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Ca... ation Report

Reviewing the — of the Cuddalore Munl. Council for 1896-97.

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Government {1897} of Madras.

LOCAL AND MUNICIPAL.

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G.O., No. 2560 M., 18th November 1897.

NOVEMBER.

Administration Report.

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

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following paper :—

From M.R.Ry. C. S. SRINIVASA RAO Avargal, Chairman, Municipal Council, Cuddalore, to the Secretary to Government, Local and Municipal Department (through the Revenue Officer in charge of the Cuddalore Division), dated 5th July 1897, No. 279.

I have the honour to submit herewith my report on the working of this municipality for 1896–97, together with the following enclosures :—

(1) Statements of receipts and expenditure.

(2) Educational statements (four in number, with copy of remarks of the Acting Assistant Inspector of schools on the same).

(3) Report of the District Medical and Sanitary Officer on the working of the hospital and dispensaries.

2. Copy of resolution of the council, passed at a meeting, in which the report was read and adopted.

I.—Constitution of the Municipal Council.

3. The sanctioned strength of this council, according to G.O., Mis. No. 98 M., dated 15th May 1885, is 20, of which three-fourths are elected by the rate-payers and one-fourth appointed by Government.

4. During the year under report four vacancies occurred—three among the nominated and one among the elected councillors. The nominated officers, who vacated their seats, were the District Medical and Sanitary Officer, Dr. Lee, the Superintendent of Police, Mr. Sullivan, and the Executive Engineer, Mr. Wilson. The first and last mentioned gentlemen left the town on transfer to other stations, while Mr. Sullivan resigned. These seats were filled by the appointment of the present District Medical and Sanitary Officer Dr. Marsden, Mr. Coombes, the Head-quarters Deputy Collector, and Mr. O'Connell, a local pleader and civil pensioner.

5. The vacancy among the elected members occurred by the expiry of the period of three years for which one M.R.Ry. A. Subbarayalu Reddiyar, High Court vakil, practising in the District Court here, was elected a councillor. An election to fill the seat vacated by him was held on the 30th April 1896, and of the two candidates nominated by the electors, Mahomed Razaaq Marakayar and Doraiswami Mudaliyar, the former succeeded in obtaining 66 votes against 23 secured by the latter candidate. The former having secured the larger number of votes, was declared duly elected, agreeably to the election rules in force and the result reported to Government in my letter, dated 5th May 1896, No. 79.

6. *Meetings of the Council.*—Seventeen meetings were held during the year against sixteen in the previous year. One meeting was adjourned for want of the necessary quorum against three similarly adjourned in 1895–96.

7. The average attendance was one of officials and nine of non-officials, the corresponding figures for the preceding year being two and nine, respectively.

II.—Receipts.

8. The opening balance was Rs. 7,890–14–6 and the receipts of the year Rupees 48,964–12–5, of which Rs. 36,321–6–2 were realized from taxation and Rs. 12,643–6–3 from miscellaneous sources.

9. The total expenditure was Rs. 55,203–3–1 and the year thus closed with a balance of Rs. 1,652–7–10, of which Rs. 1,045–9–7 appertains to the Municipal fund and Rs. 606–14–3 to the Endowment fund.

10. Compared with the revised estimate and the actuals of the previous year, there was an increase of Rs. 154–12–5 and Rs. 1,021–1–6, respectively, in the total amount realized in the year under report—a result due to recoveries of advances given in 1895–96 to the late District Medical and Sanitary Officer for repairing the New Town hospital and to deposits of renters for 1897–98 having been credited under the appropriate heads to Municipal funds in the year under report in accordance with G.O., No. 1040 M., dated 28th June 1895.

11. The principal variations in the receipts as compared with the revised estimate are explained below.

A.—Receipts from Taxation.

12. *Tax on Arts.*—The demand under this tax, according to the registers prepared with the aid of the ward councillors, was Rs. 4,868–8–0. Deducting Rs. 129 remitted on appeal, the net demand was Rs. 4,739–8–0, of which Rs. 3,606 were collected within the year and Rs. 3 written off as irrecoverable, thus leaving a balance of Rs. 1,130–8–0. This was further reduced by subsequent collections to Rs. 378–8–0. The decrease as compared with the revised estimate and the actuals of the previous year is attributable to the late date on which certain assessment lists were submitted by the ward councillors. The assessed demand shows an increase over the revised estimate and the actuals of 1895–96 of Rs. 239–8–0 and Rs. 330–8–0, respectively. This is due to the list of persons liable to this tax having been carefully revised by the ward councillors.

13. The arrears in the beginning of the year amounted to Rs. 226–8–0. Rs. 159 of this sum was collected and Rs. 44 written off as irrecoverable within the year, thus reducing the arrears to Rs. 23–8–0, of which Rs. 5–8–0 was subsequently collected, leaving a small balance of Rs. 18 yet to be realized.

14. *Tax on Buildings.*—The house-tax registers, which were last scrutinized in 1893–94, were again revised in the year under report agreeably to the instructions in paragraph 3 (i) of G.O., No. 1651 M., dated 16th October 1895, reviewing the report for 1894–95 and the revision resulted in the revenue from this source being augmented by about Rs. 1,000. It is to be regretted that a complaint was made to the Collector that the revision of the house-tax register of the 1st Ward, Cuddalore Old Town, was not properly done by the councillor who was entrusted with the work. When the enquiry, which is being made in the matter, is completed, the result will be reported to the Collector.

15. The demand under the tax on buildings was Rs. 10,733–2–5; Rs. 73–12–11 of this amount was remitted by the council on appeal, thus reducing the demand to Rs. 10,659–5–6. Rs. 9,601–2–6 of this sum was collected within the year and Rs. 64–5–5 remitted on account of unoccupied and demolished buildings and Rupees 7–9–7 written off as irrecoverable, leaving a balance of Rs. 986–4–0. This was further reduced by collections and remissions subsequently made to Rs. 386–12–3. Considering that the bills were issued late and that a large number of appeals had to be disposed of in consequence of the revision of the house registers, the collection of this tax was satisfactory.

16. The arrears amounted to Rs. 521–8–5, of which Rs. 459–4–2 were collected before the 31st March last, Rs. 6–4–10 remitted in the tax on a house which was revised by me after I had personally inspected the building, and Rs. 34–3–8 written off as irrecoverable, leaving a balance of Rs. 21–11–9. Of this amount, Rs. 8–14–5 were collected after the close of the year, thus reducing the balance to Rs. 12–13–4. The bills which represent this small balance will be scrutinized and adjusted in the current year.

17. *Tax on Lands.*—The demand under this head was Rs. 4,129–7–0. Rupees 3,116–14–9 were collected within the year and Rs. 460–7–2 subsequently up to date, leaving a balance of Rs. 552–1–1 outstanding on this date.

18. The total arrears were Rs. 1,256–11–7. Rs. 693–12–2, or little more than half of this amount, was collected within the year under report, and Rs. 25–10–7 after its close up to date, leaving a balance of Rs. 537–4–10 yet to be realized.

19. The land-tax has always been a most difficult revenue to collect, even with the assistance of the village officers, who are supposed to be more familiarly acquainted with lands and the holders thereof than the bill-collectors. The rapid collection of the land-tax was, in a great measure, hampered by the owners or occupiers of lands residing in different places in the municipality and outside of it.

20. As it is necessary that careful enquiries should be made into the arrears under this head before they are disposed of, the matter will be scrutinized and adjusted in the current year.

21. *Tax on Lands unappropriated to any building or occupied by Native huts.*—Rs. 238–14–3 was the demand under this head. The collection of this tax was retarded by the attention which had to be given, without a special establishment, to the work of revising the house-tax registers. This caused a delay in the preparation of land bills which were consequently issued late in the year for collection and nothing was, therefore, collected under this head during the year under report, but measures have been taken to realize the whole of the recoverable demand under this tax before the end of August next.

22. Under arrears there was Rs. 104–10–8. Of this sum Rs. 12–12–7 only were collected. It is reported that most of the waste lands have been since occupied by buildings which have been assessed. Careful enquiries need, however, to be made into all such cases before the bills relating to lands on which houses have been built are cancelled.

23. *Tax on Vehicles and Animals and Carts, Rs.* 4,922–8–0.—The income from this tax fell short of the revised estimate by Rs. 677–8–0. A sum of Rs. 14 relating to the year under report was collected after the 31st March last, thus reducing the net decrease to Rs. 663–8–0. Compared with the actuals of 1895–96, it will be seen that the decrease was only Rs. 168. The falling off as compared with the revised estimate is partly due to the exemption from taxation, under clause (v) of section 78 of the Act, of vehicles not actually in use, but chiefly to the receipts under these heads having been over-estimated. A reference to the actuals of 1895–96 and previous years will show that in no year the revenue from this source exceeded Rs. 5,000 in round figures.

24. *Coercive Processes.*—At the beginning of the year there remained 21 warrants. During the year under report 744 warrants were issued, and thus the total number of warrants to be accounted for was 765. In 735 out of 765 cases the defaulters paid up their arrears before their property was attached or the warrants were cancelled, leaving 30 warrants unexecuted at the end of the year. In 15 cases attachment of property was rendered necessary, but the defaulters paid up the arrears with costs and redeemed their goods. In two cases warrants had to be cancelled, and one case in which a vehicle was seized under warrant for the tax due on it not having been paid is under enquiry and will be disposed of in due course.

25. *Tolls, Rs.* 13,750.—In this sum is included Rs. 1,100, being renters' deposits for 1897–98 credited to Municipal funds in the year under report to meet current expenses in accordance with G.O., No. 1040 M., dated 28th June 1895. The tolls for 1896–97 were sold for Rs. 12,650, and the whole amount was realized and credited in the accounts before the 31st March last. The renter of the year was so punctual in the payment of his kists that nothing was collected from him in the shape of interest on account of arrear payment of kists.

26. *Incidence of Taxation.*—The average incidence of taxation per head of the population in 1896–97, tolls included, was As. 12–3 and, excluding it, it was As. 7–8.

27. *Realization under Special Acts—Fees under Act II of 1888.*—The slight decrease of Rs. 5 in the receipts under this head as compared with the revised estimate calls for no remarks.

B.—Revenue derived from Municipal Property and Powers apart from Taxation.

28. *Avenue Receipts.*—Rs. 523–10–6 was the income derived from this source against Rs. 600 entered in the revised estimate and Rs. 459–14–3 realized in the previous year. The decrease of Rs. 76–5–6 as compared with the revised estimate is attributable to the comparatively small number of decayed avenue trees which were cut down and sold in public auction.

29. *Fees from Travellers' Bungalow.*—The income realized in the shape of fees at the travellers' bungalow was Rs. 115 against Rs. 150 in the revised estimate. The slight decrease of Rs. 35 is due to the smaller number of travellers who resorted to the bungalow during the year under report.

30. *Sale-proceeds of old Materials, &c.*—Hardly anything was collected under this head. As kerosine oil, which was hitherto supplied in tins cased in deal-wood boxes, is now received in iron drums from Messrs. Best & Co., there were no such tins or cases for sale in the year under report, and this accounts for the collection under this head being almost nil.

31. *Sale-proceeds of Night-soil, Street refuse, &c., Rs.* 2,365–3–1.—This sum is made up of Rs. 2,059–3–1, being the income realized from sale of sweepings during 1896–97 and Rs. 306, the deposits of renters for sweepings contract for 1897–98, but credited in the accounts of the year under report, with reference to the Government order quoted in paragraph 25 *supra* under the head of tolls.

32. *Fees from Educational Institutions.*—Rs. 119–2–6 was collected against Rs. 160 in the revised estimate and Rs. 132–13–3, the actuals of 1895–96. The decrease is chiefly due to the falling off in the attendance of boys in the Municipal salary-result schools, especially in the school established in the fishermen's village of Singaratope.

33. *Sale-proceeds and Composition Fees of Medicines.*—A sum of Rs. 376–7–5 was realized under this head against Rs. 500 in the revised estimate and Rs. 446–9–3, the actuals of 1895–96. This decrease is due to all the medicine bills not having been collected within the year. The work of collecting these bills is now thrown on the municipal staff who have already got enough to do, and I am of opinion that it was a mistake to have burdened them with this work. The medicine bills should, for obvious reasons, be collected by the hospital peon and others, who could easily recognize the persons who purchased the medicines as was hitherto done, or a special bill collector should be given to the District Medical and Sanitary Officer for collecting them. This question will be gone into when the next budget comes before the council for consideration and proper arrangements made for the collection of medicine bills.

34. *Income from Markets and Slaughter-houses, Rs.* 1,325–6–7.—In this is included Rs. 80, being renters' deposits for 1897–98 credited to Municipal funds in the year under report for the reasons assigned in paragraph 25 *supra*. Deducting this sum, the amount actually realized from rent of market and slaughter-house during 1896–97 was Rs. 1,245–6–7. The slight difference in this amount as compared with the revised estimate calls for no remark.

35. *Distraint Fees.*—Rs. 10–12–0 was collected under this head against Rs. 50 in the revised estimate and Rs. 23–8–0, the actuals of 1895–96. The smallness of the amount realized is due to fees not having been levied on warrants issued for the collection of the taxes except in those cases where property had to be actually attached for the recovery of arrears.

36. *License Fees, Rs.* 319–8–0.—There is a falling off of Rs. 280–8–0 against the revised estimate and Rs. 167–5–9 against the actuals of the preceding year. This decrease is due partly to the income under this head having been over-estimated and partly to a smaller number of licenses issued during the year for burning brick-kilns and erecting wedding pandals on streets. The income from this source was also partly affected by building contractors for large works having taken out annual licenses on payment of the maximum fee, viz., Rs. 30, for burning brick-kilns all throughout the year.

37. *Fines under Municipal and other Acts, Rs.* 535–7–0.—The decrease under this head is due to the fines levied under the Towns Nuisance Act III of 1889, which were hitherto credited to Municipal funds, having been withdrawn under G.O., No. 1460 M, dated 2nd September 1896.

38. *Interest on Investments—General, including Choultries, Rs.* 85–3–9.—This represents the interest for 2½ years credited to Municipal funds in the year under report on account of the Government promissory note of Rs. 1,000 belonging to the municipality.

39. *Grants and Contributions from Local Boards—Medical.*—Rs. 581–6–5 was the contribution paid by the district board towards the maintenance of the dispensary opened for women and children This dispensary was started on the 1st December 1896. The total cost incurred on account of the institution during 1896–97 was Rs. 1,162–12–10. Half of this amount, viz., Rs. 581–6–5, was paid by the district board according to an agreement made between the district board and the municipality, and the other half was met from Municipal funds.

40. *Private Scavenging Fees, Rs.* 175–8–0.—The demand under this head, according to the register, was Rs. 507, but the collections within the year under report amounted to Rs. 175–8–0 only. The realizations after the close of the year and up to date were Rs. 204–4–0. Deducting Rs. 379–12–0, the total amount collected from the demand, Rs. 507, the balance left to be collected in the current year is Rs. 127–4–0.

41. I may here observe that I experienced some difficulty when I endeavoured to raise the rates at which the scavenging fee is levied in order to make the scheme self-supporting as desired by Government. Councillors of a certain ward were opposed to the measure on the ground that the rates proposed by me were excessive, and this led to frequent revision of the fees and delay in their collection. The councillors referred to are of opinion that if the private scavenging fee is raised, it would result in making the scheme, which is gradually progressing, unpopular. For particulars regarding the working of the scheme, I would refer to paragraph 69 *infra* under the same head under expenditure.

42. *Refunds of Expenditure of previous years.*—The recovery of Rs. 131–2–0 is made up of a sum of Rs. 59 overdrawn by the Principal of St. Joseph's College on account of salary grant of teachers of the Primary department of his College, but refunded as directed by the Educational authorities, and Rs. 72–2–0, being value of a cheque issued in favour of the Manager of the New Town Committee's school being result grant earned by that school during 1895–96, but not cashed by him within the year.

43. *Other Items, Rs.* 244–14–0.—The decrease under this head is chiefly due to the receipts from "unclaimed taxes" having been slightly overestimated.

44. *Advances*—(ii) *Others, Rs.* 3,333–4–0.—This amount is composed of advances made for works in 1895–96 and in the year under report, but adjusted in the latter year.

III.—EXPENDITURE.

45. GRANT 1, PUBLIC WORKS—*New Works, Rs.* 7,221–12–6.—The largest outlay comprised in this sum is the payment of a sum of Rs. 7,000 to the President, District Board, towards the girder bridge which is being erected across the Uppanar at Old Town under the supervision of the District Board Engineer. Out of the remaining sum of Rs. 221–12–6, Rs. 141–10–6 were laid out in constructing a vaccination depôt in the compound of the New Town hospital and Rs. 80–2–0 in erecting a shed in connection with the same hospital for accommodating patients while the male ward of the hospital was under repair.

46. *Repairs—Communications.*—Rs. 8,324–3–7 were expended against Rs. 7,500 in the revised estimate and Rs. 8,525–7–2, the outlay in the previous year on roads on which frequent repairs were found necessary to keep them in order. The number of miles of road maintained was the same as last year, viz., thirty.

47. The expenditure on repairs—"buildings" was Rs. 2,229–4–1. Of this sum, Rs. 1,888–1–3 was expended on the New Town hospital and dispensary at Old Town. The total expenditure under this head exceeded the estimate by Rs. 729–4–1 and is due to the cost of the repairs and improvements which had to be done to the New Town hospital. The roof of the main ward of this building has been provided with a teak-wood ceiling and the old pan-tiles were replaced by Calicut tiles. The remaining sum of Rs. 341–2–10 was expended in the annual repairs to the latrines and the municipal salary-result schools as detailed in Statement II-A, part II.

48. A small sum of annas 14, which remained unadjusted from an advance made in 1888–89 for repairing the Old Town dispensary, was written off the accounts by the council at their meeting held on the 8th May last.

49. *Establishment for flushing drains, &c., Rs.* 818–5–5.—The decrease as compared with the estimate occurred chiefly in the savings effected in the amount provided for repairing the sewage carts on which a small sum of Rs. 10 only was expended.

50. *Water-supply—Establishment, Rs.* 164–2–10.—The slight difference is due to delay in the submission of the bill of the water works establishment for February last which was, however, received and paid after the close of the year.

51. *Establishment, Rs.* 399–3–5.—The decrease under this head occurred by reason of the Public Works Department Overseer not having been entertained in the beginning of the year.

52. *Tools and Plant and other Stores.*—Rs. 169–3–3 was expended under this head against Rs. 200 in the revised estimate. The small decrease of Rs. 30–12–9 is due to the non-utilization of the whole amount provided in the estimate for the purchase of tools, &c.

53. *Contribution to Local Boards for Works, Rs.* 164–7–6.—This sum is made up of Rs. 50 for maintaining the Gadilam flood embankment and Rs. 114–7–6, salary of the watchman employed to look after the Gadilam girder bridge. In the latter sum is included an arrear of Rs. 34–15–9 relating to 1895–96, but paid from the increased provision made in the budget of the year under report to meet the charge.

54. GRANT 2, EDUCATION.—The total outlay under this grant was Rs. 3,581–8–2 against Rs. 4,740 in the revised estimate and Rs. 3,516–7–3, the sum expended in 1895–96.

Training Schools.—A sum of Rs. 240 was provided to train seven students for three months in the Sessional school and two others in the Government training school. The former were to receive a stipend of Rs. 4 each per mensem while under training, but only two such students were trained in the year under report; hence the decrease in the expenditure incurred under this head.

Result Grants, Rs. 254–5–0.—The difference in this item as compared with the estimate is so small that it calls for no special remark. The variations in the other items of expenditure under this grant are trifling and call for no remark.

Contingencies, Rs. 88–3–0.—The decrease under this head is due to less expenditure under "contingencies."

Under salary grants, Rs. 246–6–0 was expended against Rs. 400 in the revised estimate and Rs. 346, the actuals of 1895–96. The decrease as compared with the estimate is due to salary grants on account of teachers of the primary department of St. Joseph's College not having been drawn within the year by the Principal of the institution.

Result Grants.—Out of a sum of Rs. 2,500 allotted, Rs. 1,696–6–0 was expended in result grants on 25 schools which were examined during the year under report against 24 schools aided in the preceding year, the expenditure on which amounted to Rs. 1,448–12–0. The decrease in result grants is due to the assignment system, according to which result grants were paid with reference to the net cost of the upkeep of each school without any regard to the number of pupils presented and passed and the actual amount earned, and consequently about Rs. 800 lapsed from the result grant allotment.

55. The educational officers were, as usual, about to submit proposals for the utilization of these savings, but they desisted at my request as funds were required to meet unforeseen expenditure in connection with the precautionary measures which had to be adopted, under the orders of Government, to guard against an invasion of bubonic plague.

56. *Miscellaneous—Building, Furniture, &c., Grants, Rs.* 150–12–0.—The decrease is due to savings effected in the provision made for purchase of furniture.

57. The other items under this grant approximated the figures in the revised estimate and call for no remarks.

58. Grant 3, Sanitation and Medical Services—*Hospitals and Dispensaries, Rs.* 8,474–10–10.—This expenditure fell short of the estimate by Rs. 625–5–2 owing to *all* the bills for medicines supplied by Messrs. Burgoyne, Burbidges & Co. not having been presented for payment within the year. The increase under "contingencies" is due to the dispensary opened at Tiruppáppuliyúr for treatment of women and children. A moiety of the cost of this institution was, as explained in paragraph 39 *supra*, contributed by the district board. As the working of the hospital and dispensaries is fully dealt with in the accompanying report of the District Medical and Sanitary Officer, it is needless to enter into further details here.

59. With reference to the District Medical and Sanitary Officer's remarks in his report under (3) Sanitation—5 (*b*) State of repairs of buildings, (*j*) Midwives, I beg to make the following remarks :—

Sanitation.—The sanitary defects pointed out by the inspecting officers are being gradually remedied as funds are found available for the purpose. The permanent latrines were constructed on designs approved by the former Sanitary Commissioners and are kept in fair order. They are being repaired yearly and those that stand in need of slight repairs will be attended to in the current year. A systematic inspection of all backyards is being made by the Chief and Sub-Sanitary Inspectors with a view to improve the sanitary condition of places which are kept in a filthy state.

5 (*b*) *State of repair of Buildings.*—The male ward of the New Town hospital is being repaired at a cost of Rs. 2,800, the whole of which was met from Municipal funds, but as this amount was found inadequate to complete the repairs to the building, the sanction of Government was obtained in G.O., Mis. No. 1213 M., dated 15th May 1897, to appropriate Rs. 3,000 from the New Town hospital endowment, repayable in six yearly instalments of Rs. 500 per instalment. Of the sum of Rs. 3,000 to be borrowed, Rs. 500 are for completing the repairs to the building referred to above and Rs. 2,500 for putting in order the lying-in ward and the out-houses attached to it and the hospital, as well as for carrying out the alterations and improvements suggested by the Surgeon-General when he last inspected these institutions.

Midwives.—The services of the Eurasian matron and midwife were dispensed with on the suggestion made by the former District Medical and Sanitary Officer.

60. It is to be regretted that proposals for frequent changes in the medical establishment are not thoroughly considered before they are urged upon the council to adopt.

61. *Contributions to Provincial Funds.*—Rs. 388, or Rs. 48 in excess of the estimate, was paid as contribution into the treasury to the credit of Government on account of the institutions and the agency detailed under Grant 3. The slight increase of Rs. 48 calls for no comment.

62. *Vaccination.*—On vaccination Rs. 565–11–8 were spent. The total number of operations performed showed an increase, while there was a slight falling off in revaccination. As the District Medical and Sanitary Officer's report which accompanies this contains a detailed account of the working of this department, I have

nothing to add beyond pointing out that that officer is under a misapprehension in stating that the vaccinator is required to attend the municipal office to prepare statistical returns. His attendance at the municipal office, which I regret to observe is not punctual, is required to furnish information of the result of cases of failure to submit to vaccination, as the defaulters are to be prosecuted by him before the Bench Magistrate's Court. This information is necessary to complete the monthly return in the form prescribed in G.O., No. 1502 M., dated 19th October 1894, the submission of which to the Sanitary Commissioner's office is not unfrequently delayed for want of it.

63. With a view to relieve the assistant vaccinator of the work of serving notices on which he is employed, provision was made in the current year's budget for the employment of a process-server, but the Government refused to sanction the appointment (*vide* paragraph (4,) Grant 3 of G.O., No. 591 M., dated 18th March 1897). In 1895–96, 83 cases were pending disposal of persons prosecuted who failed to get themselves or their children vaccinated.

64. In the year under report 519 cases were sent up to the Magistrate, thus making a total of 602 cases. Of this number, 520 underwent vaccination, 11 were fined, 32 died, 4 were considered unfit for vaccination, 31 left the town, and the medicial officers in three cases certified that they were vaccinated, leaving one case still pending. A warrant is reported to have been issued for the apprehension of this individual who is absent from the town.

65. *Registration of Births and Deaths.*—The total expenditure under this head was Rs. 364–8–0 against Rs. 380 in the revised estimate. There was a small increase in the cost of establishment, and this is due to the salary of the assistant registrar of births and deaths for March 1895–96 having been paid in the year under report in which the appointment was abolished. The registration work done during the year as compared with that done in 1895–96 is given below :—

	Births.	Deaths.
1895–96	1,725	1,048
1896–97	2,027	1,600

66. The above figures show that there was further improvement in the registration of vital statistics—a result attributable to increased activity on the part of the sub-registrars, who are remunerated with a small fee for every case of birth or death registered by them.

67. *Conservancy—Establishment and Other charges, such as Purchase and Hire of Carts, &c.*—Rs. 9,015–15–1 was the total expenditure under these heads against Rs. 9,890 in the revised estimate. The decrease is partly due to fines and stoppages in the pay of the menial servants for absenting themselves from work or neglecting to perform their work properly, and to the cheaper rates at which carts were hired for removal of street-sweepings, but chiefly to the non-entertainment, in the beginning of the year, of the chief sanitary inspector who joined the municipality in November 1896 after passing the required examination in the Medical College in April of the same year.

68. In the year under report, 27 carts and 57 sweepers were employed, as in the past year, to sweep the streets and to remove rubbish accumulated on them and from the dust-bins. Three sewage carts with a staff of ten toties are employed for cleaning the drains and emptying the cess-pools. The number of sewage carts is insufficient and it is under consideration to purchase a few more carts as funds permit. There are 383 dust-bins. Of these 187 are masonry, 23 wooden, 38 sheet iron and the rest are of corrugated iron and after the pattern of those in use in the Madras Municipality. The town is provided with 25 latrines. Of these 13 are masonry structures and 12 bamboo-mat enclosures. They are cleaned twice a day. This number, which is insufficient, will be increased as funds permit. A sum of Rs. 600 was advanced to two councillors for the construction of two latrines on the standard plan recently furnished by the Sanitary Board. Owing to the difficulty experienced in procuring suitable and unobjectionable sites for them in localities where they are most needed, they have not yet been erected. The councillors have, however, been requested to fix sites for them and take steps to have the buildings erected without any further

delay. The night-soil from latrines is removed in carts, and as people will not make use of it as manure for their fields, it is found necessary to bury it in pits. Every endeavour is made to keep the streets, lanes, &c., in as cleanly a condition as possible, but the straggling character of the town is a great drawback to anything like efficient check being exercised over those who commit nuisance in the streets and lanes, especially at nights. Much improvement might, however, reasonably be expected in this direction from the Police who patrol the streets and lanes at nights.

69. *Private Scavenging.*—Rs. 527–6–4 was spent on this service against Rs. 750 estimated and Rs. 1,283–1–3 expended in 1895–96. As the carts employed for removing excreta from private latrines were in good order, the amount allotted for their repair was not fully utilized, and hence the decrease which occurred chiefly under "Contingencies." The falling off as compared with the expenditure in 1895–96 was due partly to some of the filth carts which were hitherto drawn by bullocks having been replaced by hand night-soil carts, and partly to the amount provided for the purchase of such carts not having been entirely expended owing to similar carts purchased in 1895–96 being found adequate to meet present requirements. As the small night-soil hand carts, with iron buckets fixed to them, are more conveniently worked in narrow lanes and streets than the larger ones, the latter are being gradually replaced by the former description of carts. With a view to extend the scheme, I wrote to the Chairmen of several municipalities and asked them to help me in securing toties for employment in this municipality, but none could be procured, the replies from some of the Chairmen being to the effect that they were in some need of such class of servants themselves. The Sanitary Commissioner, who was also addressed on the subject, was good enough to direct a conservancy contractor at Madras to render me such help as he could in this matter, but as the rates at which he (contractor) promised to supply toties were unreasonably high, they could not be accepted. As the municipality has now got a chief sanitary inspector, he will, in the current year, be deputed to visit some of the districts in the presidency in which a large number of the toti class reside and induce a colony of them to emigrate to this place for employment not only on private scavenging work, but in latrines and on cholera patients when the disease makes its appearance in the municipality. During the year under report, great difficulty was experienced is getting toties to attend on the cholera-stricken patients. Thinking that the few toties required for this purpose could be procured through the Senior Physician of the General Hospital, I wrote to that officer also, but without success. It is, however, satisfactory to note that the number of private latrines attended to by municipal agency during the year under report shows an increase of 76 over the number served in 1895–96.

70. *Cholera Charges, Rs. 1,976–3–5.*—This includes Rs. 84 expended on account of precautionary measures adopted to guard against an invasion of the bubonic plague which still prevails in a mild form in the Bombay Presidency. The total expenditure incurred under this head exceeded the estimate and the actuals of the preceding year, and is due partly to cholera having prevailed almost throughout the year and partly to the measures adopted to stamp out the disease on the lines laid down in G.O., No. 1536 M., dated 9th September 1896. As the District Medical and Sanitary Officer's report, which accompanies this report, contains a detailed account of the outbreak, I have nothing to add in the way of further explanation, but thank Doctor Marsden for the arrangements that were made by him to afford medical relief to the sick in their houses and in the cholera sheds in which travellers by train and destitute people attacked with the disease were accommodated and treated. He frequently inspected the affected localities himself to see that patients were carefully attended to and their houses were properly disinfected by the medical and sanitary staff appointed for the purpose. During the prevalence of the disease, more than ordinary care was taken to keep the town clean, the scavenging staff being temporarily increased to meet the necessity. Owing to the small number of toties available here for employment on cholera work, I had to appoint some of the toties that were attached to latrines to attend on cholera patients and employ temporarily in their stead their wives and children to keep the latrines clean.

71. *Removing Prickly-pear.*—A small sum of Rs. 11–6–4 was expended in removing prickly-pear.

72. Grant 4, *Rs.* 5,302–7–11.—There was an increase under lighting contingencies owing to fluctuations in the price of kerosine oil.

73. *Rewards for the Destruction of Wild Animals and Snakes, Rs.* 120–8–0.—The decrease in this charge was due to a smaller number of snakes killed and produced at the municipal office for inspection before the stipulated reward or fee was paid.

74. *Printing, Rs.* 614–0–8.—This was paid on bills or statements received from the Accountant-General through the Treasury Deputy Collector, and the increase is ascribed to the bills for cost of printing having exceeded the estimate.

75. *Other Items.*—The other component items falling under this head are within the estimate and call for no remarks. The variations between the charges under each head under Grant 4 and the estimate are trifling and call for no remark.

76. Grant 5.—The total expenditure under this grant amounted to Rupees 4,277–1–2 against Rs. 4,690 in the estimate. The decrease is principally due to the amount provided as carriage allowance not having been drawn by me.

77. *Repayment of Debt.*—Rs. 400 was, with the sanction of Government, borrowed from the New Town hospital endowment in 1895–96 for repairing the New Town hospital which sustained damage from the floods of 1884. Rs. 250 of this sum was paid up at Rs. 25 a year since 1885–86, as directed in the Government Order under which the loan was sanctioned, but as the closing balance of 1895–96 was large, the balance of Rs. 150 was paid and the debt adjusted in the year under report, as required in paragraph 5 of G.O., No. 1299 M., dated 5th August 1896.

78. A memorandum of investments, in the form prescribed in G.O., No. 291 M., dated 25th February 1897, is given in the remark column of Statement I-A.

79. I regret the delay in the submission of the report. The draft was ready in the beginning of last month, but as the audit of the accounts for 1896–97 was taken up at the same time and as the office staff was fully employed on this work, the consideration of the draft report, in a meeting of the council, was deferred till the audit was completed in order that the statements to accompany the report may contain audited figures.

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Enclosure.

Concise Annual Report on the working of the Municipal Medical Institutions, Cuddalore, for the official year 1896–97.

(1) *Public Health.*—Generally fair, except for the prevalence of cholera, chiefly during December 1896 and January and February 1897. This disease, together with fevers and bowel complaints, contributed chiefly to the total mortality.

There were a few sporadic cases of cholera from May to November, when the disease began to spread in an epidemic form. From thence to the end of February, there were 261 deaths, the total number for the whole year under reference being 284 as compared with 69 in 1895–96. Many of the cases were imported from neighbouring villages where the disease was prevalent, whilst many others were of local origin.

Preventive measures were adopted on the lines laid down in G.O., No. 1536 M. of 9th September 1896, by the medical and sanitary staff.

Frequent inspections of infected localities were made and personal instructions given.

As regards small-pox, there were only 29 deaths, and there was no epidemic of this disease.

The principal diseases treated were those of the skin and eye, ulcers, rheumatism and malarial fevers.

(2) *Vital Statistics.*—The total number of births was 2,027 and of deaths 1,600. The subjoined comparative statement shows the figures for the past three years:—

Years.	Deaths.					Births.
	Cholera.	Small-pox.	Fevers.	All other causes.	Total.	Total.
1894–95	11	23	204	679	917	1,517
1895–96	69	22	274	683	1,048	1,725
1896–97	284	29	294	993	1,600	2,027

There is an increase both in the total number of births, as well as of deaths, due probably to improved registration and also, in the case of deaths, to the greater prevalence of cholera.

(3) *Sanitation.*—The general sanitary condition of this municipality is not satisfactory, and most of the defects previously noticed continue. Sweepings are removed to the fields by contractors in carts belonging to the municipality, and some revenue is derived by their sale.

Filth is removed from the latrines in night-soil carts and buried in trenches in three depôts, half a mile from the centre of the divisions near which they are situated.

There are 25 public latrines, 13 being of masonry and 12 of temporary construction. They are badly kept and very offensive, due partly to faulty construction and partly to their being out of repair.

River-banks, fields and waste places are also freely used by the people for the purposes of nature.

There are 366 private latrines, of which 234 are cleaned by municipal toties.

The private scavenging system is still backward, but efforts are being made to extend it. The great difficulty is to secure the services of a sufficient number of toties.

The water-supply of "Old Town" is mainly derived from the "Capper Hill lake," which is brought down by open channels, filtered, and delivered from a drinking fountain provided with taps. This water is of good quality at its source, but is liable to pollution in transit.

The other parts of the municipality are supplied from tanks, wells (public and private) and from rivers. Most of this water is polluted. The three wells near the court-house, which are set apart for drinking only, are protected and kept clean.

The large well in the compound of St. Joseph's College is largely used, and it yields a plentiful supply of good water. Proposals have been made and accepted to place a watcher over it and to provide it with pulleys and buckets.

Three tank-watchers are employed. Their utility is doubtful.

There is no regular system of drainage either for houses or streets. Whatever drains do exist are badly constructed, and though cleaned frequently, they soon become choked with filth. As they have no proper outlet, they overflow in every direction. Backyards and lowlying places are damp and water-logged. The larger cesspools are only opened and cleaned once in two or three years. The smaller ones are emptied twice a week and the contents removed to the fields in three sewage carts. With regard to improvements, the principal feature has been the appointment of a "trained chief sanitary inspector" and better sanitary supervision, as well as the carrying out of special cholera precautions.

Extra hands were employed from time to time; some wells were repaired; rank vegetation removed; two new latrines were provided for and others were repaired; and other similar minor works were carried out.

The chief wants are a largely increased staff of toties, proper drainage and the clearing away of rank vegetation and filth from waste places. Larger efforts should also be made to prosecute offenders in nuisance cases and to insist on the inmates of private houses keeping their backyards clean.

(4) *Vaccination.*—There was no change in the establishment, which consisted, as heretofore, of a first-class vaccinator, a second-class vaccinator and a calf-watcher.

Much of the time of the vaccinators is wasted in serving notices and in attending the municipal office to prepare statistical returns—work that should be done by others, so that they might be able to devote more time to their professional duties. Animal lymph was solely used throughout the year, the operations being principally by the direct method—calf-to-arm—(1,492 cases) and partly by glycerine paste (885 cases).

The total number of cases vaccinated was 2,377 (including 157 re-vaccinations), of which 2,316 were successful, 22 unsuccessful and 39 unknown.

As regards *cost*, the total cost of animal lymph was Rs. 275–7–8 and the average cost of each successful case As. 1–11 compared with As. 2 the previous year.

The total cost of vaccination *under all headings*, establishment included, was Rs. 565–11–8, giving an average cost of As. 3–11 for each successful case as compared with As. 3–11 the previous year.

A new temporary depôt has been constructed in the municipal hospital compound. It is hoped that when funds allow, a central depôt, on the standard plan, will be constructed to be worked in co-operation with the district board.

The subjoined statement shows the work done during the past three years, showing a steady increase, except in re-vaccinations, where there was a slight falling off:—

Years.	Number of infants vaccinated.	Percentage of success.	Number of re-vaccination.	Percentage of success.	Total number vaccinated (all ages).	Percentage of success.
1894–95	832	99·64	170	72·35	2,067	96·71
1895–96	1,148	99·48	183	64·48	2,211	96·52
1896–97	1,359	99·04	157	77·71	2,377	97·43

(5) *Hospitals and Dispensaries—(a) Nature and sufficiency of accommodation.*—The municipal hospital in New Town provides accommodation for in-patients of both sexes, with detached lying-in and septic wards and isolation sheds for infectious cases. The accommodation would be sufficient if the buildings were in proper repair; but owing to the male general wards being still under repair, these patients have had to be housed in a temporary shed erected for the purpose, whilst the roof of the lying-in-ward being unsafe it is unfit for occupation.

There is also a separate block for out-patients, which has been improved, in order to provide for the proper segregation of the sexes.

The institutions at Old Town and Tiruppáppuliyúr, as well as the newly-opened one for women and children, are dispensaries and only provide accommodation for out-patients.

The first-named is municipal property, and the other two are rented buildings. They are all in good repair and provide sufficient accommodation.

(*b*) *State of Repair of Buildings.*—Satisfactory in the three dispensaries, but bad in the New Town hospital, where much inconvenience is experienced. Thorough repair to the whole of the buildings is an absolute and urgent necessity and repeated representations have been made on the subject. Even the repairs to the male general wards, which were commenced, are at a stand-still for want of funds. Sanction has been applied for to utilize a portion of the hospital funded capital, as the municipality has not the funds for the purpose. It is hoped that this will be obtained.

(*c*) *State of Repair of Furniture.*—The existing furniture is in good repair, but a great deal more is required for the New Town hospital, and it is hoped additions will be made as funds allow.

(*d*) *Inspections*—(1) *Steps taken to carry out the recommendations of the Surgeon-General with the Government of Madras.*—Recommendations regarding the buildings and the equipment of the New Town hospital have been partly carried out, but the most important ones are still uncomplied with, "want of funds" being given as the reason.

Recommendations regarding boiling and disinfection of infected clothing, the provision of an incinerator, a separate vaccine depôt and other points connected with the working of the institution have been complied with.

Attempts have also been made to train the establishment in their duties, whilst the question of the method of obtaining supplies has not yet been decided by the council.

As regards the other institutions, most of the necessary repairs and alterations have been carried out in Old Town dispensary, and medicine shelves have also been put up.

The recommendation to build a new dispensary, on the standard plan, at Tiruppáppuliyúr has not been carried out for want of funds.

The recommendation to open a dispensary for women and children has been carried out, but a new building has not been erected yet.

(2) *Steps taken to carry out the recommendations of other Inspecting Officers.*—Hardly any recommendations have been made by other visitors. A few points connected with the working of the institutions have been attended to.

(*e*) *Amount of recoveries from Patients who have been able to pay for their Diets and Medicines*—"*Diets.*"—Patients able to maintain themselves provided their own diets.

The only sum recovered was the amount of Rs. 11–3–6 paid by the steamer agents for dieting an European sailor.

"*Medicines.*"—The amount recovered by sale of medicines was Rs. 353–10–1 as compared with Rs. 287–15–9 the previous year.

(*f*) *Number of Patients treated, as compared with previous years.*—This is shown in the subjoined comparative statement:—

Name of Institution.	1894–95.		1895–96.		1896–97.	
	In-door.	Out-door.	In-door.	Out-door.	In-door.	Out-door.
New Town hospital	376	26,289	519	23,236	659	25,108
Old Town dispensary (formerly a hospital) ..	210	13,513	180	14,222	..	14,902
Tiruppáppuliyúr dispensary	..	21,036	..	18,678	..	17,775
Women and Children's dispensary	..	..	..	..	..	1,007
Total ..	586	60,838	699	56,136	659	58,792

As regards New Town hospital, there was an increase, both amongst in and out patients, compared with the previous year. The in-[illegible] admitted, but the number been converted into a dispensary, there w[illegible]ne number of out-patients fell from 18,678 of out-patients increased. [illegible]ue opening of the new women and children's dispensary, [illegible]ighbourhood, where 1,007 out-patients were treated.

At the [illegible] number of out-patients in all the institutions combined rose from [illegible] to 58,792.

(*g*) *Mortality and actual causes of it, particularly with reference to septic diseases acquired in Hospitals.*—There were thirty deaths recorded amongst *in-patients* as follows:—

Cholera	13
Dysentery	7
Bright's disease	3
Exhaustion after labour	1
Shock after operation for strangulated hernia	1
Shock after extensive scalds	1
Tubercle of lungs	1
Fevers	3
Total ..	30

The mortality cannot be accurately estimated amongst *out-patients*, but there were 165 deaths from cholera recorded.

There were no deaths from septic diseases acquired in hospital.

(*h*) *Operations and Results.*—The total number performed in all the institutions was 1,887 compared with 1,732 the previous year, the distinction between "major" and "minor" being now done away with.

The results were as follows:—

	Patients.
Cured	1,733
Relieved	137
Discharged otherwise	10
Died	2
Remaining	5
Total ..	1,887

(*i*) *Establishment, whether sufficient and efficient.*—Sufficient, except that a second medical subordinate is very necessary for the New Town hospital. This has been a long-felt want, but absence of funds, as usual, prevented his being included in the budget. A Third-class Hospital Assistant should be provided as soon as possible.

As regards *efficiency*, the medical subordinates, compounders and peon are satisfactory. The other servants are not up to the mark. Attempts are being made to train them in their duties and there has certainly been some improvement during the past year. Some old and worthless hands have also been replaced by new ones.

(*j*) *Midwives—Work actually done.*—Three midwives are maintained, but for a portion of the year, there were only two at work, owing to certain changes having been made at the close of the previous year, in connection with the revised budget. As soon as the services of a third midwife could be secured, one was appointed. The total number of cases conducted during the year fell, for the above reasons, from 177 to 139.

These women a[illegible]e not sufficiently energetic and a mistake was made, I think, in dispensing with the services of the Eurasian matron-midwives, at the beginning of 1896, who did good service in former years.

(*k*) *Dispensary for Women and Children.*—The municipality resolved to open this institution, on the lines laid down by the Dufferin Fund Committee, at an estimated cost of Rs. 2,000 per annum, half the expenses being borne by the district board. This was sanctioned in G.O., Mis. No. 1445 M., dated 28th August 1896, and as soon as arrangements could be made and the services of a female apothecary secured, work was commenced. The institution was opened on the 1st December 1896 and has already become popular. The attendance has steadily increased, the number of admissions being 217 in December 1896, 221 in January 1897, 238 in February and 331 in March. The total number treated during this short period was 1,007 and the number of operations was 22.

It is at present located in a small, upstair, rented building, near the New Town Railway Station, readily accessible, clean and in good repair, and it has been so arranged, as to ensure perfect privacy. It is hoped that a permanent building will be erected before long, and it is an object well worthy of private generosity.

(*l*) *General Remarks.*—The general working of the hospitals and dispensaries has been satisfactory and the attendance has increased since the previous year. Want of funds is, however, a great drawback and for this reason, many suggestions as to improvements still remain uncomplied with.

CUDDALORE,
25th May 1897.

(Signed) J. C. MARSDEN, Surgn.-Major,
Dist. Medical and Sanitary Officer.

No. 794 Dis.

Submitted through the Collector.

2. *Paragraph 5.*—There was only one election during the year and this was contested: 72 per cent. of the registered voters going to the poll: the voters' list was prepared in 1893, but the Chairman says that it was used with the special sanction of Government obtained in G.O., Mis. No. 1324 M., dated 15th August 1895.

3. *Paragraphs 6 and 7.*—The low average attendance of officials is easily explained. I have endeavoured, whenever not in camp, to be present at Municipal meetings which are usually notified to commence at 8 A.M. The actual business, however, begins an hour or so later, owing to the dilatory attendance of members. This is particularly hard upon those who strive to be punctual and who have other engagements or work to attend to during the day.

4. *Paragraph 12—Tax on Arts.*—The demand shows an increase of Rs. 330–8–0 over the actuals of 1895–96. This is stated by the Chairman to be due to careful revision of the registers. The receipts under this head of taxation are capable of much further improvement, considering that trade is now diverted from Pondicherry to Cuddalore Old Town, on account of the New Tariff Act. It is to be regretted that, owing to the delay in the revision of registers, only 76 per cent. of the current demand was realised. The incidence of tax on arts per head was Rs. 3 against Rs. 3–2–2 in 1895–96 and against a Presidency average of Rs. 4–1–0.

5. *Paragraphs 14, 15 and 16—Tax on Buildings.*—The house-tax registers were revised as directed by Government in the last review, the increase resulting being about Rs. 1,000. The Chairman regrets that a complaint was made to the Collector regarding the improper revision of the house-tax registers in Cuddalore Old Town. The matter was investigated by me under the orders of the Collector. The result of my enquiry was as follows:—

"The few cases investigated by me show that the revision was not carried out on any fixed principles. In some cases the assessment is based on the annual rental value. This is a matter for easy ascertainment when the houses are rented; but in the case of houses occupied by owners, the revising councillor has been extremely lenient. Every street door has been separately numbered and this shows as separate numbers, buildings which form part of the whole structure. Thus stables, cattle-sheds and privies, which form annexures to houses are separately numbered because they have doors opening into the street. The petitioners think that each separate number should bear an assessment, but this need not always be the case, as obviously the annual rental value is calculated also with reference to the annexures. In many cases, the councillor has inadvertently taken upon himself to declare houses as not liable for taxation on the ground that the owners are too poor to pay, but this is a matter which can be legally disposed of only by the council in its corporate capacity. * * * The assessments should have been revised by the Chairman. If this had been done, there would be no room for complaint." The Collector adopted my views and requested the Chairman to obtain the explanation of the councillor concerned. Paragraph 14 of the report shows that the matter is still pending with the Chairman although 5½ months have elapsed since the date of the Collector's order. In statement IV-A, the net demand on the 31st March 1897 is exhibited as Rs. 10,659–5–6. This was reduced to Rs. 10,613–7–8 by decisions on the appeals disposed of after the close of the year. The correct demand would not have been exhibited in IV-A, but for the Proceedings of the Collector, dated 13th June 1897, No. 455-Eng. (enclosure A) copy of which is herewith submitted for information. The percentage of collections was 90 per cent. The revision of the register of tax on buildings is open to the following general remarks.

Out of 8,974 houses as per census only 5,721 appear on the registers. Of these, only 23 are taxed above Rs. 30 and 17 between Rs. 15 and 30. The average incidence of the tax on buildings was Rs. 1–13–8 against Rs. 1–15–2 in the previous year and a Presidency average of Rs. 2–4–6. That this should be the case notwithstanding the revision furnishes some reason for believing that the assessments were not accurate or complete.

6. *Paragraphs 17, 18, 19 and 20—Tax on lands.*—Rs. 1,012–8–3 were uncollected at the close of the year under tax on lands, or 24 per cent. of the demand. The Chairman explains that the bill-collectors, aided as they are by the village officials, are unable to realise the full demand under this head because the owners or occupiers reside in or outside the municipality. This explanation is rather difficult to understand. If only attention was paid to the provisions of the Act, no difficulty ought to have been experienced. The most effective step to expedite collection seems to me to be to weed out one or two effete and superannuated bill-collectors.

7. *Paragraph 23—Tax on Vehicles and Animals.*—There has been a considerable shortfall in the income realised under this head of tax. A great deal of irregularity in this branch of municipal administration was noticed by the Collector in his Proceedings, dated 26th May 1897, (enclosure B) a copy of which is herewith submitted for information.

8. *Arrears under all heads of Taxation.*—The arrears under tax on arts date from 1892–93, that on tax on lands is nearly one-half of the demand and a decade old. Much laxity prevails among the municipal subordinates entrusted with the collection of revenue.

9. *Paragraph 26.*—The average incidence of total taxation was less than that of 1895–96 and much less than the Presidency average of that year.

10. *Paragraph 33.*—The Municipal Act requires that a hospital should be maintained for the sick poor. If it is a difficult matter to collect upon bills the cost of medicines supplied, the hospital authorities should be strictly told not to dispense medicines except upon prepayment to such persons as do not come under the class of sick poor.

11. *Paragraph 36.*—In the last review, Government drew the attention of the municipal council to my endorsement regarding the inadequacy of the income from license fees. There is nevertheless a further falling off in the year under report.

12. *Paragraph 40.*—Only three-fifths of the demand under private scavenging fees was realised at the close of the year. The balance was, however, considerably reduced on the date of the report. The total demand was nearly thrice that of the last year. It is to be regretted that the Chairman's action in endeavouring to make the scheme self-supporting was opposed by some of the councillors. He has not however reported their names for the information of Government.

13. *Paragraph 44—Advances.*—No less than Rs. 3,333–4–0 were advanced to councillors in 1895–96 and 1896–97 and adjusted. In my endorsement on the last administration report, I wrote that the system of making large advances to municipal councillors was liable to much abuse. A statement (enclosure C) is herewith submitted showing the amounts outstanding on 1st April 1897 and advanced to municipal councillors, the date and the purpose of the advance. It will be observed that if advances were made to expedite completion of works, that object has signally failed.

14. *Paragraph 46—Roads.*—The total expenditure on road repairs was Rs. 8,324 against Rs. 7,500 of the revised estimate. Nothing was spent on new works. The total mileage of roads, streets, lanes, &c., in the town was 49. Of this, 30⅛ miles are metalled. The roads in Cuddalore Old Town and that leading to the District Jail on the Capper Hills are in a much neglected condition. The others may be said to be in fair order. The total outlay on roads was 60 per cent. of the net municipal income from tolls.

15. *Paragraph 47—Buildings.*—The only work of any importance undertaken during the year was the re-roofing of the males' ward of the New Town hospital at a cost of Rs. 1,395—a work which, the council could not have postponed a moment longer.

16. *Paragraph 51—Establishment.*—A road overseer was, for the first time, employed on a salary of Rs. 30 with a horse allowance of Rs. 15.

17. *Paragraph 54—Education.*—The total expenditure on education amounted to Rs. 3,582 or 10 per cent. of the total receipts from taxation. Rs. 1,696 were paid as

result grants, and Rs. 150 for building and furniture grants. A common drawing-master was also employed. One hundred and forty pupils were presented for examination from the five primary schools maintained by the municipality, of whom 100 are declared to have passed. Twenty-two aided schools existed at the end of the year. The Chairman's report furnishes no information regarding the educational progress in the Municipality. Both secondary and primary schools, municipal as well as aided, suffered in strength. As result grants are now paid on what is known as the assignment system, which is based upon the net cost of each school, the full amount allotted was not expended. The percentage of pupils under instruction to population of school-going age does not show any material increase over that of last year. There was a slight reduction in the number of unpassed teachers, although as many as 31 out of a total of 121 are yet untrained. The results of the examinations except in the 4th standard cannot be held to be satisfactory. The Municipality does not maintain any school for Panchamas. Muhammadan education retrograded. The average net cost per pupil in the primary schools maintained by the municipality was Rs. 5–6–0 as against the Presidency average of Rs. 5–1–9.

18. *Paragraph 58—Hospitals and Dispensaries.*—One hospital and three dispensaries are maintained by the municipality. One of the dispensaries which was opened in November last is intended exclusively for women and children, a female apothecary being placed in charge. There is a decrease of 40 in-patients and an increase of 2,656 out-patients over that of the last year. The New Town hospital requires much attention in the way of increased accommodation and suitable furniture and fittings.

19. *Paragraph 59 (j).*—Three midwives are said to be maintained, but only two were at work during a portion of the year. The number of cases attended to by them fell from 177 to 139. The Chairman has not cited any specific instances in support of his complaint in paragraph 60 of his report.

20. *Paragraph 62—Vaccination.*—The total number of cases vaccinated was 2,377 against 2,211 of the previous year. There is a slight increase in the percentage of successful cases. The cost of each successful case was As. 3–11 against As. 4 in the previous year. Re-vaccination received less attention than in the previous year. The number of children vaccinated below 1 year of age fell short by 668 of the number of births registered in the year. There was considerable difficulty experienced in the disposal of cases relating to vaccination owing partly to the neglect of the Presiding Bench Magistrate (now dead) and partly to the failure of the municipal vaccinators to furnish sufficient particulars to procure the attendance of parties before the Bench Court. This has now been rectified. No steps have been taken on the suggestions made in the last review regarding the establishment of a central vaccine depôt for the supply of vaccinators throughout the district.

21. *Paragraph 65—Vital Statistics.*—The number of births and deaths registered during the year were 2,027 and 1,600 against 1,725 and 1,048 of the previous year which is 43 and 34 per mille. This is a satisfactory improvement.

22. *Paragraph 67—Conservancy.*—Rs. 9,016 were spent under this head against Rs. 9,890 in the revised estimate. Information regarding the conservancy establishment and the plant are given in paragraph 68 of the Chairman's report. The general sanitary condition of the town has not in any way improved. Street sweepings are not burnt. No attempt has been made to utilize night-soil for manure. There were only 25 latrines, of which 12 are temporary structures. There ought to be at least 50 latrines in the town if people are to be prevented from polluting the river banks, &c., as stated in the medical report.

23. *Paragraph 69.*—Private scavenging has progressed. Seventy-six more houses were served by the municipal toties than in the previous year. Considering the large number of occupied houses, the service must still be considered inadequate. If a proper person were deputed to Salem or Tirupati, a sufficient number of scavengers can be procured. The Chidambaram Municipality had no difficulty in obtaining about 20 men from Tirupati last month for the sanitary arrangements in the town in connection with the local festival. Want of suitable drinking-water is severely felt in parts of New Town. There is no system of drainage. All this indicates that systematic and intelligent action is wanting.

24. *Paragraph 70.*—Cholera prevailed during the greater part of the year and as many as 284 people were carried off.

25. *Paragraph 72.*—The total number of lights maintained was 390 against 382 of the previous year giving an average of 8 per mile.

26. *Koradus.*—This municipality is not free from difficulties in connection with street encroachments. In G.O., Mis. No. 1208 M., dated 17th July 1896, Government directed that the rate of fee proposed by the council for cases of unobjectionable occupation was too low and should be raised to at least As. 2 per square yard per annum. The Collector asked the Chairman to report what rate of fee was proposed to be charged. On the 25th August 1896, the council resolved to levy As. 4 for *every foot of width* per annum for land assigned or occupied in front of houses or other buildings in *objectionable* cases. The Collector, in his letter dated 15th September 1896, pointed out that the Municipality instead of charging per square yard had resolved to levy As. 4 for every foot of width, the length of the encroachment not being taken into conderation and that this was defective. He also said that the fee was chargeable only in unobjectionable cases and that in objectionable cases the encroachments should be put a stop to. At a meeting held on the 25th September 1896, the council referred the matter to a sub-committee, with instructions to report in four weeks, in which my name was included. Thereupon I requested the Chairman to get a complete list of all the street encroachments now existing and compile them in a tabular form which I furnished and to place it before the sub-committee for consideration. This was promised to be done in a fortnight. On the date of my writing this review, I find that this list has not yet been completely prepared. Three hundred and twenty cases of encroachments are stated to exist in two of the five divisions of the municipality. The Deputy Sanitary Commissioner in his inspection notes of 11th November 1895, printed in G.O., No. 900 M., dated 28th May 1896, states, "encroachments are numerous throughout the town; in the main bazaar street, Tiruppáppuliyúr, a conspicuous example is to be seen—about one-third of the breadth of the street is occupied by semi-detached thatched sheds constructed in front of ordinary shops; these are divided into stalls occupied by petty traders. Attention has been called to the prevalence of encroachments in previous reports on this municipality, but apparently without effect." It is now high time that the matter of dealing with street encroachments should be taken away from the control of the municipality.

This report was received in the divisional office on 10th July 1897, and was placed into my hands on the 13th, the next day after I took charge.

CUDDALORE,
18*th July* 1897.

(Signed) T. VARADA RAO,
Assistant Collector.

No. 704-Eng.

Submitted.

2. *Paragraphs 6 and 7 of the Report.*—The Assistant Collector reports that the actual business of meetings commences an hour or so later than the time notified owing to the dilatory attendance of members. This shows the indifference to public affairs of the individuals composing the council. If the council sits only at 9 A.M. or at 10 or 10–15 A.M., councillors who are vakils must hurry off to attend the courts so that very little work is really done.

3. *Paragraph 12.*—The remarks of the Assistant Collector are endorsed. The incidence of tax on arts and of tax on buildings and the average incidence of total taxation was less than in 1895–96 and far below the Presidency average. The Chairman has offered no explanation for this unsatisfactory decrease.

4. *Tax on Buildings.*—The explanation of the councillor referred to in the Assistant Collector's endorsement has since been received and is under disposal in this office. I agree with the Assistant Collector in thinking that even after the late revision the tax on buildings is neither accurate nor complete.

5. *Paragraph 24.*—The case referred to in the last sentence is the one dealt with in this office Proceedings dated 26th May 1897. The matter had not been disposed of at the date of the report and the Chairman simply states that it will be disposed of "in due course"—a term, when employed by this council, of extreme vagueness.

6. *Paragraph 28.*—Avenue trees are felled and sold. It would be interesting to know how many trees the municipality had planted during the year. Except in places where houses are situated close together, avenue trees should not be unnecessarily cut down and care should have been taken to plant new trees in suitable localities to replace trees which had ceased to exist.

7. *Paragraph 36.*—I have reason to believe that in many cases licenses are not even applied for owing to the fact that such applications are not disposed of sufficiently promptly by the council to be of any use to the applicants who find it more advantageous to erect temporary pandals, &c., without licenses, as Municipal subordinates frequently fail to bring such cases to notice. This is due to extreme laxity of supervision over their work by the Municipal authorities.

8. *Paragraph 44.*—The Assistant Collector's remarks are endorsed. If the Chairman had taken some interest in seeing that the works were completed by entrusting them to contractors, the necessity for such advances to councillors could have been obviated.

9. *Paragraph 59.*—The Chairman reports that sanitary defects are being remedied as funds become available. Very little improvement is visible in the town. The remark of the District Medical and Sanitary Officer that the utility of the three tank watchers is "doubtful" is endorsed. The Vannankulam at Manjakuppam is in a filthy condition and its watcher's services could, with great advantage, be dispensed with and the tank converted into useful land, it being situated in the midst of the town and in a highly insanitary condition. It is reported that a systematic inspection of all backyards is being made. It would be interesting to know how many of these backyards have been visited by the Chairman himself or individual members of the council. The Chairman has not stated how many prosecutions have been sanctioned for keeping disgustingly filthy backyards or places overgrown with prickly-pear, &c. I consider that he might well be required to report fully on the subject.

10. *Conservancy.*—The Chairman is silent as to what, if any, efforts have been made towards the supply of good drinking-water in New Town where the want is badly felt. So far back as July 1894, Government in the Revenue Department, in its Order No. 494, dated 10th July 1894, sanctioned the grant of sites in the maidan for two good wells, and plans and estimates prepared by the Executive Engineer were forwarded to the Chairman in May 1895. The matter appears to have been quietly shelved by the council which, I regret to say, is not performing its public duties properly. The number of latrines in the town is quite inadequate. There should be at least one for every 1,000 inhabitants.

11. *Paragraph 71.*—The amount spent in the removal of prickly-pear, croton, &c., is absurdly small.

12. *Encroachments* are rife in the Municipality especially in Tiruppáppuliyúr, Manjakuppam and its hamlets. There is no effective check against these. The Municipality levies no fees on unobjectionable encroachments. A year ago I suggested to the Chairman that effective steps should be taken to put down objectionable encroachments and to levy a uniform rate of fees in unobjectionable cases. The Chairman has taken no final action on this suggestion. I have reason to believe that some of the councillors themselves are the chief offenders in this respect. The attention of the council has time after time been drawn to this defect and from the persistent apathy shown I doubt if the council will ever take any effective action at all. The Chairman I find does not go round the town and check the work of his subordinates and he is therefore careful not to draw the carriage allowance available, but the manager is allowed to draw a considerable sum under, I believe, the cloak of contingencies to enable him to drive about the town. This is a characteristic subterfuge. I agree with the Assistant Collector in thinking that the subject of encroachments should be taken altogether out of the hands of the council as was recently done in the case of the Chidambaram Municipality.

13. *General Remarks.*—The mode of conducting business in the office of the Municipality is highly discreditable. Replies to communications are not sent until several reminders have been issued to the Chairman and it is difficult to discover for what purpose the council exists. Grave irregularities are condoned and inadequately

dealt with. A "business return" as called for by the Board from Collectors' offices every quarter would disclose that the prompt disposal of papers is certainly *not* the rule but the rare exception in this Municipality which is in my opinion a disgrace to the South Arcot district. A few individual councillors strive to keep things going, but the majority are hopelessly indifferent, and appear incapable of working for the *public good* as distinguished from their personal interests or the interests of their individual protegés. The Chairman who is the highly respected Government Pleader is the essence of good nature and weakness of which the Municipal servants take ample advantage. He is constantly delegating his powers and it must be confessed that in so doing he generally displays much sagacity. It is high time that the council appointed a thoroughly strong, honest and competent secretary, one of whose first duties will be to set to work to cleanse the municipal Augœan stable by ridding it of several useless subordinates who find support at the hands of certain individual councillors. The dilatoriness of the council in taking action regarding the secretaryship is in keeping with its habitual *modus operandi*. In the interests of the municipal tax-payers, early and radical reform in the methods of maladministration on the part of this council is urgently required.

CAMP, TINDIVANAM,
24th August 1897. (Signed) A. E. CASTLESTUART STUART,
Collector.

ORDER—No. 2560 M., dated 18th November 1897.

The receipts and charges of the Cuddalore 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	10,141	7,440	7,890	7,891
Tax on Arts	4,409	4,500	4,500	3,765
,, on Buildings and Lands	14,827	14,540	15,140	13,884
,, on Vehicles and Animals	3,178	3,500	3,500	3,105
,, on Carts	1,912	2,100	2,100	1,818
Tolls	13,933	13,800	12,650	13,750
Realizations under Special Acts	40	..	40	35
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	644	810	810	672
Conservancy Receipts	2,045	2,000	2,050	2,365
Fees and Revenue from Educational Institutions	133	160	160	119
,, ,, from Medical Institutions	447	500	500	377
Income from Markets and Slaughter-houses	1,049	1,050	1,250	1,325
License Fees	487	600	600	320
Other Fees	439	460	500	505
Fines under Municipal and other Acts	1,023	1,200	1,100	535
Interest on Investments and Premium on Loans	824	940	830	909
Grants and Contributions from Government	679	880	830	820
,, ,, from Local Boards	46	2,120	700	776
Recoveries for Services to Private Individuals	176	280	280	176
Miscellaneous	272	310	396	366
Advances Recovered	1,381	110	880	3,343
Total	58,085	57,300	56,700	56,856
GRANT I— *Charges.*				
New Works—				
Communications	198	7,000	7,000	7,000
Buildings	663	760	200	222
Repairs—				
Communications	8,525	6,000	7,500	8,324
Buildings	390	300	1,500	2,229
Drainage	784	1,040	970	818
Water-supply	518	330	730	705
Establishment	406	900	550	399
Tools and Plant and other Stores	120	200	200	169
Contributions for Public Works	190	140	180	165
Total	11,794	16,670	18,830	20,031

—	Actuals, 1895–96.	Budget estimate, 1896–97.	Revised estimate, 1896–97.	Actuals, 1896–97.
Charges—cont.				
GRANT 2—	Rs.	Rs.	Rs.	Rs.
Training Schools	214	240	240	113
Municipal Schools—				
On the Salary-result System	817	900	890	867
Salary Grants	346	400	400	246
Result Grants	1,449	2,500	2,500	1,696
Building and Furniture Grants	293	200	200	151
Inspection	250	250	250	256
Miscellaneous	148	250	260	253
Total ..	3,517	4,740	4,740	3,582
GRANT 3—				
Hospitals and Dispensaries	9,023	11,250	9,100	8,475
Contributions	513	340	340	388
Vaccination	551	510	510	566
Registration of Births and Deaths	339	400	380	364
Conservancy, Road-cleaning and Road-watering	10,967	11,360	11,240	11,531
Total ..	21,393	23,860	21,570	21,324
GRANT 4—				
Lighting	2,497	2,210	2,730	2,819
Markets and Slaughter-houses	68	90	100	54
Choultries	492	580	580	526
Travellers' Bungalows	197	130	130	117
Avenues	2	10	10	..
Public Garden, Survey of Land, Fire and other Charges ..	1,418	1,420	1,680	1,787
Total ..	4,674	4,440	5,230	5,303
GRANT 5—				
Supervision and Management	4,553	4,530	4,690	4,277
Repayment of Debt	25	30	30	150
Advances Recoverable	4,226	..	100	537
Refunds	12	20	20	..
Balance	7,891	3,010	1,490	1,652
Total ..	58,085	57,300	56,700	56,856

2. The municipal council held seventeen meetings or one more than in the previous year. The attendance of the non-official members was fair; but the officials attended irregularly. The Collector will call the attention of the latter to G.O., No. 859 M., dated 10th April 1897. The attention of the municipal council is also drawn to the remarks of the Assistant Collector and the Collector in paragraphs 3 and 2 of their respective endorsements regarding the dilatory attendance of members at the meetings of the council and the consequent commencement of business long after the notified hour. If this unpunctuality continues, it will be impossible to secure the services of business men on the municipal council. One seat was filled by election during the year and it was contested, 73 per cent. of the registered voters attending the poll. The changes in the *personnel* of the municipal council given in paragraph 4 of the report are unnecessary and should be omitted from future reports.

3. *Receipts.*—(1) The arts tax registers were revised during the year with the result that there was an increase of 95 in the number of assessees and of Rs. 87 in the net current demand; but a large number of persons having been assessed under the lower classes of the schedule, the incidence of the tax fell, being Rs. 3 against Rs. 3-2-2 in 1895-96 and a general average of Rs. 4-1-0 for municipalities in that year. As pointed out by the Assistant Collector, the tax is evidently much underassessed. The house-tax registers were also revised during the year and the demand showed an advance of Rs. 890; but the average assessment per house taxed declined, being Rs. 1-13-10 against Rs. 1-15-2 in the previous year and a general average of Rs. 2-4-6 for municipalities in that year. The Collector gives good reason for considering that the registers of this tax are still inaccurate and incomplete. They should be again revised in the current year and a more equitable demand arrived at. The demand under the land tax fell, being Rs. 4,368 against Rs. 4,439.

(2) The current collections were fair under the tax on buildings, but very indifferent under the arts and land taxes. The unsatisfactory state of the collections

under the tax on arts is ascribed by the Chairman to the delay in the revision of the registers, while in the case of the land-tax it is stated to be due to the difficulty generally experienced in its collection. Neither of these explanations, however, can be accepted as justifying the poor collections in question. There appears to have been, as indicated by the Assistant Collector in paragraph 6 of his endorsement, neglect to enforce strictly the provisions of the law against defaulters, while the staff of bill-collectors was not so efficient as it should be. The arrear realizations under the house-tax were fair, and under the tax on arts indifferent, while under the land-tax they continued to be bad. Notwithstanding the remarks of Government in the reviews of the reports for the two previous years, arrears amounting to Rs. 700 and dating as far back as 1887-88 still burden the municipal accounts. The disregard of the orders of Government in this respect is discreditable and the Chairman should see that no further time is lost in adjusting the amount.

(3) Owing to slack competition at the auction sales the tolls leased for only Rs. 12,650 against Rs. 13,900 in 1895-96, and the whole of the sum was realized within the year. The receipts from the taxes on vehicles, animals and carts and from license fees and fines also declined. In this connection the attention of the municipal council is drawn to the remarks of the Assistant Collector and the Collector in their endorsements, from which it appears that the decrease under the cart-tax and under license-fees was largely due to culpable laxity on the part of the municipal executive. The income from the sale of sweepings and market rents advanced; but in the former case it was only nominal, being a consequence of the inclusion of the contractor's deposit for the current year. The attention of the municipal council is drawn to the remarks of the Assistant Collector in paragraph 10 of his endorsement regarding the indiscriminate dispensing of medicines, without payment, to persons who do not come under the designation of the sick poor. Its attention is also invited to the Collectors' remarks regarding the extension and maintenance of the avenues in the town. This subject should be noticed in the next annual administration report.

(4) The number of houses served by the private scavenging agency rose from 158 to 234; but the service continued to be worked at a loss, which was Rs. 351 against Rs. 1,107 in the previous year. The fees payable for the service amounted to Rs. 507 as against Rs. 176, but only one-third of the amount, not three-fifths as stated in paragraph 12 of the Assistant Collector's endorsement, was realized during the year. If the fees had been collected in full, the service would have been very nearly self-supporting. The short collections are attributed by the Chairman to the delay in fixing the rate of fees, this delay being due to the opposition of some of the councillors to the necessary enhancement of the rates in order to render the service self-supporting. As the number of houses brought under municipal control is only 4 per cent. of the number assessed to the tax on buildings, it is evident that the system has yet made but very trifling progress. The backyards of houses should be systematically inspected, while the owners of insanitary premises should be rigorously prosecuted. The Chairman is requested to report the number of prosecutions instituted on this account during the year.

4. *Expenditure.*—(1) *Public Works.*—No new work of importance was undertaken during the year by the municipal council, but a contribution of Rs. 7,000 was made to the District Board towards the girder bridge being erected across the Uppanar. A sum of Rs. 1,888 was spent in improving the New Town hospital building. Including the contribution of Rs. 7,000 to the District Board, the outlay on communications amounted to Rs. 15,324 or 11·9 per cent. in excess of the net municipal income from tolls. The Assistant Collector reports that the roads are in fair order, with certain exceptions which he specifies. These should receive the early attention of the municipal council. The system of making advances to municipal councillors for works having failed and being open to abuse should be discontinued.

(2) *Education.*—The net expenditure on education amounted to Rs. 3,321 or 9·1 per cent. of the receipts from taxation. All but Rs. 247 of this sum was spent on primary education. The municipal council continued to maintain five primary schools on the salary-result system, of which one was for Muhammadans, and aided with salary grants one secondary school against one secondary and one primary school in the previous year, and with result grants 25 primary schools against 24 in

that year. Of the aided primary schools, however, three were closed within the year. The attendance at both municipal and aided schools declined considerably; but the results of the departmental and grant examinations continued to be satisfactory. It is to be regretted that so much as 32 per cent. of the allotment for result grants was allowed to lapse during the year, in the circumstances explained in paragraphs 54 and 55 of the Chairman's report. The total number of boys under instruction in the municipal and aided schools fell, being 1,318 or only 37·9 per cent. of the male population of school-going age against 1,561 or 44·9 per cent. in 1895–96 and a general average of 57·3 per cent. for municipalities in that year. The extension of primary education thus requires the closer attention of the municipal council. There was some improvement in the qualifications of the teachers employed, but more than one-half of them were still untrained. Measures should be taken to reduce this unduly large proportion by withholding in whole or in part grants from the managers of aided schools who employ unqualified teachers and by entertaining none but qualified teachers in the municipal schools.

(3) *Medical Relief.*—One hospital and two dispensaries were maintained by the municipal council as in the previous year, and a new dispensary for women and children was opened on the 1st December 1896. The number of patients treated in all these institutions was 59,451 against 56,835 in 1895–96. In the women and children's dispensary alone 1,007 patients were treated during the four months of its working, which is a very gratifying result. The three midwives employed by the municipal council attended, on the whole, 139 cases of labour against 177 attended by one matron and three midwives in the previous year, the decrease being due to one midwife having worked only during a portion of the year. The District Medical and Sanitary Officer, however, states that the midwives lack energy and it is evident that their work requires closer supervision. The attention of the municipal council is drawn to the remarks in paragraph 5 (*c*) of the medical report regarding the provision of additional furniture for the New Town hospital.

(4) *Vaccination and Vital Statistics.*—The reported number of persons vaccinated during the year rose slightly, being 2,377 against 2,235 in 1895–96, and 97·4 per cent. of the operations are stated to have been successful against 96·6 per cent. It would have been satisfactory if the Medical officer had given his opinion as to the trustworthiness of these returns, as the result of any verifications that he may have personally conducted. Infantile vaccination also showed some advance, the number of children under one year returned as successfully vaccinated being 1,346 or 28·4 per mille of the population against 1,142 or 24·1 per mille in the previous year. There is, however, still room for the extension of infantile vaccination.

There was a marked improvement in the registration of vital statistics, the recorded number of births and deaths being, respectively, 42·8 and 33·8 per mille of the population against 36·4 and 22·1 per mille respectively, in 1895–96. As there was a high mortality from cholera, the recorded death-rate was apparently still inaccurate.

(5) *Sanitation.*—The outlay under this head amounted to Rs. 11,531 or 1·5 per cent. in excess of the allotment and was 23·5 per cent. of the current receipts. The Medical officer reports that the sanitation of the town was not satisfactory and that most of the defects pointed out from time to time still remain unremedied. The construction of additional latrines and the sinking of more wells, of which the town is in urgent need, should no longer be delayed. In this connection the attention of the municipal council is drawn to the remarks of the Assistant Collector and the Collector in paragraphs 22 and 10 of their respective endorsements. The remaining defects noticed in the last inspection notes of the Sanitary Commissioner and in paragraph 3 of the medical report should also be removed as soon as possible. With reference to the remarks of the Assistant Collector and the Collector in paragraphs 26 and 12 of their respective endorsements, the municipal council is requested to report through the Collector at an early date what action it proposes to take to remove the numerous encroachments existing in the town.

5. *General Remarks.*—The year closed with a balance of Rs. 1,652 or 3·4 per cent. of the current receipts.

There was some recorded improvement in vaccination and the registration of vital statistics; but in other respects the administration of the municipality during the year under review was unsatisfactory and inefficient. The assessment of the principal taxes was incomplete and the realization of long-standing arrears neglected, while education, which was already backward, retrograded still farther, and but little was done to improve the sanitary defects of the town.

The closing remarks of the Collector in his endorsement forwarding the Chairman's report reveal a most discreditable state of mismanagement, and it is evident that the public interests demand the intervention of the Government. His Excellency the Governor in Council therefore proposes to withdraw from the municipal council the privilege of electing its own Chairman and to reduce the number of municipal councillors to be appointed by election by the rate-payers from fifteen to six; and under section 12 of the District Municipalities Act IV of 1884, as amended by Act III of 1897, the municipal council is requested to report, through the Collector, within one month of the date of the receipt of this order, its objections, if any, to these proposals.

The Chairman's explanation of the delay in forwarding his report cannot be accepted as adequate.

(True Extract.)

G. S. FORBES,
Secretary to Government.

To the Chairman, Municipal Council, Cuddalore.
" 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.

Government (1897) of Madras.

LOCAL AND MUNICIPAL.

Proof for approval

Recd. } 1897. *Enclosures*

Regd. *Spare copies*

G.O., No. 2560 M., 18th November 1897.

NOVEMBER.

Administration Report.

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

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following paper:—

From M.R.Ry. C. S. SRINIVASA RAO Avargal, Chairman, Municipal Council, Cuddalore, to the Secretary to Government, Local and Municipal Department (through the Revenue Officer in charge of the Cuddalore Division), dated 5th July 1897, No. 279.

I have the honour to submit herewith my report on the working of this municipality for 1896–97, together with the following enclosures:—

(1) Statements of receipts and expenditure.

(2) Educational statements (four in number, with copy of remarks of the Acting Assistant Inspector of schools on the same).

(3) Report of the District Medical and Sanitary Officer on the working of the hospital and dispensaries.

2. Copy of resolution of the council, passed at a meeting, in which the report was read and adopted.

I.—Constitution of the Municipal Council.

3. The sanctioned strength of this council, according to G.O., Mis. No. 98 M., dated 15th May 1885, is 20, of which three-fourths are elected by the rate-payers and one-fourth appointed by Government.

4. During the year under report four vacancies occurred—three among the nominated and one among the elected councillors. The nominated officers, who vacated their seats, were the District Medical and Sanitary Officer, Dr. Lee, the Superintendent of Police, Mr. Sullivan, and the Executive Engineer, Mr. Wilson. The first and last mentioned gentlemen left the town on transfer to other stations, while Mr. Sullivan resigned. These seats were filled by the appointment of the present District Medical and Sanitary Officer Dr. Marsden, Mr. Coombes, the Head-quarters Deputy Collector, and Mr. O'Connell, a local pleader and civil pensioner.

5. The vacancy among the elected members occurred by the expiry of the period of three years for which one M.R.Ry. A. Subbarayalu Reddiyar, High Court vakil, practising in the District Court here, was elected a councillor. An election to fill the seat vacated by him was held on the 30th April 1896, and of the two candidates nominated by the electors, Mahomed Razaaq Marakayar and Doraiswami Mudaliyar, the former succeeded in obtaining 66 votes against 23 secured by the latter candidate. The former having secured the larger number of votes, was declared duly elected, agreeably to the election rules in force and the result reported to Government in my letter, dated 5th May 1896, No. 79.

6. *Meetings of the Council.*—Seventeen meetings were held during the year against sixteen in the previous year. One meeting was adjourned for want of the necessary quorum against three similarly adjourned in 1895–96.

7. The average attendance was one of officials and nine of non-officials, the corresponding figures for the preceding year being two and nine, respectively.

II.—Receipts.

8. The opening balance was Rs. 7,890–14–6 and the receipts of the year Rupees 48,964–12–5, of which Rs. 36,321–6–2 were realized from taxation and Rs. 12,643–6–3 from miscellaneous sources.

9. The total expenditure was Rs. 55,203–3–1 and the year thus closed with a balance of Rs. 1,652–7–10, of which Rs. 1,045–9–7 appertains to the Municipal fund and Rs. 606–14–3 to the Endowment fund.

10. Compared with the revised estimate and the actuals of the previous year, there was an increase of Rs. 154–12–5 and Rs. 1,021–1–6, respectively, in the total amount realized in the year under report—a result due to recoveries of advances given in 1895–96 to the late District Medical and Sanitary Officer for repairing the New Town hospital and to deposits of renters for 1897–98 having been credited under the appropriate heads to Municipal funds in the year under report in accordance with G.O., No. 1040 M., dated 28th June 1895.

11. The principal variations in the receipts as compared with the revised estimate are explained below.

A.—Receipts from Taxation.

12. *Tax on Arts.*—The demand under this tax, according to the registers prepared with the aid of the ward councillors, was Rs. 4,868–8–0. Deducting Rs. 129 remitted on appeal, the net demand was Rs. 4,739–8–0, of which Rs. 3,606 were collected within the year and Rs. 3 written off as irrecoverable, thus leaving a balance of Rs. 1,130–8–0. This was further reduced by subsequent collections to Rs. 378–8–0. The decrease as compared with the revised estimate and the actuals of the previous year is attributable to the late date on which certain assessment lists were submitted by the ward councillors. The assessed demand shows an increase over the revised estimate and the actuals of 1895–96 of Rs. 239–8–0 and Rs. 330–8–0, respectively. This is due to the list of persons liable to this tax having been carefully revised by the ward councillors.

13. The arrears in the beginning of the year amounted to Rs. 226–8–0. Rs. 159 of this sum was collected and Rs. 44 written off as irrecoverable within the year, thus reducing the arrears to Rs. 23–8–0, of which Rs. 5–8–0 was subsequently collected, leaving a small balance of Rs. 18 yet to be realized.

14. *Tax on Buildings.*—The house-tax registers, which were last scrutinized in 1893–94, were again revised in the year under report agreeably to the instructions in paragraph 3 (i) of G.O., No. 1651 M., dated 16th October 1895, reviewing the report for 1894–95 and the revision resulted in the revenue from this source being augmented by about Rs. 1,000. It is to be regretted that a complaint was made to the Collector that the revision of the house-tax register of the 1st Ward, Cuddalore Old Town, was not properly done by the councillor who was entrusted with the work. When the enquiry, which is being made in the matter, is completed, the result will be reported to the Collector.

15. The demand under the tax on buildings was Rs. 10,733–2–5; Rs. 73–12–11 of this amount was remitted by the council on appeal, thus reducing the demand to Rs. 10,659–5–6. Rs. 9,601–2–6 of this sum was collected within the year and Rs. 64–5–5 remitted on account of unoccupied and demolished buildings and Rupees 7–9–7 written off as irrecoverable, leaving a balance of Rs. 986–4–0. This was further reduced by collections and remissions subsequently made to Rs. 386–12–3. Considering that the bills were issued late and that a large number of appeals had to be disposed of in consequence of the revision of the house registers, the collection of this tax was satisfactory.

16. The arrears amounted to Rs. 521–8–5, of which Rs. 459–4–2 were collected before the 31st March last, Rs. 6–4–10 remitted in the tax on a house which was revised by me after I had personally inspected the building, and Rs. 34–3–8 written off as irrecoverable, leaving a balance of Rs. 21–11–9. Of this amount, Rs. 8–14–5 were collected after the close of the year, thus reducing the balance to Rs. 12–13–4. The bills which represent this small balance will be scrutinized and adjusted in the current year.

17. *Tax on Lands.*—The demand under this head was Rs. 4,129–7–0. Rupees 3,116–14–9 were collected within the year and Rs. 460–7–2 subsequently up to date, leaving a balance of Rs. 552–1–1 outstanding on this date.

37. *Fines under Municipal and other Acts, Rs.* 535–7–0.—The decrease under this head is due to the fines levied under the Towns Nuisance Act III of 1889, which were hitherto credited to Municipal funds, having been withdrawn under G.O., No. 1460 M, dated 2nd September 1896.

38. *Interest on Investments—General, including Choultries, Rs.* 85–3–9.—This represents the interest for 2½ years credited to Municipal funds in the year under report on account of the Government promissory note of Rs. 1,000 belonging to the municipality.

39. *Grants and Contributions from Local Boards—Medical.*—Rs. 581–6–5 was the contribution paid by the district board towards the maintenance of the dispensary opened for women and children This dispensary was started on the 1st December 1896. The total cost incurred on account of the institution during 1896–97 was Rs. 1,162–12–10. Half of this amount, viz., Rs. 581–6–5, was paid by the district board according to an agreement made between the district board and the municipality, and the other half was met from Municipal funds.

40. *Private Scavenging Fees, Rs.* 175–8–0.—The demand under this head, according to the register, was Rs. 507, but the collections within the year under report amounted to Rs. 175–8–0 only. The realizations after the close of the year and up to date were Rs. 204–4–0. Deducting Rs. 379–12–0, the total amount collected from the demand, Rs. 507, the balance left to be collected in the current year is Rs. 127–4–0.

41. I may here observe that I experienced some difficulty when I endeavoured to raise the rates at which the scavenging fee is levied in order to make the scheme self-supporting as desired by Government. Councillors of a certain ward were opposed to the measure on the ground that the rates proposed by me were excessive, and this led to frequent revision of the fees and delay in their collection. The councillors referred to are of opinion that if the private scavenging fee is raised, it would result in making the scheme, which is gradually progressing, unpopular. For particulars regarding the working of the scheme, I would refer to paragraph 69 *infra* under the same head under expenditure.

42. *Refunds of Expenditure of previous years.*—The recovery of Rs. 131–2–0 is made up of a sum of Rs. 59 overdrawn by the Principal of St. Joseph's College on account of salary grant of teachers of the Primary department of his College, but refunded as directed by the Educational authorities, and Rs. 72–2–0, being value of a cheque issued in favour of the Manager of the New Town Committee's school being result grant earned by that school during 1895–96, but not cashed by him within the year.

43. *Other Items, Rs.* 244–14–0.—The decrease under this head is chiefly due to the receipts from "unclaimed taxes" having been slightly overestimated.

44. *Advances*—(ii) *Others, Rs.* 3,333–4–0.—This amount is composed of advances made for works in 1895–96 and in the year under report, but adjusted in the latter year.

III.—EXPENDITURE.

45. GRANT 1, PUBLIC WORKS—*New Works, Rs.* 7,221–12–6.—The largest outlay comprised in this sum is the payment of a sum of Rs. 7,000 to the President, District Board, towards the girder bridge which is being erected across the Uppanar at Old Town under the supervision of the District Board Engineer. Out of the remaining sum of Rs. 221–12–6, Rs. 141–10–6 were laid out in constructing a vaccination depôt in the compound of the New Town hospital and Rs. 80–2–0 in erecting a shed in connection with the same hospital for accommodating patients while the male ward of the hospital was under repair.

46. *Repairs—Communications.*—Rs. 8,324–3–7 were expended against Rs. 7,500 in the revised estimate and Rs. 8,525–7–2, the outlay in the previous year on roads on which frequent re pairs were found necessary to keep them in order. The number of miles of road maint ained was the same as last year, viz., thirty.

47. The expenditure on repairs—"buildings" was Rs. 2,229–4–1. Of this sum, Rs. 1,888–1–3 was expended on the New Town hospital and dispensary at Old Town. The total expenditure under this head exceeded the estimate by Rs. 729–4–1 and is due to the cost of the repairs and improvements which had to be done to the New Town hospital. The roof of the main ward of this building has been provided with a teak-wood ceiling and the old pan-tiles were replaced by Calicut tiles. The remaining sum of Rs. 341–2–10 was expended in the annual repairs to the latrines and the municipal salary-result schools as detailed in Statement II-A, part II.

48. A small sum of annas 14, which remained unadjusted from an advance made in 1888–89 for repairing the Old Town dispensary, was written off the accounts by the council at their meeting held on the 8th May last.

49. *Establishment for flushing drains, &c., Rs.* 818–5–5.—The decrease as compared with the estimate occurred chiefly in the savings effected in the amount provided for repairing the sewage carts on which a small sum of Rs. 10 only was expended.

50. *Water-supply—Establishment, Rs.* 164–2–10.—The slight difference is due to delay in the submission of the bill of the water works establishment for February last which was, however, received and paid after the close of the year.

51. *Establishment, Rs.* 399–3–5.—The decrease under this head occurred by reason of the Public Works Department Overseer not having been entertained in the beginning of the year.

52. *Tools and Plant and other Stores.*—Rs. 169–3–3 was expended under this head against Rs. 200 in the revised estimate. The small decrease of Rs. 30–12–9 is due to the non-utilization of the whole amount provided in the estimate for the purchase of tools, &c.

53. *Contribution to Local Boards for Works, Rs.* 164–7–6.—This sum is made up of Rs. 50 for maintaining the Gadilam flood embankment and Rs. 114–7–6, salary of the watchman employed to look after the Gadilam girder bridge. In the latter sum is included an arrear of Rs. 34–15–9 relating to 1895–96, but paid from the increased provision made in the budget of the year under report to meet the charge.

54. GRANT 2, EDUCATION.—The total outlay under this grant was Rs. 3,581–8–2 against Rs. 4,740 in the revised estimate and Rs. 3,516–7–3, the sum expended in 1895–96.

Training Schools.—A sum of Rs. 240 was provided to train seven students for three months in the Sessional school and two others in the Government training school. The former were to receive a stipend of Rs. 4 each per mensem while under training, but only two such students were trained in the year under report; hence the decrease in the expenditure incurred under this head.

Result Grants, Rs. 254–5–0.—The difference in this item as compared with the estimate is so small that it calls for no special remark. The variations in the other items of expenditure under this grant are trifling and call for no remark.

Contingencies, Rs. 88–3–0.—The decrease under this head is due to less expenditure under "contingencies."

Under salary grants, Rs. 246–6–0 was expended against Rs. 400 in the revised estimate and Rs. 346, the actuals of 1895–96. The decrease as compared with the estimate is due to salary grants on account of teachers of the primary department of St. Joseph's College not having been drawn within the year by the Principal of the institution.

Result Grants.—Out of a sum of Rs. 2,500 allotted, Rs. 1,696–6–0 was expended in result grants on 25 schools which were examined during the year under report against 24 schools aided in the preceding year, the expenditure on which amounted to Rs. 1,448–12–0. The decrease in result grants is due to the assignment system, according to which result grants were paid with reference to the net cost of the upkeep of each school without any regard to the number of pupils presented and passed and the actual amount earned, and consequently about Rs. 800 lapsed from the result grant allotment.

18. The total arrears were Rs. 1,256–11–7. Rs. 693–12–2, or little more than half of this amount, was collected within the year under report, and Rs. 25–10–7 after its close up to date, leaving a balance of Rs. 537–4–10 yet to be realized.

19. The land-tax has always been a most difficult revenue to collect, even with the assistance of the village officers, who are supposed to be more familiarly acquainted with lands and the holders thereof than the bill-collectors. The rapid collection of the land-tax was, in a great measure, hampered by the owners or occupiers of lands residing in different places in the municipality and outside of it.

20. As it is necessary that careful enquiries should be made into the arrears under this head before they are disposed of, the matter will be scrutinized and adjusted in the current year.

21. *Tax on Lands unappropriated to any building or occupied by Native huts.*—Rs. 238–14–3 was the demand under this head. The collection of this tax was retarded by the attention which had to be given, without a special establishment, to the work of revising the house-tax registers. This caused a delay in the preparation of land bills which were consequently issued late in the year for collection and nothing was, therefore, collected under this head during the year under report, but measures have been taken to realize the whole of the recoverable demand under this tax before the end of August next.

22. Under arrears there was Rs. 104–10–8. Of this sum Rs. 12–12–7 only were collected. It is reported that most of the waste lands have been since occupied by buildings which have been assessed. Careful enquiries need, however, to be made into all such cases before the bills relating to lands on which houses have been built are cancelled.

23. *Tax on Vehicles and Animals and Carts, Rs.* 4,922–8–0.—The income from this tax fell short of the revised estimate by Rs. 677–8–0. A sum of Rs. 14 relating to the year under report was collected after the 31st March last, thus reducing the net decrease to Rs. 663–8–0. Compared with the actuals of 1895–96, it will be seen that the decrease was only Rs. 168. The falling off as compared with the revised estimate is partly due to the exemption from taxation, under clause (v) of section 78 of the Act, of vehicles not actually in use, but chiefly to the receipts under these heads having been over-estimated. A reference to the actuals of 1895–96 and previous years will show that in no year the revenue from this source exceeded Rs. 5,000 in round figures.

24. *Coercive Processes.*—At the beginning of the year there remained 21 warrants. During the year under report 744 warrants were issued, and thus the total number of warrants to be accounted for was 765. In 735 out of 765 cases the defaulters paid up their arrears before their property was attached or the warrants were cancelled, leaving 30 warrants unexecuted at the end of the year. In 15 cases attachment of property was rendered necessary, but the defaulters paid up the arrears with costs and redeemed their goods. In two cases warrants had to be cancelled, and one case in which a vehicle was seized under warrant for the tax due on it not having been paid is under enquiry and will be disposed of in due course.

25. *Tolls, Rs.* 13,750.—In this sum is included Rs. 1,100, being renters' deposits for 1897–98 credited to Municipal funds in the year under report to meet current expenses in accordance with G.O., No. 1010 M., dated 28th June 1895. The tolls for 1896–97 were sold for Rs. 12,650, and the whole amount was realized and credited in the accounts before the 31st March last. The renter of the year was so punctual in the payment of his kists that nothing was collected from him in the shape of interest on account of arrear payment of kists.

26. *Incidence of Taxation.*—The average incidence of taxation per head of the population in 1896–97, tolls included, was As. 12–3 and, excluding it, it was As. 7–8.

27. *Realization under Special Acts—Fees under Act II of 1888.*—The slight decrease of Rs. 5 in the receipts under this head as compared with the revised estimate calls for no remarks.

B.—Revenue derived from Municipal Property and Powers apart from Taxation.

28. *Avenue Receipts.*—Rs. 523–10–6 was the income derived from this source against Rs. 600 entered in the revised estimate and Rs. 459–14–3 realized in the previous year. The decrease of Rs. 76–5–6 as compared with the revised estimate is attributable to the comparatively small number of decayed avenue trees which were cut down and sold in public auction.

29. *Fees from Travellers' Bungalow.*—The income realized in the shape of fees at the travellers' bungalow was Rs. 115 against Rs. 150 in the revised estimate. The slight decrease of Rs. 35 is due to the smaller number of travellers who resorted to the bungalow during the year under report.

30. *Sale-proceeds of old Materials, &c.*—Hardly anything was collected under this head. As kerosine oil, which was hitherto supplied in tins cased in deal-wood boxes, is now received in iron drums from Messrs. Best & Co., there were no such tins or cases for sale in the year under report, and this accounts for the collection under this head being almost nil.

31. *Sale-proceeds of Night-soil, Street refuse, &c., Rs.* 2,365–3–1.—This sum is made up of Rs. 2,059–3–1, being the income realized from sale of sweepings during 1896–97 and Rs 306, the deposits of renters for sweepings contract for 1897–98, but credited in the accounts of the year under report, with reference to the Government order quoted in paragraph 25 *supra* under the head of tolls.

32. *Fees from Educational Institutions.*—Rs. 119–2–6 was collected against Rs. 160 in the revised estimate and Rs. 132–13–3, the actuals of 1895–96. The decrease is chiefly due to the falling off in the attendance of boys in the Municipal salary-result schools, especially in the school established in the fishermen's village of Singaratope.

33. *Sale-proceeds and Composition Fees of Medicines.*—A sum of Rs. 376–7–5 was realized under this head against Rs. 500 in the revised estimate and Rs. 446–9–3, the actuals of 1895–96. This decrease is due to all the medicine bills not having been collected within the year. The work of collecting these bills is now thrown on the municipal staff who have already got enough to do, and I am of opinion that it was a mistake to have burdened them with this work. The medicine bills should, for obvious reasons, be collected by the hospital peon and others, who could easily recognize the persons who purchased the medicines as was hitherto done, or a special bill collector should be given to the District Medical and Sanitary Officer for collecting them. This question will be gone into when the next budget comes before the council for consideration and proper arrangements made for the collection of medicine bills.

34. *Income from Markets and Slaughter-houses, Rs.* 1,325–6–7.—In this is included Rs. 80, being renters' deposits for 1897–98 credited to Municipal funds in the year under report for the reasons assigned in paragraph 25 *supra*. Deducting this sum, the amount actually realized from rent of market and slaughter-house during 1896–97 was Rs. 1,245–6–7. The slight difference in this amount as compared with the revised estimate calls for no remark.

35. *Distraint Fees.*—Rs. 10–12–0 was collected under this head against Rs. 50 in the revised estimate and Rs. 23–8–0, the actuals of 1895–96. The smallness of the amount realized is due to fees not having been levied on warrants issued for the collection of the taxes except in those cases where property had to be actually attached for the recovery of arrears.

36. *License Fees, Rs.* 319–8–0.—There is a falling off of Rs. 280–8–0 against the revised estimate and Rs. 167–5–9 against the actuals of the preceding year. This decrease is due partly to the income under this head having been over-estimated and partly to a smaller number of licenses issued during the year for burning brick-kilns and erecting wedding pandals on streets. The income from this source was also partly affected by building contractors for large works having taken out annual licenses on payment of the maximum fee, viz., Rs. 30, for burning brick-kilns all throughout the year.

37. *Fines under Municipal and other Acts, Rs.* 535-7-0.—The decrease under this head is due to the fines levied under the Towns Nuisance Act III of 1889, which were hitherto credited to Municipal funds, having been withdrawn under G.O., No. 1460 M, dated 2nd September 1896.

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41. I may here observe that I experienced some difficulty when I endeavoured to raise the rates at which the scavenging fee is levied in order to make the scheme self-supporting as desired by Government. Councillors of a certain ward were opposed to the measure on the ground that the rates proposed by me were excessive, and this led to frequent revision of the fees and delay in their collection. The councillors referred to are of opinion that if the private scavenging fee is raised, it would result in making the scheme, which is gradually progressing, unpopular. For particulars regarding the working of the scheme, I would refer to paragraph 69 *infra* under the same head under expenditure.

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55. The educational officers were, as usual, about to submit proposals for the utilization of these savings, but they desisted at my request as funds were required to meet unforeseen expenditure in connection with the precautionary measures which had to be adopted, under the orders of Government, to guard against an invasion of bubonic plague.

56. *Miscellaneous—Building, Furniture, &c., Grants, Rs.* 150–12–0.—The decrease is due to savings effected in the provision made for purchase of furniture.

57. The other items under this grant approximated the figures in the revised estimate and call for no remarks.

58. GRANT 3, SANITATION AND MEDICAL SERVICES—*Hospitals and Dispensaries, Rs.* 8,474–10–10.—This expenditure fell short of the estimate by Rs. 625–5–2 owing to *all* the bills for medicines supplied by Messrs. Burgoyne, Burbidges & Co. not having been presented for payment within the year. The increase under "contingencies" is due to the dispensary opened at Tiruppáppuliyúr for treatment of women and children. A moiety of the cost of this institution was, as explained in paragraph 39 *supra*, contributed by the district board. As the working of the hospital and dispensaries is fully dealt with in the accompanying report of the District Medical and Sanitary Officer, it is needless to enter into further details here.

59. With reference to the District Medical and Sanitary Officer's remarks in his report under (3) Sanitation—5 (*b*) State of repairs of buildings, (*j*) Midwives, I beg to make the following remarks:—

(3) *Sanitation.*—The sanitary defects pointed out by the inspecting officers are being gradually remedied as funds are found available for the purpose. The permanent latrines were constructed on designs approved by the former Sanitary Commissioners and are kept in fair order. They are being repaired yearly and those that stand in need of slight repairs will be attended to in the current year. A systematic inspection of all backyards is being made by the Chief and Sub-Sanitary Inspectors with a view to improve the sanitary condition of places which are kept in a filthy state.

(*b*) *State of repair of Buildings.*—The male ward of the New Town hospital is being repaired at a cost of Rs. 2,800, the whole of which was met from Municipal funds, but as this amount was found inadequate to complete the repairs to the building, the sanction of Government was obtained in G.O., Mis. No. 1213 M., dated 15th May 1897, to appropriate Rs. 3,000 from the New Town hospital endowment, repayable in six yearly instalments of Rs. 500 per instalment. Of the sum of Rs. 3,000 to be borrowed, Rs. 500 are for completing the repairs to the building referred to above and Rs. 2,500 for putting in order the lying-in ward and the out-houses attached to it and the hospital, as well as for carrying out the alterations and improvements suggested by the Surgeon-General when he last inspected these institutions.

(*j*) *Midwives.*—The services of the Eurasian matron and midwife were dispensed with on the suggestion made by the former District Medical and Sanitary Officer.

60. It is to be regretted that proposals for frequent changes in the medical establishment are not thoroughly considered before they are urged upon the council to adopt.

61. *Contributions to Provincial Funds.*—Rs. 388, or Rs. 48 in excess of the estimate, was paid as contribution into the treasury to the credit of Government on account of the institutions and the agency detailed under Grant 3. The slight increase of Rs. 48 calls for no comment.

62. *Vaccination.*—On vaccination Rs. 565–11–8 were spent. The total number of operations performed showed an increase, while there was a slight falling off in revaccination. As the District Medical and Sanitary Officer's report which accompanies this contains a detailed account of the working of this department, I have

nothing to add beyond pointing out that that officer is under a misapprehension in stating that the vaccinator is required to attend the municipal office to prepare statistical returns. His attendance at the municipal office, which I regret to observe is not punctual, is required to furnish information of the result of cases of failure to submit to vaccination, as the defaulters are to be prosecuted by him before the Bench Magistrate's Court. This information is necessary to complete the monthly return in the form prescribed in G.O., No. 1502 M., dated 19th October 1894, the submission of which to the Sanitary Commissioner's office is not unfrequently delayed for want of it.

63. With a view to relieve the assistant vaccinator of the work of serving notices on which he is employed, provision was made in the current year's budget for the employment of a process-server, but the Government refused to sanction the appointment (*vide* paragraph (4,) Grant 3 of G.O., No. 591 M., dated 18th March 1897). In 1895–96, 83 cases were pending disposal of persons prosecuted who failed to get themselves or their children vaccinated.

64. In the year under report 519 cases were sent up to the Magistrate, thus making a total of 602 cases. Of this number, 420 underwent vaccination, 11 were fined, 32 died, 4 were considered unfit for vaccination, 31 left the town, and the medical officers in three cases certified that they were vaccinated, leaving one case still pending. A warrant is reported to have been issued for the apprehension of this individual who is absent from the town.

65. *Registration of Births and Deaths.*—The total expenditure under this head was Rs. 364–8–0 against Rs. 380 in the revised estimate. There was a small increase in the cost of establishment, and this is due to the salary of the assistant registrar of births and deaths for March 1895–96 having been paid in the year under report in which the appointment was abolished. The registration work done during the year as compared with that done in 1895–96 is given below:—

	Births.	Deaths.
1895–96	1,725	1,048
1896–97	2,027	1,600

66. The above figures show that there was further improvement in the registration of vital statistics—a result attributable to increased activity on the part of the sub-registrars, who are remunerated with a small fee for every case of birth or death registered by them.

67. *Conservancy—Establishment and Other charges, such as Purchase and Hire of Carts, &c.*—Rs. 9,015–15–1 was the total expenditure under these heads against Rs. 9,890 in the revised estimate. The decrease is partly due to fines and stoppages in the pay of the menial servants for absenting themselves from work or neglecting to perform their work properly, and to the cheaper rates at which carts were hired for removal of street-sweepings, but chiefly to the non-entertainment, in the beginning of the year, of the chief sanitary inspector who joined the municipality in November 1896 after passing the required examination in the Medical College in April of the same year.

68. In the year under report, 27 carts and 57 sweepers were employed, as in the past year, to sweep the streets and to remove rubbish accumulated on them and from the dust-bins. Three sewage carts with a staff of ten toties are employed for cleaning the drains and emptying the cess-pools. The number of sewage carts is insufficient and it is under consideration to purchase a few more carts as funds permit. There are 383 dust-bins. Of these 187 are masonry, 23 wooden, 38 sheet iron and the rest are of corrugated iron and after the pattern of those in use in the Madras Municipality. The town is provided with 25 latrines. Of these 13 are masonry structures and 12 bamboo-mat enclosures. They are cleaned twice a day. This number, which is insufficient, will be increased as funds permit. A sum of Rs. 600 was advanced to two councillors for the construction of two latrines on the standard plan recently furnished by the Sanitary Board. Owing to the difficulty experienced in procuring suitable and unobjectionable sites for them in localities where they are most needed, they have not yet been erected. The councillors have, however, been requested to fix sites for them and take steps to have the buildings erected without any further

delay. The night-soil from latrines is removed in carts, and as people will not make use of it as manure for their fields, it is found necessary to bury it in pits. Every endeavour is made to keep the streets, lanes, &c., in as cleanly a condition as possible, but the straggling character of the town is a great drawback to anything like efficient check being exercised over those who commit nuisance in the streets and lanes, especially at nights. Much improvement might, however. reasonably be expected in this direction from the Police who patrol the streets and lanes at nights.

69. *Private Scavenging.*—Rs. 527–6–4 was spent on this service against Rs. 750 estimated and Rs. 1,283–1–3 expended in 1895–96. As the carts employed for removing excreta from private latrines were in good order, the amount allotted for their repair was not fully utilized, and hence the decrease which occurred chiefly under "Contingencies." The falling off as compared with the expenditure in 1895–96 was due partly to some of the filth carts which were hitherto drawn by bullocks having been replaced by hand night-soil carts, and partly to the amount provided for the purchase of such carts not having been entirely expended owing to similar carts purchased in 1895–96 being found adequate to meet present requirements. As the small night-soil hand carts, with iron buckets fixed to them, are more conveniently worked in narrow lanes and streets than the larger ones, the latter are being gradually replaced by the former description of carts. With a view to extend the scheme, I wrote to the Chairmen of several municipalities and asked them to help me in securing toties for employment in this municipality, but none could be procured, the replies from some of the Chairmen being to the effect that they were in some need of such class of servants themselves. The Sanitary Commissioner, who was also addressed on the subject, was good enough to direct a conservancy contractor at Madras to render me such help as he could in this matter, but as the rates at which he (contractor) promised to supply toties were unreasonably high, they could not be accepted. As the municipality has now got a chief sanitary inspector, he will, in the current year, be deputed to visit some of the districts in the presidency in which a large number of the toti class reside and induce a colony of them to emigrate to this place for employment not only on private scavenging work, but in latrines and on cholera patients when the disease makes its appearance in the municipality. During the year under report, great difficulty was experienced is getting toties to attend on the cholera-stricken patients. Thinking that the few toties required for this purpose could be procured through the Senior Physician of the General Hospital, I wrote to that officer also, but without success. It is, however, satisfactory to note that the number of private latrines attended to by municipal agency during the year under report shows an increase of 76 over the number served in 1895–96.

70. *Cholera Charges, Rs. 1,976–3–5.*—This includes Rs. 84 expended on account of precautionary measures adopted to guard against an invasion of the bubonic plague which still prevails in a mild form in the Bombay Presidency. The total expenditure incurred under this head exceeded the estimate and the actuals of the preceding year, and is due partly to cholera having prevailed almost throughout the year and partly to the measures adopted to stamp out the disease on the lines laid down in G.O., No. 1536 M., dated 9th September 1896. As the District Medical and Sanitary Officer's report, which accompanies this report, contains a detailed account of the outbreak, I have nothing to add in the way of further explanation, but thank Doctor Marsden for the arrangements that were made by him to afford medical relief to the sick in their houses and in the cholera sheds in which travellers by train and destitute people attacked with the disease were accommodated and treated. He frequently inspected the affected localities himself to see that patients were carefully attended to and their houses were properly disinfected by the medical and sanitary staff appointed for the purpose. During the prevalence of the disease, more than ordinary care was taken to keep the town clean, the scavenging staff being temporarily increased to meet the necessity. Owing to the small number of toties available here for employment on cholera work, I had to appoint some of the toties that were attached to latrines to attend on cholera patients and employ temporarily in their stead their wives and children to keep the latrines clean.

71. *Removing Prickly-pear.*—A small sum of Rs. 11–6–4 was expended in removing prickly-pear.

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72. GRANT 4, *Rs. 5,302–7–11.*—There was an increase under lighting contingencies owing to fluctuations in the price of kerosine oil.

73. *Rewards for the Destruction of Wild Animals and Snakes, Rs. 120–8–0.*—The decrease in this charge was due to a smaller number of snakes killed and produced at the municipal office for inspection before the stipulated reward or fee was paid.

74. *Printing, Rs. 614–0–8.*—This was paid on bills or statements received from the Accountant-General through the Treasury Deputy Collector, and the increase is ascribed to the bills for cost of printing having exceeded the estimate.

75. *Other Items.*—The other component items falling under this head are within the estimate and call for no remarks. The variations between the charges under each head under Grant 4 and the estimate are trifling and call for no remark.

76. GRANT 5.—The total expenditure under this grant amounted to Rupees 4,277–1–2 against Rs. 4,690 in the estimate. The decrease is principally due to the amount provided as carriage allowance not having been drawn by me.

77. *Repayment of Debt.*—Rs. 400 was, with the sanction of Government, borrowed from the New Town hospital endowment in 1895–96 for repairing the New Town hospital which sustained damage from the floods of 1884. Rs. 250 of this sum was paid up at Rs. 25 a year since 1885–86, as directed in the Government Order under which the loan was sanctioned, but as the closing balance of 1895–96 was large, the balance of Rs. 150 was paid and the debt adjusted in the year under report, as required in paragraph 5 of G.O., No. 1299 M., dated 5th August 1896.

78. A memorandum of investments, in the form prescribed in G.O., No. 291 M., dated 25th February 1897, is given in the remark column of Statement I-A.

79. I regret the delay in the submission of the report. The draft was ready in the beginning of last month, but as the audit of the accounts for 1896–97 was taken up at the same time and as the office staff was fully employed on this work, the consideration of the draft report, in a meeting of the council, was deferred till the audit was completed in order that the statements to accompany the report may contain audited figures.

ENCLOSURE.

CONCISE Annual Report on the working of the Municipal Medical Institutions, Cuddalore, for the official year 1896–97.

(1) *Public Health.*—Generally fair, except for the prevalence of cholera, chiefly during December 1896 and January and February 1897. This disease, together with fevers and bowel complaints, contributed chiefly to the total mortality.

There were a few sporadic cases of cholera from May to November, when the disease began to spread in an epidemic form. From thence to the end of February, there were 261 deaths, the total number for the whole year under reference being 284 as compared with 69 in 1895–96. Many of the cases were imported from neighbouring villages where the disease was prevalent, whilst many others were of local origin.

Preventive measures were adopted on the lines laid down in G.O., No. 1536 M. of 9th September 1896, by the medical and sanitary staff.

Frequent inspections of infected localities were made and personal instructions given.

As regards small-pox, there were only 29 deaths, and there was no epidemic of this disease.

The principal diseases treated were those of the skin and eye, ulcers, rheumatism and malarial fevers.

(2) *Vital Statistics.*—The total number of births was 2,027 and of deaths 1,600. The subjoined comparative statement shows the figures for the past three years:—

Years.	Deaths.					Births.
	Cholera.	Small-pox.	Fevers.	All other causes.	Total.	Total.
1894–95	11	23	204	679	917	1,517
1895–96	69	22	274	683	1,048	1,725
1896–97	284	29	294	993	1,600	2,027

There is an increase both in the total number of births, as well as of deaths, due probably to improved registration and also, in the case of deaths, to the greater prevalence of cholera.

(3) *Sanitation.*—The general sanitary condition of this municipality is not satisfactory, and most of the defects previously noticed continue. Sweepings are removed to the fields by contractors in carts belonging to the municipality, and some revenue is derived by their sale.

Filth is removed from the latrines in night-soil carts and buried in trenches in three depôts, half a mile from the centre of the divisions near which they are situated.

There are 25 public latrines, 13 being of masonry and 12 of temporary construction. They are badly kept and very offensive, due partly to faulty construction and partly to their being out of repair.

River-banks, fields and waste places are also freely used by the people for the purposes of nature.

There are 366 private latrines, of which 234 are cleaned by municipal toties.

The private scavenging system is still backward, but efforts are being made to extend it. The great difficulty is to secure the services of a sufficient number of toties.

The water-supply of "Old Town" is mainly derived from the "Capper Hill lake," which is brought down by open channels, filtered, and delivered from a drinking fountain provided with taps. This water is of good quality at its source, but is liable to pollution in transit.

The other parts of the municipality are supplied from tanks, wells (public and private) and from rivers. Most of this water is polluted. The three wells near the court-house, which are set apart for drinking only, are protected and kept clean.

The large well in the compound of St. Joseph's College is largely used, and it yields a plentiful supply of good water. Proposals have been made and accepted to place a watcher over it and to provide it with pulleys and buckets.

Three tank-watchers are employed. Their utility is doubtful.

There is no regular system of drainage either for houses or streets. Whatever drains do exist are badly constructed, and though cleaned frequently, they soon become choked with filth. As they have no proper outlet, they overflow in every direction. Backyards and lowlying places are damp and water-logged. The larger cesspools are only opened and cleaned once in two or three years. The smaller ones are emptied twice a week and the contents removed to the fields in three sewage carts. With regard to improvements, the principal feature has been the appointment of a "trained chief sanitary inspector" and better sanitary supervision, as well as the carrying out of special cholera precautions.

Extra hands were employed from time to time; some wells were repaired; rank vegetation removed; two new latrines were provided for and others were repaired; and other similar minor works were carried out.

The chief wants are a largely increased staff of toties, proper drainage and the clearing away of rank vegetation and filth from waste places. Larger efforts should also be made to prosecute offenders in nuisance cases and to insist on the inmates of private houses keeping their backyards clean.

(4) *Vaccination.*—There was no change in the establishment, which consisted, as heretofore, of a first-class vaccinator, a second-class vaccinator and a calf-watcher.

Much of the time of the vaccinators is wasted in serving notices and in attending the municipal office to prepare statistical returns—work that should be done by others, so that they might be able to devote more time to their professional duties. Animal lymph was solely used throughout the year, the operations being principally by the direct method—calf-to-arm—(1,492 cases) and partly by glycerine paste (885 cases).

The total number of cases vaccinated was 2,377 (including 157 re-vaccinations), of which 2,316 were successful, 22 unsuccessful and 39 unknown.

As regards *cost*, the total cost of animal lymph was Rs. 275-7-8 and the average cost of each successful case As. 1–11 compared with As. 2 the previous year.

The total cost of vaccination *under all headings*, establishment included, was Rs. 565–11–8, giving an average cost of As. 3–11 for each successful case as compared with As. 3–11 the previous year.

A new temporary depôt has been constructed in the municipal hospital compound. It is hoped that when funds allow, a central depôt, on the standard plan, will be constructed to be worked in co-operation with the district board.

The subjoined statement shows the work done during the past three years, showing a steady increase, except in re-vaccinations, where there was a slight falling off:—

Years.	Number of infants vaccinated.	Percentage of success.	Number of re-vaccination.	Percentage of success.	Total number vaccinated (all ages).	Percentage of success.
1894–95	832	99·64	170	72·35	2,067	96·71
1895–96	1,148	99·48	183	64·48	2,211	96·52
1896–97	1,359	99·04	157	77·71	2,377	97·43

(5) *Hospitals and Dispensaries—(a) Nature and sufficiency of accommodation.*—The municipal hospital in New Town provides accommodation for in-patients of both sexes, with detached lying-in and septic wards and isolation sheds for infectious cases. The accommodation would be sufficient if the buiidings were in proper repair; but owing to the male general wards being still under repair, these patients have had to be housed in a temporary shed erected for the purpose, whilst the roof of the lying-in-ward being unsafe it is unfit for occupation.

There is also a separate block for out-patients, which has been improved, in order to provide for the proper segregation of the sexes.

The institutions at Old Town and Tiruppáppuliyúr, as well as the newly-opened one for women and children, are dispensaries and only provide accommodation for out-patients.

The first-named is municipal property, and the other two are rented buildings. They are all in good repair and provide sufficient accommodation.

(*b*) *State of Repair of Buildings.*—Satisfactory in the three dispensaries, but bad in the New Town hospital, where much inconvenience is experienced. Thorough repair to the whole of the buildings is an absolute and urgent necessity and repeated representations have been made on the subject. Even the repairs to the male general wards, which were commenced, are at a stand-still for want of funds. Sanction has been applied for to utilize a portion of the hospital funded capital, as the municipality has not the funds for the purpose. It is hoped that this will be obtained.

(*c*) *State of Repair of Furniture.*—The existing furniture is in good repair, but a great deal more is required for the New Town hospital, and it is hoped additions will be made as funds allow.

(*d*) *Inspections—(1) Steps taken to carry out the recommendations of the Surgeon-General with the Government of Madras.*—Recommendations regarding the buildings and the equipment of the New Town hospital have been partly carried out, but the most important ones are still uncomplied with, "want of funds" being given as the reason.

Recommendations regarding boiling and disinfection of infected clothing, the provision of an incinerator, a separate vaccine depôt and other points connected with the working of the institution have been complied with.

Attempts have also been made to train the establishment in their duties, whilst the question of the method of obtaining supplies has not yet been decided by the council.

As regards the other institutions, most of the necessary repairs and alterations have been carried out in Old Town dispensary, and medicine shelves have also been put up.

The recommendation to build a new dispensary, on the standard plan, at Tiruppáppuliyúr has not been carried out for want of funds.

The recommendation to open a dispensary for women and children has been carried out, but a new building has not been erected yet.

(2) *Steps taken to carry out the recommendations of other Inspecting Officers.*—Hardly any recommendations have been made by other visitors. A few points connected with the working of the institutions have been attended to.

(*e*) *Amount of recoveries from Patients who have been able to pay for their Diets and Medicines*—"*Diets.*"—Patients able to maintain themselves provided their own diets.

The only sum recovered was the amount of Rs. 11–3–6 paid by the steamer agents for dieting an European sailor.

"*Medicines.*"—The amount recovered by sale of medicines was Rs. 353–10–1 as compared with Rs. 287–15–9 the previous year.

(*f*) *Number of Patients treated, as compared with previous years.*—This is shown in the subjoined comparative statement:—

Name of Institution.	1894–95.		1895–96.		1896–97.	
	In-door.	Out-door.	In-door.	Out-door.	In-door.	Out-door.
New Town hospital	376	26,289	519	23,236	659	25,108
Old Town dispensary (formerly a hospital)	210	13,513	180	14,222	..	14,902
Tiruppáppuliyúr dispensary	..	21,036	..	18,678	..	17,775
Women and Children's dispensary	..	..	..	..	..	1,007
Total	586	60,838	699	56,136	659	58,792

As regards New Town hospital, there was an increase, both amongst in and out patients, compared with the previous year. The institution at Old Town having been converted into a dispensary, there were no in-patients admitted, but the number of out-patients increased.

At the Tiruppáppuliyúr dispensary, the number of out-patients fell from 18,678 to 17,775, probably owing to the opening of the new women and children's dispensary, in the immediate neighbourhood, where 1,007 out-patients were treated.

The total number of out-patients in all the institutions combined rose from 56,136 to 58,792.

(*g*) *Mortality and actual causes of it, particularly with reference to septic diseases acquired in Hospitals.*—There were thirty deaths recorded amongst *in-patients* as follows:—

Cholera	13
Dysentery	7
Bright's disease	3
Exhaustion after labour	1
Shock after operation for strangulated hernia	1
Shock after extensive scalds	1
Tubercle of lungs	1
Fevers	3
Total	30

The mortality cannot be accurately estimated amongst *out-patients*, but there were 165 deaths from cholera recorded.

There were no deaths from septic diseases acquired in hospital.

(*h*) *Operations and Results.*—The total number performed in all the institutions was 1,887 compared with 1,732 the previous year, the distinction between "major" and "minor" being now done away with.

The results were as follows:—

	Patients.
Cured	1,733
Relieved	137
Discharged otherwise	10
Died	2
Remaining	5
Total	1,887

(*i*) *Establishment, whether sufficient and efficient.*—Sufficient, except that a second medical subordinate is very necessary for the New Town hospital. This has been a long-felt want, but absence of funds, as usual, prevented his being included in the budget. A Third-class Hospital Assistant should be provided as soon as possible.

As regards *efficiency*, the medical subordinates, compounders and peon are satisfactory. The other servants are not up to the mark. Attempts are being made to train them in their duties and there has certainly been some improvement during the past year. Some old and worthless hands have also been replaced by new ones.

(*j*) *Midwives—Work actually done.*—Three midwives are maintained, but for a portion of the year, there were only two at work, owing to certain changes having been made at the close of the previous year, in connection with the revised budget. As soon as the services of a third midwife could be secured, one was appointed. The total number of cases conducted during the year fell, for the above reasons, from 177 to 139.

These women are not sufficiently energetic and a mistake was made, I think, in dispensing with the services of the Eurasian matron-midwives, at the beginning of 1896, who did good service in former years.

(*k*) *Dispensary for Women and Children.*—The municipality resolved to open this institution, on the lines laid down by the Dufferin Fund Committee, at an estimated cost of Rs. 2,000 per annum, half the expenses being borne by the district board. This was sanctioned in G.O., Mis. No. 1445 M., dated 28th August 1896, and as soon as arrangements could be made and the services of a female apothecary secured, work was commenced. The institution was opened on the 1st December 1896 and has already become popular. The attendance has steadily increased, the number of admissions being 217 in December 1896, 221 in January 1897, 238 in February and 331 in March. The total number treated during this short period was 1,007 and the number of operations was 22.

It is at present located in a small, upstair, rented building, near the New Town Railway Station, readily accessible, clean and in good repair, and it has been so arranged, as to ensure perfect privacy. It is hoped that a permanent building will be erected before long, and it is an object well worthy of private generosity.

(*l*) *General Remarks.*—The general working of the hospitals and dispensaries has been satisfactory and the attendance has increased since the previous year. Want of funds is, however, a great drawback and for this reason, many suggestions as to improvements still remain uncomplied with.

Cuddalore,
25th May 1897.

(Signed) J. C. MARSDEN, Surgn.-Major,
Dist. Medical and Sanitary Officer.

No. 794 Dis.

Submitted through the Collector.

2. *Paragraph 5.*—There was only one election during the year and this was contested: 72 per cent. of the registered voters going to the poll: the voters' list was prepared in 1893, but the Chairman says that it was used with the special sanction of Government obtained in G.O., Mis. No. 1324 M., dated 15th August 1895.

3. *Paragraphs 6 and 7.*—The low average attendance of officials is easily explained. I have endeavoured, whenever not in camp, to be present at Municipal meetings which are usually notified to commence at 8 A.M. The actual business, however, begins an hour or so later, owing to the dilatory attendance of members. This is particularly hard upon those who strive to be punctual and who have other engagements or work to attend to during the day.

4. *Paragraph 12—Tax on Arts.*—The demand shows an increase of Rs. 330–8–0 over the actuals of 1895–96. This is stated by the Chairman to be due to careful revision of the registers. The receipts under this head of taxation are capable of much further improvement, considering that trade is now diverted from Pondicherry to Cuddalore Old Town, on account of the New Tariff Act. It is to be regretted that, owing to the delay in the revision of registers, only 76 per cent. of the current demand was realised. The incidence of tax on arts per head was Rs. 3 against Rs. 3–2–2 in 1895–96 and against a Presidency average of Rs. 4–1–0.

5 *Paragraphs 14, 15 and 16—Tax on Buildings.*—The house-tax registers were revised as directed by Government in the last review, the increase resulting being about Rs. 1,000. The Chairman regrets that a complaint was made to the Collector regarding the improper revision of the house-tax registers in Cuddalore Old Town. The matter was investigated by me under the orders of the Collector. The result of my enquiry was as follows:—

"The few cases investigated by me show that the revision was not carried out on any fixed principles. In some cases the assessment is based on the annual rental value. This is a matter for easy ascertainment when the houses are rented; but in the case of houses occupied by owners, the revising councillor has been extremely lenient. Every street door has been separately numbered and this shows as separate numbers, buildings which form part of the whole structure. Thus stables, cattle-sheds and privies, which form annexures to houses are separately numbered because they have doors opening into the street. The petitioners think that each separate number should bear an assessment. but this need not always be the case, as obviously the annual rental value is calculated also with reference to the annexures. In many cases, the councillor has inadvertently taken upon himself to declare houses as not liable for taxation on the ground that the owners are too poor to pay, but this is a matter which can be legally disposed of only by the council in its corporate capacity. * * * The assessments should have been revised by the Chairman. If this had been done, there would be no room for complaint." The Collector adopted my views and requested the Chairman to obtain the explanation of the councillor concerned. Paragraph 14 of the report shows that the matter is still pending with the Chairman although 5½ months have elapsed since the date of the Collector's order. In statement IV-A, the net demand on the 31st March 1897 is exhibited as Rs. 10,659–5–6. This was reduced to Rs. 10,613–7–8 by decisions on the appeals disposed of after the close of the year. The correct demand would not have been exhibited in IV-A, but for the Proceedings of the Collector, dated 13th June 1897, No. 455-Eng. (enclosure A) copy of which is herewith submitted for information. The percentage of collections was 90 per cent. The revision of the register of tax on buildings is open to the following general remarks.

Out of 8,974 houses as per census only 5,721 appear on the registers. Of these, only 23 are taxed above Rs. 30 and 17 between Rs. 15 and 30. The average incidence of the tax on buildings was Rs. 1–13–8 against Rs. 1–15–2 in the previous year and a Presidency average of Rs 2–4–6. That this should be the case notwithstanding the revision furnishes some reason for believing that the assessments were not accurate or complete.

6. *Paragraphs 17, 18, 19 and 20—Tax on lands.*—Rs. 1,012–8–3 were uncollected at the close of the year under tax on lands, or 24 per cent. of the demand. The Chairman explains that the bill-collectors, aided as they are by the village officials, are unable to realise the full demand under this head because the owners or occupiers reside in or outside the municipality. This explanation is rather difficult to understand. If only attention was paid to the provisions of the Act, no difficulty ought to have been experienced. The most effective step to expedite collection seems to me to be to weed out one or two effete and superannuated bill-collectors.

7. *Paragraph 23—Tax on Vehicles and Animals.*—There has been a considerable shortfall in the income realised under this head of tax. A great deal of irregularity in this branch of municipal administration was noticed by the Collector in his Proceedings, dated 26th May 1897, (enclosure B) a copy of which is herewith submitted for information.

8. *Arrears under all heads of Taxation.*—The arrears under tax on arts date from 1892–93, that on tax on lands is nearly one-half of the demand and a decade old. Much laxity prevails among the municipal subordinates entrusted with the collection of revenue.

9. *Paragraph 26.*—The average incidence of total taxation was less than that of 1895–96 and much less than the Presidency average of that year.

10. *Paragraph 33.*—The Municipal Act requires that a hospital should be maintained for the sick poor. If it is a difficult matter to collect upon bills the cost of medicines supplied, the hospital authorities should be strictly told not to dispense medicines except upon prepayment to such persons as do not come under the class of sick poor.

11. *Paragraph 36.*—In the last review, Government drew the attention of the municipal council to my endorsement regarding the inadequacy of the income from license fees. There is nevertheless a further falling off in the year under report.

12. *Paragraph 40.*—Only three-fifths of the demand under private scavenging fees was realised at the close of the year. The balance was, however, considerably reduced on the date of the report. The total demand was nearly ~~three~~ thrice that of the last year. It is to be regretted that the Chairman's action in endeavouring to make the scheme self-supporting was opposed by some of the councillors. He has not however reported their names for the information of Government.

13. *Paragraph 44—Advances.*—No less than Rs. 3,333–4–0 were advanced to councillors in 1895–96 and 1896–97 and adjusted. In my endorsement on the last administration report, I wrote that the system of making large advances to municipal councillors was liable to much abuse. A statement (enclosure C) is herewith submitted showing the amounts outstanding on 1st April 1897 and advanced to municipal councillors, the date and the purpose of the advance. It will be observed that if advances were made to expedite completion of works, that object has signally failed.

14. *Paragraph 46—Roads.*—The total expenditure on road repairs was Rs. 8,324 against Rs. 7,500 of the revised estimate. Nothing was spent on new works. The total mileage of roads, streets, lanes, &c., in the town was 49. Of this, 30⅛ miles are metalled. The roads in Cuddalore Old Town and that leading to the District Jail on the Capper Hills are in a much neglected condition. The others may be said to be in fair order. The total outlay on roads was 60 per cent. of the net municipal income from tolls.

15. *Paragraph 47—Buildings.*—The only work of any importance undertaken during the year was the re-roofing of the males' ward of the New Town hospital at a cost of Rs. 1,395—a work which, the council could not have postponed a moment longer.

16. *Paragraph 51—Establishment.*—A road overseer was, for the first time, employed on a salary of Rs. 30 with a horse allowance of Rs. 15.

17. *Paragraph 54—Education.*—The total expenditure on education amounted to Rs. 3,582 or 10 per cent. of the total receipts from taxation. Rs. 1,696 were paid as

6. *Paragraph 28.*—Avenue trees are felled and sold. It would be interesting to know how many trees the municipality had planted during the year. Except in places where houses are situated close together, avenue trees should not be unnecessarily cut down and care should have been taken to plant new trees in suitable localities to replace trees which had ceased to exist.

7. *Paragraph 36.*—I have reason to believe that in many cases licenses are not even applied for owing to the fact that such applications are not disposed of sufficiently promptly by the council to be of any use to the applicants who find it more advantageous to erect temporary pandals, &c., without licenses, as Municipal subordinates frequently fail to bring such cases to notice. This is due to extreme laxity of supervision over their work by the Municipal authorities.

8. *Paragraph 44.*—The Assistant Collector's remarks are endorsed. If the Chairman had taken some interest in seeing that the works were completed by entrusting them to contractors, the necessity for such advances to councillors could have been obviated.

9. *Paragraph 59.*—The Chairman reports that sanitary defects are being remedied as funds become available. Very little improvement is visible in the town. The remark of the District Medical and Sanitary Officer that the utility of the three tank watchers is "doubtful" is endorsed. The Vannankulam at Manjakuppam is in a filthy condition and its watcher's services could, with great advantage, be dispensed with and the tank converted into useful land, it being situated in the midst of the town and in a highly insanitary condition. It is reported that a systematic inspection of all backyards is being made. It would be interesting to know how many of these backyards have been visited by the Chairman himself or individual members of the council. The Chairman has not stated how many prosecutions have been sanctioned for keeping disgustingly filthy backyards or places overgrown with prickly-pear, &c. I consider that he might well be required to report fully on the subject.

10. *Conservancy.*—The Chairman is silent as to what, if any, efforts have been made towards the supply of good drinking-water in New Town where the want is badly felt. So far back as July 1894, Government in the Revenue Department, in its Order No. 494, dated 10th July 1894, sanctioned the grant of sites in the maidan for two good wells, and plans and estimates prepared by the Executive Engineer were forwarded to the Chairman in May 1895. The matter appears to have been quietly shelved by the council which, I regret to say, is not performing its public duties properly. The number of latrines in the town is quite inadequate. There should be at least one for every 1,000 inhabitants.

11. *Paragraph 71.*—The amount spent in the removal of prickly-pear, croton, &c., is absurdly small.

12. *Encroachments* are rife in the Municipality especially in Tiruppáppuliyúr, Manjakuppam and its hamlets. There is no effective check against these. The Municipality levies no fees on unobjectionable encroachments. A year ago I suggested to the Chairman that effective steps should be taken to put down objectionable encroachments and to levy a uniform rate of fees in unobjectionable cases. The Chairman has taken no final action on this suggestion. I have reason to believe that some of the councillors themselves are the chief offenders in this respect. The attention of the council has time after time been drawn to this defect and from the persistent apathy shown I doubt if the council will ever take any effective action at all. The Chairman I find does not go round the town and check the work of his subordinates and he is therefore careful not to draw the carriage allowance available, but the manager is allowed to draw a considerable sum under, I believe, the cloak of contingencies to enable him to drive about the town. This is a characteristic subterfuge. I agree with the Assistant Collector in thinking that the subject of encroachments should be taken altogether out of the hands of the council as was recently done in the case of the Chidambaram Municipality.

13. *General Remarks.*—The mode of conducting business in the office of the Municipality is highly discreditable. Replies to communications are not sent until several reminders have been issued to the Chairman and it is difficult to discover for what purpose the council exists. Grave irregularities are condoned and inadequately

dealt with. A "business return" as called for by the Board from Collectors' offices every quarter would disclose that the prompt disposal of papers is certainly *not* the rule but the rare exception in this Municipality which is in my opinion a disgrace to the South Arcot district. A few individual councillors strive to keep things going, but the majority are hopelessly indifferent, and appear incapable of working for the *public good* as distinguished from their personal interests or the interests of their individual protegés. The Chairman who is the highly respected Government Pleader is the essence of good nature and weakness of which the Municipal servants take ample advantage. He is constantly delegating his powers and it must be confessed that in so doing he generally displays much sagacity. It is high time that the council appointed a thoroughly strong, honest and competent secretary, one of whose first duties will be to set to work to cleanse the municipal Augœan stable by ridding it of several useless subordinates who find support at the hands of certain individual councillors. The dilatoriness of the council in taking action regarding the secretaryship is in keeping with its habitual *modus operandi*. In the interests of the municipal tax-payers, early and radical reform in the methods of maladministration on the part of this council is urgently required.

CAMP, TINDIVANAM,
24*th August* 1897. (Signed) A. E. CASTLESTUART STUART,
Collector.

ORDER—No. 2560 M., dated 18th November 1897.

The receipts and charges of the Cuddalore 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				
Tax on Arts	10,141	7,440	7,890	7,891
,, on Buildings and Lands	4,409	4,500	4,500	3,765
,, on Vehicles and Animals	14,829	14,540	15,140	13,884
,, on Carts	3,178	3,500	3,500	3,105
Tolls	1,912	2,100	2,100	1,818
Realizations under Special Acts	13,933	13,800	12,650	13,750
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	40	..	40	35
Conservancy Receipts	644	810	810	672
Fees and Revenue from Educational Institutions	2,045	2,000	2,050	2,365
,, ,, from Medical Institutions	133	160	160	119
Income from Markets and Slaughter-houses	447	500	500	377
License Fees	1,049	1,050	1,250	1,325
Other Fees	487	600	600	320
Fines under Municipal and other Acts	439	460	500	505
Interest on Investments and Premium on Loans	1,023	1,200	1,100	535
Grants and Contributions from Government	824	940	830	909
,, ,, from Local Boards	679	880	830	820
Recoveries for Services to Private Individuals	46	2,120	700	776
Miscellaneous	176	280	280	176
Advances Recovered	272	310	390	366
	1,381	110	880	3,343
Total	58,085	57,300	56,700	56,856
Charges.				
GRANT I—				
New Works—				
Communications	198	7,000	7,000	7,000
Buildings	663	760	200	222
Repairs—				
Communications	8,525	6,000	7,500	8,324
Buildings	390	300	1,500	2,229
Drainage	784	1,040	970	818
Water-supply	518	330	730	705
Establishment	406	900	550	399
Tools and Plant and other Stores	120	200	200	169
Contributions for Public Works	190	140	180	165
Total	11,794	16,670	18,830	20,031

result grants, and Rs. 150 for building and furniture grants. A common drawing-master was also employed. One hundred and forty pupils were presented for examination from the five primary schools maintained by the municipality, of whom 100 are declared to have passed. Twenty-two aided schools existed at the end of the year. The Chairman's report furnishes no information regarding the educational progress in the Municipality. Both secondary and primary schools, municipal as well as aided, suffered in strength. As result grants are now paid on what is known as the assignment system, which is based upon the net cost of each school, the full amount allotted was not expended. The percentage of pupils under instruction to population of school-going age does not show any material increase over that of last year. There was a slight reduction in the number of unpassed teachers, although as many as 31 out of a total of 121 are yet untrained. The results of the examinations except in the 4th standard cannot be held to be satisfactory. The Municipality does not maintain any school for Panchamas. Muhammadan education retrograded. The average net cost per pupil in the primary schools maintained by the municipality was Rs. 5-6-0 as against the Presidency average of Rs. 5-1-9.

18. *Paragraph 58—Hospitals and Dispensaries.*—One hospital and three dispensaries are maintained by the municipality. One of the dispensaries which was opened in November last is intended exclusively for women and children, a female apothecary being placed in charge. There is a decrease of 40 in-patients and an increase of 2,656 out-patients over that of the last year. The New Town hospital requires much attention in the way of increased accommodation and suitable furniture and fittings.

19. *Paragraph 59 (j).*—Three midwives are said to be maintained, but only two were at work during a portion of the year. The number of cases attended to by them fell from 177 to 139. The Chairman has not cited any specific instances in support of his complaint in paragraph 60 of his report.

20. *Paragraph 62—Vaccination.*—The total number of cases vaccinated was 2,377 against 2,211 of the previous year. There is a slight increase in the percentage of successful cases. The cost of each successful case was As. 3-11 against As. 4 in the previous year. Re-vaccination received less attention than in the previous year. The number of children vaccinated below 1 year of age fell short by 668 of the number of births registered in the year. There was considerable difficulty experienced in the disposal of cases relating to vaccination owing partly to the neglect of the Presiding Bench Magistrate (now dead) and partly to the failure of the municipal vaccinators to furnish sufficient particulars to procure the attendance of parties before the Bench Court. This has now been rectified. No steps have been taken on the suggestions made in the last review regarding the establishment of a central vaccine depôt for the supply of vaccinators throughout the district.

21. *Paragraph 65—Vital Statistics.*—The number of births and deaths registered during the year were 2,027 and 1,600 against 1,725 and 1,048 of the previous year which is 43 and 34 per mille. This is a satisfactory improvement.

22. *Paragraph 67—Conservancy.*—Rs. 9,016 were spent under this head against Rs. 9,890 in the revised estimate. Information regarding the conservancy establishment and the plant are given in paragraph 68 of the Chairman's report. The general sanitary condition of the town has not in any way improved. Street sweepings are not burnt. No attempt has been made to utilize night-soil for manure. There were only 25 latrines, of which 12 are temporary structures. There ought to be at least 50 latrines in the town if people are to be prevented from polluting the river banks, &c., as stated in the medical report.

23. *Paragraph 69.*—Private scavenging has progressed. Seventy-six more houses were served by the municipal toties than in the previous year. Considering the large number of occupied houses, the service must still be considered inadequate. If a proper person were deputed to Salem or Tirupati, a sufficient number of scavengers can be procured. The Chidambaram Municipality had no difficulty in obtaining about 20 men from Tirupati last month for the sanitary arrangements in the town in connection with the local festival. Want of suitable drinking-water is severely felt in parts of New Town. There is no system of drainage. All this indicates that systematic and intelligent action is wanting.

24. *Paragraph 70.*—Cholera prevailed during the greater part of the year and as many as 284 people were carried off.

25. *Paragraph 72.*—The total number of lights maintained was 390 against 382 of the previous year giving an average of 8 per mile.

26. *Koradus.*—This municipality is not free from difficulties in connection with street encroachments. In G.O., Mis. No. 1208 M., dated 17th July 1896, Government directed that the rate of fee proposed by the council for cases of unobjectionable occupation was too low and should be raised to at least As. 2 per square yard per annum. The Collector asked the Chairman to report what rate of fee was proposed to be charged. On the 25th August 1896, the council resolved to levy As. 4 for *every foot of width* per annum for land assigned or occupied in front of houses or other buildings in *objectionable* cases. The Collector, in his letter dated 15th September 1896, pointed out that the Municipality instead of charging per square yard had resolved to levy As. 4 for every foot of width, the length of the encroachment not being taken into conderation and that this was defective. He also said that the fee was chargeable only in unobjectionable cases and that in objectionable cases the encroachments should be put a stop to. At a meeting held on the 25th September 1896, the council referred the matter to a sub-committee, with instructions to report in four weeks, in which my name was included. Thereupon I requested the Chairman to get a complete list of all the street encroachments now existing and compile them in a tabular form which I furnished and to place it before the sub-committee for consideration. This was promised to be done in a fortnight. On the date of my writing this review, I find that this list has not yet been completely prepared. Three hundred and twenty cases of encroachments are stated to exist in two of the five divisions of the municipality. The Deputy Sanitary Commissioner in his inspection notes of 11th November 1895, printed in G.O., No. 900 M., dated 28th May 1896, states, "encroachments are numerous throughout the town; in the main bazaar street, Tiruppáppuliyúr, a conspicuous example is to be seen—about one-third of the breadth of the street is occupied by semi-detached thatched sheds constructed in front of ordinary shops; these are divided into stalls occupied by petty traders. Attention has been called to the prevalence of encroachments in previous reports on this municipality, but apparently without effect." It is now high time that the matter of dealing with street encroachments should be taken away from the control of the municipality.

This report was received in the divisional office on 10th July 1897, and was placed into my hands on the 13th, the next day after I took charge.

CUDDALORE,
18th July 1897.

(Signed) T. VARADA RAO,
Assistant Collector.

No. 704-Eng.

Submitted.

2. *Paragraphs 6 and 7 of the Report.*—The Assistant Collector reports that the actual business of meetings commences an hour or so later than the time notified owing to the dilatory attendance of members. This shows the indifference to public affairs of the individuals composing the council. If the council sits only at 9 A.M. or at 10 or 10-15 A.M., councillors who are vakils must hurry off to attend the courts so that very little work is really done.

3. *Paragraph 12.*—The remarks of the Assistant Collector are endorsed. The incidence of tax on arts and of tax on buildings and the average incidence of total taxation was less than in 1895-96 and far below the Presidency average. The Chairman has offered no explanation for this unsatisfactory decrease.

4. *Tax on Buildings.*—The explanation of the councillor referred to in the Assistant Collector's endorsement has since been received and is under disposal in this office. I agree with the Assistant Collector in thinking that even after the late revision the tax on buildings is neither accurate nor complete.

5. *Paragraph 24.*—The case referred to in the last sentence is the one dealt with in this office Proceedings dated 26th May 1897. The matter had not been disposed of at the date of the report and the Chairman simply states that it will be disposed of "in due course"—a term, when employed by this councils, of extreme vagueness.

—	Actuals, 1895–96.	Budget estimate, 1896–97.	Revised estimate, 1896–97.	Actuals, 1896–97.
Charges—cont.	Rs.	Rs.	Rs.	Rs.
GRANT 2—				
Training Schools	214	240	240	113
Municipal Schools—				
On the Salary-result System	817	900	890	867
Salary Grants	346	400	400	246
Result Grants	1,449	2,500	2,500	1,696
Building and Furniture Grants	293	200	200	151
Inspection	250	250	250	256
Miscellaneous	148	250	260	253
Total	3,517	4,740	4,740	3,582
GRANT 3—				
Hospitals and Dispensaries	9,023	11,250	9,100	8,475
Contributions	513	340	340	388
Vaccination	551	510	510	566
Registration of Births and Deaths	339	400	380	364
Conservancy, Road-cleaning and Road-watering	10,967	11,360	11,240	11,531
Total	21,393	23,860	21,570	21,324
GRANT 4—				
Lighting	2,497	2,210	2,730	2,819
Markets and Slaughter-houses	68	90	100	54
Choultries	492	580	580	526
Travellers' Bungalows	197	130	130	117
Avenues	2	10	10	..
Public Garden, Survey of Land, Fire and other Charges	1,418	1,420	1,680	1,787
Total	4,674	4,440	5,230	5,303
GRANT 5—				
Supervision and Management	4,553	4,530	4,690	4,277
Repayment of Debt	25	30	30	150
Advances Recoverable	4,226	..	100	537
Refunds	12	20	20	..
Balance	7,891	3,010	1,490	1,652
Total	58,085	57,300	56,700	56,856

2. The municipal council held seventeen meetings or one more than in the previous year. The attendance of the non-official members was fair, but the officials attended irregularly. The Collector will call the attention of the latter to G.O., No. 859 M., dated 10th April 1897. The attention of the municipal council is also drawn to the remarks of the Assistant Collector and the Collector in paragraphs 3 and 2 of their respective endorsements, regarding the dilatory attendance of members at the meetings of the council and the consequent commencement of business long after the notified hour. If this unpunctuality continues it will be impossible to secure the services of business men on the municipal council. One seat was filled by election during the year and it was contested, 73 per cent. of the registered voters attending the poll. The changes in the *personnel* of the municipal council given in paragraph 4 of the report are unnecessary and should be omitted from future reports.

3. *Receipts.*—(1) The arts tax registers were revised during the year with the result that there was an increase of 95 in the number of assessees and of Rs. 87 in the net current demand; but a large number of persons having been assessed under the lower classes of the schedule, the incidence of the tax fell being Rs. 3 against Rs. 3-2-2 in 1895–96, and a general average of Rs. 4-1-0 for municipalities in that year. As pointed out by the Assistant Collector, the tax is evidently much under assessed. The house-tax registers were also revised during the year and the demand showed an advance of Rs. 890; but the average assessment per house taxed declined, being Rs. 1-13-10 against Rs. 1-15-2 in the previous year, and a general average of Rs. 2-4-6 for municipalities in that year. The Collector gives good reason for considering that the registers of this tax are still inaccurate and incomplete. They should be again revised in the current year, and a more equitable demand arrived at. The demand under the land tax fell, being Rs. 4,368 against Rs. 4,439.

(2) The current collections were fair under the tax on buildings, but very indifferent under the arts and land taxes. The unsatisfactory state of the collections

under the tax on arts is ascribed by the Chairman to the delay in the revision of the registers, while in the case of the land-tax it is stated to be due to the difficulty generally experienced in its collection. Neither of these explanations, however, can be accepted as justifying the poor collections in question. There appears to have been, as indicated by the Assistant Collector in paragraph 6 of his endorsement, neglect to enforce strictly the provisions of the law against defaulters, while the staff of bill collectors was not so efficient as it should be. The arrear realizations under the house-tax were fair, under the tax on arts indifferent, while under the land-tax they continued to be bad. Notwithstanding the remarks of Government in the reviews of the reports for the two previous years, arrears amounting to Rs. 700 and dating as far back as 1887–88 still burden the municipal accounts. The disregard of the orders of Government in this respect is discreditable and the Chairman should see that no further time is lost in adjusting the amount.

(3) Owing to slack competition at the auction sales the tolls leased for only Rs. 12,650 against Rs. 13,900 in 1895–96, and the whole of the sum was realized within the year. The receipts from the taxes on vehicles, animals and carts and from license fees and fines also declined. In this connection the attention of the municipal council is drawn to the remarks of the Assistant Collector and the Collector in their endorsements, from which it appears that the decrease under the cart-tax and under license-fees was largely due to culpable laxity on the part of the municipal executive. The income from the sale of sweepings and market rents advanced, but in the former case it was only nominal, being a consequence of the inclusion of the contractor's deposit for the current year. The attention of the municipal council is drawn to the remarks of the Assistant Collector in paragraph 10 of his endorsement regarding the indiscriminate dispensing of medicines without payment to persons who do not come under the designation of the sick poor. Their attention is also invited to the Collector's remarks regarding the extension and maintenance of the avenues in the town. This subject should be noticed in the next annual administration report.

(4) The number of houses served by the private scavenging agency rose from 158 to 234; but the service continued to be worked at a loss, which was Rs. 351 against Rs. 1,107 in the previous year. The fees payable for the service amounted to Rs. 507 as against Rs. 176, but only one-third of the amount, not three-fifths as stated in paragraph 12 of the Assistant Collector's endorsement, was realized during the year. If the fees had been collected in full, the service would have been very nearly self-supporting. The short collections are attributed by the Chairman to the delay in fixing the rate of fees, this delay being due to the opposition of some of the councillors to the necessary enhancement of the rates in order to render the service self-supporting. As the number of houses brought under municipal control is only 4 per cent. of the number assessed to the tax on buildings, it is evident that the system has yet made but very trifling progress. The backyards of houses should be systematically inspected, while the owners of insanitary premises should be rigorously prosecuted. The Chairman is requested to report the number of prosecutions instituted on this account during the year.

4. *Expenditure.*—(1) *Public Works.*—No new work of importance was undertaken during the year by the municipal council, but a contribution of Rs. 7,000 was made to the district board towards the girder bridge being erected across the Uppanar. A sum of Rs. 1,888 was spent in improving the New Town hospital building. Including the contribution of Rs. 7,000 to the district board, the outlay on communications amounted to Rs. 15,324 or 11·9 per cent. in excess of the net municipal income from tolls. The Assistant Collector reports that the roads are in fair order, with certain exception which he specifies. These should receive the early attention of the municipal council. The system of making advances to municipal councillors for works having failed and being open to abuse should be discontinued.

(2) *Education.*—The net expenditure on education amounted to Rs. 3,321 or 9·1 per cent. of the receipts from taxation. All but Rs. 247 of this sum was spent on primary education. The municipal council continued to maintain five primary schools on the salary-result system, of which one was for Muhammadans, and aided with salary grants one secondary school against one secondary and one primary school in the previous year, and with result grants 25 primary schools against 24 in

that year. Of the aided primary schools, however, three were closed within the year. The attendance at both municipal and aided schools declined considerably, but the results of the departmental and grant examinations continued to be satisfactory. It is to be regretted that so much as 32 per cent. of the allotment for result grants was allowed to lapse during the year, in the circumstances explained in paragraphs 54 and 55 of the Chairman's report. The total number of boys under instruction in the municipal and aided schools fell, being 1,318 or only 37·9 per cent. of the male population of school-going age against 1,561 or 44·9 per cent. in 1895–96 and a general average of 57·3 per cent. for municipalities in that year. The extension of primary education thus requires the closer attention of the municipal council. There was some improvement in the qualifications of the teachers employed, but more than one-half of them were still untrained. Measures should be taken to reduce this unduly large proportion by withholding in whole or in part grants from the managers of aided schools who employ unqualified teachers and by entertaining none but qualified teachers in the municipal schools.

(3) *Medical Relief.*—One hospital and two dispensaries were maintained by the municipal council as in the previous year, and a new dispensary for women and children was opened on the 1st December 1896. The number of patients treated in all these institutions was 59,451 against 56,835 in 1895–96. In the women and children's dispensary alone 1,007 patients were treated during the four months of its working, which is a very gratifying result. The three midwives employed by the municipal council attended, on the whole, 139 cases of labour against 177 attended by one matron and three midwives in the previous year, the decrease being due to one midwife having worked only during a portion of the year. The District Medical and Sanitary Officer, however, states that the midwives lack energy and it is evident that their work requires closer supervision. The attention of the municipal council is drawn to the remarks in paragraph 5 (*c*) of the medical report regarding the provision of additional furniture for the New Town hospital.

(4) *Vaccination and Vital Statistics.*—The reported number of persons vaccinated during the year rose slightly, being 2,377 against 2,235 in 1895–96, and 97·4 per cent. of the operations are stated to have been successful against 96·6 per cent. It would have been satisfactory if the Medical officer had given his opinion as to the trustworthiness of these returns, as the result of any verifications that he may have personally conducted. Infantile vaccination also showed some advance, the number of children under one year returned as successfully vaccinated being 1,346 or 28·4 per mille of the population against 1,142 or 24·1 per mille in the previous year. There is, however, still room for the extension of infantile vaccination.

There was a marked improvement in the registration of vital statistics, the recorded number of births and deaths being, respectively, 42·8 per mille and 33·8 per mille of the population against 36·4 per mille and 22·1 per mille, respectively, in 1895–96. As there was a high mortality from cholera, the recorded death-rate was apparently still inaccurate.

(5) *Sanitation.*—The outlay under this head amounted to Rs. 11,531 or 1·5 per cent. in excess of the allotment and was 23·5 per cent. of the current receipts. The Medical officer reports that the sanitation of the town was not satisfactory and that most of the defects pointed out from time to time still remain unremedied. The construction of additional latrines and the sinking of more wells, of which the town in urgent need, should no longer be delayed. In this connection the attention of the municipal council is drawn to the remarks of the Assistant Collector and the Collector in paragraphs 22 and 10 of their respective endorsements. The remaining defects noticed in the last inspection notes of the Sanitary Commissioner and in paragraph 3 of the medical report should also be removed as soon as possible. With reference to the remarks of the Assistant Collector and the Collector in paragraphs 26 and 12 of their respective endorsements, the municipal council is requested to report, through the Collector at an early date, what action it proposes to take to remove the numerous encroachments existing in the town.

5. *General Remarks.*—The year closed with a balance of Rs. 1,652 or 3·4 per cent. of the current receipts.

There was some recorded improvement in vaccination and the registration of vital statistics, but in other respects the administration of the municipality during the year under review was unsatisfactory and inefficient. The assessment of the principal taxes was incomplete and the realization of long-standing arrears neglected, while education, which was already backward, retrograded still farther, and but little was done to improve the sanitary defects of the town.

The closing remarks of the Collector in his endorsement forwarding the Chairman's report reveal a most discreditable state of mismanagement, and it is evident that the public interests demand the intervention of the ~~President.~~ His Excellency the Governor in Council therefore proposes to withdraw from the municipal council the privilege of electing its own Chairman and to reduce the number of municipal councillors to be appointed by election by the rate-payers from fifteen to six; and under section 12 of the District Municipalities Act IV of 1884, as amended by Act III of 1897, the municipal council is requested to report, through the Collector, within one month of the date of the receipt of this order, its objections, if any, to these proposals.

The Chairman's explanation of the delay in forwarding his report cannot be accepted as adequate.

(True Extract.)

Secretary to Government.

To the Chairman, Municipal Council, Cuddalore.
" 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.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From M.R.Ry. C. S. SRINIVASA RAO Avargal, Chairman, Municipal Council, Cuddalore, to the Secretary to Government, Local and Municipal Department (through the Revenue Officer in charge of the Cuddalore Division), dated 5th July 1897, No. 279.

I have the honour to submit, herewith, my report on the working of this municipality for 1896–97, together with the following enclosures :—

(1) Statements of receipts and expenditure.

(2) Educational statements (four in number, with copy of remarks of the Acting Assistant Inspector of schools on the same).

(3) Report of the District Medical and Sanitary Officer on the working of the hospital and dispensaries.

2. Copy of resolution of the council, passed at a meeting, in which the report was read and adopted.

I.—CONSTITUTION OF THE MUNICIPAL COUNCIL.

3. The sanctioned strength of this council, according to G.O., Mis. No. 98 M., dated 15th May 1885, is 20, of which three-fourths are elected by the rate-payers and one-fourth appointed by Government.

4. During the year under report four vacancies occurred—three among the nominated and one among the elected councillors. The nominated officers, who vacated their seats, were the District Medical and Sanitary Officer, Dr. Lee, the Superintendent of Police, Mr. Sullivan, and the Executive Engineer, Mr. Wilson. The first and last mentioned gentlemen left the town on transfer to other stations, while Mr. Sullivan resigned. These seats were filled by the appointment of the present District Medical and Sanitary Officer Dr. Marsden, Mr. Coombes, the Head-quarters Deputy Collector, and Mr. O'Connell, a local pleader and civil pensioner.

5. The vacancy among the elected members occurred by the expiry of the period of three years for which one M.R.Ry. A. Subbaroyalu Reddiar, High Court vakil, practising in the District Court here, was elected a councillor. An election to fill the seat vacated by him was held on the 30th April 1896, and of the two candidates nominated by the electors, Mahomed Razaaq Merkair and Doraiswami Mudeliar, the former succeeded in obtaining 66 votes against 23 secured by the latter candidate. The former having secured the larger number of votes, was declared duly elected, agreeably to the election rules in force and the result reported to Government in my letter, dated 5th May 1896, No. 79.

6. *Meetings of the Council.*—Seventeen meetings were held during the year against nineteen in the previous year. One meeting was adjourned for want of the necessary quorum against three similarly adjourned in 1895–96.

7. The average attendance was one of officials and nine of non-officials, the corresponding figures for the preceding year being two and nine, respectively.

II.—RECEIPTS.

8. The opening balance was Rs. 7,890–14–6 and the receipts of the year Rupees 48,964–12–5, of which Rs. 36,321–6–2 were realized from taxation and Rs. 12,643–6–3 from miscellaneous sources.

9. The total expenditure was Rs. 55,203–3–1 and the year thus closed with a balance of Rs. 1,652–7–10, of which Rs. 1,045–9–7 appertains to the Municipal fund and Rs. 606–14–3 to the Endowment fund.

10. Compared with the revised estimate and the actuals of the previous year, there was an increase of Rs. 154–12–5 and Rs. 1,021–1–6, respectively, in the total amount realized in the year under report—a result due to recoveries of advances given in 1895–96 to the late District Medical and Sanitary Officer for repairing the New Town hospital and to deposits of renters for 1897–98 having been credited under the appropriate heads to Municipal funds in the year under report in accordance with G.O., No. 1040 M., dated 28th June 1895.

11. The principal variations in the receipts, as compared with the revised estimate, are explained below.

A.—Receipts from Taxation.

12. *Tax on Arts.*—The demand under this tax, according to the registers prepared with the aid of the ward councillors, was Rs. 4,868–8–0. Deducting Rs. 129 remitted on appeal, the net demand was Rs. 4,739–8–0, of which Rs. 3,606 were collected within the year and Rs. 3 written off as irrecoverable, thus leaving a balance of Rs. 1,130–8–0. This was further reduced by subsequent collections to Rs. 378–8–0. The decrease, as compared with the revised estimate and the actuals of the previous year, is attributable to the late date on which certain assessment lists were submitted by the ward councillors. The assessed demand shows an increase over the revised estimate and the actuals of 1895–96 of Rs. 239–8–0 and Rs. 330–9–0, respectively. This is due to the list of persons liable to this tax having been carefully revised by the ward councillors.

13. The arrears in the beginning of the year amounted to Rs. 226–8–0. Rs. 159 of this sum was collected and Rs. 44 written off as irrecoverable within the year, thus reducing the arrears to Rs. 23–8–0, of which Rs. 5–8–0 was subsequently collected, leaving a small balance of Rs. 18 yet to be realized.

14. *Tax on Buildings.*—The house-tax registers, which were last scrutinized in 1893–94, were again revised in the year under report agreeably to the instructions in paragraph 3 (i) of G.O., No. 1651 M., dated 16th October 1895, reviewing the report for 1894–95 and the revision resulted in the revenue from this source being augmented by about Rs. 1,000. It is to be regretted that a complaint was made to the Collector that the revision of the house-tax register of the 1st Ward, Cuddalore Old Town, was not properly done by the councillor who was entrusted with the work. When the enquiry, which is being made in the matter, is completed, the result will be reported to the Collector.

15. The demand under the tax on buildings was Rs. 10,733–2–5; Rs. 73–12–11 of this amount was remitted by the council on appeal, thus reducing the demand to Rs. 10,659–5–6. Rs. 9,601–2–6 of this sum was collected within the year and Rs. 64–5–5 remitted on account of unoccupied and demolished buildings and Rupees 7–9–7 written off as irrecoverable, leaving a balance of Rs. 986–4–0. This was further reduced by collections and remissions subsequently made to Rs. 386–12–3. Considering that the bills were issued late and that a large number of appeals had to be disposed of in consequence of the revision of the house registers, the collection of this tax was satisfactory.

16. The arrears amounted to Rs. 521–8–5, of which Rs. 459–4–2 were collected before the 31st March last, Rs. 6–4–10 remitted in the tax on a house which was revised by me after I had personally inspected the building, and Rs. 34–3–8 written off as irrecoverable, leaving a balance of Rs. 21–11–9. Of this amount, Rs. 8–14–5 were collected after the close of the year, thus reducing the balance to Rs. 12–13–4. The bills which represent this small balance will be scrutinized and adjusted in the current year.

17. *Tax on Lands.*—The demand under this head was Rs. 4,129–7–0. Rupees 3,116–14–9 were collected within the year and Rs. 460–7–2 subsequently up to date, leaving a balance of Rs. 552–1–1 outstanding on this date.

18. The total arrears were Rs. 1,256–11–7. Rs. 693–12–2, or little more than half of this amount, was collected within the year under report, and Rs. 25–10–7 after its close up to date, leaving a balance of Rs. 537–4–10 yet to be realized.

19. The land-tax has always been a most difficult revenue to collect, even with the assistance of the village officers, who are supposed to be more familiarly acquainted with lands and the holders thereof than the bill-collectors. The rapid collection of the land-tax was, in a great measure, hampered by the owners or occupiers of lands residing in different places in the municipality and outside of it.

20. As it is necessary that careful enquiries should be made into the arrears under this head before they are disposed of, the matter will be scrutinized and adjusted in the current year.

21. *Tax on Lands unappropriated to any building or occupied by Native huts.*—Rs. 238–14–3 was the demand under this head. The collection of this tax was retarded by the attention which had to be given, without a special establishment, to the work of revising the house-tax registers. This caused a delay in the preparation of land bills which were consequently issued late in the year for collection and nothing was, therefore, collected under this head during the year under report, but measures have been taken to realize the whole of the recoverable demand under this tax before the end of August next.

22. Under arrears there was Rs. 104–10–8. Of this sum Rs. 12–12–7 only were collected. It is reported that most of the waste lands have been since occupied by buildings which have been assessed. Careful enquiries need, however, to be made into all such cases before the bills relating to lands on which houses have been built are cancelled.

23. *Tax on Vehicles and Animals and Carts, Rs.* 4,922–8–0.—The income from this tax fell short of the revised estimate by Rs. 677–8–0. A sum of Rs. 14 relating to the year under report was collected after the 31st March last, thus reducing the net decrease to Rs. 663–8–0. Compared with the actuals of 1895–96, it will be seen that the decrease was only Rs. 168. The falling off, as compared with the revised estimate, is partly due to the exemption from taxation, under clause (v) of section 78 of the Act, of vehicles not actually in use, but chiefly to the receipts under these heads having been over-estimated. A reference to the actuals of 1895–96 and previous years will show that in no year the revenue from this source exceeded Rs. 5,000 in round figures.

24. *Coercive Process.*—At the beginning of the year there remained 21 warrants. During the year under report 744 warrants were issued, and thus the total number of warrants to be accounted for was 765. In 735 out of 765 cases the defaulters paid up their arrears before their property was attached, leaving 30 warrants unexecuted at the end of the year. In 15 cases attachment of property was rendered necessary, but the defaulters paid up the arrears with costs and redeemed their goods. In two cases warrants had to be cancelled, and one case in which a vehicle was seized under warrant for the tax due on it not having been paid is under enquiry and will be disposed of in due course.

25. *Tolls, Rs.* 13,750.—In this sum is included Rs. 1,100 being renters' deposits for 1897–98 credited to Municipal funds in the year under report to meet current expenses in accordance with G.O., No. 1040 M., dated 28th June 1895. The tolls for 1896–97 were sold for Rs. 12,650, and the whole amount was realized and credited in the accounts before the 31st March last. The renter of the year was so punctual in the payment of his kists that nothing was collected from him in the shape of interest on account of arrear payment of kists.

26. *Incidence of Taxation.*—The average incidence of taxation per head of the population in 1896–97, tolls included, was As. 12–3 and, excluding it, it was As. 7–8.

27. *Realization under Special Acts—Fees under Act II of 1888.*—The slight decrease of Rs. 5 in the receipt under this head, as compared with the revised estimate, calls for no remarks.

B.—Revenue derived from Municipal Property and Powers apart from Taxation.

28. *Avenue Receipts.*—Rs. 523–10–6 was the income derived from this source against Rs. 600 entered in the revised estimate and Rs. 459–14–3 realized in the previous year. The decrease of Rs. 76–5–6, as compared with the revised estimate, is attributable to the comparatively small number of decayed avenue trees which were cut down and sold in public auction.

29. *Fees from Travellers' Bungalow.*—The income realized in the shape of fees at the travellers' bungalow was Rs. 115 against Rs. 150 in the revised estimate. The slight decrease of Rs. 35 is due to the smaller number of travellers who resorted to the bungalow during the year under report.

30. *Sale-proceeds of old Materials, &c.*—Hardly anything was collected under this head. As kerosine oil, which was hitherto supplied in tins cased in deal-wood boxes, is now received in iron drums from Messrs. Best & Co., there were no such tins or cases for sale in the year under report, and this accounts for the collection under this head being almost nil.

31. *Sale-proceeds of Night-soil, Street refuse, &c., Rs.* 2,365–3–1.—This sum is made up of Rs. 2,059–3–1 being the income realized from sale of sweepings during 1896–97 and Rs. 306, the deposits of renters for sweepings contract for 1897–98 but credited in the accounts of the year under report, with reference to the Government order quoted in paragraph 25 *supra* under the head of tolls.

32. *Fees from Educational Institutions.*—Rs. 119–2–6 was collected against Rs. 160 in the revised estimate and Rs. 132–13–3, the actuals of 1895–96. The decrease is chiefly due to the falling off in the attendance of boys in the Municipal salary-result schools, especially in the school established in the fisher village of Singaratope.

33. *Sale-proceeds of Composition Fees of Medicines.*—A sum of Rs. 376–7–5 was realized under this head against Rs. 500 in the revised estimate and Rs. 446–9–3, the actuals of 1895–96. This decrease is due to all the medicine bills not having been collected within the year. The work of collecting these bills is now thrown on the municipal staff who have already got enough to do, and I am of opinion that it was a mistake to have burdened them with this work. The medicine bills should, for obvious reasons, be collected by the hospital peon and others, who could easily recognize the persons who purchased the medicines as was hitherto done, or a special bill-collector should be given to the District Medical and Sanitary Officer for collecting them. This question will be gone into when the next budget comes before the council for consideration and proper arrangements made for the collection of medicine bills.

34. *Income from Markets and Slaughter-houses, Rs.* 1,325–6–7.—In this is included Rs. 80 being renters' deposits for 1897–98 credited to Municipal funds in the year under report for the reasons assigned in paragraph 25 *supra*. Deducting this sum, the amount actually realized from rent of market and slaughter-house during 1896–97 was Rs. 1,245–6–7. The slight difference in this amount, as compared with the revised estimate, calls for no remark.

35. *Distraint Fees.*—Rs. 10–12–0 was collected under this head against Rs. 50 in the revised estimate and Rs. 23–8–0, the actuals of 1895–96. The smallness of the amount realized is due to fees not having been levied on warrants issued for the collection of the taxes except in those cases where property had to be actually attached for the recovery of arrears.

36. *License Fees, Rs.* 319–8–0.—There is a falling off of Rs. 280–8–0 against the revised estimate and Rs. 167–5–9 in the actuals of the preceding year. This decrease is due partly to the income under this head having been over-estimated and partly to a smaller number of licenses issued during the year for burning brick-kilns and erecting wedding pandals on streets. The income from this source was also partly affected by building contractors for large works having taken out annual licenses on payment of the maximum fee, viz., Rs. 30, for burning brick-kilns all throughout the year.

cost of the upkeep of each school without any regard to the number of pupils presented and passed and the actual amount earned, and consequently about Rs. 800 lapsed from the results grant allotment.

55. The educational officers were, as usual, about to submit proposals for the utilization of these savings, but they desisted at my request as funds were required to meet unforeseen expenditure in connection with the precautionary measures which had to be adopted, under the orders of Government, to guard against an invasion of bubonic plague.

56. *Miscellaneous—(a) Building, Furniture, &c., Grants, Rs.* 150-12-0.—The decrease is due to savings effected in the provision made for purchase of furniture.

57. The other items under this grant approximated the figures in the revised estimate and call for no remarks.

58. *Grant 3, Sanitation and Medical Services—Hospitals and Dispensaries, Rupees* 8,474-10-10.—This expenditure fell short of the estimate by Rs. 625-5-2 owing to *all* the bills for medicines supplied by Messrs. Burgoyne, Burbidges & Co. not having been presented for payment within the year. The increase under "contingencies" is due to the dispensary opened at Tiruppáppuliyúr for treatment of women and children. A moiety of the cost of this institution was, as explained in paragraph 39 *supra*, contributed by the district board. As the working of the hospital and dispensaries is fully dealt with in the accompanying report of the District Medical and Sanitary Officer, it is needless to enter into further details here.

59. With reference to the District Medical and Sanitary Officer's remarks in his report under (3) Sanitation—(*b*) State of repairs of buildings, (*j*) Midwives, I beg to make the following remarks :—

(3) *Sanitation.*—The sanitary defects pointed out by the inspecting officers are being gradually remedied as funds are found available for the purpose. The permanent latrines were constructed on designs approved by the former Sanitary Commissioners and are kept in fair order. They are being repaired yearly and those that stand in need of slight repairs will be attended to in the current year. A systematic inspection of all backyards is being made by the Chief and Sub-Sanitary Inspectors with a view to improve the sanitary condition of places which are kept in a filthy state.

(*b*) *State of repair of Buildings.*—The male ward of the New Town hospital is being repaired at a cost of Rs. 2,800, the whole of which was met from Municipal funds, but as this amount was found inadequate to complete the repairs to the building, the sanction of Government was obtained in G.O., Mis. No. 1213 M., dated 15th May 1897, to appropriate Rs. 3,000 from the New Town hospital endowment, repayable in six yearly instalments of Rs. 500 per instalment. Of the sum of Rs. 3,000 to be borrowed, Rs. 500 are for completing the repairs to the building referred to above and Rs. 2,500 for putting in order the lying-in ward and the out-houses attached to it and the hospital as well as for carrying out the alterations and improvements suggested by the Surgeon-General when he last inspected these institutions.

(*j*) *Midwives.*—The services of the Eurasian matron and midwife were dispensed with on the suggestion made by the former District Medical and Sanitary Officer.

60. It is to be regretted that proposals for frequent changes in the medical establishment are not thoroughly considered before they are urged upon the council to adopt.

61. *Contributions to Provincial Funds for*—(i) *Medical College*, (ii) *Sanitary Inspection, and* (iii) *Medical Reserve staff.*—Rs. 388, or Rs. 44 in excess of the estimate, was paid as contribution into the treasury to the credit of Government on account of the institutions and the agency detailed under Grant 3. The slight increase of Rs. 44 calls for no comment.

62. *Vaccination.*—On vaccination Rs. 565-11-8 were spent. The total number of operations performed showed an increase, while there was a slight falling off in revaccination. As the District Medical and Sanitary Officer's report, which accompanies this, contains a detailed account of the working of this department, I have

nothing to add beyond pointing out that that officer is under a misapprehension in stating that the vaccinator is required to attend the municipal office to prepare statistical returns. His attendance at the municipal office, which I regret to observe is not punctual, is required to furnish information of the result of cases of failure to submit to vaccination, as the defaulters are to be prosecuted by him before the Bench Magistrate's Court. This information is necessary to complete the monthly return in the form prescribed in G.O., No. 1502 M., dated 19th October 1894, the submission of which to the Sanitary Commissioner's office is not unfrequently delayed for want of it.

63. With a view to relieve the assistant vaccinator of the work of serving notices on which he is employed, provision was made in the current year's budget for the employment of a process-server, but the Government refused to sanction the appointment (*vide* paragraph (4,) Grant 3 of G.O., No. 591 M., dated 18th March 1897). In 1895–96, 83 cases were pending disposal of persons prosecuted who failed to get themselves or their children vaccinated.

64. In the year under report 519 cases were sent up to the Magistrate, thus making a total of 602 cases. Of this number, 520 underwent vaccination, 11 were fined, 32 died, 4 were considered unfit for vaccination, 31 left the town, and the medical officers in three cases certified that they were vaccinated, leaving one case still pending. A warrant is reported to have been issued for the apprehension of this individual who is absent from the town.

65. *Registration of Births and Deaths.*—The total expenditure under this head was Rs. 364-8-0, against Rs. 380 in the revised estimate. There was a small increase in the cost of establishment, and this is due to the salary of the assistant registrar of births and deaths for March 1895–96 having been paid in the year under report in which the appointment was abolished. The registration work done during the year, as compared with that done in 1895–96, is given below :—

	Births.	Deaths.
1895–96	1,725	1,048
1896–97	2,027	1,600

66. The above figures show that there was further improvement in the registration of vital statistics—a result attributable to increased activity on the part of the sub-registrars, who are remunerated with a small fee for every case of birth or death registered by them.

67. *Conservancy—(a)* (i) *Establishment,* (ii) *Other charges, such as Purchase and Hire of Carts, &c.*—Rs. 9,015-15-1 was the total expenditure under these heads against Rs. 9,890 in the revised estimate. The decrease is partly due to fines and stoppages in the pay of the menial servants for absenting themselves from work or neglecting to perform their work properly, and to the cheaper rates at which carts were hired for removal of street-sweepings, but chiefly to the non-entertainment, in the beginning of the year, of the chief sanitary inspector who joined the municipality in November 1896 after passing the required examination in the Medical College in April of the same year.

68. In the year under report, 27 carts and 57 sweepers were employed, as in the past year, to sweep the streets and to remove rubbish accumulated on them and from the dust-bins. Three sewage carts with a staff of ten toties are employed for cleaning the drains and emptying the cess-pools. The number of sewage carts is insufficient, and it is under consideration to purchase a few more carts as funds permit. There are 383 dust-bins. Of these, 187 are masonry, 23 wooden, 38 sheet iron and the rest are of corrugated iron and after the pattern of those in use in the Madras Municipality. The town is provided with 25 latrines. Of these 13 are masonry structures and 12 bamboo-mat enclosures. They are cleaned twice a day. This number, which is insufficient, will be increased as funds permit. A sum of Rs. 600 was advanced to two councillors for the construction of two latrines on the standard plan recently furnished by the Sanitary Board. Owing to the difficulty experienced in procuring suitable and unobjectionable sites for them in localities where they are most needed, they have not yet been erected. The councillors have, however, been requested to fix sites for them and take steps to have the buildings erected without any further

delay. The night-soil from latrines is removed in carts, and as people will not make use of it as manure for their fields, it is found necessary to bury it in pits. Every endeavour is made to keep the streets, lanes, &c., in as cleanly a condition as possible, but the struggling character of the town is a great drawback to anything like efficient check being exercised over those who commit nuisance in the streets and lanes, especially at nights. Much improvement might, however, reasonably be expected in this direction from the Police who patrol the streets and lanes at nights.

69. *Private Scavenging.*—Rs. 527–6–4 was spent on this service, against Rs. 750 estimated and Rs. 1,283–1–3 expended in 1895–96. As the carts employed for removing excreta from private latrines were in good order, the amount allotted for their repair was not fully utilized, and hence the decrease which occurred chiefly under "Contingencies." The falling off, as compared with the expenditure in 1895–96, was due partly to some of the filth carts which were hitherto drawn by bullocks having been replaced by hand night-soil carts, and partly to the amount provided for the purchase of such carts not having been entirely expended owing to similar carts purchased in 1895–96 being found adequate to meet present requirements. As the small night-soil hand carts, with iron buckets fixed to them, are more conveniently worked in narrow lanes and streets than the larger ones, the latter are being gradually replaced by the former description of carts. With a view to extend the scheme, I wrote to the Chairmen of several municipalities and asked them to help me in securing toties for employment in this municipality, but none could be procured, the replies from some of the Chairmen being to the effect that they were in some need of such class of servants themselves. The Sanitary Commissioner, who was also addressed on the subject, was good enough to direct a conservancy contractor at Madras to render me such help as he could in this matter, but as the rates at which he (contractor) promised to supply toties were unreasonably high, they could not be accepted. As the municipality has now got a chief sanitary inspector, he will, in the current year, be deputed to visit some of the districts in the presidency in which a large number of the toti class reside and induce a colony of them to emigrate to this place for employment not only on private scavenging work, but in latrines and on cholera patients when the disease makes its appearance in the municipality. During the year under report, great difficulty was experienced is getting toties to attend on the cholera-stricken patients. Thinking that the few toties required for this purpose could be procured through the Senior Physician of the General Hospital, I wrote to that officer also, but without success. It is, however, satisfactory to note that the number of private latrines attended to by municipal agency during the year under report shows an increase of 76 houses over the number served in 1895–96.

70. *Cholera Charges, Rs. 1,976–3–5.*—This includes Rs. 84 expended on account of precautionary measures adopted to guard against an invasion of the bubonic plague which still prevails in a mild form in the Bombay Presidency. The total expenditure incurred under this head exceeded the estimate and the actuals of the preceding year, and is due partly to cholera having prevailed almost throughout the year and partly to the measures adopted to stamp out the disease on the lines laid down in G.O., No. 1536 M., dated 9th September 1896. As the District Medical and Sanitary Officer's report, which accompanies this report, contains a detailed account of the outbreak, I have nothing to add in the way of further explanation, but thank Doctor Marsden for the arrangements that were made by him to afford medical relief to the sick in their houses and in the cholera sheds in which travellers by train and destitute people attacked with the disease were accommodated and treated. He frequently inspected the affected localities himself to see that patients were carefully attended to and their houses were properly disinfected by the medical and sanitary staff appointed for the purpose. During the prevalence of the disease, more than ordinary care was taken to keep the town clean, the scavenging staff being temporarily increased to meet the necessity. Owing to the small number of toties available here for employment on cholera work, I had to appoint some of the toties that were attached to latrines to attend on cholera patients and employ temporarily in their stead their wives and children to keep the latrines clean.

71. *Removing Prickly-pear.*—A small sum of Rs. 11–6–4 was expended in removing prickly-pear.

72. *Grant 4, Rs. 3,570–0–8.*—Although there was an increase under contingencies owing to fluctuations in the price of kerosine oil, the total expenditure fell short of the estimate by Rs. 39.

73. *Other Charges*—(ii) *Rewards for the Destruction of Wild Animals and Snakes, Rs. 120–8–0.*—The decrease in this charge was due to a smaller number of snakes killed and produced at the municipal office for inspection before the stipulated reward or fee was paid.

74. *Printing, Rs. 614–0–8.*—This was paid on bills or statements received from the Accountant-General through the Treasury Deputy Collector, and the increase is ascribed to the bills for cost of printing having exceeded the estimate.

75. *Other Items.*—The other component items falling under this head are within the estimate and call for no remarks. The variations between the charges under each head under Grant 4 and the estimate are trifling and call for no remark.

76. *Grant 5.*—The total expenditure under this grant amounted to Rupees 4,277–1–2 against Rs. 4,690 in the estimate. The decrease is principally due to the amount provided as carriage allowance not having been drawn by me.

77. *Repayment of Debt.*—Rs. 400 was, with the sanction of Government, borrowed from the New Town hospital endowment in 1895–96 for repairing the New Town hospital which sustained damage from the floods of 1884. Rs. 250 of this sum was paid up at Rs. 25 a year since 1885–86, as directed in the Government Order under which the loan was sanctioned, but as the closing balance of 1895–96 was large, the balance of Rs. 150 was paid and the debt adjusted in the year under report, as required in paragraph 5 of G.O., No. 1299 M., dated 5th August 1896.

78. A memorandum of investments, in the form prescribed in G.O., No. 291 M., dated 25th February 1897, is given in the remark column of Statement I-A.

79. I regret the delay in the submission of the report. The draft was ready in the beginning of last month, but as the audit of the accounts for 1896–97 was taken up at the same time and as the office staff was fully employed on this work, the consideration of the draft report, in a meeting of the council, was deferred till the audit was completed in order that the statements to accompany the report may contain audited figures.

ENCLOSURE.

CONCISE Annual Report on the working of the Municipal Medical Institutions, Cuddalore, for the official year 1896–97.

(1) *Public Health.*—Generally fair, except for the prevalence of cholera, chiefly during December 1896 and January and February 1897. This disease, together with fevers and bowel complaints, contributed chiefly to the total mortality.

There were a few sporadic cases of cholera from May to November, when the disease began to spread in an epidemic form. From thence to the end of February, there were 261 deaths, the total number for the whole year under reference being 284 as compared with 69 in 1895–96. Many of the cases were imported from neighbouring villages where the disease was prevalent, whilst many others were of local origin.

Preventive measures were adopted on the lines laid down in G.O., No. 1536 M. of 9th September 1896, by the medical and sanitary staff.

Frequent inspections of infected localities were made and personal instructions given.

As regards small-pox, there were only 29 deaths, and there was no epidemic of this disease.

The principal diseases treated were those of the skin and eye, ulcers, rheumatism and malarial fevers.

(2) *Vital Statistics.*—The total number of births was 2,027 and of deaths 1,600. The subjoined comparative statement shows the figures for the past three years:—

Years.	Deaths.					Births.
	Cholera.	Small-pox.	Fevers.	All other causes.	Total.	Total.
1894–95	11	23	204	679	917	1,517
1895–96	69	22	274	683	1,048	1,725
1896–97	284	29	294	993	1,600	2,027

There is an increase both in the total number of births, as well as of deaths, due probably to improved registration and also, in the case of deaths, to the greater prevalence of cholera.

(3) *Sanitation.*—The general sanitary condition of this municipality is not satisfactory, and most of the defects previously noticed continue. Sweepings are removed to the fields by contractors in carts belonging to the municipality, and some revenue is derived by their sale.

Filth is removed from the latrines in night-soil carts and buried in trenches in three depôts half a mile from the centre of the divisions near which they are situated.

There are 25 public latrines, 13 being of masonry and 12 of temporary construction. They are badly kept and very offensive, due partly to faulty construction and partly to their being out of repair.

River-banks, fields and waste places are also freely used by the people for the purposes of nature.

There are 366 private latrines, of which 234 are cleaned by municipal toties.

The private scavenging system is still backward, but efforts are being made to extend it. The great difficulty is to secure the services of a sufficient number of toties.

The water-supply of "Old Town" is mainly derived from the "Capper Hill lake," which is brought down by open channels, filtered, and delivered from a drinking fountain provided with taps. This water is of good quality at its source, but is liable to pollution in transit.

The other parts of the municipality are supplied from tanks, wells (public and private) and from rivers. Most of this water is polluted. The three wells near the court-house, which are set apart for drinking only, are protected and kept clean.

The large well in the compound of St. Joseph's College is largely used, and it yields a plentiful supply of good water. Proposals have been made and accepted to place a watcher over it and to provide it with pulleys and buckets.

Three tank-watchers are employed. Their utility is doubtful.

There is no regular system of drainage either for houses or streets. Whatever drains do exist are badly constructed, and though cleaned frequently, they soon become choked with filth. As they have no proper outlet, they overflow in every direction. Backyards and lowlying places are damp and water-logged. The larger cesspools are only opened and cleaned once in two or three years. The smaller ones are emptied twice a week and the contents removed to the fields in three sewage carts. With regard to improvements, the principal feature has been the appointment of a "trained chief sanitary inspector" and better sanitary supervision, as well as the carrying out of special cholera precautions.

Extra hands were employed from time to time; some wells were repaired; rank vegetation removed; two new latrines were provided for and others were repaired; and other similar minor works were carried out.

The chief wants are a largely increased staff of toties, proper drainage and the clearing away of rank vegetation and filth from waste places. Larger efforts should also be made to prosecute offenders in nuisance cases and to insist on the inmates of private houses keeping their backyards clean.

(4) *Vaccination.*—There was no change in the establishment, which consisted, as heretofore, of a first-class vaccinator, a second-class vaccinator and a calf-watcher.

Much of the time of the vaccinators is wasted in serving notices and in attending the municipal office to prepare statistical returns—work that should be done by others, so that they might be able to devote more time to their professional duties. Animal lymph was solely used throughout the year, the operations being principally by the direct method—calf-to-arm—(1,492 cases) and partly by glycerine paste (885 cases).

The total number of cases vaccinated was 2,377 (including 157 re-vaccinations), of which 2,316 were successful, 22 unsuccessful and 39 unknown.

As regards *cost*, the total cost of animal lymph was Rs. 275–7–8 and the average cost of each successful case As. 1–11 compared with As. 2 the previous year.

The total cost of vaccination *under all headings*, establishment included, was Rs. 565–11–8, giving an average cost of As. 3–11 for each successful case as compared with As. 3–11 the previous year.

A new temporary depôt has been constructed in the municipal hospital compound. It is hoped that when funds allow, a central depôt, on the standard plan, will be constructed to be worked in co-operation with the district board.

The subjoined statement shows the work done during the past three years, showing a steady increase, except in re-vaccinations, where there was a slight falling off:—

Years.	Number of infants vaccinated.	Percentage of success.	Number of re-vaccination.	Percentage of success.	Total number vaccinated (all ages).	Percentage of success.
1894–95	832	99·64	179	72·35	2,067	96·71
1895–96	1,148	99·48	183	64·48	2,211	96·52
1896–97	1,359	99·04	157	77·71	2,377	97·43

(5) *Hospitals and Dispensaries—(a) Nature and sufficiency of accommodation.*—The municipal hospital in New Town provides accommodation for in-patients of both sexes, with detached lying-in and septic wards and isolation sheds for infectious cases. The accommodation would be sufficient, if the buildings were in proper repair; but owing to the male general wards being still under repair, these patients have had to be housed in a temporary shed erected for the purpose, whilst the roof of the lying-in-ward being unsafe, it is unfit for occupation.

There is also a separate block for out-patients, which has been improved, in order to provide for the proper segregation of the sexes.

The institutions at Old Town and Tiruppáppuliyúr, as well as the newly-opened one for women and children, are dispensaries and only provide accommodation for out-patients.

The first-named is municipal property, and the other two are rented buildings. They are all in good repair and provide sufficient accommodation.

(*b*) *State of Repair of Buildings.*—Satisfactory in the three dispensaries, but bad in the New Town hospital, where much inconvenience is experienced. Thorough repair to the whole of the buildings is an absolute and urgent necessity, and repeated representations have been made on the subject. Even the repairs to the male general wards, which were commenced, are at a stand-still for want of funds. Sanction has been applied for to utilize a portion of the hospital funded capital, as the municipality has not the funds for the purpose. It is hoped that this will be obtained.

(*c*) *State of Repair of Furniture.*—The existing furniture is in good repair, but a great deal more is required for the New Town hospital, and it is hoped additions will be made as funds allow.

(*d*) *Inspections*—(1) *Steps taken to carry out the recommendations of the Surgeon-General with the Government of Madras.*—Recommendations regarding the buildings and the equipment of the New Town hospital have been partly carried out, but the most important ones are still uncomplied with, "want of funds" being given as the reason.

Recommendations regarding boiling and disinfection of infected clothing, the provision of an incinerator, a separate vaccine depôt and other points connected with the working of the institution have been complied with.

Attempts have also been made to train the establishment in their duties, whilst the question of the method of obtaining supplies has not yet been decided by the council.

As regards the other institutions, most of the necessary repairs and alterations have been carried out in Old Town dispensary, and medicine shelves have also been put up.

The recommendation to build a new dispensary, on the standard plan, at Tiruppáppuliyúr has not been carried out for want of funds.

The recommendation to open a caste and gosha dispensary for women and children has been carried out, but a new building has not been erected yet.

(2) *Steps taken to carry out the recommendations of other Inspecting Officers.*—Hardly any recommendations have been made by other visitors. A few points connected with the working of the institutions have been attended to.

(*e*) *Amount of recoveries from Patients who have been able to pay for their Diets and Medicines*—"*Diets.*"—Patients able to maintain themselves, provided their own diets.

The only sum recovered was the amount of Rs. 11–3–6 paid by the steamer agents for dieting an European sailor.

"*Medicines.*"—The amount recovered by sale of medicines was Rs. 353–10–1, as compared with Rs. 287–15–9 the previous year.

(*f*) *Number of Patients treated, as compared with previous years.*—This is shown in the subjoined comparative statement:—

Name of Institution.	1894–95.		1895–96.		1896–97.	
	In-door.	Out-door.	In-door.	Out-door.	In-door.	Out-door.
New Town hospital	376	26,289	519	23,236	659	25,108
Old Town dispensary (formerly a hospital) ..	210	13,513	180	14,222	..	14,902
Tiruppáppuliyúr dispensary	..	21,036	..	18,678	..	17,775
Women and Children's dispensary	..	..	..	..	..	1,007
Total ..	586	60,838	699	56,136	659	58,792

As regards New Town hospital, there was an increase, both amongst in and out patients, compared with the previous year. The institution at Old Town having been converted into a dispensary, there were no in-patients admitted, but the number of out-patients increased.

At the Tiruppáppuliyúr dispensary, the number of out-patients fell from 18,678 to 17,775, probably owing to the opening of the new women and children's dispensary, in the immediate neighbourhood, where 1,007 out-patients were treated.

The total number of out-patients, in all the institutions combined, rose from 56,136 to 58,792.

(*g*) *Mortality and actual causes of it, particularly with reference to septic diseases acquired in Hospitals.*—There were thirty deaths recorded amongst *in-patients* as follows:—

Cholera	13
Dysentery	7
Bright's disease	3
Exhaustion after labour	1
Shock after operation for strangulated hernia	1
Shock after extensive scalds	1
Tubercle of lungs	1
Fevers	3
Total ..	30

The mortality cannot be accurately estimated amongst *out-patients*, but there were 165 deaths from cholera recorded.

There were no deaths from septic diseases acquired in hospital.

(*h*) *Operations and Results.*—The total number performed in all the institutions was 1,887, compared with 1,732 the previous year, the distinction between "major" and "minor" being now done away with.

The results were as follows:—

	Patients.
Cured	1,733
Relieved	137
Discharged otherwise	10
Died	2
Remaining	5
Total ..	1,887

(*i*) *Establishment, whether sufficient and efficient.*—Sufficient, except that a second medical subordinate is very necessary for the New Town hospital. This has been a long-felt want, but absence of funds, as usual, prevented his being included in the budget. A Third-class Hospital Assistant should be provided as soon as possible.

As regards *efficiency*, the medical subordinates, compounders and peon are satisfactory. The other servants are not up to the mark. Attempts are being made to train them in their duties and there has certainly been some improvement during the past year. Some old and worthless hands have also been replaced by new ones.

(*j*) *Midwives—Work actually done.*—Three midwives are maintained, but for a portion of the year, there were only two at work, owing to certain changes having been made at the close of the previous year, in connection with the revised budget. As soon as the services of a third midwife could be secured, one was appointed. The total number of cases conducted during the year fell, for the above reasons, from 177 to 139.

These women are not sufficiently energetic and a mistake was made, I think, in dispensing with the services of the Eurasian matron-midwives, at the beginning of 1896, who did good service in former years.

(*k*) *Caste and Gosha Dispensary for Women and Children.*—The municipality resolved to open this institution, on the lines laid down by the Dufferin Fund Committee, at an estimated cost of Rs. 2,000 per annum, half the expenses being borne by the district board. This was sanctioned in G.O., Mis. No. 1445 M., dated 28th August 1896, and as soon as arrangements could be made and the services of a lady apothecary secured, work was commenced. The institution was opened on the 1st December 1896 and has already become popular. The attendance has steadily increased, the number of admissions being 217 in December 1896, 221 in January 1897, 238 in February and 331 in March. The total number treated during this short period was 1,007 and the number of operations was 22.

It is at present located in a small, upstair, rented building, near the New Town Railway Station, readily accessible, clean and in good repair, and it has been so arranged, as to ensure perfect privacy. It is hoped that a permanent building will be erected before long, and it is an object well worthy of private generosity.

(*l*) *General Remarks.*—The general working of the hospitals and dispensaries has been satisfactory and the attendance has increased since the previous year. Want of funds is, however, a great drawback and for this reason, many suggestions as to improvements still remain uncomplied with.

CUDDALORE,
25*th May* 1897.

(Signed) J. C. MARSDEN, Surgn.-Major,
Dist. Medical and Sanitary Officer.

No. 794 Dis.

Submitted through the Collector.

2 *Paragraph 5.*—There was only one election during the year and this was contested: 72 per cent. of the registered voters going to the poll: the voters' list was prepared in 1893, but the Chairman says that it was used with the special sanction of Government obtained in G.O., Mis. No. 1324 M., dated 15th August 1895.

3 *Paragraphs 6 and 7.*—The low average attendance of officials is easily explained. I have endeavoured, whenever not in camp, to be present at Municipal meetings which are usually notified to commence at 8 A.M. The actual business, however, begins an hour or so later, owing to the dilatory attendance of members. This is particularly hard upon those who strive to be punctual and who have other engagements or work to attend to during the day.

4 *Paragraph 12—Tax on Arts.*—The demand shows an increase of Rs. 330–9–0 over the actuals of 1895–96. This is stated by the Chairman to be due to careful revision of the registers. The receipts under this head of taxation are capable of much further improvement, considering that trade is now diverted from Pondicherry to Cuddalore Old Town, on account of the New Tariff Act. It is to be regretted that, owing to the delay in the revision of registers, only 76 per cent. of the current demand was realised. The incidence of tax on arts per head was Rs. 3 against Rs. 3–2–2 in 1895–96 and against a Presidency average of Rs. 4–1–0.

5 *Paragraphs 14, 15 and 16—Tax on Buildings.*—The house-tax registers were revised as directed by Government in the last review: the increase resulting being about Rs. 1,000. The Chairman regrets that a complaint was made to the Collector regarding the improper revision of the house-tax registers in Cuddalore Old Town. The matter was investigated by me under the orders of the Collector. The result of my enquiry was as follows:—

"The few cases investigated by me show that the revision was not carried out on any fixed principles. In some cases, the assessment is based on the annual rental value. This is a matter for easy ascertainment when the houses are rented; but in the case of houses occupied by owners, the revising councillor has been extremely lenient. Every street door has been separately numbered and this shows as separate numbers, buildings which form part of the whole structure. Thus stables, cattle-sheds and privies, which form annexures to houses are separately numbered, because they have doors opening into the street. The petitioners think that each separate number should bear an assessment, but this need not always be the case, as obviously the annual rental value is calculated also with reference to the annexures. In many cases, the councillor has inadvertently taken upon himself to declare houses as not liable for taxation on the ground that the owners are too poor to pay, but this is a matter which can be legally disposed of only by the council in its corporate capacity. The assessments should have been revised by the Chairman. If this had been done there would be no room for complaint." The Collector adopted my views and requested the Chairman to obtain the explanation of the councillor concerned. Paragraph 14 of the report shows that the matter is still pending with the Chairman although $5\frac{1}{2}$ months have elapsed since the date of the Collector's order. In statement IV-A, the net demand on the 31st March 1897 is exhibited as Rs. 10,659–5–6. This was reduced to Rs. 10,613–7–8 by decisions on the appeals disposed of after the close of the year. The correct demand would not have been exhibited in IV-A, but for the Proceedings of the Collector, dated 13th June 1897, No. 455-Eng. (enclosure A) copy of which is herewith submitted for information. The percentage of collections was 90 per cent. The revision of the register of tax on buildings is open to the following general remarks.

Out of 8,974 houses as per census only 5,721 appear on the registers. Of these, only 23 are taxed above Rs. 30 and 17 between Rs. 15 and 30. The average incidence of the tax on buildings was Rs. 1–13–8 against Rs. 1–15–2 in the previous year and a Presidency average of Rs. 2–4–6. That this should be the case notwithstanding the revision furnishes same reason for believing that the assessments were not accurate or complete.

6 *Paragraphs 17, 18, 19 and 20—Tax on lands.*—Rs. 1,012–8–3 were uncollected at the close of the year under tax on lands, or 24 per cent. of the demand. The Chairman explains that the bill-collectors, aided as they are by the village officials, are unable to realise the full demand under this head because the owners or occupiers reside in or outside the municipality. This explanation is rather difficult to understand. If only attention was paid to the provisions of the Act, no difficulty ought to have been experienced. The most effective step to expedite collection seems to me to be to weed out one or two effete and superannuated bill-collectors.

7 *Paragraph 23—Tax on Vehicles and Animals.*—There has been a considerable shortfall in the income realised under this head of tax. A great deal of irregularity in this branch of municipal administration was noticed by the Collector in his Proceedings, dated 26th May 1897, (enclosure B) a copy of which is herewith submitted for information.

8 *Arrears under all heads of Taxation.*—The arrears under tax on arts date from 1892–93, that on tax on lands is nearly one-half of the demand and a decade old. Much laxity prevails among the municipal subordinates entrusted with the collection of revenue.

9 *Paragraph 26.*—The average incidence of total taxation was less than that of 1895–96 and much less than the Presidency average of that year.

10 *Paragraph 33.*—The Municipal Act requires that a hospital should be maintained for the sick poor. If it is a difficult matter to collect upon bills the cost of medicines supplied, the hospital authorities should be strictly told not to dispense medicines except upon prepayment to such persons as do not come under the class of sick poor.

11 *Paragraph 36.*—In the last review, Government drew the attention of the municipal council to my endorsement regarding the inadequacy of the income from license fees. There is nevertheless a further falling off in the year under report.

12 *Paragraph 40.*—Only three-fifths of the demand under private scavenging fees was realised at the close of the year. The balance was, however, considerably reduced on the date of the report. The total demand was nearly twice that of the last year. It is to be regretted that the Chairman's action in endeavouring to make the scheme self-supporting was opposed by some of the councillors. He has not however reported their names for the information of Government.

13 *Paragraph 44—Advances.*—No less than Rs. 3,333–4–0 were advanced to councillors in 1895–96 and 1896–97 and adjusted. In my endorsement on the last administration report, I wrote that the system of making large advances to municipal councillors was liable to much abuse. A statement (enclosure C) is herewith submitted showing the amounts outstanding on 1st April 1897 and advanced to municipal councillors, the date and the purpose of the advance. It will be observed that if advances were made to expedite completion of works, that object has signally failed.

14 *Paragraph 46—Roads.*—The total expenditure on road repairs was Rs. 8,344 against Rs. 7,500 of the revised estimate. Nothing was spent on new works. The total mileage of roads, streets, lanes, &c., in the town was 49. Of this, $30\frac{1}{8}$ miles are metalled. The roads in Cuddalore Old Town and that leading to the District Jail on the Capper Hills are in a much neglected condition. The others may be said to be in fair order. The total outlay on roads was 60 per cent. of the net municipal income from tolls.

15 *Paragraph 47—Buildings.*—The only work of any importance undertaken during the year was the re-roofing of the males' ward of the New Town hospital at a cost of Rs. 1,395—a work which, the council could not have postponed a moment longer.

16 *Paragraph 51—Establishment.*—A road overseer was, for the first time, employed on a salary of Rs. 30 with a horse allowance of Rs. 15.

17 *Paragraph 54—Education.*—The total expenditure on education amounted to Rs. 3,582 or 16 per cent. of the total receipts from taxation. Rs. 1,696 were paid as results grants, and Rs. 150 for building and furniture grants. A common drawing-master was also employed. One hundred and forty pupils were presented for examination from the four primary schools maintained by the municipality; of whom 100 are declared to have passed. Twenty-two aided schools existed at the end of the

year. The Chairman's report furnishes no information regarding the educational progress in the Municipality. Both secondary and primary schools, municipal as well as aided, suffered in strength. As results grants are now paid on what is known as the assignment system, which is based upon the net cost of each school, the full amount allotted was not expended. The percentage of pupils under instruction to population of school-going age does not show any material increase over that of last year. There was a slight reduction in the number of unpassed teachers, although as many as 31 out of a total of 121 are yet untrained. The results of the examinations except in the 4th standard cannot be held to be satisfactory. The Municipality does not maintain any school for Panchamas. Muhammadan education retrograded. The average net cost per pupil in the primary schools maintained by the municipality was Rs. 5-6-0 as against the Presidency average of Rs. 5-1-9.

18 *Paragraph 58—Hospitals and Dispensaries.*—One hospital and three dispensaries are maintained by the municipality. One of the dispensaries which was opened in November last is intended exclusively for women and children, a lady apothecary being placed in charge. There is a decrease of 40 in-patients and an increase of 2,656 out-patients over that of the last year. The New Town hospital requires much attention in the way of increased accommodation and suitable furniture and fittings.

19 *Paragraph 59 (j).*—Three midwives are said to be maintained, but only two were at work during a portion of the year. The number of cases attended to by them fell from 177 to 139. The Chairman has not cited any specific instances in support of his complaint in paragraph 60 of his report.

20 *Paragraph 62—Vaccination.*—The total number of cases vaccinated was 2,377 against 2,211 of the previous year. There is a slight increase in the percentage of successful cases. The cost of each successful case was As. 3-11 against As. 4 in the previous year. Re-vaccination received less attention than in the previous year. The number of children vaccinated below 1 year of age fell short by 668 of the number of births registered in the year. There was considerable difficulty experienced in the disposal of cases relating to vaccination owing partly to the neglect of the Presiding Bench Magistrate (now dead) and partly to the failure of the municipal vaccinators to furnish sufficient particulars to procure the attendance of parties before the Bench Court. This has now been rectified. No steps have been taken on the suggestions made in the last review regarding the establishment of a central vaccine depôt for the supply of vaccinators throughout the district.

21 *Paragraph 65—Vital Statistics.*—The number of births and deaths registered during the year were 2,027 and 1,600 against 1,725 and 1,048 of the previous year which is 43 and 34 per mille. This is a satisfactory improvement.

22 *Paragraph 67—Conservancy.*—Rs. 9,016 were spent under this head against Rs. 9,890 in the revised estimate. Information regarding the conservancy establishment and the plant are given in paragraph 68 of the Chairman's report. The general sanitary condition of the town has not in any way improved. Street sweepings are not burnt. No attempt has been made to utilize night-soil for manure. There were only 25 latrines, of which 12 are temporary structures. There ought to be at least 50 latrines in the town if people are to be prevented from polluting the river banks, &c., as stated in the medical report.

23 *Paragraph 69.*—Private scavenging has progressed. Seventy-six more houses were served by the municipal toties than in the previous year. Considering the large number of occupied houses, the service must still be considered inadequate. If a proper person were deputed to Salem or Tirupati, a sufficient number of scavengers can be procured. The Chidambaram Municipality had no difficulty in obtaining about 20 men from Tirupati last month for the sanitary arrangements in the town in connection with the local festival. Want of suitable drinking-water is severely felt in parts of New Town. There is no system of drainage. All this indicates that systematic and intelligent action is wanting.

24 *Paragraph 70.*—Cholera prevailed during the greater part of the year and as many as 284 people were carried off.

25 *Paragraph 72.*—The total number of lights maintained was 390 against 382 of the previous year giving an average of 8 per mile.

26 *Koradu.*—This municipality is not free from difficulties in connection with street encroachments. In G.O., Mis. No. 1208 M., dated 17th July 1896, Government directed that the rate of fee proposed by the council for cases of unobjectionable occupation was too low and should be raised to at least As. 2 per square yard per annum. The Collector asked the Chairman to report what rate of fee was proposed to be charged. On the 25th August 1896, the council resolved to levy As. 4 for *every foot of width* per annum for land assigned or occupied in front of houses or other buildings in *objectionable* cases. The Collector, in his letter dated 15th September 1896, pointed out that the Municipality instead of charging per square yard had resolved to levy As. 4 for every foot of width, the length of the encroachment not being taken into conderation and that this was defective. He also said that the fee was chargeable only in unobjectionable cases and that in objectionable cases the encroachments should be put a stop to. At a meeting held on the 25th September 1896, the council referred the matter to a sub-committee, with instructions to report in four weeks, in which my name was included. Thereupon I requested the Chairman to get a complete list of all the street encroachments now existing and compile them in a tabular form which I furnished and to place it before the sub-committee for consideration. This was promised to be done in a fortnight. On the date of my writing this review, I find that this list has not yet been completely prepared. Three hundred and twenty cases of encroachments are stated to exist in two of the five divisions of the municipality. The Deputy Sanitary Commissioner in his inspection notes of 11th November 1895, printed in G.O., No. 900 M., dated 28th May 1896, states, "encroachments are numerous throughout the town; in the main bazaar street, Tiruppáppuliyúr, a conspicuous example is to be seen—about one-third of the breadth of the street is occupied by semi-detached thatched sheds constructed in front of ordinary shops; these are divided into stalls occupied by petty traders. Attention has been called to the prevalence of encroachments in previous reports on this municipality, but apparently without effect." It is now high time that the matter of dealing with street encroachments should be taken away from the control of the municipality.

This report was received in the divisional office on 10th July 1897, and was placed into my hands on the 13th, the next day after I took charge.

CUDDALORE,
18*th July* 1897.

(Signed) T. VARADA RAO,
Assistant Collector.

No. 704-Eng.

Submitted.

2. *Paragraphs 6 and 7 of the Report.*—The Assistant Collector reports that the actual business of meetings commences an hour or so later than the time notified owing to the dilatory attendance of members. This shows the indifference to public affairs of the individuals composing the council. If the council sits only at 9 A.M. or at 10 or 10-15 A.M., councillors who are vakils must hurry off to attend the courts so that very little work is really done.

3 *Paragraph 12.*—The remarks of the Assistant Collector are endorsed. The incidence of tax on arts and of tax on buildings and the average incidence of total taxation was less than in 1895-96 and far below the Presidency average. The Chairman has offered no explanation for this unsatisfactory decrease.

4 *Tax on Buildings.*—The explanation of the councillor referred to in the Assistant Collector's endorsement has since been received and is under disposal in this office. I agree with the Assistant Collector in thinking that even after the late revision the tax on buildings is neither accurate nor complete.

5 *Paragraph 24.*—The case referred to in the last sentence is the one dealt with in this office Proceedings dated 26th May 1897. The matter had not been disposed of at the date of the report and the Chairman simply states that it will be disposed of "in due course"—a term when employed by this council is of extreme vagueness.

6 *Paragraph 28.*—Avenue trees are felled and sold. It would be interesting to know how many trees the municipality had planted during the year. Except in

places where houses are situated close together avenue trees should not be unnecessarily cut down and care should have been taken to plant new trees in suitable localities to replace trees which had ceased to exist.

7. *Paragraph 36.*—I have reason to believe that in many cases licenses are not even applied for owing to the fact that such applications are not disposed of sufficiently promptly by the council to be of any use to the applicants who find it more advantageous to erect temporary pandals, &c., without licenses, as Municipal subordinates frequently fail to bring such cases to notice. This is due to extreme laxity of supervision over their work by the Municipal authorities.

8. *Paragraph 44.*—The Assistant Collector's remarks are endorsed. If the Chairman had taken some interest in seeing that the works were completed by entrusting them to contractors, the necessity for such advances to councillors could have been obviated.

9. *Paragraph 59.*—The Chairman reports that sanitary defects are being remedied as funds become available. Very little improvement is visible in the town. The remark of the District Medical and Sanitary Officer that the utility of the three tank watchers is "doubtful" is endorsed. The Vannankulam at Manjakuppam is in a filthy condition and its watcher's services could, with great advantage, be dispensed with and the tank converted into useful land, it being situated in the midst of the town and in a highly insanitary condition. It is reported that a systematic inspection of all backyards is being made. It would be interesting to know how many of these backyards have been visited by the Chairman himself or individual members of the council. The Chairman has not stated how many prosecutions have been sanctioned for keeping disgustingly filthy backyards or places overgrown with prickly-pear, &c. I consider that he might well be required to report fully on the subject.

10. *Conservancy.*—The Chairman is silent as to what if any efforts have been made towards the supply of good drinking-water in New Town where the want is badly felt. So far back as July 1894, Government in the Revenue Department, in its Order No. 494, dated 10th July 1894, sanctioned the grant of sites in the maidan for two good wells, and plans and estimates prepared by the Executive Engineer were forwarded to the Chairman in May 1895. The matter appears to have been quietly shelved by the council which, I regret to say, is not performing its public duties properly. The number of latrines in the town is quite inadequate. There should be at least one for every 1,000 inhabitants.

11. *Paragraph 71.*—The amount spent in the removal of prickly-pear, croton, &c., is absurdly small.

12. *Encroachments* are rife in the Municipality especially in Tiruppáppuliyúr, Manjakuppam and its hamlets. There is no effective check against these. The Municipality levies no fees on unobjectionable encroachments. A year ago I suggested to the Chairman that effective steps should be taken to put down objectionable encroachments and to levy a uniform rate of fees in unobjectionable cases. The Chairman has taken no final action on this suggestion. I have reason to believe that some of the councillors themselves are the chief offenders in this respect. The attention of the council has time after time been drawn to this defect and from the persistent apathy shown I doubt if the council will ever take any effective action at all. The Chairman I find does not go round the town and check the work of his subordinates and he is therefore careful not to draw the carriage allowance available, but the manager is allowed to draw a considerable sum under, I believe, the cloak of contingencies to enable him to drive about the town. This is a characteristic subterfuge. I agree with the Assistant Collector in thinking that the subject of encroachments should be taken altogether out of the hands of the council as was recently done in the case of the Chidambaram Municipality.

13. *General Remarks.*—The mode of conducting business in the office of the Municipality is highly discreditable. Replies to communications are not sent until several reminders have been issued to the Chairman and it is difficult to discover for what purpose the council exists. Grave irregularities are condoned and inadequately dealt with. A "business return" as called for by the Board from Collectors' offices every quarter would disclose that the prompt disposal of papers is certainly *not* the rule but

the rare exception in this Municipality which is in my opinion a disgrace to the South Arcot district. A few individual councillors strive to keep things going, but the majority are hopelessly indifferent, and appear incapable of working for the *public good* as distinguished from their personal interests or the interests of their individual protegés. The Chairman who is the highly respected Government Pleader is the essence of good nature and weakness of which the Municipal servants take ample advantage. He is constantly delegating his powers and it must be confessed that in so doing he generally displays much sagacity. It is high time that the council appointed a thoroughly strong, honest and competent secretary, one of whose first duties will be to set to work to cleanse the municipal Augœan stable by ridding it of several useless subordinates who find support at the hands of certain individual councillors. The dilatoriness of the council in taking action regarding the secretaryship is in keeping with its habitual *modus operandi*. In the interests of the municipal tax-payers, early and radical reform in the methods of maladministration on the part of this council is urgently required.

CAMP, TINDIVANAM,
24th August 1897.

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

Do. of the Cuddalore Municipal Report for 1896-97

28

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings :—

Current No. 31022 of 1897, dated 5th July from the Chairman M.C. Cuddalore.
Current No. of 189 , dated from the
Current No. of 189 , dated from the
Current No. of 189 , dated from the

Order— No. 2560 M/18/11/97

The ~~estimated~~ receipts and charges of the Cuddalore 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.

7891
8450
16341

Receipts.	Actuals, 1895-96.	Budget Estimate, 1896-97.	Revised Estimate, 1896-97.	actuals 1896-97
	Rs	Rs.	Rs.	Rs.
Balance brought forward	10141	7440	7890	7891
Tax on Arts	4409	4500	4500	3765
Tax on Buildings and Lands	14829	14560	15140	13884
~~Water-Tax on Buildings and Lands~~	"	"	"	"
Tax on Vehicles and Animals	3178	3500	3500	3105
Tax on Carts	1912	2100	2100	1818
Tolls	13933	13800	12650	13750
Realizations under Special Acts	40	..	40	85
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	644	810	810	661
Conservancy Receipts	2045	2000	2050	2365
Fees and Revenue from Educational Institutions	133	160	160	119
Fees and Revenue from Medical Institutions	447	500	500	377
Income from Markets and Slaughter-houses	1049	1050	1250	1325
License fees	487	600	600	320
Other fees	439	460	500	505
Fines under Municipal and other Acts	1023	1200	1100	535
Interest on Investments and premium on Loans	824	940	830	909
Grants and Contributions from Government	679	880	830	820
Do. from Local Boards	46	2120	700	776
~~Do. from other bodies~~				
Recoveries for services to private individuals	176	280	280	176
Miscellaneous	272	310	390	377
~~Loans~~				
~~Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund~~				
Advances Recovered	1381	110	880	3343
Total	58085	57300	56700	56850

48965
1861
50626

7.127

66

Charges.	Actuals, 1895-96.	Budget Estimate, 1896-97.	Revised Estimate, 1896-97.	actuals 1896-97
	Rs.	Rs.	Rs.	Rs.
Grant I.				
New Works—				
Communications	198	7000	7000	7000
Buildings	663	760	200	222
Drainage				
Water-supply				
Repairs—				
Communications	8525	6000	7500	8324
Buildings	390	300	1500	2229
Drainage	784	1040	970	818
Water-supply	518	330	730	705
Establishment	406	900	550	399
Tools and Plant and other Stores	120	200	200	169
Contributions for Public Works	190	140	180	165
Total	11794	16670	18830	20031
Grant II—				
Training Schools	214	240	240	113
Municipal Schools—				
(a) On the Salary System				
(b) On the Salary Result System	817	900	890	867
Salary Grants	346	400	400	246
Result Grants	1449	2500	2500	1696
Building & furniture ~~Combined~~ Grants	293	200	200	151
Inspection	250	250	250	256
Miscellaneous	148	250	260	253
Total	3517	4740	4740	3582
Grant III—				
Hospitals and Dispensaries	9023	11250	9100	8475
Contributions	513	340	340	388
Vaccination	551	510	510	566
Registration of Births and Deaths	339	400	380	366
Conservancy, Road-cleaning and Road-watering	10967	11360	11240	11531
Total	21393	23860	21570	21324
Grant IV—				
Lighting	2497	2210	2730	2819
Markets and Slaughter-houses	68	90	100	54
Choultries	492	580	580	526
Traveller's Bungalows	197	130	130	117
Avenues	2	10	10	
Public Garden, Survey of Land, Fire and other charges.	1418	1420	1680	1787
Total	4674	4440	5230	5303
Grant V—				
Supervision and Management	4553	4530	4690	4277
Repayment of Debt	25	30	30	150
Interest on loan				
Advances Recoverable	4226	..	100	537
Refunds	12	20	20	..
Discount				
Pensions and Gratuities				
Investments				
Balance	7891	3010	1490	1652
Total	58085	57300	56700	56856

6321
1652
7973

D

2. The Municipal Council held seven-teen meetings or one more than ~~against sixteen~~ in the previous year. The attendance of the non-official members was fair, but the officials attended ~~[illegible]~~ irregularly. The Collector will call the attention of the latter to G.O. No. 859 M., dated 10th April 1897. The attention of the Muni-cipal Council is also drawn to the remarks of the Assistant Collector and the Collector in paras. 3 and 2 of their respective endorsements regarding the dilatory attendance of members at the meetings of the Council & the ~~[illegible]~~ consequent commencement of business ~~at meetings later than~~ long after the notified hour. If this unpunctuality continues it will be impossible to secure the services of business men on the M.C. ~~should not be allowed to continue~~. One seat was filled by election during the year, and it was contested, 73 per cent of the registered voters attending the poll. The changes in the personnel of the M.C. given in para. 4 of the report are unnecessary & sh'd be omitted from future reports.

Vide para. 4. of the Asst. Collr's Endt.

3. Receipts (1) The arts tax registers were revised during the year with the result that there was an increase of 95 in the number of assessees and of Rs 87 in the net current demand, ~~[illegible]~~ but a large number of persons having been assessed under the lower classes of the schedule, the incidence of the tax fell being Rs 3 against Rs 3-2-2 in 1895-96 and a general average of Rs 4-1-0 for Muni-cipalities in that year. As ~~pointed~~ stated ~~out~~ pointed out by the Assistant Collector, the tax is evidently much under-assessed ~~revenue from this source is [illegible] capable of considerable development~~.

The house-tax registers were also revised

revised during the year and in demand showed an advance of Rs 890; but the average assessment per house taxed declined, being Rs 1-13-10 against Rs 1-15-2 in the previous year and a general average of Rs 2-4-6 for Munici-palities in that year. The Collector gives good reason for considering that the registers of this tax are still inaccurate and incomplete. They should be revised again in the current year and a more equitable demand arrived at. The demand under the land tax fell, being R 4368 against Rs 4439.

(2) The current collections were fair under the tax on buildings, but very indifferent under the arts and land taxes. The unsatisfactory state of the collections under the tax on arts is ascribed by the Chairman to the delay in the revision of the registers, while in the case of the land tax it is stated to be due to the difficulty generally experienced in its collection. Neither of these explanations, however can be accepted as justifying the poor collections in question. There appears to have been, as indicated by the Assistant Collector in para 6 of his endorsement neglect to enforce strictly the provisions of the law against defaulters, while the staff of bill collectors was not so efficient as it should be. The arrear realiza-tions under the house tax were fair, under the tax on arts indifferent, while under the land tax they continued to be bad.

Notwithstanding the remarks of Govt in the reviews of the reports for the two previous years, arrears amounting to Rs 700 and dating as far back as 1887-88 still burden the municipal accounts. The disregard of the orders of Government in this respect is discreditable and the chairman should see that no further time is lost in adjusting the account.

(3) Owing to slack competition at the auction sales the tolls leased for only Rs 12,650 against Rs 13,900 in 1895-96, and the whole of the sum was realized in the year. The receipts from the taxes on vehicles, animals and carts and from license fees and fines also declined

In this connection the attention of the municipal council is drawn to the remarks in ~~paragraph 7 of the endorsements~~ of the Assistant Collector and the Collector, in their endorsts from which it appears that the decrease under the ~~first two heads~~ cart tax & under licence fees was ~~in a~~ largely ~~measure~~ due to culpable laxity on the part of the municipal executive. The income from the sale of sweepings and market rents, ~~however,~~ ~~showed an~~ advanced, but ~~which~~ in the former case it was only nominal, being a consequence of ~~due to~~ the inclusion of the contractor's deposit for the current year ~~on account of the current year~~. The attention of the municipal council is drawn to the remarks of the Assistant Collector ~~and~~ ~~the Collector~~ in paragraphs No 10 ~~and 6~~ of ~~their~~ his the Reviews, of the reports ~~respective~~ two endorsements regarding the indiscriminate dispensing of medicines ~~to~~ without payt to persons who do not come under the designation of the ~~sick~~ poor. Attention is also invited to the Collr's remarks regarding the extension & maintce of the avenue trees in the town. This subject shd be noticed in the next annual admin report.

vide para. 31 of the report

(4) The number of houses served by the private scavenging

vide para. 41 of the report

agency rose from 158 to 234, but ~~and~~ the service continued to be ~~was~~ worked at a loss ~~although~~ which was ~~of~~ Rs 351 against Rs 1107 in the previous year. The ~~demand under the~~ fees payable ~~levied~~ for the service ~~however, rose being~~ amounted to Rs 507 as against Rs 176, but only one third of the amount, not threefifths as stated in paragraph 12 of the Assistant Collector's endorsement, was realized during the year. If the fees had been collected in full, the service would have been very nearly self supporting. The short collections are attributed by the Chairman to the delay in fixing the rate of fees, this delay being due to the opposition of some of the councillors to the necessary enhancement of the rates in order to render the ~~rate proposed by him~~ the service self supporting. ~~Government views the conduct of these councillors with dissatisfaction. A major portion of the outstanding~~

~~balance under~~ this head is ~~however reported to have been since collected. The remainder should also be adjusted without delay~~. As the number of houses brought under municipal control is only four per cent of the number assessed to the tax on buildings, it is evident that the system ~~could have been largely extended~~ [~~is still most backward~~ has yet made but very trifling progress.] ~~If~~ The backyards of houses [should be systematically] ~~frequently~~ inspected ~~as stated by the Chairman, and~~ While the owners of insanitary premises ~~who~~ should be rigorously ~~refused to embrace the system were systematically~~ prosecuted. ! !

(then wd be quite illegal) SP

The Chairman is requested to report ~~the number of backyards so inspected and~~ the number of prosecutions instituted on that account during the year. ~~In regard to the difficulty reported to be experienced in getting a sufficient number of scavengers this, the Chairman's attention is drawn to the remarks of the Assistant Collector in paragraph 23 of his endorsement.~~

vide para. 40 of the report

vide para. 59 of the report

Vide para. 69 of the report

4. Expenditure (1) Public works

No new work of ~~any~~ importance was undertaken during the year. Including the contribution ~~A sum~~ of Rs 7,000 ~~paid as contribution~~ to the District Board ~~for the construction of the Uppanar bridge~~, the outlay on communications amounted to Rs 15324 or 11.9 per cent in excess of the net municipal income from tolls. The Assistant Collector reports ~~that~~ the roads are in fair order, with ~~the~~ certain exception which he specifies. ~~of those in Cuddalore Old Town and the road leading to the District jail~~ [These shd receive the early attention of the M.C.] ~~which are stated to be in a much neglected condition. Special attention should be paid to them in the current year.~~ The system of making advances to Municipal Councillors for works [having failed & being open to abuse shd] ~~should~~ be discontinued ~~forthwith~~.

[by the Mun. C., but a contribution of 7000 was made to the D. Bd. towards the girder bridge being erected across the Uppanar. A sum of Rs 1,888 was spent in improving the New Town hospital building.]

~~Vide para. 13 of the Asst Collr's Endt.~~

(2) Education. The net expenditure on education amounted to Rs 3321 or 9.1 per cent of the receipts from taxation. All but Rs 247 of this sum was spent on primary education. The Municipal Council continued to maintain five primary schools on the salary result system, of which one was for Muhammadans and aided with salary grants one Secondary School

school against one secondary and one primary school in the previous year, and with result grants 25 primary schools, ~~of which three were closed during the year~~, against 24 in that year. Of the aided primary schools, however, three were closed within the year. The attendance at both Municipal and aided schools declined considerably, but the results of the departmental and grant examinations continued to be satisfactory. It is to be regretted that as much as 32 ~~[illegible]~~ per. cent of the allotment for result grants was allowed to lapse ~~[illegible]~~ during the year, in the circumstances explained in paras. 54 and 55 of the Chairman's report. The total number of boys under instruction in the Municipal and Aided schools fell, being 1318 or only 37·9 per cent of the male population of schoolgoing age, against 1561 or 44·9 per cent in 1895–96 and a general average of 57·3 per cent for Municipalities in that year. There was some improvement in the qualifications of the teachers employed, but more than one half of them were still ~~in no way~~ trained. ~~This unduly large proportion should be reduced in the current year.~~ Measures ~~Steps~~ should be taken to reduce this unduly

The extension of primary education thus requires the close attention of the Mil.

unduly large proportion by ~~Compelling~~ withholding in whole or in part grants from the managers of aided schools who employ unqualified ~~trained~~ teachers ~~on pain of having their grants withheld or materially reduced if they fail to~~, and by the ~~Municipal Council~~ entertaining none but qualified teachers in ~~its~~ the Municipal schools.

(3) Medical Relief. One hospital and two dispensaries were maintained by the Municipal Council as in the previous year, and a new dispensary for women and children was opened on the 1st December 1896. The number of patients treated in all these institutions ~~taken together~~ ~~was~~ 59451 against 56835 in 1895–96. ~~and~~ In the women and children's dispensary alone 1007 patients were treated during the four months of its working, which is a very gratifying result. ~~This is satisfactory.~~

Vide para (5). k of the Medical report

The three midwives employed by the Municipal Council attended on the whole 139 cases of labour against 177 attended by one matron and three midwives in the previous year, the decrease ~~being ascribed by the District~~

Vide para (5). j. of the Medical report

being due ~~District Medical officer~~ to one ~~of the~~ midwife (~~being on duty~~) having worked only during a portion of the year. ~~The~~ the D.M. & San. Off. officer, however, states that the midwives lack energy ~~officer, however, it stated that these women are not sufficiently energetic~~ and it is evident that their work requires closer supervision. The attention of the Municipal Council is drawn to the remarks ~~of the~~ in ~~clause(s) of~~ para. 5(c) of the Medical report regarding ~~the~~ provision of additional furniture ~~required~~ for the new Town hospital. ~~The [illegible] statements of the [illegible] in [illegible] of this same report are unnecessary and should not appear in future reports.~~

(4) Vaccination and Vital Statistics

The reported number of persons vaccinated during the year rose slightly, being 2377 against 2235 in 1895-96, and 97.4 per cent of the operations are stated to have been successful against 96.6 per cent. It would have been satisfactory if the Medical Officer had given his opinion as to the trustworthiness of these returns, as ~~tested a certain proportion of cases and reported~~ the result of ~~his~~ any verification that he may have personally conducted. Infantile vaccination also showed some ~~an~~ advance, the number of children under one year ~~stated to have been~~ shown as successfully vaccinated being 1346 or 28.4 per mille of the population

population against 1142 or 24.1 per mille in the previous year. ~~Compared, however, with the registered births of (2007), this number is small~~ ~~and it is evident that~~ There however is still ~~much~~ room for the extension of ~~improvement~~ infantile vaccn.

~~The attention of the Municipal Council is again drawn to the remarks of the Assistant Collector in para. 20 of his endorsement regarding the establishment of a central vaccine depôt.~~

There was a marked improvement in the registration of vital statistics, the recorded number of births and deaths being respectively 42.8 per mille and 33.8 per mille of the population against 36.4 per mille and 22.1 per mille respectively in 1895-96. ~~The birth returns may now be regarded as fairly accurate, but as a large~~ there was a high mortality from ~~number of deaths was caused~~ by cholera, ~~[illegible] probable that~~ ~~[illegible]~~ the recorded death rate ~~represents the actual~~ was apparently still inaccurate ~~figure cannot be accepted as accurate~~.

(5) Sanitation. The outlay under this head amounted to Rs 11,531 or

or 1·5 per cent in excess of the allot-
-ment and was 23·5 per cent of
the current receipts. The Medical
Officer reports that the sanitation
of the town was not satisfactory
and that most of the defects pointed
out from time to time still ~~continued~~ remain unremedied.
~~The number of latrines is insufficient,~~
~~and some of them are badly~~
~~constructed, the water supply is~~
~~still defective, and there is no~~
~~regular system of drainage.~~ The
construction of additional latrines,
& the sinking of more wells ~~in suitable~~
~~localities~~, of which the town ~~seems~~ is
~~to be~~ in urgent need, should
no longer be delayed. In this
connection the attention of the Muni-
-cipal Council is drawn to the remarks
of the Assistant Collector & the Collector
in paras. 22 and 10 of their respective
endorsements. The remaining
defects noticed in the last inspection notes of the Sanitary Commissioner, and in para. 3 of the
Medical report should also be
removed as soon as possible. With reference to the
remarks of the Assistant Collector & the
Collector in paras. 26 and 12 of their
respective endorsements, the Municipal
Council is requested to ~~sen~~ report through the Collector
at an early date [illegible] ~~what~~ action
it proposes to take ~~to~~ ~~check~~ remove the numerous
existing encroachments ~~on~~ [illegible] in the town.

Vide para 3 of his report

Vide para: 22 & 23 of the Asst Collr's Endt.

(5)

5 General Remarks

The year closed with a
balance of R 1652 or 3·4 percent
of the current receipts

There was some
recorded improvement in
vacc. & the regn. of vital
statistics, but in other respects
the admn. of the Mnty during
the yr under review was
unsatisfactory & inefficient.
The assesst. of the principal
taxes was incomplete &
the realization of long standing
arrears neglected, while
education, which was already
backward, retrograded still
farther, and but little was
done to improve the sanitary
defects of the town.

The closing remarks of the
Collr. in his endt. forwarding the Chmn's
report reveal a most
discreditable state of mis-
management, ~~which if it~~
~~[illegible]~~ and it is evident ~~from the~~ ~~continues will~~
that ~~[illegible]~~ the public interests demand
the intervention of the Govt.

The Chairmn. explaint

His Excellency the Governor in council therefore proposes to withdraw from the municipal Council the privilege of electing its own Chairman and to reduce the number

3.

of the delay in forwarding this [illegible] cannot be accepted as adequate

S.R. 3/11/97

This seems to me to be a very much worse case of inefficiency than that of Mayavaram, also sent to me today with the Secy's recommendation that the elected Chmn shd. be replaced by a nominated one & that the No. of elected Councillors should be reduced. I shd. call on the M.C. to show cause why the privilege of electing its Chmn should not be taken away from it & the No. of elected Clrs reduced from 12 to (say) 6 – Let H.E. see before issue

A.S.
6/11/97

The sanctioned strength of the Council is 20 and of these 15 are elected by the rate payers. In the draft order it is proposed to reduce the latter number to 6.

I agree with the Hon. [illegible] the Bld [illegible]

19.11.97

respect[illegible]
Council [illegible]
at an ea[illegible] [illegible]recto[illegible]
it propose[illegible] the num[illegible]
encroachments [illegible] [illegible]tion.

(5)

of Municipal Councillors to be appointed by election by the rate payers from fifteen to six; and under section 12 of the District Municipalities Act IV of 1884, as amended by Act III of 1897, the Municipal Council is requested to report, through the Collector, within one month of the date of receipt of this order, its objections, if any, to these proposals.

H.M. V.R. 11/11/97

For approval with reference to the last para. of the draft.

S.R.

(This is the last of the Reviews of L.F. & Mun. Adm.) Good

A.S.

H.E.

S.R. 12/11/97

To
The Chairman, M.C. Cuddalore.
" Collr. of South Arcot
" Pl. Dt. B. South Arcot
" Accountant General
" Director of Public Instn.
" Surgeon General
" Sanitary Board.
" Sanitary Commr.
" Sany. Engr.
Editors' Table. Despd 2/12

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Cuddalore during the official year 1896-97.

	Actuals 1896-97						Budget Estimate for 1896-97.			Revised Estimate for 1896-97.			Actuals, 1895-96 (audited figures).		
	Details of Minor Heads.			Totals of Major Heads.											
1	2			3			4			5			6		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. BALANCE BROUGHT FORWARD—															
a. Municipal Fund	7436	11	4				7070	0	0	7440	0	0	9873	0	9
b. Endowments	454	3	2				370	0	0	450	0	0	268	2	9
~~c. Water-tax Fund~~ .. Total.				7890	14	6	7440	0	0	7890	0	0	10141	3	6
2. MUNICIPAL RATES AND TAXES—															
a. Tax on arts, &c. (section 53) ..	3765	0	0				4500	0	0	4500	0	0	4409	0	0
b. Tax on buildings (section 63) ..	10060	6	8				9900	0	0	10500	0	0	10120	0	4
c. Tax on lands (section 63) ..	3810	10	11				4400	0	0	4400	0	0	4423	6	7
~~d. Water-tax on buildings and lands (section 75)~~ Tax on Lands unappropriated to any building or occupied by native huts.	12	12	7				240	0	0	240	0	0	283	6	9
e. Tax on vehicles with springs and palanquins (section 77) ..	1236	0	0				1350	0	0	1350	0	0	1285	8	0
f. Tax on animals (section 77) ..	1868	8	0				2150	0	0	2150	0	0	1892	10	0
g. Tax on carts and other vehicles without springs (section 85) ..	1818	0	0				2100	0	0	2100	0	0	1912	0	0
h. Tolls (section 91)—															
Gross receipts ..	*13750	0	0				13800	0	0	12650	0	0	13933	6	6
Less Local Fund share ..															
i. Penalties on account of—															
i. Tax on arts															
ii. Tax on buildings ..															
iii. Tax on lands															
iv. Water-tax on buildings and lands															
v. Tax on vehicles, &c. ..															
vi. Tax on animals															
vii. Tax on carts, &c. ..															
vii. Evasion of tolls				363[illegible]											
3. REALIZATIONS UNDER SPECIAL ACTS—															
a. Pounds															
b. Ferry rents															
c. Fees under Act II of 1888 ..	35	0	0	35	0	0	–	–	–	40	0	0	40	0	0
Carried forward ..				3635[illegible]			38440	0	0	37930	0	0	38299	6	2

* This sum includes Rs. 110 [illegible] being the renters' deposit on account of Toll Contract for 1897-98 credited to Tolls under G.O. dated 2[illegible]

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of *Cuddalore* during the official year 189*6-97*—*continued.*

1	2 *Actuals* 1896-97 Details of Minor Heads. RS.	A.	P.	3 *Actuals* 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.
Brought forward ..				36356	6	2	38440	0	0	37930	-	-	38299	6	2
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—															
a. i. Rent of lands	.	.	.				.	.		.	.		.	.	.
ii. Rent of buildings	22	8	0				20	0	0	20	0	0	20	13	2
iii. Avenue receipts	523	10	6				600	0	0	600	0	0	459	14	3
iv. Fees from Travellers' Bungalows	115	0	0				150	0	0	150	0	0	155	0	0
b. i. Sale-proceeds of lands and buildings				661	2	6									
ii. Produce of lands, gardens, &c.															
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	10 / 0	8 / 1	0 / 0	0	1	0	40	0	0	40	0	0	8	12	0
c. Conservancy receipts—				661	3	6	810			810			646	7	5
Sale-proceeds of night-soil, street refuse, &c.	* 2365	3	1				2000	0	0	2050	0	0	2045	2	2
d. i. Fees from educational institutions	119	2	6	2365	3	1	160	0	0	160	0	0	132	13	3
ii Other revenue from educational institutions ..	.	.	.												
e. i. Sale-proceeds and composition fees of medicines ..	× 376	7	5	119	2	6	500	0	0	500	0	0	446	9	3
ii. Other Hospital receipts ..	.	-	.												
f. i. Income from markets .. ⊕	1208	1	9	376	7	5	950	0	0	1160	0	0	951	14	7
ii. „ slaughter-houses [*]	117	4	10	1155			100	0	0	90	0	0	97	5	7
g. Other fees				1325	6	7	1050			1250			1049	4	
i. Distraint fees	10	12	0				50	0	0	50	0	0	23	8	0
ii. License fees	319	8	0				600	0	0	600	0	0	486	13	9
iii. Cartstand fees .. [◇]	493	1	0				400	0	0	440	0	0	409	6	5
iv. Other fees *from extract from Birth & Death Register.*	1	0	0	824	5	0	460 / 10	0	0	550 / 10	0	0	438 15 / 6	0	0
h. Fines under Municipal and other Acts. *Bench Magistrates fine.*	535	7	0	535	7	0	1200	0	0	1100	0	0	1023	6	0
i. Interest on investments															
i. General, ~~including choultries~~ *Interest on Pro. note.*	85	3	9				.	.	.	.	.	.	.	.	.
ii. Educational	.	.	.												
iii. Medical	823	15	0				940	0	0	830	0	0	823	15	0
j. Premium on loans	.	.	.												
				909	2	9									
Carried forward ..				43472	12	0	46160	0	0	45730	0	0	45390	11	7

** This sum includes interest on overdue kist and Rs 306 being the deposit on account of Sweeping contract for 97-98 credited to Sale of Street sweepings &c as per G.O. quoted overleaf.*
⊕ —— Do —— —— Do —— Rs 50 —— Do — market —— Do
[*] —— Do —— —— Do —— Rs 30 —— Do — Slaughterhouse —— Do
[◇] —— Do —— —— Do —— Rs 50 —— Do — Cart stand —— Do

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of *Cuddalore* during the official year 189*6-97*—*cont.*

1	2 *Actuals* 1896-97 Details of Minor Heads. RS.	A.	P.	3 *Actuals* 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.
Brought forward ..				43472	12	0	46160	0	0	45730	0	0	45390	11	7
5. GRANTS AND CONTRIBUTIONS—															
a. From Government—															
i. Education—															
Normal stipends ..	141	13	6				200	0	0	150	0	0	0	0	0
Buildings															
Municipal Schools ..															
Other purposes															
ii. Medical				141	13	6									
iii. Other purposes—															
Communications ..															
Water-supply															
Drainage															
Sanitation															
Other purposes *Choultries*	678	9	0	678	9	0	680	0	0	680	0	0	678	9	0
b. From Local Boards—				1020	6	6	880			880			678	9	0
i. Education															
ii. Medical *on account of women & childrens dispensary*	581	6	5				1920	0	0	500	0	0	0	0	0
iii. Other purposes *Lighting Tennar bridge.*	194	11	6				200	0	0	200	0	0	46	0	11
c. Other grants and contributions—				776	1	11	2120			700					
i. Education															
ii. Medical															
iii. Other purposes															
6. MISCELLANEOUS—															
a. Recoveries on account of services rendered to private individuals—															
i. Private scavenging ..	175	8	0				280	0	0	280	0	0	175	12	8
ii. Other purposes				175	8	0									
b. Other items—															
i. Fishery rents															
ii. Refunds of Expenditure of previous year	131	2	0				—			70	0	0	5	0	0
iii. Fee for numbering carts, &c.	0	12	0				10	0	0	10	0	0	0	14	0
iv. Other items	22	8	0				100	0	0	100	0	0	63	6	0
Sale of tin plate	10	8	0				.	.	.	10	0	0	18	10	0
Sale of animal lymph	66	14	0				50	0	0	50	0	0	24	5	0
Sale of Toll tickets	145	0	0	376	12	0	150	0	0	150	0	0	159	10	0
Carried forward ..				45621	8	5	49750	0	0	47930	0	0	46562	15	2

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

1	Actuals 1896-97. Details of Minor Heads. (2) RS. A. P.	Totals of Major Heads. (3) RS. A. P.	Budget Estimate for 1896-97. (4) RS. A. P.	Revised Estimate for 1896-97. (5) RS. A. P.	Actuals, 1895-96 (audited figures). (6) RS. A. P.
Brought forward ..		45621 6 5	49750 0 0	47930 0 0	46562 15 2
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	10 0 0		0 0 0	10 0 0	130 0 0
ii. Others	3333 4 0	3343 4 0	110 0 0	870 0 0	1250 11 9
Total Receipts ..		48964 12 5	49860 0 0	48810 0 0	47943 10 11
Grand Total ..		56855 10 11	57300 0 0	56700 0 0	58084 14 5

Note to Statement I.

1. Tax on arts, &c., is levied on ~~the first~~ / all classes. *at full Schedule rate*
2. Tax on buildings is levied at *7* per cent. and tax on lands at *7* per cent. of rent value. ~~annas for every 80 square yards.~~
⊕ *2(a) Tax on Lands unappropriated to any building or occupied by native huts.*
3. Water-tax on buildings and lands is levied at — per cent.
4. Tax on vehicles and animals is levied at *full* the maximum rates.
5. Tax on carts, &c., is levied at Rs. *4* per cart. per annum.
6. Tolls are levied at *half* the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. *dated 2nd March 1891, No. 282 M.*
8. The house-tax registers were last revised in the official year *96-97* and the land tax registers in the official year. *93-94*
9. Total extent of land assessed is *447/5* acres.
10. The mode of estimating the annual rental of houses and lands is as follows :—

In cases where the actual Cost of a building can be ascertained 5 per cent of it is taken as the Annual rental; in other cases reasonable rental value is fixed.

In Cases of lands the rental value is fixed at Rs 2 per Cawny of wet land, and at Rs 12 per Cawny of dry land.

⊕ *The tax on this discription of land was levied at the rate of 6 pies for every 80 Sq: yards in accordance with the resolution of the Council passed at their meeting held on the 24th March 1893.*

[signature]
Chairman

Statement I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act V of 1884 for the official year 1896-97

Name of Institution (1)	Amount of Funded Capital (2) RS.	Opening Balance (3) RS.	Interest, Produce of Land, or Rent of buildings (4) RS.	Appropriation from Capital for Expenditure (5) RS.	Private Contributions and Donations (6) RS.	Sale of Medicines or Sundry Property (7) RS.	Total (Columns 4—7) (8) RS.	Contribution from Local Funds (9) RS.	Contribution from Provincial Funds (9) RS.	Total Receipts (Columns 3, 8 and 9) (10) RS.	Appropriation from Municipal Funds (Column 16 minus Column 10) (11) RS.	Invested (12) RS.	Current Charges (13) RS.	Total (Statement II) (14) RS.	Allotted for Public Works (Statement II-A) (15) RS.	Total Charges (Column 14 plus Column 15) (16) RS.	Closing Balance (Column 10 minus Column 16) (17) RS.	Remarks (18)
Hospitals and dispensaries, Civil dispensaries, Cuddalore Old Town, New Town, Tirupapuliyur, and Women and Children's dispensary.	Rs 24,000-0-0	0-0-0	823-15-0	0-0-0	0-0-0	376-7-5	1200-7-5	581-6-5	0-0-0	1781-12-10	~~8580-15-3~~ 8661-1-3	0-0-0	8474-10-10	8474-10-10	~~1888-1-3~~ 1968-3-3	~~10362-12-1~~ 10442-12-1	0-0-0	Vide G.O. No. 3772 M. dated [illegible] 97. Vide G.O. dated 27-1-97 No. 163 Local and Municipal, Ongole [illegible] department.
Padmini Rao Reddy's choultry, Tirupapuliyur	0-0-0	Rs 454-3-2	0-0-0	0-0-0	0-0-0	0-0-0	0-0-0	0-0-0	678-9-0	1132-12-2	0-0-0	0-0-0	525-13-11	525-13-11	0-0-0	525-13-11	606-14-3	

Memorandum of investment

Description of security	Nominal amount
Hospital Funds. Four per cent [illegible]. Of this sum Rs 23600-0-0 are in Government Promissory notes and the rest Rs 400 in Postoffice Savings bank at Cuddalore in the name of the District Treasury [illegible] and Sanitary officer who is the Trustee of the Endowment under G.O. dated 18-5-97 No. 893 L.M.	Rs 24,000-0-0 (Rs 1000 - [illegible])
Capital. (Raised by private subscription)	

STATEMENT II.—Expenditure from the Municipal Fund of the Town of *Cuddalore* **for the official year 1896-97.**

1	Actuals 1896-97 — Details of Minor Heads (2) Rs. A. P.	Actuals 1896-97 — Totals of Major Heads (3) Rs. A. P.	Budget Estimate for 1896-97 (4) Rs. A. P.	Revised Estimate for 1896-97 (5) Rs. A. P.	Actuals, 1895-96 (audited figures) (6) Rs. A. P.
GRANT I—(*Public Works*)—					
1. New Works—					
a. Communications	7000 0 0		7000 0 0	7000 0 0	198 0 0
b. Buildings	221 12 6		760 0 0	200 0 0	663 0 3
c. Drainage					
d. Water-supply					
2. Repairs—		7221 12 6			
a. Communications	8324 3 7		6000 0 0	7500 0 0	8525 7 2
b. Buildings	2229 4 1		300 0 0	1500 0 0	389 10 3
c. Drainage—					
i. Repairs to works					
ii. Establishment for flushing drains, &c.	⊕ 818 5 5		1040 0 0	970 0 0	784 4 11
d. Water-supply—					
i. Repairs to works, machinery, &c.	282 1 7		100 0 0	500 0 0	303 0 9
ii. Establishment	164 2 10		180 0 0	180 0 0	180 0 0
iii. Contingencies	58 4 0	12076 5 6	50 0 0	50 0 0	35 0 8
3. Establishment	399 3 5	399 3 5	900 0 0	550 0 0	406 0 0
4. Tools and Plant and other stores.	169 3 3	169 3 3	200 0 0	200 0 0	119 9 6
5. Contributions—					
a. To Local Boards for works	164 7 6		140 0 0	180 0 0	190 0 0
b. To Provincial Funds for scrutiny of estimates, &c.					
c. To others for public works		164 7 6			
Total, Grant I		20031 0 2	16670 0 0	18830 0 0	11794 1 6
GRANT II—(*Education*)—					
1. Training Schools—					
a. Contributions to Local Boards					
b. S[illegible] Normal students			240 0 0	240 0 0	214 4 9
i On Salary					
a. Establishment					
b. Contingencies					
Carried forward		112 6 4	240 0 0	240 0 0	214 4 9

⊕ For Estab[illegible] for hire [illegible] for [illegible] 80 ... the Council ... 612-13-5 ... 4th March 189[illegible] = 205- 8- 0

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

1	Actuals 1896-97 — Details of Minor Heads (2) Rs. A. P.	Actuals 1896-97 — Totals of Major Heads (3) Rs. A. P.	Budget Estimate for 1896-97 (4) Rs. A. P.	Revised Estimate for 1896-97 (5) Rs. A. P.	Actuals, 1895-96 (audited figures) (6) Rs. A. P.
Brought forward		112 6 4	240 0 0	240 0 0	214 4 9
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	523 14 5		530 0 0	530 0 0	512 15 5
b. Result Grants	254 5 0		235 0 0	240 0 0	242 8 0
c. Contingencies	88 3 0	866 6 5	135 0 0	120 0 0	61 8 0
3. Salary Grants	246 6 0	246 6 0	400 0 0	400 0 0	346 0 0
4. Results Grants	1696 6 0	1696 6 0	2500 0 0	2500 0 0	1448 12 0
5. Combined Grants—					
a. Fixed Payments					
b. Result Grants					
6. Inspection—					
a. Contributions to Local Boards					
b. Municipal Inspectors—					
i. Establishment	⊕ 243 13 11		240 0 0	240 0 0	240 0 0
ii. Contingencies	11 15 6	255 13 5	10 0 0	10 0 0	9 5 10
7. Miscellaneous—					
a. Building, furniture, &c., grants	150+ 12 0	150 12 0	200 0 0	200 0 0	293 0 0
b. Common gymnasium—					
i. Establishment					
ii. Contingencies					
c. Common Drawing Master—					
i. Establishment	240 0 0		240 0 0	240 0 0	118 0 0
ii. Contingencies	13 6 0		10 0 0	20 0 0	30 1 3
d. Other items	.. ..	253 6 0	.. ..	.. ..	.. ..
Total, Grant II		3581 8 2	4740 0 0	4740 0 0	3516 7 3
GRANT III—(*Sanitation and Medical Services*).					
1. Hospitals and Dispensaries—					
a. Establishment	3917 10 2		5150 0 0	4000 0 0	4102 10 9
b. Medicines and Supplies	2059 13 4		3900 0 0	3000 0 0	2312 2 10
c. Diet of Patients	1120 1 5		1500 0 0	1300 0 0	1736 15 9
d. Sundries and Contingencies	1377 1 11		700 0 0	800 0 0	871 11 1
e. Contributions to Local Boards &c., &c., &c.		8474 10 10			
Carried forward		8474 10 10	11250 0 0	9100 0 0	9023 8 5

⊕ Includes Rs 3-13-11 being the amount of Salary paid for the joining period during transfer from Local Fund to this Municipality

\+ Building grant : 25-0-0
Furniture grant : 125-12-0 = 150-12-0

(?) Does not include subsequent allotments & transfers of funds

STATEMENT II.—Expenditure from the Municipal Fund of the Town of *Cuddalore* for the official year 1896-97.

1	2 Actuals 1896-97. Details of Minor Heads. RS.	A.	P.	3 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.
GRANT I—(*Public Works*)—															
1. NEW WORKS—															
a. Communications	7000	0	0				7000	0	0	7000	0	0	198	0	0
b. Buildings	221	12	6				760	0	0	200	0	0	663	0	3
c. Drainage															
d. Water-supply															
2. REPAIRS—				7221	12	6									
a. Communications	8324	3	7												
b. Buildings	2229	4	1				6000	0	0	7500	0	0	8525	7	2
c. Drainage—							300	0	0	1500	0	0	389	10	3
i. Repairs to works ..															
ii. Establishment for flushing drains, &c.	⊕ 818	5	5				1040	0	0	970	0	0	784	4	11
d. Water-supply—															
i. Repairs to works, machinery, &c.	282	1	7												
ii. Establishment	164	2	10				100	0	0	500	0	0	303	0	9
iii. Contingencies	58	4	0				180	0	0	180	0	0	180	0	0
3. ESTABLISHMENT	399	3	5	12076	5	6	50	0	0	50	0	0	35	0	8
4. TOOLS AND PLANT AND OTHER STORES.	169	3	3	399	3	5	900	0	0	550	0	0	406	0	0
5. CONTRIBUTIONS—				169	3	3	200	0	0	200	0	0	119	9	6
a. To Local Boards for works ..	164	7	6												
b. To Provincial Funds for scrutiny of estimates, &c. ..							140	0	0	180	0	0	190	0	0
c. To others for public works ..				164	7	6									
Total, Grant I ..				20031	0	2	16670	0	0	18830	0	0	11794	1	6
GRANT II—(*Education*)—															
1. TRAINING SCHOOLS—															
a. Contributions to Local Boards ..															
b. S[illegible] to Normal students ..				[illegible]	9	4	240	0	0	240	0	0	214	4	9
2. MUNICIPAL SC[illegible]															
i On Salary System—															
a. Establishment															
b. Contingencies															
Carried forward ..				112	6	4	240	0	0	240	0	0	214	4	9

⊕ For Establ[illegible]
For hire of [illegible] for sewage [illegible] 612-13-5
March 1895 bullocks cart = 205-8-0 = 818-5-5

[illegible] Chairman

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

1	2 Actuals 1896-97. Details of Minor Heads. RS.	A.	P.	3 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.
Brought forward ..				112	6	4	240	0	0	240	0	0	214	4	9
GRANT II—(*Education*)—cont.															
ii. On Salary-Results System—															
a. Fixed Payments	523	14	5				530	0	0	530	0	0	512	15	5
b. Result Grants	254	5	0				235	0	0	240	0	0	242	8	0
c. Contingencies	88	3	0	866	6	5	135	0	0	120	0	0	61	8	0
3. SALARY GRANTS	246	6	0	246	6	0	400	0	0	400	0	0	346	0	0
4. RESULTS GRANTS	1696	6	0	1696	6	0	2500	0	0	2500	0	0	1448	12	0
5. COMBINED GRANTS—															
a. Fixed Payments															
b. Result Grants															
6. INSPECTION—															
a. Contributions to Local Boards ..															
b. Municipal Inspectors—	⊕														
i. Establishment	243	13	11				240	0	0	240	0	0	240	0	0
ii. Contingencies	11	15	6	255	13	5	10	0	0	10	0	0	9	5	10
7. MISCELLANEOUS—															
a. Building, furniture, &c., grants ..	150×	12	0	150	12	0	200	0	0	200	0	0	293	0	0
b. Common gymnasium—															
i. Establishment															
ii. Contingencies															
c. Common Drawing Master—															
i. Establishment	240	0	0				240	0	0	240	0	0	118	0	0
ii. Contingencies	13	6	0				10	0	0	20	0	0	30	1	3
d. Other items	..	..	..	253	6	0	..	..	..	..	..	..	..	..	..
Total, Grant II ..				3581	8	2	4740	0	0	4740	0	0	3516	7	3
GRANT III—(*Sanitation and Medical Services*).															
1. HOSPITALS AND DISPENSARIES—															
a. Establishment	3917	10	2				5150	0	0	4000	0	0	4102	10	9
b. Medicines and Supplies	2059	13	4				3900	0	0	3000	0	0	2312	2	10
c. Diet of Patients	1120	1	5				1500	0	0	1300	0	0	1736	15	9
d. Sundries and Contingencies ..	1377	1	11				700	0	0	800	0	0	871	11	1
e. Contributions to Local Boards &c., &c., &c. ..				8474	10	10									
Carried forward ..				8474	10	10	11250	0	0	9100	0	0	9023	8	5

⊕ Includes Rs 3-13-11 being the amount of Salary paid for the joining period during transfer from Local Fund to this Municipality

× Building grant = 25-0-0
Furniture grant = 125-12-0 = 150-12-0

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

—	Actuals 1896-97. Details of Minor Heads.	Actuals 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 ..		8474 10 10	11250 0 0	9100 0 0	9023 8 5
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* Contributions to Provincial funds for—					
i. Medical College ..	192 0 0		100 0 0	100 0 0	275 0 0
ii. Sanitary Inspection ..	153 0 0		190 0 0	190 0 0	187 0 0
iii. Medical Reserve staff ..	43 0 0		50 0 0	50 0 0	36 0 0
iv. Cutlers' Establishment ..	— — —	388 0 0	— — —	— — —	15 0 0
b. Contributions to Local Boards, &c., for—					
i. Medical Schools					
ii. Reserve staff					
&c., &c., &c, ..					
c. Other contributions					
3. Vaccination—					
a. Establishment	264 0 0		264 0 0	270 0 0	260 3 0
b. Contingencies	301 11 8		246 0 0	240 0 0	290 7 5
c. Contributions to Local Boards ..	— — —	565 11 8	510	510	538 10 5
4. Registration of Births and Deaths—					
a. Establishment	190 0 0		180 0 0	180 0 0	300 0 0
b. Contingencies	174 8 0	364 8 0	220 0 0	200 0 0	38 12 0
5. Conservancy, Road cleaning and Road watering—			400	380	336 12 3
a. i. Establishment	5302 9 0		6450 0 0	6140 0 0	5946 3 3
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	3713 6 1	9015 15 1	3730 0 0	3750 0 0	3507 3 3
b. Private scavenging—					
i. Establishment	365 11 10		410 0 0	410 0 0	403 6 0
ii. Contingencies, such as cost of scavenging carts, &c. ..	161 10 6	527 6 4	420 0 0	340 0 0	879 11 3
c. Cholera charges ..	1892 3 5		100 0 0	500 0 0	169 11 2
Plague charges	84 0 0	1976 3 5			
d. Contingencies			150 0 0	50 0 0	41 5 6
Removing peak &c., &c., &c. ..	11 6 4	11 6 4	100 0 0	50 0 0	19 12 0
Total, Grant III ..		21323 13 8	23860 0 0	21570 0 0	21393 3 5

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

—	Actuals 1896-97. Details of Minor Heads.	Actuals 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	402 5 9		432 0 0	430 0 0	424 8 0
b. Contingencies	2416 7 3	2818 13 0	1778 0 0	2300 0 0	2072 6 9
2. i. Markets—			210	270	246 14 9
a. Establishment					
b. Contingencies	0 1 3	0 1 3	20 0 0	30 0 0	0 0 0
ii. Slaughter-houses—					
a. Establishment	53 12 0		60 0 0	60 0 0	57 3 0
b. Contingencies	— — —	53 12 0	10 0 0	10 0 0	11 3 0
3. Choultries—			90	100	68 6
a. Establishment	72 0 0		72 0 0	80 0 0	72 0 0
b Contingencies	10 0 0		10 0 0	10 0 0	9 6 0
c. Feeding Travellers	443 13 11	525 13 11	498 0 0	490 0 0	411 2 7
4. Travellers' bungalows—			580	580	492 8 7
a Establishment	97 12 0		108 0 0	100 0 0	108 0 0
b. Contingencies	19 0 6	116 12 6	22 0 0	30 0 0	88 15 6
5. Avenues—			130	130	196 15 6
a. Establishment					
b. Contingencies	— — —		10 0 0	10 0 0	2 0 0
6. Public Garden—					
a. Establishment	55 0 0		60 0 0	60 0 0	60 0 0
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	8 12 0	63 12 0	10 0 0	10 0 0	6 14 0
7. Survey of land			70	70	66 14 0
8. Fire—					
a. Establishment					
b. Purchase of fire-engine, buckets, repairs, &c.					
9. Other charges—					
i. Work done for private individuals other than private scavenging					
Carried forward ..		3579 0 8	3090 0 0	3620 0 0	3323 10 10

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

1	Actuals 1896-97. Details of Minor Heads. 2	Actuals 1896-97. Totals of Major Heads. 3	Budget Estimate for 1896-97. 4	Revised Estimate for 1896-97. 5	Actuals, 1895-96 (audited figures). 6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		3579 0 8	3090 0 0	3620 0 0	3323 10 10
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. OTHER CHARGES—*cont.*					
ii. Rewards for destruction of wild animals and snakes ..	120 8 0	120 8 0	170 0 0	170 0 0	159 2 0
iii. Printing	614 0 8	614 0 8	350 0 0	450 0 0	443 12 9
iv. Compensation for lands ..					
v. Other items	472 7 9		830 0 0	990 0 0	747 12 5
Amount refunded to Government on account of Bench Magistrate's fine.	516 6 10	988 14 7			
Total, Grant IV ..		5302 7 11	4440 0 0	5230 0 0	4674 6 0
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	2363 0 0		2364 0 0	2370 0 0	2302 10 8
ii. Inspection		2363 0 0	420 0 0	420 0 0	0 0 0
b. Collection of Municipal Taxes—					
i. Establishment	763 7 5		770 0 0	770 0 0	816 0 7
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	331 8 3		265 0 0	290 0 0	574 9 8
c. Collection of Tolls—		1094 15 8			
i. Establishment	0		0	0	0
ii. Contingencies	52 9 6	52 9 6	155 0 0	100 0 0	289 0 6
d. Office contingencies other than (*b*) (ii)	368 8 0	368 8 0	240 0 0	340 0 0	330 14 6
e. Contributions for Central office and Audit establishments ..	398 0 0	398 0 0	316 0 0	400 0 0	240 0 0
Total, Grant V ..		4277 1 2	4530 0 0	4690 0 0	4553 3 11
REPAYMENT OF DEBT—					
a. Instalments paid during the year.	150 0 0	150 0 0	30 0 0	30 0 0	25 0 0
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.					
Carried over:—	150 0 0	150 0 0	30 0 0	30 0 0	25 0 0

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

1	Actuals 1896-97. Details of Minor Heads. 2	Actuals 1896-97. Totals of Major Heads. 3	Budget Estimate for 1896-97. 4	Revised Estimate for 1896-97. 5	Actuals, 1895-96 (audited figures). 6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Advances recoverable— Brought forward	150 0 0	150 0 0	30 0 0	30 0 0	25 0 0
a. Permanent	140 0 0				
b. Others	397 4 0	537 4 0	20 0 0	100 0 0	160 0 0
Refunds of other than current collections ..			20 0 0	20 0 0	12 1 0
Discount					
Pensions and gratuities					
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. ~~In Savings Bank~~ .. Total.		687 4 0	50 0 0	150 0 0	4262 9 10
Total Expenditure ..		5520 3 1	5429 0 0	5521 0 0	5019 3 11
Balances—					
a. Municipal Fund	1045 9 7	2570 0 0	940 0 0	743 6 4	
b. Endowments	606 14 3	470 0 0	550 0 0	454 3 2	
c. Water-tax Fund .. Total.	1652 7 10	3010 0 0	1490 0 0	789 9 6	
Grand Total ..	5685 10 11	5730 0 0	5670 0 0	5808 4 5	

NOTE TO STATEMENT II.

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

Liabilities—	RS.	Assets.	RS.
Balance of Loans	0 0	Municipal Balance .. { Cash	652 7 10
Deposits to be adjusted	6321 48	{ Securities	1000 0 0
Other Liabilities (in detail)		Deposit Balance .. { Cash	538 2 11
Water Supply Establishment for February 1897 —	15 0 0	{ Securities	5783 1 9
		Sinking Fund of loans	
		Funded Capital of endowed institutions, Hospitals, &c.	24000 0 0
		Total ..	31973 12 6
		Value of Premises, &c.	46057 0 0
		Do. of Tools and plant	1259 0 0
		Do. of Live stock	0 0 0
		Do. of Furniture	228 0 0
		Arrears of taxes, &c.	4575 3 6
		Other assets (in detail)	0 0 0
		Total ..	52116 3 6
		Claims—	
		Advances Recoverable—	
		Permanent advance	382 8 0
		Advances for works, &c.	1130 8 1
		Total ..	1513 0 1
Total ..	6336 48	Total ..	85603 0 1

Chairman

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	Contribution paid								
2	to the District Board,								
3	South Arcot, for the								
	Construction of the								
	Uppanar bridge								
	at Cuddalore Old								
	Town.	26700	—	—	—	7000	—	—	
	Total ..	26700	—	—	—	7000	—	—	
(b)	Buildings								
1	For the Construction								
2	of a Vaccination Depot								
3	in the Compound of								
	the New Town Hospital	141-10-6	—	—	—	141	10	6	
	For erecting a Shed								
	in the New Town								
	Hospital Compound								
	for the use of								
	in-patients.	80-2-0	—	—	—	80	2	0	X
	Total ..		—	—	—	221	12	6	

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

Part I.—New Works.—*cont.*

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

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

Part II.—Repairs—*cont.*

Number	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A	P	Rs.	A	P.	
(c)	Drainage							
1								
2								
3								
		Nil						
	Total ..							
(d)	Water-supply							
1	For clearing the silted beds							
2	at the deliver fountains @							
3	Cuddalore old town.	500	..		482	17		
	Total ..	500	..		482	17		

Chairman

Statement II-B.—Details of Municipal Establishments.

	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
Grant I.—2. *c.* Drainage—							
Overseers							
Drain cleaners	9	6	.	.	648	.	.
	3	5	.	.	180	.	.
Total ..	12	.	.		828	.	.
Deduct Fines and Stoppages ..					263	12	3
Add arrears for last year paid this year ..		564	3	9	489	8	
Balance (Statement II) ..					612	13	5
d. Water works—							
Overseers							
Watchmen	3	5	.	.	180	.	.
Total ..	3	.	.		180	.	.
Deduct Fines and Stoppages ..					30	13	2
Add arrears for last year paid this year ..		149	2	10	15	.	.
Balance (Statement II) ..					164	2	10
3. General.—							
Overseers for 11 months. ..	1	30	.	.			
Maistries &		15			495	.	.
Road peons	4	6	.	.	288	.	.
Do.	2	5	.	.	120	.	.
Total ..	7	.	.		903	.	.
Deduct Fines and Stoppages ..					582	12	7
Add arrears for last year paid this year ..		320	3	5	79	.	.
Balance (Statement II) ..					399	3	5

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 @ Rs. 5 each ..	2	5	.	.	120	.	.
Stipends for 7 Students of Sessional Schools @ Rs. 4 each per annum for 12 months in the year	7	4	.	.	84	.	.
Remuneration of the teacher @ Rs. 3 per student per mensem for 12 months in the year	7	3	.	.	21	.	.
Deduct Fines and Stoppages ..				Total	225	.	.
Add arrears for last year paid this year ..					15	.	.
Balance (Statement II) ..					240	.	.
					12	9	8
					112	6	4
2. Municipal Schools—							
a. On the Salary System—							
Head Master							
1st Assistant Master							
2nd „ „							
		Nil					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A	P.	Rs.	A.	P.
GRANT II.—Education—*cont.*							
b. On the Salary Result System—							
Fort St David School Teacher	1	8	.	.	96	.	.
—do— Asthabuk Teacher	1	6	.	.	72	.	.
Pappakovady School Teacher	1	8	.	.	96	.	.
Singaratope —do—	1	8	.	.	96	.	.
Samarapalieum —do—	1	6	.	.	72	.	.
Hindu Stani School Teacher Cuddalore C.S.	1	8	.	.	96	.	.
		Nil					
Total ..	6	.	.	.	528	.	.
Deduct Fines and Stoppages ..					47	1	7
Add arrears for last year paid this year ..					43	.	.
Balance (Statement II) ..					523	14	5

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

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

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—							
Female Lady Apothecary for 8 months	1	70	0	0	560	0	0
Medical Subordinates Hospital Assistant for New Town.	1	55	0	0	660	0	0
" " do .. Old Town	1	48	2	8	578	0	0
do do Tirupapuliyur	1	55	0	0	660	0	0
Midwife .. .. for New Town	1	15	0	0	180	0	0
Clerk do for Old Town & Tirupapuliyur	2	12	0	0	288	0	0
Compounder	1	.	.	.	.	.	.
Servants do	1	18	0	0	216	0	0
do do	1	13	0	0	156	0	0
do	1	12	0	0	144	0	0
" do .. .. for 8 months	1	9	0	0	108	0	0
" Peon	1	9	0	0	72	0	0
Peon for 8 months	1	7	0	0	84	0	0
Ward coolies (Male)	1	6	0	0	48	0	0
do (female)	4	7	0	0	336	0	0
do do for 8 months	2	6	0	0	144	0	0
do (female)	1	6	0	0	48	0	0
Cook.	1	4	0	0	48	0	0
Gardener.	1	7	0	0	84	0	0
Waterman.	1	5	0	0	60	0	0
Jotties.	2	5	0	0	120	0	0
	2	5	0	0	120	0	0
Total ..	28	.	.	.	4714	0	0
Deduct Fines and Stoppages ..					468	6	4
Add arrears for last year paid this year ..		4245	9	8	327	15	6
Balance (Statement II) ..		4573	9	2	3917	4	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 III.—Sanitation and Medical Services—*cont.*							
3. Vaccination—							
Vaccinators	1	15	0	0	180	0	0
Assistant Vaccinator	1	7	0	0	84	0	0
Peons							
Total ..	2	.	.	.	264	0	0
Deduct Fines and Stoppages ..					22	0	0
Add arrears for last year paid this year ..					22	0	0
Balance (Statement II) ..					264	0	0
4. Registration—							
Registrars	1	15	0	0	180	0	0
Peons							
Total ..	1	.	.	.	180	0	0
Deduct Fines and Stoppages ..					15	0	0
Add arrears for last year paid this year ..					25	0	0
Balance (Statement II) ..					190	0	0

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
5. *a.* "Conservancy, Road-cleaning and Road-watering."—							
~~Chief Sanitary~~ Inspector for 11 months	1	30	0	0	330	0	0
Sub Sanitary ~~Nuisance~~ Inspectors 4 @ Rs 21 each for 1 month and 1 @ Rs 20 for 11 months		15	0	0	165	0	0
do " 1 @ Rs 18 for 1 month & 2 @ Rs 15 for 11 months					304	0	0
do " 1 @ Rs 15 for do & 2 @ 12 do					348	0	0
do " 1 @ Rs 10 for do & 2 @ 10 do					279	0	0
~~Mistries~~					230	0	0
Scavengers or Tollies	3	8	0	0	288	0	0
~~Sweepers~~ .. do	1	7	0	0	84	0	0
do . . .	5	6	0	0	360	0	0
do . . .	14	5	0	0	840	0	0
do	10	4	0	0	480	0	0
Sweepers.	57	4	0	0	2736	0	0
Total ..	.	.	.	.	6444	0	0
Deduct Fines and Stoppages ..					~~643~~ 644	0	0
Add arrears for last year paid this year ..		6200	10	2	498	12	
Balance (Statement II) ..		6698	11	4	5302	9	0

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors							
Maistries							
Scavengers	1	8	0	0	96	0	0
Do	1	6	0	0	72	0	0
Do	4	5	0	0	240	0	0
Total ..	6	0	0	0	408	0	0
Deduct Fines and Stoppages ..					75	8	2
Add arrears for last year paid this year ..			0	0	33	4	0
Balance (Statement II) ..					365	11	10
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents							
Masalchies or Lamplighters	9	4	0	0	432	0	0
Total ..	9	0	0	0	432	0	0
Deduct Fines and Stoppages ..					65	10	2
Add arrears for last year paid this year ..			36	5	36	0	0
Balance (Statement II) ..					402	5	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 IV.—Lighting and Miscellaneous Municipal Purposes—*cont*							
2. i. Markets—							
Superintendents							
Servants		Nil					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II)							
ii. Slaughter-houses—							
Superintendents							
Servants	1	5	0	0	60	0	0
Total ..	1				60	0	0
Deduct Fines and Stoppages ..					11	1	6
Add arrears for last year paid this year ..		4	8	0	4	13	6
Balance (Statement II) ..					53	12	0
3. Choultries—							
Servants	1	6	0	0	72	0	0
Total ..	1				72	0	0
Deduct Fines and Stoppages ..					6	0	0
Add arrears for last year paid this year ..					6	0	0
Balance (Statement II) ..					72	0	0

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
4. Travellers' Bungalows—							
Maty	1	6	.	.	72	.	.
Servants	2	1	8	.	36	.	.
Total ..	3		.	.	108	.	.
Deduct Fines and Stoppages ..					19	4	.
Add arrears for last year paid this year ..					9	1	.
Balance (Statement II) ..					97	12	.
5. Avenues—							
Servants	—	Nil					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
6. Public Garden—							
Gardeners	1	5	.	.	60	.	.
Total ..	1		.	.	60	.	.
Deduct Fines and Stoppages ..					10	.	.
Add arrears for last year paid this year ..					5	.	.
Balance (Statement II) ..					55	.	.

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	—	Nil	—	—			
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
9.—							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT V.—*a.* General Establishment—							
i. Office—							
Manager	1	60	.	.	720	.	.
Clerks	1	25	.	.	300	.	.
"	1	20	.	.	240	.	.
"	1	15	.	.	180	.	.
Head Accountant	1	40	.	.	480	.	.
Peons	2	7	.	.	168	.	.
Storekeeper	1	10	.	.	120	.	.
Attender	1	8	.	.	96	.	.
Sweeper	1	5	.	.	60	.	.
Total ..	10	.	.	.	2364	.	.
Deduct Fines and Stoppages ..					198	.	.
Add arrears for last year paid this year ..					197	.	.
Balance (Statement II) ..					2363	.	.
ii. Inspection—							
Chairman's salary or carriage allowance ..	1	35	.	.	420	.	.
Total ..	1	.	.	.	420	.	.
Deduct Fines and Stoppages ..					420	.	.
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT V.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks							
Bill Collectors	8	8	.	.	768	.	.
Peons							
Total ..	8	.	.	.	768	.	.
Deduct Fines and Stoppages ..					68	8	7
Add arrears for last year paid this year ..					64	.	.
Balance (Statement II) ..					763	7	5
c. Collection of tolls—							
Inspectors							
Gate-keepers		Nil					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Chairman

STATEMENT III.—*Municipality of* Cuddalore

Abstract of Deposits Account for the year 1896-97.

	Rs.	A.	P.		Rs.	A.	P.
Balance brought forward ..	8450	4	10				
1. Deposits by appellants	597	5	4	1. Credited to Municipal Funds ..	3678	12	.
2. Deposits by renters	30	.	.	2. Returned to appellants	4	8	9
3. Deposits by contractors	.	.	.	3. Returned to renters	.	.	.
4. Deposits as security by municipal servants	1004	14	3	4. Returned to contractors	50	.	.
				5. Returned to municipal servants ..	50	.	.
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	28	5	2	7. Paid to claimants	6	4	2
Total, Receipts ..	1660	8	9	Total ..	3789	8	11
				Balance ..	6,321	4	8
Total, including balance ..	10,110	13	7	Total ..	10,110	13	7

Chairman

STATEMENT IV-A.—*Municipality of* Cuddalore 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.	4868	8	.	129	.	.	4739	8	.	3606	.	.	.	.	.	3	.	.	1130	8	.
2. Tax on buildings	10733	2	5	73	12	11	10659	5	6	9601	2	6	64	5	5	7	9	7	986	4	.
3. Tax on lands	4129	7	.	.	.	.	4129	7	.	3116	14	9	.	.	.	.	.	.	1012	8	3
~~4. Tax on land unappropriated~~																					
~~4. Water tax on buildings and lands~~																					
4. Tax on buildings or occupiable roofing huts	238	14	3	.	.	.	238	14	3	.	.	.	.	.	.	.	.	.	238	14	3
5. Tolls (gross receipts)	12650	.	.	.	.	.	12650	.	.	12,650	.	.	.	.	.	.	.	.	.	.	.
6. Market rents	1155	.	.	.	.	.	1155	.	.	1155	.	.	.	.	.	.	.	.	.	.	.
7. Slaughter-house fees	87	.	.	.	.	.	87	.	.	87	.	.	.	.	.	.	.	.	.	.	.
8. Rent of cart-stands	440	.	.	.	.	.	440	.	.	440	.	.	.	.	.	.	.	.	.	.	.
9. Private scavenging fees	507	.	.	.	.	.	507	.	.	175	8	.	.	.	.	.	.	.	331	8	.
10. Sale proceeds of night soil, Street Refuse &c.	2050	.	.	.	.	.	2050	.	.	2050	.	.	.	.	.	.	.	.	.	.	.
11. Rent of Natural Channel buildings	22	8	.	.	.	.	22	8	.	22	8	.	.	.	.	.	.	.	.	.	.
12. Sale proceeds of medicines	271	8	9	.	.	.	271	8	9	112	.	9	.	.	.	.	.	.	159	8	.
										29	15	6									
										142	5	.							716	1	0
Total ..	37153	.	5	202	12	11	36950	3	6	33016	2	0	64	5	5	10	9	7	3859	2	6

575.3

* This demand has been reduced to Rs 10613-7-8 with reference to appeals disposed off after the close of the year.

Chairman

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Statement IV-B.—Arrears.

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

	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	A.	B.	C.	&c.
1. Tax on arts, &c.	15-	.	.	211	8	.	226	8	.	157	.	.	.	.	.	44	.	.	23	8	.	from 1892-93			
2. Tax on buildings	86	12	4	457	12	1	521	8	5	489	1	2	6	4	10	34	3	8	21	11	9	from 1894-95			
3. Tax on lands	517	12	6	738	15	1	1256	11	7	693	12	2	.	.	.	.	.	.	562	15	5	from 1887-88			
4. Water-tax on buildings and lands	29	2	.	75	8	8	104	10	8	12	12	7													
5. Tolls	.	.	.	.	.	.	156	6	.	701	6	9	.	.	.	.	.	.	91	14	1	from 1894-95			
6. Market rents	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	655	12	6	.	.	.	.
7. Slaughter-house fees	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.				
8. Rent of cart-stands	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.				
9. Private scavenging fees	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.				
10. Sale proceeds of night soil, street refuse, &c.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.				
11. Sale proceeds of medicines	.	.	.	45	15	5	45	15	5	29	15	8	.	.	.	.	.	.	15	15	9	from 1895-96			
Total ..	628	10	10	1526	11	3	2153	6	1	1354	12	7	6	4	10	78	3	8	716	1	6				

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

Taxes.	Warrants remaining unexecuted at the beginning of the year.				Warrants issued during the year.				Total.				Warrants executed and warrants cancelled during the year.				Warrants remaining unexecuted at the close of the year.				Cancelled warrants on which no collections were made.				Collected after issue of warrants, but before distraint.				Property distrained, but not sold.				Property sold.			
	Number.	Amount involved.			Number.	Amount involved.			Number.	Amount involved.			Number.	Amount involved.			Number.	Amount involved.			Number of cases	Amount involved.			Number of cases.	Amount.			Number of cases.	Amount realized on distraint.			Number of cases.	Amount realized by sale		
1	2	3			4	5			6	7			8	9			10	11			12	13			14	15			16	17			18	19		
		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.
1. Tax on arts, &c. ..	3	3	8	.	88	120	8	.	91	124	.	.	84	117	8	.	7	6	8	.	1	.	8	.	83	117	.	.	.	.	.	.	.	.	.	.
2. Tax on buildings ..	6	12	.	1	578	857	15	8	584	869	15	9	572	842	2	7	12	27	13	2	1	6	4	.	534	829	12	1	7	7	2	6	.	.	.	.
3. Tax on lands ..	7	11	9	2	94	289	2	7	101	300	11	9	92	280	15	1	9	19	12	8	.	.	.	.	89	232	4	6	3	48	10	7	.	.	.	.
4. Water-tax on buildings and lands ..	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
5. Tax on vehicles with springs and palanquins ..		9	.	.		3	.	.		12	.	.		9	.	.		3	.	.						6	.	.		3	.	.				
6. Tax on animals ..	5	4	.	.	14	10	.	.	19	14	.	.	17	13	.	.	2	1	.	.	.	.	.	.	12	9	8	.	5	3	8	.	.	.	.	.
7. Tax on carts, &c ..		6	.	.		.	.	.		6	.	.		4	.	.		2	.	.						2	.	.		2	.	.				
Total ..	21	46	1	3	744	1280	10	3	765	1326	11	6	735	1266	9	8	30	60	1	10	2	5	12	.	718	1196	8	7	15	61	5	1	.	.	.	.

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

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

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

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

Schools.	Number of schools: At the beginning of the year.	Opened during the year.	Closed in the year.	At the close of the year.	Number on rolls on 31st March 189 : Boys.	Girls.	Average attendance throughout the year.	Receipts: Grants from Provincial Funds. (RS. A. P.)	Grants from Local Funds. (RS. A. P.)	School fees. (RS. A. P.)	Other receipts. (RS. A. P.)	Total. (RS. A. P.)	Expenditure: Masters: Fixed salary (masters, clerks and servants). (RS. A. P.)	Results grant. (RS. A. P.)	School fees. (RS. A. P.)	Contingencies and miscellaneous. (RS. A. P.)	Total. (RS. A. P.)	Net cost to Municipality. (RS. A. P.)	Average net cost per pupil in each class of municipal schools. (RS. A. P.)	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
I.—Colleges																				
II.—Upper Secondary Schools and Departments																				
(1)																				
(2)																				
(3)																				
Total ..																				
Total of Colleges and Upper Secondary Schools and Departments ..																				
III.—Lower Secondary Schools and Departments											Nil									
(a) Salary System—																				
(1)																				
(2)																				
(3)																				
Total ..																				

G. T. Cuddalore Subrayaiyar 1 .. .. 1 42 5 32 21

Schools.	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
(b) Salary-results System—																				
(1)																				
(2)																				
(3)																				
Total ..																				
Total, Colleges and Secondary Schools.																				
IV.—Primary Schools and Departments																				
(a) Salary System—																				
(1)													Nil							
(2)																				
(3)																				
Total ..																				

1077 - 7
163 - 8
78
1318 - 99

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

No: 290

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

Schools.	Number of schools. At the beginning of the year.	Opened during the year.	Closed in the year.	At the close of the year	Number on rolls on 31st March 1897. Boys.	Girls.	Average attendance throughout the year.	Receipts. Grants from Provincial Funds.	Grants from Local Funds.	School fees.	Other receipts.	Total.	Expenditure. Masters. Fixed salary (masters, clerks and servants).	Results grant.	School fees.	Contingencies and miscellaneous.	Total.	Net cost to Municipality.	Average net cost per pupil in each class of municipal schools.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
(b) Salary-results System—								Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
(1)																				
(2)																				
(3)																				
								Upper Primary Schools & Department												
1. Fort Saint David	1			1	13	10				15 14 0		15 14 0	64 0 0	52 8 0		6 0 0	122 8 0	106 10 0	10 10 7	
2. Snigaratope	1			1	3	1				18 0 0		18 0 0	3 8 0	4 8 0		2 8 0	10 8 0	9 0 0	9 0 0	
3. Uppalavadi	1			1	6	5				9 13 0		9 13 0	25 7 0	19 4 0		1 0 0	46 5 0	36 8 0	7 4 9	
4. Samarapolayam	1			1		5				8 2 0		8 2 0	14 0 0	33 12 0		1 0 0	48 12 0	40 10 0	8 2 0	
	✓			✓	✓	✓				✓		✓	✓	✓		✓	✓	✓		
Total.	4			4	22	21				35 5 0		35 5 0	106 15 0	110 10 0		10 8 0	228 1 0	192 12 0	9 2 10	
								Lower Primary Schools Department												
1. Fort Saint David	1			1	51	3 44½				33 6 0		33 6 0	99 14 5	69 10 0		74 0 0	176 12 5	143 11 11	3 2 0	
2. Snigaratope	1			1	18	20				11 9 6		11 9 6	92 8 0	32 10 0		22 12 0	147 14 0	136 4 6	6 12 11	
3. Uppalavadi Samarapolayam	1			1	25	14				13 13 9		13 13 9	70 9 0	18 6 0		8 12 0	97 11 0	83 13 3	5 15 9	
4 Snigaratope.	1			1	23	5 2½				12 6 0		12 6 0	58 0 0	21 0 0		8 12 0	87 12 0	75 6 0	3 6 10	
5 C.T. Cuddalore Kundustan	1			1	24	16				12 5 9		12 5 9	96 0 0	21 0 0		30 3 0	128 4 0	115 4 3	7 3 3	
	✓			✓	✓	✓	✓			✓		✓	✓	✓	✓	✓	✓	✓		
Total ..	5			5	141	87	114 0			83 13 6		83 13 6	416 15 6	143 11 0		77 11 0	638 5 5	554 7 11	4 11 2	
Total, Primary Schools ..	9			9	163	87	135 4			119 2 6		119 2 6	523 14 5	254 5 0		88 3 0	866 6 5	747 3 11	5 6	
Grand Total of all Schools and Colleges																				

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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 ..	38	27
First Standard ..	30	25
Second Standard ..	30	18
Third Standard ..	21	13
Fourth Standard ..	21	17
	140	100

Cuddalore
27th May 1897

Sub Assistant Inspector of Schools
Cuddalore Range

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

No: 290

STATEMENT V-B.—Showing the Statistics of Aided Schools in the Municipality of Cuddalore 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 1897: 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.	Rate at which grants were paid.
Grant-in-Aid.																
A. Result Grant (*i.e.*, Schools actually examined for results grants)—																
(*a*) Secondary																
Total ..																
Upper (*b*) Primary																
Pudupalayam Comitta Pry	1	.	.	1	82	-	52	48	235 12 .	162 . .	162 . .					
Do. Annamalai Adayar	1	.	.	1	33	4	28	19	54 12 .	49 . .	49 . .					
Do. Krishnaswami Naidu	1	.	.	1	43	-	28	25	66 8 .	66 8 .	66 8 .					
Vannarapalayam	1	.	.	1	37	4	32	31	126 8 .	120 . .	120 . .					
Tiripapuliyur Coth Pry	1	.	.	1	79	.	55	37	242 2 .	150 . .	150 . .					
Bandipalayam Vedrabadra	1	.	.	1	42	6	33	30	132 .	112 . .	112 . .					
Do. Venturavelu Mudali	1	.	.	1	29	3	24	23	121 6 .	96 . .	96 . .					
C. J. Cuddalore Nilvarayanpet	1	.	.	1	42	5	32	24	37 13 .	37 13 .	37 13 .					
Manjakuppam Comte Pry	1	.	.	1	86	-	54	45	230 3 .	230 3 .	230 3 .					
Semmandalam L. Mission	1	.	.	1	33	19	23	20	74 6 .	74 6 .	74 6 .					
Sopakkalpat S.P.G.	1	.	.	1	33	5	26	24	110 9 .	110 9 .	110 9 .					
Tiripapuliyur St. Joseph	1	.	.	1	143	.	103	79	308 8 .	148 9 .	148 9 .					
Total	12	.	.	12	682	46	490	405	1740 7 .	1356 7 .	1356 7 .					
Lower Primary Schools.																
Manjakuppam Velayudathan	1	.	.	1	44	.	17	11	19 10 .	19 10 .	19 10 .					
Karumaraspattu	1	.	1	.	.	.	21	8	14 4 .	14 4 .	14 4 .					Amalgamated with Velayudathan School
Tiripapuliyur Bazaar St.	1	.	.	1	52	.	18	17	16 6 .	16 6 .	16 6 .					
Do. Samadhi Street	.	1	.	1	36	.	18	15	15 4 .	15 4 .	15 4 .					
Brukospat	1	.	.	1	43	5	36	29	50 10 .	48 2 .	48 2 .					
Cuddalore C. J. Community	1	.	.	1	52	.	32	26	55 12 .	30 . .	30 . .					
Do. Srinivasa Chetty	1	.	.	1	35	.	14	6	5 .	4 12 .	4 12 .					
Do. Komarasami Padya	1	.	.	1	41	1	21	11	22 4 .	22 4 .	22 4 .					
Do. S.P.G. Branch	1	.	.	1	53	.	35	27	68 4 .	63 . .	63 . .					
Do. Lutheran Mission	1	.	1	.	.	.	13	10	26 1 .	26 1 .	26 1 .					Closed
Vasanthanarayanam Pelayan	1	.	.	1	17	6	14	8	17 4 .	17 4 .	17 4 .					
Panruti Katcheri S.P.G.	.	1	.	1	22	13	15	11	9 . .	9 . .	9 . .					
Front St. Denis Vallavu	1	.	1	.	.	.	19	17	54 . .	54 . .	54 . .					Closed
~~Vasanthanarayanpolayan (Night)~~	~~1~~	~~.~~	~~.~~	~~1~~	~~6~~	~~.~~	~~2~~	~~6~~	. . .	. . .	. . .					Struck out as per letter of the Assistant Inspector of Schools, Second Division No. 1579 S/ 13-6-97
Sabilspett Transferred to Vilvarayanathanur	1	.	1	.	.	.	~~15~~	~~8~~	. . .	. . .	. . .					Closed.
Total ..	12	2	4	10	404	25	290	206	374 5 .	339 15 .	339 15 .					
Grand Total ..	24	2	4	2	1086	71	780	611	2114 12 .	1696 6 .	1696 6 .					

Front Note.
Bunsen's Grant: Rs. 25-0-0
Furniture Grt: Rs. 125-12-0
150-12-0

40

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No: 290

Statement V-B.—Showing the Statistics of Aided Schools in the Municipality of Cuddalore 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 1897: Boys.	Number on rolls on 31st March 1897: Girls.	Number of pupils examined.	Number of pupils found qualified for grants.	Full amount of grant earned. (RS. A. P.)	Amount of such grant payable. (RS. A. P.)	Amount disbursed: For current year. (RS. A. P.)	Amount disbursed: For previous year. (RS. A. P.)	Amount disbursed: Total. (RS. A. P.)	Paid as salaries to masters. (RS. A. P.)	Total expenditure from Municipal funds, columns 14 and 15. (RS. A. P.)	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
B. Combined Grant Schools—																
(a) Secondary																
Total ..																
(b) Primary																
Total ..																
Grand Total ..																
C. Salary Grant Schools—																
(a) Secondary S. P. G. Cuddalore	1	"	"	1												
Secondary dept.					35	"					246 6 "				246 6 "	
Ep. Primary dept.					25	"										
Lower Primary dept.					18	"										
Total ..																
(b) Primary ..																
Total ..																
Grand Total ..	1	"	"	1	78						246 6 "				246 6 "	

Cuddalore } Sd/ Chairman
27th May 1897 } Sub Asst Inspr of Schools
Cuddalore Range

Return 145 / 29-5-97

No. 290

Cuddalore Range.

Statement VI A & VI B of the Cuddalore Municipality for 1896–97

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Cuddalore **for the year 189**6**-9**7.

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

Items of Expenditure.	Original budget grant as sanctioned by Government.			Subsequent additions.			Subsequent deductions.			Total grant.			Authority for the additions and deductions shown in columns 3 and 4.
1	2			3			4			5			6
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Entries as per Statement II wherever there is alteration													
Grant I (2) Repairs – (b) Buildings	300			* 546 ⊗ 654						1500			* Sanctioned by the Council at their meeting held on the 25 August & 29 September 96 ⊗ Sanctioned by the Municipal Council at their meeting held on the 17 December 96 and approved of by Government in G.O. No. 1037 Mis. d/1-5-97.
Grant I (2) Repairs (a) Communications	6000			1500						7500			
Grant III (ii) Conservancy – other charges	3730			20						3750			
Grant V (c) Contributions for central office and audit establishment	316			4						320			
Grant I (1) New works (b) Buildings	760						560			200			Do.
Grant I (2) (c) ii Establishment for flushing drains	1040						70			970			
Grant I (3) Establishment	900						350			550			
Grant II (ii) (c) Contingencies	135						10			125			
Grant II 7(a) Building grant	160						4			156			
Grant III (1) Hospitals & Dispensaries (a) Establishment	5150						1150			4000			
Grant III (1)(b) Medicines & supplies	3900						900			3000			
Grant III (1) (c) Diet of patients	1500						200			1300			
Grant III (4) Registration of births & deaths (b) Contingencies	220						20			200			
Grant III (5)(a)(i) Conservancy Establishment	6450						310			6140			
Grant III (5)(b)(ii) Contingencies	420						80			340			
Grant III (5)(d) Contingencies	150						100			50			

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Cuddalore 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.	
Grant III 5 (c) Removing prickly pest ..	100	..					50	..		50	..		Sanctioned by the Municipal Council at their meeting held on 17 December 96 and approved by Government in G.O. No. 1637 dated 1.5.97.
Grant II (c)(ii) Lolls Contingencies	155	..					55	..		100	..		
Grant IV Repayment of debt to the Dispensary Funded Capital	30	..					5	..		25	..		
Grant II (d) Water supply (1) Repairs to works, leakings &c.	100	..		400	..			..		500	..		
Grant II (d) Office Contingencies other than Grant I (5) Contribution to (a) Special Bonds for works	240	..		100	..			..		340	..		
Grant III (ii)(b)(d)(1) Inspection Establishment	140	..		40	..			..		180	..		
Grant III (ii)(7) Training Contingencies	240	..		4	..			..		244	..		
Grant III (1)(d) Sundries and Contingencies ..	10	..		10	..			..		20	..		
Grant III (5)(c) Cholera charges	700	..		100	..			..		800	..		
Grant II Lighting Contingencies	100	..		400	..			..		500	..		
Grant IV Hospital Contingencies	1778	..		520	..			..		2298	..		
Grant III (9)(iii) Printing	20	..		10	..			..		30	..		
Grant IV (9)(i) Other Indents Miscellaneous	350	..		100	..			..		450	..		
Grant II (6)(ii) Purchase of account books &c	830	..		160	..			..		990	..		
Advances recoverable—Permanent	265	..		31	..			..		296	..		
Refund of other than Current Collections	.	..		100	..			..		100	..		
	20	..		5	..			..		25	..		

Chairman

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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 Works.			Establishment.			Contingencies.			Total.			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.		
1	2	3			4			5			6			7			8			9			10			11		
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
6	Lockdown	12,850	..								52	96		52	96		12,597	66										

Chairman

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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.			Amount transferred to Sinking Fund.			Invested out of the total amount transferred up to end of 189 -9 .	
			Up to 31st March 189 .		In 189 -9 .	Up to 31st March 189 .		In 189 -9 .	In Government Securities.	In the Savings Bank.
			Number of years.	Amount.		Number of years.	Amount.			
1	2	3	4	5	6	7	8	9	10	11
RS. A. P.				RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
					Nil					

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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 col. 2	Assessed.													
			Under 8 Annas.		8 Annas to Rs. 1½.		Rs. 1½ to Rs. 5.		Rs. 5 to Rs. 15.		Rs. 15 to Rs. 30.		Rs. 30 and above.		Total.	
			Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				RS. A. P.		RS. A. P.		RS. A. P.		RS A. P.		RS. A. P.		RS A. P.		RS. A. P.
Cuddalore	8974	5721	1678	580 8 2	2231	208 11 5	1559	392 11 7	213	152 12 11	17	4 0 9	15	10 23	213	7 7 572	1065	5 6

1678
2231
1559
213
17
23
5721

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Chairman

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

Name of the Municipality.	Class I. Number.	Class I. Amount.	Class II. Number.	Class II. Amount.	Class III. Number.	Class III. Amount.	Class IV. Number.	Class IV. Amount.	Class V. Number.	Class V. Amount.	Class VI. Number.	Class VI. Amount.	Class VII. Number.	Class VII. Amount.	Class VIII. Number.	Class VIII. Amount.	Total. Number.	Total. Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.
Cuddalore	..	..	8	350 0 0	41	980 0 0	46	504 0 0	121	697 8 0	418	1192 8 0	129	241 0 0	816	774 8 0	1579	4739 8 0

In Class II assessed 6 persons in both half years, one in 1st half year and one in 2nd half year.
In Class III assessed 39 persons in both half years and 2 only in the 2nd half year and part remission of Rs 20 was granted to 2 individuals under section 51 of Act IV of 1884.
In Class IV assessed 38 persons in both half years 5 in 1st half year and 3 in 2nd half year.
In Class V assessed 113 persons in both half years 5 in 1st half year and 3 in 2nd half year and part remission of Rs 4-8-0 was granted to 2 individuals under section 51 of Act IV of 1884.
In Class VI assessed 377 persons in both half years, 23 in 1st half year and 18 in 2nd half year.
In Class VII assessed 112 persons in both half years, 11 in 1st half year and 6 in 2nd half year.
In Class VIII assessed 733 persons in both half years, 42 in 1st half year and 41 in 2nd half year.

[signature]
Chairman

Statement X.

1. Name of Municipality .. .. Cuddalore
2. Population as per last census 47,355
3. Sanctioned number of Councillors { (a) Nominated .. .. 5 ; (b) Elected 15
4. Actual number of Councillors on 31st March 1897— 20
   - (a) Ex-officio 1
   - (b) Nominated { Officials .. .. 3 ; Non-officials 1
   - (c) Elected .. { Officials .. .. 0 ; Non-officials 15

   Total .. 20

   - (d) Europeans and Eurasians 3
   - (e) Natives 17
5. Total number of meetings actually held during the year 17
6. Number of meetings adjourned for want of a quorum 1
7. Average attendance at each meeting *actually* held—
   - (a) Officials 1
   - (b) Non-officials 9

   Total .. 10

   - (c) Europeans and Eurasians 1
   - (d) Natives 9

   Total .. 10

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

M. R. Ry. C. S. Srinivasa Rao Avergal, Public Prosecutor, was elected Chairman by the Council at a meeting held on the 15th January 1895, and the approval of Government to his election was notified in part I A of the Fort St. George Gazette dated 19th February 1895.

[signature]
Chairman

Statement X-A.—Showing the particulars of elections held in the Municipality of Cuddalore 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. I Ward — Old Town Cuddalore	47355.	76	.	.	.	
2. II Ward — do — (*)		128	30-4-96	1	Contested	93
3. III — do — Bandipalliam		104	.	.	.	.
4. IV — do — Tiruppapuliyur		168	.	.	.	.
5. V — do — [illegible]		155	.	.	.	.
6. VI — do — Padupalliam		181	.	.	.	.
7. VII — do — Manjakuppam		141	.	.	.	.
Total ..	47,355	953	..	1	..	93

(*) The election was held with reference to the Voters' list prepared in
8. 1893, the adoption of which was sanctioned in G.O., dated 15th August
1895, No. 1324 Mis., but the number of Voters entered in Col. 3 is with
9. reference to the revised list prepared in October 1895. Vide
instructions in clause (3) of note to Statement X-A embodied
10. in G.O., dated 10th December 1891, No. 1293 Mis. Local and Municipal.

(Sd.) Chairman

Statement XI.—Furnishing information regarding Municipal markets, houses served by the private scavenging agency, number of latrines and of lights, &c., in the Town of Cuddalore for the year 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 — Latrines	Number of public latrines on 31st March 1896 — Urinals	Number of latrines constructed in 1896-97	Number of latrines demolished in 1896-97	Number of latrines on 31st March 1897 — Latrines	Number of latrines on 31st March 1897 — Urinals	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	5	6	7	8	8	9	10	11	12
13.30 Sq: Miles	Fish market	Leased out	234	25	.	.	.	⊗ 25	.	382	8	.	390

⊗ Of which 13 are Masonry latrines and 12 are tatty latrines.

(Sd.) Chairman

5th July 1897.

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

Name of hospital and dispensary.	Patients treated. In.	Out.	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
Municipal Hospital, New Town	659	25,108	25,767	1. Nagammal 2. Krishnammal 3. Sudiammal	59	Government Order dated 15 January 1890, No. 92. In. Mis. 70
Municipal Dispensary, Old Town.	"	14,902	14,902	1. S. Sylvester 2. Nagammal	40	
—do— Tirupapuliyur	"	17,775	17,775	1. Sudiammal 2. Nagammal	40	
Women and Children's Dispensary	"	1,007	1,007	Nil.		

Cuddalore
5th July 1897.

Chairman

STATEMENT XIII.—Showing the Statistics of Vaccination and of Births and Deaths registered in the Town of Cuddalore 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.	Above one year of age.	Number of successful operations. Below one year of age.	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
			Medical Subordinates								
			1								
			2								
			3				Nil.				
			Total ..								
			Municipal Vaccinators								
2027	1600	Nil.	1 Dyalu Naidu	1214	909	1201	861	2123	2062	519	
			2 Varadarajalu Naidu	145	109	145	109	254	254		
			3								
			Total ..	1359	1018	1346	970	2377	2316	519	
			Grand Total ..			23	16				

Cuddalore
5th July 1897.

Chairman

71

3102

Cuddalore

Enclosure No 1.

In a letter from the Chairman,
Municipal Council, Cuddalore,
Dated 5 July 1897, No 279.

Ref our Regt No 455/Jug of 1897.

Proceedings of the Collector of South Arcot dated 12.6.97 under Section 346 Clause II of the District Municipalities act.

Read the following:—

1. Proceedings of the Cuddalore Municipal Council 8.5.97 disposing of appeals under the late on buildings Nos 233, 241, 244 &c.
2. Letter to the Chairman 19.5.97 Ref on 455/Jug
3. Letter from the Chairman No 124 dt 24.5.97
4. Office note of the T.D.C dt 3.6.97

Orders

The appeals referred to in the proceedings of the Cuddalore Municipal Council read above were for the year 1896-97. They were not disposed of within the year by the Council but more than a month after the expiry owing, as the Chairman explains, to the large number of appeals received in the year and yet the Municipal Council resolved to carry out the alterations caused by the disposal of the appeals, in

in the accounts, as if the appeals had been decided before the close of the year. The Chairman states that this was done to arrive at the settled demands for preparing the D.C.B Statement III A. The Council proceeding is, the Collectr considers irregular. In the Statement IV A to accompany the Administration report for 1896-97 the final demands, as it actually stood on 31.3.97, should be reported. The subsequent modifications in the demand caused by the late disposal of appeals may be noted in a "note" at the foot of the statement. The procedure adopted by the Councils is calculated to misrepresent the true facts to conceal the dilatoriness of the Council in the disposal of the appeals and to make the actual Collections appear to be better than they really are. The Council ought not, in the opinion of the Collectr, to adopt such procedure and no

no proceedings or transactions passed or made subsequent to the close of the year can, for the purpose of "Convenience" or "adjustment in the accounts" be deliberately held to have been passed or made in the year.

2. The Chairman, Municipal Council Cuddalore, is requested to state on what day or days the appeals referred to above, were received by him and why they were not disposed of within the year as they should have been. He is also requested to furnish a statement showing the number of meetings of the Council with dates during the last 4 months of 1896-97 and during April & May 1897. He is requested to reply within a week as the information called for can be easily furnished in that time.

(Signed) A.E. Castle Asst Collr

Collr

on the accounts [illegible]

/True copy/

/Signed/ H Sabbaroya Ayr

for Collector

/True copy/

DEPUTY COLLECTOR'S OFFICE
19 JUL. 97
GUD

L Varadaraa
Assistant Collector.

5/3602

Proceedings of the Collector of
South Arcot dated 26th May 97.

Under Sec 34(1)(h) of the Madras
District Municipalities Act.

Read the following:

Petition from Jandavaraya
Pillai of Marungapuri complaining
against the seizure of his cart and the
unwarrantable delay in the disposal
of his petition to the Council, and
requesting the cost of the cart to be
paid to him.

2. Report of the assistant collector
dated 18.6.97 No 584/Dis.

Order

The assistant Collector has made
a careful enquiry into the allegations
contained in the petition and has
examined the persons concerned
as also the Municipal records.
The facts of the case appear to be
as follows.

On 19.5.96 the Municipal
Overseer of the Division

T. Ronaldson Dyer prepared
a list of Vehicles to be taxed for the
half year ending September 96 which
was countersigned by ward Councillor
Pendurang a Brahmin, who does
not however appear to have verified
the entries therein or taken the slightest
trouble to satisfy himself as to the
correctness of the list. In the list the
petitioner is said to have possessed
one 4 spring wheeled Vehicle and
a "pony" taxable under the act.
The petitioner however denies that he
had any pony. The carriage was not
attached for want of license until
4.9.96 ie some four months after
the preparation of the list, when admittedly
its wheels had been taken off and
when the petitioner had no pony.
The carriage ought of course to
have been attached long before
the 4th September and the overseer
is unable to give any satisfactory
explanation for his neglect of
public duty and extreme dilatoriness.
He says he waited because
"the petitioner was poor" and
admits that he has been guilty
of other irregularities of the same
kind for he says "I waited not
only for him but also for others"
and yet this is the Overseer about
whom the ward Councillor on p. 9
recorded that he has "always been
discharging his duties honestly
and faithfully" The value of this
testimonial is sufficiently discounted
by the irregularities proved in the
Case. It is quite clear that this
Overseer had been given far too
much liberty and left to do pretty
much as he pleased and that it is
very evident that his work has
not been supervised. Persons
responsible for collection of arrears
due to the Municipality do not
appear to take prompt steps for
their realization. The Municipal
authorities appear to have
totally neglected to observe the
provisions of sections 80 to 82
of the act. It also appears
that

in the ac-

that no copies of the dules and
bills are kept in the office. These
are glaring instances of the
gross carelessness in the
Municipal office and a highly
discreditable method of conducting
public business. Moreover this
Overseer in the notice served on the
day of the attachment of the Cart
refers to the want of a license for
the carriage and a bell. The pony-
the existence of which the petitioners
denies has now been transformed
into a bull by the overseer!! This
last fact further shows the extreme
carelessness with which the Overseer
prepared his notice and how insufficiently
his work has been supervised
by his superiors. The Overseer
never probably set eyes upon the
pony alleged to have been in the
possession of the petitioners. Otherwise
it is difficult to understand
how he could have described it
as a bull and the proceedings
against the petitioners very
probably rose out of spite on the
part of the Overseer as alleged by the
petitioners.

2. The extraordinary irregularities
disclosed do not end here. The
Cart which was attached on 4.9.96
had not been sold on the date of
the Assistant Collectors report i.e.
18th May 1897 though the objection
petition was disposed of by the
Chairman on 23.9.96. It is
difficult to conjecture why for a
period of nearly 8 months, no
steps whatever have been taken
for the sale of the Cart, which is
reported to have been very seriously
damaged owing to exposure to
wind and rain. The petitioner
has apparently been put to
considerable loss by the various
irregularities committed by the
Council and its servants, notably
the overseer, and the Collector
considers that it is only reasonable
that the Municipal Council
should repay to the petitioner the
loss sustained by him in
consequence of their irregularities,
the amount being recovered
from

to the persons who are supposed to supervise the work of the office establishment. For a few ~~Cases~~ instances of such delay, the Chairman's attention will be drawn to this office Ref Cases Nos $\frac{191}{\text{Eng Supr}}$ of 96, $\frac{131}{\text{Eng Petn}}$ of 96 and $\frac{201}{\text{Eng Petn}}$ of 96 & $\frac{1063}{\text{Eng Cor}}$ of 96 & no $\frac{408}{\text{Eng Cor}}$ of 97.

6. It is perfectly clear that both the office and the executive work of the Municipality requires energetic and close supervision by an officer able and willing to devote considerable time to it. The Municipal Council is bound under sec. 39 A clause 2 of the Municipal act as lately amended to have a paid secretary as the income of the Municipality during the last 2 years exceeded Rs 30,000 as noted in the margin×

× 1894-95 — Rs 52,855
1895-96 = 46,562
1896-97 — 44,182

7. The Collector is of opinion that the administration of the Cuddalore Municipality has

has for sometime past been extremely unsatisfactory and that the time has come for a complete change of policy. The riddance of some of the present Municipal servants who, like the overseer referred to above, are practically useless and the appointment of better men in their places seems necessary and so does the appointment of a paid and competent secretary, willing and able to devote his whole time, to the business of the Municipality. A continuance of the past maladministration can only end in one way viz the supersession and dissolution of the present Council under the powers conferred by sec 7 of act III of 1897.

8. The Chairman will be requested to report at an early date what steps the Council has taken in respect of the appointment of a paid

Secretary

Secretary

(Signed) A. E. Castle Stuart, Stuart
Collector

~~76~~
Englstw. of 97

DEPUTY COLLECTOR'S OFFICE
G. D.
19 JUL. 97
CUDDALORE.

True copy forwarded to the Assistant Collector for information with reference to his letter No 584 d/ 18-5-97

(Signed) V. Subbarayaiyar
for Collector

26 May 97

True copy

T. Varadarao
Assistant Collector

6/3 CO2

List of outstanding advances in the hands of the Municipal councillors, Cuddalore, on the 31st March 1897.

Date of advance	To whom advanced	Purpose for which advanced	Amount advanced
			Rs. a. p
19-3-96.	M. R. Ry O. T. Sadagopa charriar avergal.	For erecting a latrine as per standard plan proposed by the sanitary Commissioner.	300-0-0.
19-3-96.	M. R. Ry Panduranga mudaliar avergal.	Do	300-0-0
5-12-96.	Do	For making 10 iron lamp posts in V Division	43-12-0.
		Total.	343-12-0
30-6-96	M. R. Ry Muthusami chettiar avergal.	For repairing the hand cart of the I or 2nd ward	8-0-6.
30-6-96	Do	For repairing the hand filth-cart of the I or 2nd ward	6-3-0
1-7-96	Do	For renewing and repairing the filter beds of the cuddalore water works	22-8-0.
23-7-96	Do	For purchase of a pair of wheels for the night soil cart of the I or 2nd	27-1.
		Carried over.	15-6

	M Rly Muthusami chettiar & anergal	Brought forward		63-15-6
4-8-96	do	For constructing a bamboo mat latrine in Kullakkarai cda sheet I Division		30-10-6
30-10-96	do	For erecting a cholera shed at Cuddalore Old Town		22-0-0
3-11-96	In B Ry Muthu-sami chettiar anergal	For erecting a cholera shed in I do		24-0-0
20-11-96	do	For repairing 2 masonry latrines in Pensioners lines at Cuddalore C.J		53-12-0
10-2-97	do	For making 2 iron drums for removing urine from latrines of I Division		21-0-0
23-3-97	do	For repairing sewage cart of the I do		37-4-6
		Total		252-10-6
5-10-96	In B Ry Mahomed Muralh Markayar anergal	For erecting a pandal at the market and for providing a wooden cover for the well in the market at Cuddalore C.J.		20-13-6

18-11-96	In C Ry Mahomed Lebbai Marikkayar	For removing certain decayed palmyrahs in the fence round the cart-stand at Cuddalore C.J	16-5-0
11-1-97	In B Ry Singaravelu mudaliar anergal, sub Assistant Inspector of Schools	For making furniture to municipal salary vernacular school	38-4-0
12-2-97	District medical and sanitary officer	For purchase of table cloth for the use of Tirupapuliyur Dispensary	6-0-0
— do —	do	For making 2 teak wood benches for — do —	20-0-0
			26-0-0
		Grand Total Rs	991-13-0

V. Varadarao
Asst Collr
DG

DEPUTY COLLECTOR'S OFFICE
19 JUL. 97
CUDDALORE.

Extract from the proceedings of the Municipal Council of Cuddalore passed at a Meeting held on the 5th July 1897.

Present.

Dr. R. Ry. C. S. Srinivasa Rao Avergal, Chairman

" T. Venkatachellam Chetti Garu.

Dr. J. C. Marsden.

Dr. R. Ry. P. T. Thadayappa Pachaiyappa Mudaliar Avergal

" Dr. Ganapathi Mudaliar Avergal

" Mahomed Razaq Merkan Avergal

" Dr. Commarasami Pillai Avergal

About 12 Councillors.

Read draft administration report of the Municipality for 1896-97.

Resolved that the report be adopted fair Copied and submitted to Government.

* * *

/Signed/ C. S. Srinivasa Rao

Chairman

/True Extract/

Copied. D.D.

Compd. D.D.

Chairman

5.7.97

Statement No. I relating to General Statistics in the Cuddalore Municipality for 1896-97.

		1895-96			1896-97		
		Number of Schools.	Number of pupils on 31st March. Boys.	Girls.	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	2	717	"	2	861	"
	Unaided and Indigenous						
Secondary Schools	Government						
	Board or Municipal						
	Aided from Provincial Funds						
	Aided from Local or Municipal Funds	1	92	"	1	78	"
	Unaided and Indigenous						
Primary Schools	Government	3	235	3	3	185	"
	Board or Municipal	1	65	"	1	30	"
	Aided from Provincial Funds	5	189	5	5	163	8
	Aided from Local or Municipal Funds	24	1168	58	26	1077	71
	Unaided and Indigenous	23	462	"	18	489	"
Training Schools	Government	1	26	"	1	29	"
	Board or Municipal						
	Aided from Provincial Funds						
	Aided from Local or Municipal Funds						
	Unaided and Indigenous						
	Total	60	2954	63	57	2912	79
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						

REMARKS.

…attendance in the Local …ges has advanced.

…ly aided Schools viz that the Manager should … …Walore … has again declin… …aided Schools also show a d… attendance. Supervising dep{t}. attached to … declined from 33 to 28 … has likewise suffered … municipal S.L Schools have … general fall.

…umber of aided Schools ha… while they declined in strength … rest of … aided and Indigenous Sc… though they rose sligh…

Since the introduct… the assignment syst… several aided Schoo… to draw the full amo… owing to their low net… partly accounts for … in strength of many…

Note.—1. *Where an institution is aided from Provincial or Local (or Municipal) Funds, … or Local (or Municipal) according as it has received a larger grant from Provincial or Local (or Municipal)…*

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 … of Municipal Co…uncils concerned before the 1st May.*

Ed. R 45 5,000 2-6-93.

Chairman

Sub-Assistant Insp…

Statement No. IV relating to the results of the Grant Examinations in the Cuddalore Municipal 1896-97.

Standard.	1895-96 Compulsory Subjects only. Number of pupils presented for the Standard.	Number passed.	Merit.	Ordinary.	1896-97 Compulsory Subjects only. Number of pupils presented for the Standard.	Number passed.	Merit.	Ordinary.	Remarks.
VII. Standard or Lower Secondary Examination.									
VI. Standard									
V. Do.			Salary Result Schools.						
IV. Do. including Primary School Examination.	18	13	2	11	21	17	1	16	
III. Standard	29	22	7	15	21	13	4	9	
II. Do.	24	19	3	16	30	18	8	10	
I. Do.	27	23	15	8	30	25	15	10	
Infant Do.	28	21	5	16	38	27	20	7	
Total	126	98	32	66	140	104	48	52	

Name of Subject.*	1895-96 Optional Subjects.				1896-97 Optional Subjects.				
Second Language Tamil	59	33	12	21	4	1	"	1	

Remarks regarding the progress of Panchama and Muhammadan Education relating to the Cuddalore Municipality for 1896–97.

---

4 Panchama Results Schools presented 58 pupils, of whom 44 passed against one in the preceding year, which presented 11; and all the 11 passed.

There were no Municipal Schools for Panchamas, though 3 are shortly to be opened by the Municipality, for the benefit of this backward Class.

As for Muhammadan Education there were no results Schools for Muhammadans in the Municipality, but there was a Salary Results School which presented 12 pupils, of whom only 2 passed. This School presented 7 pupils in the previous year and all of them passed.

A. Sivajnanam.
Pub Asst Inspr of Schools.
Cuddalore Range.

12th May 1897

No 1344 S.
19. 5. 97

Forwarded to the Chairman, Cuddalore Municipality.

2. Statement I. As compared with the Statistics of the previous year, there was a fall of three Schools, though the strength remained almost stationary. This is to be regretted. The Secondary Schools declined in strength, mainly for want of support.

3. Statement II. As compared with the figures of the previous year, Native Christians and Brahmins showed an advance, while Pancharmas and Mohammadans a decline.

4. Statement III. An advance will be noted in the qualifications of teachers more especially under those holding trained teachers' certificates. The fall in the number of unpassed teachers from 31 is satisfactory. The majority of the unpassed are appertained to aided and Indigenous Schools.

Statement IV. Municipal Schools. A small rise is noted under No. presented and passed. The introduction of Drawing and Drill is a new feature in the history of Education.

Statement V. Result schools. As compared with the previous year, it is satisfactory to note that there was an increase in the numbers presented and passed. The higher percentage of merit passes points to an improvement in the quality of instruction. In optional subjects though there was a rise in the numbers presented, the total number passed shows that they were not taught satisfactorily. An improvement is expected during the current year in this direction.

6. From the note of the Lab Asst. Inspector enclosed in the statements, it is observed that Pancharmas made an improvement while Mahommadans showed no advance. The Municipal Council having recently resolved

resolved to open three Municipal schools for Panchamas, a better record of progress will, it is expected, be shown next year.

7. The work of the late Inspecting School Master was unsatisfactory while that of the present officer may be characterized as fair.

(Signed) C. A. Subramaniya Aiyar
Ag. Asst. Inspector of Schools,
Arcot Division.

(True Copy)

[signature]
Chairman

5.7.97

2/3102 M of 1897

Enclosure No. –

In a letter from the Chairman, Municipal Council, Cuddalore, dated 5th July 1897, No. 279.

[R. Out to Press. 10,000–19..] 19-11-97

... signature. 30 ... 97

... in print. 2-12-97

De...

No. DATED.

D...

3102 M —— (already in type)

C. No.

...ER OF GOVERNMENT

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