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Administration Report

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

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BACK PAPERS.

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

FURTHER PAPERS.

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

Government {1897} of Madras.

LOCAL AND MUNICIPAL.

Recd. } 1897. *Enclosures*

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G.O., No. 2085 M., 23rd September 1897.

SEPTEMBER.

Administration Report.

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

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From M.R.Ry. M. RAMASWAMI AIYAR, Chairman, Municipal Council, Chidambaram, to the Secretary to Government, Local and Municipal Department (through the Head Assistant Collector and Collector of South Arcot), dated Chidambaram, 5th June 1897, No. 140.

I have the honour to submit my administration report on the working of the Chidambaram Municipality for the year 1896–97; the usual statements accompany.

I.—CONSTITUTION OF THE COUNCIL.

2. There were nine vacancies in the council during the year under report. Seven of them were filled within the year (five by re-appointment and one by re-election of the same gentlemen and the remaining one only was a fresh nomination). The other two seats remained vacant at the close of the year and have since been filled up. The late Chairman's term having expired, I was elected as Chairman on the 12th March 1897.

3. Forty-seven meetings were held during the year against 66 during the year previous, besides 12 meetings adjourned for want of a quorum. The average attendance was 1 of officials and 7 of non-officials.

II.—RECEIPTS.

4. The year opened with a balance of Rs. 9,102–4–6 appertaining to Municipal funds. The income derived from all sources during the year amounted to Rupees 23,503–3–2 against Rs. 24,733–5–4 of the previous year. The actual collections from taxation came up to Rs. 17,169–14–7 against Rs. 18,667–6–8 of the previous years, while the income from all other sources amounted to Rs. 6,333–4–7 against Rs. 6,065–14–8 of the previous year. The total receipts exceeded the amount of the revised estimate by Rs. 643–3–2 and were less than those of the previous year by Rs. 1,230–2–2. The variations in the principal items of receipts are explained below.

A.—Municipal Rates and Taxes.

5. *Taxes on Arts.*—(*a*) The total demand as originally assessed amounted to Rs. 2,988; the remission made by the council before the close of the year amounted to Rs. 124–8–0, leaving a net demand of Rs. 2,863–8–0, of which Rs. 2,577–8–0 were collected and Rs. 12–8–0 written off as irrecoverable, leaving a balance of Rupees 273–8–0 on the 1st April last; of this Rs. 157 have since been collected.

(*b*) The arrears at the commencement of the year amounted to Rs. 644, of which Rs. 487 appertained to 1895–96 and Rs. 157 to the previous years. Of these arrears, Rs. 333–8–0 were collected, Rs. 86 remitted, and Rs. 49–8–0 written off, leaving a balance of Rs. 175 on the 1st April last.

(*c*) The total collections under this head, including the arrears, amounted to Rs. 2,911 against Rs. 3,248 of the previous year. The decrease is mainly attributable to the arrears at the beginning of the year having been comparatively less than that at the beginning of the year previous.

6. *Tax on Buildings.*—(*a*) The demand under this head, as originally assessed, amounted to Rs. 6,871–4–4, remissions on appeal came up to Rs. 7–13–1 and the net demand amounted to Rs. 6,863–7–3, of which Rs. 6,570–13–9 were collected, As. 13–1 were remitted on account of vacant houses, and As. 3–7 written off as irrecoverable, leaving a balance of Rs. 291–8–10 on the 1st April last, of which Rs. 279–3–1 have since been collected.

(*b*) The arrears of the year 1895–96 amounted to Rs. 294–0–2 and those of the previous years to Rs. 16–5–6, making a total of Rs. 310–5–8 outstanding on the 1st April 1896, of which Rs. 259–5–1 were collected, Rs. 41–3–0 remitted and Rs. 3–5–5 written off, leaving a balance of Rs. 6–8–2 on the 1st of April last.

(*c*) The total collections, including arrears, amounted to Rs. 6,830–2–10 against Rs. 6,700–2–10 of the previous year and Rs. 6,500 of the revised estimate.

7. *Taxes on Land.*—(*a*) The demand was Rs. 354–7–3, of which Rs. 252–3–8 were collected, leaving a balance of Rs. 102–3–7, of which Rs. 63–9–0 have since been collected.

(*b*) Arrears amounted to Rs. 30–13–9, of which Rs. 11–11–10 were collected and As. 9–9 written off, leaving a balance of Rs. 18–9–2.

(*c*) The total collections under this head came up to Rs. 263–14–6 against Rs. 580–11–0 of the previous year and Rs. 400 of the revised estimate. The reason assigned for the decrease under taxes on arts in paragraph 5 (*c*) is applicable also to this.

8. I think that the late issue of the bills is the chief reason for the demand for 1896–97 not having been fully realized within the year; and it is to be regretted that in spite of the instructions of Government conveyed in the review of the administration reports for the preceding two years, the arrears under the above heads relating to the years 1892–93 to 1895–96 should still remain outstanding. It seems that there is no probability of the major portion of these arrears being collected. Necessary steps will be taken for ascertaining what portion of these arrears is actually irrecoverable and for realizing the rest. It may not be out of place to mention here that generally the provision of section 103 of the Act directing the realization of taxes by the issue of distraint warrants at the expiry of 15 days from date of service of bills has been neglected. It was not feasible to revise the house-tax registers for 1896–97 as required by Government, as the above G.O., No. 1709 M., dated 7th October 1896, was received only after the close of the first-half year. The revision will be made in the current year.

9. *Taxes on Vehicles with Springs.*—The total collections in the year amounted to Rs. 225 against Rs. 180 of the previous year and Rs. 200 of the revised estimate.

10. *Taxes on Animals.*—The income under this head amounted to Rs. 902–12–0 against Rs. 1,144 of the previous year and Rs. 1,000 of the revised estimate.

11. *Taxes on Carts and other Vehicles without Springs.*—The total collections came up to Rs. 1,368 against Rs. 1,422 of the previous year and Rs. 1,300 of the revised estimate. The decrease in receipts under the last two items as compared with those of the year 1895–96 is chiefly due to the fact that the collections of 1895–96 include arrear collections of Rs. 163–8–0 under taxes on animals and Rs. 84 under taxes on carts, while the arrear collections included in the year under report were only Rs. 12–8–0 and Rs. 22, respectively.

12. *Tolls.*—The farm was leased out for Rs. 8,000 against Rs. 7,845 of the previous year; of this amount Rs. 1,000 were remitted by the council in consideration of the losses sustained by the contractor on account of the unexpected breaches on the coast on the south of the town from the beginning of August to the end of Novembe st. Interest was levied on kists paid after due date and the total collections amou o Rs. 7,009–1–10. Deducting Rs. 5–8–0 incurred in printing the D. schedul used for toll boards, the net collections amounted to Rs. 7,003–9–10, of which R 2,334–8–7 were contributed to the District Board, South Arcot, and the rest, Rs. 4,669–1–3 was credited to the Municipal fund against Rs. 5,392–8–10 previous year and Rs. 5,000 of the revised estimate.

BACK PAPERS

13. *Revenue derived from Municipal Property and powers apart from Taxation*—(*a*) *Rent of Lands.*—(i) The current demand amounted to Rs. 28–8–0 against Rupees 149–14–6 of the previous year, of which Rs. 24–6–0 were collected within the year, leaving a balance of Rs. 4–2–0 which has since been realized. The demand under this head has fallen low, as the council has resolved to disallow the occupation of lands for bazaar purposes as in previous years with a view to remove the encroachments in thoroughfares of the town as enjoined by Government.

Arrears under this head amounted to Rs. 4, of which Rs. 2–14–0 were collected and Rs. 1–2–0 written off as irrecoverable, the total collections under this head amounting to Rs. 27–4–0.

(ii) *Rent of Buildings.*—Rs. 70 were collected under this head being the rent of the apothecary's quarters including the arrear collections under this item.

(iii) Avenue receipts amounted to Rs. 741–5–5 against Rs. 546–5–3 of the previous year and Rs. 620 of the revised estimate. The increase under this item was owing to the adjustment of Rs. 225 deposited by the former renter of the triennial lease of the produce of the cocoanut trees in the four car streets.

(*b*) (i) Sale-proceeds of lands and buildings—*nil.*

(ii) Produce of gardens amounted to Rs. 3–4–0, which was the same as that of the previous year.

(iii) *Sale-proceeds of old Materials, Empty oil-cans, Packing Cases, &c.*—The income under this head amounted to Rs. 43–12–9 against Rs. 33–4–0 of the previous year and Rs. 30 of the revised estimate.

(*c*) *Conservancy Receipts.*—Sale-proceeds of street refuse amounted to Rupees 145–5–0 against Rs. 339–6–0 of the previous year and Rs. 250 of the revised estimate. The decrease under this item was due to the non-sale of the street sweepings of divisions 3 and 4 owing to want of bidders. The street sweepings of the 3rd division were deposited in private premises and will be sold during the current year. The sweepings of the 4th division were utilized for filling up a hollow swamp situated in the midst of dwelling houses in the absence of a convenient site.

(*d*) (i) *Fees from Educational Institutions.*—The sum of Rs. 7–10–3 under this head was the fees realized from the Municipal Hindustani school where small rates of fees have been charged as recommended by the Educational authorities.

(*e*) (i) *Sale-proceeds and Composition fees of Medicines*—amounted to Rupees 10–15–9 against Rs. 7–9–0 of the previous year and other hospital receipts amounted to Rs. 5–9–1.

(*f*) (i) *Income from Markets.*—The rents of both the fish and vegetable markets were leased out for Rs. 511 against Rs. 514 of the previous year. A remission of Rs. 12 was granted to the renter of the vegetable market in consideration of the loss sustained by him owing to the damage done to the vegetable plants by the unusual floods in the Coleroon. The net collections under this item consequently amounted to Rs. 499 which were all realized with interest amounting to As. 9–8 charged for non-payment of kist on due date.

(ii) *Income from Slaughter-house*—amounted to Rs. 55–0–10 against Rupees 71–4–9 of the previous year and Rs. 70 of the revised estimate. The decrease is due to the want of competition at the sale.

(*g*) (i) *Other Fees.*—Distraint fees amounted to Rs. 34–12–0 against Rs. 13 of the previous year and Rs. 10 of the revised estimate.

(ii) *License-fees*—amounted to Rs. 519–15–10 against Rs. 764–1–2 of the previous year and Rs. 800 of the revised estimate. The cause of fall in receipts under this item was owing to the resolution of the council not to permit the construction of permanent platforms in front of houses as was done during previous years on levying fees.

(iii) *Other fees.*—Rs. 16 under this head was the fees levied from the parties who were granted copies of municipal records.

(*h*) *Fines under Municipal and other Acts*—amounted to Rs. 144 against Rupees 420–10–8 of the previous year and Rs. 400 of the revised estimate. The decrease in receipts under this item was mainly due to fines levied under the Towns Nuisances Act not being credited to Municipal funds as heretofore.

14. Thus the receipts under "Revenue derived from municipal property and powers apart from taxation" amounted to Rs. 2,324–8–7 against Rs. 3,019–8–3 of the previous year and Rs. 2,570 of the revised estimate.

15. *Grants and Contributions from Government*—(i) *Education—normal stipends.*—(*a*) Rs. 118–7–11 were received from Provincial funds on account of contribution for stipends for normal students.

(*b*) *From Local Boards*—(ii) *Medical.*—A sum of Rs. 1,658–0–2 shown under this item was contributed by the South Arcot District Board on account of the maintenance of the municipal hospital, Chidambaram, against Rs. 1,960–14–6 of the previous year and Rs. 1,718 of the revised estimate.

(iii) *Other purposes.*—Rs. 702–7–0 under this head includes the following items, viz., (1) Rs. 250 contributed by the South Arcot District Board towards the expenses incurred in the special sanitary arrangements made during the last Ani Thirumanjanam festival at Chidambaram, and (2) Rs. 452–7–0 contributed towards the cost of repair of the municipal hospital buildings at Chidambaram.

(*c*) *Other Grants and Contributions*—(iii) *Other purposes.*—The sum of Rs. 100 under this item was contributed by certain inhabitants of the town on account of baling out the water of the Nagacherry tank in the western part of the town.

B.—Miscellaneous.

16. *Miscellaneous*—(*a*) *Recoveries on account of Services rendered to Private Individuals*—(i) *Private Scavenging.*—The current demand under this item amounted to Rs. 334–14–0, of which Rs. 327 were collected, leaving a balance of Rs. 7–14–0, of which Rs. 5–10–0 have since been collected. Of the arrears under this item amounting to Rs. 4–8–0, Rs. 2–10–0 were collected and Rs. 1–14–0 were written off as irrecoverable. The total collections under this head amounted to Rs. 329–10–0 against Rs. 334–8–0 of the previous year and Rs. 400 of the revised estimate.

(ii) *Other Purposes.*—Rs. 35 entered under this item was collected on account of fees for removing the contents of the cess-pool attached to M.R.Ry. Nattukottai Chidambara Chettiar's choultry in this town.

(*b*) *Other Items.*—(i) Fishery rents amounted to Rs. 683–8–6 against Rupees 627–5–0 of the previous year.

(ii) *Refunds of Expenditure of previous year.*—Rs. 6 entered under this item was the amount recovered from Provincial funds, being the over-payment made to Government on account of printing work executed at the Secretariat Press, Madras, during 1895–96.

(iii) *Fee for renumbering carts.*—Income under this item amounted to Rs. 3–6–0 against Rs. 4–14–0 of the previous year.

(iv) *Other Items.*—The receipts under this head amounted to Rs. 47–4–5 against Rs. 28–0–11 of the previous year.

17. Thus the receipts under the head of "Miscellaneous" amounted to Rupees 1,104–12–11 against Rs. 995–11–11 of the previous year and Rs. 1,070 of the revised estimate.

18. *Extraordinary and Debt—(d) Advances—Permanent.*—(i) The permanent advance of Rs. 20 made to the manager was recovered and adjusted in the accounts.

(ii) *Others.*—Rs. 300 herein noted was the amount advanced to the contractor for the repairs of the hospital buildings during 1895–96 and recovered and adjusted in the accounts in the year under report.

19. Thus the total receipts under all heads as detailed above amounted to Rupees 23,503–3–2 against Rs. 24,733–5–4 of the previous year and Rs. 22,860 of the revised estimate.

III.—Expenditure.

20. Grant 1, Public Works—(1) *New Works*—(*a*) *Communications.*—The expenditure under this head amounted to Rs. 432-3-0 against Rs. 2,495-7-8 of the previous year and Rs. 1,800 of the revised estimate.

The above amount was spent as follows:—

	Rs.	A.	P.
(1) Construction of a wooden bridge across Thillai Amman odai	125	0	0
(2) Metalling South Sannady street	100	5	0
(3) Cost of 148 cubic yards of laterite for metalling East Car street	196	14	0
(4) Raising the parapet walls of the tunnel on the Natarajapuram road	10	0	0
Total	432	3	0

(*b*) *Buildings.*—A sum of Rs. 254–14–9 under this item was spent on the following works:—

	Rs.	A.	P.
(1) Construction of a shed for keeping vaccinated calves	18	11	0
(2) Do. of a temporary latrine for Hindustani school	11	9	9
(3) Raising a wall around the night-soil tub at the northern end of Taluk Cutcherry street	8	6	0
(4) Erecting a shed for Apothecary's residence during the repairs of his quarters	15	0	0
(5) Erecting a shed in the yard of the Municipal office	6	0	0
(6) Cost of twenty-five moveable iron dust-bins	187	8	0
(7) Pay of the maistry that supervised the erection of the toll-sheds during March 1896	7	12	0
Total	254	14	9

(*c*) *Drainage.*—The sum of Rs. 131–13–9 under this head was spent in extending the drain in Saraya Godown street, a few yards farther west.

(*d*) *Water-supply.*—The sum of Rs. 18–12–1 under this item was spent as follows:—

	Rs.	A.	P.
(1) Erecting platform for the well in Periya Kajiar street	15	10	0
(2) Cost of two sign-boards for Palaman	3	2	1
Total	18	12	1

(2) *Repairs*—(*a*) *Communications.*—Rs. 2,567–8–0 under this head was spent in the manner specified below:—

	Rs.	A.	P.
(1) Cost of laterite for repair of metalled roads	1,158	8	10
(2) Re-metalling Chengalanir Pilliar Coil street	1,149	3	8
(3) Repairing sixteen back streets and lanes as detailed in Statement II-A	259	11	6
Total	2,567	8	0

(*b*) *Buildings.*—Rs. 549–5–2 were spent under this head as detailed below:—

	Rs.	A.	P.
(1) Repair of hospital buildings	507	7	8
(2) „ of vegetable market	7	10	2
(3) „ of temporary wattle latrines	7	13	4
(4) „ of slaughter-house	26	0	0
(5) „ of hospital gate	0	6	0
Total	549	5	2

(*c*) *Drainage.*—Nil.

(*d*) *Water-supply.*—A sum of Rs. 654–4–6 under this item was spent as shown below:—

	Rs.	A.	P.
(1) Baling out the water of Gnanaprakasam tank	257	1	10
(2) Do. do. of Nagacherry tank	317	13	4
(3) Letting water to municipal tanks, &c.	36	12	6
(4) Repairing the fence along the banks of Ayikulam and Peria Annakulam	15	1	6
(5) Raising the western bank of Chinna Annakulam	19	15	0
(6) Repair of a beam stone in Gnanaprakasam tank	2	12	0
(7) Re-constructing a washing stone in Gurunier Agraharam well	2	4	0
(8) Expenses in connection with the visit to the Thiruppanandal Pandara Sannadhi in connection with raising funds for water-supply scheme	2	8	4
Total	654	4	6

(3) *Establishment.*—A sum of Rs. 438–1–8 was spent on account of pay of the road maistry on Rs. 8 and six road coolies on Rs. 5 each per mensem maintained throughout the year. In paragraph 4 of G.O., No. 1709 M., dated 7th October 1896, reviewing the administration report for 1895–96, it was remarked that it is useless to expect a maistry on Rs. 8 per mensem to supervise adequately the expenditure of Rs. 4,000 on communications, and it was directed that the council should consider the question of appointing a qualified overseer. In this connection I must state that the maistry on Rs. 8 was entrusted with the supervision of not only communications, but of all the public works carried out in this municipality. When submitting the budget for 1896–97, the then Chairman recommended the increase of the maistry's pay from Rs. 8 to Rs. 12 with a view to secure an efficient hand competent to prepare plans, &c. The Revenue Divisional officer, when submitting the budget, expressed his opinion that he did not think that, on the rate of pay proposed, a man would be obtainable with sufficient qualifications to render his plans, &c., of any practical use. When forwarding the same, the Collector of the District opined that, instead of raising the pay of the maistry from Rs. 8 to Rs. 12 and appointing an extra clerk on Rs. 10 to the office as proposed by the council, it would be preferable to appoint a man on Rs. 15, who should be able to survey accurately and prepare plans correctly and that when not employed on out-door work he might be utilized as a clerk in the office. On the council's attention being drawn by Government to the Collector's remarks, an appointment of Rs. 15 was created (*vide* G.O., No. 879 M., dated 23rd May 1896), and it was conferred on the maistry who was drawing Rs. 8 per mensem. The Sub-Committee that prepared the budget for 1897-98 recommended the appointment of a clerk on Rs. 12 for the office and a qualified Public Works overseer on Rs. 25 in lieu of the above appointment on Rs. 15. When passing the budget, the council thought that a pay of Rs. 15 per mensem would suffice for the overseer. The Revenue Divisional officer (who was present at the budget meeting), in his endorsement forwarding the budget, stated that the pay of Rs. 15 to the overseer seemed to be sufficient. As to the chief reason assigned by that officer, I beg most respectfully to submit that in my humble opinion greater care and experience are essential for the carrying out of works than for taking check measurements of completed works. The proposal to appoint a qualified overseer on Rs. 15 has accordingly been sanctioned. But I find it impossible to secure the services of a man capable of surveying and preparing plans and estimates for the very low pay of Rs. 15. This municipality is urgently in need of an overseer possessing both practical and theoretical knowledge of public works. A sum of Rs. 10,285* has to be utilized on public works in the current year, and it is desirable that for the proper utilization of the same the works must be carried out under the superintendence of a competent man. Moreover, estimates and plans for several works of different descriptions to be

	Rs.
* Budget provision	5,340
Subsequent allotment—*vide* G.O., Mis. No. 1364 M., dated 7th June 1897	4,945
Total	10,285

taken up in the ensuing year have to be prepared. Under these circumstances, I submit that a pay of at least Rs. 30 per mensem will have to be given to a duly qualified overseer who, it may be said, will be the professional adviser to the council.

(4) *Tools and Plant and other Stores.*—The cost of tools purchased for the road establishment amounted to Rs. 12–14–9 against Rs. 16–13–9 of the previous year and Rs. 20 of the revised estimate.

Thus the total expenditure under Grant 1 amounted to Rs. 5,248–14–8 against Rs. 6,196–2–10 of the previous year and Rs. 11,370 of the revised estimate. The short expenditure under this grant is due to—

(1) the re-metalling of the North Main road and Ammapet road not having been carried out during the year owing to the estimates forwarded to the District Engineer for scrutiny not having been returned in time (*vide* my letter No. 85, dated 19th May 1897, to Government).

(2) Owing to the construction of a pucka vegetable market not having been commenced pending the acquisition of the requisite site.

(3) To the non-commencement of any measures towards water-supply project.

21. GRANT 2, EDUCATION—(1) *Training Schools—(b) Stipends to Normal Students.*—Rs. 107–11–0 was spent on account of stipends to the two teachers trained in the Government Training schools, Villupuram and Cuddalore, during the year under report.

(2) *Municipal Schools*—(ii) *On Salary-result System—(a) Fixed Payments.*—Rs. 88 were spent under this head on account of pay of the Hindustani school teacher.

(*b*) *Result Grants.*—The school earned Rs. 42–8–0, of which a moiety, viz., Rs. 21–4–0, was paid to the teacher.

(*c*) *Contingencies.*—Rent of the school-building and other charges amounted to Rs. 40–10–9 against Rs. 70–5–0 of the previous year and Rs. 50 of the revised estimate.

(3) *Salary Grants.*—Rs. 849–6–9 were disbursed on account of the grants-in-aid of the salaries of the teachers of the middle department of the Town Middle school and the Pachaiyappa's High school against Rs. 841–14–2 of the previous year and Rs. 860 of the revised estimate. The report of the Inspector of Schools on the Pachaiyappa's school and the educational statements, 1 to 5, received from the Assistant Inspector of Schools, are herewith submitted.

(4) *Result Grants.*—The expenditure under this head amounted to Rupees 1,238–10–0 against Rs. 1,100 of the previous year and Rs. 1,200 of the revised estimate. The excess payment of Rs. 38–10–0, being over-earned grants, was met from savings in the allotment for building and furniture grants.

(5) *Combined Grants.*—Nil.

(6) *Inspection.*—The total expenditure came up to Rs. 229–9–6 against Rs. 218 of the previous year and Rs. 240 of the revised estimate.

(7) *Miscellaneous—(a) Building, Furniture, &c., Grants.*—Rs. 60–12–0 under this head were spent on account of furniture grant for the Town Middle school and two result schools.

Thus the total expenditure under Grant 2 amounted to Rs. 2,636 against Rs. 2,485–15–11 of the previous year and Rs. 2,720 of the revised estimate.

22. GRANT 3, SANITATION AND MEDICAL SERVICES—(1) *Hospitals and Dispensaries.*—Rs. 3,657–6–4 were spent under this head against Rs. 3,574–9–6 of the previous year and Rs. 3,560 of the revised estimate, the increase occurring under cost of "Medicines and supplies" and under "Sundries and contingencies." The details of the working of the hospital are given in the accompanying report of the Civil Apothecary in charge.

With reference to paragraph 5 (*d*) of the above report, I beg to state that the council has resolved to have the suggestions carried out, with the exception of the erection of a lying-in-ward, which, it thinks, may be considered later on.

(2) (*a*) *Contributions.*—Contributions to provincial funds amounted to Rs. 200 against Rs. 195 of the previous year and Rs. 150 of the revised estimate, as detailed below :—

	Rs.
(i) Medical College	99
(ii) Sanitary inspection	79
(iii) Medical reserve staff	22
Total ..	200

(3) *Vaccination.*—A sum of Rs. 344–9–5 was spent under this head against Rs. 347–2–4 of the previous year and Rs. 350 of the revised estimate. Establishment charges amounted to Rs. 180 and contingent charges to Rs. 164–9–5. The total number of cases vaccinated during the year under review was 655 against 720 of the previous year, of which 632 were successful, 441 of these being infantile cases. Twenty-nine cases were ordered to be prosecuted for failure to have children vaccinated. The reported number of persons vaccinated during the year again fell from 720 to 655, the reason assigned for the decrease being that the system of compulsory vaccination having been strictly observed, all cases fit for vaccination had been attended to.

(4) *Registration of Births and Deaths.*—The expenditure under this head amounted t o Rs. 134–3–1 against Rs. 145–13–8 of the previous year and Rs. 130 of the revised estimate. The pay of the registrar amounted to Rs. 119–1–0 and the cost of printed forms to Rs. 15–2–1. Five hundred and forty-two * cases of births and 610 * of deaths were registered during the year against 478 and 530 of the previous year, the death-rate being above, and the birth-rate below, the normal. The excess in the number of deaths may be attributed to the prevalence of cholera in the town during a portion of the year. Thirteen prosecutions were instituted for failure to give information of births and 34 for failure to give information of deaths.

* These figures include 17 still-born cases which are omitted in the figures given in the Apothecary's report.

(5) *Conservancy—Road-cleansing and Road-watering.*—(*a*) (i) Establishment charges amounted to Rs. 2,903–11–11 against Rs. 2,646–4–2 of the previous year and Rs. 2,930 of the revised estimate.

(ii) *Other Charges.*—The expenditure under this head amounted to Rupees 1,520–1–7 against Rs. 1,704–7–1 of the previous year and Rs. 2,000 of the revised estimate, and it was paid on account of hire for rubbish carts and bullocks, for night-soil and sewage carts, and for the purchase of a wooden night-soil cart.

(*b*) *Private Scavenging*—(i) *Establishment.*—The expenditure under this head amounted to Rs. 367–4–7 against Rs. 349–1–2 of the previous year and Rs. 370 of the revised estimate.

(ii) *Contingencies.*—The repair of the hand night-soil carts cost Rs. 7–7–0, the total expenditure under this item amounting to Rs. 374–11–7. The income under this source amounted to Rs. 329–10–0 and the system was hence worked at a loss of Rs. 45–1–7 to the municipal fund. The fees have been raised from As. 6 to As. 9 per quarter for 1897–98. Every effort is now being made to render the system self-supporting as well as to have the private scavenging service extended; owners of insanitary premises were prosecuted in 49 cases during the year under report and 58 houses were added to the list of houses benefited by the private scavenging service.

(*c*) Cholera and festival charges amounted to Rs. 1,235–14–4 against Rupees 109–5–10 of the previous year and Rs. 1,000 of the revised estimate. The increased expenditure was due to the special sanitary arrangements made during the two half-yearly festivals as far as possible on the lines laid down by the District Medical and Sanitary officer, South Arcot.

(*d*) *Contingencies.*—The charges amounted to Rs. 37–1–6 against Rs. 60–11–9 of the previous year and Rs. 50 of the revised estimate, the main items of the expenditure being the purchase of rattan baskets and tools for the scavengers and sweepers.

Thus the total expenditure under Grant 3 amounted to Rs. 10,406–11–9 against Rs. 9,135–5–6 of the previous year and Rs. 10,650 of the revised estimate.

23. Grant 4, Lighting and Miscellaneous—*Municipal purposes*—(i) *Lighting.*—The total charges under this head amounted to Rs. 1,993–9–2 against Rs. 1,527–9–3 of the previous year and Rs. 1,730 of the revised estimate. The increase in expenditure was due to the purchase of 36 iron lamp-posts, of which 16 were used towards substituting old damaged wooden posts and 7 were fixed in new sites and 13 are kept in store.

(5) *Avenues.*—Establishment charges amounted to Rs. 235–15–3 against Rupees 213–11–3 of the previous year and Rs. 240 of the revised estimate, and contingencies amounted to Rs. 29–13–11 against Rs. 75–10–10 of the previous year and Rs. 180 of the revised estimate.

(9) Other charges amounted to Rs. 304–3–11 against Rs. 347–9–5 of the previous year and Rs. 400 of the revised estimate. The particulars are as follows:—

	Rs.	A.	P.
(1) Numbering carts	6	11	3
(2) Rewards for killing dogs	19	11	0
(3) Printing proceedings of the council	269	4	5
(4) Other items	8	9	3
Total ..	304	3	11

Thus the total charges under Grant 4 amounted to Rs. 2,563–10–3 against Rupees 2,204–9–9 of the previous year and Rs. 2,550 of the revised estimate.

24. *Grant 5—(a) General Establishment.*—The charges under this head amounted to Rs. 1,093–3–5 against Rs. 906–3–11 of the previous year and Rs. 1,100 of the revised estimate.

(*b*) *Collection of Municipal Taxes.*—Establishment charges amounted to Rupees 251–5–0 against Rs. 275–9–2 of the previous year and Rs. 250 of the revised estimate.

(*d*) Office contingencies amounted to Rs. 467–6–1 against Rs. 407–2–9 of the previous year and Rs. 300 of the revised estimate; the purchase of table-cloths and 16 new chairs in lieu of the damaged old ones was the main cause of increase under this item.

(*e*) Contribution for central office and audit establishment amounted to Rupees 151 against Rs. 120 of the previous year and Rs. 150 of the revised estimate.

Thus the total expenditure under Grant 5 amounted to Rs. 1,962–14–6 against Rs. 1,708–15–10 of the previous year and Rs. 1,800 of the revised estimate.

25. *Advances recoverable—(a) Permanent.*—Rs. 5 under this head was the amount advanced to the Sanitary Inspector for meeting sundry expenses of the municipality.

(*b*) *Others.*—Rs. 35 under this head was advanced to the Civil Apothecary in charge of the municipal hospital, Chidambaram, for the purchase of certain books and furniture required for the hospital. It was adjusted in April 1897 owing to the non-receipt of the final bill from him within the year under report.

26. *Refunds of other than Current Collections.*—Rs. 132–5–4 shown under this item was spent as follows:—(1) Rs. 128–5–4 was refunded to the lessee of the fish-the Public Works Department Sub-Divisional officer, Chidambaram, subsequent to the sale of the same by the municipality. The matter was reported to Government in this office letters, No. 58, dated 27th April 1896, and No. 64, dated 1st May 1896. The refund was made as the lessee was unwilling to have his term extended for a period equal to that during which the lessee engaged by the Public Works Department held the right to compensate him for any loss which he might have sustained, while he was deprived of his lease as proposed by the Superintending Engineer, V Circle, in his letter, No. 238 W., dated 19th August 1896, and approved by Government in paragraph 2 of their order, No. 879 I., dated 24th October 1896.

(2) Rupees 4 was refunded to two parties, being the amount of profession-tax collected from them and credited to municipal funds during the previous year, but subsequently remitted by the council on appeal.

27. Thus the grand total expenditure under all the heads, as detailed above, amounted to Rs. 22,990–8–6.

28. Hence the year closed with a balance of Rs. 9,614–15–2, against Rupees 9,102–4–6 of the previous year and Rs. 2,160 of the revised estimate.

29. General Remarks.—Of the four main streets of the town, three have been metalled. The metalling of the fourth and the re-metalling of the damaged portions of the already-metalled streets and roads will be carried out in the year 1897–98. The steps of the two reserved drinking-water ponds need repair and the tanks require fencing; it has been urged that glazed stoneware pipes should be introduced in the bed of the supply channel of one of these reserved tanks; the fish market and slaughter-house buildings need repairs and improvements. These will be attended to as far as possible in the current year. The removal of the latrine situated near the supply channel of the reserved tank on the northern side of the town to an unobjectionable site will be duly considered. The construction of a permanent latrine in the southern part of the town and of a pucka vegetable market will be undertaken as soon as sites required for the same have been acquired.

The sub-committee appointed to make enquiries and report on the steps to be taken to remove the encroachments in streets (*vide* Government memorandum, No. 776, dated 4th July 1896, and this office report, No. 507, dated 8th January 1897), having made no further progress, it was resolved at a meeting held on the 24th April last that the council should take up the work upon itself as a body and it is hoped that the matter will be brought to a close as early as practicable.

As stated above, I began to exercise the functions of Chairman only in the last month of the year under report, and I hope to be able to make every effort with the help of my brother-councillors to pay due attention to the municipal affairs, bearing in mind the defects pointed out and the instructions given by Government in their review of the report of the previous year.

30. A copy of the resolution of the council passing the report is herein enclosed.

Enclosure.

Concise Annual report of the Civil Hospital, Chidambaram, for the year 1896–97.

Public health.—At the end of June, cholera broke out and continued to prevail till August; the disease was traced to importation from Bhuvanagiri, a sub-division of this taluk. Again in December the disease re-appeared in a sporadic form and consisted mainly of imported cases from the southern taluks. It prevailed in a mild form till the beginning of March 1897; the west and north-eastern parts of the town were chiefly affected; the water-supplies in and about these localities are for the most part from channels and unreserved tanks exposed to contamination. Most of the inhabitants residing about the heart of the town and resorting to the temple wells enjoy a comparative immunity from the disease. Fevers and dysentery prevailed about the end of the year, itch, round worms and other digestive system disorders are common; on the whole, but for cholera, public health may be said to have been good. The prices of staple food-grains remained favourable, that of wheat rose somewhat about the end of the year. The rainfall was ample and abundant. During the prevalence of cholera, strict attention was paid to reserving the drinking-water supplies as far as practicable; all contaminated cloths, mats, &c., were burnt and buried; the systematic reserving of water-supplies for drinking and bathing, &c., and their disinfection were carried out during the two festival occasions in June and December as recommended by the District Sanitary officer.

2. *Vital Statistics.*—There were 525 births and 593 deaths registered within the municipal circle.

3. *Sanitation.*—The sanitary condition of the station may be said to have been fair. There are 7 public latrines—2 on standard plan, 2 masonry and 3 tatty enclosures. About 250 houses are private scavengered by the municipality.

Rubbish is removed by 11 carts drawn by bulls to depôts on the outskirts of the town, where it is sold in auction to ryots, who use it as manure for their fields.

Night-soil is carted away by hand night-soil carts and a lorry with buckets and buried in trenches outside the town.

Drainage.—Side channels are cut to carry off surplus rain water. There are a few pieces of masonry works, but no regular *system* of drainage.

Water-supply.—This town is dependent for its water-supply for the most part on tanks; four of the largest are reserved; temple wells yield good water, but most of the other wells in the town are brackish. There are two markets in the station — one a square-paved court yard with tiled roof around for fish and meat and the other a thatched shed for vegetables. Sanitation is supervised by a municipal staff consisting of—

	RS.
One sanitary Inspector	20+7
Five maistries	6
Twenty-two sweepers	5
Sixteen toties	5

4. Vaccination is compulsory in this municipality. Animal vaccination is carried on. The depôt is on the hospital premises. 655 cases were vaccinated by the municipal vaccinator, of which 632 were successful; of 445, infantile operations, 441 were successful. Re-vaccination is being done as far as circumstances will permit. Taking the birth-rate figures as a guide, vaccination may be said to be fair.

5. *Hospitals and Dispensaries—Nature and sufficiency of accommodation.*—(*a*) The hospital consists of three blocks of buildings connected by tiled verandahs, the centre is the surgery, the right and left are male and female wards, respectively. There is also a shed a little apart from the main buildings for contagious and foul diseases. There are 18 beds in the hospital. The accommodation is sufficient.

(*b*) The buildings are in pretty good repair having been recently attended to; but the roof, I regret to observe, still leaks in parts during rains.

(*c*) *State of repair of furniture.*—In fair order.

(*d*) *Steps taken to carry out the recommendations of* (1) *Surgeon-General with the Government of Madras* (2) *other Inspecting officers.*—The suggestions of the District Medical and Sanitary officer regards repainting the "notice board" and purchase of a Medical and Surgical work for the hospital library have been attended to; the enclosing of the premises by a fence or wall has not yet been taken in hand. The hospital and the station were inspected by the District Medical officer on the 17th and 18th March 1897 and the following are some of the suggestions made by that officer:—(1) Construction of a lying-in-ward, (2) erection of a permanent isolation shed, (3) the supply of a new and larger compounding table.

(*e*) *Amount of recoveries from patients who have been able to pay for their diet and medicine.*—Patients who can afford to pay are in the habit of dieting themselves. A sum of Rs. 16–8–10 has been recovered from sale of medicines, &c.

(*f*) Number of patients treated as compared with previous years—

—	1894–95.		1895–96.		1896–97.	
	Number treated.	Average daily sick.	Number treated.	Average daily sick.	Number treated.	Average daily sick.
In-door	234	8·65	296	10·95	280	11·31
Out-door	14,895	72·48	15,362	74·50	16,717	82·37
Total ..	15,129	81·13	15,658	85·45	16,997	93·68

The figures show a decrease of 16 in- and an increase of 1,355 out- patients as compared with the previous year. Only serious and deserving cases are dieted in hospital.

(*g*) *Mortality and actual causes of it.*—There were 23 deaths among in- and 5 deaths recorded among out- patients due for the most part to cholera, dysentery, anæmia and digestive system disorders. The most common diseases among out-patients were those of the skin, connective tissue, eye, ear, digestive disorders, worms, rheumatic affections and fevers. Injuries, digestive system disorders and all other general diseases, rheumatic and syphilitic affections, ulcers contributed a large proportion of admissions in the in-patients.

(*h*) *Operations and results.*—There were 932 operations performed during the year on 880 patients, of whom 836 were discharged "cured" 39 "relieved" 3 discharged "otherwise" and two died.

(*i*) *Establishment whether sufficient and complete.*—Establishment consists of one compounder, Rs. 18, one midwife, Rs. 12, one ward cooly, Rs. 7, one peon, Rs. 6, one cook, Rs. 6, one waterman and one toty, Rs. 5 each and one female ward nurse on Rs. 4. One assistant compounder on Rs. 7 has been sanctioned from the current official year as per my recommendation in the previous year's report.

(*j*) *Midwive's work actually done.*—79 cases of labour, both natural and requiring aid, were attended by the midwife, being a small increase of 3 over the previous year; she is put on the result system, 6 cases being fixed as her minimum. Her services are also utilized in the treatment of female diseases among in- and out- patients.

(*k*) *Hospital for women and children.*—None.

(*l*) *General remarks.*—A boundary wall is very necessary and has been a long-felt want. The Council has not yet carried out this measure, though it has been brought to notice repeatedly by Inspecting officers. Condition of appliances, bedding and clothing, fairly good. Quarters are provided for the apothecary for *rent*. There is no lying nor caste ward attached to the hospital.

CHIDAMBARAM.
1st April 1897. (Signed) G. A. W. VELLOMS,
Civil Apothecary.

No. 944.

Forwarded to the Chairman, Municipal Council, Chidambaram.

CUDDALORE,
8th April 1897. (Signed) K. MARSDEN,
Surgn. Major, Dist. Medical and Sany. officer, South Arcot.

From T. VARADA RAU, Esq., B.A., B.L., Acting Head Assistant Collector of South Arcot, to the Collector of South Arcot, dated 19th June 1897, Dis. No. 638.

I have the honour to submit the administration report of the Chidambaram Municipality for 1896–97 with enclosures. It was received by me only on 17th June 1897.

2. The number of meetings held by the municipal council was 47, against 66 in the previous year. But the number adjourned for want of a quorum was 12. The average attendance at each meeting actually held, of officials and non-officials, was as in the previous year. Excluding the Divisional officer, there were two official members, namely, the sub-registrar and the civil apothecary. As the Divisional officer's head-quarters are now located at Cuddalore, he could only attend a limited number of meetings without prejudice to his other duties. But there can be no excuse for the poor attendance of the two other officials. Of the seven vacancies which were filled up within the year, six were filled by re-appointment of five persons, and one by a fresh nomination. The single-elected vacancy was not contested, the retiring councillor having secured re-election; only 3·4 per cent. of the voters registered their votes. The town is not divided into wards for purposes of election.

3. The net current demand under the tax on buildings was Rs. 6,863–7–3, of which 95·75 per cent. was collected, and of the tax on lands (Rs. 354–7–3) only 71·18 per cent. was collected. The demand under the head of tax on arts was Rs. 2,863–8–0 and of this only 90·46 per cent. was collected. Rs. 124–8–0 were remitted from the original demand as assessed by the Chairman by the council on appeal. Except in regard to the tax on buildings, current collections cannot be considered satisfactory.

4. As regards the arrears, 83·5 per cent. of the tax on buildings, 38·7 per cent. of the tax on lands and 51·7 per cent. of the tax on arts were realized. The arrears of tax on arts and lands date back to the year 1892–93. The council has not obeyed the orders of Government conveyed in paragraph 3, clause 2 of G.O., No. 1709 M., dated 7th October 1896. Attention to this matter was drawn in the endorsement of the Divisional officer on the administration report for 1895–96. The arrear collections under tax on arts and lands should be pushed on with vigour. The number of warrants issued during the year was 2,504; 103 were outstanding at the beginning of the year. All but 95 have been accounted for at the close of the year.

5. Tax on animals fell by Rs. 242; that on carts and vehicles without springs by Rs. 54, and the tax on vehicles with springs exhibited an increase of Rs. 45 over that of the previous year. License fees showed a decrease of Rs. 245. Fines under Municipal and other Acts were considerably below one-half of the previous year. The Chairman explains in paragraph 8 that the provisions of section 103 of Act IV of 1884 have been neglected, and he thinks that there is no probability of the major portion of the arrears relating back to 1892–93 being ever realized. If that be the case, they had better be written off rather than disfigure the accounts. In the last

review, Government directed the revision of the house-tax registers in 1896–97; but the Chairman now reports that as the review was received after the close of the first-half of the year, it was not feasible to do so. In G.O., Mis. No. 1325 M., dated 2nd June 1897, received by me on 17th June 1897, I observe that Government has fixed a period of three months from the date of receipt of this Government order within which the council is directed to complete the revision of the assessment registers. The reasons which compelled Government to enforce this stringent measure remain unaltered. The number of houses on the municipal register has increased by 223 over the number as per last census. Yet the current collections under tax on buildings are only Rupees 6,570, against actual receipts of Rs. 6,700 in 1895–96. The average incidence of house-tax was Rs. 1–12–4, against the general presidency average of Rs. 2–4–6 in 1895–96. The average incidence of the Profession-tax is Rs. 2–0–9 which is less than that of last year and is only half that of the general average in 1895–96. Thus the Government, it will be evident, has not intervened a day too soon.

6. The tolls were farmed out for Rs. 8,000, showing a substantial increase over that of the previous year. But owing to the unjustifiable generosity of the municipal council, the realisations were actually below those of the last year. Rs. 1,000 were remitted by the council in consideration of the losses sustained by the contractor on account of breaches on the coast road to the south of the town from August to November.—Whether the contractor suffered a real loss—I am rather inclined to think that he did not— and whether the terms of the agreement between the council and the contractor admit of such a remission, I am unable to say in the absence of information.* But I find that the district board is entitled to and has been receiving a third share of the toll-farm receipts, deducting of course incidental and necessary expenses incurred for the erection of toll-sheds, &c. It seems to me to be open to question whether the municipality can be allowed to mulct the district board of its share of the Rs. 1,000 remitted without consent or even the knowledge of that body.

7. The fall in the conservancy receipts from Rs. 339 of the previous year to Rs. 145 is attributed to the non-sale of street sweepings for want of bidders. The sweepings are said to be deposited outside municipal limits on private ground. Another case of indiscriminate remission is that of Rs. 12 to the renter of the vegetable market because the vegetable gardens on the banks of the Coleroon were damaged by floods. These gardens are said to supply the vegetable market of the Chidambaram town. The only decrease which is likely to meet with the approval of Government is in regard to license fees which fell from Rs. 764 to Rs. 519 in consequence of the wonderful self-restraint imposed on itself by the council in refusing permission to construct *koradus* in front of houses, as in previous years, on payment of fees. The council having treated what is properly ground-rent as license fees, it was unnoticed for a long while that valuable bits of streets in front of houses were being gradually alienated in favour of private persons for paltry sums of money. I beg that Government will rule that license fees are fees derivable from the exercise of unwholesome or objectionable trades as defined in section 188 of Act IV of 1884 as amended by Act III of 1897.

8. The collections under the head of private scavenging fees fell from Rupees 334–8–0 to Rs. 329–10–0. This will be the fourth occasion on which Government will have to point out to the council that private scavenging has been neglected. On the 31st March 1896 there were only 189 houses served at an expense of Rupees 351–15–2 and on the 31st March 1897, 247 houses were served at an expense of Rs. 374–11–7. There was a net loss of Rs. 45–1–7. Forty-nine prosecutions took place during the year under review, against owners of houses in sanitary houses. There is a good deal more to be done.

9. No new work of any importance was undertaken during the year except the construction of a wooden bridge across the Thilliamman odai and the metalling of South Sannadi street. The outlay on communications, including both new works and repairs, amounted to Rs. 2,999–11–0 which is only 64 per cent. of the net municipal income from tolls. The roads have not improved during the current year. It will be

* I have since informed myself of the contents of the contract agreement. There is nothing in it which authorizes remissions for any cause whatsoever.

observed that the expenditure on roads was nearly Rs. 1,000 less than that of last year. The Chairman explains his difficulties in securing the services of a competent overseer upon the salary sanctioned by the council. His remarks are endorsed, and I beg Government will be pleased to insist upon the council securing the services of a qualified overseer on Rs. 30 with a horse allowance of Rs. 10. As observed by Government this expenditure upon his pay will be more than compensated by the improvement in the state of the roads and in the execution of works under Grant 1.

10. The net expenditure on education was Rs. 2,510 or 14·6 per cent. of the income from taxation. There is no information furnished in the report regarding the attendance of the one municipal school and aided primary schools and whether the teachers are certified men and other particulars to enable me to form some opinion of the educational work carried on within the municipality.

11. There is a decrease of 16 and increase of 1,355, respectively, in the number of in- and out- patients treated in the municipal hospital. The midwife attended three more cases of labour than in the previous year. Her minimum is fixed at five cases per mensem and she is paid As. 8 for every additional case. I recently inspected the hospital. It is in a fair state of repair and the furniture appears to be adequate. It is urgently necessary to enclose the premises by a wall to secure privacy to the occupants of the in-patient's ward. The hospital is in a very crowded locality and is surrounded by the Munsif's court, the taluk cutcherry and the Stationary Magistrate's court, which are all places of public resort. The construction of a lying-in-ward may be left to private charity which unfortunately cannot at present be diverted from the temple which is being renovated at a cost of upwards of 20 lakhs.

12. The total number of cases vaccinated was 655, against 720 of last year, 632 cases were successful. But the net cost of each successful operation was As. 8–8 or more than double the general average for municipalities in 1895–96. Infantile vaccination was sationary, 441 cases of children below one year of age being shown as protected, against 436 of the previous year. There were, however, 169 children born in the town during the year who were left unprotected. I have not been able to ascertain whether small-pox is a standing disease in this municipality. But every precaution must be taken to protect children in Chidambaram which is one of the principal seats of pilgrimage in Southern India.

13. There has been a slight increase in the registered number of births and deaths. But the birth and death rate per mille comes up to only 29·07 and 32·72, respectively. The birth-rate is below the normal, and the number of deaths is considerably in excess of the births. Cholera broke out at the end of June and prevailed till August. It re-appeared in December in a sporadic form and continued till the beginning of March 1897. Whether this or incorrect registration is answerable for the discrepancies noticed in the vital statistics, I am unable to say. But it is noted that 47 prosecutions were instituted for failure to give intimation of domestic occurrences.

14. The expenditure on conservancy was Rs. 6,070 or one-fourth of the receipts. Although the Chairman's report does not give any information on the sanitary condition of the town, the inspection notes of the Sanitary Commissioner recorded in G.O., No. 1141 M., dated 10th May 1897, will enable Government to realize the present sanitary requirements of the town. I have been staying in Chidambaram for nearly a fortnight advising the Chairman regarding the sanitary arrangements required to be made during the forthcoming Ani Thirumanjanam festival. At a meeting of the council held on 10th June 1897, elaborate arrangements were sanctioned for the protection of the town at a cost of over Rs. 750. In addition to this, half a dozen councillors volunteered to go through the town on a house-to-house inspection to ensure the cleansing of backyards and cess-pools and whitewashing the outer and inner walls. I suggested the advisability of each councillor forwarding a daily progress report as to what was being done. This was agreed to. But I am now informed by the Chairman that not a single report has been received up to the present day. Whatever the Chairman might agree to do, will, I am confident, be satisfactorily done. But the want of co-operation on the part of his colleagues will certainly reflect upon his efforts, however, earnest and zealous he may be.

15. In conclusion I beg to observe that M.R.Ry. M. Ramaswami Aiyar Avargal was elected to his present office on the 12th March 1897. He has shown himself, so far as my experience goes, to be anxiously bent upon doing justice to his duties. When proper discretion is used in the nomination of non-official councillors and with support from the Divisional officer on all just and proper occasions, he ought to be able to perform successfully his duties and improve the condition of this municipality.

No. 595-Eng. Cur.

Submitted to Government.

(Signed) A. E. CASTLESTUART STUART,
Collector.

26*th June* 1897.

ORDER—No. 2085 M., dated 23rd September 1897.

The receipts and charges of the Chidambaram Municipality for 1896–97 are compared below with the budget and revised estimates for the year and the actuals of 1895–96 :—

—	Actuals, 1895–96.	Budget estimate, 1896–97.	Revised estimate, 1896–97.	Actuals, 1896–97.
Receipts.	RS.	RS.	RS.	RS.
Balance brought forward	6,574	4,390	8,730	9,102
Tax on Arts	3,248	2,500	2,500	2,911
,, on Buildings and Lands	7,281	6,500	6,900	7,094
,, on Vehicles and Animals	1,324	1,150	1,200	1,128
,, on Carts	1,422	1,300	1,300	1,368
Tolls	5,393	5,000	5,000	4,677
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	871	670	730	886
Conservancy Receipts	339	250	250	145
Fees and Revenue from Educational Institutions	8	10	10	8
,, ,, from Medical Institutions	8	10	10	16
Income from Markets and Slaughter-houses	586	590	590	555
License Fees	764	800	800	520
Other Fees	22	30	50	51
Fines under Municipal and other Acts	421	400	400	144
Grants and Contributions from Government	34	70	70	118
,, ,, from Local Boards	1,961	1,780	1,780	2,360
,, ,, from other Bodies	..	..	200	100
Recoveries for Services to Private Individuals	334	400	420	365
Miscellaneous	661	650	650	740
Advances Recovered	56	..	..	325
Total	31,307	26,900	31,590	32,613
Charges.				
GRANT 1—				
New Works—				
Communications	2,495	800	1,800	432
Buildings	660	500	500	255
Drainage	..	150	150	132
Water-supply	126	1,500	1,500	19
Repairs—				
Communications	1,453	4,500	5,500	2,568
Buildings	725	100	600	549
Water-supply	259	640	840	843
Establishment	442	460	460	438
Tools and Plant and other Stores	17	20	20	13
Miscellaneous Public Improvements	19	..	..	..
Total	6,196	8,670	11,370	5,249
GRANT 2—				
Training Schools	88	120	120	108
Municipal Schools—				
On the Salary-result System	212	200	200	150
Grants-in-aid—				
Salary Grants	842	860	860	849
Result ,,	1,100	1,200	1,200	1,239
Building and Furniture Grants	26	100	100	61
Inspection	218	220	240	229
Total	2,486	2,700	2,720	2,636

—	Actuals, 1895–96.	Budget estimate, 1896–97.	Revised estimate, 1896–97.	Actuals, 1896–97.
Charges—cont.	RS.	RS.	RS.	RS.
GRANT 3—				
Hospitals and Dispensaries	3,574	3,560	3,560	3,657
Contributions	195	150	150	200
Vaccination	347	350	350	345
Registration of Births and Deaths	146	130	130	134
Conservancy, Road-cleaning and Road-watering	4,873	5,460	6,370	6,071
Total	9,135	9,650	10,560	10,407
GRANT 4—				
Lighting	1,528	1,730	1,730	1,993
Avenues	289	420	420	266
Public Garden, Survey of Land, Fire and other Charges	388	400	400	304
Total	2,205	2,550	2,550	2,563
GRANT 5—				
Supervision and Management	1,709	1,720	1,800	1,968
Advances recoverable	473	..	300	43
Refunds	1	..	130	132
Balance	9,102	1,610	2,160	9,615
Grand Total	31,307	26,900	31,590	32,613

2. The municipal council held 47 meetings against 66 in the previous year and twelve others were adjourned for want of a quorum against nineteen in that year. The average attendance of the non-official members continued to be fair, but that of the officials, though it improved, was still very irregular. The Collector will call the attention of the latter to the remarks of the Head Assistant Collector on this subject in paragraph 2 of his letter read above and to G.O., No. 859 M., dated 10th April 1897. One seat, which was not contested, was filled by election during the year. The observation of the Head Assistant Collector towards the close of paragraph 2 of his letter that 3·4 per cent. of the voters registered their votes is not understood.

3. *Receipts.*—(1) The net current demand under the tax on buildings rose from Rs. 6,655 to Rs. 6,863, but under the taxes on arts and lands it decreased by Rs. 108 and Rs. 57, respectively. No explanation has been offered of these variations. As already remarked in paragraph 4 of G.O., No. 1325 M., dated 2nd June 1897, the reason assigned for postponing the revision of the assessments under the taxes on arts and buildings which, in paragraph 3 (1) of the previous year's review the Government directed should be made, is most unsatisfactory. It is hoped that the registers will be thoroughly revised within the period fixed in that order and that there will be no further cause for complaint in this respect.

(2) Under the taxes on arts and buildings the current collections improved and were, on the whole, good, but though there was a considerable increase in the number of coercive processes issued and their execution was prompt, the current collections under the tax on lands and the realizations of arrears under all these heads declined and were not satisfactory. The Government notes with grave dissatisfaction that its instructions in paragraph 3 (2) of the previous year's review regarding the adjustment of arrears dating back to the year 1892–93 have not been attended to. As observed by the Head Assistant Collector in paragraph 5 of his letter, old outstandings which are irrecoverable should be written off the accounts without further loss of time, and energetic steps taken to realize the recoverable portion of the arrears.

(3) There was an increase in the receipts from avenues, contributions from local boards and miscellaneous items, but the income from the tax on animals, tolls, conservancy receipts, license fees and fines declined. The attention of the municipal council is drawn to the remarks of the Head Assistant Collector in paragraphs 6 and 7 of his letter regarding the indiscriminate grant of remissions to the toll and the vegetable market contractors. As observed by him, the District Board should have been consulted before granting the large remission of Rs. 1,000 to the toll contractor. This should invariably be done for the future in like cases. With reference to the concluding portion of paragraph 7 of the same letter, it is observed that all fees levied

under section 267 of the District Municipalities Act on permits granted by the Chairman should be classed as license fees. It is satisfactory to learn that the municipal council is restraining the encroachments upon the public streets, which are likely to develop into permanent alienations.

(4) Notwithstanding the remarks of Government in paragraph 3 (4) of the previous year's review, the private scavenging service did not make any appreciable advance. The number of houses served by the municipal agency was 247 or only 58 more than in 1895–96, and the service was worked at a loss of Rs. 45 to the municipal council. As observed by the Head Assistant Collector in paragraph 8 of his letter, this is the fourth occasion on which the Government has to point out to the council that private scavenging has been neglected in this town. The municipal council should at once take the matter vigorously in hand and prosecute without hesitation owners of insanitary premises.

4. *Expenditure*—(1) *Public Works.*—No new work of special importance was undertaken during the year, but a sum of Rs. 507 was spent in repairing the hospital buildings. The total outlay on communications amounted to Rs. 3,000 or 64·4 per cent. of the net municipal income from tolls; but it was Rs. 2,300 below the sanctioned allotment. The town roads are reported by the Head Assistant Collector not to have improved during the year. Out of a total budget allotment of Rs. 8,670 under Grant 1 for public works, only Rs. 5,250 were expended. This short outlay is most unsatisfactory. No sufficient explanation of the neglect has been furnished. That the supervising establishment was incompetent is not a valid excuse. It is the duty of the municipal council to provide an efficient staff and pay it adequately. The appointment of a qualified overseer should be considered at an early date and the result reported to Government. In this connection the attention of the municipal council is drawn to the remarks of the Head Assistant Collector in paragraph 9 of his letter, in which the Government fully concurs. The details given in paragraph 20 are unnecessary and should be omitted from future reports.

(2) *Education.*—The net expenditure under this head amounted to Rs. 2,510 or 14·6 per cent. of the receipts from taxation. Of this, a sum of Rs. 849 was spent on secondary, and the remainder on primary, education. As in the previous year, the municipal council maintained one primary school on the salary-result system for Muhammadans and aided with salary grants two secondary schools, but the number of schools aided with result grants was eighteen, or one less than in 1895–96. Taken together, the attendance at the aided institutions showed a marked improvement, but at the municipal school it declined slightly. No information has been furnished regarding the working of the salary grant schools—an omission which should be supplied for the future; but the other institutions appear to have done well at the departmental and grant examinations. It is satisfactory to note that the number of boys under instruction in the municipal and aided schools rose from 970, or 71·2 per cent., to 1,250, or 91·8 per cent., of the male population of school-going age.

(3) *Medical Relief.*—The number of in-patients treated at the municipal hospital fell, being 280 against 296; but the attendance of out-patients improved considerably. The midwife attached to the hospital attended 79 cases of labour, or three more than in 1895–96. As recommended in the medical report, the roof of the hospital should be repaired at once and steps taken to enclose the building by a wall to secure the privacy of the in-patients' ward.

(4) *Vaccination and Vital Statistics.*—The reported number of vaccine operations performed during the year was 655 against 720 in the previous year, and the average cost of each successful operation rose from As. 7–11 to As. 8–9. This is unduly high and should be reduced. The number of children under one year of age successfully vaccinated was 441, or five more than in the previous year.

There was an increase in the number of births and deaths registered, which in the latter case is attributed to the prevalence of cholera in the town. The number of deaths registered again exceeded the number of births. The returns cannot, however, be considered trustworthy, the rates recorded being much below the normal. The instructions issued on this subject in paragraph 4 (4) of the previous year's review to ensure accuracy in registration should be strictly followed.

(5) *Sanitation.*—The expenditure on conservancy exceeded the sanctioned allotment by over 11 per cent. and amounted to Rs. 6,071 or 25·8 per cent. of the current receipts against 19·7 per cent. in the previous year. No information has been furnished in the Chairman's report regarding the action taken by the municipal council to improve the sanitation of the town. From paragraph 3 of the medical report, it appears that some attention was paid to this branch of the administration, but paragraph 29 of the Chairman's report and the Sanitary Commissioner's inspection notes recorded in G.O., No. 1141 M., dated 10th May 1897, show that much yet remains to be done. Strenuous efforts should be made to remedy the defects pointed out. As the town is a seat of pilgrimage of high repute, its sanitation is of especial importance, and the Government trusts that the municipal councillors will with the Chairman evince a zealous and personal interest in improving its sanitary condition.

5. *General Remarks.*—The year closed with a balance of Rs. 9,615 or 40·9 per cent. of the current receipts. The whole of this, with the exception of the prescribed working balance, might have been advantageously spent for the benefit of the rate-payers in the improvement of the roads and in introducing much wanted sanitary measures.

While the administration of the municipality exhibited censurable laxness in some respects, especially in the neglect to carry out public works and to take energetic steps for the collection of arrears of taxation, it showed, on the whole, an improvement on the previous year. The present Chairman, who was appointed shortly before the close of the year under review, promises, with the help of the other councillors, to render the administration more efficient in the current year. His Excellency the Governor in Council is accordingly pleased to defer for the present taking action on paragraph 5 of the previous year's review.

The Chairman's report is again meagre. The Head Assistant Collector's forwarding letter contains valuable criticism; but it might, with advantage, have been more concise and it is unnecessary to repeat in it details which are already sufficiently mentioned in the Chairman's report and in the tabular statements.

(True Extract.)

G. S. FORBES,
Secretary to Government.

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

Rxd. C. M. Thumbuswamy.

Government (1897) of Madras.

LOCAL AND MUNICIPAL.

Proof for approval.

Recd. } 1897. *Enclosures*

Regd. } *Spare copies*

G.O., No. 2085 M., 23rd September 1897.

SEPTEMBER.

Administration Report.

Reviewing the — of the Chidambaram Municipal Council for 1896–97.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From M.R.Ry. M. RAMASWAMI AIYAR, Chairman, Municipal Council, Chidambaram, to the Secretary to Government, Local and Municipal Department (through the Head Assistant Collector and Collector of South Arcot), dated Chidambaram, 5th June 1897, No. 140.

I have the honour to submit my administration report on the working of the Chidambaram Municipality for the year 1896–97 ; the usual statements accompany.

I.—CONSTITUTION OF THE COUNCIL.

2. There were nine vacancies in the council during the year under report. Seven of them were filled within the year (five by re-appointment and one by re-election of the same gentlemen and the remaining one only was a fresh nomination). The other two seats remained vacant at the close of the year and have since been filled up. The late Chairman's term having expired, I was elected as Chairman on the 12th March 1897.

3. Forty-seven meetings were held during the year against 66 during the year previous, besides 12 meetings adjourned for want of a quorum. The average attendance was 1 of officials and 7 of non-officials.

II.—RECEIPTS.

4. The year opened with a balance of Rs. 9,102–4–6 appertaining to Municipal funds. The income derived from all sources during the year amounted to Rupees 23,503–3–2 against Rs. 24,733–5–4 of the previous year. The actual collections from taxation came up to Rs. 17,169–14–7 against Rs. 18,667–6–8 of the previous years, while the income from all other sources amounted to Rs. 6,333–4–7 against Rs. 6,065–14–8 of the previous year. The total receipts exceeded the amount of the revised estimate by Rs. 643–3–2 and were less than those of the previous year by Rs. 1,230–2–2. The variations in the principal items of receipts are explained below.

A.—Municipal Rates and Taxes.

5. *Taxes on Arts.*—(*a*) The total demand as originally assessed amounted to Rs. 2,988 ; the remission made by the council before the close of the year amounted to Rs. 124–8–0, leaving a net demand of Rs. 2,863–8–0, of which Rs. 2,577–8–0 were collected and Rs. 12–8–0 written off as irrecoverable, leaving a balance of Rupees 273–8–0 on the 1st April last ; of this Rs. 157 have since been collected.

(*b*) The arrears at the commencement of the year amounted to Rs. 644, of which Rs. 487 appertained to 1895–96 and Rs. 157 to the previous years. Of these arrears, Rs. 333–8–0 were collected, Rs. 86 remitted, and Rs. 49–8–0 written off, leaving a balance of Rs. 175 on the 1st April last.

(*c*) The total collections under this head, including the arrears, amounted to Rs. 2,911 against Rs. 3,248 of the previous year. The decrease is mainly attributable to the arrears at the beginning of the year having been comparatively less than that at the beginning of the year previous.

6. *Tax on Buildings.*—(*a*) The demand under this head, as originally assessed, amounted to Rs. 6,871–4–4, remissions on appeal came up to Rs. 7–13–1 and the net demand amounted to Rs. 6,863–7–3, of which Rs. 6,570–13–9 were collected, As. 13–1 were remitted on account of vacant houses, and As. 3–7 written off as irrecoverable, leaving a balance of Rs. 291–8–10 on the 1st April last, of which Rs. 279–3–1 have since been collected.

(*b*) The arrears of the year 1895–96 amounted to Rs. 294–0–2 and those of the previous years to Rs. 16–5–6, making a total of Rs. 310–5–8 outstanding on the 1st April 1896, of which Rs. 259–5–1 were collected, Rs. 41–3–0 remitted and Rs. 3–5–5 written off, leaving a balance of Rs. 6–8–2 on the 1st of April last.

(*c*) The total collections, including arrears, amounted to Rs. 6,830–2–10 against Rs. 6,700–2–10 of the previous year and Rs. 6,500 of the revised estimate.

7. *Taxes on Land.*—(*a*) The demand was Rs. 354–7–3, of which Rs. 252–3–8 were collected, leaving a balance of Rs. 102–3–7, of which Rs. 63–9–0 have since been collected.

(*b*) Arrears amounted to Rs. 30–13–9, of which Rs. 11–11–10 were collected and As. 9–9 written off, leaving a balance of Rs. 18–9–2.

(*c*) The total collections under this head came up to Rs. 263–14–6 against Rs. 580–11–0 of the previous year and Rs. 400 of the revised estimate. The reason assigned for the decrease under taxes on arts in paragraph 5 (*c*) is applicable also to this.

8. I think that the late issue of the bills is the chief reason for the demand for 1896–97 not having been fully realized within the year ; and it is to be regretted that in spite of the instructions of Government conveyed in the review of the administration reports for the preceding two years, the arrears under the above heads relating to the years 1892–93 to 1895–96 should still remain outstanding. It seems that there is no probability of the major portion of these arrears being collected. Necessary steps will be taken for ascertaining what portion of these arrears is actually irrecoverable and for realizing the rest. It may not be out of place to mention here that generally the provision of section 103 of the Act directing the realization of taxes by the issue of distraint warrants at the expiry of 15 days from date of service of bills has been neglected. It was not feasible to revise the house-tax registers for 1896–97 as required by Government, as the above G.O., No. 1709 M., dated 7th October 1896, was received only after the close of the first-half year. The revision will be made in the current year.

9. *Taxes on Vehicles with Springs.*—The total collections in the year amounted to Rs. 225 against Rs. 180 of the previous year and Rs. 200 of the revised estimate.

10. *Taxes on Animals.*—The income under this head amounted to Rs. 902–12–0 against Rs. 1,144 of the previous year and Rs. 1,000 of the revised estimate.

11. *Taxes on Carts and other Vehicles without Springs.*—The total collections came up to Rs. 1,368 against Rs. 1,422 of the previous year and Rs. 1,300 of the revised estimate. The decrease in receipts under the last two items as compared with those of the year 1895–96 is chiefly due to the fact that the collections of 1895–96 include arrear collections of Rs. 163–8–0 under taxes on animals and Rs. 84 under taxes on carts, while the arrear collections included in the year under report were only Rs. 12–8–0 and Rs. 22, respectively.

12. *Tolls.*—The farm was leased out for Rs. 8,000 against Rs. 7,845 of the previous year ; of this amount Rs. 1,000 were remitted by the council in consideration of the losses sustained by the contractor on account of the unexpected breaches on the coast road on the south of the town from the beginning of August to the end of November last. Interest was levied on kists paid after due date and the total collections amounted to Rs. 7,009–1–10. Deducting Rs. 5–8–0 incurred in printing the D. schedule to be used for toll boards, the net collections amounted to Rs. 7,003–9–10, of which Rupees 2,334–8–7 were contributed to the District Board, South Arcot, and the rest, viz., Rs. 4,669–1–3 was credited to the Municipal fund against Rs. 5,392–8–10 of the previous year and Rs. 5,000 of the revised estimate.

13. *Revenue derived from Municipal Property and powers apart from Taxation*—(*a*) *Rent of Lands.*—(i) The current demand amounted to Rs. 28–8–0 against Rupees 149–14–6 of the previous year, of which Rs. 24–6–0 were collected within the year, leaving a balance of Rs. 4–2–0 which has since been realized. The demand under this head has fallen low, as the council has resolved to disallow the occupation of lands for bazaar purposes as in previous years with a view to remove the encroachments in thoroughfares of the town as enjoined by Government.

Arrears under this head amounted to Rs. 4, of which Rs. 2–14–0 were collected and Rs. 1–2–0 written off as irrecoverable, the total collections under this head amounting to Rs. 27–4–0.

(ii) *Rent of Buildings.*—Rs. 70 were collected under this head being the rent of the apothecary's quarters including the arrear collections under this item.

(iii) Avenue receipts amounted to Rs. 741–5–5 against Rs. 546–5–3 of the previous year and Rs. 620 of the revised estimate. The increase under this item was owing to the adjustment of Rs. 225 deposited by the former renter of the triennial lease of the produce of the cocoanut trees in the four car streets.

(*b*) (i) Sale-proceeds of lands and buildings—*nil.*

(ii) Produce of gardens amounted to Rs. 3–4–0, which was the same as that of the previous year.

(iii) *Sale-proceeds of old Materials, Empty oil-cans, Packing Cases, &c.*—The income under this head amounted to Rs. 43–12–9 against Rs. 33–4–0 of the previous year and Rs. 30 of the revised estimate.

(*c*) *Conservancy Receipts.*—Sale-proceeds of street refuse amounted to Rupees 145–5–0 against Rs. 339–6–0 of the previous year and Rs. 250 of the revised estimate. The decrease under this item was due to the non-sale of the street sweepings of divisions 3 and 4 owing to want of bidders. The street sweepings of the 3rd division were deposited in private premises and will be sold during the current year. The sweepings of the 4th division were utilized for filling up a hollow swamp situated in the midst of dwelling houses in the absence of a convenient site.

(*d*) (i) *Fees from Educational Institutions.*—The sum of Rs. 7–10–3 under this head was the fees realized from the Municipal Hindustani school where small rates of fees have been charged as recommended by the Educational authorities.

(*e*) (i) *Sale-proceeds and Composition fees of Medicines*—amounted to Rupees 10–15–9 against Rs. 7–9–0 of the previous year and other hospital receipts amounted to Rs. 5–9–1.

(*f*) (i) *Income from Markets.*—The rents of both the fish and vegetable markets were leased out for Rs. 511 against Rs. 514 of the previous year. A remission of Rs. 12 was granted to the renter of the vegetable market in consideration of the loss sustained by him owing to the damage done to the vegetable plants by the unusual floods in the Coleroon. The net collections under this item consequently amounted to Rs. 499 which were all realized with interest amounting to As. 9–8 charged for non-payment of kist on due date.

(ii) *Income from Slaughter-house*—amounted to Rs. 55–0–10 against Rupees 71–4–9 of the previous year and Rs. 70 of the revised estimate. The decrease is due to the want of competition at the sale.

(*g*) (i) *Other Fees.*—Distraint fees amounted to Rs. 34–12–0 against Rs. 13 of the previous year and Rs. 10 of the revised estimate.

(ii) *License-fees*—amounted to Rs. 519–15–10 against Rs. 764–1–2 of the previous year and Rs. 800 of the revised estimate. The cause of fall in receipts under this item was owing to the resolution of the council not to permit the construction of permanent platforms in front of houses as was done during previous years on levying fees.

(iii) *Other fees.*—Rs. 16 under this head was the fees levied from the parties who were granted copies of municipal records.

(*h*) *Fines under Municipal and other Acts*—amounted to Rs. 144 against Rupees 420–10–8 of the previous year and Rs. 400 of the revised estimate. The decrease in receipts under this item was mainly due to fines levied under the Towns Nuisances Act not being credited to Municipal funds as heretofore.

14. Thus the receipts under "Revenue derived from municipal property and powers apart from taxation" amounted to Rs. 2,324–8–7 against Rs. 3,019–8–3 of the previous year and Rs. 2,570 of the revised estimate.

15. *Grants and Contributions from Government*—(i) *Education—normal stipends.*—(*a*) Rs. 118–7–11 were received from Provincial funds on account of contribution for stipends for normal students.

(*b*) *From Local Boards*—(ii) *Medical.*—A sum of Rs. 1,658–0–2 shown under this item was contributed by the South Arcot District Board on account of the maintenance of the municipal hospital, Chidambaram, against Rs. 1,960–14–6 of the previous year and Rs. 1,718 of the revised estimate.

(iii) *Other purposes.*—Rs. 702–7–0 under this head includes the following items, viz., (1) Rs. 250 contributed by the South Arcot District Board towards the expenses incurred in the special sanitary arrangements made during the last Ani Thirumanjanam festival at Chidambaram, and (2) Rs. 452–7–0 contributed towards the cost of repair of the municipal hospital buildings at Chidambaram.

(*c*) *Other Grants and Contributions*—(iii) *Other purposes.*—The sum of Rs. 100 under this item was contributed by certain inhabitants of the town on account of baling out the water of the Nagacherry tank in the western part of the town.

B.—Miscellaneous.

16. *Miscellaneous*—(*a*) *Recoveries on account of Services rendered to Private Individuals*—(i) *Private Scavenging.*—The current demand under this item amounted to Rs. 334–14–0, of which Rs. 327 were collected, leaving a balance of Rs. 7–14–0, of which Rs. 5–10–0 have since been collected. Of the arrears under this item amounting to Rs. 4–8–0, Rs. 2–10–0 were collected and Rs. 1–14–0 were written off as irrecoverable. The total collections under this head amounted to Rs. 329–10–0 against Rs. 334–8–0 of the previous year and Rs. 400 of the revised estimate.

(ii) *Other Purposes.*—Rs. 35 entered under this item was collected on account of fees for removing the contents of the cess-pool attached to M.R.Ry. Nattukottai Chidambara Chettiar's choultry in this town.

(*b*) *Other Items.*—(i) Fishery rents amounted to Rs. 683–8–6 against Rupees 627–5–0 of the previous year.

(ii) *Refunds of Expenditure of previous year.*—Rs. 6 entered under this item was the amount recovered from Provincial funds, being the over-payment made to Government on account of printing work executed at the Secretariat Press, Madras, during 1895–96.

(iii) *Fee for renumbering carts.*—Income under this item amounted to Rs. 3–6–0 against Rs. 4–14–0 of the previous year.

(iv) *Other Items.*—The receipts under this head amounted to Rs. 47–4–5 against Rs. 28–0–11 of the previous year.

17. Thus the receipts under the head of "Miscellaneous" amounted to Rupees 1,104–12–11 against Rs. 995–11–11 of the previous year and Rs. 1,070 of the revised estimate.

18. *Extraordinary and Debt*—(*d*) *Advances—Permanent.*—(i) The permanent advance of Rs. 20 made to the manager was recovered and adjusted in the accounts.

(ii) *Others.*—Rs. 300 herein noted was the amount advanced to the contractor for the repairs of the hospital buildings during 1895–96 and recovered and adjusted in the accounts in the year under report.

19. Thus the total receipts under all heads as detailed above amounted to Rupees 23,503–3–2 against Rs. 24,733–5–4 of the previous year and Rs. 22,860 of the revised estimate.

III.—EXPENDITURE.

20. *Grant 1, Public Works*—(1) *New Works*—(*a*) *Communications.*—The expenditure under this head amounted to Rs. 432-3-0 against Rs. 2,495-7-8 of the previous year and Rs. 1,800 of the revised estimate.

The above amount was spent as follows:—

	RS.	A.	P.
(1) Construction of a wooden bridge across Thillai Amman odai	125	0	0
(2) Metalling South Sannady street	100	5	0
(3) Cost of 148 cubic yards of laterite for metalling East Car street	196	14	0
(4) Raising the parapet walls of the tunnel on the Natarajapuram road	10	0	0
Total ..	432	3	0

(*b*) *Buildings.*—A sum of Rs. 254-14-9 under this item was spent on the following works:—

	RS.	A.	P.
(1) Construction of a shed for keeping vaccinated calves ..	18	11	0
(2) Do. of a temporary latrine for Hindustani school ..	11	9	9
(3) Raising a wall around the night-soil tub at the northern end of Taluk Cutcherry street	8	6	0
(4) Erecting a shed for Apothecary's residence during the repairs of his quarters	15	0	0
(5) Erecting a shed in the yard of the Municipal office	6	0	0
(6) Cost of twenty-five moveable iron dust-bins	187	8	0
(7) Pay of the maistry that supervised the erection of the toll-sheds during March 1896	7	12	0
Total ..	254	14	9

(*c*) *Drainage.*—The sum of Rs. 131-13-9 under this head was spent in extending the drain in Saraya Godown street, a few yards farther west.

(*d*) *Water-supply.*—The sum of Rs. 18-12-1 under this item was spent as follows:—

	RS	A.	P.
(1) Erecting platform for the well in Periya Kajiar street ..	15	10	0
(2) Cost of two sign-boards for Palaman	3	2	1
Total ..	18	12	1

(2) *Repairs*—(*a*) *Communications.*—Rs. 2,567-8-0 under this head was spent in the manner specified below:—

	RS.	A.	P.
(1) Cost of laterite for repair of metalled roads	1,158	8	10
(2) Re-metalling Chengalanir Pilliar Coil street	1,149	3	8
(3) Repairing sixteen back streets and lanes as detailed in Statement II-A	259	11	6
Total ..	2,567	8	0

(*b*) *Buildings.*—Rs. 549-5-2 were spent under this head as detailed below:—

	RS.	A.	P.
(1) Repair of hospital buildings	507	7	8
(2) „ of vegetable market	7	10	2
(3) „ of temporary wattle latrines	7	13	4
(4) „ of slaughter-house	26	0	0
(5) „ of hospital gate	0	6	0
Total ..	549	5	2

(*c*) *Drainage.*—Nil.

(*d*) *Water-supply.*—A sum of Rs. 654-4-6 under this item was spent as shown below:—

	RS.	A.	P.
(1) Baling out the water of Gnanaprakasam tank	257	1	10
(2) Do. do. of Nagacherry tank	317	13	4
(3) Letting water to municipal tanks, &c.	36	12	6
(4) Repairing the fence along the banks of Ayikulam and Peria Annakulam	15	1	6
(5) Raising the western bank of Chinna Annakulam	19	15	0
(6) Repair of a beam stone in Gnanaprakasam tank	2	12	0
(7) Re-constructing a washing stone in Gurunier Agraharam well	2	4	0
(8) Expenses in connection with the visit to the Thiruppanandal Pandara Sannadhi in connection with raising funds for water-supply scheme	2	8	4
Total ..	654	4	6

(3) *Establishment.*—A sum of Rs. 438-1-8 was spent on account of pay of the road maistry on Rs. 8 and six road coolies on Rs. 5 each per mensem maintained throughout the year. In paragraph 4 of G.O., No. 1709 M., dated 7th October 1896, reviewing the administration report for 1895-96, it was remarked that it is useless to expect a maistry on Rs. 8 per mensem to supervise adequately the expenditure of Rs. 4,000 on communications, and it was directed that the council should consider the question of appointing a qualified overseer. In this connection I must state that the maistry on Rs. 8 was entrusted with the supervision of not only communications, but of all the public works carried out in this municipality. When submitting the budget for 1896-97, the then Chairman recommended the increase of the maistry's pay from Rs. 8 to Rs. 12 with a view to secure an efficient hand competent to prepare plans, &c. The Revenue Divisional officer, when submitting the budget, expressed his opinion that he did not think that, on the rate of pay proposed, a man would be obtainable with sufficient qualifications to render his plans, &c., of any practical use. When forwarding the same, the Collector of the district opined that, instead of raising the pay of the maistry from Rs. 8 to Rs. 12 and appointing an extra clerk on Rs. 10 to the office as proposed by the council, it would be preferable to appoint a man on Rs. 15, who should be able to survey accurately and prepare plans correctly and that when not employed on out-door work he might be utilized as a clerk in the office. On the council's attention being drawn by Government to the Collector's remarks, an appointment of Rs. 15 was created (*vide* G.O., No. 879 M., dated 23rd May 1896), and it was conferred on the maistry who was drawing Rs. 8 per mensem. The Sub-Committee that prepared the budget for 1897-98 recommended the appointment of a clerk on Rs. 12 for the office and a qualified Public Works overseer on Rs. 25 in lieu of the above appointment on Rs. 15. When passing the budget, the council thought that a pay of Rs. 15 per mensem would suffice for the overseer. The Revenue Divisional officer (who was present at the budget meeting), in his endorsement forwarding the budget, stated that the pay of Rs. 15 to the overseer seemed to be insufficient. As to the chief reason assigned by that officer, I beg most respectfully to submit that in my humble opinion greater care and experience are essential for the carrying out of works than for taking check measurements of completed works. The proposal to appoint a qualified overseer on Rs. 15 has accordingly been sanctioned. But I find it impossible to secure the services of a man capable of surveying and preparing plans and estimates for the very low pay of Rs. 15. This municipality is urgently in need of an overseer possessing both practical and theoretical knowledge of public works. A sum of Rs. 10,285* has to be utilized on public works in the current year, and it is desirable that for the proper utilization of the same the works must be carried out under the superintendence of a competent man. Moreover, estimates and plans for several works of different descriptions to be

	RS.
* Budget provision	5,340
Subsequent allotment—*vide* G.O., Mis. No. 1364 M., dated 7th June 1897	4,945
Total ..	10,285

taken up in the ensuing year have to be prepared. Under these circumstances, I submit that a pay of at least Rs. 30 per mensem will have to be given to a duly qualified overseer who, it may be said, will be the professional adviser to the council.

(4) *Tools and Plant and other Stores.*—The cost of tools purchased for the road establishment amounted to Rs. 12–14–9 against Rs. 16–13–9 of the previous year and Rs. 20 of the revised estimate.

Thus the total expenditure under Grant 1 amounted to Rs. 5,248–14–8 against Rs. 6,196–2–10 of the previous year and Rs. 11,370 of the revised estimate. The short expenditure under this grant is due to—

(1) the re-metalling of the North Main road and Ammapet road not having been carried out during the year owing to the estimates forwarded to the District Engineer for scrutiny not having been returned in time (*vide* my letter No. 85, dated 19th May 1897, to Government).

(2) Owing to the construction of a pucka vegetable market not having been commenced pending the acquisition of the requisite site.

(3) To the non-commencement of any measures towards water-supply project.

21. *Grant 2, Education.*—(1) *Training Schools—(b) Stipends to Normal Students.*—Rs. 107–11–0 was spent on account of stipends to the two teachers trained in the Government Training schools, Villupuram and Cuddalore, during the year under report.

(2) *Municipal Schools*—(ii) *On Salary-result System—(a) Fixed Payments.*—Rs. 88 were spent under this head on account of pay of the Hindustani school teacher.

(*b*) *Result Grants.*—The school earned Rs. 42–8–0, of which a moiety, viz., Rs. 21–4–0, was paid to the teacher.

(*c*) *Contingencies.*—Rent of the school-building and other charges amounted to Rs. 40–10–9 against Rs. 70–5–0 of the previous year and Rs. 50 of the revised estimate.

(3) *Salary Grants.*—Rs. 849–6–9 were disbursed on account of the grants-in-aid of the salaries of the teachers of the middle department of the Town Middle school and the Pachaiyappa's High school against Rs. 841–14–2 of the previous year and Rs. 860 of the revised estimate. The report of the Inspector of Schools on the Pachaiyappa's school and the educational statements, 1 to 5, received from the Assistant Inspector of Schools, are herewith submitted.

(4) *Result Grants.*—The expenditure under this head amounted to Rupees 1,238–10–0 against Rs. 1,100 of the previous year and Rs. 1,200 of the revised estimate. The excess payment of Rs. 38–10–0, being over-earned grants, was met from savings in the allotment for building and furniture grants.

(5) *Combined Grants.*—Nil.

(6) *Inspection.*—The total expenditure came up to Rs. 229–9–6 against Rs. 218 of the previous year and Rs. 240 of the revised estimate.

(7) *Miscellaneous*—(*a*) *Building, Furniture, &c., Grants.*—Rs. 60–12–0 under this head were spent on account of furniture grant for the Town Middle school and two result schools.

Thus the total expenditure under Grant 2 amounted to Rs. 2,636 against Rs. 2,485–15–11 of the previous year and Rs. 2,720 of the revised estimate.

22. *Grant 3, Sanitation and Medical Services.*—(1) *Hospitals and Dispensaries.*—Rs. 3,657–6–4 were spent under this head against Rs. 3,574–9–6 of the previous year and Rs. 3,560 of the revised estimate, the increase occurring under cost of "Medicines and supplies" and under "Sundries and contingencies." The details of the working of the hospital are given in the accompanying report of the Civil Apothecary in charge.

With reference to paragraph 5 (*d*) of the above report, I beg to state that the council has resolved to have the suggestions carried out, with the exception of the erection of a lying-in-ward, which, it thinks, may be considered later on.

(2) (*a*) *Contributions.*—Contributions to provincial funds amounted to Rs. 200 against Rs. 195 of the previous year and Rs. 150 of the revised estimate, as detailed below :—

	Rs.
(i) Medical College	99
(ii) Sanitary inspection	79
(iii) Medical reserve staff	22
Total ..	200

(3) *Vaccination.*—A sum of Rs. 344–9–5 was spent under this head against Rs. 347–2–4 of the previous year and Rs. 350 of the revised estimate. Establishment charges amounted to Rs. 180 and contingent charges to Rs. 164–9–5. The total number of cases vaccinated during the year under review was 655 against 720 of the previous year, of which 632 were successful, 441 of these being infantile cases. Twenty-nine cases were ordered to be prosecuted for failure to have children vaccinated. The reported number of persons vaccinated during the year again fell from 720 to 655, the reason assigned for the decrease being that the system of compulsory vaccination having been strictly observed, all cases fit for vaccination had been attended to.

(4) *Registration of Births and Deaths.*—The expenditure under this head amounted to Rs. 134–3–1 against Rs. 145–13–8 of the previous year and Rs. 130 of the revised estimate. The pay of the registrar amounted to Rs. 119–1–0 and the cost of printed forms to Rs. 15–2–1. Five hundred and forty-two * cases of births and 610 * of deaths were registered during the year against 478 and 530 of the previous year, the death-rate being above, and the birth-rate below, the normal. The excess in the number of deaths may be attributed to the prevalence of cholera in the town during a portion of the year. Thirteen prosecutions were instituted for failure to give information of births and 34 for failure to give information of deaths.

* These figures include 17 still-born cases which are omitted in the figures given in the Apothecary's report.

(5) *Conservancy—Road-cleansing and Road-watering.*—(*a*) (i) Establishment charges amounted to Rs. 2,903–11–11 against Rs. 2,646–4–2 of the previous year and Rs. 2,930 of the revised estimate.

(ii) *Other Charges.*—The expenditure under this head amounted to Rupees 1,520–1–7 against Rs. 1,704–7–1 of the previous year and Rs. 2,000 of the revised estimate, and it was paid on account of hire for rubbish carts and bullocks, for night-soil and sewage carts, and for the purchase of a wooden night-soil cart.

(*b*) *Private Scavenging*—(i) *Establishment.*—The expenditure under this head amounted to Rs. 367–4–7 against Rs. 349–1–2 of the previous year and Rs. 370 of the revised estimate.

(ii) *Contingencies.*—The repair of the hand night-soil carts cost Rs. 7–7–0, the total expenditure under this item amounting to Rs. 374–11–7. The income under this source amounted to Rs. 329–10–0 and the system was hence worked at a loss of Rs. 45–1–7 to the municipal fund. The fees have been raised from As. 6 to As. 9 per quarter for 1897–98. Every effort is now being made to render the system self-supporting as well as to have the private scavenging service extended; owners of insanitary premises were prosecuted in 49 cases during the year under report and 58 houses were added to the list of houses benefited by the private scavenging service.

(*c*) Cholera and festival charges amounted to Rs. 1,235–14–4 against Rupees 109–5–10 of the previous year and Rs. 1,000 of the revised estimate. The increased expenditure was due to the special sanitary arrangements made during the two half-yearly festivals as far as possible on the lines laid down by the District Medical and Sanitary officer, South Arcot.

(*d*) *Contingencies.*—The charges amounted to Rs. 37–1–6 against Rs. 60–11–9 of the previous year and Rs. 50 of the revised estimate, the main items of the expenditure being the purchase of rattan baskets and tools for the scavengers and sweepers.

Thus the total expenditure under Grant 3 amounted to Rs. 10,406-11-9 against Rs. 9,135-5-6 of the previous year and Rs. 10,650 of the revised estimate.

23. *Grant 4, Lighting and Miscellaneous—Municipal purposes*—(i) *Lighting.*—The total charges under this head amounted to Rs. 1,993-9-2 against Rs. 1,527-9-3 of the previous year and Rs. 1,730 of the revised estimate. The increase in expenditure was due to the purchase of 36 iron lamp-posts, of which 16 were used towards substituting old damaged wooden posts and 7 were fixed in new sites and 13 are kept in store.

(5) *Avenues.*—Establishment charges amounted to Rs. 235-15-3 against Rupees 213-11-3 of the previous year and Rs. 240 of the revised estimate, and contingencies amounted to Rs. 29-13-11 against Rs. 75-10-10 of the previous year and Rs. 180 of the revised estimate.

(9) Other charges amounted to Rs. 304-3-11 against Rs. 347-9-5 of the previous year and Rs. 400 of the revised estimate. The particulars are as follows:—

	Rs.	A.	P.
(1) Numbering carts	6	11	3
(2) Rewards for killing dogs	19	11	0
(3) Printing proceedings of the council	269	4	5
(4) Other items	8	9	3
Total ..	304	3	11

Thus the total charges under Grant 4 amounted to Rs. 2,563-10-3 against Rupees 2,204-9-9 of the previous year and Rs. 2,550 of the revised estimate.

24. *Grant 5—(a) General Establishment.*—The charges under this head amounted to Rs. 1,093-3-5 against Rs. 906-3-11 of the previous year and Rs. 1,100 of the revised estimate.

(*b*) *Collection of Municipal Taxes.*—Establishment charges amounted to Rupees 251-5-0 against Rs. 275-9-2 of the previous year and Rs. 250 of the revised estimate.

(*d*) Office contingencies amounted to Rs. 467-6-1 against Rs. 407-2-9 of the previous year and Rs. 300 of the revised estimate; the purchase of table-cloths and 16 new chairs in lieu of the damaged old ones was the main cause of increase under this item.

(*e*) Contribution for central office and audit establishment amounted to Rupees 151 against Rs. 120 of the previous year and Rs. 150 of the revised estimate.

Thus the total expenditure under Grant 5 amounted to Rs. 1,962-14-6 against Rs. 1,708-15-10 of the previous year and Rs. 1,800 of the revised estimate.

25. *Advances recoverable—(a) Permanent.*—Rs. 5 under this head was the amount advanced to the Sanitary Inspector for meeting sundry expenses of the municipality.

(*b*) *Others.*—Rs. 35 under this head was advanced to the Civil Apothecary in charge of the municipal hospital, Chidambaram, for the purchase of certain books and furniture required for the hospital. It was adjusted in April 1897 owing to the non-receipt of the final bill from him within the year under report.

26. *Refunds of other than Current Collections.*—Rs. 132-5-4 shown under this item was spent as follows:—(1) Rs. 128-5-4 was refunded to the lessee of the fish-rent of Pasimuthan odai, &c., channels within municipal limits, which were sold by the Public Works Department Sub-Divisional officer, Chidambaram, subsequent to the sale of the same by the municipality. The matter was reported to Government in this office letters, No. 58, dated 27th April 1896, and No. 64, dated 1st May 1896. The refund was made as the lessee was unwilling to have his term extended for a period equal to that during which the lessee engaged by the Public Works Department held the right to compensate him for any loss which he might have sustained, while he was deprived of his lease as proposed by the Superintending Engineer, V Circle, in his letter, No. 238 W., dated 19th August 1896, and approved by Government in paragraph 2 of their order, No. 879 I., dated 24th October 1896.

(2) Rupees 4 was refunded to two parties, being the amount of profession-tax collected from them and credited to municipal funds during the previous year, but subsequently remitted by the council on appeal.

27. Thus the grand total expenditure under all the heads, as detailed above, amounted to Rs. 22,990-8-6.

28. Hence the year closed with a balance of Rs. 9,614-15-2, against Rupees 9,102-4-6 of the previous year and Rs. 2,160 of the revised estimate.

29. *General Remarks.*—Of the four main streets of the town, three have been metalled. The metalling of the fourth and the re-metalling of the damaged portions of the already-metalled streets and roads will be carried out in the year 1897-98. The steps of the two reserved drinking-water ponds need repair and the tanks require fencing; it has been urged that glazed stoneware pipes should be introduced in the bed of the supply channel of one of these reserved tanks; the fish market and slaughter-house buildings need repairs and improvements. These will be attended to as far as possible in the current year. The removal of the latrine situated near the supply channel of the reserved tank on the northern side of the town to an unobjectionable site will be duly considered. The construction of a permanent latrine in the southern part of the town and of a pucka vegetable market will be undertaken as soon as sites required for the same have been acquired.

The sub-committee appointed to make enquiries and report on the steps to be taken to remove the encroachments in streets (*vide* Government memorandum, No. 776, dated 4th July 1896, and this office report, No. 507, dated 8th January 1897), having made no further progress, it was resolved at a meeting held on the 24th April last that the council should take up the work upon itself as a body and it is hoped that the matter will be brought to a close as early as practicable.

As stated above, I began to exercise the functions of Chairman only in the last month of the year under report, and I hope to be able to make every effort with the help of my brother-councillors to pay due attention to the municipal affairs, bearing in mind the defects pointed out and the instructions given by Government in their review of the report of the previous year.

30. A copy of the resolution of the council passing the report is herein enclosed.

Enclosure.

Concise Annual report of the Civil Hospital, Chidambaram, for the year 1896-97.

Public health.—At the end of June, cholera broke out and continued to prevail till August; the disease was traced to importation from Bhuvanagiri, a sub-division of this taluk. Again in December the disease re-appeared in a sporadic form and consisted mainly of imported cases from the southern taluks. It prevailed in a mild form till the beginning of March 1897; the west and north-eastern parts of the town were chiefly affected; the water-supplies in and about these localities are for the most part from channels and unreserved tanks exposed to contamination. Most of the inhabitants residing about the heart of the town and resorting to the temple wells enjoy a comparative immunity from the disease. Fevers and dysentery prevailed about the end of the year, itch, round worms and other digestive system disorders are common; on the whole, but for cholera, public health may be said to have been good. The prices of staple food-grains remained favourable, that of wheat rose somewhat about the end of the year. The rainfall was ample and abundant. During the prevalence of cholera, strict attention was paid to reserving the drinking-water supplies as far as practicable; all contaminated cloths, mats, &c., were burnt and buried; the systematic reserving of water-supplies for drinking and bathing, &c., and their disinfection were carried out during the two festival occasions in June and December as recommended by the District Sanitary officer.

2. *Vital Statistics.*—There were 525 births and 593 deaths registered within the municipal circle.

3. *Sanitation.*—The sanitary condition of the station may be said to have been fair. There are 7 public latrines—2 on standard plan, 2 masonry and 3 tatty enclosures. About 250 houses are private scavengered by the municipality.

Rubbish is removed by 11 carts drawn by bulls to depôts on the outskirts of the town, where it is sold in auction to ryots, who use it as manure for their fields.

Night-soil is carted away by hand night-soil carts and a lorry with buckets and buried in trenches outside the town.

Drainage.—Side channels are cut to carry off surplus rain water. There are a few pieces of masonry works, but no regular *system* of drainage.

Water-supply.—This town is dependent for its water-supply for the most part on tanks; four of the largest are reserved; temple wells yield good water, but most of the other wells in the town are brackish. There are two markets in the station — one a square-paved court yard with tiled roof around for fish and meat and the other a thatched shed for vegetables. Sanitation is supervised by a municipal staff consisting of –

	RS.
One sanitary Inspector	
Five maistries	20+7
Twenty-two sweepers	6
Sixteen toties	5
	5

4. Vaccination is compulsory in this municipality. Animal vaccination is carried on. The depôt is on the hospital premises. 655 cases were vaccinated by the municipal vaccinator, of which 632 were successful; of 445, infantile operations, 441 were successful. Re-vaccination is being done as far as circumstances will permit. Taking the birth-rate figures as a guide vaccination may be said to be fair.

5. *Hospitals and Dispensaries—Nature and sufficiency of accommodation.*—(*a*) The hospital consists of three blocks of buildings connected by tiled verandahs, the centre is the surgery, the right and left are male and female wards, respectively. There is also a shed a little apart from the main buildings for contagious and foul diseases. There are 18 beds in the hospital. The accommodation is sufficient.

(*b*) The buildings are in pretty good repair having been recently attended to; but the roof, I regret to observe, still leaks in parts during rains.

(*c*) *State of repair of furniture.*—In fair order.

(*d*, *Steps taken to carry out the recommendations of* (1) *Surgeon-General with the Government of Madras* (2) *other Inspecting officers.*—The suggestions of the District Medical and Sanitary officer regards repainting the "notice board" and purchase of a Medical and Surgical work for the hospital library have been attended to; the enclosing of the premises by a fence or wall has not yet been taken in hand. The hospital and the station were inspected by the District Medical officer on the 17th and 18th March 1897 and the following are some of the suggestions made by that officer:—(1) Construction of a lying-in-ward, (2) erection of a permanent isolation shed, (3) the supply of a new and larger compounding table.

(*e*) *Amount of recoveries from patients who have been able to pay for their diet and medicine.*—Patients who can afford to pay are in the habit of dieting themselves. A sum of Rs. 16–8–10 has been recovered from sale of medicines, &c.

(*f*) Number of patients treated as compared with previous years—

—	1894-95.		1895-96.		1896-97.	
	Number treated.	Average daily sick.	Number treated.	Average daily sick.	Number treated.	Average daily sick.
In-door	234	8·65	296	10·95	280	11·31
Out-door	14,895	72·48	15,362	74·50	16,717	82·37
Total ..	15,129	81·13	15,658	85·45	16,997	93·68

The figures show a decrease of 16 in- and an increase of 1,355 out- patients as compared with the previous year. Only serious and deserving cases are dieted in hospital.

(*g*) *Mortality and actual causes of it.*—There were 23 deaths among in- and 5 deaths recorded among out- patients due for the most part to cholera, dysentery, anæmia and digestive system disorders. The most common diseases among out-patients were those of the skin, connective tissue, eye, ear, digestive disorders, worms, rheumatic affections and fevers. Injuries, digestive system disorders and all other general diseases, rheumatic and syphilitic affections, ulcers contributed a large proportion of admissions in the in-patients.

(*h*) *Operations and results.*—There were 932 operations performed during the year on 880 patients, of whom 836 were discharged "cured" 39 "relieved" 3 discharged "otherwise" and two died.

(*i*) *Establishment whether sufficient and complete.*—Establishment consists of one compounder, Rs. 18, one midwife, Rs. 12, one ward cooly, Rs. 7, one peon, Rs. 6, one cook, Rs. 6, one waterman and one toty, Rs. 5 each and one female ward nurse on Rs. 4. One assistant compounder on Rs. 7 has been sanctioned from the current official year as per my recommendation in the previous year's report.

(*j*) *Midwive's work actually done.*—79 cases of labour, both natural and requiring aid, were attended by the midwife, being a small increase of 3 over the previous year; she is put on the result system, 6 cases being fixed as her minimum. Her services are also utilized in the treatment of female diseases among in- and out- patients.

(*k*) *Hospital for women and children.*—None.

(*l*) *General remarks.*—A boundary wall is very necessary and has been a long-felt want. The Council has not yet carried out this measure, though it has been brought to notice repeatedly by Inspecting officers. Condition of appliances, bedding and clothing, fairly good. Quarters are provided for the apothecary for *rent*. There is no lying nor caste ward attached to the hospital.

CHIDAMBARAM.
1st April 1897. (Signed) G. A. W. VELLOMS,
Civil Apothecary.

No. 944.

Forwarded to the Chairman, Municipal Council, Chidambaram.

CUDDALORE,
8th April 1897. (Signed) K MARSDEN.
Surgn. Major, Dist. Medical and Sany. officer, South Arcot.

From T. VARADA RAU, Esq., B.A., B.L., Acting Head Assistant Collector of South Arcot, to the Collector of South Arcot, dated 19th June 1897, Dis. No. 638.

I have the honour to submit the administration report of the Chidambaram Municipality for 1896–97 with enclosures. It was received by me only on 17th June 1897.

2. The number of meetings held by the municipal council was 47, against 66 in the previous year. But the number adjourned for want of a quorum was 12. The average attendance at each meeting actually held, of officials and non-officials, was as in the previous year. Excluding the Divisional officer, there were two official members, namely, the sub-registrar and the civil apothecary. As the Divisional officer's head-quarters are now located at Cuddalore, he could only attend a limited number of meetings without prejudice to his other duties. But there can be no excuse for the poor attendance of the two other officials. Of the seven vacancies which were filled up within the year, six were filled by re-appointment of five persons, and one by a fresh nomination. The single-elected vacancy was not contested, the retiring councillor having secured re-election; only 3·4 per cent. of the voters registered their votes. The town is not divided into wards for purposes of election.

3. The net current demand under the tax on buildings was Rs. 6,863–7–3, of which 95·75 per cent. was collected, and of the tax on lands (Rs. 354–7–3) only 71·18 per cent. was collected. The demand under the head of tax on arts was Rs. 2,863–8–0 and of this only 90·46 per cent. was collected. Rs. 124–8–0 were remitted from the original demand as assessed by the Chairman by the council on appeal. Except in regard to the tax on buildings, current collections cannot be considered satisfactory.

4. As regards the arrears, 83·5 per cent. of the tax on buildings, 38·7 per cent. of the tax on lands and 51·7 per cent. of the tax on arts were realized. The arrears of tax on arts and lands date back to the year 1892–93. The council has not obeyed the orders of Government conveyed in paragraph 3, clause 2 of G.O., No. 1709 M., dated 7th October 1896. Attention to this matter was drawn in the endorsement of the Divisional officer on the administration report for 1895–96. The arrear collections under tax on arts and lands should be pushed on with vigour. The number of warrants issued during the year was 2,504; 103 were outstanding at the beginning of the year. All but 95 have been accounted for at the close of the year.

5. Tax on animals fell by Rs. 242; that on carts and vehicles without springs by Rs. 54, and the tax on vehicles with springs exhibited an increase of Rs. 45 over that of the previous year. License fees showed a decrease of Rs. 245. Fines under Municipal and other Acts were considerably below one-half of the previous year. The Chairman explains in paragraph 8 that the provisions of section 103 of Act IV of 1884 have been neglected, and he thinks that there is no probability of the major portion of the arrears relating back to 1892–93 being ever realized. If that be the case, they had better be written off rather than disfigure the accounts In the last

review, Government directed the revision of the house-tax registers in 1896–97; but the Chairman now reports that as the review was received after the close of the first-half of the year, it was not feasible to do so. In G.O., Mis. No. 1325 M., dated 2nd June 1897, received by me on 17th June 1897, I observe that Government has fixed a period of three months from the date of receipt of this Government order within which the council is directed to complete the revision of the assessment registers. The reasons which compelled Government to enforce this stringent measure remain unaltered. The number of houses on the municipal register has increased by 223 over the number as per last census. Yet the current collections under tax on buildings are only Rupees 6,570, against actual receipts of Rs. 6,700 in 1895–96. The average incidence of house-tax was Rs. 1–12–4, against the general presidency average of Rs. 2–4–6 in 1895–96. The average incidence of the Profession-tax is Rs. 2–0–9 which is less than that of last year and is only half that of the general average in 1895–96. Thus the Government, it will be evident, has not intervened a day too soon.

6. The tolls were farmed out for Rs. 8,000, showing a substantial increase over that of the previous year. But owing to the unjustifiable generosity of the municipal council, the realisations were actually below those of the last year. Rs. 1,000 were remitted by the council in consideration of the losses sustained by the contractor on account of breaches on the coast road to the south of the town from August to November.—Whether the contractor suffered a real loss—I am rather inclined to think that he did not— and whether the terms of the agreement between the council and the contractor admit of such a remission, I am unable to say in the absence of information.* But I find that the district board is entitled to and has been receiving a third share of the toll farm receipts, deducting of course incidental and necessary expenses incurred for the erection of toll-sheds, &c. It seems to me to be open to question whether the municipality can be allowed to mulct the district board of its share of the Rs. 1,000 remitted without consent or even the knowledge of that body.

7. The fall in the conservancy receipts from Rs. 339 of the previous year to Rs. 145 is attributed to the non-sale of street sweepings for want of bidders. The sweepings are said to be deposited outside municipal limits on private ground. Another case of indiscriminate remission is that of Rs. 12 to the renter of the vegetable market because the vegetable gardens on the banks of the Coleroon were damaged by floods. These gardens are said to supply the vegetable market of the Chidambaram town. The only decrease which is likely to meet with the approval of Government is in regard to license fees which fell from Rs. 764 to Rs. 519 in consequence of the wonderful self-restraint imposed on itself by the council in refusing permission to construct *koradus* in front of houses, as in previous years, on payment of fees. The council having treated what is properly ground-rent as license fees, it was unnoticed for a long while that valuable bits of streets in front of houses were being gradually alienated in favour of private persons for paltry sums of money. I beg that Government will rule that license fees are fees derivable from the exercise of unwholesome or objectionable trades as defined in section 188 of Act IV of 1884 as amended by Act III of 1897.

8. The collections under the head of private scavenging fees fell from Rupees 334–8–0 to Rs. 329–10–0. This will be the fourth occasion on which Government will have to point out to the council that private scavenging has been neglected. On the 31st March 1896 there were only 189 houses served at an expense of Rupees 351–15–2 and on the 31st March 1897, 247 houses were served at an expense of Rs. 374–11–7. There was a net loss of Rs. 45–1–7. Forty nine prosecutions took place during the year under review, against owners of houses in sanitary houses. There is a good deal more to be done.

9. No new work of any importance was undertaken during the year except the construction of a wooden bridge across the Thilliamman odai and the metalling of South Sannadi street. The outlay on communications, including both new works and repairs, amounted to Rs. 2,999–11–0 which is only 64 per cent. of the net municipal income from tolls. The roads have not improved during the current year. It will be

* I have since informed myself of the contents of the contract agreement. There is nothing in it which authorizes remissions for any cause whatsoever.

observed that the expenditure on roads was nearly Rs. 1,000 less than that of last year. The Chairman explains his difficulties in securing the services of a competent overseer upon the salary sanctioned by the council. His remarks are endorsed, and I beg Government will be pleased to insist upon the council securing the services of a qualified overseer on Rs. 30 with a horse allowance of Rs. 10. As observed by Government this expenditure upon his pay will be more than compensated by the improvement in the state of the roads and in the execution of works under Grant 1.

10. The net expenditure on education was Rs. 2,510 or 14·6 per cent. of the income from taxation. There is no information furnished in the report regarding the attendance of the one municipal school and aided primary schools and whether the teachers are certified men and other particulars to enable me to form some opinion of the educational work carried on within the municipality.

11. There is a decrease of 16 and increase of 1,355, respectively, in the number of in- and out- patients treated in the municipal hospital. The midwife attended three more cases of labour than in the previous year. Her minimum is fixed at five cases per mensem and she is paid As. 8 for every additional case. I recently inspected the hospital. It is in a fair state of repair and the furniture appears to be adequate. It is urgently necessary to enclose the premises by a wall to secure privacy to the occupants of the in-patient's ward. The hospital is in a very crowded locality and is surrounded by the Munsif's court, the taluk cutcherry and the Stationary Magistrate's court, which are all places of public resort. The construction of a lying-in-ward may be left to private charity which unfortunately cannot at present be diverted from the temple which is being renovated at a cost of upwards of 20 lakhs.

12. The total number of cases vaccinated was 655, against 720 of last year, 632 cases were successful. But the net cost of each successful operation was As. 8–8 or more than double the general average for municipalities in 1895–96. Infantile vaccination was sationary, 441 cases of children below one year of age being shown as protected, against 436 of the previous year. There were, however, 169 children born in the town during the year who were left unprotected. I have not been able to ascertain whether small-pox is a standing disease in this municipality. But every precaution must be taken to protect children in Chidambaram which is one of the principal seats of pilgrimage in Southern India.

13. There has been a slight increase in the registered number of births and deaths. But the birth and death rate per mille comes up to only 29·07 and 32·72, respectively. The birth-rate is below the normal, and the number of deaths is considerably in excess of the births. Cholera broke out at the end of June and prevailed till August. It re-appeared in December in a sporadic form and continued till the beginning of March 1897. Whether this or incorrect registration is answerable for the discrepancies noticed in the vital statistics, I am unable to say. But it is noted that 47 prosecutions were instituted for failure to give intimation of domestic occurrences.

14. The expenditure on conservancy was Rs. 6,070 or one-fourth of the receipts. Although the Chairman's report does not give any information on the sanitary condition of the town, the inspection notes of the Sanitary Commissioner recorded in G.O., No. 1141 M., dated 10th May 1897, will enable Government to realize the present sanitary requirements of the town. I have been staying in Chidambaram for nearly a fortnight advising the Chairman regarding the sanitary arrangements required to be made during the forthcoming Ani Thirumanjanam festival. At a meeting of the council held on 10th June 1897, elaborate arrangements were sanctioned for the protection of the town at a cost of over Rs. 750. In addition to this, half a dozen councillors volunteered to go through the town on a house-to-house inspection to ensure the cleansing of backyards and cess-pools and whitewashing the outer and inner walls. I suggested the advisability of each councillor forwarding a daily progress report as to what was being done. This was agreed to. But I am now informed by the Chairman that not a single report has been received up to the present day. Whatever the Chairman might agree to do, will, I am confident, be satisfactorily done. But the want of co-operation on the part of his colleagues will certainly reflect upon his efforts, however, earnest and zealous he may be.

15. In conclusion I beg to observe that M.R.Ry. M. Ramaswami Aiyar Avargal was elected to his present office on the 12th March 1897. He has shown himself, so far as my experience goes, to be anxiously bent upon doing justice to his duties. When proper discretion is used in the nomination of non-official councillors and with support from the Divisional officer on all just and proper occasions, he ought to be able to perform successfully his duties and improve the condition of this municipality.

No. 595-Eng. Cur.

Submitted to Government.

26*th June* 1897. (Signed) A. E. CASTLESTUART STUART,
Collector.

ORDER—No. 2085 M., dated 23rd September 1897.

The receipts and charges of the Chidambaram Municipality for 1896–97 are compared below with the budget and revised estimates for the year and the actuals of 1895–96 :—

—	Actuals, 1895–96.	Budget estimate, 1896–97.	Revised estimate, 1896–97.	Actuals, 1896–97.
Receipts.	RS.	RS.	RS.	RS.
Balance brought forward ..	6,574	4,390	8,730	9,102
Tax on Arts ..	3,248	2,500	2,500	2,911
,, on Buildings and Lands ..	7,281	6,900	6,900	7,094
,, on Vehicles and Animals ..	1,324	1,150	1,200	1,128
,, on Carts ..	1,422	1,300	1,300	1,368
Tolls ..	5,393	5,000	5,000	4,677
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c. ..	871	670	730	886
Conservancy Receipts ..	339	250	250	145
Fees and Revenue from Educational Institutions ..	8	10	10	8
,, ,, from Medical Institutions ..	8	10	10	16
Income from Markets and Slaughter-houses ..	586	590	590	555
License Fees ..	764	800	800	520
Other Fees ..	22	30	50	51
Fines under Municipal and other Acts ..	421	400	400	144
Grants and Contributions from Government ..	34	70	70	118
,, ,, from Local Boards ..	1,961	1,780	1,780	2,360
,, ,, from other Bodies ..	..	..	200	100
Recoveries for Services to Private Individuals ..	334	400	420	365
Miscellaneous ..	661	650	650	740
Advances Recovered ..	56	..	..	325
Total ..	31,307	26,900	31,590	32,613
Charges.				
GRANT 1—				
New Works—				
Communications ..	2,495	800	1,800	432
Buildings ..	660	500	500	255
Drainage ..	..	150	150	132
Water-supply ..	126	1,500	1,500	19
Repairs—				
Communications ..	1,453	4,500	5,500	2,568
Buildings ..	725	100	600	549
Water-supply ..	259	640	840	843
Establishment ..	442	460	460	438
Tools and Plant and other Stores ..	17	20	20	13
Miscellaneous Public Improvements ..	19	..	..	..
Total ..	6,196	8,670	11,370	5,249
GRANT 2—				
Training Schools ..	88	120	120	108
Municipal Schools—				
On the Salary-result System ..	212	200	200	150
Grants-in-aid—				
Salary Grants ..	842	860	860	849
Result ,, ..	1,100	1,200	1,200	1,239
Building and Furniture Grants ..	26	100	100	61
Inspection ..	218	220	240	229
Total ..	2,486	2,700	2,720	2,636

—	Actuals, 1895–96.	Budget estimate, 1896–97.	Revised estimate, 1896–97.	Actuals, 1896–97.
Charges—cont.	RS.	RS.	RS.	RS.
GRANT 3—				
Hospitals and Dispensaries ..	3,574	3,560	3,560	3,657
Contributions ..	195	150	150	200
Vaccination ..	347	350	350	345
Registration of Births and Deaths ..	146	130	130	134
Conservancy, Road-cleaning and Road-watering ..	4,873	5,460	6,370	6,071
Total ..	9,135	9,650	10,560	10,407
GRANT 4—				
Lighting ..	1,528	1,730	1,730	1,993
Avenues ..	289	420	420	266
Public Garden, Survey of Land, Fire and other Charges ..	388	400	400	304
Total ..	2,205	2,550	2,550	2,563
GRANT 5—				
Supervision and Management ..	1,709	1,720	1,800	1,968
Advances recoverable ..	473	..	300	40
Refunds ..	1	..	130	135
Balance ..	9,102	1,610	2,160	9,615
Grand Total ..	31,307	26,900	31,590	32,613

2. The municipal council held 47 meetings against 66 in the previous year and twelve others were adjourned for want of a quorum against nineteen in that year. The average attendance of the non-official members continued to be fair, but that of the officials, though it improved, was still very irregular. The Collector will call the attention of the latter to the remarks of the Head Assistant Collector on this subject in paragraph 2 of his letter read above and to G.O., No. 859 M., dated 10th April 1897. One seat, which was not contested, was filled by election during the year. The observation of the Head Assistant Collector towards the close of paragraph 2 of his letter that 3·4 per cent. of the voters registered their votes is not understood.

3. *Receipts.*—(1) The net current demand under the tax on buildings rose from Rs. 6,655 to Rs. 6,863, but under the taxes on arts and lands it decreased by Rs. 108 and Rs. 57, respectively. No explanation has been offered of these variations. As already remarked in paragraph 4 of G.O., No. 1325 M., dated 2nd June 1897, the reason assigned for postponing the revision of the assessments under the taxes on arts and buildings which, in paragraph 3 (1) of the previous year's review the Government directed should be made, is most unsatisfactory. It is hoped that the registers will be thoroughly revised within the period fixed in that order and that there will be no further cause for complaint in this respect.

(2) Under the taxes on arts and buildings the current collections improved and were, on the whole, good, but though there was a considerable increase in the number of coercive processes issued and their execution was prompt, the current collections under the tax on lands and the realizations of arrears under all these heads declined and were not satisfactory. The Government notes with grave dissatisfaction that its instructions in paragraph 3 (2) of the previous year's review regarding the adjustment of arrears dating back to the year 1892–93 have not been attended to. As observed by the Head Assistant Collector in paragraph 5 of his letter, old outstandings which are irrecoverable should be written off the accounts without further loss of time, and energetic steps taken to realize the recoverable portion of the arrears.

(3) There was an increase in the receipts from avenues, contributions from local boards and miscellaneous items, but the income from the tax on animals, tolls, conservancy receipts, license fees and fines declined. The attention of the municipal council is drawn to the remarks of the Head Assistant Collector in paragraphs 6 and 7 of his letter regarding the indiscriminate grant of remissions to the toll and the vegetable market contractors. As observed by him, the district board should have been consulted before granting the large remission of Rs. 1,000 to the toll contractor. This should invariably be done for the future in like cases. With reference to the concluding portion of paragraph 7 of the same letter, it is observed that all fees levied

under section 267 of the District Municipalities Act on permits granted by the Chairman should be classed as license fees. It is satisfactory to learn that the municipal council is restraining the encroachments upon the public streets, which are likely to develop into permanent alienations.

(4) Notwithstanding the remarks of Government in paragraph 3 (4) of the previous year's review, the private scavenging service did not make any appreciable advance. The number of houses served by the municipal agency was 217 or only 58 more than in 1895–96, and the service was worked at a loss of Rs. 45 to the municipal council. As observed by the Head Assistant Collector in paragraph 8 of his letter, this is the fourth occasion on which the Government has to point out to the council that private scavenging has been neglected in this town. The municipal council should at once take the matter vigorously in hand and prosecute without hesitation owners of insanitary premises.

4. *Expenditure*—(1) *Public Works.*—No new work of special importance was undertaken during the year, but a sum of Rs. 507 was spent in repairing the hospital buildings. The total outlay on communications amounted to Rs. 3,000 or 64·4 per cent. of the net municipal income from tolls; but it was Rs. 2,300 below the sanctioned allotment. The town roads are reported by the Head Assistant Collector not to have improved during the year. Out of a total budget allotment of Rs. 8,670 under Grant 1 for public works, only Rs. 5,250 were expended. This short outlay is most unsatisfactory. No sufficient explanation of the neglect has been furnished. That the supervising establishment was incompetent is not a valid excuse. It is the duty of the municipal council to provide an efficient staff and pay it adequately. The appointment of a qualified overseer should be considered at an early date and the result reported to Government. In this connection the attention of the municipal council is drawn to the remarks of the Head Assistant Collector in paragraph 9 of his letter, in which the Government fully concurs. The details given in paragraph 20 are unnecessary and should be omitted from future reports.

(2) *Education.*—The net expenditure under this head amounted to Rs. 2,510 or 14·6 per cent. of the receipts from taxation. Of this, a sum of Rs. 849 was spent on secondary, and the remainder on primary, education. As in the previous year, the municipal council maintained one primary school on the salary-result system for Muhammadans and aided with salary grants two secondary schools, but the number of schools aided with result grants was eighteen, or one less than in 1895–96. Taken together, the attendance at the aided institutions showed a marked improvement, but at the municipal school it declined slightly. No information has been furnished regarding the working of the salary grant schools—an omission which should be supplied for the future; but the other institutions appear to have done well at the departmental and grant examinations. It is satisfactory to note that the number of boys under instruction in the municipal and aided schools rose from 970, or 71·2 per cent., to 1,250, or 91·8 per cent., of the male population of school-going age.

(3) *Medical Relief.*—The number of in-patients treated at the municipal hospital fell, being 280 against 296; but the attendance of out-patients improved considerably. The midwife attached to the hospital attended 79 cases of labour, or three more than in 1895–96. As recommended in the medical report, the roof of the hospital should be repaired at once and steps taken to enclose the building by a wall to secure the privacy of the in-patients' ward.

(4) *Vaccination and Vital Statistics.*—The reported number of vaccine operations performed during the year was 655, against 720 in the previous year, and the average cost of each successful operation rose from As. 7–11 to As. 8–9. This is unduly high and should be reduced. The number of children under one year of age successfully vaccinated was 441, or five more than in the previous year.

There was an increase in the number of births and deaths registered, which in the latter case is attributed to the prevalence of cholera in the town. The number of deaths registered again exceeded the number of births. The returns cannot, however, be considered trustworthy, the rates recorded being much below the normal. The instructions issued on this subject in paragraph 4 (4) of the previous year's review to ensure accuracy in registration should be strictly followed.

(5) *Sanitation.*—The expenditure on conservancy exceeded the sanctioned allotment by over 11 per cent. and amounted to Rs. 6,071 or 25·8 per cent. of the current receipts against 19·7 per cent. in the previous year. No information has been furnished in the Chairman's report regarding the action taken by the municipal council to improve the sanitation of the town. From paragraph 3 of the medical report, it appears that some attention was paid to this branch of the administration, but paragraph 29 of the Chairman's report and the Sanitary Commissioner's inspection notes recorded in G.O., No. 1141 M., dated 10th May 1897, show that much yet remains to be done. Strenuous efforts should be made to remedy the defects pointed out. As the town is a seat of pilgrimage of high repute, its sanitation is of especial importance, and the Government trusts that the municipal councillors will with the Chairman evince a zealous and personal interest in improving its sanitary condition.

5. *General Remarks.*—The year closed with a balance of Rs. 9,615 or 40·9 per cent. of the current receipts. The whole of this, with the exception of the prescribed working balance, might have been advantageously spent for the benefit of the rate-payers in the improvement of the roads and in introducing much wanted sanitary measures.

While the administration of the municipality exhibited censurable laxness in some respects, especially in the neglect to carry out public works and to take energetic steps for the collection of arrears of taxation, it showed, on the whole, an improvement on the previous year. The present Chairman, who was appointed shortly before the close of the year under review, promises, with the help of the other councillors, to render the administration more efficient in the current year. His Excellency the Governor in Council is accordingly pleased to defer for the present taking action on paragraph 5 of the previous year's review.

The Chairman's report is again meagre. The Head Assistant Collector's forwarding letter contains valuable criticism; but it might, with advantage, have been more concise and it is unnecessary to repeat in it details which are already sufficiently mentioned in the Chairman's report and in the tabular statements.

(True Extract.)

Secretary to Government.

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

Exd. C. M. Thumbuswamy.

20/7/71

Cnt- 23942

Chidambaram

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From M.R.Ry. M. RAMASWAMI IYER, Chairman, Municipal Council, Chidambaram, to the Secretary to Government, Local and Municipal Department (through the Head Assistant Collector and Collector of South Arcot), dated Chidambaram, 5th June 1897, No. 140.

I have the honour to submit my Administration report on the working of the Chidambaram Municipality for the year 1896–97 ; the usual statements accompany.

I.—CONSTITUTION OF THE COUNCIL.

2. There were nine vacancies in the council during the year under report. Seven of them were filled within the year (five by re-appointment and one by re-election of the same gentlemen and the remaining one only was a fresh nomination). The other two seats remained vacant at the close of the year and have since been filled up. The late Chairman's term having expired, I was elected as Chairman on the 12th March 1897.

3. Forty-seven meetings were held during the year against 66 during the year previous, besides 12 meetings adjourned for want of a quorum. The average attendance was 1 of officials and 7 of non-officials.

II.—RECEIPTS.

4. The year opened with a balance of Rs. 9,102–4–6 appertaining to Municipal fund. The income derived from all sources during the year amounted to Rupees 23,503–3–2 against Rs. 24,733–5–4 of the previous year. The actual collections from taxation came up to Rs. 17,169–14–7 against Rs. 18,667–6–8 of the previous years, while the income from all other sources amounted to Rs. 6,333–4–7 against Rs. 6,065–14–8 of the previous year. The total receipts exceeded the amount of the revised estimate by Rs. 643–3–2 and were less than those of the previous year by Rs. 1,230–2–2. The variations in the principal items of receipts are explained below.

A.—Municipal Rates and Taxes.

5. *Taxes on Arts.*—(*a*) The total demand as originally assessed amounted to Rs. 2,988 ; the remission made by the council before the close of the year amounted to Rs. 124–8–0, leaving a net demand of Rs. 2,863–8–0, of which Rs. 2,577–8–0 were collected and Rs. 12–8–0 written off as irrecoverable, leaving a balance of Rupees 273–8–0 on the 1st April last ; of this Rs. 157 have since been collected.

(*b*) The arrears at the commencement of the year amounted to Rs. 644, of which Rs. 487 appertained to 1895–96 and Rs. 157 to the previous years. Of these arrears, Rs. 333–8–0 were collected, Rs. 86 remitted, and Rs. 49–8–0 written off, leaving a balance of Rs. 175 on the 1st April last.

(*c*) The total collections under this head, including the arrears, amounted to Rs. 2,911 against Rs. 3,248 of the previous year. The decrease is mainly attributable to the arrears at the beginning of the year having been comparatively less than that at the beginning of the year previous.

6. *Tax on Buildings.*—(*a*) The demand under this head, as originally assessed, amounted to Rs. 6,871–4–4, remissions on appeal came up to Rs. 7–13–1 and the net demand amounted to Rs. 6,863–7–3, of which Rs. 6,570–13–9 were collected, As. 13–1 were remitted on account of vacant houses, and As. 3–7 written off as irrecoverable, leaving a balance of Rs. 291–8–10 on the 1st April last, of which Rs. 279–3–1 have since been collected.

(*b*) The arrears of the year 1895–96 amounted to Rs. 294–0–2 and those of the previous years to Rs. 16–5–6, making a total of Rs. 310–5–8 outstanding on the 1st April 1896, of which Rs. 259–5–1 were collected, Rs. 41–3–0 remitted and Rs. 3–5–5 written off, leaving a balance of Rs. 6–8–2 on the 1st of April last.

(*c*) The total collections, including arrears, amounted to Rs. 6,830–2–10 against Rs. 6,700–2–10 of the previous year and Rs. 6,500 of the revised estimate.

7. *Taxes on Land.*—(*a*) The demand was Rs. 354–7–3, of which Rs. 252–3–8 were collected, leaving a balance of Rs. 102–3–7, of which Rs. 63–9–0 have since been collected.

(*b*) Arrears amounted to Rs. 30–13–9, of which Rs. 11–11–10 were collected and As. 9–9 written off, leaving a balance of Rs. 18–9–2.

(*c*) The total collections under this head came up to Rs. 263–14–6 against Rs. 580–11–0 of the previous year and Rs. 400 of the revised estimate. The reason assigned for the decrease under taxes on arts in paragraph 5 (*c*) is applicable also to this.

8. I think that the late issue of the bills is the chief reason for the demand for 1896–97 not having been fully realized within the year ; and it is to be regretted that in spite of the instructions of Government conveyed in the review of the Administration reports for the preceding two years, the arrears under the above heads relating to the years 1892–93 to 1895–96 should still remain outstanding. It seems that there is no probability of the major portion of these arrears being collected. Necessary steps will be taken for ascertaining what portion of these arrears is actually irrecoverable and for realizing the rest. It may not be out of place to mention here that generally the provision of section 103 of the Act directing the realization of taxes by the issue of distraint warrants at the expiry of 15 days from date of service of bills has been neglected. It was not feasible to revise the house-tax registers for 1896–97 as required by Government, as the above G.O., No. 1709 M., dated 7th October 1896, was received only after the close of the first-half year. The revision will be made in the current year.

9. *Taxes on Vehicles with Springs.*—The total collections in the year amounted to Rs. 225 against Rs. 180 of the previous year and Rs. 200 of the revised estimate.

10. *Taxes on Animals.*—The income under this head amounted to Rs. 902–12–0 against Rs. 1,144 of the previous year and Rs. 1,000 of the revised estimate.

11. *Taxes on Carts and other Vehicles without Springs.*—The total collections came up to Rs. 1,368 against Rs. 1,422 of the previous year and Rs. 1,300 of the revised estimate. The decrease in receipts under the last two items as compared with those of the year 1895–96 is chiefly due to the fact that the collections of 1895–96 include arrear collections of Rs. 163–8–0 under taxes on animals and Rs. 84 under taxes on carts, while the arrear collections included in the year under report were only Rs. 12–8–0 and Rs. 22, respectively.

12. *Tolls.*—The farm was leased out for Rs. 8,000 against Rs. 7,845 of the previous year ; of this amount Rs. 1,000 were remitted by the council in consideration of the losses sustained by the contractor on account of the unexpected breaches on the coast road on the south of the town from the beginning of August to the end of November last. Interest was levied on kists paid after due date and the total collections amounted to Rs. 7,009–1–10. Deducting Rs. 5–8–0 incurred in printing the D. schedule to be used for toll boards, the net collections amounted to Rs. 7,003–9–10, of which Rupees 2,334–8–7 were contributed to the District Board, South Arcot, and the rest, viz., Rs. 4,669–1–3 was credited to the Municipal fund against Rs. 5,292–8–10 of the previous year and Rs. 5,000 of the revised estimate.

13. *Revenue derived from Municipal Property and powers apart from Taxation*—(*a*) *Rent of Lands.*—(i) The current demand amounted to Rs. 28–8–0 against Rupees 149–14–6 of the previous year, of which Rs. 24–6–0 were collected within the year, leaving a balance of Rs. 4–2–0 which has since been realized. The demand under this head has fallen low, as the council has resolved to disallow the occupation of lands for bazaar purposes as in previous years with a view to remove the encroachments in thoroughfares of the town as enjoined by Government.

Arrears under this head amounted to Rs. 4, of which Rs. 2–14–0 were collected and Rs. 1–2–0 written off as irrecoverable; the total collections under this head amounting to Rs. 27–4–0.

(ii) *Rent of Buildings.*—Rs. 70 were collected under this head being the rent of the apothecary's quarters including the arrears collections under this item.

(iii) Avenue receipts amounted to Rs. 741–5–5 against Rs. 546–5–3 of the previous year and Rs. 620 of the revised estimate. The increase under this item was owing to the adjustment of Rs. 225 deposited by the former renter of the triennial lease of the produce of the cocoanut trees in the four car streets.

(*b*) (i) Sale-proceeds of lands and buildings—*nil.*

(ii) Produce of gardens amounted to Rs. 3–4–0, which was the same as that of the previous year.

(iii) *Sale-proceeds of old Materials, Empty oil-cans, Packing Cases, &c.*—The income under this head amounted to Rs. 43–12–9 against Rs. 33–4–0 of the previous year and Rs. 30 of the revised estimate.

(*c*) *Conservancy Receipts.*—Sale-proceeds of street refuse amounted to Rupees 145–5–0 against Rs. 339–6–0 of the previous year and Rs. 250 of the revised estimate. The decrease under this item was due to the non-sale of the street sweepings of divisions 3 and 4 owing to want of bidders. The street sweepings of the 3rd division were deposited in private premises and will be sold during the current year. The sweepings of the 4th division were utilized for filling up a hollow swamp situated in the midst of dwelling houses in the absence of a convenient site.

(*d*) (i) *Fees from Educational Institutions.*—The sum of Rs. 7–10–3 under this head was the fees realized from the Municipal Hindustani school where small rates of fees have been charged as recommended by the Educational authorities.

(*e*) (i) *Sale-proceeds and Composition fees of Medicines*—amounted to Rupees 10–15–9 against Rs. 7–9–0 of the previous year and other hospital receipts amounted to Rs. 5–9–1.

(*f*) (i) *Income from Markets.*—The rents of both the fish and vegetable markets were leased out for Rs. 511 against Rs. 514 of the previous year. A remission of Rs. 12 was granted to the renter of the vegetable market in consideration of the loss sustained by him owing to the damage done to the vegetable plants by the unusual floods in the Coleroon. The net collections under this item consequently amounted to Rs. 499 which were all realized with interest amounting to As. 9–8 charged for non-payment of kist on due date.

(ii) *Income from Slaughter-house*—amounted to Rs. 55–0–10 against Rupees 71–4–9 of the previous year and Rs. 70 of the revised estimate. The decrease is due to the want of competition at the sale.

(*g*) (i) *Other Fees.*—Distraint fees amounted to Rs. 34–12–0 against Rs. 13 of the previous year and Rs. 10 of the revised estimate.

(ii) *License-fees*—amounted to Rs. 519–15–10 against Rs. 764–1–2 of the previous year and Rs. 800 of the revised estimate. The cause of fall in receipts under this item was owing to the resolution of the council not to permit the construction of permanent platforms in front of houses as was done during previous years on levying fees.

(iii) *Other fees.*—Rs. 16 under this head was the fees levied from the parties who were granted copies of municipal records.

(*h*) *Fines under Municipal and other Acts*—amounted to Rs. 144 against Rupees 420–10–8 of the previous year and Rs. 400 of the revised estimate. The decrease in receipts under this item was mainly due to fines levied under the Towns Nuisances Act not being credited to Municipal fund as heretofore.

14. Thus the receipts under "Revenue derived from municipal property and powers apart from taxation" amounted to Rs. 2,324–8–7 against Rs. 3,019–8–3 of the previous year and Rs. 2,570 of the revised estimate.

15. *Grants and Contributions from Government*—(i) *Education—normal stipends.*—(*a*) Rs. 118–7–11 were received from Provincial funds on account of contribution for stipends for normal students.

(*b*) *From Local Boards*—(ii) *Medical.*—A sum of Rs. 1,658–0–2 shown under this item was contributed by the South Arcot District Board on account of the maintenance of the municipal hospital, Chidambaram, against Rs. 1,960–14–6 of the previous year and Rs. 1,718 of the revised estimate.

(iii) *Other purposes.*—Rs. 702–7–0 under this head includes the following items, viz., (1) Rs. 250 contributed by the South Arcot District Board towards the expenses incurred in the special sanitary arrangements made during the last Ani Thirumanjanam festival at Chidambaram, and (2) Rs. 452–7–0 contributed towards the cost of repair of the municipal hospital buildings at Chidambaram.

(*c*) *Other Grants and Contributions*—(iii) *Other purposes.*—The sum of Rs. 100 under this item was contributed by certain inhabitants of the town on account of baling out the water of the Nagacherry tank in the western part of the town.

B.—Miscellaneous.

16. *Miscellaneous*—(*a*) *Recoveries on account of Services rendered to Private Individuals*—(i) *Private Scavenging.*—The current demand under this item amounted to Rs. 334–14–0, of which Rs. 327 were collected, leaving a balance of Rs. 7–14–0, of which Rs. 5–10–0 have since been collected. Of the arrears under this item amounting to Rs. 4–8–0, Rs. 2–10–0 were collected and Rs. 1–14–0 were written off as irrecoverable. The total collections under this head amounted to Rs. 329–10–0 against Rs. 334–8–0 of the previous year and Rs. 400 of the revised estimate.

(ii) *Other Purposes.*—Rs. 35 entered under this item was collected on account of fees for removing the contents of the cess-pool attached to M.R.Ry. Nattukottai Chidambara Chettiar's choultry in this town.

(*b*) *Other Items.*—(i) Fishery rents amounted to Rs. 683–8–6 against Rupees 627–5–0 of the previous year.

(ii) *Refunds of Expenditure of previous year.*—Rs. 6 entered under this item was the amount recovered from Provincial funds, being the over-payment made to Government on account of printing work executed at the Secretariat Press, Madras, during 1895–96.

(iii) *Fee for renumbering carts.*—Income under this item amounted to Rs. 3–6–0 against Rs. 4–14–0 of the previous year.

(iv) *Other Items.*—The receipts under this head amounted to Rs. 47–4–5 against Rs. 28–0–11 of the previous year.

17. Thus the receipts under the head of "Miscellaneous" amounted to Rupees 1,104–12–11 against Rs. 995–11–11 of the previous year and Rs. 1,070 of the revised estimate.

18. *Extraordinary and Debt*—(*d*) *Advances—Permanent.*—(i) The permanent advance of Rs. 20 made to the manager was recovered and adjusted in the accounts.

(ii) *Others.*—Rs. 300 herein noted was the amount advanced to the contractor for the repairs of the hospital buildings during 1895–96 and recovered and adjusted in the accounts in the year under report.

19. Thus the total receipts under all heads as detailed above amounted to Rupees 23,503–3–2 against Rs. 24,733–5–4 of the previous year and Rs. 22,860 of the revised estimate.

III.—Expenditure.

20. *Grant 1, Public Works*—(1) *New Works*—(*a*) *Communications.*—The expenditure under this head amounted to Rs. 432-3-0 against Rs. 2,495-7-8 of the previous year and Rs. 1,800 of the revised estimate.

The above amount was spent as follows:—

	Rs.	A.	P.
(1) Construction of a wooden bridge across Thillai Amman odai	125	0	0
(2) Metalling South Sunnady street	100	5	0
(3) Cost of 148 cubic yards of laterite for metalling East Car street	196	14	0
(4) Raising the parapet walls of the tunnel on the Natarajapuram road	10	0	0
Total	432	3	0

(*b*) *Buildings.*—A sum of Rs. 254-14-9 under this item was spent on the following works:—

	Rs.	A.	P.
(1) Construction of a shed for keeping vaccinated calves	18	11	0
(2) Do. of a temporary latrine for Hindustani school	11	9	9
(3) Raising a wall around the night-soil tub at the northern end of Taluk Cutcherry street	8	6	0
(4) Erecting a shed for Apothecary's residence during the repairs of his quarters	15	0	0
(5) Erecting a shed in the yard of the Municipal office	6	0	0
(6) Cost of twenty-five moveable iron dust-bins	187	8	0
(7) Pay of the maistry that supervised the erection of the toll-sheds during March 1896	7	12	0
Total	254	14	9

(*c*) *Drainage.*—The sum of Rs. 131-13-9 under this head was spent in extending the drain in Saraya Godown street, a few yards farther west.

(*d*) *Water-supply.*—The sum of Rs. 18-12-1 under this item was spent as follows:—

	Rs	A.	P.
(1) Erecting platform for the well in Periya Kajiar street	15	10	0
(2) Cost of two sign-boards for Palaman	3	2	1
Total	18	12	1

(2) *Repairs*—(*a*) *Communications.*—Rs. 2,567-8-0 under this head was spent in the manner specified below:—

	Rs.	A.	P.
(1) Cost of laterite for repair of metalled roads	1,158	8	10
(2) Re-metalling Chengalanir Pilliar Coil street	1,149	3	8
(3) Repairing sixteen back streets and lanes as detailed in Statement II-A	259	11	6
Total	2,567	8	0

(*b*) *Buildings.*—Rs. 549-5-2 were spent under this head as detailed below:—

	Rs.	A.	P.
(1) Repair of hospital buildings	507	7	8
(2) „ of vegetable market	7	10	2
(3) „ of temporary wattle latrines	7	13	4
(4) „ of slaughter-house	26	0	0
(5) „ of hospital gate	0	6	0
Total	549	5	2

(*c*) *Drainage.*—Nil.

(*d*) *Water-supply.*—A sum of Rs. 654-4-6 under this item was spent as shown below:—

	Rs.	A.	P.
(1) Baling out the water of Gnanapirakasam tank	257	1	10
(2) Do. do. of Nagacherry tank	317	13	4
(3) Letting water to municipal tanks, &c.	36	12	6
(4) Repairing the fence along the banks of Ayikulam and Peria Annakulam	15	1	6
(5) Raising the western bank of Chinna Annakulam	19	15	0
(6) Repair of a beam stone in Gnanapirakasam tank	2	12	0
(7) Re-constructing a washing stone in Gurunier Agraharam well	2	4	0
(8) Expenses in connection with the visit to the Thiruppanandal Pandara Sannadhi in connection with raising funds for water-supply scheme	2	8	4
Total	654	4	6

(3) *Establishment.*—A sum of Rs. 438-1-8 was spent on account of pay of the road maistry on Rs. 8 and six road coolies on Rs. 5 each per mensem maintained throughout the year. In paragraph 4 of G.O., No. 1709 M., dated 7th October 1896, reviewing the administration report for 1895-96, it was remarked that it is useless to expect a maistry on Rs. 8 per mensem to supervise adequately the expenditure of Rs. 4,000 on communications, and it was directed that the council should consider the question of appointing a qualified overseer. In this connection I must state that the maistry on Rs. 8 was entrusted with the supervision of not only communications, but of all the public works carried out in this municipality. When submitting the budget for 1896-97, the then Chairman recommended the increase of the maistry's pay from Rs. 8 to Rs. 12 with a view to secure an efficient hand competent to prepare plans, &c. The Revenue Divisional officer, when submitting the budget, expressed his opinion that he did not think that, on the rate of pay proposed, a man would be obtainable with sufficient qualifications to render his plans, &c., of any practical use. When forwarding the same, the Collector of the district opened that, instead of raising the pay of the maistry from Rs. 8 to Rs. 12 and appointing an extra clerk on Rs. 10 to the office as proposed by the council, it would be preferable to appoint a man on Rs. 15, who should be able to survey accurately and prepare plans correctly and that when not employed on out-door work he might be utilized as a clerk in the office. On the council's attention being drawn by Government to the Collector's remarks, an appointment of Rs. 15 was created (*vide* G.O., No. 879 M., dated 23rd May 1896), and it was conferred on the maistry who was drawing Rs. 8 per mensem. The Sub-Committee that prepared the budget for 1897-98 recommended the appointment of a clerk on Rs. 12 for the office and a qualified Public Works overseer on Rs. 25 in lieu of the above appointment on Rs. 15. When passing the budget, the council thought that a pay of Rs. 15 per mensem would suffice for the overseer. The Revenue Divisional officer (who was present at the budget meeting), in his endorsement forwarding the budget, stated that the pay of Rs. 15 to the overseer seemed to be sufficient as to the chief reason assigned by that officer, I beg most respectfully to submit that in my humble opinion greater care and experience are essential for the carrying out of works than for taking check measurements of completed works). The proposal to appoint a qualified overseer on Rs. 15 has accordingly been sanctioned. But I find it impossible to secure the services of a man capable of surveying and preparing plans and estimates for the very low pay of Rs. 15. This municipality is urgently in need of an overseer possessing both practical and theoretical knowledge of public works. A sum of Rs. 10,285* has to be utilized on public works in the current year, and it is desirable that for the proper utilization of the same the works must be carried out under the superintendence of a competent man. Moreover, estimates and plans for several works of different descriptions to be

	Rs.
* Budget provision	5,340
Subsequent allotment—*vide* G.O., Mis. No. 1364 M., dated 7th June 1897	4,945
Total	10,285

taken up in the ensuing year have to be prepared. Under these circumstances, I submit that a pay of at least Rs. 30 per mensem will have to be given to a duly qualified overseer who, it may be said, will be the professional adviser to the council.

(4) *Tools and Plant and other Stores.*—The cost of tools purchased for the road establishment amounted to Rs. 12–14–9 against Rs. 16–13–9 of the previous year and Rs. 20 of the revised estimate.

Thus the total expenditure under Grant 1 amounted to Rs. 5,248–14–8 against Rs. 6,196–2–10 of the previous year and Rs. 11,370 of the revised estimate. The short expenditure under this grant is due to—

(1) the re-metalling of the North Main road and Ammapet road not having been carried out during the year owing to the estimates forwarded to the District Engineer for scrutiny not having been returned in time (*vide* my letter No. 85, dated 19th May 1897, to Government).

(2) Owing to the construction of a pucka vegetable market not having been commenced pending the acquisition of the requisite site.

(3) To the non-commencement of any measures towards water-supply project.

21. *Grant 2, Education*—(1) *Training Schools—(b) Stipends to Normal Students.*—Rs. 107–11–0 was spent on account of stipends to the two teachers trained in the Government Training schools, Villupuram and Cuddalore, during the year under report.

(2) *Municipal Schools*—(ii) *On Salary-result System—(a) Fixed Payments.*—Rs. 88 were spent under this head on account of pay of the Hindustani school teacher.

(*b*) *Results Grant.*—The school earned Rs. 42–8–0, of which a moiety, viz., Rs. 21–4–0, was paid to the teacher.

(*c*) *Contingencies.*—Rent of the school-building and other charges amounted to Rs. 40–10–9 against Rs. 70–5–0 of the previous year and Rs. 50 of the revised estimate.

(3) *Salary Grants.*—Rs. 849–6–9 were disbursed on account of the grants-in-aid of the salaries of the teachers of the middle department of the Town Middle school and the Pachaiyappa's High school against Rs. 841–14–2 of the previous year and Rs. 860 of the revised estimate. The report of the Inspector of Schools on the Pachaiyappa's school and the educational statements, I to 5, received from the Assistant Inspector of Schools, are herewith submitted.

(4) *Results Grants.*—The expenditure under this head amounted to Rupees 1,238–10–0 against Rs. 1,100 of the previous year and Rs. 1,200 of the revised estimate. The excess payment of Rs. 38–10–0, being over-earned grants, was met from savings in the allotment for building and furniture grants.

(5) *Combined Grants.*—Nil.

(6) *Inspection.*—The total expenditure came up to Rs. 229–9–6 against Rs. 218 of the previous year and Rs. 240 of the revised estimate.

(7) *Miscellaneous*—(*a*) *Building, Furniture, &c., Grants.*—Rs. 60–12–0 under this head were spent on account of furniture grant for the Town Middle school and two result schools.

Thus the total expenditure under Grant 2 amounted to Rs. 2,636 against Rs. 2,485–15–11 of the previous year and Rs. 2,720 of the revised estimate.

22. *Grant 3, Sanitation and Medical Services*—(1) *Hospitals and Dispensaries.*—Rs. 3,657–6–4 were spent under this head against Rs. 3,574–9–6 of the previous year and Rs. 3,560 of the revised estimate; the increase occurring under cost of "Medicines and supplies" and under "Sundries and contingencies." The details of the working of the hospital are given in the accompanying report of the Civil Apothecary in charge.

With reference to paragraph 5 (*d*) of the above report, I beg to state that the council has resolved to have the suggestions carried out, with the exception of the erection of a lying-in-ward, which, it thinks, may be considered later on.

(2) (*a*) *Contributions.*—Contributions to provincial funds amounted to Rs. 200 against Rs. 195 of the previous year and Rs. 150 of the revised estimate, as detailed below :—

	Rs.
(i) Medical College	99
(ii) Sanitary inspection	79
(iii) Medical reserve staff	22
Total ..	200

(3) *Vaccination.*—A sum of Rs. 344–9–5 was spent under this head against Rs. 347–2–4 of the previous year and Rs. 350 of the revised estimate. Establishment charges amounted to Rs. 180 and contingent charges to Rs. 164–9–5. The total number of cases vaccinated during the year under review was 655 against 720 of the previous year, of which 632 were successful, 441 of these being infantile cases. Twenty-nine cases were ordered to be prosecuted for failure to have children vaccinated. The reported number of persons vaccinated during the year again fell from 720 to 655; the reason assigned for the decrease being that the system of compulsory vaccination having been strictly observed, all cases fit for vaccination had been attended to.

(4) *Registration of Births and Deaths.*—The expenditure under this head amounted to Rs. 134–3–1 against Rs. 145–13–8 of the previous year and Rs. 130 of the revised estimate. The pay of the registrar amounted to Rs. 119–1–0 and the cost of printed forms to Rs. 15–2–1. Five hundred and forty-two * cases of births and 610 * of deaths were registered during the year against 478 and 530 of the previous year, the death-rate being above, and the birth-rate below, the normal. The excess in the number of deaths may be attributed to the prevalence of cholera in the town during a portion of the year. Thirteen prosecutions were instituted for failure to give information of births and 34 for failure to give information of deaths.

* These figures include 17 still-born cases which are omitted in the figures given in the Apothecary's report.

(5) *Conservancy—Road-cleansing and Road-watering.*—(*a*) (i) Establishment charges amounted to Rs. 2,903–11–11 against Rs. 2,646–4–2 of the previous year and Rs. 2,930 of the revised estimate.

(ii) *Other Charges.*—The expenditure under this head amounted to Rupees 1,520–1–7 against Rs. 1,704–7–1 of the previous year and Rs. 2,000 of the revised estimate, and it was paid on account of hire for rubbish carts and bullocks, for night-soil and sewage carts, and for the purchase of a wooden night-soil cart.

(*b*) *Private Scavenging*—(i) *Establishment.*—The expenditure under this head amounted to Rs. 367–4–7 against Rs. 349–1–2 of the previous year and Rs. 370 of the revised estimate.

(ii) *Contingencies.*—The repair of the hand night-soil carts cost Rs. 7–7–0, the total expenditure under this item amounting to Rs. 374–11–7. The income under this source amounted to Rs. 329–10–0 and the system was hence worked at a loss of Rs. 45–1–7 to the municipal fund. The fees have been raised from As. 6 to As. 9 per quarter for 1897–98. Every effort is now being made to render the system self-supporting as well as to have the private scavenging service extended; owners of insanitary premises were prosecuted in 49 cases during the year under report and 58 houses were added to the list of houses benefited by the private scavenging service.

(*c*) Cholera and festival charges amounted to Rs. 1,235–14–4 against Rupees 109–5–10 of the previous year and Rs. 1,000 of the revised estimate. The increased expenditure was due to the special sanitary arrangements made during the two half-yearly festivals as far as possible on the lines laid down by the District Medical and Sanitary officer, South Arcot.

(*d*) *Contingencies.*—The charges amounted to Rs. 37–1–6 against Rs. 60–11–9 of the previous year and Rs. 50 of the revised estimate; the main items of the expenditure being the purchase of rattan baskets and tools for the scavengers and sweepers.

Thus the total expenditure under Grant 3 amounted to Rs. 10,406-11-9 against Rs. 9,135-5-6 of the previous year and Rs. 10,650 of the revised estimate.

23. *Grant 4, Lighting and Miscellaneous—Municipal purposes*—(i) *Lighting.*—The total charges under this head amounted to Rs. 1,993-9-2 against Rs. 1,527-9-3 of the previous year and Rs. 1,730 of the revised estimate. The increase in expenditure was due to the purchase of 36 iron lamp-posts, of which 16 were used towards substituting old damaged wooden posts and 7 were fixed in new sites and 13 are kept in store.

(5) *Avenues.*—Establishment charges amounted to Rs. 235-15-3 against Rupees 213-11-3 of the previous year and Rs. 240 of the revised estimate, and contingencies amounted to Rs. 29-13-11 against Rs. 75-10-10 of the previous year and Rs. 180 of the revised estimate.

(9) Other charges amounted to Rs. 304-3-11 against Rs. 347-9-5 of the previous year and Rs. 400 of the revised estimate. The particulars are as follows :—

	Rs.	A.	P.
(1) Numbering carts	6	11	3
(2) Rewards for killing dogs	19	11	0
(3) Printing proceedings of the council	269	4	5
(4) Other items	8	9	3
Total ..	304	3	11

Thus the total charges under Grant 4 amounted to Rs. 2,563-10-3 against Rupees 2,204-9-9 of the previous year and Rs. 2,550 of the revised estimate.

24. *Grant 5—(a) General Establishment.*—The charges under this head amounted to Rs. 1,093-3-5 against Rs. 906-3-11 of the previous year and Rs. 1,100 of the revised estimate.

(*b*) *Collection of Municipal Taxes.*—Establishment charges amounted to Rupees 251-5-0 against Rs. 275-9-2 of the previous year and Rs. 250 of the revised estimate.

(*d*) Office contingencies amounted to Rs. 467-6-1 against Rs. 407-2-9 of the previous year and Rs. 300 of the revised estimate ; the purchase of table-cloths and 16 new chairs in lieu of the damaged old ones was the main cause of increase under this item.

(*e*) Contribution for central office and audit establishment amounted to Rupees 151 against Rs. 120 of the previous year and Rs. 150 of the revised estimate.

Thus the total expenditure under Grant 5 amounted to Rs. 1,962-14-6 against Rs. 1,708-15-10 of the previous year and Rs. 1,800 of the revised estimate.

25. *Advances recoverable—(a) Permanent.*—Rs. 5 under this head was the amount advanced to the Sanitary Inspector for meeting sundry expenses of the municipality.

(*b*) *Others.*—Rs. 35 under this head was advanced to the Civil Apothecary in charge of the municipal hospital, Chidambaram, for the purchase of certain books and furniture required for the hospital. It was adjusted in April 1897 owing to the non-receipt of the final bill from him within the year under report.

26. *Refunds of other than Current Collections.*—Rs. 132-5-4 shown under this item was spent as follows :—(1) Rs. 128-5-4 was refunded to the lessee of the fish-rent of Pasimuthan odai, &c., channels within municipal limits, which were sold by the Public Works Department Sub-Divisional officer, Chidambaram, subsequent to the sale of the same by the municipality. The matter was reported to Government in this office letters, No. 58, dated 27th April 1896, and No. 64, dated 1st May 1896. The refund was made as the lessee was unwilling to have his term extended for a period equal to that during which the lessee engaged by the Public Works Department held the right to compensate him for any loss which he might have sustained, while he was deprived of his lease as proposed by the Superintending Engineer, V Circle, in his letter, No. 238 W., dated 19th August 1896, and approved by Government in paragraph 2 of their order, No. 879 I., dated 24th October 1896.

(2) Rupees 4 was refunded to two parties, being the amount of profession-tax collected from them and credited to municipal funds during the previous year, but subsequently remitted by the council on appeal.

27. Thus the grand total expenditure under all the heads, as detailed above, amounted to Rs. 22,990-8-6.

28. Hence the year closed with a balance of Rs. 9,614-15-2, against Rupees 9,102-4-6 of the previous year and Rs. 2,160 of the revised estimate.

29. *General Remarks.*—Of the four main streets of the town, three have been metalled. The metalling of the fourth and the re-metalling of the damaged portions of the already-metalled streets and roads will be carried out in the year 1897-98. The steps of the two reserved drinking-water ponds need repair and the tanks require fencing ; it has been urged that glazed stoneware pipes should be introduced in the bed of the supply channel of one of these reserved tanks; the fish market and slaughter-house buildings need repairs and improvements. These will be attended to as far as possible in the current year. The removal of the latrine situated near the supply channel of the reserved tank on the northern side of the town to an unobjectionable site will be duly considered. The construction of a permanent latrine in the southern part of the town and of a pucka vegetable market will be undertaken as soon as sites required for the same have been acquired.

The sub-committee appointed to make enquiries and report on the steps to be taken to remove the encroachments in streets (*vide* Government memorandum, No. 776, dated 4th July 1896), and this office report, No. 507, dated 8th January 1897, having made no further progress, it was resolved at a meeting held on the 24th April last that the council should take up the work upon itself as a body and it is hoped that the matter will be brought to a close as early as practicable.

As stated above, I began to exercise the functions of Chairman only in the last month of the year under report, and I hope to be able to make every effort with the help of my brother-councillors to pay due attention to the municipal affairs, bearing in mind the defects pointed out and the instructions given by Government in their review of the report of the previous year.

30. A copy of the resolution of the council passing the report is herein enclosed.

Enclosure.

Concise Annual report of the Civil Hospital, Chidambaram, for the year 1896-97.

Public health.—At the end of June, cholera broke out and continued to prevail till August ; the disease was traced to importation from Bhuvanagiri, a sub-division of this taluk. Again in December the disease re-appeared in a sporadic form and consisted mainly of imported cases from the southern taluks. It prevailed in a mild form till the beginning of March 1897 ; the west and north-eastern parts of the town were chiefly affected ; the water-supplies in and about these localities are for the most part from channels and unreserved tanks exposed to contamination. Most of the inhabitants residing about the heart of the town and resorting to the temple wells enjoy a comparative immunity from the disease. Fevers and dysentery prevailed about the end of the year, itch, round worms and other digestive system disorders are common; on the whole, but for cholera, public health may be said to have been good. The prices of staple food-grains remained favourable, that of wheat rose somewhat about the end of the year. The rainfall was ample and abundant. During the prevalence of cholera, strict attention was paid to reserving the drinking-water supplies as far as practicable ; all contaminated cloths, mats, &c., were burnt and buried ; the systematic reserving of water-supplies for drinking and bathing, &c., and their disinfection were carried out during the two festival occasions in June and December as recommended by the District Sanitary officer.

2. *Vital Statistics.*—There were 525 births and 593 deaths registered within the municipal circle.

3. *Sanitation.*—The sanitary condition of the station may be said to have been fair. There are 7 public latrines—2 on standard plan, 2 masonry and 3 tatty enclosures. About 250 ho[illegible] are private scavengered by the municipality.

Rubbish is removed by 11 carts drawn by bulls to depôts on the outskirts of the town, where it is sold in auction to ryots, who use it as manure for their fields.

Night-soil is carted away by hand night-soil carts and a lorry with buckets and buried in trenches outside the town.

Drainage.—Side channels are cut to carry off surplus rain water. There are a few pieces of masonry works, but no regular *system* of drainage.

Water-supply.—This town is dependent for its water-supply for the most part on tanks four of the largest are reserved; temple wells yield good water but most of the other wells in the town are brackish. There are two markets in the station — one a square-paved court yard with tiled roof around for fish and meat and the other a thatched shed for vegetables. Sanitation is supervised by a municipal staff consisting of —

	Rs.
One sanitary Inspector	20+7
Five maistries	6
Twenty-two sweepers	5
Eighteen toties	5

4. Vaccination is compulsory in this municipality. Animal vaccination is carried on. The depôt is on the hospital premises. 655 cases were vaccinated by the municipal vaccinator, of which 632 were successful; of 445, infantile operations, 441 were successful. Re-vaccination is being done as far as circumstances will permit. Taking the birth-rate figures as a guide vaccination may be said to be fair.

5. *Hospitals and Dispensaries—Nature and sufficiency of accommodation.*—(*a*) The hospital consists of three blocks of buildings connected by tiled verandahs, the centre is the surgery, the right and left are male and female wards, respectively. There is also a shed a little apart from the main buildings for contagious and foul diseases There are 18 beds in the hospital. The accommodation is sufficient.

(*b*) The buildings are in pretty good repair having been recently attended to; but the roof, I regret to observe, still leaks in parts during rains.

(*c*) *State of repair of furniture.*—In fair order.

(*d*) *Steps taken to carry out the recommendations of* (1) *Surgeon-General with the Government of Madras* (2) *other Inspecting officers.*—The suggestions of the District Medical and Sanitary officer regards repainting the "notice board" and purchase of a Medical and Surgical work for the hospital library have been attended to; the enclosing of the premises by a fence or wall has not yet been taken in hand. The hospital and the station were inspected by the District Medical officer on the 17th and 18th March 1897 and the following are some of the suggestions made by that officer:—

(1) Construction of a lying-in-ward, (2) erection of a permanent isolation shed, (3) the supply of a new and larger compounding table.

(*e*) *Amount of recoveries from patients who have been able to pay for their diet and medicine.*—Patients who can afford to pay are in the habit of dieting themselves. A sum of Rs. 16-8-10 has been recovered from sale of medicines, &c.

(*f*) Number of patients treated as compared with previous years—

	1894-95.		1895-96.		1896-97.	
	Number treated.	Average daily sick.	Number treated.	Average daily sick.	Number treated.	Average daily sick.
In-door	234	8·65	296	10·95	280	11·31
Out-door	14,895	72·48	15,362	74·50	16,717	82·37
Total ..	15,129	81·13	15,658	85·45	16,997	93·68

The figures show a decrease of 16 in- and an increase of 1,355 out- patients as compared with the previous year. Only serious and deserving cases are dieted in hospital.

(*g*) *Mortality and actual causes of it.*—There were 23 deaths among in- and 5 deaths recorded among out- patients due for the most part to cholera, dysentery, anæmia and digestive system disorders. The most common disease among out-patients were those of the skin, connective tissue, eye, ear, digestive disorders, worms, rheumatic affections and fevers. Injuries, digestive system disorders and all other general diseases, rheumatic and syphilitic affections, ulcers contributed a large proportion of admissions in the in-patients.

(*h*) *Operation and results.*—There were 932 operations performed during the year on 880 patients, of whom 836 were discharged "cured" 39 "relieved" 3 discharged "otherwise" and two died.

(*i*) *Establishment whether sufficient and complete.*—Establishment consists of one compounder, Rs. 18, one midwife, Rs. 12, one ward cooly, Rs. 7, one peon, Rs. 6, one cook, Rs. 6, one waterman and one toty, Rs. 5 each and one female ward nurse on Rs. 4. One assistant compounder on Rs. 7 has been sanctioned from the current official year as per my recommendation in the previous year's report.

(*j*) *Midwife's work actually done.*—79 cases of labour, both natural and requiring aid, were attended by the midwife, being a small increase of 3 over the previous year; she is put on the result system, 6 cases being fixed as her minimum. Her services are also utilized in the treatment of female diseases among in- and out- patients.

(*k*) *Gosha Hospital.*—None.

(*l*) *General remarks.*—A boundary wall is very necessary and has been a long-felt want. The Council has not yet carried out this measure, though it has been brought to notice repeatedly by Inspecting officers. Condition of appliances, bedding and clothing, fairly good. Quarters are provided for the apothecary for *rent*. There is no lying nor caste ward attached to the hospital.

CHIDAMBARAM.
1st April 1897.

(Signed) G. A. W. VELLOMS,
Civil Apothecary.

No. 944.

Forwarded to the Chairman, Municipal Council, Chidambaram.

CUDDALORE,
8th April 1897.

(Signed) K. MARSDEN,
Surgn. Major, Dist. Medical and Sany. officer, South Arcot.

From T. VARADA RAU, Esq., B.A., B.L., Acting Head Assistant Collector of South Arcot, to the Collector of South Arcot, dated 19th June 1897, Dis. No. 638.

I have the honour to submit the administration report of the Chidambaram Municipality for 1896–97 with enclosures. It was received by me only on 17th June 1897.

2. The number of meetings held by the municipal council was 47, against 66 in the previous year. But the number adjourned for want of a quorum was 12. The average attendance at each meeting actually held, of officials and non-officials, was as in the previous year. Excluding the Divisional officer, there were two official members, namely, the sub-registrar and the civil apothecary. As the Divisional officer's head-quarters are now located at Cuddalore, he could only attend a limited number of meetings without prejudice to his other duties. But there can be no excuse for the poor attendance of the two other officials. Of the seven vacancies which were filled up within the year, six were filled by re-appointment of five persons, and one by a fresh nomination. The single-elected vacancy was not contested, the retiring councillor having secured re-election; only 3·4 per cent. of the voters registered their votes. The town is not divided into wards for purposes of election.

3. The net current demand under the tax on buildings was Rs. 6,863–7–3, of which 95·75 per cent. was collected, and of the tax on lands (Rs. 354–7–3) only 71·18 per cent. was collected. The demand under the head of tax on arts was Rs. 2,863–8–0 and of this only 90·46 per cent. was collected. Rs. 124–8–0 were remitted from the original demand as assessed by the Chairman by the council on appeal. Except in regard to the tax on buildings, current collections cannot be considered satisfactory.

4. As regards the arrears, 98·06 per cent. of the tax on buildings, 40 per cent. of the tax on lands and 72·82 per cent. of the tax on arts were realized. The arrears of tax on arts and lands date back to the year 1892–93. The council has not obeyed the orders of Government conveyed in paragraph 3, clause 2 of G.O., No. 1709 M., dated 7th October 1896. Attention to this matter was drawn in the endorsement of the Divisional officer on the administration report for 1895–96. The arrear collections under tax on arts and lands should be pushed on with vigour. The number of warrants issued during the year was 2,504; 103 were outstanding at the beginning of the year. All but 95 have been accounted for at the close of the year.

5. Tax on animals fell by Rs. 242; that on carts and vehicles without springs by Rs. 54, and the tax on vehicles with springs exhibited an increase of Rs. 45 over that of the previous year. License fees showed a decrease of Rs. 245. Fines under Municipal and other Acts were considerably below one-half of the previous year. The Chairman explains in paragraph 8 that the provisions of section 103 of Act IV of 1884 have been neglected, and he thinks that there is no probability of the major portion of the arrears relating back to 1892–93 being ever realized. If that be the case, they had better be written off rather than disfigure the accounts. In the last

review, Government directed the revision of the house-tax registers in 1896–97; but the Chairman now reports that as the review was received after the close of the first-half of the year, it was not feasible to do so. In G.O., Mis. No. 1325 M., dated 2nd June 1897, received by me on 17th June 1897, I observe that Government has fixed a period of three months from the date of receipt of this Government order within which the council is directed to complete the revision of the assessment registers. The reasons which compelled Government to enforce this stringent measure remain unaltered. The number of houses on the municipal register has increased by 223 over the number as per last census. Yet the current collections under tax on buildings are only Rupees 6,570, against actual receipts of Rs. 6,700 in 1895–96. The average incidence of house-tax was Rs. 1–12–4, against the general presidency average of Rs. 2–4–6 in 1895–96. The average incidence of the Profession-tax is Rs. 2–0–9 which is less than that of last year and is only half that of the general average in 1895–96. Thus the Government, it will be evident, has not intervened a day too soon.

6. The tolls were farmed out for Rs. 8,000, showing a substantial increase over that of the previous year. But owing to the unjustifiable generosity of the municipal council, the realisations were actually below that of the last year. Rs. 1,000 were remitted by the council in consideration of the losses sustained by the contractor on account of breaches on the coast road to the south of the town from August to November.—Whether the contractor suffered a real loss—I am rather inclined to think that he did not— and whether the terms of the agreement between the council and the contractor admit of such a remission, I am unable to say in the absence of information.* But I find that the district board is entitled to and has been receiving a third share of the toll farm receipts, deducting of course incidental and necessary expenses incurred for the erection of toll-sheds, &c. It seems to me to be open to question whether the municipality can be allowed to mulct the district board of its share of the Rs. 1,000 remitted without consent or even the knowledge of that body.

7. The fall in the conservancy receipts from Rs. 339 of the previous year to Rs. 145 is attributed to the non-sale of street sweepings for want of bidders. The sweepings are said to be deposited outside municipal limits on private ground. Another case of indiscriminate remission is that of Rs. 12 to the renter of the vegetable market because the vegetable gardens on the banks of the Coleroon were damaged by floods. These gardens are said to supply the vegetable market of the Chidambaram town. The only decrease which is likely to meet with the approval of Government is in regard to license fees which fell from Rs 764 to Rs. 519 in consequence of the wonderful self-restraint imposed on itself by the council in refusing permission to construct *koradus* in front of houses, as in previous years, on payment of fees. The council having treated what is properly ground-rent as license fees, it was unnoticed for a long while that valuable bits of streets in front of houses were being gradually alienated in favour of private persons for paltry sums of money. I beg that Government will rule that license fees are fees derivable from the exercise of unwholesome or objectionable trades as defined in section 188 of Act IV of 1884 as amended by Act III of 1897.

8. The collections under the head of private scavenging fees fell from Rupees 334–8–0 to Rs. 329–10–0. This will be the fourth occasion on which Government will have to point out to the council that private scavenging has been neglected. On the 31st March 1896 there were only 189 houses served at an expense of Rupees 351–15–2 and on the 31st March 1897, 247 houses were served at an expense of Rs. 374–11–7. There was a net loss of Rs. 45–1–7. Forty nine prosecutions took place during the year under review, against owners of houses in sanitary houses. There is a good deal more to be done.

9. No new work of any importance was undertaken during the year except the construction of a wooden bridge across the Thilliamman odai and the metalling of South Sannadi street. The outlay on communications, including both new works and repairs, amounted to Rs. 2,999–11–0 which is only 64 per cent. of the net municipal income from tolls. The roads have not improved during the current year. It will be

* I have since informed myself of the contents of the contract agreement. There is nothing in it which authorizes remissions for any cause whatsoever.

observed that the expenditure on roads was nearly Rs. 1,000 less than that of last year. The Chairman explains his difficulties in securing the services of a competent overseer upon the salary sanctioned by the council. His remarks are endorsed, and I beg Government will be pleased to insist upon the council securing the services of a qualified overseer on Rs. 30 with a horse allowance of Rs. 10. As observed by Government this expenditure upon his pay will be more than compensated by the improvement in the state of the roads and in the execution of works under Grant 1.

10. The net expenditure on education was Rs. ~~2,636~~ or ~~15·85~~ per cent. of the income from taxation. There is no information furnished in the report regarding the attendance of the one municipal school and aided primary schools and whether the teachers are certified men and other particulars to enable me to form some opinion of the educational work carried on within the municipality.

11. There is a decrease of 16 and increase of 1,355, respectively, in the number of in- and out- patients treated in the municipal hospital. The midwife attended three more cases of labour than in the previous year. Her minimum is fixed at five cases per mensem and she is paid As. 8 for every additional case. I recently inspected the hospital. It is in a fair state of repair and the furniture appears to be adequate. It is urgently necessary to enclose the premises by a wall to secure privacy to the occupants of the in-patient's ward. The hospital is in a very crowded locality and is surrounded by the Munsif's court, the taluk cutcherry and the Stationary Magistrate's court, which are all places of public resort. The construction of a lying-in-ward may be left to private charity which unfortunately cannot at present be diverted from the temple which is being renovated at a cost of upwards of 20 lakhs.

12. The total number of cases vaccinated was 655, against 720 of last year, 632 cases were successful. But the net cost of each successful operation was As. 8–8 or more than double the general average for municipalities in 1895–96. Infantile vaccination was sationary, 441 cases of children below one year of age being shown as protected, against 436 of the previous year. There were, however, 169 children born in the town during the year who were left unprotected. I have not been able to ascertain whether small-pox is a standing disease in this municipality. But every precaution must be taken to protect children in Chidambaram which is one of the principal seats of pilgrimage in Southern India.

13. There has been a slight increase in the registered number of births and deaths. But the birth and death rate per mille comes up to only 29·07 and 32·72, respectively. The birth-rate is below the normal, and the number of deaths is considerably in excess of the births. Cholera broke out at the end of June and prevailed till August. It re-appeared in December in a sporadic form and continued till the beginning of March 1897. Whether this or incorrect registration is answerable for the discrepancies noticed in the vital statistics, I am unable to say. But it is noted that 47 prosecutions were instituted for failure to give intimation of domestic occurrences.

14. The expenditure on conservancy was Rs. 6,070 or one-fourth of the receipts. Although the Chairman's report does not give any information on the sanitary condition of the town, the inspection notes of the Sanitary Commissioner recorded in G.O., No. 1141 M., dated 10th May 1897, will enable Government to realize the present sanitary requirements of the town. I have been staying in Chidambaram for nearly a fortnight advising the Chairman regarding the sanitary arrangements required to be made during the forthcoming An Thirumanjanam festival. At a meeting of the council held on 10th June 1897, elaborate arrangements were sanctioned for the protection of the town at a cost of over Rs. 750. In addition to this, half a dozen councillors volunteered to go through the town on a house-to-house inspection to ensure the cleansing of backyards and cess-pools and whitewashing the outer and inner walls. I suggested the advisability of each councillor forwarding a daily progress report as to what was being done. This was agreed to. But I am now informed by the Chairman that not a single report has been received up to the present day. Whatever the Chairman might agree to do, will, I am confident, be satisfactorily done. But the want of co-operation on the part of his colleagues will certainly reflect upon his efforts, however, earnest and zealous he may be.

15. In conclusion I beg to observe that M.R.Ry. M. Ramaswami Iyer Avargal was elected to his present office on the 12th March 1897. He has shown himself, so far as my experience goes, to be anxiously bent upon doing justice to his duties. When proper discretion is used in the nomination of non-official councillors and with support from the Divisional officer on all just and proper occasions, he ought to be able to successfully perform his duties and improve the condition of this municipality.

No. 595-Eng. Cur.

Submitted to Government.

(Signed) A. E. CASTLESTUART STUART,
Collector.

26*th June* 1897.

V.R. Chidambaram Report for 1896-97.

28

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings :—

Current No. 2394 of 1897, dated 5th June 97 from the Chairman Mpl.

Current No of 189 , dated from the Chidambaram.

Current No. of 189 , dated from the

Current No. of 189 , dated from the

Order— No 2085 M., dt 23.9.97

The ~~estimated~~ receipts and charges of the Chidambaram Municipality for 1896-97, ~~as passed by Government,~~ are compared below with the budget and revised estimates for the year and the actuals of 1895-96.

	Actuals 1895-96	Budget Estimate, 1896-97.	Revised Estimate, 1896-97.	actuals 1896-97.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	6574	4390	8730	9102
Tax on Arts	3245	2500	2500	2911
Tax on Buildings and Lands	7281	6900	6900	7094
Water-Tax on Buildings and Lands	*			
Tax on Vehicles and Animals	1324	1150	1200	1128
Tax on Carts	1422	1300	1300	1368
Tolls	5393	5000	5000	4669
Realizations under Special Acts				
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	871	670	730	886
Conservancy Receipts	339	250	250	145
Fees and Revenue from Educational Institutions ..	8	10	10	8
Fees and Revenue from Medical Institutions	8	10	10	16
Income from Markets and Slaughter-houses	586	590	590	556
License fees	764	800	800	520
Other fees	22	30	50	51
Fines under Municipal and other Acts	421	400	400	444
Interest on Investments and premium on Loans ..				
Grants and Contributions from Government	34	70	70	118
Do. from Local Boards	1961	1780	1780	2360
Do. from other bodies	..	..	200	100
Recoveries for services to private individuals	335	400	420	365
Miscellaneous	661	650	650	740
Loans				
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund				
Advances Recovered	56			328
Total ..	31308	26900	31590	32605

Charges.	Actuals, 1895-96.	Budget Estimate, 1896-97.	Revised Estimate, 1896-97.	Actuals 1896-97.
	Rs.	Rs.	Rs.	Rs.
Grant I.				
New Works—				
Communications	2495	800	1800	432
Buildings	660	500	500	255
Drainage	..	150	150	132
Water-supply	126	1500	1500	19
Repairs—				
Communications	1453	4500	5500	2568
Buildings	725	100	600	549
~~Drainage~~	..			
Water-supply	259	640	840	843
Establishment	442	460	460	438
Tools and Plant and other Stores	17	20	20	13
Contributions for Public Works	49	..	..	..
Miscellaneous Public Improvements				
Total	6196	8670	11370	5249
Grant II—				
Training Schools	88	120	120	108
Municipal Schools—				
~~(a) On the Salary System~~				
(b) On the Salary Result System	212	200	200	150
Grants-in-aid—				
(a) Salary grants	842	860	860	849
(b) Result grants	1100	1200	1200	1239
~~(c) Combined grants~~				
(d) Building and Furniture grants	26	100	100	61
Inspection	218	220	240	229
~~Miscellaneous~~				
Total	2486	2700	2720	2636
Grant III—				
Hospitals and Dispensaries	3575	3560	3560	3657
Contributions	195	150	150	200
Vaccination	347	350	350	345
Registration of Births and Deaths	146	130	130	134
Conservancy, Road-cleaning and Road-watering	4873	5460	6370	6071
Total	9136	9650	10560	10407
Grant IV—				
Lighting	1528	1730	1730	1993
~~Markets and Slaughter-houses~~				
~~Choultries~~				
~~Travellers' Bungalows~~				
Avenues	289	420	420	266
Public Garden, Survey of Land, Fire and other charges	388	400	400	304
Total	2205	2550	2550	2563
Grant V—				
Supervision and management	1709	1720	1800	1967
~~Repayment of Debt~~				
Interest on loan	473	..	300	43
Advances Recoverable	1	..	130	137
Refunds				
~~Discount~~				
Pensions and Gratuities				
~~Investments~~				
Balance	9102	1610	2160	9615
Total	31308	26900	31590	32605

2. The Municipal Council held 47 meetings against 66 in the previous year and twelve others ~~still an unduly large number~~ were adjourned for want of a quorum against nineteen in that year. The average attendance of the non-official members continued to be fair, but that of the officials, though it improved, was still ~~poor~~ very irregular. The Collector will call the attention of the latter to the remarks of the Head Assistant Collector on this subject in para.2 of his letter read above and to G.O.No.859 M.dated 10th April 1897. One seat which was filled by election during the year, ~~but it~~ was not contested. The ~~statement~~ observation of the Head Assistant Collector towards the close of para.2 of his letter, that 3.4 per-cent of the voters registered their votes is not understood.

Flag B

Vide para. 8 of the chairman's report

3. Receipts (1) - The net current demand under the tax on buildings rose from Rs.6,655 to Rs.6,863, but ~~that~~ under the taxes on arts and lands it decreased by Rs.108 and Rs.57 respectively. No explanation has been offered ~~of~~ of these variations. As already remarked in para.4 of G.O.No.1525 M dated 2nd June 1897, the reason assigned for postponing the revision of the assessments under the taxes on arts and buildings, which ~~ordered~~ in para.3(1) of the previous years review the Govt directed should be made, is most unsatisfactory. It is hoped that the registers ~~of these taxes~~ will be thoroughly revised within the period fixed in that order, and that there will be no further cause for complaint in this respect ~~any longer~~.

(2) (The current collections) under the taxes on arts and buildings improved

and

and were on the whole good, but though there was a considerable increase in the number of coercive processes issued and their execution was prompt, ~~those~~ the current collections under the tax on lands, and the realizations of arrears under all these heads declined and were not satisfactory. The Government notes with grave dissatisfaction that its instructions in para.3(2) of the previous year's review regarding the adjustment of arrears dating back to the year 1892-93 have not been attended to. As observed by the Head Assistant Collector in para.5 of his letter, ~~the~~ old outstandings which are irrecoverable should be written off the accounts without further loss of time, ~~if they are irrecoverable~~, and ~~every effort should be made~~ every possible steps taken to realize the recoverable portion of the arrears. ~~of the year under review.~~

(3) There was an increase in the receipts from avenues, contributions from local boards and miscellaneous ~~other~~ & items, but the income from the tax on animals, tolls, conservancy receipts, license fees and fines declined. The attention of the Municipal Council is drawn to the remarks of the Head Assistant Collector in paras.6 and 7 of his letter, regarding the indiscriminate grant of remissions to the toll and the vegetable market contractors. As observed by him, the District Board should have been consulted before granting the large remission of Rs.1000 to the toll ~~gate~~ contractor. This should invariably be done in like cases for the future. With reference to the concluding portion of para.7 of the same letter it is observed that all fees levied ~~on all permits granted by the Municipal Council or on~~

For a precedent please see paras 3 of folio 1728 mdl 15-11-94 Flag B

It is satisfactory to learn that the Muni. C. is restraining the ~~alienation of refusing to grant permission to make~~ encroachments upon the public streets which ~~may be~~ are likely to develop into permanent alienations.

Out of a total budget allotment of R8670 only R5250 were expended. This short outlay is most unsatisfactory

Vide para. 9 of his endorsement.

~~the Chairman~~ under section 267 of the District Municipalities Act on all permits granted by the chairman should be classed as license fees.

(4) Notwithstanding the remarks of Government in para.3(4) of the previous year's review, the private scavenging ~~system~~ service did not make any appreciable advance. The number of houses served by the Municipal agency was 247 or only 58 more than in 1895-96 and the service was worked at a loss of Rs.45 to the municiapl council. As observed by the Head Assistant Collector in para.8 of his letter, this is the fourth occasion on which the Government has to point out to the council that private scavenging has been neglected in this town. The Muni. council ~~must~~ should at once take the matter vigorously in hand, and prosecute without hesitation ~~all the~~ owners of insanitary premises. ~~It is warned that unless satisfactory progress is made in this matter in the current year the Government will be obliged to exercise the powers conferred on it by law to carry out its wishes. The Chairman will report on the 1st of April next what action has been taken upon this order under section 321 of the Act.~~

4. Expenditure (1) Public Works.

No new work of ~~any~~ special importance was undertaken during the year, but a sum of Rs.507 was spent in repairing the hospital buildings. The total outlay on communications amounted to Rs.3,000 or 64.4 percent of the net municipal income from tolls; but it was R2300 below the sanctioned allotment. ~~but~~ The town roads are reported by the Head Assistant Collector not to have improved during the year. ~~In this connection the~~

the attention of the municipal council is drawn to the remarks in para.9 of his letter, in which the Government fully concurs. The question of appointing a qualified Overseer should be considered at an early date and the result reported to Government.

(2) Education The net expenditure under this head amounted to Rs.2510 or 14.6 percent of the receipts from taxation. Of this, a sum of Rs.849 was spent on secondary, and the remainder on primary, education. As in the previous year, the municipal council maintained one primary school on the salary-result system for Muhammadans, and aided with salary grants two secondary schools, but the number of schools aided with result grants was eighteen or one less than in 1895-96. Taken together, the attendance at the aided institutions showed a marked improvement, but that at the municipal school declined slightly. No information has been furnished regarding the working of the salary grant schools - an omission which should be supplied for the future; but the other institutions appear to have done well at the departmental and grant examinations. It is satisfactory to note that the the number of boys under instruction in the municipal and aided schools rose from 970 or 71.2 percent of the male population of school-going age to 1250 or 91.8 per cent.

(3) Medical Relief. The number of in-patients treated at the municipal hospital fell being 280 against 296, but the attendance of out-patients improved considerably. The midwife attached to the hospital attended 79 cases of labour or three more than in 1895-96. The roof of the hospital building should be repaired at once, and steps should be taken to enclose the building by a wall to secure privacy of the in-patients' ward.

(4) Vaccination and Vital statistics The reported number of vaccine operations performed during the year showed a further decline, being 655 against 720 in the previous year, and the average cost of each successful operation rose from As.7-11 to As.8-9. This is unduly high and should be reduced. The number of children under one year of age successfully vaccinated was 441 or 5 more than in the previous year, but in view of the fact that the number of births registered during the year was 542 this cannot be considered satisfactory. The special attention of the municipal council is drawn to the remarks of the Head Assistant Collector in para.12 of his letter.

There was an increase in the number of births and deaths registered, which in the latter case is attributed to the prevalence of cholera in the town. The returns cannot, however, be considered far from complete, the rates recorded being much below the normal. The instructions issued on this subject, in para.4(4) of the previous year's review, to ensure accuracy in registration should be strictly followed.

(5) Sanitation The expenditure on conservancy exceeded the sanctioned allotment by over 11 per cent and amounted to

to Rs.6071 or 25.8 percent of the current receipts receipts against 19.7 per cent in the previous year. No information has again been furnished in the Chairman's report regarding the action taken by the municipal council to improve the sanitation of the town, an omission which should not recur. From para.3 of the Medical report, however, it appears that some attention was paid to this branch of the administration, but para.29 of the Chairman's report and the Sanitary Commissioner's inspection notes recorded in G.O.No.1141 M.dated 10th May 1897 show that much yet remains to be done. Strenuous efforts should be made to remedy the defects pointed out. This should be attended to in the current year as funds are available. As the town is an important seat of pilgrimage, its sanitation is of especial importance, & the Govt. trusts that the mun. councillors will with the Chairman evince a zealous & personal interest in improving its sanitary condition. The Government regrets to learn from para.14 of the Head Assistant Collector's letter that there is a want of cooperation with the Chairman on the part of the municipal councillors in this matter. It is hoped that they will evince greater zeal and interest in improving the sanitary condition of this town, which is an important seat of pilgrimage.

of high repute

5. General Remarks The year closed with a balance of 9615 or 40.9 per cent of the current receipts. The whole of this greater portion with the exception of the prescribed working balance might of this amount should have been spent advantageously with advantage for the benefit of the rate-payers in the improvement of the roads and in introducing much wanted sanitary measures.

Notwithstanding the warning given to the council in para.5 of the previous year's review, While the administration of the municipality exhibited censurable continued to be inefficient and laxness in some several respects especially in the respect to public works & to take energetic steps for the collection of arrears of taxation, it showed on the whole an improvement on the previous year. This is extremely unsatisfactory and reflects discredit on those concerned. The present Chairman who has been recently appointed chiefly however

Vide para.29 of his report

before the close of the year under review, promises to make every effort with the help of the other councillors to render the admn. more efficient in the current year effect an improvement for the future. His Excellency the Governor in Council is accordingly therefore pleased to defer for the present taking action on para.5 of the previous year's review give another year's trial to the municipal council for carrying out the orders of Government. The Council however must clearly understand that unless the next report shows substantial considerable improvement, the Government will not hesitate to withdraw the privilege of election and to appoint councillors who can be relied upon to carry out the provisions of the Act in a proper manner.

The Chairman's report is again meagre but the details of public works given in para.20 are unnecessary and should be omitted in future reports. The Head Asst. Collector's forwarding letter contains valuable criticisms but it might with advantage have been more concise & it is not necessary to repeat details which are already sufficiently mentioned in the Chairman's report or the tabular statements. [illegible] and the tenor of the reports should is meant to be confined himself to points of criticism or to matters in respect of which he desires to offer them [illegible] opinion or suggestion.

V.R.
3/9/97

To

The Chairman, M.C., Chidambaram.
,, Collector of South Arcot.
,, President, Dt. Bd., South Arcot.
,, Accountant-General.
,, Dir. of Pub. Instn.
,, Surgeon-General.
,, Sanitary Board.
,, Sanitary Commissioner.
,, Sanitary Engineer.
,, Editors' Table.

Desp. 15/10/97

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

1	2 1896–97 Details of Minor Heads. RS.	A.	P.	3 1896–97 Totals of Major Heads. RS.	A.	P.	4 Budget Estimate for 1896–97. RS.	A.	P.	5 Revised Estimate for 1896–97. RS.	A.	P.	6 Actuals, 1895–96 (audited figures). RS.	A.	P.
1. Balance brought forward—															
a. Municipal Fund				9102	4	6	4390	–	–	8730	–	–	6574	4	6
b. Endowments															
c. Water-tax Fund															
2. Municipal rates and taxes—															
a. Tax on arts, &c. (section 53) ..	2911	–	–				2500	–	–	2500	–	–	3248	–	–
b. Tax on buildings (section 63) ..	6830	2	10				6500	–	–	6500	–	–	6700	2	10
c. Tax on lands (section 63) ..	263	14	6				400	–	–	400	–	–	580	11	–
d. Water-tax on buildings and lands (section 75) ..	7094	1	4				6900			6900			7280	13	10
e. Tax on vehicles with springs and palanquins (section 77) ..	225	–	–				150	–	–	200	–	–	180	–	–
f. Tax on animals (section 77) ..	902	12	–				1000	–	–	1000	–	–	1144	–	–
	1127	12					1163			1200			1324		
g. Tax on carts and other vehicles without springs (section 85) ..	1368	–	–				1300	–	–	1300	–	–	1422	–	–
h. Tolls (section 91)—															
Gross receipts ~~7003-9-10~~	4677														
Less Local Fund share ~~2334-9-7~~ ..	4669	1	3				5000	–	–	5000	–	–	5392	8	10
i. Penalties on account of—															
i. Tax on arts	7009-1-10														
ii. Tax on buildings	2331-15-3			17169	14	7									
iii. Tax on lands	4677-2-7														
iv. Water-tax on buildings and lands	17178														
v. Tax on vehicles, &c. ..															
vi. Tax on animals															
vii. Tax on carts, &c. ..															
vii. Evasion of tolls															
3. Realizations under Special Acts—															
a. Pounds															
b. Ferry rents															
c. Fees under Act II of 1888 ..															
Carried forward ..				17169	14	7	16850	–	–	16900	–	–	18667	6	8

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

	1896-97. Details of Minor Heads.	1896-97. Totals of Major Heads.	Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		17169 14 7	16850 - -	16900 - -	18667 6 8
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	27 4 -		150 - -	20 - -	228 2 6
ii. Rent of buildings	70 - -		60 - -	60 - -	60 - -
iii. Avenue receipts	741 5 5		450 - -	620 - -	546 5 3
iv. Fees from Travellers' Bungalows		838 9 5			
b. i. Sale-proceeds of lands and buildings					
ii. Produce of lands, gardens, &c.	3 4 -				3 4 -
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	43 12 9		10 - -	30 - -	33 4 -
c. Conservancy receipts—		47 - 9			
Sale-proceeds of night-soil, street refuse, &c.	145 5 -	145 5 -	250 - -	250 - -	339 6 -
d. i. Fees from educational institutions	7 10 3		10 - -	10 - -	7 15 -
ii. Other revenue from educational institutions ..	- - -	- - -	- - -	- - -	- - -
e. i. Sale-proceeds and composition fees of medicines ..	10 15 9		10 - -	10 - -	7 9 -
ii. Other Hospital receipts ..	5 9 1		- - -	- - -	- - -
f. i. Income from markets ..	499 9 8	16 8 10	520 - -	520 - -	515 1 11
ii. ,, slaughter-houses.	55 0 10	554 10 6	70 - -	70 - -	71 4 9
g. Other fees					
i. Distraint fees	34 12 -		10 - -	30 - -	13 - -
ii. License fees	519 15 10		800 - -	800 - -	764 1 2
iii. Cartstand fees					
iv. Other fees	16 - -		20 - -	20 - -	9 8 4
h. Fines under Municipal and other Acts.	144 - -	570 11 10 144 - -	400 - -	400 - -	420 10 8
i. Interest on investments					
i. General, including choultries					
ii. Educational					
iii. Medical					
j. Premium on loans					
Carried forward ..		19494 7 2	19610 - -	19740 - -	21686 14 11

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

	1896-97. Details of Minor Heads.	1896-97. Totals of Major Heads.	Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		19494 7 2	19610 - -	19740 - -	21686 14 11
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends ..	118 7 11		70 - -	70 - -	34 2 -
Buildings					
Municipal Schools ..					
Other purposes					
ii. Medical					
iii. Other purposes—					
Communications ..					
Water-supply					
Drainage					
Sanitation					
Other purposes ..					
b. From Local Boards—		118 7 11			
i. Education					
ii. Medical	1658 - 2		1780 - -	1780 - -	1960 14 6
iii. Other purposes	702 7 -		- - -	- - -	- - -
c. Other grants and contributions—		2360 7 2			
i. Education					
ii. Medical					
iii. Other purposes	100 - -		- - -	200 - -	- - -
6. MISCELLANEOUS—		100 - -			
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	329 10 -		400 - -	400 - -	334 8 -
ii. Other purposes	35 - -		- - -	20 - -	- - -
b. Other items—		364 10 -			
i. Fishery rents	683 8 6		650 - -	650 - -	627 5 -
ii. Refunds of Expenditure of previous year	6 - -		- - -	- - -	1 - -
iii. Fee for numbering carts, &c.	3 6 -				4 14 -
iv. Other items	47 4 5				28 - 11
		740 2 11			
Carried forward ..		23178 3 2	22510 - -	22860 - -	24677 11 4

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

	1896-97. Details of Minor Heads.	1896-97. Totals of Major Heads.	Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		23178 3 2	22510 - -	22860 - -	24677 11 4
7. EXTRAORDINARY AND DEBT—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.					
b. Loans—					
i. From Government ..					
ii. In the market from private individuals					
c. Realizations of Sinking fund for repayment of loans.					
d. Advances—					
i. Permanent	25 - -				
ii. Others	300 - -	325 - -			10 - -
Total Receipts ..		23503 3 2	22510 - -	22860 - -	45 10 - 24733 5 4
Grand Total ..		32605 7 8	26900 - -	31590 - -	31307 9 10

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 7½ per cent. and tax on lands at 7½ per cent. of rent value.
3. Water-tax on buildings and lands is levied at annas 6 for every 80 square yards. per cent.
4. Tax on vehicles and animals is levied at the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4 per cart. per annum.
6. Tolls are levied at ¾ths of the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. Nos 1821/15-12-73, 1645 Rev/5-12-87, 474 Rev/20-3-90, 1839 & 1242 Rev/10-11-92 & 11-9-96
8. The house-tax registers were last revised in the official year 95-96 and the land tax registers in the official year 95-96
9. Total extent of land assessed is ~~— acres,~~ 486·33 acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—

The buildings actually leased out are assessed on their annual rental value and those that are not so leased out are assessed at the annual rental which they would fetch if rented out and this estimate is fixed with reference to the importance of the locality and also with reference to the actual rental value fetched by the buildings in their neighbourhood.

Rs 10 is taken as the annual value of one acre of wet land and Rs 5 as the annual rental of one acre of dryland.

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

Name of Institution	Amount of Funded Capital.	Opening Balance.	Interest, Produce of Land, or Rent of buildings.	Appropriation from Capital for Expenditure.	Private Contributions and Donations.	Sale of Medicines or Sundry Property.	Total (Columns 4—7).	CONTRIBUTIONS FROM: Local Funds.	CONTRIBUTIONS FROM: Provincial Funds.	Total Receipts (Columns 3, 8 and 9).	Appropriation from Municipal Capital (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.	

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

	1896-97. Details of Minor Heads.	1896-97. Totals of Major Heads.	Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
GRANT I—(*Public Works*)—					
1. New Works—					
a. Communications	432 3 4	✓	800 - -	1800 - -	2495 7 8
b. Buildings	254 14 9	✓	500 - -	500 - -	660 - 9
c. Drainage	131 13 9	✓	150 - -	150 - -	- - -
d. Water-supply	18 12 1	✓	1500 - -	1500 - -	125 14 -
2. Repairs—	2000	937 4 7			
a. Communications	2567 8 -	✓	4500 - -	5500 - -	1453 7 1
b. Buildings	549 5 2	✓	100 - -	600 - -	724 8 11
c. Drainage—					
i. Repairs to works ..					
ii. Establishment for flushing drains, &c.					
d. Water-supply—					
i. Repairs to works, machinery, &c	654 4 6	✓	450 - -	650 - -	68 14 7
ii. Establishment	189 1 -	✓	190 - -	190 - -	190 7 10
iii. Contingencies	- - -		- - -	- - -	- - -
(*e*) Miscellaneous public improvements	- - -	3960 2 8	- - -	- - -	- - -
3. Establishment	438 1 8	438 1 8	460 - -	460 - -	18 12 -
4. Tools and Plant and other stores.	12 14 9	12 14 9	20 - -	20 - -	441 12 3
5. Contributions—					
a. To Local Boards for works ..	- - -				16 13 9
b. To Provincial Funds for scrutiny of estimates, &c. ..	- - -				
c. To others for public works ..	- - -				
Total, Grant I ..		5248 14 8	8670 - -	11370 - -	6196 2 10
GRANT II—(*Education*)—					
1. Training Schools—					
a. Contributions to Local Boards ..					
b. Stipends to Normal students ..	107 11 -	✓ 107 11 -	120 - -	120 - -	88 - 3
2. Municipal Schools—					
i On Salary System—					
a. Establishment					
b. Contingencies					
Carried forward ..		107 11 -	120 - -	120 - -	88 - 3

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

	1896-97. Details of Minor Heads.	1896-97. Totals of Major Heads.	Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Brought forward ..		107 11 -	120 - -	120 - -	88 - 3
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	88 - -	✓	90 - -	90 - -	96 - -
b. Result Grants	27 4 -	✓	60 - -	60 - -	45 7 -
c. Contingencies	40 10 9	149 14 9	50 - -	50 - -	70 5 -
3. Salary Grants	849 6 9	849 6 9	860 - -	860 - -	841 14 2
4. Results Grants	1238 10 -	1234 10 -	1200 - -	1200 - -	1100 - -
5. Combined Grants—					
a. Fixed Payments					
b. Result Grants					
6. Inspection—					
a. Contributions to Local Boards ..					
b. Municipal Inspectors—					
i. Establishment	207 8 -	✓	210 - -	210 - -	180 - -
ii. Contingencies	22 1 6		10 - -	30 - -	38 - -
7. Miscellaneous—		229 9 6			
a. Building, furniture, &c., grants ..	60 12 -		100 - -	100 - -	26 5 6
b. Common gymnasium—					
i. Establishment					
ii. Contingencies					
c. Common Drawing Master—					
i. Establishment					
ii. Contingencies					
d. Other items		60 - -			
Total, Grant II ..		2636 - -	2700 - -	2720 - -	2485 15 11
GRANT III—(*Sanitation and Medical Services*).					
1. Hospitals and Dispensaries—					
a. Establishment	2318 12 -	✓	2330 - -	2330 - -	2294 - -
b. Medicines and Supplies	522 4 1		450 - -	450 - -	553 5 1
c. Diet of Patients	397 6 8		400 - -	400 - -	365 11 6
d. Sundries and Contingencies ..	418 6 7		380 - -	380 - -	361 8 11
e. Contributions to Local Boards ..					
&c., &c., &c. .					
		3657 6 4			
Carried forward ..		3657 6 4	3560 - -	3560 - -	3574 9 8

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

	1896-97. Details of Minor Heads.	1896-97. Total of Major Heads.	Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		3657 6 4	3560 - -	3560 - -	3574 9 6
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* Contributions to Provincial funds for—					
i. Medical College ..	99 - -		70 - -	90 - -	104 - -
ii. Sanitary Inspection ..	74 - -		70 - -	70 - -	71 - -
iii. Medical Reserve staff ..	22 - -		10 - -	10 - -	14 - -
iv. Cutlers' Establishment ..					6 - -
b. Contributions to Local Boards, &c., for—		200 - -			
i. Medical Schools ..					
ii. Reserve staff					
&c., &c., &c, ..					
c. Other contributions					
3. Vaccination—					
a. Establishment	180 - -		180 - -	180 - -	180 - -
b. Contingencies	164 9 5		170 - -	170 - -	167 2 4
c. Contributions to Local Boards ..		344 9 5			
4. Registration of Births and Deaths—					
a. Establishment	119 1 -		120 - -	120 - -	139 5 4
b. Contingencies	15 2 1		10 - -	10 - -	6 8 -
5. Conservancy, Road cleaning and Road watering—		134 3 1			
a. i. Establishment	2902 11 11		2930 - -	2930 - -	2646 4 2
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	1520 1 7		2000 - -	2000 - -	1704 7 1
		4427 13 6			
b. Private scavenging—					
i. Establishment	367 4 7		370 - -	370 - -	349 1 2
ii. Contingencies, such as cost of scavenging carts, &c. ..	7 7 -		10 - -	20 - -	2 14 -
		374 11 7			
c. Cholera charges (Festival charges)	1235 14 4	1235 14 4	100 - -	1000 - -	109 5 10
d. Contingencies	37 1 6	37 1 6	50 - -	50 - -	60 11 9
&c., &c., &c. ..					
Total, Grant III ..		10206 11 9	9650 - -	10560 - -	9135 5 6

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

	1896-97. Details of Minor Heads.	1896-97. Totals of Major Heads.	Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*).					
1. Lighting—					
a. Establishment	473 3 2	✓	480 - -	480 - -	414 7 9
b. Contingencies	1520 6 -		1250 - -	1250 - -	1113 1 6
2. i. Markets—		1993 9 2			
a. Establishment					
b. Contingencies					
ii. Slaughter-houses—					
a. Establishment					
b. Contingencies					
3. Choultries—					
a. Establishment					
b Contingencies					
c. Feeding Travellers					
4. Travellers' bungalows—					
a. Establishment					
b. Contingencies					
5. Avenues—					
a. Establishment	235 15 3	✓	240 - -	240 - -	213 11 3
b. Contingencies	29 13 11		180 - -	180 - -	75 10 10
6. Public Garden—		265 13 2			
a. Establishment					
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..					
7. Survey of land					
8. Fire—					
a. Establishment					
b. Purchase of fire-engine, buckets, repairs, &c.					
9. Other charges—					
i. Work done for private individuals other than private scavenging	6 11 3		10 - -	10 - -	
Carried forward ..	6 11 3	2259 6 4	2160 - -	2160 - -	1816 15 4

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

—	1896-97. Details of Minor Heads.	1896-97. Totals of Major Heads.	Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6

	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..	6	11	3	2259	6	4	2160	-	-	2160	-	-	1616	15	4
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)— cont.															
9. Other Charges—*cont.*															
ii. Rewards for destruction of wild animals and snakes ..	19	11	-				20	-	-	20	-	-	1	6	6
iii. Printing	269	4	5				350	-	-	350	-	-	321	12	7
iv. Compensation for lands ..	-	-	-				-	-	-	-	-	-	-	-	-
v. Other items	8	9	8				20	-	-	20	-	-	64	7	4
				304	3	11									
Total, Grant IV ..				2563	10	3	2550	-	-	2550	-	-	2204	9	7
GRANT V—															
a. General Establishment—															
i. Office Establishment ..	928	11	2	✓			870	-	-	920	-	-	759	6	9
ii. Inspection	164	8	3	✓			180	-	-	180	-	-	146	13	2
b. Collection of Municipal Taxes—				1093	8	5									
i. Establishment	251	8	2	✓			250	-	-	250	-	-	275	9	2
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..				251	5	-									
c. Collection of Tolls—															
i. Establishment															
ii. Contingencies															
d. Office contingencies other than (*b*) (ii)	467	6	1	467	6	1	300	-	-	300	-	-	407	2	9
e. Contributions for Central office and Audit establishments ..	151	-	-	151	-	-	120	-	-	150	-	-	120	-	-
Total, Grant V ..				1962	14	6	1720	-	-	1800	-	-	1704	15	10
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 years.															

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

—	1896-97. Details of Minor Heads.	1896-97. Totals of Major Heads.	Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6

	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Advances recoverable—															
a. Permanent	5	-	-										30	-	-
b. Others	35	-	-	40	-	-				350	-	-	443	3	6
Refunds of other than current collections ..	132	5	4	132	5	4				130	-	-	1	-	-
Discount															
Pensions and gratuities															
Investments—															
a. In Government securities for purposes other than Sinking Fund															
b. In Savings Bank															
Total Expenditure ..				2277	8	6	2527	-	-	2943	-	-	2225	5	4
Balances—															
a. Municipal Fund				961	15	2	1610	-	-	2160	-	-	9102	4	6
b. Endowments															
c. Water-tax Fund															
Grand Total ..				3260	7	8	2670	-	-	3157	-	-	3130	9	10

Note to Statement II.

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

Liabilities.	RS.	Assets.		RS.
Liabilities—		Municipal Balance ..	Cash	961-15-2
Balance of Loans			Securities	- - -
Deposits to be adjusted	2252-5-6	Deposit Balance ..	Cash	2252-5-6
Other Liabilities (in detail)			Securities	- - -
		Sinking Fund of loans		- - -
		Funded Capital of endowed institutions, Hospitals, &c.		
			Total ..	11367-4-8
		Value of Premises, &c.		15700 - -
		Do. of Tools and plant		- - -
		Do. of Live stock		- - -
		Do. of Furniture		- - -
		Arrears of taxes, &c.		884-5-9
		Other assets (in detail)		- - -
			Total ..	2845-1-10-5
Total ..	2252-5-6	Claims—		
		Advances Recoverable—		
		Permanent advance		30 - - -
		Advances for works, &c.		348-12-10
			Total ..	28830-7-3

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

Part I.—New Works.

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1896-97.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications								
1	Construction of a wooden bridge across a kal	140	-	-	-	125	-	-	
2	Metalling South Sunna Pillai Street	110	-	-	-	100	5	-	
3	Laterite for metalling East Car street	2195	-	-	-	196	14	-	
	Raising the parapet wall of the tunnel in Natarajapuram Road	10	-	-	-	10	-	-	
	Total ..	2455	-	-	-	432	3	-	
(b)	Buildings								
1	Shed for keeping vaccinated Calves	20	-	-	-	18	11	-	
2	Temporary Latrine for Sweepers	12	-	-	-	11	9	9	
3	Erecting a wall around the night soil tub at the Northern extremity of Salai Cutchery Street	9	-	-	-	8	6	-	
	Erecting a shed for Apothecary's residence during the repair of his quarters	15	-	-	-	15	-	-	
	Erecting a Kottay in the yard of the Municipal office	7	-	-	-	6	-	-	
	Movable iron dust bins	190	-	-	-	187	8	-	
	Toll Sheds	450	429	10	6	7	12	-	
	Total ..	703	429	10	6	254	14	9	

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

Part I.—New Works.—*cont.*

Number	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1896-97.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage								
1	Extending kuvdrain in Sarayagoora Street	150	-	-	-	131	13	9	
2									
3									
	Total ..	150	-	-	-	131	13	9	
(d)	Water-supply								
1	Sinking a well in Periyakhazhar Street	75	59	4	-	15	10	-	
2	Costg signboards for palamun						5	2	
	Total ..	80	59	4	-	18	12	1	

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

Part II.—Repairs.

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P	Rs.	A.	P	
(a)	Communications							Total mileage of roads streets, lanes, &c., in the town. 7 miles
1	Laterite for repair of roads				158	8	10	
2	Renetalling Chengalama Pillai Covil Street				114	3	5	Metalled or Gravelled } Unmetalled.
3	Carting Temple gellies & the following streets							
	(a) Somasundra Moodaly Street				2	-	-	5 1/4 11 3/4
	(b) Market Street				29	8	-	Total mileage under maintenance. 17 miles
	(c) Chockaluiga Pillai Street				4	12	-	Metalled or Gravelled } Unmetalled.
	(d) Karapermal Covil street				5	-	-	
	(e) Vandikkara Street.				12	8	-	5 1/4 11 3/4
	(f) Mana Deatchadur lane	5500	-	-	10	-	-	
	(g) Tarady Kady Street				13	-	-	
	(h) Ambalathady Madam Street				5	-	-	
	(i) Chellapier Street.				9	-	-	
	(j) Paria Vania street				7	8	-	
	(k) Checklipaliam Street.				4	4	-	
	(l) Old Sekia Street.				2	-	-	
	(m) Bazaar Street.				5	15	-	
4	Cost of blocks of laterite for repair of the following streets							
	(a) Market Street.				17	10	-	
	(b) Chockaluiga Pillai Street.				13	8	-	
	(c) Karapermaul Coil Street				9	-	-	
	(d) Vandikkara Street.				40	-	-	
	(e) Ambalathady Madam Street				10	8	-	
	(f) Chellappier Street.				16	-	-	
5	Repairs of Granpratasam Street				34	15	-	
6	Repair of Angalamman Covil Street & Topplanch				7	11	6	
	Total ..	5500	-	-	2567	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	Repair of hospital buildings				507	7	8	
2	" Vegetable market				7	10	2	
3	" temporary latrines.				7	13	4	
4	" Slaughter house	600	-	-	26	-	-	
5	" Hospital gate							
	Total ..	600	-	-	549	5	2	

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant. RS.	A	P	Actual expenditure. RS.	A	P	Remarks.
1	2	3			4			5
(c)	Drainage							
1								
2								
3								
	Total ..							
(d)	Water-supply							
1	Baling out the water of Gnayanapirakasam	654	4	6				
2	" Nagacherry				257	1	10	
3	Letting water to all tanks				317	13	4	
4	Erecting fence along the banks of Aiyakulam and Paria Ambalakulam				36	12	6	
	Raising the bank of Chinna Ambalakulam				15	1	6	
	Repair of a beam stone in Gnanaprakasam tank				19	15	-	
					2	12	-	
	Reconstructing a washing stone in Guruviar[illegible]				2	4	-	
	Cost of visit to the Tirupanandal Pandara Sunnady in connection with raising fund for water supply scheme				2	8	4	
	Total ..	654	4	6	654	4	6	

Statement II-B.—Details of Municipal Establishments.

—	Number.	Salary per mensem. RS.	A.	P.	Salary per annum. RS.	A.	P.
1	2	3			4		
GRANT I.—2. *c.* Drainage—							
Overseers							
Drain cleaners							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
d. Water works—							
Overseers							
Watchmen on Rs 4 each ..	4	16	-	-	192	-	-
Total ..	4	16	-	-	192	-	-
Deduct Fines and Stoppages ..					18	15	-
Add arrears for last year paid this year ..					16	-	-
Balance (Statement II) ..					189	1	-
3. General.—							
Overseers							
Maistries	1	8	-	-	96	-	-
Road cooles on Rs 5 each	6	30	-	-	360	-	-
Total ..	7	38	-	-	456	-	-
Deduct Fines and Stoppages ..					53	12	6
Add arrears for last year paid this year ..					35	14	2
Balance (Statement II) ..					438	1	8

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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—							
1. Training Schools—							
Pupils receiving scholarships .. on Rs. 5 each	2	10	-	-	120	-	-
Total ..	2	10	-	-	120	-	-
Deduct Fines and Stoppages ..					16	11	-
Add arrears for last year paid this year ..					4	6	-
Balance (Statement II) ..					107	11	-
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—							
Municipal Hindustani School teacher	1	8	-	-	96	-	-
Total ..	1	8	-	-	96	-	-
Deduct Fines and Stoppages ..					16	-	-
Add arrears for last year paid this year ..					8	-	-
Balance (Statement II) ..					88	-	-

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	17	8	-	210	-	-
Total ..	1	17	8	-	210	-	-
Deduct Fines and Stoppages ..					17	8	
Add arrears for last year paid this year ..					15	-	
Balance (Statement II) ..					207	8	
7. *b.* GYMNASTIC INSTRUCTORS							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
c. DRAWING MASTERS							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P	RS.	A.	P.
GRANT III.—SANITATION AND MEDICAL SERVICES—							
1. HOSPITALS AND DISPENSARIES—							
Medical Subordinates	1	131	4	-	1575	-	-
„ „	-	-	-	-	-	-	-
Midwife	1	12	-	-	144	-	-
Clerk	-	-	-	-	-	-	-
Compounder	1	18	-	-	216	-	-
~~Servants~~ Surgery Cooly ..	1	7	-	-	84	-	-
„ .. .. Floor	1	6	-	-	72	-	-
„ .. watchman ..	1	5	-	-	60	-	-
Female ward Cooly	1	4	-	-	48	-	-
Toty —	1	5	-	-	60	-	-
Cook —	1	6	-	-	72	-	-
Total ..	8	194	4	-	2331	-	-
Deduct Fines and Stoppages ..					203	4	-
Add arrears for last year paid this year ..					191	-	-
Balance (Statement II) ..					2318	12	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
3. Vaccination—							
Vaccinators	1	15	-	-	180	-	-
Peons	-	-	-	-	-	-	-
Total ..	1	15	-	-	180	-	-
Deduct Fines and Stoppages ..					15	-	-
Add arrears for last year paid this year ..					15	-	-
Balance (Statement II) ..					180	-	-
4. Registration—							
Registrars	1	10	-	-	120	-	-
Peons	-	-	-	-	-	-	-
Total ..	1	10	-	-	120	-	-
Deduct Fines and Stoppages ..					11	-	-
Add arrears for last year paid this year ..					10	1	-
Balance (Statement II) ..					119	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.*							
5. *a.* "Conservancy, Road-cleaning and Road-watering."—							
Nuisance Inspectors	1	27	-	-	324	-	-
"							
"							
Maistries on Rs 6 each ..	4	24	-	-	288	-	-
Scavengers on Rs 5 each ..	16	80	-	-	960	-	-
Sweepers on Rs 5 each ..	22	110	-	-	1320	-	-
Jalayari ..	1	3	-	-	36	-	-
Total ..	44	244	-	-	2928	-	-
Deduct Fines and Stoppages ..					256	5	9
Add arrears for last year paid this year ..					231	1	8
Balance (Statement II) ..					2902	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.*							
b. Private Scavenging—							
Inspectors							
Maistries	1	6	-	-	72	-	-
Scavengers .. on Rs 5 each ..	5	25	-	-	300	-	-
Total ..	6	31	-	-	372	-	-
Deduct Fines and Stoppages ..					35	5	2
Add arrears for last year paid this year ..					30	7	9
Balance (Statement II) ..					367	4	7
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents	-	-	-	-	-	-	
Masalchies on Rs 5 each ..	8	40	-	-	480	-	
Total ..	8	40	-	-	480	-	
Deduct Fines and Stoppages ..					46	12	10
Add arrears for last year paid this year ..					40	-	
Balance (Statement II) ..					473	3	2

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

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

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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							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
5. Avenues—							
Servants .. .. @ Rs 5 each ..	4	20			240		
Total ..	4	20			240		
Deduct Fines and Stoppages ..					21	15	2
Add arrears for last year paid this year ..					17	14	5
Balance (Statement II) ..					235	15	3
6. Public Garden—							
Gardeners							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 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	35	-	-	420	-	-
Clerks	1	15	-	-	180	-	-
„	1	15	-	-	180	-	-
„							
Accountants							
Peons .. .. @ Rs 6 each	2	12	-	-	144	-	-
Sweeper	1	10	8	-	6	-	-
Total ..	6	77	8	-	930	-	-
Deduct Fines and Stoppages ..					63	8	10
Add arrears for last year paid this year ..					62	4	-
Balance (Statement II) ..					928	11	2
ii. Inspection—							
Chairman's salary or carriage allowance ..	1	15	-	-	180	-	-
Total ..	1	15	-	-	180	-	-
Deduct Fines and Stoppages ..					23	11	4
Add arrears for last year paid this year ..					8	3	7
Balance (Statement II) ..					164	8	3

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 .. @ Rs 7 each ..	3	21	-	-	252	-	-
Peons	-	-	-	-	-	-	-
Total ..	3	21	-	-	252	-	-
Deduct Fines and Stoppages ..					24	7	-
Add arrears for last year paid this year ..					23	12	-
Balance (Statement II) ..					251	5	2
c. Collection of tolls—							
Inspectors							
Gate-keepers							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

STATEMENT III.—*Municipality of* Chittagong Abstract of Deposits Account for the year 1896-97.

	Rs.	A.	P.		Rs.	A.	P.
Balance brought forward ..	2470	10	9				
2471							
1. Deposits by appellants	432	49		1. Credited to Municipal Funds ..	2396	6	8
2. Deposits by renters	2071	2	8	2. Returned to appellants	260	1	6
3. Deposits by contractors	60	-	-	3. Returned to renters	-	-	-
4. Deposits as security by municipal servants'	-	-	-	4. Returned to contractors	130	-	-
				5. Returned to municipal servants ..	-	-	-
5. Deposited for the execution of work for which private parties are liable..	-	-	-				
				6. Returned to parties	-	-	-
6. Other deposits under the Act or bye-laws	2	3	3	7. Paid to claimants	-	-	-
7. Excess collection	4	8	3				
2568				2787 Total ..	2786	8	2
Total, Receipts ..	2568	2	11	2252			
5039				5039 Balance ..	2252	5	6
Total, including balance ..	5038	13	8	Total ..	5038	13	8

STATEMENT IV-A.—*Municipality of* Chidambaram—Demand, Collection and Balance tatement for the year 1896-97.

Current.

Tax.	Demand as originally assessed by the Chairman.			Remitted by the Council on appeal.			Demand as finally settled (column 2 *minus* column 3).			Collected.			Remitted on account of vacant houses, &c.			Written off as irrecoverable.			Balance (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.	2988	-	-	124	8	-	2863	8	-	2677	8	-	-	-	-	12	8	-	273	8	-
2. Tax on buildings	6871	44		7	12	1	6863	7	3	6570	13	9	-	13	1	-	3	7	291	8	10
3. Tax on lands	354	7	3	-	-	-	354	7	3	252	3	8	-	-	-	-	-	-	102	3	7
4. Water-tax on buildings and lands ..																					
5. Tolls (gross receipts)	8000	-	-	7000	-	-	7000	-	-	7000	-	-	-	-	-	-	-	-	-	-	-
6. Market rents	511	-	-	12	-	-	499	-	-	499	-	-	-	-	-	-	-	-	-	-	-
7. Slaughter-house fees	55	-	-	-	-	-	55	-	-	55	-	-	-	-	-	-	-	-	-	-	-
8. Rent of cart-stands	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9. Private scavenging fees	334	14	-	-	-	-	334	14	-	327	-	-	-	-	-	-	-	-	7	14	-
10. Rent of lands	28	8	-	-	-	-	28	8	-	24	6	-	-	-	-	-	-	-	4	2	-
11. Rent of buildings	60	-	-	-	-	-	60	-	-	55	-	-	-	-	-	-	-	-	5	-	-
12. Fishery rents	683	8	6	-	-	-	683	8	6	683	8	6	-	-	-	-	-	-	-	-	-
																			584	3	5
																			200	1	4
Total ..	19886	10	1	1144	5	1	18742	5	-	18044	7	11	-	13	1	12	11	7	684	4	5

* Penalties levied under items 5, 6, & 7 for nonpayment of kist amounts within the prescribed period have not been shown here.

Statement IV-B.—Arrears.

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

	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	A.	B.	C.	&c.
1. Tax on arts, &c.	157	-	-	487	2	-	644	-	-	333	9	-	86	-	-	49	8	-	175	-	-	1892-93 to 1895-96
2. Tax on buildings	16	56	-	294	2	-	310	5	8	259	51	-	41	3	-	3	5	5	6	8	2	1893-94 to 1895-96
3. Tax on lands	11	9	4	19	4	5	30	13	9	11	10	10	-	-	-	-	9	9	18	9	2	1892-93 to 1895-96
4. Water-tax on buildings and lands																						
5. Tolls																						
6. Market rents																						
7. Slaughter-house fees																						
8. Rent of cart-stands																						
9. Private scavenging fees	-	-	-	4	8	-	4	4	-	2	10	-	-	-	-	1	14	-	-	-	-	-	-	-
10. Rent of lands	-	-	-	4	-	-	4	-	-	2	12	-	-	-	-	1	2	-	-	-	-	-	-	-
11. Rent of buildings	-	-	-	15	-	-	15	-	-	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12. Fishery rents	-	-	-	55	-	-	55	-	-	-	-	-	55	-	-	-	-	-	-	-	-	-	-	-
Total	184	14	10	878	12	7	1063	11	5	624	15	11	182	3	-	56	7	2	200	1	4			

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.
1. Tax on arts, &c.	56	85	8	-	874	791	-	-	934	876	8	-	884	820	8	-	50	56	-	-	10	10	-	-	858	798	8	-	16	12	-	-				
2. Tax on buildings	27	26	5	6	121	1224	14	-	1248	1251	3	6	1225	1236	15	7	23	14	3	11	1	-	3	7	1185	1188	14	2	39	47	13	10	-	-	13	1-1-7
3. Tax on lands	17	14	2	1	46	29	10	2	63	43	12	3	56	37	8	6	7	6	3	9	-	-	-	-	56	37	8	6	-	-	-	-	-	-	28	1-4-7
4. Water-tax on buildings and lands																																				
5. Tax on vehicles with springs and palanquins	1	3	-	-	14	42	-	-	15	45	-	-	13	39	-	-	2	6	-	-	-	-	-	-	10	30	-	-	3	9	-	-	-	-	-	-
6. Tax on animals	1	1	-	-	215	264	8	-	216	265	8	-	209	259	8	-	7	6	-	-	-	-	-	-	198	233	-	-	11	26	8	-	-	-	-	-
7. Tax on carts, &c	-	-	-	-	62	178	-	-	62	178	-	-	58	170	-	-	4	8	-	-	-	-	-	-	55	144	-	-	3	26	-	-	-	-	-	-
8. Rent on lands	1	1	2	-	-	-	-	-	1	1	2	-	1	1	2	-	-	-	-	-	-	-	-	-	1	1	2	-	-	-	-	-	-	-	-	-
9. Avenues.	-	-	-	-	1	7	-	-	1	7	-	-	1	7	-	-	-	-	-	-	-	-	-	-	1	7	-	-	-	-	-	-	-	-	-	-
10. Sale proceeds of Street refuse	-	-	-	-	4	30	12	-	4	30	12	-	4	30	12	-	-	-	-	-	3	24	12	-	-	-	-	-	1	6	-	-	-	-	-	-
11. Income from Market	-	-	-	-	1	5	-	-	1	5	-	-	1	5	-	-	-	-	-	-	-	-	-	-	1	5	-	-	-	-	-	-	-	-	-	-
12. Licenses.	-	-	-	-	57	161	13	4	57	161	13	4	55	159	13	4	2	2	-	-	-	-	-	-	53	155	9	4	2	4	4	-	-	-	-	-
13. Fees for removing sesspits contents	-	-	-	-	4	50	-	-	4	50	-	-	4	50	-	-	-	-	-	-	-	-	-	-	4	50	-	-	-	-	-	-	-	-	-	-
14. Miscellaneous	-	-	-	-	1	19	14	7	1	19	14	7	1	19	14	7	-	-	-	-	-	-	-	-	1	19	14	7	-	-	-	-	-	-	-	-
Total	103	131	1	7	2504	2804	8	1	2607	2935	9	8	2512	2837	2	-	95	98	7	8	14	34	15	7	2423	2670	8	7	75	131	7	10	-	-	-	-

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

Taxes.	Prosecutions instituted.				Collections before judgment.				Collections after judgment.				Prosecutions withdrawn or dimissed.				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.	20	12	8	-	-	-	-	-	10	39	-	-	7	7	8	-	3	16	-	-
2 Tax on buildings.	7	3	2	-	-	-	-	-	3	-	4	8	3	1	14	10	1	-	4	6
3. Tax on lands ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4. Water-tax on buildings and lands ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5. Tax on vehicles with springs and palanquins ..	2	6	-	-	1	3	-	-	1	3	-	-	-	-	-	-	2	2	-	-
6. Tax on animals ..	1	3	-	-	1	3	-	-	-	-	-	-	-	-	-	-	2	2	-	-
7. Tax on carts and other vehicles without springs.	1	2	-	-	1	2	-	-	-	-	-	-	-	-	-	-	2	2	-	-
Total ..	31	76	10	-	3	8	-	-	14	42	14	8	10	9	6	10	4	16	4	6

Statement V-A.—Showing the Statistics of Municipal Schools in the Municipality of Chidambaram for the official year 1896-97.

STATEMENT V-A.—Showing the Satistics of Municipal Schools in the Municipality of Cuddalore for the official year 1896-97.

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.
													Masters.			Contingencies and Miscellaneous.	Total.			
	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.	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.	Rs. A. P.
I.—Colleges																				
II.—Upper Secondary Schools and Departments.																				
(1)																				
(2)																				
(3)																				
Salary Result System																				
Cuddalore Grade. Total ..																				
Total of Colleges and Upper Secondary Schools and Departments ..																				
III.—Lower Secondary Schools and Departments.																				
(a) Salary System—																				
(1)																				
(2)																				
(3)																				
Total ..																				
(b) Salary-results System—																				
(1)																				
(2)																				
(3)																				
Total ..																				
Total, College and Secondary Schools.																				
IV.—Primary Schools and Departments.																				
(a) Salary System—																				
(1)																				
(2)																				
(3)																				
Total ..																				

STATEMENT V-A.— Showing the Statistics of Municipal Schools in the Municipality of Chidambaram for the official year 1896-97.—*cont.*

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.	
(*b*) Salary-results System—																				
(1)																				
(2)																				
(3)																				
Salary Result System																				
Hindustani School	1	-	-	1	25	12	33	- - -	- - -	- - -	7 10 3	7 10 3	88 - -	21 4 -	- - -	40 10 9	149 14 9	142 4 6	4 5 -	
Total ..	1	-	-	1	25	12	33	- - -	- - -	- - -	7 10 3	7 10 3	88 - -	21 4 -	- - -	40 10 9	149 14 9	142 4 6	4 5 -	
Total, Primary Schools ..	1	-	-	1	25	12	33	- - -	- - -	- - -	7 10 3	7 10 3	88 - -	21 4 -	- - -	40 10 9	149 14 9	142 4 6	4 5 -	
Grand Total of all Schools and Colleges	1	-	-	1	25	12	33	- - -	- - -	- - -	7 10 3	7 10 3	88 - -	21 4 -	- - -	40 10 9	149 14 9	142 4 6	4 5 -	

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 ..		
Infant Standard ..	4	4
First Standard ..	7	6
Second Standard ..	1	1
Third Standard ..	4	3
Fourth Standard ..		

STATEMENT V-B.—Showing the Statistics of Aided Schools in the Municipality of Chidambaram for the official year 1896-97.

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
									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.
(*a*) Secondary																
Total ..																
(*b*) Primary																
1. Committee Primary	1	-	-	1	102	-	61	46	291 8 -	170 - -	170 - -	- - -	170 - -	- - -	170 - -	
2. Swaprakasa Institution	1	-	-	1	152	-	109	101	371 15 -	238 8 -	238 8 -	- - -	238 8 -	- - -	238 8 -	
3. Chetty's charity School	1	-	-	1	114	-	78	71	340 8 -	210 - -	210 - -	- - -	210 - -	- - -	210 - -	
4. Christian Mission Street	1	-	-	1	51	1	25	20	93 12 -	100 - -	100 - -	- - -	100 - -	- - -	100 - -	Rs 64 extra grant
5. [illegible]	1	-	-	1	21	-	14	12	27 4 -	27 4 -	27 4 -	- - -	27 4 -	- - -	27 4 -	
6. Padupet Primary	1	-	-	1	47	3	27	25	66 10 -	66 10 -	66 10 -	- - -	66 10 -	- - -	66 10 -	
7. Sembadava Street	1	-	-	1	43	-	37	31	53 6 -	53 6 -	53 6 -	- - -	53 6 -	- - -	53 6 -	
8. Lubbai Street	1	-	-	1	52	-	25	15	38 2 -	38 2 -	38 2 -	- - -	38 2 -	- - -	38 2 -	
9. Mannargudi Road	1	-	-	1	39	1	24	22	74 6 -	58 - -	58 - -	- - -	58 - -	- - -	58 - -	
10. Somasundra Mudali Street	1	-	-	1	34	7	21	21	66 2 -	54 8 -	54 8 -	- - -	54 8 -	- - -	54 8 -	
11. Ananthesvaran Covil Street	1	-	-	1	24	-	12	9	18 12 -	18 12 -	18 12 -	- - -	18 12 -	- - -	18 12 -	
12. Palan Salai Street	1	-	-	1	28	-	14	9	21 2 -	21 2 -	21 2 -	- - -	21 2 -	- - -	21 2 -	
13. Kuthadum Pillai's Street	1	-	-	1	29	-	19	17	40 - -	40 - -	40 - -	- - -	40 - -	- - -	40 - -	
14. Pennaul Street School	1	-	-	1	41	13	24	19	46 12 -	46 12 -	46 12 -	- - -	46 12 -	- - -	46 12 -	
15. Eastern Street	1	-	-	1	31	9	18	13	29 6 -	29 6 -	29 6 -	- - -	29 6 -	- - -	29 6 -	
16. Bandikkara Street	1	-	-	1	35	5	16	12	20 12 -	20 12 -	20 12 -	- - -	20 12 -	- - -	20 12 -	
17. Sambandan Karai Street	1	-	-	1	22	-	10	4	10 4 -	20 8 -	20 8 -	- - -	20 8 -	- - -	20 8 -	
18. Visvanatha Pillai Street	1	-	-	1	31	2	17	13	25 - -	25 - -	25 - -	- - -	25 - -	- - -	25 - -	
19. Vellapurantham Mudali Street	1	-	1	-	-	-	-	-	- - -	- - -	- - -	- - -	- - -	- - -	- - -	
Total ..	19	-	1	18	896	41	541	460	1635 4 -	1238 10 -	1234 10 -	- - -	1238 10 -	- - -	1238 10 -	
Grand Total ..	19	-	1	18	896	41	541	460	1635 4 -	1238 10 -	1234 10 -	- - -	1238 10 -	- - -	1238 10 -	

Results Grants were paid at minimum rate

* Special grant

40

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

Schools.	Number of Schools: At the beginning of the year.	Number of Schools: Opened during the year.	Number of Schools: Closed during the year.	Number of Schools: At the close of the year.	Number on rolls on 31st March 189 .: Boys.	Number on rolls on 31st March 189 .: Girls.	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.	Amount disbursed: For previous year.	Amount disbursed: 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																
Total ..																
(b) Primary																
Total ..																
Grand Total ..																
C. Salary Grant Schools—																
(a) Secondary																
1. Pacheappah's High School	1	-	-	1	249									441 6 -	441 6 -	
2. Committee's Lower Secondary	1	-	-	1	80									408 - 9	408 - 9	
Total ..	2	-	-	2	329									849 6 9	849 6 9	
(b) Primary																
Total .																
Grand Total ..	2	-	-	2	329									849 6 9	849 6 9	

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STATEMENT VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Chidambaram for the year 1896-97.

(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 ..													
Repair of hospital buildings	100	"	"	500	"	"	"	"	"	600	"	"	Municipal Council's resolution No. 2 dt. 23-5-96
Baling out Nagacherry & Gnyanaprakasam tanks & letting water to municipal tanks	450	"	"	204	4	6	✓	"	"	654	4	6	" Nos. 6 dt. 12-8-96, 7 dt. 25-8-96, 3 dt. 5-9-96 & 3 dt. 27-3-97
Bonus to the Inspecting School Master	10	"	"	20	"	"	"	"	"	30	"	"	" Nos. 7 dt. 11-7-96, 6 dt. 12-8-96, & 9 dt. 12-12-96
Cholera and festival charges	100	"	"	1130	1	7	"	"	"	1230	1	7	" Nos. 8 dt. 25-7-96, & 8 dt. 27-2-97
Results grants	1200	"	"	38	10	"	✓	"	"	1238	10	"	" No. 7 dt. 27-3-97
Medicines & supplies to the municipal hospital	450	"	"	72	4	1	✓	"	"	522	4	1	" No. 3 dt. 27-1-97
Perishable articles purchased by the municipal hospital	379	"	"	39	15	7	✓	"	"	418	15	7	" Nos. 10 dt. 27-2-97 & 3 dt. 27-3-97
Contributions to provincial funds	150	"	"	50	"	"	✓	"	"	200	"	"	" No. 4 dt. 20-3-97
Repairs to hand night soil cart used for private scavenging service	6	"	"	1	7	"	✓	"	"	7	7	"	" Nos. 9 dt. 16-1-97 & 8 dt. 13-3-97
Cost of printing B. Schedule forms	"	"	"	5	8	"	✓	"	"	5	8	"	" No. 3 dt. 27-3-97
Cost of printed forms for office use	298	"	"	170	"	"	✓	"	"	468	"	"	" Nos. 3 dt. 15-2-97 & 7 dt. 28-3-97

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Coimbatore for the year 1896-97—*continued.*

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

Items of expenditure.	Original budget grant as sanctioned by Government.			Subsequent additions.			Subsequent deductions.			Total grant.			Authority for the additions and deductions shown in columns 3 and 4.
1	2			3			4			5			6
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
Contribution for Central Office and Municipal Establishments	120	-	-	34	-	-	-	-	-	154	-	-	Council resolution, No. 7, 27.2.97.

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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.
4	Leased out	7009	1	10	7	12	-	-	-	-	5	8	-	13	4	-	6995	13	10	2331	15	3	2334	8	7			

* There is an overpayment of Rs 2-9-4 under this item to the District Board which will be deducted from the next remittance and the account adjusted in the accounts.

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Statement V.III—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 re-paid. Up to 31st March 189 . Number of years.	Amount re-paid. Up to 31st March 189 . Amount	Amount re-paid. In 189 -9 .	Amount transferred to Sinking Fund. Up to 31st March 189 . Number of years.	Amount transferred to Sinking Fund. Up to 31st March 189 . Amount.	Amount transferred to Sinking Fund. In 189 -9 .	Invested out of the total amount transferred up to end of 189 -9 . In Government Securities.	Invested out of the total amount transferred up to end of 189 -9 . In the Savings Bank.
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.

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

Name of Municipality.	Total Number of houses, as per census (occupied and unoccupied).	Number of houses on the municipal register out of the number in column 2.	Assessed. Under 8 Annas. Number.	Under 8 Annas. Amount.	8 Annas to Rs. 1½. Number.	8 Annas to Rs. 1½. Amount.	Rs. 1½ to Rs. 5. Number.	Rs. 1½ to Rs. 5. Amount.	Rs. 5 to Rs. 15. Number.	Rs. 5 to Rs. 15. Amount.	Rs. 15 to Rs. 30. Number.	Rs. 15 to Rs. 30. Amount.	Rs. 30 and above. Number.	Rs. 30 and above. Amount.	Total. Number.	Total. 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.
Chidambaram	3648	3871	780	313 12 7	1682	1664 9 0	1214	3152 4 1	185	1274 - 11	8	164 3 5	2	294 9 3	3871	6863 7 3

780
1682
1214
185
8
3871

313-12-7
1664-9-0
3152-4-1
1274-0-11
164-3-5
294-9-3
6863-7-3

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STATEMENT V.III—Loans.

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

Name of Municipality.	Assessed in	Class I.		Class II.		Class III.		Class IV.		Class V.		Class VI.		Class VII.		Class VIII.		Total	
		Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number	Amount.	Number.	Amount.
		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
			Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.
Chidambaram Municipality				2	2 7 5 -	36	36 2 7 5 -	36	36 6 4 4 -	97	97 5 4 6 -	272	272 7 7 8 -	7	7 12 5 -	980	980 9 11 -	1397	1397 2 6 5 8

STATEMENT X.

1. Name of Municipality .. .. Chidambaram
2. Population as per last census 18640
3. Sanctioned number of Councillors { (a) Nominated .. .. 12 / (b) Elected .. .. 4 } 16
4. Actual number of Councillors on 31st March 1897— 14
   - (a) Ex-officio 1
   - (b) Nominated { Officials .. .. 2 / Non-officials .. .. 7 }
   - (c) Elected .. { Officials .. .. 4 / Non-officials .. .. 4 }

   Total .. 14.

   - (d) Europeans and Eurasians 2
   - (e) Natives 12
5. Total number of meetings actually held during the year .. 47
6. Number of meetings adjourned for want of a quorum 12
7. Average attendance at each meeting *actually* held—
   - (a) Officials 1
   - (b) Non-officials 7

   Total .. 8.

   - (c) Europeans and Eurasians 1
   - (d) Natives 7

   Total .. 8

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 Ry. G. Ramaswamy aiyer avergal elected on the 19th November 1895 held the office of Chairman from 1st April 1896 to 18th January 1897 when he delegated his powers to Mr. G. A. W. Vellams who held the office of Chairman delegate from the above date to 19th February 1897, when Mr. I. W. G. I. MacLeod assumed charge of the office as Ex officio Chairman and delegated his powers to Mr. Vellams who held the appointment till the 2nd March 97, when the Ex-officio Chairman resumed charge of the office and held the same till 6th March 1897, when he delegated his powers to Mr. M. Ramaswamy Iyer who held the

Statement X-A.—Showing the particulars of Selections held in the Municipality of Chidambaram in 1896-97.

Name of the wards, if any, into which the town is divided.	Population.	Number of registered voters.	Date of election.	Number of seats filled by election	Whether election was contested or not and the number of seats contested	If contested, number of voters who went to the poll.
1	2	3	4	5	6	7
1. Town as a whole	18640	637	29th August 1896	one	Not contested	As only one nomination was made to fill up one vacancy, there was no poll
2.						
3.						
4.						
5						
6.						
7.						
8.						
9.						
10						
Total						

Statement XI.—Furnishing information regarding Municipal markets, houses served by the private scavenging agency, number of latrines and of lights, &c., in the Town of Chidambaram for the year 1896-97.

Area of Municipality in square miles.	Name of Municipal markets.	Whether collection of fees, rents, &c., was leased out or managed departmentally.	Number of houses served by the private scavenging agency on the registers on 31st March 1897	Number of public latrines on 31st March 1896.	Number of latrines constructed in 1896-97.	Number of latrines demolished in 1896-97.	Number of latrines on 31st March 1897.	Number of lamps on 31st March 1896	Number of lamps put up in 1896-97.	Number of lamps removed in 1896-97.	Number of lamps on 31st March 1897.
1	2	3	4	5	6	7	8	9	10	11	12
6 Square miles.	1 Fish market. 1 Vegetable market.	Both leased out	247	9		2	7	223	7	–	230

5. This statement sh…

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

Name of hospital and dispensary.	Patients treated. In	Patients treated. Out.	Patients treated. Total.	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.
1	2	3	4	5	6	7
Chidambaram Municipal hospital	280	16717	16997	1 Midwife named Ranganayaka	79	G.O. No 749 P&S dated 14th May 1890.

STATEMENT XIII.—Showing the Statistics of Vaccination and of Births and Deaths registered in the Town of Chidambaram during the year 1896-97.

Number of births registered.	Number of deaths registered.	Number of prosecutions instituted for failure to register births or deaths.	Name of Medical subordinates and vaccinators performing vaccine operations.	Number of operations performed. Below one year of age.	Number of operations performed. Above one year of age.	Number of successful operations. Below one year of age.	Number of successful operations. Above one year of age.	Number of operations with animal lymph.	Number of successful operations with animal lymph.	Number of prosecutions instituted for failure to have children vaccinated.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12
542	610	13 prosecutions were instituted for failure to register births and 34 for failure to register deaths.	Medical Subordinates								
			1								
			2								
			3	"	"	"	"	"	"	"	
			Total ..	"	"	"	"	"	"	"	
			Municipal Vaccinators								
			1	441	214	441	187	655	632	29	
			2								
			3	655		628			X		
			Total ..	441	214	441	187	655	632	29	
			Grand Total ..	441	214	441	187	655	632	29	

Memorandum of Investments	
Description of Security	Nominal amount
Nil.	

N Ramaswamiah
Chairman

Chidambaram

Enclosure No 1

Cuddalore Division

Inspection

Statement B

accompanying the

Administrative Report

for 1896-97.

Statement No. I relating to General S

		189		
		Number of Schools.	Number of pupils on 31st March.	
			Boys.	Girls.
Colleges	Government			
	Board or Municipal			
	Aided from Provincial Funds			
	Aided from Local or Municipal Funds ..			
	Unaided and Indigenous			
Secondary Schools ..	Government			
	Board or Municipal			
	Aided from Provincial Funds	1	240	-
	Aided from ~~Local or~~ Municipal Funds ..	1	83	-
	Unaided and Indigenous	5	130	-
	Government .. Total ..	7	453	-
Primary Schools ..	~~Board or~~ Municipal	1	34	11
	Aided from Provincial Funds			
	Aided from Local or Municipal Funds ..	18	936	11
	Unaided and Indigenous	4	65	-
	Government .. Total ..	23	1035	22
Training Schools ..	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			
	Grand Total ..	30	1488	22

Note.—1. *Where an institution is aided from Provincial or Local (or Municipal) Funds, it should be shown against Provi*

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 Munici*

Statement No. II showing the proportion of pupils of the great classes of the population und[er] ...

Chidambaram

Classes of Population.	Population of school-going age. Boys.	Girls.	Pupils under instruction. Boys.	Girls.	Boys
Europeans and Eurasians	-	-	0 2	-	
Native Christians	8	8	18	-	
Muhammadans	78	27	121	12	22
Hindus { Brahmans	1275	1338	486	12	15
Hindus { Non-Brahman Caste Hindus ..			832	33	10
Hindus { Paraiyas and Kindred Classes ..			34	1	
Others					
Total			1493	58	

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*

Chidambaram
12-5-97

Ed. R. 46 5,000—16-5-93.

Statement No. III. giving particulars as to the qualifications o[f] ...

Classes of Institutions.		Number of Teachers employed.	Number possessing Trained Teachers' Certificates.	Number possessing Untrained Teachers' Certificates.
Colleges	Government			
	Board or Municipal			
	Aided from Provincial Funds			
	Aided from Local or Municipal Funds			
	Unaided and Indigenous			
Secondary Schools.	Government			
	Board or Municipal			
	Aided from Provincial Funds	14	0 2	9
	Aided from ~~Local or~~ Municipal Funds	5	2	2
	Unaided and Indigenous	11	..	..
	Total	30	4	11
Primary Schools ..	Government			
	~~Board or~~ Municipal	1	..	..
	Aided from Provincial Funds			
	Aided from ~~Local or~~ Municipal Funds	34	5	3
	Unaided and Indigenous	5	..	..
	Total	40	5	3
	G. Total	70	9	14

Note.—1. *In the column of remarks it should be noted whether the provision made in the b[u]d...*
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 Boar[ds]...*

Chidambaram
12-5-97

Ed. R. 47 5,000—16-5-93.

Statement No. IV relating to the results of the Grant Examination

Pure Results Schools.

Standard	1895–96 Compulsory Subjects only				1896–97 Compulsory subjects only				Per of pa 1895–96
	No. of pupils presented for the Standard	Number passed	Merit	Ordinary	No. of pupils presented for the Standard	Number passed	Merit	Ordinary	
IV Standard including Primary Exn.	71	26	1	25	62	53	20	33	37
III Standard	124	115	14	101	119	95	19	76	93
II — do	145	127	15	112	130	107	23	84	87
I — do	138	132	68	64	124	114	45	69	96
Infant — do	116	102	40	62	106	91	78	13	87

Name of Subject	1895–96 Optional Subjects				1896–97 Optional Subjects				
Drill & Gymnastics	110	110	..	110	84	84	..	84	There are
Geography	225	124	26	98	236	99	29	70	phy Engl per cap phy
Hygiene	91	51	15	36	118	73	27	46	
English	111	85	37	48	85	77	38	39	No ope Schools
Indian History	11	2	1	1	9	7	"	7	Geogra

Chidambaram 12-5-97

General Remarks: Muhamadans: The Labbai Street Sch
Panchamas: The Mission School
Both may be converted

Statement No. IV relating to the results of the Grant Examination

Pure Results Schools.

Standard	1895–96 Compulsory Subjects only				1896–97 Compulsory subjects only				Per of pa 1895–96
	No. of pupils presented for the Standard	Number passed	Merit	Ordinary	No. of pupils presented for the Standard	Number passed	Merit	Ordinary	
III Standard	4	4	2	2	2	2		2	100
II do	4	3	2	1	1	1		1	75
I do	2	2	1	1	1	1		1	100
Infant do	9	8	1	7	1	1		1	100

1895–96 Optional Subjects

Name of Subject	No. of pupils presented for the Standard	Number passed	Merit	Ordinary
Geography	4	3	1	2
Tamil	10	2	1	1

1896–97 Optional Subjects

Name of Subject	No. of pupils presented for the Standard	Number passed	Merit	Ordinary
Geography	1	1	..	1
Tamil	1	1	..	1

Statement No. IV relating to the results of the Grant Examination

Pure Results Schools.

Standard	1895–96 Compulsory Subjects only				1896–97 Compulsory subjects only				Percentage of passed
	No. of pupils presented for the Standard	Number passed	Merit	Ordinary	No. of pupils presented for the Standard	Number passed	Merit	Ordinary	
III Standard	4	4	2	2	2	2		2	100
II do	4	3	2	1	1	1		1	75
I do	2	2	1	1	1	1		1	100
Infant do	9	8	1	7	1	1		1	100

1895–96 Optional Subjects

Name of Subject	No. of pupils presented for the Standard	Number passed	Merit	Ordinary
Geography	4	3	1	2
Tamil	10	2	1	1

1896–97 Optional Subjects

Name of Subject	No. of pupils presented for the Standard	Number passed	Merit	Ordinary
Geography	1	1	..	1
Tamil	1	1	..	1

Chidambaram 12-5-97

Statement No. IV relating to the results of the Grant Examination

Private Aided Schools.

Standard	1895–96 Compulsory Subjects only				1896–97 Compulsory subjects only				Percentage of passed
	No. of pupils presented for the Standard	Number passed	Merit	Ordinary	No. of pupils presented for the Standard	Number passed	Merit	Ordinary	
III Standard	4	4	2	2	2	2		2	100
II do	4	3	2	1	1	1		1	75
I do	2	2	1	1	1	1		1	100
Infant do	9	8	1	7	1	1		1	100

1895–96 Optional Subjects

Name of Subject	No. of pupils presented for the Standard	Number passed	Merit	Ordinary
Geography	4	3	1	2
Tamil	10	2	1	1

1896–97 Optional Subjects

Name of Subject	No. of pupils presented for the Standard	Number passed	Merit	Ordinary
Geography	1	1	..	1
Tamil	1	1	..	1

Chidambaram 12-5-97

R. No. 384
97-98

27/5/97 DR

No. 1410 S.
26-5-97

Forwarded to the Chairman Municipal Council, Chidambaram in continuation of this office No. 1354 S. 20.5.97

C. Chinnasamy [illegible]
26/5
Ag asst Dist Inspector of Schools S. Arcot Dt.

5/23 9/4 [illegible] 1897

1896-97

No. IV Statement of work done by Inspecting School Master

Municipality	Name of officer.	Age last birthday.	Total Service as Inspecting School Master.	Whether trained or not.	Highest general Education test passed.	Highest grade of trained teachers' certificate.	Highest grade of untrained teachers' certificate.	Schools: Lower Secondary: For Boys.	Lower Secondary: For Girls.	Upper Primary: For boys	Upper Primary: For girls.
1	2	3	4	5	6	7	8	9	10	11	12
Chidambaram Municipality.	G. S. Apparsami Aiyar	41.	4 years & 7 months.	..	Matriculation.	..	Lower Secondary grade.	..	..	6	..

Chidambaram.
24th May 1897

...tatistics in Chidambaram Municipality for 96-97

1897.			
Number of Schools.	Number of pupils on 31st March.		Remarks.
	Boys.	Girls.	
1	249	.	both shown in State V B as asked by the committee
1	80	.	
8	162	.	8 by the addition of one Navalari Patasala teaching High Tamil & Sanskrit
8	491	7	
1	25	12	It is satisfactory to note that there was an increase of one Secondary School with a rise of 38 pupils
18	896	41	
5	81	5	
24	1002	58	Similarly under Primary Schools, there was an increase of one School & 3 pupils
32	1493	58	

...ial or Local (or Municipal) according as it has received a larger grant from Provincial or Local (or Municipal) Funds.

... Councils concerned before the 1st May.

C. J. Krishna Ayyar
Ag. Sub Asst. Inspector of Schools
Chidambaram Range

…teaching Staff employed in Chidambaram Municipality for 96-97

…mber with General …ducation …tificates.	Unpassed Teachers.	Remarks.
× 2	£ 1	⊙ includes one gymnastic Instructor × includes one drawing master £ are the Sanskrit Pandits of the Patchayappa's High School & Commissioner's Middle School.
..	£ 1	
..	β 11	β They are the teachers of the indigenous patasalas
2	13	
1	..	The percentage of unpassed teachers in Primary Schools remains the same in both the years (ie) -44
11	II 15	II 12 of these teachers have lower qualifications
-1	4	
13	19	
15	32	

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

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

C. J. Krishna ayyar
Ag Sub Asst Inspector of Schools
Chidambaram Range

…dambaram Municipality during 1896-97

Remarks.

There was a fall in the No. of pupils presen-ted under all the standards and the percentage of passes fell in all the classes except the IV Standard, where the increase is highly satisfactory; in the Labbai street School, out of 25 pupils presented (all Muhammadans learning Tamil only) 15 passed; and in the Mission Panchama School out of 25 pupils presented, 20 passed.

Remarks

… a fall in the No. of pupils presented for D… and English …astics; but there was a rise in Geog… Hygiene; The percentage of passes in … was very high; a slight increase was … in Hygiene and a slight fall in Geog…

…l subject was taught in the Labbai St… the Mission Panchama School (English … Hygiene were taught: Passes 2/3, 5/9, 2/3 respectively.

…o strong; Education backward.
…trong:
…ary Result Schools

C.D. Krishna ayar
Ag Sub-Asst Inspr of Sch…
Chidambaram R…

…e official year 1896-97.

…mber of miles travelled	Number of villages not having Schools for inspection visited by the Inspecting School Masters	Number of Schools started by the Inspecting School Masters	Number of indigenous or private Schools brought to the aided or the unaided list during the year	Number of unaided schools brought to aided list during the year	Average number of visits to schools	Remarks
…6	27	28	29	30	31.	
..	2	2	1	10.		(9) Attended the office of the Sub Asst. for the preparation of annual Returns.

…) The work done may be characterised as fair.
C.D. Krishna ayar.
…Asst Inspr of schools
…dambaram Range

…r instruction to children of school-going age in … Municipality during 96-97

Percentage.		Remarks.		
…s.	Girls.			
	..	pupils in 95-96 Boys 2	Girls ..	There was an increase under all classes except Non-Brahmin caste Hindus. There are two … of the Ho…
…5	..	18	..	
…5	14	112	11	
		464	2	
	3	869	9	
		23	..	
		1488	22	

…Councils concerned before the **1st May.**

C.D. Krishna ayar
Ag Sub Asst Inspector of Sc…
Chidambaram Range

Chidambaram Municipality during 96-97

Remarks.

This is a Hindustani Municipal School. There was a fall of 3 pupils; 12 female pupils present during 1896-97 were not examined for grant, as there was no provision in the E. List.
Out of the total 16 Muhammadan pupi… presented for grant, 14 passed i.e. 87½ per cent.

…e presented for Tamil during the year.
…presented for Geography passed.
…al subjects ought to be taught and the … the purely Muhammadan Municipal School …e.

C.D. Krishna ayar
Ag Sub Assistant Inspector of Schools
Chidambaram Range

No. 1354 S / 20.5.97 21/5/97

Forwarded to the Chairman, Municipal Council Chidambaram.

2. Statement I. There was on the whole a slight improvement in the number of schools and their strength. The fall in the strength of the municipal Muhammadan school is to be regretted.

3. Statement II. The number of native Christian pupils remained at the same figure while there was a rise under Muhammadans and Panchamas. This is satisfactory.

4. Statement III. The qualifications of the teachers do not show much improvement. Excluding the teachers of unaided and indigenous schools, 17 had passed no examination whatever. But of these 17, two were pundits and 12 were qualified by service. Thus there were only 3 that were totally unqualified. The provision of Rs 120 made for the training of teachers was, for the most part properly utilized.

5. Statement IV. The municipal Muhammadan school showed a deterioration, it having presented 16 pupils for grant examination against 23 in the year previous. The results were however satisfactory. It is to be regretted that C. application was not submitted in [illegible] on behalf of girls.

G No 337 / 97-98

Again as regards [illegible] schools it is observed that the numbers presented showed a slight fall in every standard: but the results obtained at the examinations were very satisfactory. The progress made by Muhammadans and Panchamas has been remarked upon by the Sub Assistant Inspector. The proposal to convert the Labbai street school into a municipal school will be considered at the next budget meeting.

Cuswamy [illegible]
Ag. Asst. Inspector of Sc[hools]
Arcot

[illegible] 2/5

Enclosure[s]

Educational statements 1 to [illegible] to accompany the Administration Report for 1896

Proceedings of the Municipal Councillors of Chidambaram, at their meeting held on Thursday the 10th June 1897.

Present.

M.R.Ry M. Ramaswami Iyer Avergal, Chairman.
T. Varada Row Esquire Ag: Head Assistant Collector, South Arcot.
M.R.Ry M. Srinivasachariar Avergal.
Mr G. A. W. Selloms.
The Rev. M. Meyner.
M.R.Ry V. Swaminada Jattavallabhar Avergal B.A.
" K. Varahachariar Avergal.
" M. C. Ramaswami Iyer Avergal.
" C. N. Srinivasa Iyer Avergal.
" Kandaswami Moodaliar Avergal.
" Ponnambala Pillai Avergal.
Hazarets Kaul Khan Sahib Avergal.
M.R.Ry Vrishabadwaja Deetchadar Avergal.

Absent 3 councillors.

Read draft Administration Report for the year 1896-97.

Approved.

× × × × × × ×
× × × × × ×

(Signed) M. Ramaswami Iyer
(True Extract) Chairman.

M. Ramaswami Iyer
Chairman.

Enclosure No.

Chidambaram Municipality

Copy of the Proceedings of the Council passing the Administration Report for the Report for 1896-97

School

ool

next

2/ 23/4

any the

tration

for 1896

G. No 231

Chidambaram Pachayappa's High School

School	Classes	Number on rolls	Number present	General Remarks
-	6th Form	20	18	Results at inspection were Very fair and so were the Matriculation results of December 1895. Hand Writing has, however, been neglected in the higher classes. Special attention should be given to this in future.
	5th do	18	15	
	4th do	33	31	
	3rd do	23	19	
	2nd do	24	23	
	1st do	28	27	
	4th Class	20	20	
	3rd do	21	20	
	2nd do	25	24	
	1st do	17	14	
	Inff. do	8	5	
	Total.	237	216	

The results in gymnastics were only middling

The tone and discipline of the institution are good and the dress and behaviour of the pupils all right.

I have the honor to be
Sir
Your most obedt servt
[illegible]
Inspector of Schools
SC

38/4

T. C. P. Copies 500—23-3-97.

1897.

G. No 231 / 1897–98

From G.O.K. C. Nagoji Rao B.A.

Inspector of Schools,

SOUTHERN CIRCLE.

To

The Chairman
Municipal Council
Chidambaram

Inspector of Schools' report to accompany the Administration Report for 1896-97

Dated 4th } May 1897.
Despd. 5th }
Received 8th }

No. 180 G.

ENCLOSURES.

REFERENCE:—His / This Office No.—

Sir

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

4/2394 M of 1897

L. & M. 500—4-5-[illegible] Copy sent to Press. 28-9-97

Loca[illegible]

[illegible]d for signatu[re] 13-10-97

[illegible]d in print. 15-10-97

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No. 2394 M — already in type — A.

[illegible]UES TO C. No.

[illegible] OF GOVERNMENT No 2085 M — A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

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