"	"	
"	"	"	
"	"	"	
"	"	"	
1 (a)	"	"	(a) Closed before the
"	"	"	
"	"	"	
"	"	"	
"	"	"	
"	"	"	
"	"	"	
"	"	"	
"	"	"	
"	"	"	
62 ~~83~~	2801	89	

Otw whole the no. of schools is stationary a[n]ere is an increase in attendance.

...al or Local (or Municipal) according as it has received a larger gra... Provincial or Local (or Municipal) Funds.

...al Councils concerned before the 1st May.

Council Secretary

Subassistant Inspr Schools Cuddalore

Statement No. I relating to General S...

		1893 – 94	
		Number of Schools.	Number of pupils on 31st March. Boys.	Girls.
Colleges	Government	"	"	
	Board or Municipal	"	"	
	Aided from Provincial Funds	2	583	
	Aided from Local or Municipal Funds ..	"	"	
	Unaided and Indigenous	"	"	
Secondary Schools ..	Government	"	"	
	Board or Municipal	"	"	
	Aided from Provincial Funds	"	"	
	Aided from Local or Municipal Funds ..	1	88	
	Unaided and Indigenous	6	297	
Primary Schools ..	Government	1	54	
	Board or Municipal	5	152	
	Aided from Provincial Funds	"	"	
	Aided from Local or Municipal Funds ..	31	979	
	Unaided and Indigenous	16	356	
Training Schools ..	Government	1	60	
	Board or Municipal	"	"	
	Aided from Provincial Funds	"	"	
	Aided from Local or Municipal Funds ..	"	"	
	Unaided and Indigenous	"	"	
Sessional Schools ..	Government	"	"	
	Board or Municipal	"	"	
	Aided from Provincial Funds	"	"	
	Aided from Local or Municipal Funds ..	"	"	
	Unaided and Indigenous	"	"	
Industrial Schools ..	Government	"	"	
	Board or Municipal	"	"	
	Aided from Provincial Funds	"	"	
	Aided from Local or Municipal Funds ..	"	"	
	Unaided and Indigenous	"	"	
	Total	63	2569	7

Note.—1. *Where an institution is aided from Provincial or Local (or Municipal) Funds, it should be shown against P...*
2. *No comments should be made except as notes entered in the column of remarks.*
3. *This statement should be submitted in time to reach the Presidents of Local Boards or the Chairmen of Mu...*

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

Cuddal...

12-

No 5. Statement of work done by the Inspecting School Master Cuddalore Municipality

for 1894-95

Name	Range	No of Schools visited	Nos Schools examined	Nos pupils examined	Nos days spent in examining Schools	Nos days spent in other work	Nos days spent on Casual	Nos miles travelled	Remarks
R. Ananthanarayana Aiyar	Cuddalore Municipality	53/8	53/8	6315/345	186	113	"	926	Sundays & Holidays 42 days Leave 24/66 days Work done in part

Cuddalore
12-5-95

Chairman.

Sub asst Inspector of Schools,
Cuddalore Range

Statement No. II showing the proportion of pupils of the great classes of the population under instruction to children of school-going age in the Cuddalore Municipality for 1894-95

Classes of Population.	Population of school-going age.		Pupils under instruction.		Percentage.		Remarks.
	Boys.	Girls.	Boys.	Girls.	Boys.	Girls.	
Europeans and Eurasians	"	"	13 (a)	-	-	-	(a) There were 16 Europeans in the previous year
Native Christians	138 268	130 "	312 (b)	32	226 116	24 "	(b) There were 305 Christian boys and 39 Christian girls in the preceding year. They are almost the same for the two years.
Muhammadans	154 316	162 "	138 (c)	"	89 44	18 "	(c) There were 128 Muhamedans in the preceding year
Hindus — Brahmans	3182	3326	450 (d)		72	17	(d) There were 422 Brahmins in the year before last
Hindus — Non-Brahman Caste Hindus ..	6518	"	1720 (e)	46	35	"	(e) There were 1641 non-brahmin boys and 32 girls on 31st March 1894
Hindus — Paraiyas and Kindred Classes ..			133 (f)	11			(f) There were only 58 Pariah boys and 1 girl in the Returns for 1893-94
Others	6 11	5 "	4	"	66 36	"	There is thus an increase under every head though small.
	3480	3623	2770	89	79.5		

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

Cuddalore 12.5.95

Chairman.

Sub Assistant Inspector of Schools Cuddalore Range

S.I. R. 46 5,000—16-5-93.

Enclosure No 6.

Letter from the Chairman, Municipal Council, Cuddalore, dated 17th June 1895, No 181.

OFFICE OF THE ASSISTANT INSPECTOR OF SCHOOLS * FIFTH DIVISION. * No..... 14 MAY 95

Enclosure No. 3.

In a letter from the Chairman,
Municipal Council, Cuddalore,
dated 17th June 1895, No. 181.

Extract from the proceedings of the Municipal Council of Cuddalore, passed at a Meeting held on the 17th June 1895.

Present.

Dr. R. Rg. C. S. Srinivasa Rão Garu, Chairman.
" N. Divasikamony Mudelliar Avergal.
" K. Muttuswamy Chettiar Avergal.
" Mahomed Murad Markair Avergal.
" C. Sankariah Naidu Garu.
" P. J. Shadagopalacharlar Avergal.
" T. Séshachellam Naidu Garu.
" P. Sama Rão Garu.

Absent. 11 Councillors.

Read draft Administration Report for 1894-95.

The report is adopted. It will be fair copied and submitted to Government.

/Signed/ C. S. Srinivasa Rão,
Chairman

/True Extract./

Chairman.

Sr. 4
C. No 1082 dt 95

Copied. MV.
Compd. OVS

Enclosure No. 8.

In a letter from the Chairman, Municipal Council, Cuddalore, dated 17th June 1895, No. 181.

Enc 9 / Cir. 2082 dt. of 95

16 October) 1651

TH JULY 1895, No. M., LOCAL AND MUNICIPAL.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From M.R.Ry. C. S. SRINIVASA RAO Garu, Chairman, Municipal Council, Cuddalore, to the Chief Secretary to Government (through the Revenue Officer in charge of the Cuddalore Division), dated Cuddalore, 17th June 1895, No. 181.

I have the honour to submit my report on the working of this municipality for 1894–95, accompanied by the usual enclosures.

2. A copy of the resolution of the council at a meeting, at which the draft report was discussed and passed, is enclosed.

I.—CONSTITUTION OF THE MUNICIPAL COUNCIL.

3. The sanctioned strength of the council is twenty, of which three-fourths are elected by the rate-payers and one-fourth nominated by Government. Four vacancies occurred during the year among the councillors nominated by Government. The officers who vacated their seats owing to their transfer to other stations were the District Surgeon, Executive Engineer and the Sub-Assistant Inspector of Schools, while the fourth, the late Superintendent of Sea Customs, died in February last. Three of these vacancies were filled by the appointment of Dr. Hyde the District Surgeon in the place of his predecessor, of the Superintendent of Police *vice* M.R.Ry. N. Delvasikamony Mudaliar Avargal, Sub-Assistant Inspector of Schools on other duty and of M.R.Ry. P. Krishnamacharriar Avargal, Acting Sub-Assistant Inspector of Schools, *vice* the Executive Engineer Mr. Davidson. The Acting Sub-Assistant Inspector of Schools held his seat in the council for about two and a half months owing to the reversion of the permanent incumbent. This last vacancy as well as that caused by the demise of the Superintendent of Sea Customs was reported to the Collector on the 28th February last, as required by G.O., dated 27th November 1895, No. 882 M., Financial, and the present Executive Engineer Mr. Wilson and the Sub-Assistant Inspector of Schools M.R.Ry. N. Delvasikamony Mudaliar are since nominated by Government.

4. Out of the fifteen councillors forming the complement of the elected members, thirteen time-expired councillors vacated their seats during the year and the necessary elections were held to fill these vacancies agreeably to the rules laid down by Government for the conduct of such elections.

5. The wards in which the vacancies occurred are as below :—

Three in Cuddalore Old Town, first ward.
One in do. do. second ward.
One in Bandipolliem, third ward.
Two in Tiruppáppuliyúr, fourth ward.
Two in do. fifth ward.
Two in Pudupolliem, sixth ward.
Two in Munjakuppam, seventh ward.

6. The elections in question were held on the 28th May, 4th, 24th and 25th September 1894, and the results reported to Government in my letters, dated 31st May 1894, No. 121, 4th September 1894, No. 324 and 27th September 1894, No. 396.

Cuddalore

7. With regard to the vacancies in Tiruppáppuliyúr there was keen competition, while the vacancies in the other wards were, with one exception, filled by the re-election of the time-expired members with little or no opposition.

8. For particulars regarding the number of voters that went to the poll and the wards in which vacancies occurred, I would refer to Statement X-A.

9. *Meetings of the Council.*—During the year under report 28 meetings were convened, of which 22 were held and 6 adjourned for want of quorum.

10. The average attendance was two of officials and eight of non-officials.

11. My tenure of office as councillor expiring on the 2nd September 1894, I handed over charge of the office of Chairman to the divisional officer who was the *ex-officio* Chairman till the 19th February last when I resumed Chairmanship on my re-election to it receiving the approval of Government as notified in part II-A of the *Fort St. George Gazette.*

II.—Receipts.

12. The receipts in 1894–95 under the several heads, as compared with the figures of the previous year and with the revised estimate for 1894–95, are given in the subjoined abstract:—

Receipts.	Actuals, 1894–95.	Actuals, 1893–94.	Increase.	Decrease.	Revised budget, 1894–95.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Balance brought forward—					
(*a*) Municipal Fund	1,520 4 6	4,158 2 0	..	2,637 13 6	1,520 0 0
(*b*) Endowments	198 14 5	99 7 9	99 6 8	..	200 0 0
Total ..	1,719 2 11	4,257 9 9	99 6 8	2,637 13 6	1,720 0 0
2. Municipal rates and taxes—					
(*a*) Tax on Arts, &c. (section 53) ..	4,902 8 0	3,616 0 0	1,286 8 0	..	4,400 0 0
(*b*) „ on buildings (section 63) ..	12,976 8 7	7,356 0 6	5,620 8 1	..	12,000 0 0
(*c*) „ on lands (section 63) ..	7,231 5 3	942 6 9	6,288 14 6	..	6,500 0 0
(*d*) „ on lands unappropriated to any building or occupied by native huts	91 6 3	..	91 6 3	..	..
(*e*) „ on vehicles with springs and palanquins (section 77)	1,209 0 0	1,119 8 0	89 8 0	..	1,110 0 0
(*f*) „ on animals (section 77) ..	1,968 4 3	1,877 0 0	91 4 3	..	1,800 0 0
(*g*) „ on carts and other vehicles without springs (section 85)	1,852 0 0	1,897 0 0	..	45 0 0	2,000 0 0
(*h*) Tolls (section 91)	13,960 0 0	14,207 15 3	..	247 15 3	14,280 0 0
Total ..	44,191 0 4	31,015 14 6	13,468 1 1	292 15 3	42,080 0 0
3. Revenue derived from municipal property and powers apart from taxation—					
(*a*) (ii) Rent of buildings	15 0 0	35 0 0	..	20 0 0	10 0 0
(iii) Avenue receipts	590 7 3	527 5 0	63 2 3	..	500 0 0
(iv) Fees from Travellers' bungalow	90 0 0	164 8 0	..	74 8 0	90 0 0
(*b*) (iii) Sale-proceeds of old materials, empty oil cans, packing cases, &c., sale of tin for hired coach	68 10 9	166 10 0	..	97 15 3	100 0 0
(*c*) Conservancy receipts— Sale-proceeds of night-soil, street refuse, &c.	2,308 7 4	2,902 1 5	..	593 10 1	2,300 0 0
(*d*) Fees from educational institutions	112 0 9	112 10 0	..	0 9 3	90 0 0
(*e*) (i) Sale-proceeds and composition fees of medicines ..	372 9 11	449 8 0	..	76 14 1	400 0 0
(*f*) (i) Income from markets ..	710 3 6	606 7 8	103 11 10	..	710 0 0
(ii) „ from slaughter-house	80 4 3	26 0 0	54 4 3	..	80 0 0
(*g*) Other fees—					
(i) Distraint fees	23 3 11	22 7 2	0 12 9	..	30 0 0
(ii) License fees	371 12 9	288 0 0	83 12 9	..	400 0 0
(iii) Cart-stand fees	270 0 0	345 10 9	..	75 10 9	270 0 0
(iv) Fees for extracts from birth and death register ..	8 0 0	1 10 0	6 6 0	..	10 0 0
(*h*) Fines under Municipal and other Acts	1,363 7 0	441 5 0	922 2 0	..	700 0 0
(*i*) Interest on investments— (i) From Savings Bank	11 0 0	..	11 0 0	..	..
(iii) Medical	1,201 13 4	1,412 7 3	..	210 9 11	940 0 0

Receipts.	Actuals, 1894–95.	Actuals, 1893–94.	Increase.	Decrease.	Revised budget, 1894–95.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
4. Grants and Contributions—					
(*a*) From Government—					
(i) Education—					
Normal stipends	..	..	..	..	140 0 0
(iii) Other purposes (choultry) ..	678 9 0	678 9 0	..	..	680 0 0
(*b*) From Local Boards—					
(iii) Other purposes (lighting Pennar bridge)	83 1 4	83 10 0	..	0 8 8	200 0 0
5. Miscellaneous—					
(i) Private scavenging	262 12 6	81 0 2	181 12 4	..	250 0 0
(*b*) Other items—					
(ii) Refunds of expenditure of previous year..	168 10 3	169 1 0	..	0 6 9	150 0 0
(iii) Fee for numbering carts, &c.	0 8 0	1 6 0	..	0 14 0	..
(iv) Other items	..	..	..	..	10 0 0
Sale of animal lymph ..	42 10 0	128 8 0	..	85 14 0	50 0 0
Unclaimed profession and house-taxes	..	54 11 0	..	54 11 0	..
6. Extraordinary and Debt—					
(*d*) Advances—					
(ii) Others	1,515 15 6	745 10 2	770 5 4	..	1,730 0 0
Total, Receipts ..	54,540 3 8	40,460 0 1	15,665 6 7	1,585 3 0	51,920 0 0
Add opening balance ..	1,719 2 11	4,257 9 9	99 6 8	2,637 13 6	1,720 0 0
Grand Total ..	56,259 6 7	44,717 9 10	15,764 13 3	4,223 0 6	53,640 0 0

13. The year under report opened with a balance of Rs. 1,719–2–11. The receipts amounted to Rs. 54,540–3–8, of which Rs. 44,191–0–4 were realized from taxation and Rs. 10,349–3–4 from miscellaneous sources.

14. The total expenditure incurred during the year was Rs. 46,117–11–1. Deducting this amount from the total receipts, which includes the opening balance of Rs. 1,719–2–11, the year closed with a balance of Rs. 10,141–11–6, of which Rupees 9,873–8–9 appertain to the municipal fund and Rs. 268–2–9 to the endowment fund.

15. The closing balance would have been much larger but for the expenditure under certain items having exceeded the amounts sanctioned in the revised estimate, particularly in respect to the cost of medicines and repair of roads, the excess expenditure under which heads being as much as Rs. 1,180 and Rs. 1,120, respectively. The excess in the former is due to the high rate of exchange at which remittance was made to Messrs. Burgoyne Burbidges and Co., London, in payment of the value of medicines supplied by them for the use of the hospitals and dispensaries in the municipality, and the latter to the repairs that were rendered necessary by the roads having been torn up by the heavy and increasing traffic in ground-nut and other grains. It is all likely that the maintenance grant for roads will have to be increased considerably.

16. The total receipts exhibit a large increase, as compared with the revised estimate and the receipts for 1893–94, a result due entirely to the satisfactory character of the collections of the different taxes.

A.—Receipts from Taxation.

17. *Tax on Arts.*—The total demand of this tax according to the lists prepared for 1894–95 was Rs. 4,192–8–0 or Rs. 107 below the demand for the previous year. Deducting Rs. 10 remitted on appeal within the year, the net demand was Rupees 4,182–8–0, of which Rs. 4,027–8–0 were collected and Rs. 35–8–0 written off as irrecoverable within the 31st March last, and Rs. 40–8–0 is since collected leaving a small balance of Rs. 79 only yet to be realized.

18. The slight decrease of Rs. 107 in the estimated demand for the year under report, as compared with that for 1893–94 and the comparative smallness of the sum (Rs. 10) remitted on appeal was due to a more careful preparation by the ward councillors of the lists of persons liable to be taxed. Steps have been taken for the realization of the small balance of Rs. 79. The increase, as compared with the revised estimate and the actuals of 1893–94, is due to the collections of this tax during the year, both under current and arrears, having been very satisfactory.

19. The arrears which were outstanding at the beginning of the year amounted to Rs. 1,405 as detailed below :—

		RS.	A.	P.
1890–91		6	0	0
1892–93		521	8	0
1893–94		877	8	0
Total ..		1,405	0	0

Rs. 875 of this amount was collected within the year, Rs. 63–8–0 remitted on appeals of the previous year disposed of in 1894–95, and Rs. 433 written off as irrecoverable by the council at their meetings held on the 26th June 1894, 9th October 1894, 21st September 1894 and 30th March 1895, leaving a balance of Rs. 33–8–0 at the close of the year. This small sum will be realized or otherwise adjusted in 1895–96.

20. *Tax on Buildings.*—The tax under this head was assessed at Rs. 9,656–9–5, of which Rs. 39–15–9 were remitted by the council on appeal and Rs. 8,743–1–3 collected within the 31st March last, leaving a balance of Rs. 873–8–5 uncollected. Deducting therefrom Rs. 470–5–8 collected since the close of the year, the balance remaining to be realized is Rs. 403–2–9.

21. The total arrears dating from 1887–88 to 1893–94 was Rs. 4,762–8–3, of which Rs. 4,233–7–4 were collected within the year, Rs. 124–9–4 remitted by the council on appeal, and Rs. 214–12–9 written off as irrecoverable, leaving the small balance of Rs. 189–10–10 uncollected at the end of the year, which by collections since made has been reduced to Rs. 170–11–2 on this date. Prompt measures have been adopted for the recovery of a large portion of this balance during 1895–96, while such portion as may prove irrecoverable will be written off as such leaving hardly anything under arrears.

22. *Tax on Lands.*—Rs. 4,210–13–9 was the demand under this head, out of which Rs. 2,990–6–6 were collected within the year leaving a balance of Rupees 1,220–7–3 at its close. The collections since that date were Rs. 402–8–10, and deducting this from the former sum, the amount still to be realized is Rs. 817–14–5. Great difficulty is experienced in collecting the land-tax arising in many instances from the inability of bill collectors to identify the parties from whom the tax is claimable and rendering it necessary to have recourse to the village officers, by whom the land returns were prepared. With the assistance of the Divisional officer every effort will be made to clear off the balance outstanding by the end of the current year.

23. The demand under arrears amounted to Rs. 5,039–14–6, of which Rupees 4,240–14–9 were collected within the year and Rs. 350–11–7 written off at the meetings of the council held on the 26th June 1894 and 30th March 1895, leaving a balance at the close of 1894–95 of Rs. 448–4–2. Of this Rs. 28–15–1 have been collected since the close of the year by which the balance under arrears was brought down to Rs. 419–5–1. Bearing in mind the difficulty experienced in the collection of this tax, as explained in paragraph 22 *supra*, under the head of current collections of land-tax, the smallness of the uncollected balance under arrears of land rate is satisfactory.

24. The registers relating to houses and lands underwent revision in 1893–94, and buildings and lands were taxed in the year under report at 7 per cent. on their annual rental value as in the previous year.

25. *Tax on Lands unappropriated to any building or occupied by native huts.*—The tax on this description of land was levied at the rate of 6 pies for every 80 square yards in accordance with a resolution of the council passed at their meeting held on the 24th March 1893.

26. The demand was Rs. 240–9–5, out of which Rs. 91–6–3 were collected within the year, leaving Rs. 149–3–2 outstanding at the end of the year. The collections of Rs. 35–15–6 since then have still further reduced the balance under this head to Rs. 109–3–8. This tax was levied for the first time in the year under report. In the

majority of cases the owners of lands unused or otherwise lying waste are not residents of the wards in which they are situated and the delay in the rapid collection of this tax is attributable to the time occupied in identifying such owners.

27. *Tax on Vehicles, Animals and Carts, Rs.* 5,029–4–3.—The collections under this head were Rs. 129–4–3 in excess of the revised estimate, and Rs. 135–12–3 over the amount collected in 1893–94.

28. *Coercive Process.*—The following statement gives particulars of the coercive measures adopted during 1894–95 for the recovery of all the taxes in that year. The 107 warrants relating to 1893–94 were all executed in the year together with 755 out of 873 warrants issued for the collection of current taxes.

Particulars.	Warrants remaining unexecuted on the 1st April 1894.	Number of warrants issued during the year 1894–95.	Total.	Number of warrants executed during the year 1894–95.	Balance of unexecuted warrants on the 1st April 1895.
Tax on Buildings and Lands	93	714	807	699	108
Tax on Arts, Vehicles and Animals ..	14	159	173	164	9
Total ..	107	873	980	863	117

29. *Tolls.*—These were sold for Rs. 13,450 for the year under report, and the whole amount was paid by the renter and credited in the accounts within the year.

30. Under arrears there were Rs. 820. This sum was due by the defaulting contractor for 1891–92, as explained in paragraph 24 of the report for 1892–93 received in G.O., dated 6th October 1893, No. 1354 M., Local and Municipal. On being pressed for the payment of this amount, the defaulter presented a petition to the council pleading inability from straitened circumstances to pay in full and offering Rs. 500 in settlement of the claim against him. This petition for remission of the arrears due by him was laid before the council at their meeting held on the 26th March last, when taking into consideration the pecuniary embarrassments and the fact that he possesses no property which could be attached and sold for the arrears due by him, a resolution was passed agreeing to the prayer of his petition, but on the distinct understanding that the amount (Rs. 500) was paid before the close of 1894–95. This sum was accordingly realized from the contractor and the balance, Rs. 320, remitted.

31. *Incidence of Taxation.*—The incidence of taxation, including the tolls, was Rs. 44,191–0–4 and exclusive of it Rs. 30,231–0–4, while the average incidence of taxation per head of the population was As. 14–11 inclusive of tolls and As. 10–3 exclusive of it.

B.—Miscellaneous Receipts.

32. The miscellaneous receipts amounted to Rs. 10,352–8–1 against Rs. 9,840 in the revised estimate and Rs. 9,444–1–7, the actuals of 1893–94. The principal items comprised under this head and the noticeable variations are explained below under their respective heads.

33. *Avenue Receipts.*—The collections under this head exceeded the amount entered in the revised estimate and the actuals of 1893–94 by Rs. 90–7–3 and Rs. 63–2–3, respectively. This increase is attributable to brisk competition at the auction sale of old decayed avenue trees, &c.

34. *Fees from the Traveller's Bungalow.*—The income from fees was Rs. 90, the sum entered in the revised estimate, but Rs. 74–8–0 below the actuals of 1893–94. The decrease is due to the smaller number of travellers who halted at the bungalow during 1894–95.

35. *Sale-proceeds of old materials, &c., Rs.* 68–10–9.—This shows a falling off of Rs. 31–5–3 as compared with the revised estimate and of Rs. 97–15–3 realized in 1893–94. All the empty tins in which kerosine oil was hitherto supplied from Madras were sold in the past year and replaced by iron drums in which oil is now received from Best and Co., and which are not sold. There were consequently no such tins for sale during the year under report; and hence the decrease.

36. *Sale-proceeds of street refuse &c.*—Rupees 2,308–7–4 were realized under this head. This amount agrees with that which finds a place in the revised estimate, but is Rs. 593–10–1 below the receipts of last year. This falling off is due to the almost entire absence of competition at the auction sale of the sweepings. Even in the current year's sale the demand for rubbish was so poor that bidders evinced unwillingness to come forward and bid until they found that the prices at which they were sold last year were considerably reduced in some divisions. As there was no sugarcane cultivation, there was no urgent demand of manure as it used to be.

37. *Sale-proceeds and composition fees of Medicines, Rs.* 372–9–11.—There was a decrease of Rs. 27–6–1 in the income realized by the sale of medicines during the year as compared with the amount in the revised estimate, and of Rs. 76–14–1 in the actuals of 1893–94. The slightly diminished income was the result of the small amount realized from sale of medicines.

38. *Income from markets.*—The fish market at Old Town was rented for Rs. 710. The small sum of As. 3–6 included in the sale amount is the interest levied on arrear payments of kists. The increase, as compared with the actuals of the past year, was in consequence of keener competition at the auction sale of market fees.

39. *Income from Slaughter-house.*—The remarks under the head of market apply to this.

40. *License-fees.*—The sum, Rs. 371–12–9, collected on account of license fees fell short of the revised estimate by Rs. 28–3–3, but exceeded the actuals of last year by Rs. 83–12–9. This increase is chiefly due to the collection of a fee of Rs. 75 from a circus *troupe* who performed in the town in September 1894.

41. *Fines under Municipal and other Acts.*—The amount brought to credit in the accounts under this head is Rs. 1,363–7–0 against Rs. 700 in the revised estimate and Rs. 441–5–0, the actual collections in the previous year. The increase is due chiefly to a larger number of prosecution for acts of nuisance, &c., committed in the town.

42. *Interest on investments*—(iii) *Medical.*—The income under this head was Rs. 1,201–13–4. The increase as compared with the revised estimate is owing to the payment in 1894–95 of a portion of the interest due on the dispensary funded capital for 1893–94, while the decrease with respect to the actuals of the previous year is attributable to the entire interest due for 1894–95 not having been paid within that year.

43. *Contributions from Local Boards*—(iii) *Other purposes*—(*Lighting Pennar bridge*), *Rs.* 83–1–4.—This was paid by the district board on account of the lighting of the Pennar bridge. The income from this source was overestimated as explained in paragraph 28 of the report for 1893–94, reviewed in G.O., dated 17th September 1894, No. 1274 M., and hence the decrease as compared with the amount entered in the revised estimate for 1894–95.

44. *Private scavenging.*—The income under this head according to the demand register was Rs. 163–2–11, the whole of which, *minus* Rs. 1–8–0 written off as irrecoverable by the council at their meeting, dated 16th March 1895, was collected within the year.

45. Under arrears there was Rs. 101–13–2 outstanding in the beginning of the year, of which Rs. 101–1–7 was collected before the 31st March last, and As. 11–7 was remitted in a case in which the party was overcharged. The total amount realized under private scavenging fees, both current and arrears, exceeded the revised estimate by Rs. 12–12–6 only. A detailed account of the scheme is given under the same head under "expenditure."

46. *Refunds of expenditure of previous year, Rs.* 168–10–3.—This amount chiefly consists of the outlay in the purchase of toll tickets for supply to the toll contractor from whom the value of the tickets is recovered when sold to him. These tickets are printed and supplied to the contractor at cost price. The object of this arrangement is to enable the council to ascertain at the end of the year, from the records of tickets sold to the contractor, the approximate amount realized by him from tolls.

47. *Sale-proceeds of animal lymph, Rs.* 42–10–0.—This is cost of lymph supplied to the jail, which is situated outside of municipal limits, for use in vaccinating convicts in it. The rate of As. 2 charged for lymph supplied for every case vaccinated in 1893–94 was reduced by half in 1894–95 on the representation of the Superintendent of Jail, who objected to the original charge of As. 2 as being excessive. This accounts for the decrease in the income from this source in the year under report as compared with the revised estimate and the actuals of 1893–94.

48. *Advances—Others, Rs.* 1,515–15–6.—This amount is made up of Rs. 1,474–5–9 spent in completing the female ward attached to the Old Town hospital, and Rupees 40–15–9 in repairing the road connecting the Gundalum salt-pans with the main coast road. The estimate for the former work was Rs. 1,730, and this sum was advanced to councillor M.R.Ry. M. Ganapathy Mudeliar, who supervised the construction of the building and completed it at a cost of Rs. 1,474–15–9, refunding the balance, Rs. 255–0–3, to this office in 1895–96. The estimate for the latter work was Rs. 43–8–0, which was advanced to the Inspector of Salt and Abkári Revenue of the Cuddalore circle who completed the repairs to the road in question for Rs. 40–15–9 and refunded the balance, Rs. 2–8–3. The accounts relating to these works were received and the amounts duly adjusted in the year under report.

III.—Expenditure.

49. The following abstract shows the expenditure under the several heads in 1894–95 as compared with the figures of the previous year and the revised estimate :—

Expenditure.	Actuals, 1894–95.	Actuals, 1893–94.	Increase.	Decrease.	Revised budget, 1894–95.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Grant I—					
(Public Works)—					
1. New Works—					
(*a*) Communications	345 0 0	230 11 9	114 4 3	..	570 0 0
(*b*) Buildings	1,774 0 9	320 12 4	1,453 4 5	..	2,200 0 0
(*d*) Water-supply	49 3 0	447 6 10	..	398 3 10	120 0 0
2. Repairs—					
(*a*) Communications	7,719 14 8	7,671 2 1	48 12 7	..	6,600 0 0
(*b*) Buildings	1,556 10 10	1,057 6 0	499 4 10	..	1,630 0 0
(*c*) Drainage—					
(ii) Establishment for flushing drains, &c.	663 3 6	498 10 10	164 8 8	..	740 0 0
(*d*) Water supply—					
(i) Repairs to works, Machinery, &c. ..	144 15 6	312 5 1	..	167 5 7	150 0 0
(ii) Establishment ..	180 0 0	177 12 0	2 4 0	..	180 0 0
(iii) Contingencies ..	32 0 2	25 10 0	6 6 2	..	50 0 0
Miscellaneous ..	56 1 0	..	56 1 0	..	60 0 0
3. Establishment	406 0 0	383 0 0	23 0 0	..	410 0 0
4. Tools and plant and other stores.	269 15 6	154 13 3	115 2 3	..	350 0 0
5. Contributions—					
(*a*) To Local Boards for works.	217 8 0	..	217 8 0	..	270 0 0
(*b*) To Provincial Funds for scrutiny of estimates, &c.	..	43 8 0	..	43 8 0	..
Total, Grant I ..	13,414 8 11	11,323 2 2	2,700 8 2	609 1 5	13,330 0 0
Grant II—					
(Education)—					
1. Training schools—					
(*b*) Stipends to normal students	116 14 8	..	116 14 8	..	240 0 0
(2) On salary results-system—					
(*a*) Fixed payments	446 10 10	428 0 0	18 10 10	..	440 0 0
(*b*) Results-grants	189 1 0	260 1 2	..	71 0 2	200 0 0
(*c*) Contingencies	70 3 6	76 6 6	..	6 3 0	90 0 0
3. Salary grants	373 0 0	343 2 8	29 13 4	..	370 0 0
4. Results Grants	1,475 3 0	2,011 7 8	..	536 4 8	2,800 0 0
6. Inspection—					
(*b*) Municipal Inspectors—					
(i) Establishment	235 0 0	180 0 0	55 0 0	..	240 0 0
(ii) Contingencies	9 0 0	18 9 4	..	9 9 4	10 0 0
7. Miscellaneous—					
(*a*) Building, furniture, &c., grants	..	..	..	..	200 0 0
(*e*) Other items (printing) ..	14 5 0	13 0 0	1 5 0	..	..
Total, Grant II ..	2,929 6 0	3,330 11 4	221 11 10	623 1 2	4,590 0 0

Expenditure.	Actuals, 1894-95.	Actuals, 1893-94.	Increase.	Decrease.	Revised budget, 1894-95.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Grant III—					
Sanitation and medical services—					
1. Hospitals and dispensaries—					
(*a*) Establishment	3,896 11 11	3,877 9 2	19 2 9	..	3,920 0 0
(*b*) Medicines and supplies ..	3,079 11 10	2,188 4 4	891 7 6	..	1,900 0 0
(*c*) Diet of patients	2,076 5 3	2,228 12 2	..	152 6 11	2,180 0 0
(*d*) Sundries and contingencies.	406 8 9	359 10 2	46 14 7	..	465 0 0
(*f*) Repayment of debt	25 0 0	25 0 0	..	..	25 0 0
2. (*a*) Contributions to Provincial funds for—					
(i) Medical college ..	206 0 0	74 0 0	132 0 0	..	100 0 0
(ii) Sanitary inspection ..	131 0 0	139 0 0	..	8 0 0	190 0 0
(iii) Medical Reserve staff.	21 0 0	25 0 0	..	4 0 0	50 0 0
(iv) Cutler's establishment	..	11 0 0	..	11 0 0	20 0 0
3. Vaccination—					
(*a*) Establishment	260 0 0	264 0 0	..	4 0 0	260 0 0
(*b*) Contingencies	268 10 9	311 4 3	..	42 9 6	300 0 0
4. Registration of Births and Deaths—					
(*a*) Establishment	300 0 0	300 0 0	..	..	300 0 0
(*b*) Contingencies	39 9 3	38 8 0	1 1 3	..	30 0 0
5. Conservancy, road cleaning and road watering—					
(*a*) (i) Establishment	5,932 4 1	5,440 3 1	492 1 0	..	6,050 0 0
(ii) Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c.	3,003 0 8	2,533 6 0	469 10 8	..	3,010 0 0
(*b*) Private scavenging—					
(i) Establishment	408 0 0	408 0 0	..	..	410 0 0
(ii) Contingencies such as cost of scavenging carts, &c.	810 12 11	1,242 6 11	..	431 10 0	700 0 0
(*c*) Cholera charges	12 10 0	178 14 6	..	166 4 6	250 0 0
(*d*) Contingencies	168 6 8	190 8 7	..	22 1 11	150 0 0
Total, Grant III ..	21,045 12 1	19,835 7 2	2,052 5 9	842 0 10	20,310 0 0
Grant IV—					
Lighting and Miscellaneous Municipal purposes—					
1. Lighting—					
(*a*) Establishment	431 8 0	416 8 0	15 0 0	..	430 0 0
(*b*) Contingencies	1,603 5 2	1,531 14 10	71 6 4	..	1,700 0 0
2. (i) Markets—					
(*b*) Contingencies	297 10 9	282 3 3	15 7 6	..	310 0 0
(ii) Slaughter-house—					
(*a*) Establishment ..	52 2 6	..	52 2 6	..	80 0 0
(*b*) Contingencies ..	3 8 9	8 3 0	..	4 10 3	..
3. Choultries—					
(*a*) Establishment ..	72 0 0	72 0 0	..	..	70 0 0
(*b*) Contingencies ..	9 6 0	9 6 0	..	..	10 0 0
(*c*) Feeding travellers ..	384 14 8	497 12 4	..	162 13 8	330 0 0
4. Travellers' Bungalow—					
(*a*) Establishment	107 4 0	107 12 0	..	0 8 0	110 0 0
(*b*) Contingencies	10 2 2	58 0 0	..	47 13 10	100 0 0
5. Avenues—					
(*b*) Contingencies	3 14 6	7 0 0	..	3 1 6	10 0 0
6. Public garden—					
(*a*) Establishment	52 8 0	..	52 8 0	..	50 0 0
(*b*) Purchase of seeds, repair of well, purchase of bullocks, &c. ..	11 15 0	..	11 15 0	..	20 0 0
9. Other charges—					
(ii) Rewards for destruction of wild animals and snakes	165 15 0	164 1 0	1 14 0	..	170 0 0
(iii) Printing	293 5 7	388 0 7	..	94 11 0	600 0 0
(v) Other items	344 15 2	316 2 6	28 12 8	..	290 0 0
Total, Grant IV ..	3,794 7 3	3,858 15 6	249 2 0	313 10 3	4,280 0 0
Grant V—					
(*a*) General establishment—					
(i) Office establishment	1,824 0 0	1,814 0 0	10 0 0	..	1,820 0 0
(ii) Inspection	..	..	..	..	420 0 0
(*b*) Collection of Municipal Taxes—					
(i) Establishment	966 3 6	491 11 11	474 7 7	..	1,060 0 0
(ii) Purchase of account books, paper, money-boxes, repair to out-posts, &c.	463 13 10	320 5 8	143 8 2	..	260 0 0
(*c*) Collection of tolls—					
(ii) Contingencies	140 12 0	..	140 12 0	..	200 0 0
(*d*) Office contingencies other than (*b*) (ii)	240 0 0	369 0 0	..	129 0 0	240 0 0
(*e*) Contribution for Central Office and Audit establishment	210 0 0	256 0 0	..	46 0 0	210 0 0
Total, Grant V ..	3,844 13 4	3,251 1 7	768 11 9	175 0 0	4,210 0 0

Expenditure.	Actuals, 1894-95.	Actuals, 1893-94.	Increase.	Decrease.	Revised budget, 1894-95.
Advances recoverable.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
(*b*) Others	1,070 11 6	1,359 2 0	..	288 6 6	..
Refunds of other than current collections	18 0 0	39 15 2	..	21 15 2	30 0 0
Total ..	1,088 11 6	1,399 1 2	..	310 5 8	30 0 0
Total, Expenditure ..	46,117 11 1	42,998 6 11	5,992 7 6	2,873 3 4	46,750 0 0
Balances.					
(*a*) Municipal fund	9,873 8 9	1,520 4 6	8,353 4 3	..	6,610 0 0
(*b*) Endowments	268 2 9	198 14 5	69 4 4	..	280 0 0
Grand Total ..	56,259 6 7	44,717 9 10	14,415 0 1	2,873 3 4	53,640 0 0

50. *Grant I, Public Works—New Works.*—The outlay on Public works—New works—was Rs. 2,168–3–9 against Rs. 2,890 sanctioned in the revised estimate. The works carried out with the former sum are (1) for tarring the piers and abutments of the Gadilam girder bridge and widening the culvert in a certain road Rs. 345, (2) constructing a female ward in the Old Town hospital and purchasing 100 corrugated iron dust bins Rs. 1,774–0–9, and (3) sinking a well in Manjakuppam Rs. 49–3–0. Although no provision was made in the budget for the first-mentioned work, it was executed under the sanction of Government conveyed in G.O., dated 13th April 1894, Mis. No. 485 M.

51. Rupees 7,719–14–8 were expended against Rs. 6,600 in the estimate. The largest outlay was, as usual, on roads on which frequent repairs were found necessary by reason of the damage they sustained by the heavy groundnut and other traffic over them. Several roads in the town are also not in the condition they should be and require remetalling. This will be borne in mind in view to adequate provision being made in the next budget for their proper maintenance. The number of miles of road maintained was the same as last year, viz., 30 miles.

52. The expenditure on repairs "Buildings" was Rs. 1,556–10–10 which pretty closely approaches the amount in the revised estimate and was spent in annual repairs to the hospitals, latrines, toll and school sheds, choultry and the fish market.

53. A sum of Rs. 4,700 was provided in the budget for 1894–95 for the construction of a bridge across the Oopunar at Old Town, Rs. 160 for the construction of two culverts, Rs. 120 for the erection of four leaf latrines and Rs. 50 for putting up a slaughter-house at Tiruppáppuliyúr. The first-named work was not taken in hand owing to the details as regards the description and cost of the bridge being still under consideration. The President, District Board, at my instance, addressed Messrs. Burn and Co., Calcutta, on the matter and they in their reply, dated 20th May 1895, offered to supply, at a cost of Rs. 4,750, a rolled iron girder bridge of three spans each of 32 feet clear with roadway 13 feet wide covered with buckled iron plates $\frac{3}{16}$" thick for carrying a metal roadway. Their tender will be laid before the next meeting of the council and the decision then arrived at will be communicated to the President, District Board, in view to arrangements being entered into for the construction of the bridge. The sum of Rs. 160 allotted for erecting two culverts was not expended as it was found insufficient for the purpose. Rs. 120 provided for erecting four leaf latrines was not spent, the Sanitary Commissioner in his letter, dated 28th February 1894, No. 537-S., contained in G.O., dated 30th March 1894, Mis. No. 407 M., having objected to the erection of such temporary enclosures, while the small sum of Rs. 50 provided for putting up a temporary slaughter-house at Tiruppáppuliyúr lapsed owing to the difficulty experienced in securing a suitable site for it in that locality.

54. *Tools and Plant.*—Rupees 269–15–6 against Rs. 350 in the revised estimate. The decrease is due to the non-utilization of the whole of the amount provided in the estimate.

55. *Contribution to the District Board, Rs.* 217-8-0.—This sum was paid to the district board as contribution towards the salary of the storekeeper employed by that board to look after the Pennar and Gadilam bridges. The payment of this charge was sanctioned in G.O., dated 9th April 1895, Mis. No. 641 M.

56. *Grant II, Education.*—The expenditure under this head was Rs. 2,929-6-0 against Rs. 4,590 in the revised estimate and Rs. 3,330-11-4 expended in the previous year. Even with the slight increased expenditure incurred in some of the component items falling under this grant, the total amount expended on education fell short of the revised estimate by Rs. 1,661, and is due to the following causes :—

(*a*) Only Rs. 116-14-8 was spent for a sessional class and for stipends for two teachers undergoing training in the Cuddalore training school, out of Rs. 240 provided for training schools.

(*b*) Only Rs. 1,475-3-0 was availed of as results grants out of the allotment of Rs. 2,800 owing to grants being now paid up to the limit of net cost according to the provisions of the new Grant-in-Aid Code, irrespective of all consideration of the actual earnings. For calculating the cost of upkeep of schools, a scale of salaries was adopted by the Educational department and this scale fell short of the actual charges in many schools. Some big schools have surrendered very large amounts on account of the restriction of net cost system. A pretty liberal scale with regard to the pay of teachers seems to have been adopted this year to guard against schools being placed under disabilities. The raising of standard for merit grant and for infant class have also contributed to the short earnings under results grants.

57. It would appear, from the brief report of the Assistant Inspector of Schools forwarding statements 1—5, that much progress was not made in education in the town during the year under notice. The remarks of that officer are as follows :—

"Education has not made much progress in the town, the net result for the year being a decrease of one school and an increase of 244 pupils. Aided schools have fallen by six schools and 78 pupils. This is by no means satisfactory, regard being had to the fact that there is a full-time Inspecting schoolmaster on receipt of a handsome salary of Rs. 20 per mensem. The figures in statement II show that all the classes have improved educationally. The increase of Muhammadan children and the children of Panchama caste is noted with satisfaction. It will be observed that 79·5 per cent. of the boys of the educatable age are under instruction as against 76·8 in the year preceding. Thirty per cent. of the teachers employed are unpassed men, the percentage for the year preceding being 34. Leaving the teachers of unaided and indigenous schools out of account, we find the percentage reduced to 21, the corresponding percentage for the year previous being 31. Special efforts should be made by the Sub-Assistant Inspector and the Inspecting schoolmaster to reduce the number of unpassed teachers. By means of central class teaching and by a sessional school for not less than three months in a year, the unpassed teachers should be afforded facilities for passing the Primary Examination. The results schools acquitted themselves fairly well in most of the subjects. The Assistant Inspector of Schools in referring to statement 5 observed that the work of the Inspecting schoolmaster was not as satisfactory as it should have been and that he should spend more time in examining schools, in improving the condition of aided schools and reducing the number of unpassed teachers."

58. The Primary department of the Cuddalore St. Joseph's College, and the Lower Secondary School, Old Town, Cuddalore, have drawn salary grants of Rs. 373 against the provision of Rs. 370, and they have done very fairly.

59. It is to be observed here that result schools and result schoolmasters seem to have been effected to some extent by the low assignments of grants under the new Code. The five municipal schools are intended for the education of such backward classes as Muhammadans, Lubbays, fishermen and coolies, as private enterprise did not meet their requirements owing to their apathy in regard to education. The Inspecting schoolmaster taught a sessional school for two months and sent up five teachers to the late Primary examination, and of these two passed for complete certificates.

60. *Grant III, Sanitation and Medical Services—Hospitals and Dispensaries.*—The charges under these heads amounted to Rs. 9,459-5-9, the excess over the revised estimate and expenditure in the past year being Rs. 994-5-9 and Rs. 805-1-11

respectively. The cost of these institutions is yearly increasing. The outlay on medicines greatly exceeded the estimate by reason of the high rate of exchange when remittances had to be made to Messrs. Burgoyne, Burbidges and Co., London, on account of medicines purchased from that firm. The accompanying District Surgeon's report gives a full account of the working of the hospitals and dispensary and lying-in ward during 1891–95, and I have therefore nothing to add in the way of remark thereto. It is satisfactory to note that the institutions continue to be appreciated by the public who resort to them.

61. The question of the amalgamation of the Old Town hospital with that in New Town is now before Government—*vide* this office letter, dated 4th April 1895, No. 11.

62. The former institution, which it was proposed to reduce to a dispensary, continues to be maintained as a hospital pending the orders of Government on the reference just quoted. As regards the repairs required to be executed to the New Town hospital, I may here state that a sum of Rs. 2,500 has been provided in the current year's budget for this work, and I have already addressed the Executive Engineer on the matter, and the work will be proceeded with and the building put in thorough order as soon as that officer furnishes me with the plan and estimate for the necessary repairs.

63. The sum of Rs. 25 shown as "repayment of debt" is the ninth instalment paid on account of the loan of Rs. 400 taken from the dispensary funded capital for repairs done in 1886–87 to the New Town hospital, necessitated by the damage sustained by it by the heavy floods of 1884. In all Rs. 225 have been paid up towards the liquidation of this debt.

64. *Contributions to Provincial Funds for (i) Medical College, (ii) Sanitary Inspection, (iii) Medical Reserve Staff.*—Although the recovery in the first item was more than double the amount entered in the revised estimate, the total amount paid into the treasury exceeded the estimate by Rs. 18 only.

65. *Vaccination.*—On this Rs. 528-10-9 were spent during the year. The decrease is due to a sum of Rs. 50 held in the advance account being advance made to the District Surgeon for carrying on animal vaccination. If this sum is added to Rs. 528-10-9 mentioned above, the total expenditure would exceed the estimate by Rs. 18-10-9. The amount treated as advance will, on receipt of the District Surgeon's accounts, be adjusted in the current year.

66. The work turned out by this department, in the year under report, shows an advance under infantile vaccination, as compared with the work performed in 1893–94, as will be seen from the detailed account given in the enclosed District Surgeon's report. Compared with the total number of cases vaccinated in the past year, there was a decline of 946 cases. This is chiefly due to the exclusion from the figures of 1894–95 of the number of convicts vaccinated by the medical subordinate attached to the district jail, which is situated outside the municipal limits. In the previous year the work was performed by the municipal vaccinator and the number of convicts vaccinated by him was exhibited in the report of that year.

67. There were in 1893–94, 59 cases pending disposal in the Bench Magistrate's court of persons prosecuted for omission to get themselves or their children vaccinated. Three hundred and eleven cases were forwarded to the bench in 1894–95, making a total of 370 cases so sent up to the court since. Out of these 287 were compelled to undergo vaccination, three fined, ten died and 21 left the town, leaving 49 cases undisposed of at the end of the year. Of this number, however, 25 are since disposed of, the defaulters being required to submit to the operation, thus leaving a balance of 24 cases which will be noticed in the report for 1895–96. I agree with the District Surgeon in his remark that the want of harmony among the vaccinators themselves in part hampers the progress of their work. They have been punished by fines on two occasions, but if this fails to effect an improvement in their work, they will be got rid of and better men appointed to take their places.

68. *Registration of Births and Deaths, Rs.* 339–9–3.—This is slightly in excess of the provision sanctioned in the revised estimate on account of contingencies. During the year under report, 1,517 births and 919 deaths were registered against 1,398 and 1,023 respectively in the previous year. It will be observed that there was a slight improvement in the registration of births. The decline in the number of deaths registered is due to the small number of deaths from cholera. Though the disease was imported into the town after the last Tiruvánnamalai festival, as explained in paragraph 73 *infra*, it did not, as on previous occasions, spread. I may, however, observe that the registration of vital statistics is being more carefully attended to. The suggestion of the Sanitary Commissioner in his notes on the results of his inspection of this town in December last of employing a few more registrars to improve this branch of the administration will be borne in mind when the next budget comes up for consideration.

69. With reference to the 13 cases pending disposal in 1893–94 of persons prosecuted in that year for not registering domestic occurrences within the period prescribed in the Act, 11 cases were fined and two acquitted in the year under report.

70. *Conservancy.*—On this Rs. 5,932–4–1 were expended against Rs. 6,050 entered in the revised estimate and Rs. 5,440–3–1, the actuals of 1893–94. The decrease of Rs. 117–11–11, as compared with the estimate, is due partly to the non-employment, for the greater portion of the year, of a toty for a leaf latrine in the fisher village of Singaratope owing to the structure having been blown down by high wind, and partly to fines imposed on other toties for unsatisfactory work turned out by them. The village referred to is situated on the beach and the latrine provided for it was rarely used, people preferring to resort, for the purposes of nature, to the open space at some distance from the village. The suggestion of the Sanitary Commissioner in the notes of his last inspection of this town of marking out places distant from the village of Dévanampatnam for defecatory purposes will be given a trial in the village of Singáratope also. The conservancy of the town, as remarked by the Assistant Surgeon in charge, is in fair order, the streets, lanes, &c., being kept clean by means of 32 carts and 57 sweepers for removal of rubbish. Ten drain cleaners are employed for working three sewage carts used to keep the cess-pools and drains clean, and three toties are for removing night-soil deposits from streets. There are 25 latrines in existence, of which 13 are permanent structures and 12 leaf or bamboo tatti enclosures. They are all in good order. The remarks of the Sanitary Commissioner for improving the masonry latrines, which were inspected by him in December last, will be kept in view and effect given to them on the occasion of the latrines again requiring repair. The town is provided with 328 dust-bins, of which 187 are of masonry, 38 of iron sheets, 23 of wood and 80 of galvanized corrugated iron. It is proposed to increase this number by allotting funds in every year's budget for the purchase of bins of the description last mentioned until the total number required for the town is complete. I may here mention that a provision of Rs. 600 has been made in the current year's budget for the purchase of 30 more corrugated iron bins. The latrines are kept in good order and cleaned twice a day. The refuse is removed from them in three carts and buried in pits very remote from the neighbourhood of dwellings, &c. The fish market and slaughter-house at Old Town are well looked after and kept clean.

71. *Private Scavenging, Rs.* 408.—The establishment maintained under this head consisted of six toties and two carts. One hundred and forty houses (61 in Cuddalore Old Town and 79 in Tiruppáppúliyur) have been worked under the scheme. The owners of several houses have got their own toties. There are many more houses to which the service could well be extended, but the main and ever exceeding difficulty of procuring a sufficient number of toties for the work is so great that the best endeavours put forth in this direction have hitherto proved abortive. I shall, however, not flag in my efforts to induce labourers of this class by the offer of liberal wages to come here from without and to settle down in this municipality, and I only hope that my endeavours will be successful and enable me to see my way to extending the scheme to other parts of the town. I may here mention that the railway authorities and Chairmen of unions are in sore need of scavengers and they have applied to me for aid in securing the services of some scavengers for employment under them, but

I have simply had to put forth my own difficulty in the matter. It is satisfactory, however, to note that the lists of houses served, prepared for 1895–96, show an increase of 18 houses over the number served in the preceding year.

72. *Contingencies, such as cost of scavenging carts, Rs.* 810–12–11.—The increase of Rs. 110 under this head, as compared with the estimate, was on account of repairs which were frequently found necessary to the private scavenging carts in order to their being kept in proper order.

73. *Cholera charges, Rs.* 12–10–0.—This small expenditure was incurred in the purchase of sulphur, tar, &c., for use in fumigating localities in which a few cases of cholera occurred immediately after the last festival at Tiruvannámalai whence the disease was imported by pilgrims returning from there. The first few cases occurred among such pilgrims returning by train and who put up in a certain chattram in Old Town which was then white-washed, fumigated and kept clean. This chattram was carefully watched, and I am glad to say that, with the prompt sanitary measures then adopted, the disease was greatly checked, only a few other cases having occurred in other parts of the town. The disease was apparently more of a sporadic than of an epidemic type.

74. *Contingencies, Rs.* 168–6–8.—The slight increase under this head, as compared with the estimate, calls for no remark.

75. *Grant IV, Lighting and miscellaneous municipal purposes—(b) Contingencies, Rs.* 1,603–5–2.—The decrease of Rs. 96–10–10, as compared with the estimate, is due to savings in the amount allotted for the purchase of kerosine oil.

76. *Slaughter-house—(a) Establishment, (b) Contingencies—Rs.* 55–11–3.—Provision was made in the budget for 1894–95 for the employment of a watchman for a slaughter-house proposed to be erected in Tiruppáppuliyúr, but as it was not practicable to construct it during the year under report owing to the difficulty experienced in securing a proper site, the services of a watchman were not entertained, and to this is traced the decrease in the provision made under establishment.

77. *Travellers' bungalow—Contingencies, Rs.* 117–6–2.—A sum of Rs. 272–2–6 was advanced at the close of 1894–95 for the purchase of furniture, &c., required for the bungalow. This amount is treated as an advance and is therefore not included in the amount actually expended; hence the decrease as compared with the estimate. The amount advanced will be adjusted in 1895–96.

78. *Printing, Rs.* 293–5–7.—The expenditure was below the revised estimate and the actuals of 1893–94. This short outlay is ascribed to the bills for cost of printing having been much below the amount provided in the estimate.

79. *Other charges, Rs.* 804–3–9.—The expenditure under two out of the three items comprised under this head was within the allotments, and this account for the decrease as compared with the total amount sanctioned in the revised estimate under the head of "other charges".

80. *Grant V, Rs.* 3,844–13–4.—Although some of the items under this grant exceeded the allotments, the total expenditure fell short of the estimate by Rs. 365–2–8. This is due to the sum of Rs. 420 provided as carriage allowance to the chairman not having been drawn.

81. *Advances recoverable, Rs.* 1,070–11–6.—This sum was advanced in March last to municipal councillors for carrying out certain works. These will be noted in detail in the report for 1895–96 in which the accounts relating to them will be adjusted.

82. I very much regret the delay that has unavoidably occurred in the submission of this report. Just at the close of the year the head accountant's place had to change hands owing to the retirement of the former incumbent who was superannuated, and there was necessarily some delay in the compilation of money statistics after a careful and minute scrutiny of the accounts. Efficient arrangements are made to secure scrupulous punctuality in future.

Cuddalore

ENCLOSURE.

CONCISE annual report on the working of the Municipal Medical Institutions for the official year 1894–95.

Dispensary buildings, &c.—The Cuddalore Municipality maintains two hospitals and a dispensary as detailed below.

New Town hospital.—This hospital affords accommodation for sixteen males and eight females; it has, in addition, two thatched sheds—one of which is used for cholera patients and the other intended for those suffering from contagious diseases. In addition to the above there is a separate ward for lying-in cases which affords accommodation for eight patients. The buildings in general stand in urgent need of repairs and the chairman's attention has already been drawn to this.

Old Town hospital.—This hospital consists of a building divided into three parts by masonry walls, one of which is used as the out-patient department; the central division forms the native ward, and the terminal portion is intended for the accommodation of European and Eurasian patients. There are also, in addition, a lying-in ward and a female ward in one building.

Tiruppáppuliyúr dispensary.—This is located in a decent building which is centrally situated and answers the purpose very well.

The two hospitals are the property of the municipality and the dispensary is a rented building. Furniture and fittings for the above institutions are sufficient and in fair order.

It is proposed to amalgamate the Old Town with the New Town hospital with the retention of a dispensary at Old Town. At present, neither of the two hospitals is provided with a staff adequate to meet the requirements of an in-door institution. If the proposed amalgamation is carried out, it will give the municipality a standard hospital at New Town having a complete and efficient staff of servants and an equipment of drugs and hospital comforts worthy of an in-door institution. The dispensary at Old Town will continue to render out-door aid without any impairment of its popularity.

2. *Hospital Committe, &c.*—All subjects connected with these institutions are disposed of at the monthly meetings of a sub-committee.

3. *Most common diseases, &c.*—The principal complaints for which treatment was sought were: fevers, ulcers, skin diseases, ophthalmia, diseases of the ear and local injuries.

4. *Epidemics.*—Cholera of a sporadic character prevailed during the latter end of the calendar year 1894. There were 11 deaths registered against 173 of the previous year. Small-pox of a sporadic character occurred during the year. Twenty-three deaths were registered against 33 of the previous year.

Fevers were prevalent during the year. The total number of deaths from this cause were 204 against 188 of the past year.

5. The Surgeon-General with the Government of Madras inspected these institutions on 30th November 1894.

6. There were 586 in-patients treated during the year against 410 of the previous year, showing an increase of 176 patients; again, there were 60,838 out-patients treated against 52,230 of the past year showing an increase of 8,608 patients.

Below is the statement giving the number of patients treated in three institutions for the past three years:—

Names of dispensaries.	1892–93.		1893–94.		1894–95.	
	In.	Out.	In.	Out.	In.	Out.
New Town hospital	321	28,429	284	23,907	376	26,289
Old Town „	139	6,635	126	7,436	210	13,513
Tiruppáppuliyúr dispensary	..	20,050	..	20,887	..	21,036
Total ..	460	55,114	410	52,230	586	60,838

7. *Sale of medicines, &c.*—The income under this head during the year under review amounted to Rs 372–9–11 against Rs. 449–8–0 of the past year.

8. *Midwives.*—An Eurasian matron on Rs. 20 and a caste midwife on Rs. 15 are attached to the New Town hospital and a midwife on Rs. 15 is attached to the Old Town hospital. The total number of cases conducted by them was 170 (67 in and 103 out) against 173 of the previous year.

9. *Vaccination.*—The municipality maintains one first-class vaccinator and an assistant vaccinator on Rs. 15 and 7, respectively.

The following comparative statement indicates the work done by the vaccinators during the past three years:—

Years.	Number of infants vaccinated.	Per cent. of successful cases.	Number of re-vaccinated cases.	Per cent. of successful cases.	Number of cases vaccinated.	Per cent. of successful cases.
1892–93	663	96·3	*Nil.*	*Nil.*	2,928	91·03
1893–94	580	99·31	402	74·37	3,013	95·65
1894–95	832	99·64	170	72·35	2,067	96·71

The above figures show that there is a considerable decrease in the total number vaccinated. This is partly due to the vaccination of jail cases (700 in the year under report) by the medical subordinate of the jail, instead of by the municipal vaccinator, as was done in previous years. The fall is also due to the fact that the vaccinator is required to procure the calves for inoculation himself—a work which was done in previous years by a contractor—and to take extracts from register of births—a practice discontinued but lately. The above tasks involve much waste of time obviously to the detriment of vaccination.

The vaccinators themselves are at variance, and their conduct was frequently brought to the notice of the chairman.

Should they not work harmoniously and show better results, the question of their dismissal will be considered.

The percentage of successful cases to the total vaccinated was 96·71 against 95·65 of the previous year. Eight hundred and thirty-two children under one year were vaccinated against 580 of the previous year, with 99·64 per cent. successful against 98·31 of previous year; and 170 cases were re-vaccinated against 402 of the previous year—the latter figure includes the jail cases. Animal vaccination was conducted throughout the year. The number of calves inoculated during the year was 85. The total cost under this head was Rs. 249–12–3 against Rs. 311–4–3 of the previous year. The average cost of each successful case was As. 4–1.

The public health of the town during the year was satisfactory.

The sanitary condition of the town is fair.

The water supply at New Town and Triuppáppuliyúr is from wells and rivers. It is fairly good and sufficient. The Old Town depends for its supply on the Capper Hill lake. The water is brought into the town by an open channel and goes through a process of filtration before being distributed to a small reservoir furnished with hydrants.

The conservancy arrangements are about the same as last year. The main streets are kept clean, the smaller ones need properly attended to.

No sanitary improvements were effected during the year.

(Signed) R. SUNDRUM, M.B.,
Asst. Surgeon in charge.

CUDDALORE,
3rd June 1895.

Submitted.

2. The noteworthy feature in the report is the increase under receipts which is more than Rs. 14,000 over the previous year's receipts. This is almost solely due to the collection of arrears which have been considerably reduced during the year. The collection of the remaining arrears would also be easy if warrants are executed more promptly. Of the 117 warrants that were left unexecuted at the end of the year, only 21 have been since executed up to 24th June.

3. The incidence of taxation, as given in paragraph 31 of the report, based on the total receipts during the year including arrears. Taking the demand figures alone, the incidence per head of population is only 7 annas 2 pies excluding tolls, and 11 annas 9 pies including tolls. This low rate of incidence and the remarkably smaller number of 142 appeals against 8,748 assessments under arts, buildings and lands indicate under-assessment, and not careful preparation of assessment lists as stated in paragraph 17 of the report.

4. The roads have received due share of attention during the year, the amount of expenditure under "repairs" having again exceeded the previous year's figure; and their state was fairly good during the year under report. For the last two or three months some of the important roads have been in a bad condition, and the municipality have only to be a little more prompt in the execution of repairs.

(Signed) P. KRISHNA RAO,
Head-quarters Deputy Collector.

CUDDALORE,
25th June 1895.

Cur. No. 1269-Eng.

Forwarded.

2. The state of some of the municipal roads is highly discreditable.

3. The tendency to encroach on the public streets requires to be more rigorously repressed by the municipal council, which has been charged with partiality in disposing of applications to erect "koradus."

4. The assessment registers require to be carefully re-examined and revised.

TIRUVANNAMALAI,
27*th June* 1895.

(Signed) A. E. CASTLE-STUART STUART,
Acting Collector.

salary-result system, intended chiefly
Government is glad to note that the atte
the results of the departmental examinat
secondary and one primary school wi
schools with result grants, against two an
in 1893–94. The strength of these in
decline, but they did fairly well at the
regret that, under the circumstances expl
report, nearly one-half of the allotment
number of boys under instruction in the
per cent. of the male population of school-
per cent. for all municipalities in 1893
unsatisfactory, and the Government trust
improvement in the current year.

(3) *Medical Relief.*—There was a
number of patients treated at the two hos
municipal council, which, seeing that the
satisfactory during the year, is apparently
tutions. The matron and the two midw
labour, or three less than in the previo
scope for improvement in their work and t
is possible is done to render them more us
tion of the Old and New Town institut
Chairman's report, has been approved in pa
1895, No. 168 M.

(4) *Vaccination and Vital Statistic*
cinated during the year fell from 3,013 to
the District Surgeon's report, that the Ja
cannot be considered to satisfactorily accur
ful cases per mille of the population is
municipalities, and the outturn by each
births registered in the year, but only 83
unsatisfactory. The instructions in the p
should be given lists of births and made to
have not apparently been followed in any w

There was a slight improvement in t
that of deaths, but the returns in both cases
were evidently far from complete. The exp
in the fact that the council neglected to in
register these occurrences. No improveme
visions of the Act are rigidly enforced, and
current year.

(5) *Sanitation.*—On conservancy a
the allotment and 18·9 per cent. of the
purchase of some dust-bins and the diggi
carried out no sanitary improvements wh
Commissioner's inspection notes, recorded
No. 1236 M., show how much there is that
the council should not fail to fulfil the prom

5. *General Remarks.*—The year closed
cent. of the receipts. A considerable portio
expenditure in the current year. Paragraph
much unnecessary matter and should have
statements in paragraphs 12 and 49 were
future reports.

In its review of the administration of
the council had clearly paid little or no atte
no improvement had been effected in those
the collection of the taxes, private scavengi

which had before been characterized as
l's work, however, the only one which
e year under review is the first. The
ion. The Government cannot permit
he report for the current year not show
licated, it will be compelled to consider
administration on a more satisfactory
more earnest and energetic governing

ct.)

Chief Secretary.

2. Twenty-two meetings were held by the municipal council against twenty in 1893–94. Six others were adjourned for want of a quorum against two in that year. The average attendance of the members improved and was fair. Thirteen seats were filled by election during the year, and six of these were contested, 67·3 per cent. of the voters concerned attending the poll.

3. *Receipts.*—(1) The net current demands of the taxes on arts and buildings exhibited a decline, which the Divisional officer and the Collector, from paragraphs 3 and 4 of their respective endorsements, appear to attribute to undue leniency in assessment. The council should endeavour to realize a more adequate revenue from these taxes. Their average incidence is at present unduly light. In the case of the arts tax this has already been pointed out in paragraph 3 (1) of G.O., dated 17th September 1894, No. 1274 M., and the instructions now given should be carefully followed in the current year. Owing to the fact that lands unappropriated to buildings were taxed for the first time during the year under review, the demand of the tax on lands rose from Rs. 4,193 to Rs. 4,451.

(2) The collections under the principal taxes—owing, apparently, to increased resort to coercive measures—improved appreciably, and, except in the case of the current demand under the land tax, were fairly satisfactory. Arrears amounting to Rs. 1,187 were written off as irrecoverable, but notwithstanding this, outstandings dating back to as far as 1887–88 were still uncollected. It is discreditable to the executive that such old arrears should disfigure the municipal books, and the Government must insist upon these being adjusted without further delay.

(3) There was a decline in the receipts from the sale of sweepings, which is explained in paragraph 36 of the Chairman's report. The large increase in the income from fines is, however, satisfactory in so far as it is an indication of greater energy on the part of the police and the municipal executive in preventing the committal of nuisances.

(4) It is noticed with dissatisfaction that the private scavenging system made no appreciable progress during the year under review. The number of houses served by municipal agency and the income from this source rose from 125 and Rs. 81, respectively, to 140 and Rs. 263, and the service was worked at a loss of Rs. 956 to the municipal council against Rs. 1,569 in 1893–94. The heavy cost in that year was, however, due to expenditure upon carts. In the review of the administration report for 1893–94, attention was drawn to the necessity of prosecuting the owners of insanitary premises, but no attempt has apparently been made to carry out these instructions. In view of this and seeing that in many other towns this system is working satisfactorily, the Chairman's explanation that the difficulty in procuring a sufficient number of toties is an insurmountable obstacle to its success cannot be accepted. It is moreover inconsistent with his statement that the owners of several houses have succeeded in procuring toties of their own. The Government cannot but consider that the failure of the system is due to a reprehensible want of interest in the matter on the part of the council and its executive, and unless the report for the current year shows a satisfactory improvement in this direction, the Government will be compelled to take decided action. The Chairman will be requested to give details of the item of Rs. 810–12–11 entered under Grant III (5) (*b*) (ii) Private Scavenging—Contingencies. Apparently no new carts were purchased during the year, and it is not understood how this sum was expended.

4. *Expenditure*—(1) *Public Works.*—With the exception of a ward for females in the Old Town hospital, which was constructed at a cost of Rs. 1,475, no new work of any importance was undertaken during the year. The Appanar still remained unbridged. The total outlay on communications amounted to Rs. 8,065, or 58·6 per cent. of the net municipal income from tolls, and the town roads are reported by the Revenue Divisional officer to have been in fair order. The municipal council's attention will, however, be drawn to the remarks in paragraph 4 of the Deputy Collector's and in paragraphs 2 and 3 of the Collector's endorsements.

(2) *Education.*—The net expenditure on education was Rs. 2,817, or 6·4 per cent. of the income from taxation, and all but Rs. 125 of this was devoted to primary education. The municipal council continued to maintain five primary schools on the

ORDER—dated 16th October September 1895, No. 1851 M., Local and Municipal.

The receipts and charges of the Cuddalore Municipality for 1894–95 are compared below with the budget and revised estimates for the year and the actuals of 1893–94 :—

	Actuals, 1893-94.	Budget estimate, 1894-95.	Revised estimate, 1894-95.	Actuals, 1894-95.
Receipts.				
Balance brought forward	Rs. 4,258	Rs. 6,570	Rs. 1,720	Rs. 1,719
Tax on Arts	3,616	4,400	4,400	4,903
„ on Buildings and Lands	8,298	15,000	18,500	20,299
„ on Vehicles and Animals	2,996	2,900	2,900	3,177
„ on Carts	1,897	2,000	2,000	1,852
Tolls	14,408	13,800	14,280	13,960
Realizations under Special Acts	..	..	..	75
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	893	710	700	764
Conservancy Receipts	2,902	2,800	2,800	2,308
Fees and Revenue from Educational Institutions	113	100	90	112
„ „ from Medical Institutions	450	450	400	373
Income from Markets and Slaughter-houses	632	620	790	790
License Fees	288	400	400	297
Other Fees	370	360	310	301
Fines under Municipal and other Acts	441	250	700	1,363
Interest on Investments and Premium on Loans	1,412	940	940	1,213
Grants and Contributions from Government	679	820	820	879
„ „ from Local Boards	84	200	200	83
Recoveries for Services to Private Individuals	81	150	250	263
Miscellaneous	354	260	210	212
Advances Recovered	748	..	1,730	1,516
Total	44,718	52,730	53,640	56,259
GRANT I— *Charges.*				
New Works—				
Communications	231	5,010	570	345
Buildings	221	1,400	2,200	1,774
Water-supply	447	..	120	49
Repairs—				
Communications	7,671	5,500	6,600	7,720
Buildings	1,057	900	1,630	1,557
Drainage	499	830	740	663
Water-supply	516	380	380	413
Miscellaneous	..	200	60	..
Establishment	383	410	410	406
Tools and Plant and other Stores	155	200	350	270
Contributions for Public Works	43	50	270	217
Total	11,323	14,880	13,330	13,414
GRANT II—				
Training Schools	..	240	240	117
Municipal Schools—				
On the Salary-result System	764	720	730	706
Salary Grants	343	300	370	373
Result Grants	2,012	2,800	2,800	1,475
Inspection	199	250	250	244
Miscellaneous	13	200	200	14
Total	3,331	4,510	4,590	2,929
GRANT III—				
Hospitals and Dispensaries	8,679	8,670	8,490	9,484
Contributions	249	360	360	358
Vaccination	575	570	560	529
Registration of Births and Deaths	339	320	330	340
Conservancy, Road-cleaning and Road-watering	9,994	11,120	10,570	10,335
Total	19,836	21,040	20,310	21,046
GRANT IV—				
Lighting	1,949	2,430	2,130	2,035
Markets and Slaughter-houses	290	180	390	353
Choultries	579	680	410	416
Travellers' Bungalows	166	210	210	117
Avenues	7	10	10	4
Public Garden, Survey of Land, Fire and other charges	868	1,420	1,130	869
Total	3,859	4,930	4,280	3,794
GRANT V—				
Supervision and Management	3,251	3,910	4,210	3,845
Advances Recoverable	1,359	..	..	1,071
Refunds	40	30	30	18
Balance	1,719	3,430	6,890	10,142
Total	44,718	52,730	53,640	56,259

Muhammadans and Panchamas. The
nce at these improved slightly and that
s were fair. The council also aided one
salary grants and twenty-five primary
venty-seven primary schools, respectively,
utions taken together showed a slight
minations. It is, however, matter for
ed in paragraph 56 (*b*) of the Chairman's
or grants was not utilized, and that the
nicipal and aided schools was only 36·6
ng age against a general average of 54·2
. This state of things is extremely
hat no pains will be spared to effect an

arked increase of 8,784 in the total
ls and the dispensary maintained by the
lth of the town is reported to have been
e to the growing popularity of the insti-
os attended among them 170 cases of
year. There is evidently considerable
council should see that everything that
l in the current year. The amalgama-
s, referred to in paragraph 61 of the
graph 4 (4) of G.O., dated 5th February

The reported number of persons vac-
57. The explanation in paragraph 9 of
ases were excluded for the first time,
or the decline, as the number of succ-ss-
ch below the general average for all
cinator was small. There were 1,517
nfants were vaccinated. This is again
ious year's review, that the vaccinators
cinate all children mentioned in them,

registration of births and a decline in
ere below the normal and once again
nation of this is probably to be found
tute a single prosecution for failure to
can be expected unless the penal pro-
e council should attend to this in the

m of Rs. 11,120, or 92·9 per cent. of
rent receipts, was spent. Except the
of a well, the council appear to have
ver during the year. The Sanitary
G.O., dated 1st August 1895,
ires to be done in this direction, and
made in its remarks upon these.

a balance of Rs. 10,142, or 18·6 per
this has, however, been allotted for
—8 of the Chairman's report contain
en condensed into a few lines. The
required and should not appear in

-94, the Government observed that
to its previous orders, inasmuch as
hes of the administration—namely,
ducation, infantile vaccination, the

Note.
Thisis not perhaps very clear from the G.O. itself. G.O. 780 m. dt. 6.3.95 should have been comm.d to the Council to make it an instalment. The present remarks will however dispose of the matter.

No. 1651 M., Local and Municipal, 16th October 1895.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following paper :—

From M.R.Ry. C. S. SRINIVASA RAO Garu, Chairman, Municipal Council, Cuddalore, to the Chief Secretary to Government (through the Revenue Officer in charge of the Cuddalore Division), dated Cuddalore, 17th June 1895, No. 181.

I have the honour to submit my report on the working of this municipality for 1894–95, accompanied by the usual enclosures.

2. A copy of the resolution of the council at a meeting, at which the draft report was discussed and passed, is enclosed.

I.—Constitution of the Municipal Council.

3. The sanctioned strength of the council is twenty, of which three-fourths are elected by the rate-payers and one-fourth nominated by Government. Four vacancies occurred during the year among the councillors nominated by Government. The officers who vacated their seats owing to their transfer to other stations were the District Surgeon, Executive Engineer and the Sub-Assistant Inspector of Schools, while the fourth, the late Superintendent of Sea Customs, died in February last. Three of these vacancies were filled by the appointment of Dr. Hyde the District Surgeon in the place of his predecessor, of the Superintendent of Police *vice* M.R.Ry. N. Devasikhamani Mudaliyar Avargal, Sub-Assistant Inspector of Schools on other duty and of M.R.Ry. P. Krishnamachariyar Avargal, Acting Sub-Assistant Inspector of Schools, *vice* the Executive Engineer Mr. Davidson. The Acting Sub-Assistant Inspector of Schools held his seat in the council for about two and a half months owing to the reversion of the permanent incumbent. This last vacancy as well as that caused by the demise of the Superintendent of Sea Customs was reported to the Collector on the 28th February last, as required by G.O., No. 882 M., Financial, dated 27th November 1885, and the present Executive Engineer Mr. Wilson and the Sub-Assistant Inspector of Schools M.R.Ry. N. Devasikhamani Mudaliyar are since nominated by Government.

4. Out of the fifteen councillors forming the complement of the elected members, thirteen time-expired councillors vacated their seats during the year and the necessary elections were held to fill these vacancies agreeably to the rules laid down by Government for the conduct of such elections.

5. The wards in which the vacancies occurred are as below :—

Three in Cuddalore Old Town, first ward.
One in do. do. second ward.
One in Bandipálaiyam, third ward.
Two in Tiruppáppuliyúr, fourth ward.
Two in do. fifth ward.
Two in Pudupálaiyam, sixth ward.
Two in Manjakuppam, seventh ward.

6. The elections in question were held on the 28th May, 4th, 24th and 25th September 1894, and the results reported to Government in my letters, dated 31st May 1894, No. 121, 4th September 1894, No. 324 and 27th September 1894, No. 396.

7. With regard to the vacancies in Tiruppáppuliyúr there was keen competition, while the vacancies in the other wards were, with one exception, filled by the re-election of the time-expired members with little or no opposition.

8. For particulars regarding the number of voters that went to the poll and the wards in which vacancies occurred, I would refer to Statement X-A.

9. *Meetings of the Council.*—During the year under report 28 meetings were convened, of which 22 were held and 6 adjourned for want of quorum.

10. The average attendance was two of officials and eight of non-officials.

11. My tenure of office as councillor expiring on the 2nd September 1894, I handed over charge of the office of Chairman to the divisional officer who was the *ex-officio* Chairman till the 19th February last when I resumed Chairmanship on my re-election to it receiving the approval of Government as notified in part I-A of the *Fort St. George Gazette.*

II.—Receipts.

12. The receipts in 1894–95 under the several heads, as compared with the figures of the previous year and with the revised estimate for 1894–95, are given in the subjoined abstract:—

Receipts.	Actuals, 1894–95.	Actuals, 1893–94.	Increase.	Decrease.	Revised budget, 1894–95.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Balance brought forward—					
(*a*) Municipal Fund	1,520 4 6	4,158 2 0	..	2,637 13 6	1,520 0 0
(*b*) Endowments	198 14 5	99 7 9	99 6 8	..	200 0 0
Total ..	1,719 2 11	4,257 9 9	99 6 8	2,637 13 6	1,720 0 0
2. Municipal rates and taxes—					
(*a*) Tax on Arts, &c. (section 53) ..	4,902 8 0	3,616 0 0	1,286 8 0	..	4,400 0 0
(*b*) „ on buildings (section 63) ..	12,976 8 7	7,356 0 6	5,620 8 1	..	12,000 0 0
(*c*) „ on lands (section 63) ..	7,231 5 3	942 6 9	6,288 14 6	..	6,500 0 0
(*d*) „ on lands unappropriated to any building or occupied by native huts	91 6 3	..	91 6 3	..	..
(*e*) „ on vehicles with springs and palanquins (section 77)	1,209 0 0	1,119 8 0	89 8 0	..	1,110 0 0
(*f*) „ on animals (section 77) ..	1,968 4 3	1,877 0 0	91 4 3	..	1,800 0 0
(*g*) „ on carts and other vehicles without springs (section 85)	1,852 0 0	1,897 0 0	..	45 0 0	2,000 0 0
(*h*) Tolls (section 91)	13,960 0 0	14,207 15 3	..	247 15 3	14,280 0 0
Total ..	44,191 0 4	31,015 14 6	13,468 1 1	292 15 3	42,080 0 0
3. Revenue derived from municipal property and powers apart from taxation—					
(*a*) (ii) Rent of buildings	15 0 0	35 0 0	..	20 0 0	10 0 0
(iii) Avenue receipts	590 7 3	527 5 0	63 2 3	..	500 0 0
(iv) Fees from Travellers' bungalow	90 0 0	164 8 0	..	74 8 0	90 0 0
(*b*) (iii) Sale-proceeds of old materials, empty oil cans, packing cases, &c., sale of tin for hired coach	68 10 9	166 10 0	..	97 15 3	100 0 0
(*c*) Conservancy receipts— Sale-proceeds of night-soil, street refuse, &c.	2,308 7 4	2,902 1 5	..	593 10 1	2,300 0 0
(*d*) Fees from educational institutions	112 0 9	112 10 0	..	0 9 3	90 0 0
(*e*) (i) Sale-proceeds and composition fees of medicines ..	372 9 11	449 8 0	..	76 14 1	400 0 0
(ii) „ from markets ..	710 3 6	606 7 8	103 11 10	..	710 0 0
(iii) „ from slaughter-house	80 4 3	26 0 0	54 4 3	..	80 0 0
(*f*) Income from markets ..	23 3 11	22 7 2	0 12 9	..	30 0 0
(*g*) Other fees— (i) Distraint fees	371 12 9	288 0 0	83 12 9	..	400 0 0
(ii) License fees	270 0 0	345 10 9	..	75 10 9	270 0 0
(iii) Cart-stand fees	8 0 0	1 10 0	6 6 0	..	10 0 0
(iv) Fees for extracts from birth and death register ..	1,363 7 0	441 5 0	922 2 0	..	700 0 0
(*h*) Fines under Municipal and other Acts	11 0 0	..	11 0 0	..	..
(*i*) Interest on investments— (i) From Savings Bank ..	1,201 13 4	1,412 7 3	..	210 9 11	940 0 0
(iii) Medical					

Receipts.	Actuals, 1894–95.	Actuals, 1893–94.	Increase.	Decrease.	Revised budget, 1894–95.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
4. Grants and Contributions—					
(*a*) From Government—					
(i) Education—					
Normal stipends	..	..	..	..	140 0 0
(iii) Other purposes (choultry) ..	678 9 0	678 9 0	..	..	680 0 0
(*b*) From Local Boards—					
(iii) Other purposes (lighting Pennar bridge)	83 1 4	83 10 0	..	0 8 8	200 0 0
5. Miscellaneous—	262 12 6	81 0 2	181 12 4	..	250 0 0
(i) Private scavenging	..	..	..	..	..
(*b*) Other items—					
(ii) Refunds of expenditure of previous year..	168 10 3	169 1 0	..	0 6 9	150 0 0
(iii) Fee for numbering carts, &c.	0 8 0	1 6 0	..	0 14 0	..
(iv) Other items	..	..	..	..	10 0 0
Sale of animal lymph ..	42 10 0	128 8 0	..	85 14 0	50 0 0
Unclaimed profession and house-taxes	..	54 11 0	..	54 11 0	..
6. Extraordinary and Debt—	1,515 15 6	745 10 2	770 5 4	..	1,730 0 0
(*d*) Advances—					
(ii) Others	54,540 3 8	40,460 0 1	15,665 6 7	1,585 3 0	51,920 0 0
Total, Receipts ..	1,719 2 11	4,257 9 9	99 6 8	2,637 13 6	1,720 0 0
Add opening balance ..	56,259 6 7	44,717 9 10	15,764 13 3	4,223 0 6	53,640 0 0
Grand Total ..					

13. The year under report opened with a balance of Rs. 1,719–2–11. The receipts amounted to Rs. 54,540–3–8, of which Rs. 44,191–0–4 were realized from taxation and Rs. 10,349–3–4 from miscellaneous sources.

14. The total expenditure incurred during the year was Rs. 46,117–11–1. Deducting this amount from the total receipts, which includes the opening balance of Rs. 1,719–2–11, the year closed with a balance of Rs. 10,141–11–6, of which Rupees 9,873–8–9 appertain to the municipal fund and Rs. 268–2–9 to the endowment fund.

15. The closing balance would have been much larger but for the expenditure under certain items having exceeded the amounts sanctioned in the revised estimate, particularly in respect to the cost of medicines and repair of roads, the excess expenditure under which heads being as much as Rs. 1,180 and Rs. 1,120, respectively. The excess in the former is due to the high rate of exchange at which remittance was made to Messrs. Burgoyne Burbidges and Co., London, in payment of the value of medicines supplied by them for the use of the hospitals and dispensaries in the municipality, and the latter to the repairs that were rendered necessary by the roads having been torn up by the heavy and increasing traffic in ground-nut and other grains. It is all likely that the maintenance grant for roads will have to be increased considerably.

16. The total receipts exhibit a large increase, as compared with the revised estimate and the receipts for 1893–94, a result due entirely to the satisfactory character of the collections of the different taxes.

A.—Receipts from Taxation.

17. *Tax on Arts.*—The total demand of this tax according to the lists prepared for 1894–95 was Rs. 4,192–8–0 or Rs. 107 below the demand for the previous year. Deducting Rs. 10 remitted on appeal within the year, the net demand was Rupees 4,182–8–0, of which Rs. 4,027–8–0 were collected and Rs. 35–8–0 written off as irrecoverable within the 31st March last, and Rs. 40–8–0 is since collected leaving a small balance of Rs. 79 only yet to be realized.

18. The slight decrease of Rs. 107 in the estimated demand for the year under report, as compared with that for 1893–94 and the comparative smallness of the sum (Rs. 10) remitted on appeal was due to a more careful preparation by the ward councillors of the lists of persons liable to be taxed. Steps have been taken for the realization of the small balance of Rs. 79. The increase, as compared with the revised estimate and the actuals of 1893–94, is due to the collections of this tax during the year, both under current and arrears, having been very satisfactory.

19. The arrears which were outstanding at the beginning of the year amounted to Rs. 1,405 as detailed below :—

	Rs.	A.	P.
1890–91	6	0	0
1892–93	521	8	0
1893–94	877	8	0
Total ..	1,405	0	0

Rs. 875 of this amount was collected within the year, Rs. 63–8–0 remitted on appeals of the previous year disposed of in 1894–95, and Rs. 433 written off as irrecoverable by the council at their meetings held on the 26th June 1894, 9th October 1894, 21st September 1894 and 30th March 1895, leaving a balance of Rs. 33–8–0 at the close of the year. This small sum will be realized or otherwise adjusted in 1895–96.

20. *Tax on Buildings.*—The tax under this head was assessed at Rs. 9,656–9–5, of which Rs. 39–15–9 were remitted by the council on appeal and Rs. 8,743–1–3 collected within the 31st March last, leaving a balance of Rs. 873–8–5 uncollected. Deducting therefrom Rs. 470–5–8 collected since the close of the year, the balance remaining to be realized is Rs. 403–2–9.

21. The total arrears dating from 1887–88 to 1893–94 was Rs. 4,762–8–3, of which Rs. 4,233–7–4 were collected within the year, Rs. 124–9–4 remitted by the council on appeal, and Rs. 214–12–9 written off as irrecoverable, leaving the small balance of Rs. 189–10–10 uncollected at the end of the year, which by collections since made has been reduced to Rs. 170–11–2 on this date. Prompt measures have been adopted for the recovery of a large portion of this balance during 1895–96, while such portion as may prove irrecoverable will be written off as such leaving hardly anything under arrears.

22. *Tax on Lands.*—Rs. 4,210–13–9 was the demand under this head, out of which Rs. 2,990–6–6 were collected within the year leaving a balance of Rupees 1,220–7–3 at its close. The collections since that date were Rs. 402–8–10, and deducting this from the former sum, the amount still to be realized is Rs. 817–14–5. Great difficulty is experienced in collecting the land-tax arising in many instances from the inability of bill collectors to identify the parties from whom the tax is claimable and rendering it necessary to have recourse to the village officers, by whom the land returns were prepared. With the assistance of the Divisional officer every effort will be made to clear off the balance outstanding by the end of the current year.

23. The demand under arrears amounted to Rs. 5,039–14–6, of which Rupees 4,240–14–9 were collected within the year and Rs. 350–11–7 written off at the meetings of the council held on the 26th June 1894 and 30th March 1895, leaving a balance at the close of 1894–95 of Rs. 448–4–2. Of this Rs. 28–15–1 have been collected since the close of the year by which the balance under arrears was brought down to Rs. 419–5–1. Bearing in mind the difficulty experienced in the collection of this tax, as explained in paragraph 22 *supra*, under the head of current collections of land-tax, the smallness of the uncollected balance under arrears of land rate is satisfactory.

24. The registers relating to houses and lands underwent revision in 1893–94, and buildings and lands were taxed in the year under report at 7 per cent. on their annual rental value as in the previous year.

25. *Tax on Lands unappropriated to any building or occupied by native huts.*—The tax on this description of land was levied at the rate of 6 pies for every 80 square yards in accordance with a resolution of the council passed at their meeting held on the 24th March 1893.

26. The demand was Rs. 240–9–5, out of which Rs. 91–6–3 were collected within the year, leaving Rs. 149–3–2 outstanding at the end of the year. The collections of Rs. 35–15–6 since then have still further reduced the balance under this head to Rs. 109–3–8. This tax was levied for the first time in the year under report. In the

majority of cases the owners of lands unused or otherwise lying waste are not residents of the wards in which they are situated and the delay in the rapid collection of this tax is attributable to the time occupied in identifying such owners.

27. *Tax on Vehicles, Animals and Carts, Rs.* 5,029–4–3.—The collections under this head were Rs. 129–4–3 in excess of the revised estimate, and Rs. 135–12–3 over the amount collected in 1893–94.

28. *Coercive Process.*—The following statement gives particulars of the coercive measures adopted during 1894–95 for the recovery of all the taxes in that year. The 107 warrants relating to 1893–94 were all executed in the year together with 755 out of 873 warrants issued for the collection of current taxes.

Particulars.	Warrants remaining unexecuted on the 1st April 1894.	Number of warrants issued during the year 1894–95.	Total.	Number of warrants executed during the year 1894–95.	Balance of unexecuted warrants on the 1st April 1895.
Tax on Buildings and Lands	93	714	807	699	108
Tax on Arts, Vehicles and Animals ..	14	159	173	164	9
Total ..	107	873	980	863	117

29. *Tolls.*—These were sold for Rs. 13,460 for the year under report, and the whole amount was paid by the renter and credited in the accounts within the year.

30. Under arrears there were Rs. 820. This sum was due by the defaulting contractor for 1891–92, as explained in paragraph 24 of the report for 1892–93 reviewed in G.O., No. 1354 M., Local and Municipal, dated 6th October 1893. On being pressed for the payment of this amount, the defaulter presented a petition to the council pleading inability from straitened circumstances to pay in full and offering Rs. 500 in settlement of the claim against him. This petition for remission of the arrears due by him was laid before the council at their meeting held on the 26th March last, when taking into consideration the pecuniary embarrassments and the fact that he possesses no property which could be attached and sold for the arrears due by him, a resolution was passed agreeing to the prayer of his petition, but on the distinct understanding that the amount (Rs. 500) was paid before the close of 1894–95. This sum was accordingly realized from the contractor and the balance, Rs. 320, remitted.

31. *Incidence of Taxation.*—The incidence of taxation, including tolls, was Rs. 44,191–0–4 and exclusive of it Rs. 30,231–0–4, while the average incidence of taxation per head of the population was As. 14–11 inclusive of tolls and As. 10–3 exclusive of it.

B.—Miscellaneous Receipts.

32. The miscellaneous receipts amounted to Rs. 10,352–8–1 against Rs. 9,840 in the revised estimate and Rs. 9,444–1–7, the actuals of 1893–94. The principal items comprised under this head and the noticeable variations are explained below under their respective heads.

33. *Avenue Receipts.*—The collections under this head exceeded the amount entered in the revised estimate and the actuals of 1893–94 by Rs. 90–7–3 and Rs. 63–2–3, respectively. This increase is attributable to brisk competition at the auction sale of old decayed avenue trees, &c.

34. *Fees from the Travellers' Bungalow.*—The income from fees was Rs. 90, the sum entered in the revised estimate, but Rs. 74–8–0 below the actuals of 1893–94. The decrease is due to the smaller number of travellers who halted at the bungalow during 1894–95.

35. *Sale-proceeds of old materials, &c., Rs.* 68–10–9.—This shows a falling off of Rs. 31–5–3 as compared with the revised estimate and of Rs. 97–15–3 realized in 1893–94. All the empty tins in which kerosine oil was hitherto supplied from Madras were sold in the past year and replaced by iron drums in which oil is now received from Best and Co., and which are not sold. There were consequently no such tins for sale during the year under report; and hence the decrease.

36. *Sale-proceeds of street refuse, &c.*—Rupees 2,308–7–4 were realized under this head. This amount agrees with that which finds a place in the revised estimate, but is Rs. 593–10–1 below the receipts of last year. This falling off is due to the almost entire absence of competition at the auction sale of the sweepings. Even in the current year's sale the demand for rubbish was so poor that bidders evinced unwillingness to come forward and bid until they found that the prices at which they were sold last year were considerably reduced in some divisions. As there was no sugarcane cultivation, there was no urgent demand of manure as there used to be.

37. *Sale-proceeds and composition fees of Medicines, Rs.* 372–9–11.—There was a decrease of Rs. 27–6–1 in the income realized by the sale of medicines during the year as compared with the amount in the revised estimate, and of Rs. 76–14–1 in the actuals of 1893–94. The slightly diminished income was the result of the small amount realized from sale of medicines.

38. *Income from markets.*—The fish market at Old Town was rented for Rs. 710. The small sum of As. 3–6 included in the sale amount is the interest levied on arrear payments of kists. The increase, as compared with the actuals of the past year, was in consequence of keener competition at the auction sale of market fees.

39. *Income from Slaughter-house.*—The remarks under the head of markets apply to this.

40. *License-fees.*—The sum, Rs. 371–12–9, collected on account of license fees fell short of the revised estimate by Rs. 28–3–3, but exceeded the actuals of last year by Rs. 83–12–9. This increase is chiefly due to the collection of a fee of Rs. 75 from a circus *troupe* who performed in the town in September 1894.

41. *Fines under Municipal and other Acts.*—The amount brought to credit in the accounts under this head is Rs. 1,363–7–0 against Rs. 700 in the revised estimate and Rs. 441–5–0, the actual collections in the previous year. The increase is due chiefly to a larger number of prosecutions for acts of nuisance, &c., committed in the town.

42. *Interest on investments*—(iii) *Medical.*—The income under this head was Rs. 1,201–13–4. The increase as compared with the revised estimate is owing to the payment in 1894–95 of a portion of the interest due on the dispensary funded capital for 1893–94, while the decrease with respect to the actuals of the previous year is attributable to the entire interest due for 1894–95 not having been paid within that year.

43. *Contributions from Local Boards*—(iii) *Other purposes*—(*Lighting Pennar bridge*), *Rs.* 83–1–4.—This was paid by the district board on account of the lighting of the Pennar bridge. The income from this source was overestimated as explained in paragraph 28 of the report for 1893–94, reviewed in G.O., No. 1274 M., dated 17th September 1894, and hence the decrease as compared with the amount entered in the revised estimate for 1894–95.

44. *Private scavenging.*—The income under this head according to the demand register was Rs. 163–2–11, the whole of which, *minus* Rs. 1–8–0 written off as irrecoverable by the council at their meeting, dated 16th March 1895, was collected within the year.

45. Under arrears there was Rs. 101–13–2 outstanding in the beginning of the year, of which Rs. 101–1–7 was collected before the 31st March last, and As. 11–7 was remitted in a case in which the party was overcharged. The total amount realized under private scavenging fees, both current and arrears, exceeded the revised estimate by Rs. 12–12–6 only. A detailed account of the scheme is given under the same head under "expenditure."

46. *Refunds of expenditure of previous year, Rs.* 168–10–3.—This amount chiefly consists of the outlay in the purchase of toll tickets for supply to the toll contractor from whom the value of the tickets is recovered when sold to him. These tickets are printed and supplied to the contractor at cost price. The object of this arrangement is to enable the council to ascertain at the end of the year, from the records of tickets sold to the contractor, the approximate amount realized by him from tolls.

47. *Sale-proceeds of animal lymph, Rs.* 42–10–0.—This is cost of lymph supplied to the jail, which is situated outside of municipal limits, for use in vaccinating convicts in it. The rate of As. 2 charged for lymph supplied for every case vaccinated in 1893–94 was reduced by half in 1894–95 on the representation of the Superintendent of Jail, who objected to the original charge of As. 2 as being excessive. This accounts for the decrease in the income from this source in the year under report as compared with the revised estimate and the actuals of 1893–94.

48. *Advances—Others, Rs.* 1,515–15–6.—This amount is made up of Rs. 1,474–15–9 spent in completing the female ward attached to the Old Town hospital, and Rupees 40–15–9 in repairing the road connecting the Gundalum salt-pans with the main coast road. The estimate for the former work was Rs. 1,730, and this sum was advanced to councillor M.R.Ry. M. Ganapati Mudaliyar, who supervised the construction of the building and completed it at a cost of Rs. 1,474–15–9, refunding the balance, Rs. 255–0–3, to this office in 1895–96. The estimate for the latter work was Rs. 43–8–0, which was advanced to the Inspector of Salt and Abkári Revenue of the Cuddalore circle who completed the repairs to the road in question for Rs. 40–15–9 and refunded the balance, Rs. 2–8–3. The accounts relating to these works were received and the amounts duly adjusted in the year under report.

III.—Expenditure.

49. The following abstract shows the expenditure under the several heads in 1894–95 as compared with the figures of the previous year and the revised estimate :—

Expenditure.	Actuals, 1894–95.	Actuals, 1893–94.	Increase.	Decrease.	Revised budget, 1894–95.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Grant I—					
(Public Works)—					
1. New Works—					
(*a*) Communications	345 0 0	230 11 9	114 4 3	..	570 0 0
(*b*) Buildings	1,774 0 9	320 12 4	1,453 4 5	..	2,200 0 0
(*d*) Water-supply	49 3 0	447 6 10	..	398 3 10	120 0 0
2. Repairs—					
(*a*) Communications	7,719 14 8	7,671 2 1	48 12 7	..	6,600 0 0
(*b*) Buildings	1,556 10 10	1,057 6 0	499 4 10	..	1,630 0 0
(*c*) Drainage—					
(ii) Establishment for flushing drains, &c.	663 3 6	498 10 10	164 8 8	..	740 0 0
(*d*) Water supply—					
(i) Repairs to works, Machinery, &c. ..	144 15 6	312 5 1	..	167 5 7	150 0 0
(ii) Establishment ..	180 0 0	177 12 0	2 4 0	..	180 0 0
(iii) Contingencies ..	32 0 2	25 10 0	6 6 2	..	50 0 0
Miscellaneous ..	56 1 0	..	56 1 0	..	60 0 0
3. Establishment	406 0 0	383 0 0	23 0 0	..	410 0 0
4. Tools and plant and other stores.	269 15 6	154 13 3	115 2 3	..	350 0 0
5. Contributions—					
(*a*) To Local Boards for works.	217 8 0	..	217 8 0	..	270 0 0
(*b*) To Provincial Funds for scrutiny of estimates, &c.	..	43 8 0	..	43 8 0	..
Total, Grant I ..	13,414 8 11	11,323 2 2	2,700 8 2	609 1 5	13,330 0 0
Grant II—					
(Education)—					
1. Training schools—					
(*b*) Stipends to normal students	116 14 8	..	116 14 8	..	240 0 0
(2) On salary results-system—	446 10 10	428 0 0	18 10 10	..	440 0 0
(*a*) Fixed payments	189 1 0	260 1 2	..	71 0 2	200 0 0
(*b*) Results-grants	70 3 6	76 6 6	..	6 3 0	90 0 0
(*c*) Contingencies	373 0 0	343 2 8	29 13 4	..	370 0 0
3. Salary grants	1,475 3 0	2,011 7 8	..	536 4 8	2,800 0 0
4. Results Grants					
6. Inspection—					
(*b*) Municipal Inspectors—	235 0 0	180 0 0	55 0 0	..	240 0 0
(i) Establishment	9 0 0	18 9 4	..	9 9 4	10 0 0
(ii) Contingencies	..	..	..	..	200 0 0
7. Miscellaneous—	14 5 0	13 0 0	1 5 0	..	..
(*a*) Building, furniture, &c., grants					
(*c*) Other items (printing) ..					
Total, Grant II ..	2,929 6 0	3,330 11 4	221 11 10	623 1 2	4,590 0 0

Expenditure.	Actuals, 1894-95.	Actuals, 1893-94.	Increase.	Decrease.	Revised budget, 1894-95.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Grant III—					
Sanitation and medical services—					
1. Hospitals and dispensaries—					
(*a*) Establishment	3,896 11 11	3,877 9 2	19 2 9	..	3,920 0 0
(*b*) Medicines and supplies ..	3,079 11 10	2,188 4 4	891 7 6	..	1,900 0 0
(*c*) Diet of patients	2,076 5 3	2,228 12 2	..	152 6 11	2,180 0 0
(*d*) Sundries and contingencies.	406 8 9	359 10 2	46 14 7	..	465 0 0
(*f*) Repayment of debt	25 0 0	25 0 0	..	..	25 0 0
2. (*a*) Contributions to Provincial funds for—					
(i) Medical college ..	206 0 0	74 0 0	132 0 0	..	100 0 0
(ii) Sanitary inspection ..	131 0 0	139 0 0	..	8 0 0	190 0 0
(iii) Medical Reserve staff.	21 0 0	25 0 0	..	4 0 0	50 0 0
(iv) Cutler's establishment	..	11 0 0	..	11 0 0	20 0 0
3. Vaccination—					
(*a*) Establishment	260 0 0	264 0 0	..	4 0 0	260 0 0
(*b*) Contingencies	268 10 9	311 4 3	..	42 9 6	300 0 0
4. Registration of Births and Deaths—					
(*a*) Establishment	300 0 0	300 0 0	..	..	300 0 0
(*b*) Contingencies	39 9 3	38 8 0	1 1 3	..	30 0 0
5. Conservancy, road cleaning and road watering—					
(*a*) (i) Establishment	5,932 4 1	5,440 3 1	492 1 0	..	6,050 0 0
(ii) Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c.	3,003 0 8	2,533 6 0	469 10 8	..	3,010 0 0
(*b*) Private scavenging—					
(i) Establishment	408 0 0	408 0 0	..	..	410 0 0
(ii) Contingencies such as cost of scavenging carts, &c.	810 12 11	1,242 6 11	..	431 10 0	700 0 0
(*c*) Cholera charges	12 10 0	178 14 6	..	166 4 6	250 0 0
(*d*) Contingencies	168 6 8	190 8 7	..	22 1 11	150 0 0
Total, Grant III ..	21,045 12 1	19,835 7 2	2,052 5 9	842 0 10	20,310 0 0
Grant IV—					
Lighting and Miscellaneous Municipal purposes—					
1. Lighting—					
(*a*) Establishment	431 8 0	416 8 0	15 0 0	..	430 0 0
(*b*) Contingencies	1,603 5 2	1,531 14 10	71 6 4	..	1,700 0 0
2. (i) Markets—					
(*b*) Contingencies	297 10 9	282 3 3	15 7 6	..	310 0 0
ii) Slaughter-house—					
(*a*) Establishment ..	52 2 6	..	52 2 6	..	80 0 0
(*b*) Contingencies ..	3 8 9	8 3 0	..	4 10 3	..
3. Choultries—					
(*a*) Establishment ..	72 0 0	72 0 0	..	..	70 0 0
(*b*) Contingencies ..	9 6 0	9 6 0	..	..	10 0 0
(*c*) Feeding travellers ..	334 14 8	497 12 4	..	162 13 8	330 0 0
4. Travellers' Bungalow—					
(*a*) Establishment	107 4 0	107 12 0	..	0 8 0	110 0 0
(*b*) Contingencies	10 2 2	58 0 0	..	47 13 10	100 0 0
5. Avenues—					
(*b*) Contingencies	3 14 6	7 0 0	..	3 1 6	10 0 0
6. Public garden—					
(*a*) Establishment	52 8 0	..	52 8 0	..	50 0 0
(*b*) Purchase of seeds, repair of well, purchase of bullocks, &c. ..	11 15 0	..	11 15 0	..	20 0 0
9. Other charges—					
(ii) Rewards for destruction of wild animals and snakes	165 15 0	164 1 0	1 14 0	..	170 0 0
(iii) Printing	293 5 7	388 0 7	..	94 11 0	600 0 0
(v) Other items	344 15 2	316 2 6	28 12 8	..	290 0 0
Total, Grant IV ..	3,794 7 3	3,858 15 6	249 2 0	313 10 3	4,280 0 0
Grant V—					
(*a*) General establishment—					
(i) Office establishment ..	1,824 0 0	1,814 0 0	10 0 0	..	1,820 0 0
(ii) Inspection	..	..	..	..	420 0 0
(*b*) Collection of Municipal Taxes—					
(i) Establishment	966 3 6	491 11 11	474 7 7	..	1,060 0 0
(ii) Purchase of account books, paper, money-boxes, repair to out-posts, &c.	463 13 10	320 5 8	143 8 2	..	260 0 0
(*c*) Collection of tolls—					
(ii) Contingencies	140 12 0	..	140 12 0	..	200 0 0
(*d*) Office contingencies other than (*b*) (ii)	240 0 0	369 0 0	..	129 0 0	240 0 0
(*e*) Contribution for Central Office and Audit establishment	210 0 0	256 0 0	..	46 0 0	210 0 0
Total, Grant V ..	3,844 13 4	3,251 1 7	768 11 9	175 0 0	4,210 0 0

Expenditure.	Actuals, 1894-95.	Actuals, 1893-94.	Increase.	Decrease.	Revised budget, 1894-95.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Advances recoverable.					
(*b*) Others	1,070 11 6	1,359 2 0	..	288 6 6	..
Refunds of other than current collections	18 0 0	39 15 2	..	21 15 2	30 0 0
Total ..	1,088 11 6	1,399 1 2	..	310 5 8	30 0 0
Total, Expenditure ..	46,117 11 1	42,998 6 11	5,992 7 6	2,873 3 4	46,750 0 0
Balances.					
(*a*) Municipal fund	9,873 8 9	1,520 4 6	8,353 4 3	..	6,610 0 0
(*b*) Endowments	268 2 9	198 14 5	69 4 4	..	280 0 0
Grand Total ..	56,259 6 7	44,717 9 10	14,415 0 1	2,873 3 4	53,640 0 0

50. *Grant I, Public Works—New Works.*—The outlay on Public works—New works—was Rs. 2,168–3–9 against Rs. 2,890 sanctioned in the revised estimate. The works carried out with the former sum are (1) for tarring the piers and abutments of the Gadilam girder bridge and widening the culvert in a certain road Rs. 345, (2) constructing a female ward in the Old Town hospital and purchasing 100 corrugated iron dust-bins Rs. 1,774–0–9, and (3) sinking a well in Manjakuppam Rs. 49–3–0. Although no provision was made in the budget for the first-mentioned work, it was executed under the sanction of Government conveyed in G.O., Mis. No. 485 M., dated 13th April 1894.

51. *Repairs.*—Rupees 7,719–14–8 were expended against Rs. 6,600 in the estimate. The largest outlay was, as usual, on roads on which frequent repairs were found necessary by reason of the damage they sustained by the heavy ground-nut and other traffic over them. Several roads in the town are also not in the condition they should be and require remetalling. This will be borne in mind in view to adequate provision being made in the next budget for their proper maintenance. The number of miles of road maintained was the same as last year, viz., 30 miles.

52. The expenditure on repairs "Buildings" was Rs. 1,556–10–10 which pretty closely approaches the amount in the revised estimate and was spent in annual repairs to the hospitals, latrines, toll and school sheds, choultry and the fish market.

53. A sum of Rs. 4,700 was provided in the budget for 1894–95 for the construction of a bridge across the Oopunar at Old Town, Rs. 160 for the construction of two culverts, Rs. 120 for the erection of four leaf latrines and Rs. 50 for putting up a slaughter-house at Tiruppáppuliyúr. The first-named work was not taken in hand owing to the details as regards the description and cost of the bridge being still under consideration. The President, District Board, at my instance, addressed Messrs. Burn and Co., Calcutta, on the matter and they in their reply, dated 20th May 1895, offered to supply, at a cost of Rs. 4,750, a rolled iron girder bridge of three spans each of 32 feet clear with roadway 13 feet wide covered with buckled iron plates $\frac{3}{16}$" thick for carrying a metal roadway. Their tender will be laid before the next meeting of the council and the decision then arrived at will be communicated to the President, District Board, in view to arrangements being entered into for the construction of the bridge. The sum of Rs. 160 allotted for erecting two culverts was not expended as it was found insufficient for the purpose. Rs. 120 provided for erecting four leaf latrines was not spent, the Sanitary Commissioner in his letter, dated 28th February 1894, No. 537-S., contained in G.O., Mis. No. 407 M., dated 30th March 1894, having objected to the erection of such temporary enclosures, while the small sum of Rs. 50 provided for putting up a temporary slaughter-house at Tiruppáppuliyúr lapsed owing to the difficulty experienced in securing a suitable site for it in that locality.

54. *Tools and Plant.*—Rupees 269–15–6 against Rs. 350 in the revised estimate. The decrease is due to the non-utilization of the whole of the amount provided in the estimate.

55. *Contribution to the District Board, Rs.* 217–8–0.—This sum was paid to the district board as contribution towards the salary of the storekeeper employed by that board to look after the Pennar and Gadilam bridges. The payment of this charge was sanctioned in G.O., Mis. No. 641 M., dated 9th April 1895.

56. *Grant II, Education.*—The expenditure under this head was Rs. 2,929–6–0 against Rs. 4,590 in the revised estimate and Rs. 3,330–11–4 expended in the previous year. Even with the slight increased expenditure incurred in some of the component items falling under this grant, the total amount expended on education fell short of the revised estimate by Rs. 1,661, and is due to the following causes:—

(*a*) Only Rs. 116–14–8 was spent for a sessional class and for stipends for two teachers undergoing training in the Cuddalore training school, out of Rs. 240 provided for training schools.

(*b*) Only Rs. 1,475–3–0 was availed of as results grants out of the allotment of Rs. 2,800 owing to grants being now paid up to the limit of net cost according to the provisions of the new Grant-in-Aid Code, irrespective of all consideration of the actual earnings. For calculating the cost of upkeep of schools, a scale of salaries was adopted by the Educational department and this scale fell short of the actual charges in many schools. Some big schools have surrendered very large amounts on account of the restriction of net cost system. A pretty liberal scale with regard to the pay of teachers seems to have been adopted this year to guard against schools being placed under disabilities. The raising of standard for merit grant and for infant class have also contributed to the short earnings under results grants.

57. It would appear, from the brief report of the Assistant Inspector of Schools forwarding statements 1—5, that much progress was not made in education in the town during the year under notice. The remarks of that officer are as follows:—

"Education has not made much progress in the town, the net result for the year being a decrease of one school and an increase of 244 pupils. Aided schools have fallen by six schools and 78 pupils. This is by no means satisfactory, regard being had to the fact that there is a full-time Inspecting schoolmaster on receipt of a handsome salary of Rs. 20 per mensem. The figures in statement II show that all the classes have improved educationally. The increase of Muhammadan children and the children of Panchama caste is noted with satisfaction. It will be observed that 79·5 per cent. of the boys of the educatable age are under instruction as against 76·8 in the year preceding. Thirty per cent. of the teachers employed are unpassed men, the percentage for the year preceding being 34. Leaving the teachers of unaided and indigenous schools out of account, we find the percentage reduced to 21, the corresponding percentage for the year previous being 31. Special efforts should be made by the Sub-Assistant Inspector and the Inspecting schoolmaster to reduce the number of unpassed teachers. By means of central class teaching and by a sessional school for not less than three months in a year, the unpassed teachers should be afforded facilities for passing the Primary Examination. The results schools acquitted themselves fairly well in most of the subjects. The Assistant Inspector of Schools in referring to statement 5 observed that the work of the Inspecting schoolmaster was not as satisfactory as it should have been and that he should spend more time in examining schools, in improving the condition of aided schools and reducing the number of unpassed teachers."

58. The Primary department of the Cuddalore St. Joseph's College, and the Lower Secondary School, Old Town, Cuddalore, have drawn salary grants of Rs. 373 against the provision of Rs. 370, and they have done very fairly.

59. It is to be observed here that result schools and result schoolmasters seem to have been affected to some extent by the low assignments of grants under the new Code. The five municipal schools are intended for the education of such backward classes as Muhammadans, Lubbays, fishermen and coolies, as private enterprise did not meet their requirements owing to their apathy in regard to education. The Inspecting schoolmaster taught a sessional school for two months and sent up five teachers to the late Primary examination, and of these two passed for complete certificates.

60. *Grant III, Sanitation and Medical Services—Hospitals and Dispensaries.*—The charges under these heads amounted to Rs. 9,459–5–9, the excess over the revised estimate and expenditure in the past year being Rs. 994–5–9 and Rs. 805–1–11

respectively. The cost of these institutions is yearly increasing. The outlay on medicines greatly exceeded the estimate by reason of the high rate of exchange when remittances had to be made to Messrs. Burgoyne Burbidges and Co., London, on account of medicines purchased from that firm. The accompanying District Surgeon's report gives a full account of the working of the hospitals and dispensary and lying-in ward during 1894–95, and I have therefore nothing to add in the way of remark thereto. It is satisfactory to note that the institutions continue to be appreciated by the public who resort to them.

61. The question of the amalgamation of the Old Town hospital with that in New Town is now before Government—*vide* this office letter, dated 4th April 1895, No. 11.

62. The former institution, which it was proposed to reduce to a dispensary, continues to be maintained as a hospital pending the orders of Government on the reference just quoted. As regards the repairs required to be executed to the New Town hospital, I may here state that a sum of Rs. 2,500 has been provided in the current year's budget for this work, and I have already addressed the Executive Engineer on the matter, and the work will be proceeded with and the building put in thorough order as soon as that officer furnishes me with the plan and estimate for the necessary repairs.

63. The sum of Rs. 25 shown as "repayment of debt" is the ninth instalment paid on account of the loan of Rs. 400 taken from the dispensary funded capital for repairs done in 1886–87 to the New Town hospital, necessitated by the damage sustained by it by the heavy floods of 1884. In all Rs. 225 have been paid up towards the liquidation of this debt.

64. *Contributions to Provincial Funds for* (*i*) *Medical College,* (*ii*) *Sanitary Inspection,* (*iii*) *Medical Reserve Staff.*—Although the recovery in the first item was more than double the amount entered in the revised estimate, the total amount paid into the treasury exceeded the estimate by Rs. 18 only.

65. *Vaccination.*—On this Rs. 528–10–9 were spent during the year. The decrease is due to a sum of Rs. 50 held in the advance account being advance made to the District Surgeon for carrying on animal vaccination. If this sum is added to Rs. 528–10–9 mentioned above, the total expenditure would exceed the estimate by Rs. 18–10–9. The amount treated as advance will, on receipt of the District Surgeon's accounts, be adjusted in the current year.

66. The work turned out by this department, in the year under report, shows an advance under infantile vaccination, as compared with the work performed in 1893–94, as will be seen from the detailed account given in the enclosed District Surgeon's report. Compared with the total number of cases vaccinated in the past year, there was a decline of 946 cases. This is chiefly due to the exclusion from the figures of 1894–95 of the number of convicts vaccinated by the medical subordinate attached to the district jail, which is situated outside the municipal limits. In the previous year the work was performed by the municipal vaccinator and the number of convicts vaccinated by him was exhibited in the report of that year.

67. There were in 1893–94, 59 cases pending disposal in the Bench Magistrate's court of persons prosecuted for omission to get themselves or their children vaccinated. Three hundred and eleven cases were forwarded to the bench in 1894–95, making a total of 370 cases so sent up to the court since. Out of these 287 were compelled to undergo vaccination, three fined, ten died and 21 left the town, leaving 49 cases undisposed of at the end of the year. Of this number, however, 25 are since disposed of, the defaulters being required to submit to the operation, thus leaving a balance of 24 cases which will be noticed in the report for 1895–96. I agree with the District Surgeon in his remark that the want of harmony among the vaccinators themselves in part hampers the progress of their work. They have been punished by fines on two occasions, but if this fails to effect an improvement in their work, they will be got rid of and better men appointed to take their places.

68. *Registration of Births and Deaths, Rs.* 339–9–3.—This is slightly in excess of the provision sanctioned in the revised estimate on account of contingencies. During the year under report, 1,517 births and 919 deaths were registered against 1,398 and 1,023 respectively in the previous year. It will be observed that there was a slight improvement in the registration of births. The decline in the number of deaths registered is due to the small number of deaths from cholera. Though the disease was imported into the town after the last Tiruvánnamalai festival, as explained in paragraph 73 *infra*, it did not, as on previous occasions, spread. I may, however, observe that the registration of vital statistics is being more carefully attended to. The suggestion of the Sanitary Commissioner in his notes on the results of his inspection of this town in December last of employing a few more registrars to improve this branch of the administration will be borne in mind when the next budget comes up for consideration.

69. With reference to the 13 cases pending disposal in 1893–94 of persons prosecuted in that year for not registering domestic occurrences within the period prescribed in the Act, 11 cases were fined and two acquitted in the year under report.

70. *Conservancy.*—On this Rs. 5,932–4–1 were expended against Rs. 6,050 entered in the revised estimate and Rs. 5,440–3–1, the actuals of 1893–94. The decrease of Rs. 117–11–11, as compared with the estimate, is due partly to the non-employment, for the greater portion of the year, of a toty for a leaf latrine in the fisher village of Singaratope owing to the structure having been blown down by high wind, and partly to fines imposed on other toties for unsatisfactory work turned out by them. The village referred to is situated on the beach and the latrine provided for it was rarely used, people preferring to resort, for the purposes of nature, to the open space at some distance from the village. The suggestion of the Sanitary Commissioner in the notes of his last inspection of this town of marking out places distant from the village of Dévanampatnam for defecatory purposes will be given a trial in the village of Singáratope also. The conservancy of the town, as remarked by the Assistant Surgeon in charge, is in fair order, the streets, lanes, &c., being kept clean by means of 32 carts and 57 sweepers for removal of rubbish. Ten drain cleaners are employed for working three sewage carts used to keep the cess-pools and drains clean, and three toties are for removing night-soil deposits from streets. There are 25 latrines in existence, of which 13 are permanent structures and 12 leaf or bamboo tatti enclosures. They are all in good order. The remarks of the Sanitary Commissioner for improving the masonry latrines, which were inspected by him in December last, will be kept in view and effect given to them on the occasion of the latrines again requiring repair. The town is provided with 328 dust-bins, of which 187 are of masonry, 38 of iron sheets, 23 of wood and 80 of galvanized corrugated iron. It is proposed to increase this number by allotting funds in every year's budget for the purchase of bins of the description last mentioned until the total number required for the town is complete. I may here mention that a provision of Rs. 600 has been made in the current year's budget for the purchase of 30 more corrugated iron bins. The latrines are kept in good order and cleaned twice a day. The refuse is removed from them in three carts and buried in pits very remote from the neighbourhood of dwellings, &c. The fish market and slaughter-house at Old Town are well looked after and kept clean.

71. *Private Scavenging, Rs.* 408.—The establishment maintained under this head consisted of six toties and two carts. One hundred and forty houses (61 in Cuddalore Old Town and 79 in Tiruppáppúliyur) have been worked under the scheme. The owners of several houses have got their own toties. There are many more houses to which the service could well be extended, but the main and ever exceeding difficulty of procuring a sufficient number of toties for the work is so great that the best endeavours put forth in this direction have hitherto proved abortive. I shall, however, not flag in my efforts to induce labourers of this class by the offer of liberal wages to come here from without and to settle down in this municipality, and I only hope that my endeavours will be successful and enable me to see my way to extending the scheme to other parts of the town. I may here mention that the railway authorities and Chairmen of unions are in sore need of scavengers and they have applied to me for aid in securing the services of some scavengers for employment under them, but

I have simply had to put forth my own difficulty in the matter. It is satisfactory, however, to note that the lists of houses served, prepared for 1895–96, show an increase of 18 houses over the number served in the preceding year.

72. *Contingencies, such as cost of scavenging carts, Rs.* 810–12–11.—The increase of Rs. 110 under this head, as compared with the estimate, was on account of repairs which were frequently found necessary to the private scavenging carts in order to their being kept in proper order.

73. *Cholera charges, Rs.* 12–10–0.—This small expenditure was incurred in the purchase of sulphur, tar, &c., for use in fumigating localities in which a few cases of cholera occurred immediately after the last festival at Tiruvannámalai whence the disease was imported by pilgrims returning from there. The first few cases occurred among such pilgrims returning by train and who put up in a certain chattram in Old Town which was then white-washed, fumigated and kept clean. This chattram was carefully watched, and I am glad to say that, with the prompt sanitary measures then adopted, the disease was greatly checked, only a few other cases having occurred in other parts of the town. The disease was apparently more of a sporadic than of an epidemic type.

74. *Contingencies, Rs.* 168–6–8.—The slight increase under this head, as compared with the estimate, calls for no remark.

75. *Grant IV, Lighting and miscellaneous municipal purposes—(b) Contingencies, Rs.* 1,603–5–2.—The decrease of Rs. 96–10–10, as compared with the estimate, is due to savings in the amount allotted for the purchase of kerosine oil.

76. *Slaughter-house—(a) Establishment, (b) Contingencies—Rs.* 55–11–3.—Provision was made in the budget for 1894–95 for the employment of a watchman for a slaughter-house proposed to be erected in Tiruppáppuliyúr, but as it was not practicable to construct it during the year under report owing to the difficulty experienced in securing a proper site, the services of a watchman were not entertained, and to this is traced the decrease in the provision made under establishment.

77. *Travellers' bungalow—Contingencies, Rs.* 117–6–2.—A sum of Rs. 272–2–6 was advanced at the close of 1894–95 for the purchase of furniture, &c., required for the bungalow. This amount is treated as an advance and is therefore not included in the amount actually expended; hence the decrease as compared with the estimate. The amount advanced will be adjusted in 1895–96.

78. *Printing, Rs.* 293–5–7.—The expenditure was below the revised estimate and the actuals of 1893–94. This short outlay is ascribed to the bills for cost of printing having been much below the amount provided in the estimate.

79. *Other charges, Rs.* 804–3–9.—The expenditure under two out of the three items comprised under this head was within the allotments, and this accounts for the decrease as compared with the total amount sanctioned in the revised estimate under the head of "other charges".

80. *Grant V, Rs.* 3,844–13–4.—Although some of the items under this grant exceeded the allotments, the total expenditure fell short of the estimate by Rs. 365–2–8. This is due to the sum of Rs. 420 provided as carriage allowance to the chairman not having been drawn.

81. *Advances recoverable, Rs.* 1,070–11–6.—This sum was advanced in March last to municipal councillors for carrying out certain works. These will be noted in detail in the report for 1895–96 in which the accounts relating to them will be adjusted.

82. I very much regret the delay that has unavoidably occurred in the submission of this report. Just at the close of the year the head accountant's place had to change hands owing to the retirement of the former incumbent who was superannuated, and there was necessarily some delay in the compilation of money statistics after a careful and minute scrutiny of the accounts. Efficient arrangements are made to secure scrupulous punctuality in future.

Enclosure.

Concise annual report on the working of the Municipal Medical Institutions for the official year 1894–95.

Dispensary buildings, &c.—The Cuddalore Municipality maintains two hospitals and a dispensary as detailed below.

New Town hospital.—This hospital affords accommodation for sixteen males and eight females; it has, in addition, two thatched sheds—one of which is used for cholera patients and the other intended for those suffering from contagious diseases. In addition to the above there is a separate ward for lying-in cases which affords accommodation for eight patients. The buildings in general stand in urgent need of repairs and the chairman's attention has already been drawn to this.

Old Town hospital.—This hospital consists of a building divided into three parts by masonry walls, one of which is used as the out-patient department; the central division forms the native ward, and the terminal portion is intended for the accommodation of European and Eurasian patients. There are also, in addition, a lying-in ward and a female ward in one building.

Tiruppáppuliyúr dispensary.—This is located in a decent building which is centrally situated and answers the purpose very well.

The two hospitals are the property of the municipality and the dispensary is a rented building. Furniture and fittings for the above institutions are sufficient and in fair order.

It is proposed to amalgamate the Old Town with the New Town hospital with the retention of a dispensary at Old Town. At present, neither of the two hospitals is provided with a staff adequate to meet the requirements of an in-door institution. If the proposed amalgamation is carried out, it will give the municipality a standard hospital at New Town having a complete and efficient staff of servants and an equipment of drugs and hospital comforts worthy of an in-door institution. The dispensary at Old Town will continue to render out-door aid without any impairment of its popularity.

2. *Hospital Committe, &c.*—All subjects connected with these institutions are disposed of at the monthly meetings of a sub-committee.

3. *Most common diseases, &c.*—The principal complaints for which treatment was sought were: fevers, ulcers, skin diseases, ophthalmia, diseases of the ear and local injuries.

4. *Epidemics.*—Cholera of a sporadic character prevailed during the latter end of the calendar year 1894. There were 11 deaths registered against 173 of the previous year. Small-pox of a sporadic character occurred during the year. Twenty-three deaths were registered against 33 of the previous year.

Fevers were prevalent during the year. The total number of deaths from this cause were 204 against 188 of the past year.

5. The Surgeon-General with the Government of Madras inspected these institutions on 30th November 1894.

6. There were 586 in-patients treated during the year against 410 of the previous year, showing an increase of 176 patients; again, there were 60,838 out-patients treated against 52,230 of the past year showing an increase of 8,608 patients.

Below is the statement giving the number of patients treated in three institutions for the past three years:—

Names of dispensaries.	1892–93.		1893–94.		1894–95.	
	In.	Out.	In.	Out.	In.	Out.
New Town hospital	321	28,429	284	23,907	376	26,289
Old Town „	139	6,635	126	7,436	210	13,513
Tiruppáppuliyúr dispensary	..	20,050	..	20,887	..	21,036
Total ..	460	55,114	410	52,230	586	60,838

7. *Sale of medicines, &c.*—The income under this head during the year under review amounted to Rs. 372–9–11 against Rs. 449–8–0 of the past year.

8. *Midwives.*—An Eurasian matron on Rs. 20 and a caste midwife on Rs. 15 are attached to the New Town hospital and a midwife on Rs. 15 is attached to the Old Town hospital. The total number of cases conducted by them was 170 (67 in and 103 out) against 173 of the previous year.

9. *Vaccination.*—The municipality maintains one first-class vaccinator and an assistant vaccinator on Rs. 15 and 7, respectively.

The following comparative statement indicates the work done by the vaccinators during the past three years:—

Years.	Number of infants vaccinated.	Per cent. of successful cases.	Number of re-vaccinated cases.	Per cent. of successful cases.	Number of cases vaccinated.	Per cent. of successful cases.
1892–93	663	96·3	*Nil.*	*Nil.*	2,928	91·03
1893–94	580	99·31	402	74·37	3,013	95·65
1894–95	832	99·64	170	72·35	2,067	96·71

The above figures show that there is a considerable decrease in the total number vaccinated. This is partly due to the vaccination of jail cases (700 in the year under report) by the medical subordinate of the jail, instead of by the municipal vaccinator, as was done in previous years. The fall is also due to the fact that the vaccinator is required to procure the calves for inoculation himself—a work which was done in previous years by a contractor—and to take extracts from register of births—a practice discontinued but lately. The above tasks involve much waste of time obviously to the detriment of vaccination.

The vaccinators themselves are at variance, and their conduct was frequently brought to the notice of the chairman.

Should they not work harmoniously and show better results, the question of their dismissal will be considered.

The percentage of successful cases to the total vaccinated was 96·71 against 95·65 of the previous year. Eight hundred and thirty-two children under one year were vaccinated against 580 of the previous year, with 99·64 per cent. successful against 98·31 of previous year; and 170 cases were re-vaccinated against 402 of the previous year—the latter figure includes the jail cases. Animal vaccination was conducted throughout the year. The number of calves inoculated during the year was 85. The total cost under this head was Rs. 249–12–3 against Rs. 311–4–3 of the previous year. The average cost of each successful case was As. 4–1.

The public health of the town during the year was satisfactory.

The sanitary condition of the town is fair.

The water-supply at New Town and Triuppáppuliyúr is from wells and rivers. It is fairly good and sufficient. The Old Town depends for its supply on the Capper Hill lake. The water is brought into the town by an open channel and goes through a process of filtration before being distributed to a small reservoir furnished with hydrants.

The conservancy arrangements are about the same as last year. The main streets are kept clean, the smaller ones need to be properly attended to.

No sanitary improvements were effected during the year.

(Signed) R. SUNDRAM, M.B.,
Asst. Surgeon in charge.

Cuddalore,
3rd June 1895.

Submitted.

2. The noteworthy feature in the report is the increase under receipts which is more than Rs. 14,000 over the previous year's receipts. This is almost solely due to the collection of arrears which have been considerably reduced during the year. The collection of the remaining arrears would also be easy if warrants are executed more promptly. Of the 117 warrants that were left unexecuted at the end of the year, only 21 have been since executed up to 24th June.

3. The incidence of taxation, as given in paragraph 31 of the report, is based on the total receipts during the year including arrears. Taking the demand figures alone, the incidence per head of population is only 7 annas 2 pies excluding tolls, and 11 annas 9 pies including tolls. This low rate of incidence and the remarkably smaller number of 142 appeals against 8,748 assessments under arts, buildings and lands indicate under-assessment, and not careful preparation of assessment lists as stated in paragraph 17 of the report.

4. The roads have received due share of attention during the year, the amount of expenditure under "repairs" having again exceeded the previous year's figure; and their state was fairly good during the year under report. For the last two or three months some of the important roads have been in a bad condition, and the municipality have only to be a little more prompt in the execution of repairs.

(Signed) P. KRISHNA RAO,
Head-quarters Deputy Collector.

Cuddalore,
25th June 1895.

Cur. No. 1269-Eng.

Forwarded.

2. The state of some of the municipal roads is highly discreditable.

3. The tendency to encroach on the public streets requires to be more rigorously repressed by the municipal council, which has been charged with partiality in disposing of applications to erect "koradus."

4. The assessment registers require to be carefully re-examined and revised.

Tiruvannámalai, 27*th June* 1895. (Signed) A. E. CASTLESTUART STUART, *Acting Collector.*

Order—No. 1651 M., Local and Municipal, dated 14th October 1895.

The receipts and charges of the Cuddalore Municipality for 1894–95 are compared below with the budget and revised estimates for the year and the actuals of 1893–94 :—

—	Actuals, 1893–94.	Budget estimate, 1894–95.	Revised estimate, 1894–95.	Actuals, 1894–95.
Receipts.				
Balance brought forward	Rs. 4,258	Rs. 6,570	Rs. 1,720	Rs. 1,719
Tax on Arts	3,616	4,400	4,400	4,903
„ on Buildings and Lands	8,298	15,000	18,500	20,299
„ on Vehicles and Animals	2,996	2,900	2,900	3,177
„ on Carts	1,897	2,000	2,000	1,852
Tolls	14,208	13,800	14,280	13,960
Realizations under Special Acts	..	..	..	75
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	893	710	700	764
Conservancy Receipts	2,902	2,800	2,300	2,308
Fees and Revenue from Educational Institutions	113	100	90	112
„ „ from Medical Institutions	450	450	400	373
Income from Markets and Slaughter-houses	632	620	790	790
License Fees	288	400	400	297
Other Fees	370	360	310	301
Fines under Municipal and other Acts	441	250	700	1,363
Interest on Investments and Premium on Loans	1,412	940	940	1,213
Grants and Contributions from Government	679	820	820	679
„ „ from Local Boards	84	200	200	83
Recoveries for Services to Private Individuals	81	150	250	263
Miscellaneous	354	260	210	212
Advances Recovered	746	..	1,730	1,516
Total ..	44,718	52,730	53,640	56,259
Grant I— *Charges.*				
New Works—				
Communications	231	5,010	570	345
Buildings	321	1,400	2,200	1,774
Water-supply	447	..	120	49
Repairs—				
Communications	7,671	5,500	6,600	7,720
Buildings	1,057	900	1,630	1,557
Drainage	499	830	740	663
Water-supply	516	380	380	413
Miscellaneous	..	200	60	..
Establishment	383	410	410	406
Tools and Plant and other Stores	155	200	350	270
Contributions for Public Works	43	50	270	217
Total ..	11,323	14,880	13,330	13,414
Grant II—				
Training Schools				
Municipal Schools—				
On the Salary-result System	..	240	240	117
Salary Grants	764	720	730	706
Result Grants	343	300	370	373
Inspection	2,012	2,800	2,800	1,475
Miscellaneous	199	250	250	244
	13	200	200	14
Total ..	3,331	4,510	4,590	2,929

—	Actuals, 1893–94.	Budget estimate, 1894–95.	Revised estimate, 1894–95.	Actuals, 1894–95.
Charges—cont.				
Grant III—	Rs.	Rs.	Rs.	Rs.
Hospitals and Dispensaries	8,679	8,670	8,490	9,484
Contributions	249	360	360	358
Vaccination	575	570	560	529
Registration of Births and Deaths	339	320	330	340
Conservancy, Road-cleaning and Road-watering	9,994	11,120	10,570	10,335
Total ..	19,836	21,040	20,310	21,046
Grant IV—				
Lighting	1,949	2,430	2,130	2,035
Markets and Slaughter-houses	290	180	390	353
Choultries	579	680	410	416
Travellers' Bungalows	166	210	210	117
Avenues	7	10	10	4
Public Garden, Survey of Land, Fire and other Charges	868	1,420	1,130	869
Total ..	3,859	4,930	4,280	3,794
Grant V—				
Supervision and Management	3,251	3,910	4,210	3,845
Advances Recoverable	1,359	..	..	1,071
Refunds	40	30	30	18
Balance	1,719	3,430	6,890	10,142
Total ..	44,718	52,730	53,640	56,259

2. Twenty-two meetings were held by the municipal council against twenty in 1893–94. Six others were adjourned for want of a quorum against two in that year. The average attendance of the members improved and was fair. Thirteen seats were filled by election during the year, and six of these were contested, 67·3 per cent. of the voters concerned attending the poll.

3. *Receipts.*—(1) The net current demands of the taxes on arts and buildings exhibited a decline, which the Divisional officer and the Collector, from paragraphs 3 and 4 of their respective endorsements, appear to attribute to undue leniency in assessment. The council should endeavour to realize a more adequate revenue from these taxes. Their average incidence is at present unduly light. In the case of the arts tax this has already been pointed out in paragraph 3 (1) of G.O., No. 1274 M., dated 17th September 1894, and the instructions now given should be carefully followed in the current year. Owing to the fact that lands unappropriated to buildings were taxed for the first time during the year under review, the demand of the tax on lands rose from Rs. 4,193 to Rs. 4,451.

(2) The collections under the principal taxes—owing, apparently, to increased resort to coercive measures—improved appreciably, and, except in the case of the current demand under the land tax, were fairly satisfactory. Arrears amounting to Rs. 1,187 were written off as irrecoverable, but notwithstanding this, outstandings dating back to as far as 1887–88 were still uncollected. It is discreditable to the executive that such old arrears should disfigure the municipal books, and the Government must insist upon these being adjusted without further delay.

(3) There was a decline in the receipts from the sale of sweepings, which is explained in paragraph 36 of the Chairman's report. The large increase in the income from fines is, however, satisfactory in so far as it is an indication of greater energy on the part of the police and the municipal executive in preventing the committal of nuisances.

(4) It is noticed with dissatisfaction that the private scavenging system made no appreciable progress during the year under review. The number of houses served by municipal agency and the income from this source rose from 125 and Rs. 81, respectively, to 140 and Rs. 263, and the service was worked at a loss of Rs. 956 to the municipal council against Rs. 1,569 in 1893–94. The heavy cost in that year was, however, due to expenditure upon carts. In the review of the administration report for 1893–94, attention was drawn to the necessity of prosecuting the owners

of insanitary premises, but no attempt has apparently been made to carry out these instructions. In view of this and seeing that in many other towns this system is working satisfactorily, the Chairman's explanation that the difficulty in procuring a sufficient number of toties is an insurmountable obstacle to its success cannot be accepted. It is moreover inconsistent with his statement that the owners of several houses have succeeded in procuring toties of their own. The Government cannot but consider that the failure of the system is due to a want of interest in the matter on the part of the council and its executive. It is not fair that the burden of a service performed on behalf of individuals should fall upon the general body of rate-payers. The Chairman will be requested to give details of the item of Rs. 810-12-11 entered under Grant III (5) (*b*) (ii) Private Scavenging—Contingencies. Apparently no new carts were purchased during the year, and it is not understood how this sum was expended.

4. *Expenditure*—(1) *Public Works.*—With the exception of a ward for females in the Old Town hospital, which was constructed at a cost of Rs. 1,475, no new work of any importance was undertaken during the year. The Uppanar still remained unbridged. The total outlay on communications amounted to Rs. 8,065, or 58·6 per cent. of the net municipal income from tolls, and the town roads are reported by the Revenue Divisional officer to have been in fair order. The municipal council's attention will, however, be drawn to the remarks in paragraph 4 of the Deputy Collector's and in paragraphs 2 and 3 of the Collector's endorsements.

(2) *Education.*—The net expenditure on education was Rs. 2,817, or 6·4 per cent. of the income from taxation, and all but Rs. 125 of this was devoted to primary education. The municipal council continued to maintain five primary schools on the salary-result system, intended chiefly for Muhammadans and Panchamas. The Government is glad to note that the attendance at these improved slightly and that the results of the departmental examinations were fair. The council also aided a secondary and a primary school with salary grants and twenty-five primary schools with result grants, against two secondary and twenty-seven primary schools, respectively, in 1893-94. The strength of these institutions taken together showed a slight decline, but they did fairly well at the examinations. It is, however, matter for regret that, in the circumstances explained in paragraph 56 (*b*) of the Chairman's report, nearly one-half of the allotment for grants was not utilized, and that the number of boys under instruction in the municipal and aided schools was only 36·6 per cent. of the male population of school-going age against a general average of 54·2 per cent. for all municipalities in 1893-94. This state of things is extremely unsatisfactory, and the Government trusts that no pains will be spared to effect an improvement in the current year.

(3) *Medical Relief.*—There was a marked increase of 8,784 in the total number of patients treated at the two hospitals and the dispensary maintained by the municipal council, which, seeing that the health of the town is reported to have been satisfactory during the year, is apparently due to the growing popularity of the institutions. The matron and the two midwives attended among them 170 cases of labour, or three less than in the previous year. There is evidently considerable scope for improvement in their work and the council should see that everything that is possible is done to render them more useful in the current year. The amalgamation of the Old and New Town institutions, referred to in paragraph 61 of the Chairman's report, has been approved in paragraph 4 (4) of G.O., No. 168 M., dated 5th February 1895.

(4) *Vaccination and Vital Statistics.*—The reported number of persons vaccinated during the year fell from 3,013 to 2,067. The explanation in paragraph 9 of the District Surgeon's report, that the jail cases were excluded for the first time, cannot be considered to account satisfactorily for the decline, as the number of successful cases per mille of the population is much below the general average for all municipalities, and the outturn by each vaccinator was small. There were 1,517 births registered in the year, but only 832 infants were vaccinated. This is again unsatisfactory. The instructions in the previous year's review, that the vaccinators should be given lists of births and made to vaccinate all children mentioned in them, have not apparently been followed in any way.

There was a slight improvement in the registration of births and a decline in that of deaths, but the returns in both cases were below the normal and once again were evidently far from complete. The explanation of this is probably to be found in the fact that the council neglected to institute a single prosecution for failure to register these occurrences. No improvement can be expected unless the penal provisions of the Act are rigidly enforced, and the council should attend to this in the current year.

(5) *Sanitation.*—On conservancy a sum of Rs. 11,120, or 92·9 per cent. of the allotment and 18·9 per cent. of the current receipts, was spent. Except the purchase of some dust-bins and the digging of a well, the council appear to have carried out no sanitary improvements whatever during the year. The Sanitary Commissioner's inspection notes, recorded in G.O., No. 1236 M., dated 1st August 1895, show how much there is that requires to be done in this direction, and the council should not fail to fulfil the promises made in its remarks upon these.

5. *General Remarks.*—The year closed with a balance of Rs. 10,142, or 18·6 per cent. of the receipts. A considerable portion of this has, however, been allotted for expenditure in the current year. Paragraphs 3-8 of the Chairman's report contain much unnecessary matter and should have been condensed into a few lines. The statements in paragraphs 12 and 49 were not required and should not appear in future reports.

In its review of the administration of 1893-94, the Government observed that the council had clearly paid little or no attention to its previous instructions inasmuch as no improvement had been effected in those branches of the administration—namely, the collection of the taxes, private scavenging, education, infantile vaccination, the registration of vital statistics, and sanitation—which had before been characterized as defective. But of these departments of the council's work, the only one which has exhibited any marked improvement in the year under review is the first. The others still remain in an unsatisfactory condition. The Government cannot permit its instructions to be disregarded, and, should the report for the current year not show a decided advance in the directions above indicated, it will be compelled to consider whether steps should not be taken to place the administration on a more satisfactory footing.

(True Extract.)

G. S. FORBES,
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.
Editors' Table.

Exd. S. J. Pereira.

Govt. of {1895} Madras.

LOCAL AND MUNICIPAL.

Issued

Recd.

Encl.

G.O., No. 1651 M., 16th Oct. 1895.

OCTOBER.

Administration Report.

Reviewing the — of the Cuddalore Municipal Council for 1894–95.

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[1]

2-9-11 ✓

INDEXED.

PRESS.

LOCAL AND MUNICIPAL DEPARTMENT.

G.O., DATED 14—10—95

No. 1651 M.

First copy sent to Press. 16/10/95.

Returned for signature. 5/11/95

Despatched in print. 6/11/95

[Despatch Abstract.]

Administration Report

Reviewing the _____

of the Cuddalore Municipality

for 1894-95.