1

cal & Munl. (189) Department.

PRINTED.

G.O., No. 1536 m

DATED 1-9-98

DESPATCHED

INDEXED.

[Despatch Abstract.]

Administration Reports - Reviewing
the ——— of the Coimbatore
Municipal Council for 1897-98.

BACK PAPERS.

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

FURTHER PAPERS.

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

Government {1898} of Madras.

LOCAL AND MUNICIPAL.

Recd. } 1898. *Enclosures*

Regd. } *Spare copies*

G.O., No. 1536 M., 1st September 1898.

SEPTEMBER.

Administration Report.

Reviewing the — of the Coimbatore Municipal Council for 1897–98.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From J. G. WOOD, Esq., Revenue Divisional Officer in charge of the Municipal Council, Coimbatore, to the Secretary to Government, Local and Municipal Department (through the Revenue Divisional Officer of the Division), dated Coimbatore, 8th July 1898, No. 380.

With reference to section 252 of the Madras District Municipalities Act as amended by Act III of 1897, I have the honour to submit the annual report and statements of this municipality for the official year 1897–98.

I.—Constitution of the Municipal Council.

1. The sanctioned strength of the council on the 1st April 1897 was 20—5 nominated and the rest elected councillors. On the 31st March 1898 there were 18 councillors, of whom 1 was *ex-officio*, 4 nominated and 13 elected councillors. The decrease in strength at the close of the year was owing to the vacancies caused by the expiry of the term of office of M.R.Ry. C. A. Venkatakrishnaiyar and Sooloor Lakshminarasimha Aiyar on the 26th March 1898. Three of the 18 councillors were Europeans and Eurasians and 15 Indians. The total number of meetings held during the year was 35, of which 2 were adjourned for want of a quorum. The average attendance at each meeting was 3 officials and 8 non-officials, of whom 2 were Europeans and Eurasians and 9 Indians. M.R.Ry. H. Ramarao Avargal, who was elected as Chairman on the 23rd March 1897, held the office during the whole of the official year.

2. *Administrative Changes.*—During his administration two elections were held—one on the 27th November 1897, in which M.R.Ry. M. Sambantha Mudaliyar Avargal was elected uncontested for the third ward in the place of M.R.Ry. C. Sadasiva Mudaliyar Avargal, who did not seek re-election on the expiration of his term of office in consequence of his being an Honourary Magistrate. Another election, which was a contested one, was held on the 19th June 1897, in which two councillors, viz., M.R.Ry. Saminatham Chettiyar and Qadir Badshah Sahib were elected for the fourth ward *vice* M.R.Ry. Namasivayam Chettiyar Avargal deceased, and M.R.Ry. I. Venkataswami Nayudu Garu resigned. One nominated councillor Baji Ghulam Mohideen Sahib was not re-nominated as he was also an Honourary Magistrate. Faizulla Sahib, an official holding the employment of copyist superintendent in the district court was appointed by nomination on the 22nd February 1898. The total number of registered voters at the close of the year, as revised and brought into force from the 13th December 1897, was as follows :—

First ward	86	Sixth ward	161
Second „	182	Seventh „	180
Third „	139		
Fourth „	314	Total ...	1,343
Fifth „	281		

II.—Balance.

3. The year opened with a working balance of Rs. 4,490–6–6, exclusive of the cash deposit of Rs. 5,307–1–1.

III.—Receipts.

4. The following statement compares the receipts under the several heads for the year under report with those of the previous year :—

—	Actuals, 1896–97.	Actuals, 1897–98.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Opening Balance	4,317 2 6	4,490 6 6	...	...
2. Tax on Arts	...	3,320 0 0	3,320 0 0	...
„ on Buildings	15,794 9 2	19,054 2 3	3,259 9 1	...
„ on Lands	861 6 0	1,491 14 0	630 8 0	...
„ on Vehicles	675 0 0	920 0 0	245 0 0	...
„ on Animals	1,406 12 0	1,509 8 0	102 12 0	...
„ on Carts	2,644 0 0	2,800 0 0	156 0 0	...
Tolls—less Local fund Share	9,814 15 6	9,739 15 3	...	75 0 3
3. Fees under Act II of 1888	65 0 0	80 0 0	15 0 0	...
4. Avenue Receipts	379 15 3	396 2 0	16 2 9	...
Fees from Travellers' Bungalow	371 4 0	307 0 0	...	64 4 0
Produce of Lands, Gardens, &c.	24 0 6	461 3 0	437 2 6	...
Sale-proceeds of Old Materials, &c.	4 5 0	46 10 6	42 5 6	...
Sale-proceeds of Night-soil, Rubbish, &c....	86 3 0	455 3 0	369 0 0	...
Fees from Educational Institutions	388 7 0	504 3 6	115 12 6	...
Other Hospital Receipts	18 6 11	...	...	18 6 11
Income from Markets	2,171 2 5	2,238 1 0	66 14 7	...
Income from Slaughter-house	753 2 1	857 8 5	104 6 4	...
Distraint Fees	9 4 0	125 0 0	115 12 0	...
Licence fees	657 1 5	650 11 4	...	6 6 1
Cart-stand Fees	456 11 4	544 1 9	87 6 5	...
Fines under Municipal and other Acts	653 14 6	402 6 4	...	251 8 2
Interest on Investment—Lungarkana	...	2,000 0 0	2,000 0 0	...
Do. do. —Medical	174 9 0	174 9 0	...	...
Grants from Government	...	...	...	...
Education—Municipal Schools	...	115 0 0	115 0 0	...
Grant from Local Board—Medical	2,060 13 1	2,058 13 11	...	1 15 2
Private Scavenging Fees	908 10 6	1,308 8 6	399 14 0	...
Other Purposes and Miscellaneous	50 9 0	21 5 0	...	29 4 0
Advances—Others, &c.	33 15 11	430 2 10	396 2 11	...
Total, Receipts ...	40,464 1 7	52,012 1 7	11,994 12 7	446 12 7
Total, Including Balance ...	44,781 4 1	56,502 8 1	...	...

A.—*Receipts from Taxation.*

5. *Tax on Buildings.*—The arrears left uncollected on the 1st April 1897 amounted to Rs. 1,586–7–3 (Rs. 1,509–9–10 for 1896–97 *plus* Rs. 76–13–5 for previous years). Of this, Rs. 1,583–13–3 were collected and a very small sum of Rs. 2–10–0 was written off the accounts as irrecoverable, some of the house-owners being very poor, some having died of cholera and others having left the town. The arrear balance left at the close of the year was *nil*.

6. The current demand, as originally assessed by the Chairman, was Rupees 17,670–15–0. Of this, Rs. 43–8–0 were remitted by the council on appeal. The demand as finally settled was Rs. 17,627–7–0. Of this sum, Rs. 17,470–5–0 or a little more than 99 per cent. was collected, Rs. 13–8–0 remitted on account of vacant houses and Rs. 3 written off as irrecoverable. The balance left uncollected at the close of the year was thus Rs. 140–10–0 only, which must be considered very trifling when compared with the heavy arrear at the end of the last year. Of this balance, Rs. 90–7–6 have since been collected. The house-tax registers were last revised in the official year 1894–95 and the tax is levied at 7½ per cent. Six thousand five hundred and thirty houses were assessed to the tax on buildings out of a total number, according to the census of 1891, of 8,254, the total number of houses on the municipal registers, out of the numbers according to the census of 1891, being 7,405. The incidence per house was Rs. 2–11–2 against Rs. 2–12–9 of the previous year.

7. *Tax on Lands—Arrears.*—The arrear demand at the beginning of the year was Rs. 628-6-6,* of which Rs. 615-2-6 were collected, Rs. 12-8-0 were written off, partly owing to houses having been built on some assessed vacant sites and partly owing to the poverty of some of the rate-payers, &c., and a trifling sum of As. 12 due for 1896-97 was left as a balance at the close of the year, and which has since been collected and credited on the 14th April 1898.

	Rs.	A.	P.
* For 1896-97	497	14	6
Balance of old demand ...	130	8	0
Total ...	628	6	6

8. *Tax on Lands.—Current.*—The finally-settled demand for the year was Rs. 1,029-7-0, of which Rs. 876-11-6 were collected and Rs. 3-4-0 written off as irrecoverable, leaving a balance of Rs. 149-7-6 uncollected at the end of the year. Of this amount Rs. 32-8-6 have since been collected.

9. *Tax on Arts.*—The arts-tax register was first revised by the Chairman on receipt of the original lists from ward bill-collectors and subsequently by ward councillors. The demand originally assessed by the Chairman was Rs. 4,694. Of this amount a sum of Rs. 702 was remitted by the council on appeal. The finally-settled demand under this head was thus Rs. 3,992, of which Rs. 3,320 were collected during the year and Rs. 672 left uncollected as balance. It was during the year under report that this tax was, for the first time, imposed and collected in this municipality, and the difficulties which naturally attend the imposition and much more the collection of *new taxes*, account in the main for the uncollected amount under this head.

10. *Tax on Vehicles—Animals and Carts.*—The collections made under these heads amounted to Rs. 5,229-8-0 against Rs. 5,200 of the revised estimate and Rs. 4,725-12-0 the actuals of the previous year. The increase was owing to the seizure of all unlicensed carts in the town brought for registration and to the collection of tax on bicycles.

11. *Tolls.*—There are seven toll-gates in this municipality. All of them were leased out to a single contractor for Rs. 14,520. The collections made amounted to Rs. 14,523-14-8, inclusive of the interest of Rs. 3-14-8 recovered from the toll contractor for over due kists. The amount of municipal share, after deducting the Local Fund contribution, was Rs. 9,739-15-3, which fell short of the previous year's amount by Rs. 75-0-3. The decrease being small calls for no remarks.

12. *Incidence of Taxation.*—The total income from taxation was Rs. 38,835-7-6, including, and Rs. 29,095-8-3 excluding, tolls. The average incidence per head of the population was As. 13-5 in the former and As. 10 in the latter as against As. 10-9 and As. 7-5, respectively, in the previous year.

13. *Realization under Special Acts.*— Fees under Act II of 1888. The collection under this head was Rs. 80. This is a fluctuating item.

B.—Miscellaneous Receipts.

14. *Avenue Receipts.*—The total collections amounted to Rs. 396-2-0 against Rs. 379-15-3, the actuals of the previous year. The increase was owing to the income derived by the sale of a larger number of dead avenue trees and loppings than in the previous year and to the recovery of arrear kist from the contractor of palmyra trees on tank bunds.

15. *Fees from Travellers' Bungalow.*—The bungalow was let on contract during the year for a period of five years at Rs. 300 for the first year and at Rs. 250 for each of the subsequent four years. Hence the income was less than in the previous year.

16. *Produce of Lands, Gardens, &c.*—The increase shown under this item was owing to the forfeiture of the deposit of garden contractors and to the amount fetched by the sale of the produce of palmyra tope and that of market garden and to the income derived by leasing the male latrine and bandy-pettah gardens.

17. *Sale-proceeds of Old Materials.*—Collection Rs. 46-10-6. All the old tools, &c., that were found useless were sold by auction. Hence the increase.

18. *Sale-proceeds of Night-soil, Street-refuse, &c.*—The realization under this head increased very much owing to the large sale of the rubbish manure to the ryots of surrounding villages, who were made to understand the usefulness and importance thereof.

19. *Fees from Educational Institutions.*—The increase under this head was due to the conversion of the Big Bazaar Street result school into a municipal salary-result school.

20. *Income from Markets and Slaughter-house.*—The increase under these two items was due to higher bidding owing to competition at the auction sales for the year under report.

21. *Distraint Fees.*—Rupees 125 were realized during the year. Owing to large arrears in the previous year, coercive measures were adopted in the collection of taxes. Five hundred and sixty-eight warrants were issued during the year for the collection of Rs. 908-14-4, of which, collections to the amount of Rupees 855-4-4 were made in 522 cases. In four cases properties were distrained and the amount collected before sale. The fees and fines collected for seizure of unlicensed carts under section 90 of the Act are also included in this item (distraint fees)—*vide* Accountant-General's Circular, No. 409-L.F.D., dated 21st September 1887.

22. *License Fees.*—The small decrease of Rs. 6-6-1 under this head calls for no remarks.

23. *Cartstand Fees.*—The increase was due to the collection of the arrears of the past year and to the bandy-pettah having fetched higher price this year owing to keener competition.

24. *Fines under Municipal and other Acts.*—Rupees 653-14-6 represent collections from April to November 1896, which were remitted direct to the municipal office by the Bench Magistrates as per rules then in force. From December 1896 fines collected by the Bench Magistrates were remitted to the treasury, as per Accountant-General's Circular, No. 19, dated 14th October 1896 (*vide* G.O., No. 1460 M. L. and M., dated 2nd September 1896), subject to adjustment after the end of the year to the credit of Municipal funds, deducting the cost of establishment. Rupees 402-6-4 credited in 1897-98 represent collections of the last four months of 1896-97 adjusted by the Accountant-General in 1897-98. The amount collected during the latter year not having been adjusted by the Accountant-General, no comparison could be made between the collections of this year and the previous years.

25. *Interest on Investment—Lungarkana.*—The revenue collected from Modavandi inam for the maintenance of the lungarkana at Coimbatore was not paid by the Tahsildar in 1896-97. Hence the two years' income was recovered during the year under report. This accounts for the increase of Rs. 2,000.

26. *Grants from Government*—(1) *Education—Municipal Schools.*—The common gymnastic instructor attached to this municipality gives instruction in gymnastics to the pupils of aided result schools within the municipal limits, in addition to the schools under municipal management. Hence the one-third grant claimed and recovered from Provincial funds has been shown against this item.

27. *Private Scavenging Fees.*—The demand for this year amounted to Rs. 1,080-10-0 which was fully collected. Of the arrear demand, viz., Rs. 257-10-6, a sum of Rs. 227-12-6 was collected and Rs. 29-14-0 were written off the accounts, the parties being very poor and unable to pay.

28. The other items of miscellaneous income, such as fees for removing broken tiles and fee for the grant of duplicate tickets, &c., being of a fluctuating character, call for no remarks.

IV.—Expenditure.

29. The total expenditure amounted to Rs. 54,296-12-5 against Rs. 54,880 anticipated in the revised estimate and Rs. 40,290-13-7, the actuals of the previous year. It was distributed among the several grants as noted below :—

	Rs.	A.	P.
Grant 1, Public Works	12,901	4	10
„ 2, Education	6,298	15	9
„ 3, Sanitation and medical services	24,345	13	11
„ 4, Lighting and miscellaneous municipal purposes	6,268	6	5
„ 5, General establishment	3,649	11	6
Advances recoverable	7	8	0
Refunds	25	0	0
Pension and gratuity	800	0	0
Total ...	54,296	12	5

30. *Grant 1, Public Works*—(1) *New Works—Communications.*—Rupees 189-0-8 were expended for the formation of roads on the land newly purchased during the year for the night-soil depot.

31. *Buildings.*—Bullocks were purchased for all the rubbish carts which had been drawn by men. For picketing them, new sheds were constructed with a decent looking front entrance building in the cartstand which was very unsightly before. This cost Rs. 1,042-15-0 and Rs. 443-14-0 were spent for procuring an iron latrine for the Paracherry and for the purchase of a site in Venkatai Gounden's lane to build a latrine there.

32. (2) *Repairs—Communications.*—Some of the main roads were thoroughly repaired to their full length during the year. Metal and gravel, &c., were purchased from contractors and the works were carried out by departmental labour. Damaged portions and hollows in other roads were also repaired. The amount of Rs. 4,849-13-7 spent during the year on account of this item was more than the allotment sanctioned for the year and the actuals of the previous year. This is a little less than 50 per cent. of the income under tolls.

33. *Buildings.*—The budget estimate for this item was only Rs. 450. This was intended for petty repairs to buildings. But subsequently it was found necessary to thoroughly repair the travellers' bungalow, slaughter-house, lungarkana and the major portion of the latrines which were not repaired for some years past. The necessary repairs to hospitals and dispensaries, municipal office and market buildings were also done. Hence a heavy expenditure of Rs. 3,164-10-3 was incurred under this head during the year.

34. *Drainage.*—Out of the allotment of Rs. 1,000 provided for drain repairs, only Rs. 442-6-7 were expended for constructing V-shaped drain to dancing girls' lane and for repairing Rungiah Gounden's street drain, &c., the other portion being required to meet the excess expenditure under other heads.

35. *Water-supply.*—A sum of Rs. 474-10-4 was spent under this item for repairing the several public wells in the town. The amount exceeded the sanctioned allotment in this case also. Chickaraja Thoppakolam, which is one of the largest wells in the town, and Chuckler's well were completely repaired and stone revetments and parapet walls were constructed for the same. The expenditure last year was only Rs. 23-11-11.

36. *Tools and Plant and Other Stores.*—Rupees 47-2-0 only were spent for repairing old tools and for purchasing a few new ones.

On the whole the amount expended for public works during this year was double the amount spent in the last year, viz., Rs. 12,901-14-10, were defrayed against the revised estimate of Rs. 13,500 and Rs. 6,351-7-1, the actuals of the previous year. The expenditure under this grant was 22·74 per cent. of the total revenue.

37. *Grant 2, Education.*—The sanctioned allotment for this purpose was Rs. 6,610 as per revised estimate. The amount actually spent during the year was

Rs. 6,298-15-9. The actuals of the previous year were Rs. 5,784-9-5. During the year under report the London Mission High school was also included under salary-grant schools.

(2) Now the total number of schools for which salary grants have been paid from Municipal funds is four, viz., Coimbatore College, St. Michael's College, London Mission High school and Maracoir Muhammadan school.

(3) The grants sanctioned to each of the above schools are as follows :—

(1) Coimbatore College, Rs. 77-14-8 a month.
(2) St. Michael's College, Rs. 35-2-8 „
(3) Maracoir Muhammadan school, Rs. 27 a month.
(4) London Mission High school, Rs. 20-13-4 a month, and the amount paid on account of these four institutions during the year was Rs. 1,754-10-8. More than 15 per cent. of the income from taxation, market and rents was thus spent on education during the year. This includes the contribution of Rs. 210 to the Medical College. With the exception of the Maracoir Muhammadan school, the schools that received salary-grant from Municipal funds were examined by the Inspector of Schools. No information regarding the working of these schools can be furnished here as the annual examination reports are not communicated to this office.

(4) There are now eight salary-result system schools under the management of this municipality, including a school newly opened this year in Big Bazaar street for artizan classes, and a night school for the children of poorer classes, such as Odders, &c., who earn their livelihood by manual labour. The children of five schools are taught up to the Upper Primary standard and those of three schools up to the Lower Primary standard. The total strength of all the above schools on the 31st March 1898 was 463 and the fees collected and remitted to the municipal office amounted to Rs. 504-3-6. The amount of salary paid to all the teachers amounted to Rs. 1,710-3-7 and the result grant paid was Rs. 420. Contingencies, including house rents for the buildings occupied by schools and sweepers' pay, &c., amounted to Rs. 259-4-0. The average net cost per pupil was Rs. 4-2-5. The total number of pupils presented for the annual grant examination was 238, of whom 208 passed. The result is very satisfactory. There are an inspecting schoolmaster and a gymnastic instructor under municipal control at a cost of Rs. 480 per annum. There are altogether 20 result grant schools for which Rupees 1,653-8-0 were paid as result grants. Statements I to IV received from the Assistant Inspector of Schools are herewith submitted with reference to G.O., No. 885 L., dated 15th April 1891.

38. *Hospitals and Dispensaries.*—The increase or decrease noticeable under establishment, medicines, dieting and contingencies being small when compared with the revised estimates calls for no remarks. The total amount expended on account of the upkeep of the hospital was Rs. 6,313-3-9. The annual report received from the District Medical and Sanitary Officer is enclosed herewith.

39. Contributions paid to the Medical College, sanitary inspection and medical reserve staff aggregated Rs. 386 as per claims made.

40. *Vaccination.*—As contribution to the local board Rs. 48-11-2 only were paid.

41. *Birth and Death Registration—Contingencies.*—Rs. 21-8-6 were spent against the revised estimate of Rs. 20 and Rs. 61-14-10, the actuals of the previous year.

42. *Conservancy and other Charges.*—Rupees 3,855-13-10 were spent against Rs. 3,700 of the revised estimate and Rs. 1,190-5-9, the actuals of the previous year. During the year 30 new bullocks were purchased for rubbish and other carts which were drawn by men before at a cost of Rs. 1,338. The fodder, &c., purchased for their maintenance cost Rs. 1,389-10-6. Carts were repaired at a cost of Rs. 532-0-4. Fifty dust-bins were purchased at a cost of Rs. 437-15-0 and an iron sewage cart for Rs. 158-4-0.

43. *Cholera Charges.*—The amount expended was Rs. 3,598-3-3 against the revised estimate of Rs. 3,350 and Rs. 1,695-8-5, the actuals of the previous year.

The cause of increase was the continuance of the epidemic during the whole year with one short interval. It is well explained in the District Medical and Sanitary Officer's report herewith submitted.

44. *Conservancey—Contingencies.*—Rupees 152–9–10 were spent for shoeing bullocks and for the purchase of head and nose ropes and for numbering the carts.

45. *Grant 4, Lighting Establishment.*—The increase under this head was due to the increase in the pay of lighting masalchies as they had to do more work than in previous years (*vide* G.O., Mis. No. 1371 M., dated 7th June 1897).

(1) *Lighting Contingencies.*—Rupees 1,286–5–9 were spent for the purchase of kerosine oil, burners, and chimneys and for repairing lanterns, &c. The town is lighted by 300 lamps. The average quantity of kerosine oil consumed every month, including the supply to the hospital, was 192 gallons and the average monthly cost was Rs. 76.

46. (3) *Lungarkana—Contingencies.*—Nothing was spent during the year towards this item, though Rs. 100 were provided in the revised estimate. There was no occasion to purchase cumblies, mats and cloths, &c., for the lungarkana paupers as these were supplied in 1896–97.

47. *Feeding Paupers.*—Rupees 1,825–14–5 were expended against the revised estimate of Rs. 1,700 and Rs. 1,184–6–9, the actuals of the previous year. The total number of paupers in the institution on the 31st March 1898 was 73, and the average cost of feeding for a month was Rs. 152 at the rate As. 1–1 per head per day.

48. The travellers' bungalow was let on contract during the year and there was no occasion for any expenditure from Municipal funds.

49. *Other Charges*—(iii) *Printing.*—The increase over the budget and revised estimates was due to the printing of voters' lists of all the seven wards which were revised in October 1897.

50. *Other Charges*—(iv) *Compensation of Lands.*—Rupees 886–10–5 were spent for the purchase of lands for the night-soil depot (*vide* G.O., Mis. No. 2173 M., dated 6th October 1897).

51. *Other Items.*—Rupees 531–12–6 were spent against the revised estimate of Rs. 650 and Rs. 569–5–6, the actuals of the previous year. The expenditure consists of land revenue to Government, cost of firing weekly time gun, cost of registration tin tickets, &c.

52. *Grant 5, General Establishment—(a) Office Establishment.*—The decrease in expenditure, when compared with the actuals of the previous year, is due to the abolition of the office of manager who was drawing Rs. 50 a month, in consideration of the prospective appointment of a secretary, counterbalanced by (*a*) the entertainment of a new correspondence clerk drawing Rs. 20 a month, (*b*) the entertainment of a muchee on Rs. 7, and (*c*) the increase of pay given to the shroff.

53. (*b*) *Collection Establishment.*—The increase shown under this head over the actuals of the previous year is due to the entertainment of a profession-tax bill-collector on Rs. 10 a month, and to the increase of Rs. 2 sanctioned in the pay of the bill clerk—*vide* G.O., No. 699 M., dated 25th March 1897 (budget review for 1897–98).

54. (*c*) *Collection of Tolls—Contingencies.*—Rupees 172–0–6 were spent for the repair of toll-gates, notice boards, &c.

55. (*d*) *Office Contingencies.*—The amount of Rs. 433–4–1 spent against this item during the year was due to the purchase of office furniture and stationery.

56. Contribution to the central office establishment amounting to Rs. 440 was paid to Government as per bill of claim made.

57. *Gratuity.*—During the year the office manager, S. Srinivasa Aiyangar, was paid a gratuity of Rs. 600 equal to one year's pay, and four peons the amount of Rs. 200 equal to their six months' pay—*vide* G.O., No. 699 M., dated 25th March 1897 (budget review for 1897–98).

The year closed with a balance of Rs. 2,205–11–8, exclusive of deposits.

The accounts for the year were audited by Mr. Govindan, the Assistant Inspector of Local Fund Accounts. His notes were received in the office on the 5th instant, in the general remarks of which he states that "the results of the audit is, on the whole, satisfactory."

Concluding Remarks.—The idea of building a separate hospital for women and children is merged in that of a General hospital to be styled the "Jubilee hospital," for which collections are being made.

——

ENCLOSURE.

ANNUAL concise report of the working of the Municipal Main Hospital and Women and Children's Dispensary, Coimbatore, for the year 1897–98.

1. *Public Health.*—The year under observation has been unsatisfactory as regards public health, owing to the prevalence of cholera. The rainfall was below the average by 3·22 inches. The maximum temperature in the shade during the hot season was 102°. Though there was no scarcity, yet the prices of articles of food ruled high throughout the year. As ascertained from the dispensary statistics, the principal diseases treated were those of the digestive system, ulcers, skin affections, malarial fevers, diseases of the eye and ear, injuries and rheumatic affections.

Cholera.—The epidemic of 1896–97 continued to prevail during the months of April, May and June 1897, and caused 167 deaths. From July 1897 up to January 1898 the disease continued in a sporadic form and caused 23 deaths. The second outbreak commenced on the 1st March 1898 and caused 30 deaths by the close of that month. The total number of attacks was 393 with 220 deaths. The outbreaks were traced to importation by some persons arriving in the town from cholera-infected places, principally from Palni in Madura district and Palghat in Malabar district. The instructions contained in G.O., No. 1536 M., dated 9th September 1896, were, to a certain extent, adhered to in stamping out the disease.

2. *Vital Statistics.*—The number of births and deaths was 1,776 and 1,619, respectively, against 1,793 and 1,950 in the previous year.

3. *Sanitation.*—The total number of dust-bins in use is reported to be 150, a number quite inadequate; hence the sweepings of most of the houses are thrown into streets along side ditches and they are generally blown and scattered about by wind. The house rubbish and street sweepings are daily removed by 78 sweepers in 27 carts to rubbish depots; some of these are chosen by the municipal servants as they think fit. There are 28 latrines in use in the town, having one toti attached to each. Though some of them were repaired, still much remains to be done in this direction, as many of them are sadly in want of repairs. Latrines, which are in good repair, are freely used and their contents are removed to the night-soil depot in 13 carts.

Water-supply.—There has been no improvement or change in the water-supply. Nine wells were repaired at a cost of about Rs. 424. The principal source is from wells; almost every house has its own well; the quality is generally brackish and mostly protected by parapet walls, but the majority are situated in the backyards near cesspits and drains. There was no scarcity of water during the year. There is no regular system of drainage. The existing drains are chiefly side ditches and are, in some places, very offensive with stagnant sullage water. Several drains were repaired during the year at a cost of Rs. 1,119. Cesspits do exist still in some houses and they are seldom cleared.

4. *Vaccination.*—The medical subordinates attached to the two institutions did not perform any vaccination. Two second-class vaccinators were working and they vaccinated 2,173 cases with 2,140 successful against 2,106 and 2,067 in the previous year. The percentage of success was 98·48 against 98·10. The total

successful number of primary vaccinations was 2,096, secondary 4 and re-vaccination 40. Vaccination is compulsory in the town and it was wholly conducted with animal lymph preserved in glycerine supplied from the Local Fund depot at a cost of Rs. 48–11–2.

5. *Hospitals and Dispensaries*—(*a*) *Nature and sufficiency of accommodation.*—Forty-three beds—22 male and 21 female—are available for the accommodation of in-patients, and they are provided with the required stock of bedding and clothing which is in a fair condition.

(*b*) *State of repair of Buildings.*—Fair. The building itself has been condemned several times as quite unsuitable for a hospital. The construction of a new district hospital, according to standard plan on a suitable site to be turned the Jubilee hospital, is under contemplation.

(*c*) *State of repair of furniture.*—Fair.

(*d*) *Inspections.*—The Surgeon-General with the Government of Madras inspected the hospital on the 4th April 1898 and his remarks are as follows:—"Inspected the hospital, which is clean and in good order. I have nothing to add to the remarks I recorded last year."

(*e*) *Amount of recoveries from patients who have been able to pay for their diets, &c.*—Nil.

(*f*) *Number of Patients treated.*—The total number of in- and out- patients treated in the year and in previous two years in the main hospital and women and children's dispensary is as follows:—

Years.	Total treated.	Daily average.
1895–96	41,986	254·25
1896–97	40,185	253·34
1897–98	34,818	223·55

This decrease has been observed in both the institutions and the cause is difficult to assign. The number of cases of catarrhal ophthalmia has greatly decreased.

(*g*) *Mortality and actual causes.*—There were 35 deaths among in-patients against 37 in the previous year, due principally to malarial fevers, dysentery and local injuries. There were no septic diseases acquired in the hospital.

(*h*) *Operations and results.*—The number of operations performed was 1,673 against 1,902 in the previous year. Of these, 1,050 were performed in the women and children's dispensary.

(*i*) *Establishment.*—The establishment is sufficient and efficient.

(*j*) *Midwives.*—The total number of labour cases attended by the midwife attached to the main hospital was 112 against 98 in 1896–97. Of these, 37 were confined in the hospital. The midwife is paid Rs. 12 a month with a remuneration of As. 8 per every case over a minimum of six a month.

(*k*) *Dispensary for Women and Children.*—The municipality maintains a dispensary for women and children under the management of a female apothecary who was educated at the Madras Medical College at its cost. The dispensary is located in a rented building quite unsuitable for the purpose. The municipality was supplied two years ago with a standard plan for a dispensary with quarters attached for the female apothecary; but no steps have been taken by the municipality. The total number of women and children treated during the year was 17,153 against 21,532 in the previous year. The average daily attendance was 105·68 against 126·35 in the previous year.

Coimbatore, 28*th May* 1898. (Signed) D. SIMPSON, Surgn.-Capt., *Ag. District Medical and Sanitary Officer.*

Submitted through the Collector, Coimbatore district.

2. From the abstract statement embodied in paragraph 4 of the report, it will be seen that the collections under nearly all heads of receipts largely exceed those of last year, while the largest decrease is only apparent and not real.

3. The figures showing the uncollected balance on 31st March 1898, under each of the following items compare very favourably with those for 31st March 1897:—

	31st Mar. 1897. Rs. A. P.	31st Mar. 1898. Rs. A. P.
(1) Tax on building (arrears)	1,586 7 3	*Nil.*
(2) Tax on lands (arrears)	628 6 6	0 12 0 since collected.
(3) Tax on lands (current)	1,509 9 10	140 10 0
(4) Tax on buildings (current)	497 14 6	149 7 6

The balances under (1) and (2) have been entirely cleared off. The collections under (3) have been very satisfactory and the balance is small. The balance under (4), though much smaller than in the previous year, is still somewhat high. Every endeavour should be made to reduce it. But the same facilities, in the shape of coercive measures, are not available in respect of arrears under this head as in respect of those under (3), and the balance will always be proportionately larger.

4. *Tax on Arts.*—This tax was introduced for the first time into this municipality from 1st April 1897, and it has met with great opposition. The final demand settled was only Rs. 3,992, out of the original demand of Rs. 4,694. There were no exact or trustworthy date on which the original assessment could be based; so it naturally was rough and inaccurate. The collections amounted only to Rs. 3,320, leaving a balance of Rs. 672 uncollected out of the finally-settled demand. This balance is far too heavy, but in the circumstances explained in paragraph 9 of the report this was to be expected. It will take two or three years more before this tax can be efficiently worked. By that time the demand will, no doubt, increase considerably, while the uncollected balance will, it is hoped, show a large decrease.

5. *Other items of direct taxation.*—Call for no remark, except that the collections under all heads have been good. The incidence of direct taxation was considerably higher than in the previous year, both including and excluding the revenue derived from tolls.

6. *Report, Paragraphs* 15, 33 *and* 48—*Travellers' Bungalow.*—The buildings have been placed in thorough repair and handed over in that state to the contractor who has leased the bungalow for five years. He has to maintain the buildings, furniture, &c., in good order throughout the lease, and on its termination hand them back in good order to the council. He has also to bear all establishment charges. There will thus be no expenditure during the lease, and although the gross income may be less, the net income will be considerably greater than in previous years.

7. *Produce of Lands, Gardens, &c.*—Last year's unsatisfactory state of affairs under this head was not allowed to continue in the year under report.

8. *Sale-proceeds of Night-soil, &c.*—The instructions given by the Collector and Government in reviewing the previous year's report have been carried out, with most satisfactory results.

9. *Report, Paragraph* 24—*Coercive Measures.*—It is satisfactory to note that these were adopted where necessary, but only to the extent necessary, and not in any harassing way. As a natural result, collections under almost all heads of receipts showed a marked improvement as compared with the previous year and may be called satisfactory.

10. *Report, Paragraph* 24—*Fines under Municipal and other Acts.*—This is the one item under which there is an apparent large decrease. But that it is only apparent and not real is clearly explained in paragraph 24 of the report. Rs. 653–14–6, shown under 1896–97, is the total collections for eight months without any deductions. While Rs. 402–6–4, entered under 1897–98, is the collections for four months only, less the cost of the establishment of the Bench Magistrate's Court. There was thus really a marked increase of revenue in proportion under this head. This is satisfactory as it is partly attributable to better work on the part of the municipal servants and town police, and partly to the imposition of more adequate penalties by the Bench.

11. *Report, Paragraph* 27—*Private Scavenging System.*—It cannot be said that there has been any great development of this service. But there has been a marked improvement in the collection of the fees due thereunder. There was an arrear demand on 1st April 1897 of Rs. 257–10–6, of which Rs. 227–12–6 were recovered and Rs. 29–14–0 written off as irrecoverable. The fact that any sum was irrecoverable shows clearly that the houses for which that sum was due should never have been served and demonstrates the rottenness of the system of collecting fees up to 31st March 1897. The whole demand of Rs. 1,080 for 1897–98 was collected during the year and the uncollected balance on 31st March 1897 was *nil*. This is satisfactory.

12. *Expenditure.*—In all cases in which funds provided for some specific purpose were not utilised for that purpose, the reasons for, as well as the fact of, non-utilisation should be stated—*vide* paragraph 6 of my remarks on the previous year's report. In several cases this could not be done in this report as neither I nor the Chairman Delegate had the necessary personal knowledge of the matter, and M.R.Ry. Rama Row, who was Chairman throughout the year, was not a member when the report was prepared.

13. *Report, Paragraphs* 30 *and* 31.—All the new works referred to in these paragraphs were necessary, and the expenditure unavoidable. The same remark applies to the expenditure on repairs and buildings referred to in paragraph 33 of the report.

14. *Roads.*—The roads on the whole are still in bad order, but it will take some time to place them all in thorough repair. Most of those to the east of the railway are now in good order. What could be done with the funds available has been done. That more funds were not available was due, to a certain extent, to heavy expenditure found necessary under several other heads, but chiefly to that under repairs to buildings and to the heavy cholera and plague charges.

15. *Drainage and Water-supply.*—No general scheme for improving these is practicable until the Muthikolam project has been carried out. Estimates for the improvement of drainage, the aggregate amount of which would have exceeded the allotment of Rs. 1,000 were under the consideration of the council during the year, but several were not passed as they required revision. Hence the large unexpended balance at the end of the year. Estimates have been passed since 1st April 1898 for most of the proposed improvements. The difference between the estimate and actual expenditure is also due to the money having been more urgently required for other purposes in the opinion of the council. What was possible with the funds available was done towards the improvement of water-supply, by the repair of existing wells, and also towards carrying out the recommendations of the District Medical and Sanitary Officer for the improvement of sanitation generally. Certainly a great deal more is necessary in this direction as stated by him; but funds admit only of a gradual progress.

16. *Grant* 1.—The total expenditure was more than double that of the previous year, and would have been still greater, but for the heavy expenditure under Grant III necessitated by cholera and plague charges.

17. *Report, Paragraph* 37, *sub-paragraph* 4.—I think it would be well if the annual examination reports of the inspecting educational officers on institutions receiving salary grants from Municipal funds were communicated to the Chairman, in addition to the review of the Director of Public Instruction thereon, which alone is communicated to him at present. It will be observed that the expenditure under Grant 2 exceeded 15 per cent. of the income from taxation, markets and rents. The greater part of the amount was rightly spent on primary education. Even so, I, personally, should prefer to reduce the expenditure under this grant and to increase it under Grants 1 and 3, but the council will not consent to do so. The educational institutions of the municipality were, on the whole, fairly successful, and the results attained during the year were satisfactory.

18. *Report, Paragraphs* 42 *and* 43.—What was possible with the funds available was done towards the improvement of conservancy and sanitation generally. More

could have been done, but for the heavy cholera and plague charges which were unavoidable, but which it is hoped may soon disappear. The council are well aware that all that is necessary in this direction is far from being accomplished, but it can only try to improve matters gradually as funds permit.

19. *Report, Paragraph* 47.—The increase in the cost of feeding paupers at the langarkana was due chiefly to the payment of higher rates to the contractor during great part of the year owing to the rise in the price of food grains.

20. *Medical and Sanitary Officer's Report—Latrines.*—Less money could be spent on these than was advisable and than could otherwise have been spent on them, owing to the heavy cholera and plague charges.

Women and Children's Dispensary.—*Vide* last paragraph of Chairman's report.

21. *Pallapolliem Tank Bund.*—The estimate for the repairs to this was received back approved from the Public Works Department officers only recently. It was at once sanctioned and it is expected that the work will be completed in the current year.

22. *General.*—Although much yet remains to be done in almost all respects to bring the municipality into a thoroughly satisfactory state, yet the record of 1897–98 is one of general and continuous progress all along the line, and in so far, the report and the administration of municipal affairs during the year must be considered satisfactory, It is hoped that the improvement inaugurated during the year will be more than maintained in the current and succeeding years.

(Signed) J. G. WOOD.,
Deputy Collector.

Dis. No. 2097-Rev.

Forwarded.

2. The Divisional officer has reviewed the report in such detail that it is unnecessary to repeat the process. I may make the following remarks:—

(i) The number of meetings actually held by the council during the year under report was only 33 (not 35 as entered in Statement X, which includes 2 meetings adjourned for want of a quorum), and the average attendance of the members remained the same as in last year, viz., three officials and eight non-officials, in spite of G.O., No. 859 M., dated 10th April 1897.

(ii) Although property was distrained in four cases to realize the taxes on buildings and lands, in no case was it found necessary to sell the distrained property, which is satisfactory.

(iii) There was some improvement in the revenue derived from the sale of street sweepings and in the demand of fees under private scavenging system. However these sources are still capable of expansion and development. The Divisional officer's remark that houses that did not pay the fees in advance should not have been served is sound. Such cases of failure to pay are not likely to occur under present arrangements.

(iv) The net income from markets amounted to Rs. 1,854–10–8.

3. Although nearly 52 per cent. of the net income from tolls was spent on the town roads, and 50 per cent. on their maintenance, the roads cannot, on the whole, be said to be in good order, and much remains to be done to place them all in thorough repair.

The formation of a road to the night-soil depot newly purchased during the year, the providing of a corrugated iron latrine and the construction of a bullock-shed were the only new works carried out during the year. A very large amount was spent in repairing buildings and the cost of such repairs, which were all necessary, exceeded the sanctioned allotments and is explained by the Chairman.

4. The net expenditure on education was Rs. 5,680, and nearly the whole of the sanctioned allotment was utilized. The total expenditure on education should be regulated so as not to exceed 15 per cent. of the income from taxation, markets and rents—the limit prescribed by Government.

5. There was a decrease in the number of out-patients treated at the main hospital and at the women and children's dispensary, and an increase in the number of in-patients at the main hospital as compared with the preceding year. No satisfactory reason is assigned by the District Medical and Sanitary officer for the fall in the former. It may possibly be due to a number of out-patients resorting to the Roman Catholic dispensary for treatment. There was also an increase in the number of labour cases attended by the midwife. With reference to the closing portion of the District Medical and Sanitary officer's report regarding the construction of a dispensary according to the standard plan, the Chairman mentions that the idea of building a separate hospital for women and children is merged in the scheme of a General hospital to be styled the "Jubilee hospital" at present under consideration. The number of dust bins is stated by the District Medical and Sanitary officer to be inadequate. The necessity for increasing them should receive the attention of the council.

6. Two thousand one hundred and seventy-three cases were vaccinated during the year against 2,106 in 1896–97, with successful results in 2,140 cases against 2,067. Although the percentage of successful operations came to 98, the number of operations performed on children below one year of age was not up to the mark, considering the total number of births registered during the year, viz., 1,776; the number of such cases amounted to only 78 per cent. against 84 in the preceding year. The cost per successful case of vaccination, excluding the re-vaccinated cases, was the same as in last year.

7. The ratios of births and deaths were 38 and 35 per mille of the town population. Cholera prevailed during the year and accounted for 220 deaths, and the continuance of this disease in a sporadic form during the greater part of the year was the cause of the increased expenditure under "cholera charges."

8. Sanitation of the town is not in as satisfactory a condition as could be wished and requires a great deal of the council's attention. A drive through the town in the early morning is not the pleasantest of experiences. The council should continue to give its best attention to the matter and endeavour to remove promptly such defects as are brought to its notice. It is encouraging to find that the defects pointed out in paragraph 11 of Mr. Bradley's endorsement on last year's report have been partly remedied by the purchase of a corrugated iron latrine for the parachery and an old building in Venkata Gounden's lane for building a new latrine and by the acquisition of land for a night-soil depot. Much remains to be done in this direction, as the Bench of Magistrates in dealing with nuisance cases have to recognise the insufficient provision of latrines.

9. In checking the accounts, &c., in this office the following discrepancies were noticed:—

(i) *Page 14 of the statement.*—The total mileage of roads in the town and that under maintenance are not given in the remarks column of Statement II-A, part II.

(ii) *Page* 38.—The amounts entered as average net cost opposite some of the schools are wrong, although that appearing opposite the "grand total," viz., Rs. 4–2–5 is correct; the subscription of Rs. 3–10–0 paid for the Tamil Journal *Vivekachinthamani* is not included in the grand totals appearing in columns 17 to 19, nor does it appear under the item 2 (ii) (*c*) subordinate to Grant II.

(iii) *Page* 41.—The grand total of all schools should appear at page 43 at the end of the Statement V-B; it is not understood how the figures 30 and 2 came to be entered in columns 2 and 4 opposite "total of all results grant schools." The correct figures as per that statement appear to be 31 and 3.

(iv) *Page* 43.—The total amount shown in columns 15 and 16 does not agree with that entered in columns 2 and 3 at page 7 opposite "salary grants" and in paragraph 37 (3) of the Chairman's report.

(v) The figured statement given in paragraph 4 of the Chairman's report was unnecessary.

(vi) No revenue was collected from the Modavandi inam in the Erode taluk and paid over to the municipal council. The inam originally assigned for the

support of the langarkana was resumed by Government, and in its place a sum of Rs. 1,000 in lump is paid annually,—*vide* G.Os., Nos. 200 M., dated 4th March 1887; and 612, Revenue, dated 24th June 1887. The statement of the Chairman regarding this source of income in paragraph 25 of his report is not quite in accordance with the actual fact.

(vii) All the 568 warrants for the collection of taxes were not issued during the year 1897–98. They include 27 warrants pending on the 31st March 1897.

(viii) An account as to the number of gardens, &c., possessed by the council, what are chiefly grown in the gardens and whether any portion of them is treated with rubbish manure and devoted to experimental cultivation, so as to demonstrate to the inhabitants the usefulness of the manure and the consequent increased yield of produce, and an account of the system under which markets are worked might well have been given in the report.

10. I quite agree with Mr. Wood in considering that the administration of municipal affairs during 1897–98 was satisfactory on the whole and shows improvement, and readily join in his hope that the improvement inaugurated during the year will be more than maintained in future years.

Coimbatore,
23*rd July* 1898.

(Signed) J. A. CUMMING,
Acting Collector.

Order—No. 1536 M., dated 1st September 1898.

The receipts and charges of the Coimbatore Municipality for 1897–98 are compared below with the budget and revised estimates for the year and the actuals of 1896–97:—

—	Actuals, 1896–97.	Budget estimate, 1897–98.	Revised estimate, 1897–98.	Actuals, 1897–98.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	4,317	3,700	4,490	4,490
Tax on Arts	..	6,000	4,000	3,320
,, on Buildings and Lands	16,656	18,570	20,870	20,546
,, on Vehicles and Animals	2,082	2,450	2,450	2,430
,, on Carts	2,644	2,700	2,750	2,800
Tolls	9,815	9,420	9,700	9,740
Realizations under Special Acts	65	40	80	80
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	779	1,060	1,140	1,211
Conservancy Receipts	86	270	290	455
Fees and Revenue from Educational Institutions	388	640	510	504
,, ,, from Medical Institutions	19	20	..	..
Income from Markets and Slaughter-houses	2,924	2,850	3,100	3,096
License Fees	657	700	700	651
Other Fees	466	520	650	669
Fines under Municipal and other Acts	654	850	400	402
Interest on Investments and Premium on Loans	175	1,170	2,170	2,175
Grants and Contributions from Government	..	80	120	115
,, ,, from Local Boards	2,061	2,060	2,060	2,059
Recoveries for Services to Private Individuals	923	1,260	1,240	1,323
Miscellaneous	36	20	10	7
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	..	5,000	..	..
Advances Recovered	34	50	50	430
Total ..	44,781	59,430	56,780	56,503
Charges.				
Grant 1—				
New Works—				
Communications	60	100	200	189
Buildings	..	5,850	1,450	1,487
Water-supply	..	400	..	..
Repairs—				
Communications	3,482	4,700	4,850	4,850
Buildings	1,042	450	3,210	3,165
Drainage	815	2,500	2,360	1,801
Water-supply	60	350	550	510
Establishment	863	850	850	852
Tools and Plant and other Stores	29	120	30	47
Total ..	6,351	15,320	13,500	12,901

—	Actuals, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1897-98.	Actuals, 1897-98.
Charges—cont.	Rs.	Rs.	Rs.	Rs.
Grant 2—				
Municipal Schools—				
On the Salary-result System	1,854	2,470	2,470	2,393
Grants-in-aid—				
Salary Grants	1,633	1,700	1,950	1,755
Result Grants	1,503	1,640	1,640	1,654
Building, Furniture, &c., Grants	201	50	50	..
Inspection	316	310	310	311
Miscellaneous	278	190	190	186
Total	5,785	6,360	6,610	6,299
Grant 3—				
Hospitals and Dispensaries	6,541	6,700	6,450	6,313
Contributions	357	400	400	386
Vaccination	324	400	430	346
Registration of Births and Deaths	350	340	310	310
Conservancy, Road-cleaning and Road-watering	12,068	17,480	16,610	16,991
Total	19,640	25,320	24,200	24,346
Grant 4—				
Lighting	1,519	1,720	1,960	1,996
Markets and Slaughter-houses	227	230	230	227
Choultries	1,393	1,700	1,870	1,898
Travellers' Bungalows	130	230	10	11
Avenues	157	260	130	124
Public Garden, Survey of Land, Fire and other Charges	1,063	1,000	2,050	2,012
Total	4,489	5,140	6,250	6,268
Grant 5—				
Supervision and Management	3,556	3,420	3,500	3,650
Advances Recoverable	410	50	50	8
Refunds	..	..	20	25
Pension and Gratuities	60	800	800	800
Grand Total	40,291	56,410	54,930	54,297
Balance	4,490	3,020	1,850	2,206

2. As in the previous year, the Municipal Council held 33 meetings and the average attendance of members continued to be fair. Three seats were filled by election during the year, and of these two were contested, 79·9 per cent. of the registered voters attending the poll.

3. *Receipts.*—(1) The tax on arts was levied for the first time during the year. The demand as originally assessed by the Chairman amounted to Rs. 4,694; but as much as 15 per cent. of this sum was remitted by the Municipal Council on appeal. No explanation of this is offered in the Chairman's report; but in paragraph 4 of the Revenue Divisional officer's endorsement, it is attributed to want of exact and trustworthy data on which the original assessments could be based. It may more probably be due to undue leniency on the part of the Municipal Council in granting remissions. Owing apparently to an increase in the number of houses assessed to the tax on buildings, the net current demand under this head showed an increase of Rs. 559. The demand under the tax on lands, however, remained almost stationary. The land-tax registers which are six years old and those of the house-tax which are four years old should be revised in the current year, so that the revised assessments may be brought into force from the beginning of next year, and the result of the revision should be reported to Government as soon as it is completed.

(2) The current collections under the tax on buildings and the arrear realizations under this head and under the tax on lands improved and were very satisfactory; but the same cannot be said of the current collections under the taxes on arts and lands, although there was a considerable improvement in the latter. Every effort should be made to adjust the outstanding balances under these heads in the current year.

(3) There was an increase in the receipts under the taxes on vehicles, animals and carts, produce of lands, conservancy receipts, school and distraint fees, interest on investments, grants from Government and advances recovered; but a decline under fines, which is explained in paragraph 24 of the Chairman's report. The advance under sale of sweepings and night-soil is satisfactory. From paragraph 2 (iii) of the

Collector's endorsement, however, it appears that this source of revenue is capable of further development and the council should strive to this end. The attention of the Chairman is drawn to the Collector's remarks in clauses (vi) and (viii) of paragraph 9 of his endorsement.

(4) The number of houses served by the private scavenging agency was 391 or only eleven more than in the previous year, but the fees collected amounted to Rs. 1,308 against Rs. 909, the increase being due to the realization of arrears and the prompt collection of the current demand, and the service was worked at a profit of Rs. 244 to the Municipal Council. The Government trusts that energetic steps will be taken to effect an improvement in this direction, for which there is considerable scope, seeing that the number of houses served by the municipal scavengers was only 5·3 per cent. of the total number assessed to the tax on buildings. As it is not intended that the private scavenging service should be made a source of profit to the council, the excess of Rs. 244 in the receipts over the expenditure should be utilised in its extension.

4. *Expenditure*—(1) *Public Works.*—A new shed for bullocks was constructed in the municipal cart-stand at a cost of Rs. 1,043 and a sum of Rs. 344 was spent for putting up an iron latrine. The total expenditure on communications amounted to Rs. 5,039 or 52·7 per cent. of the net municipal income from tolls; but both the Revenue Divisional officer and the Collector report that the town roads were not generally in good order. The Municipal Council should devote a greater proportion of its revenue from tolls to the maintenance of roads until all of them are placed in a satisfactory condition.

(2) *Education.*—The net expenditure on education amounted to Rs. 5,680 or 14·6 per cent. of the receipts from taxation. Of this sum, Rs. 1,440 were spent on secondary, and the remainder on primary, education. With reference to paragraph 4 of the Collector's endorsement, it is observed that the Government has not fixed 15 per cent. of the income from taxation, markets and rents as the limit of expenditure on education; but it is desirable to regulate such expenditure with due regard to the demands under other grants. The Big Bazaar street school, which was hitherto aided by the Municipal Council with result grants, was taken under its management during the year. The number of primary schools maintained by the council on the salary-result system was thus eight or one more than in the previous year. The council also aided with salary grants three secondary schools against two in the previous year and one primary school as in that year, and with result grants two secondary and sixteen primary schools against the same number of secondary and nineteen primary schools in 1896–97. The attendance at the municipal schools improved, but at the aided institutions taken together it declined. No information has been furnished regarding the results of the examination of the salary grant schools. The Director of Public Instruction is requested to issue the necessary instructions to the inspecting officers to communicate the annual examination reports of these schools to the Chairman in future. The other schools appear to have done well at the departmental and grant examinations. The allotment for grants was slightly exceeded and the total number of boys under instruction in the municipal and aided schools was 2,766 or 82·8 per cent. of the male population of school-going age against 2,845 or 85·1 per cent. in the preceding year.

(3) *Medical Relief.*—The number of in-patients treated at the municipal hospital was 497 or 36 more than in the previous year, but that of out-patients treated at this institution and at the Women and Children's dispensary fell from 39,724 to 34,321 and the District Medical and Sanitary Officer is unable to assign any cause for this decrease; but the Collector states that it may possibly be due to a number of out-patients resorting to the Roman Catholic dispensary for treatment. The midwife attached to the Municipal hospital attended 112 cases of labour against 98 in 1896–97.

(4) *Vaccination and Vital Statistics.*—The total number of vaccine operations performed during the year was 2,173 or 67 more than in the previous year and the quality of the work continued to be good, the ratio of reported success being 98·5 against 98·1. But infantile vaccination showed a retrogression, the total number of

children under one year reported to have been successfully vaccinated being 1,384 or 29·8 per mille of the population against 1505 or 32·4 per mille in 1896–97. Increased attention should be paid to this subject in the current year. The medical subordinates again did not perform any vaccine operations and no explanation of this neglect has been furnished in the Chairman's report. This omission should now be supplied.

There was a decline in the numbers of births and deaths registered during the year, the decrease being most marked in the latter case. The birth returns cannot be regarded as trustworthy, the rate recorded being much below the normal. Increased attention should be paid to this subject in the current year.

(5) *Sanitation.*—The expenditure under this head amounted to Rs. 16,991 or 97·2 per cent. of the allotment and nearly one-third of the current receipts against 29·7 per cent. in the previous year. The Chairman's report furnishes hardly any information regarding the steps taken by the Municipal Council to improve the sanitary condition of the town; but from paragraph 8 of the Collector's endorsement, it appears that it is not in as satisfactory a condition as could be wished. Steps should be taken to remedy the defects pointed out by the Collector and by the District Medical and Sanitary Officer as soon as possible

5. *General Remarks.*—The year closed with a balance of Rs. 2,206 or 4·3 per cent. of the current receipts. The sanction of Government should have been obtained for payment of the gratuity of Rs. 600 to the Manager of the Municipal office, and of Rs. 200 to the four peons referred to in paragraph 57 of the Chairman's report, as the mere provision of the amount in the budget passed by Government is not sufficient. An application for the sanction of Government should therefore be submitted without delay.

The administration of the municipality during the year under the review showed an improvement on that of the previous year in some respects and was tolerably efficient; but the extension of the private scavenging service, infantile vaccination, registration of births and sanitation demand increased attention.

As observed in clause (*v*) of paragraph 9 of the Collector's endorsement, the figured statement given in paragraph 4 of the Chairman's report was unnecessary and should be omitted in future.

(True Extract.)

H. TREMENHEERE,
Secretary to Government.

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

Exd. C. M. Thumbuswamy.

Government {1898} of Madras.

LOCAL AND MUNICIPAL.

Proof for approval.

Recd. } 1898. *Enclosures*
Regd. *Spare copies*

G.O., No. 1536 M., 1st September 1898.

SEPTEMBER.

Administration Report.

Reviewing the — of the Coimbatore Municipal Council for 1897–98.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From J. G. WOOD, Esq., Revenue Divisional Officer in charge of the Municipal Council, Coimbatore, to the Secretary to Government, Local and Municipal Department (through the Revenue Divisional Officer of the Division), dated Coimbatore, 8th July 1898, No. 380.

With reference to section 252 of the Madras District Municipalities Act as amended by Act III of 1897, I have the honour to submit the annual report and statements of this municipality for the official year 1897–98.

I.—Constitution of the Municipal Council.

1. The sanctioned strength of the council on the 1st April 1897 was 20—5 nominated and the rest elected councillors. On the 31st March 1898 there were 18 councillors, of whom 1 was *ex-officio*, 4 nominated and 13 elected councillors. The decrease in strength at the close of the year was owing to the vacancies caused by the expiry of the term of office of M.R.Ry. C. A. Venkatakrishnaiyar and Sooloor Lakshminarasimha Aiyar on the 26th March 1898. Three of the 18 councillors were Europeans and Eurasians and 15 Indians. The total number of meetings held during the year was 35, of which 2 were adjourned for want of a quorum. The average attendance at each meeting was 3 officials and 8 non-officials, of whom 2 were Europeans and Eurasians and 9 Indians. M.R.Ry. H. Ramarao Avargal, who was elected as Chairman on the 23rd March 1897, held the office during the whole of the official year.

2. *Administrative Changes.*—During his administration two elections were held—one on the 27th November 1897, in which M.R.Ry. M. Sambantha Mudaliyar Avargal was elected uncontested for the third ward in the place of M.R.Ry. C. Sadasiva Mudaliyar Avargal, who did not seek re-election on the expiration of his term of office in consequence of his being an Honourary Magistrate. Another election, which was a contested one, was held on the 19th June 1897, in which two councillors, viz., M.R.Ry. Saminatham Chettiyar and Qadir Badshah Sahib were elected for the fourth ward *vice* M.R.Ry. Namasivayam Chettiyar Avargal deceased, and M.R.Ry. I. Venkataswami Nayudu Garu resigned. One nominated councillor Baji Ghulam Mohideen Sahib was not re-nominated as he was also an Honourary Magistrate. Faizulla Sahib, an official holding the employment of copyist superintendent in the district court was appointed by nomination on the 22nd February 1898. The total number of registered voters at the close of the year, as revised and brought into force from the 13th December 1897, was as follows :—

First ward	86	Sixth ward	161
Second „	182	Seventh „	180
Third „	139		
Fourth „	314	Total ...	1,343
Fifth „	281		

II.—Balance.

3. The year opened with a working balance of Rs. 4,490–6–6, exclusive of the cash deposit of Rs. 5,307–1–1.

III.—Receipts.

4. The following statement compares the receipts under the several heads for the year under report with those of the previous year :—

—	Actuals, 1896–97.	Actuals, 1897 98.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Opening Balance	4,317 2 6	4,490 6 6	...	...
2. Tax on Arts	...	3,320 0 0	3,320 0 0	...
„ on Buildings	15,794 9 2	19,054 2 3	3,259 9 1	...
„ on Lands	861 6 0	1,491 14 0	630 8 0	...
„ on Vehicles	675 0 0	920 0 0	245 0 0	...
„ on Animals	1,406 12 0	1,509 8 0	102 12 0	...
„ on Carts	2,644 0 0	2,800 0 0	156 0 0	...
Tolls—less Local fund Share	9,814 15 6	9,739 15 3	...	75 0 3
3. Fees under Act II of 1888	65 0 0	80 0 0	15 0 0	...
4. Avenue Receipts	379 15 3	396 2 0	16 2 9	...
Fees from Travellers' Bungalow	371 4 0	307 0 0	...	64 4 0
Produce of Lands, Gardens, &c.	24 0 6	461 3 0	437 2 6	...
Sale-proceeds of Old Materials, &c.	4 5 0	46 10 6	42 5 6	...
Sale-proceeds of Night-soil, Rubbish, &c....	86 3 0	455 3 0	369 0 0	...
Fees from Educational Institutions	388 7 0	504 3 6	115 12 6	...
Other Hospital Receipts	18 6 11	...	...	18 6 11
Income from Markets	2,171 2 5	2,238 1 0	66 14 7	...
Income from Slaughter-house	753 2 1	857 8 5	104 6 4	...
Distraint Fees	9 4 0	125 0 0	115 12 0	...
Licence fees	657 1 5	650 11 4	...	6 6 1
Cart-stand Fees	456 11 4	544 1 9	87 6 5	...
Fines under Municipal and other Acts	653 14 6	402 6 4	...	251 8 2
Interest on Investment—Lungarkana	...	2,000 0 0	2,000 0 0	...
Do. do. —Medical	174 9 0	174 9 0	...	...
Grants from Government	...	...	...	...
Education—Municipal Schools	...	115 0 0	115 0 0	...
Grant from Local Board—Medical	2,060 13 1	2,058 13 11	...	1 15 2
Private Scavenging Fees	908 10 6	1,308 8 6	399 14 0	...
Other Purposes and Miscellaneous	50 9 0	21 5 0	...	29 4 0
Advances—Others, &c.	33 15 11	430 2 10	396 2 11	...
Total, Receipts ...	40,464 1 7	52,012 1 7	11,994 12 7	446 12 7
Total, Including Balance ...	44,781 4 1	56,502 8 1	...	...

A.—Receipts from Taxation.

5. *Tax on Buildings.*—The arrears left uncollected on the 1st April 1897 amounted to Rs. 1,586–7–3 (Rs. 1,509–9–10 for 1896–97 *plus* Rs. 76–13–5 for previous years). Of this, Rs. 1,583–13–3 were collected and a very small sum of Rs. 2–10–0 was written off the accounts as irrecoverable, some of the house-owners being very poor, some having died of cholera and others having left the town. The arrear balance left at the close of the year was *nil*.

6. The current demand, as originally assessed by the Chairman, was Rupees 17,670–15–0. Of this, Rs. 43–8–0 were remitted by the council on appeal. The demand as finally settled was Rs. 17,627–7–0. Of this sum, Rs. 17,470–5–0 or a little more than 99 per cent. was collected, Rs. 13–8–0 remitted on account of vacant houses and Rs. 3 written off as irrecoverable. The balance left uncollected at the close of the year was thus Rs. 140–10–0 only, which must be considered very trifling when compared with the heavy arrear at the end of the last year. Of this balance, Rs. 90–7–6 have since been collected. The house-tax registers were last revised in the official year 1894–95 and the tax is levied at 7½ per cent. Six thousand five hundred and thirty houses were assessed to the tax on buildings out of a total number, according to the census of 1891, of 8,254, the total number of houses on the municipal registers, out of the numbers according to the census of 1891, being 7,405. The incidence per house was Rs. 2–11–2 against Rs. 2–12–9 of the previous year.

7. *Tax on Lands—Arrears.*—The arrear demand at the beginning of the year was Rs. 628-6-6,* of which Rs. 615-2-6 were collected, Rs. 12-8-0 were written off, partly owing to houses having been built on some assessed vacant sites and partly owing to the poverty of some of the rate-payers, &c., and a trifling sum of As. 12 due for 1896-97 was left as a balance at the close of the year, and which has since been collected and credited on the 14th April 1898.

	Rs.	A.	P.
* For 1896-97	497	14	6
Balance of old demand ...	130	8	0
Total ...	628	6	6

8. *Tax on Lands.—Current.*—The finally-settled demand for the year was Rs. 1,029-7-0, of which Rs. 876-11-6 were collected and Rs. 3-4-0 written off as irrecoverable, leaving a balance of Rs. 149-7-6 uncollected at the end of the year. Of this amount Rs. 32-8-6 have since been collected.

9. *Tax on Arts.*—The arts-tax register was first revised by the Chairman on receipt of the original lists from ward bill-collectors and subsequently by ward councillors. The demand originally assessed by the Chairman was Rs. 4,694. Of this amount a sum of Rs. 702 was remitted by the council on appeal. The finally-settled demand under this head was thus Rs. 3,992, of which Rs. 3,320 were collected during the year and Rs. 672 left uncollected as balance. It was during the year under report that this tax was, for the first time, imposed and collected in this municipality, and the difficulties which naturally attend the imposition and much more the collection of *new taxes*, account in the main for the uncollected amount under this head.

10. *Tax on Vehicles—Animals and Carts.*—The collections made under these heads amounted to Rs. 5,229-8-0 against Rs. 5,200 of the revised estimate and Rs. 4,725-12-0 the actuals of the previous year. The increase was owing to the seizure of all unlicensed carts in the town brought for registration and to the collection of tax on bicycles.

11. *Tolls.*—There are seven toll-gates in this municipality. All of them were leased out to a single contractor for Rs. 14,520. The collections made amounted to Rs. 14,523-14-8, inclusive of the interest of Rs. 3-14-8 recovered from the toll contractor for over due kists. The amount of municipal share, after deducting the Local Fund contribution, was Rs. 9,739-15-3, which fell short of the previous year's amount by Rs. 75-0-3. The decrease being small calls for no remarks.

12. *Incidence of Taxation.*—The total income from taxation was Rs. 38,835-7-6, including, and Rs. 29,095-8-3 excluding, tolls. The average incidence per head of the population was As. 13-5 in the former and As. 10 in the latter as against As. 10-9 and As. 7-5, respectively, in the previous year.

13. *Realization under Special Acts.*— Fees under Act II of 1888. The collection under this head was Rs. 80. This is a fluctuating item.

B.—Miscellaneous Receipts.

14. *Avenue Receipts.*—The total collections amounted to Rs. 396-2-0 against Rs. 379-15-3, the actuals of the previous year. The increase was owing to the income derived by the sale of a larger number of dead avenue trees and loppings than in the previous year and to the recovery of arrear kist from the contractor of palmyra trees on tank bunds.

15. *Fees from Travellers' Bungalow.*—The bungalow was let on contract during the year for a period of five years at Rs. 300 for the first year and at Rs. 250 for each of the subsequent four years. Hence the income was less than in the previous year.

16. *Produce of Lands, Gardens, &c.*—The increase shown under this item was owing to the forfeiture of the deposit of garden contractors and to the amount fetched by the sale of the produce of palmyra tope and that of market garden and to the income derived by leasing the male latrine and bandy-pettah gardens.

17. *Sale-proceeds of Old Materials.*—Collection Rs. 46-10-6. All the old tools, &c., that were found useless were sold by auction. Hence the increase.

18. *Sale-proceeds of Night-soil, Street-refuse, &c.*—The realization under this head increased very much owing to the large sale of the rubbish manure to the ryots of surrounding villages, who were made to understand the usefulness and importance thereof.

19. *Fees from Educational Institutions.*—The increase under this head was due to the conversion of the Big Bazaar Street result school into a municipal salary-result school.

20. *Income from Markets and Slaughter-house.*—The increase under these two items was due to higher bidding owing to competition at the auction sales for the year under report.

21. *Distraint Fees.*—Rupees 125 were realized during the year. Owing to large arrears in the previous year, coercive measures were adopted in the collection of taxes. Five hundred and sixty-eight warrants were issued during the year for the collection of Rs. 908-14-4, of which, collections to the amount of Rupees 855-4-4 were made in 522 cases. In four cases properties were distrained and the amount collected before sale. The fees and fines collected for seizure of unlicensed carts under section 90 of the Act are also included in this item (distraint fees)—*vide* Accountant-General's Circular, No. 409-L.F.D., dated 21st September 1887.

22. *License Fees.*—The small decrease of Rs. 6-6-1 under this head calls for no remarks.

23. *Cartstand Fees.*—The increase was due to the collection of the arrears of the past year and to the bandy-pettah having fetched higher price this year owing to keener competition.

24 *Fines under Municipal and other Acts.*—Rupees 653-14-6 represent collections from April to November 1896, which were remitted direct to the municipal office by the Bench Magistrates as per rules then in force. From December 1896 fines collected by the Bench Magistrates were remitted to the treasury, as per Accountant-General's Circular, No. 19, dated 14th October 1896 (*vide* G.O., No. 1460 M. L. and M., dated 2nd September 1896), subject to adjustment after the end of the year to the credit of Municipal funds, deducting the cost of establishment. Rupees 402-6-4 credited in 1897-98 represent collections of the last four months of 1896-97 adjusted by the Accountant-General in 1897-98. The amount collected during the latter year not having been adjusted by the Accountant-General, no comparison could be made between the collections of this year and the previous years.

25. *Interest on Investment—Lungarkana.*—The revenue collected from Modavandi inam for the maintenance of the lungarkana at Coimbatore was not paid by the Tahsildar in 1896-97. Hence the two years' income was recovered during the year under report. This accounts for the increase of Rs. 2,000.

26. *Grants from Government*—(1) *Education—Municipal Schools.*—The common gymnastic instructor attached to this municipality gives instruction in gymnastics to the pupils of aided result schools within the municipal limits, in addition to the schools under municipal management. Hence the one-third grant claimed and recovered from Provincial funds has been shown against this item.

27. *Private Scavenging Fees.*—The demand for this year amounted to Rs. 1,080-10-0 which was fully collected. Of the arrear demand, viz., Rs. 257-10-6, a sum of Rs. 227-12-6 was collected and Rs. 29-14-0 were written off the accounts, the parties being very poor and unable to pay.

28. The other items of miscellaneous income, such as fees for removing broken tiles and fee for the grant of duplicate tickets, &c., being of a fluctuating character, call for no remarks.

IV.—Expenditure.

29. The total expenditure amounted to Rs. 54,296–12–5 against Rs. 54,880 anticipated in the revised estimate and Rs. 40,290–13–7, the actuals of the previous year. It was distributed among the several grants as noted below :—

		Rs.	A.	P.
Grant 1,	Public Works	12,901	4	10
„ 2,	Education	6,298	15	9
„ 3,	Sanitation and medical services	24,345	13	11
„ 4,	Lighting and miscellaneous municipal purposes	6,268	6	5
„ 5,	General establishment	3,649	11	6
	Advances recoverable	7	8	0
	Refunds	25	0	0
	Pension and gratuity	800	0	0
	Total ...	54,296	12	5

30. *Grant 1, Public Works*—(1) *New Works—Communications.*—Rupees 189–0–8 were expended for the formation of roads on the land newly purchased during the year for the night-soil depot.

31. *Buildings.*—Bullocks were purchased for all the rubbish carts which had been drawn by men. For picketing them, new sheds were constructed with a decent looking front entrance building in the cartstand which was very unsightly before. This cost Rs. 1,042–15–0 and Rs. 443–14–0 were spent for procuring an iron latrine for the Paracherry and for the purchase of a site in Venkatai Gounden's lane to build a latrine there.

32. (2) *Repairs—Communications.*—Some of the main roads were thoroughly repaired to their full length during the year. Metal and gravel, &c., were purchased from contractors and the works were carried out by departmental labour. Damaged portions and hollows in other roads were also repaired. The amount of Rs. 4,849–13–7 spent during the year on account of this item was more than the allotment sanctioned for the year and the actuals of the previous year. This is a little less than 50 per cent. of the income under tolls.

33. *Buildings.*—The budget estimate for this item was only Rs. 450. This was intended for petty repairs to buildings. But subsequently it was found necessary to thoroughly repair the travellers' bungalow, slaughter-house, lungarkana and the major portion of the latrines which were not repaired for some years past. The necessary repairs to hospitals and dispensaries, municipal office and market buildings were also done. Hence a heavy expenditure of Rs. 3,164–10–3 was incurred under this head during the year.

34. *Drainage.*—Out of the allotment of Rs. 1,000 provided for drain repairs, only Rs. 442–6–7 were expended for constructing V-shaped drain to dancing girls' lane and for repairing Rungiah Gounden's street drain, &c., the other portion being required to meet the excess expenditure under other heads.

35. *Water-supply.*—A sum of Rs. 474–10–4 was spent under this item for repairing the several public wells in the town. The amount exceeded the sanctioned allotment in this case also. Chickaraja Thoppakolam, which is one of the largest wells in the town, and Chuckler's well were completely repaired and stone revetments and parapet walls were constructed for the same. The expenditure last year was only Rs. 23–11–11.

36. *Tools and Plant and Other Stores.*—Rupees 47–2–0 only were spent for repairing old tools and for purchasing a few new ones.

On the whole the amount expended for public works during this year was double the amount spent in the last year, viz., Rs. 12,901–14–10, were defrayed against the revised estimate of Rs. 13,500 and Rs. 6,351–7–1, the actuals of the previous year. The expenditure under this grant was 22·74 per cent. of the total revenue.

37. *Grant 2, Education.*—The sanctioned allotment for this purpose was Rs. 6,610 as per revised estimate. The amount actually spent during the year was

Rs. 6,298–15–9. The actuals of the previous year were Rs. 5,784–9–5. During the year under report the London Mission High school was also included under salary-grant schools.

(2) Now the total number of schools for which salary grants have been paid from Municipal funds is four, viz., Coimbatore College, St. Michael's College, London Mission High school and Maracoir Muhammadan school.

(3) The grants sanctioned to each of the above schools are as follows :—

(1) Coimbatore College, Rs. 77–14–8 a month.
(2) St. Michael's College, Rs. 35–2–8 „
(3) Maracoir Muhammadan school, Rs. 27 a month.
(4) London Mission High school, Rs. 20–13–4 a month, and the amount paid on account of these four institutions during the year was Rs. 1,754–10–8. More than 15 per cent. of the income from taxation, market and rents was thus spent on education during the year. This includes the contribution of Rs. 210 to the Medical College. With the exception of the Maracoir Muhammadan school, the schools that received salary-grant from Municipal funds were examined by the Inspector of Schools. No information regarding the working of these schools can be furnished here as the annual examination reports are not communicated to this office.

(4) There are now eight salary-result system schools under the management of this municipality, including a school newly opened this year in Big Bazaar street for artizan classes, and a night school for the children of poorer classes, such as Odders, &c., who earn their livelihood by manual labour. The children of five schools are taught up to the Upper Primary standard and those of three schools up to the Lower Primary standard. The total strength of all the above schools on the 31st March 1898 was 463 and the fees collected and remitted to the municipal office amounted to Rs. 504–3–6. The amount of salary paid to all the teachers amounted to Rs. 1,710–3–7 and the result grant paid was Rs. 420. Contingencies, including house rents for the buildings occupied by schools and sweepers' pay, &c., amounted to Rs. 259–4–0. The average net cost per pupil was Rs. 4–2–5. The total number of pupils presented for the annual grant examination was 238, of whom 208 passed. The result is very satisfactory. There are an inspecting school-master and a gymnastic instructor under municipal control at a cost of Rs. 480 per annum. There are altogether 20 result grant schools for which Rupees 1,653–8–0 were paid as result grants. Statements I to IV received from the Assistant Inspector of Schools are herewith submitted with reference to G.O., No. 885 L., dated 15th April 1891.

38. *Hospitals and Dispensaries.*—The increase or decrease noticeable under establishment, medicines, dieting and contingencies being small when compared with the revised estimates calls for no remarks. The total amount expended on account of the upkeep of the hospital was Rs. 6,313–3–9. The annual report received from the District Medical and Sanitary Officer is enclosed herewith.

39. Contributions paid to the Medical College, sanitary inspection and medical reserve staff aggregated Rs. 386 as per claims made.

40. *Vaccination.*—As contribution to the local board Rs. 48–11–2 only were paid.

41. *Birth and Death Registration—Contingencies.*—Rs. 21–8–6 were spent against the revised estimate of Rs. 20 and Rs. 61–14–10, the actuals of the previous year.

42. *Conservancy and other Charges.*—Rupees 3,855–13–10 were spent against Rs. 3,700 of the revised estimate and Rs. 1,190–5–9, the actuals of the previous year. During the year 30 new bullocks were purchased for rubbish and other carts which were drawn by men before at a cost of Rs. 1,338. The fodder, &c., purchased for their maintenance cost Rs. 1,389–10–6. Carts were repaired at a cost of Rs. 532–0–4. Fifty dust-bins were purchased at a cost of Rs. 437–15–0 and an iron sewage cart for Rs. 158–4–0.

43. *Cholera Charges.*—The amount expended was Rs. 3,598–3–3 against the revised estimate of Rs. 3,350 and Rs. 1,695–8–5, the actuals of the previous year.

The cause of increase was the continuance of the epidemic during the whole year with one short interval. It is well explained in the District Medical and Sanitary Officer's report herewith submitted.

44. *Conservancey—Contingencies.*—Rupees 152-9-10 were spent for shoeing bullocks and for the purchase of head and nose ropes and for numbering the carts.

45. *Grant 4, Lighting Establishment.*—The increase under this head was due to the increase in the pay of lighting masalchies as they had to do more work than in previous years (*vide* G.O., Mis. No. 1371 M., dated 7th June 1897).

(1) *Lighting Contingencies.*—Rupees 1,286-5-9 were spent for the purchase of kerosine oil, burners, and chimneys and for repairing lanterns, &c. The town is lighted by 300 lamps. The average quantity of kerosine oil consumed every month, including the supply to the hospital, was 192 gallons and the average monthly cost was Rs. 76.

46. (3) *Lungarkana—Contingencies.*—Nothing was spent during the year towards this item, though Rs. 100 were provided in the revised estimate. There was no occasion to purchase cumblies, mats and cloths, &c., for the lungarkana paupers as these were supplied in 1896-97.

47. *Feeding Paupers.*—Rupees 1,825-14-5 were expended against the revised estimate of Rs. 1,700 and Rs. 1,184-6-9, the actuals of the previous year. The total number of paupers in the institution on the 31st March 1898 was 73, and the average cost of feeding for a month was Rs. 152 at the rate As. 1-1 per head per day.

48. The travellers' bungalow was let on contract during the year and there was no occasion for any expenditure from Municipal funds.

49. *Other Charges*—(iii) *Printing.*—The increase over the budget and revised estimates was due to the printing of voters' lists of all the seven wards which were revised in October 1897.

50. *Other Charges*—(iv) *Compensation of Lands.*—Rupees 886-10-5 were spent for the purchase of lands for the night-soil depot (*vide* G.O., Mis. No. 2173 M., dated 6th October 1897).

51. *Other Items.*—Rupees 531-12-6 were spent against the revised estimate of Rs. 650 and Rs. 569-5-6, the actuals of the previous year. The expenditure consists of land revenue to Government, cost of firing weekly time gun, cost of registration tin tickets, &c.

52. *Grant 5, General Establishment—(a) Office Establishment.*—The decrease in expenditure, when compared with the actuals of the previous year, is due to the abolition of the office of manager who was drawing Rs. 50 a month, in consideration of the prospective appointment of a secretary, counterbalanced by (*a*) the entertainment of a new correspondence clerk drawing Rs. 20 a month, (*b*) the entertainment of a muchee on Rs. 7, and (*c*) the increase of pay given to the shroff.

53. (*b*) *Collection Establishment.*—The increase shown under this head over the actuals of the previous year is due to the entertainment of a profession-tax bill-collector on Rs. 10 a month, and to the increase of Rs. 2 sanctioned in the pay of the bill clerk—*vide* G.O., No. 699 M., dated 25th March 1897 (budget review for 1897-98).

54. (*c*) *Collection of Tolls—Contingencies.*—Rupees 172-0-6 were spent for the repair of toll-gates, notice boards, &c.

55. (*d*) *Office Contingencies.*—The amount of Rs. 433-4-1 spent against this item during the year was due to the purchase of office furniture and stationery.

56. Contribution to the central office establishment amounting to Rs. 440 was paid to Government as per bill of claim made.

57. *Gratuity.*—During the year the office manager, S. Srinivasa Aiyangar, was paid a gratuity of Rs. 600 equal to one year's pay, and four peons the amount of Rs. 200 equal to their six months' pay—*vide* G.O., No. 699 M., dated 25th March 1897 (budget review for 1897-98).

The year closed with a balance of Rs. 2,205-11-8, exclusive of deposits.

The accounts for the year were audited by Mr. Govindan, the Assistant Inspector of Local Fund Accounts. His notes were received in the office on the 5th instant, in the general remarks of which he states that "the results of the audit is, on the whole, satisfactory."

Concluding Remarks.—The idea of building a separate hospital for women and children is merged in that of a General hospital to be styled the "Jubilee hospital," for which collections are being made.

ENCLOSURE.

ANNUAL concise report of the working of the Municipal Main Hospital and Women and Children's Dispensary, Coimbatore, for the year 1897-98.

1. *Public Health.*—The year under observation has been unsatisfactory as regards public health, owing to the prevalence of cholera. The rainfall was below the average by 3·22 inches. The maximum temperature in the shade during the hot season was 102°. Though there was no scarcity, yet the prices of articles of food ruled high throughout the year. As ascertained from the dispensary statistics, the principal diseases treated were those of the digestive system, ulcers, skin affections, malarial fevers, diseases of the eye and ear, injuries and rheumatic affections.

Cholera.—The epidemic of 1896-97 continued to prevail during the months of April, May and June 1897, and caused 167 deaths. From July 1897 up to January 1898 the disease continued in a sporadic form and caused 23 deaths. The second outbreak commenced on the 1st March 1898 and caused 30 deaths by the close of that month. The total number of attacks was 393 with 220 deaths. The outbreaks were traced to importation by some persons arriving in the town from cholera-infected places, principally from Palni in Madura district and Palghat in Malabar district. The instructions contained in G.O., No. 1536 M., dated 9th September 1896, were, to a certain extent, adhered to in stamping out the disease.

2. *Vital Statistics.*—The number of births and deaths was 1,776 and 1,619, respectively, against 1,793 and 1,950 in the previous year.

3. *Sanitation.*—The total number of dust-bins in use is reported to be 150, a number quite inadequate; hence the sweepings of most of the houses are thrown into streets along side ditches and they are generally blown and scattered about by wind. The house rubbish and street sweepings are daily removed by 78 sweepers in 27 carts to rubbish depots; some of these are chosen by the municipal servants as they think fit. There are 28 latrines in use in the town, having one toti attached to each. Though some of them were repaired, still much remains to be done in this direction, as many of them are sadly in want of repairs. Latrines, which are in good repair, are freely used and their contents are removed to the night-soil depot in 13 carts.

Water-supply.—There has been no improvement or change in the water-supply. Nine wells were repaired at a cost of about Rs. 424. The principal source is from wells; almost every house has its own well; the quality is generally brackish and mostly protected by parapet walls, but the majority are situated in the backyards near cesspits and drains. There was no scarcity of water during the year. There is no regular system of drainage. The existing drains are chiefly side ditches and are, in some places, very offensive with stagnant sullage water. Several drains were repaired during the year at a cost of Rs. 1,110. Cesspits do exist still in some houses and they are seldom cleared.

4. *Vaccination.*—The medical subordinates attached to the two institutions did not perform any vaccination. Two second-class vaccinators were working and they vaccinated 2,173 cases with 2,140 successful against 2,106 and 2,067 in the previous year. The percentage of success was 98·48 against 98·10. The total

successful number of primary vaccinations was 2,096, secondary 4 and re-vaccination 40. Vaccination is compulsory in the town and it was wholly conducted with animal lymph preserved in glycerine supplied from the Local Fund depot at a cost of Rs. 48–11–2.

5. *Hospitals and Dispensaries*—(*a*) *Nature and sufficiency of accommodation.*—Forty-three beds—22 male and 21 female—are available for the accommodation of in-patients, and they are provided with the required stock of bedding and clothing which is in a fair condition.

(*b*) *State of repair of Buildings.*—Fair. The building itself has been condemned several times as quite unsuitable for a hospital. The construction of a new district hospital, according to standard plan on a suitable site to be turned the Jubilee hospital, is under contemplation.

(*c*) *State of repair of furniture.*—Fair.

(*d*) *Inspections.*—The Surgeon-General with the Government of Madras inspected the hospital on the 4th April 1898 and his remarks are as follows:—"Inspected the hospital, which is clean and in good order. I have nothing to add to the remarks I recorded last year."

(*e*) *Amount of recoveries from patients who have been able to pay for their diets, &c.*—Nil.

(*f*) *Number of Patients treated.*—The total number of in- and out- patients treated in the year and in previous two years in the main hospital and women and children's dispensary is as follows:—

Years.	Total treated.	Daily average.
1895–96	41,986	254·25
1896–97	40,185	253·34
1897–98	34,818	223·55

This decrease has been observed in both the institutions and the cause is difficult to assign. The number of cases of catarrhal ophthalmia has greatly decreased.

(*g*) *Mortality and actual causes.*—There were 35 deaths among in-patients against 37 in the previous year, due principally to malarial fevers, dysentery and local injuries. There were no septic diseases acquired in the hospital.

(*h*) *Operations and results.*—The number of operations performed was 1,673 against 1,902 in the previous year. Of these, 1,050 were performed in the women and children's dispensary.

(*i*) *Establishment.*—The establishment is sufficient and efficient.

(*j*) *Midwives.*—The total number of labour cases attended by the midwife attached to the main hospital was 112 against 98 in 1896–97. Of these, 37 were confined in the hospital. The midwife is paid Rs. 12 a month with a remuneration of As. 8 per every case over a minimum of six a month.

(*k*) *Dispensary for Women and Children.*—The municipality maintains a dispensary for women and children under the management of a female apothecary who was educated at the Madras Medical College at its cost. The dispensary is located in a rented building quite unsuitable for the purpose. The municipality was supplied two years ago with a standard plan for a dispensary with quarters attached for the female apothecary; but no steps have been taken by the municipality. The total number of women and children treated during the year was 17,153 against 21,532 in the previous year. The average daily attendance was 105·68 against 126·35 in the previous year.

Coimbatore, 28*th May* 1898. (Signed) D. SIMPSON, Surgn.-Capt., *Ag. District Medical and Sanitary Officer.*

Submitted through the Collector, Coimbatore district.

2. From the abstract statement embodied in paragraph 4 of the report, it will be seen that the collections under nearly all heads of receipts largely exceed those of last year, while the largest decrease is only apparent and not real.

3. The figures showing the uncollected balance on 31st March 1898, under each of the following items compare very favourably with those for 31st March 1897:—

	31st Mar. 1897. Rs. A. P.	31st Mar. 1898. Rs. A. P.
(1) Tax on building (arrears)	1,586 7 3	*Nil.*
(2) Tax on lands (arrears)	628 6 6	0 12 0 since collected.
(3) Tax on lands (current)	1,509 9 10	140 10 0
(4) Tax on buildings (current)	497 14 6	149 7 6

The balances under (1) and (2) have been entirely cleared off. The collections under (3) have been very satisfactory and the balance is small. The balance under (4), though much smaller than in the previous year, is still somewhat high. Every endeavour should be made to reduce it. But the same facilities, in the shape of coercive measures, are not available in respect of arrears under this head as in respect of those under (3), and the balance will always be proportionately larger.

4. *Tax on Arts.*—This tax was introduced for the first time into this municipality from 1st April 1897, and it has met with great opposition. The final demand settled was only Rs. 3,992, out of the original demand of Rs. 4,694. There were no exact or trustworthy date on which the original assessment could be based; so it naturally was rough and inaccurate. The collections amounted only to Rs. 3,320, leaving a balance of Rs. 672 uncollected out of the finally-settled demand. This balance is far too heavy, but in the circumstances explained in paragraph 9 of the report this was to be expected. It will take two or three years more before this tax can be efficiently worked. By that time the demand will, no doubt, increase considerably, while the uncollected balance will, it is hoped, show a large decrease.

5. *Other items of direct taxation.*—Call for no remark, except that the collections under all heads have been good. The incidence of direct taxation was considerably higher than in the previous year, both including and excluding the revenue derived from tolls.

6. *Report, Paragraphs* 15, 33 *and* 48—*Travellers' Bungalow.*—The buildings have been placed in thorough repair and handed over in that state to the contractor who has leased the bungalow for five years. He has to maintain the buildings, furniture, &c., in good order throughout the lease, and on its termination hand them back in good order to the council. He has also to bear all establishment charges. There will thus be no expenditure during the lease, and although the gross income may be less, the net income will be considerably greater than in previous years.

7. *Produce of Lands, Gardens, &c.*—Last year's unsatisfactory state of affairs under this head was not allowed to continue in the year under report.

8. *Sale-proceeds of Night-soil, &c.*—The instructions given by the Collector and Government in reviewing the previous year's report have been carried out, with most satisfactory results.

9. *Report, Paragraph* 24—*Coercive Measures.*—It is satisfactory to note that these were adopted where necessary, but only to the extent necessary, and not in any harassing way. As a natural result, collections under almost all heads of receipts showed a marked improvement as compared with the previous year and may be called satisfactory.

10. *Report, Paragraph* 24—*Fines under Municipal and other Acts.*—This is the one item under which there is an apparent large decrease. But that it is only apparent and not real is clearly explained in paragraph 24 of the report. Rs. 653–14–6, shown under 1896–97, is the total collections for eight months without any deductions. While Rs. 402–6–4, entered under 1897–98, is the collections for four months only, less the cost of the establishment of the Bench Magistrate's Court. There was thus really a marked increase of revenue in proportion under this head. This is satisfactory as it is partly attributable to better work on the part of the municipal servants and town police, and partly to the imposition of more adequate penalties by the Bench.

11. *Report, Paragraph* 27—*Private Scavenging System.*—It cannot be said that there has been any great development of this service. But there has been a marked improvement in the collection of the fees due thereunder. There was an arrear demand on 1st April 1897 of Rs. 257–10–6, of which Rs. 227–12–6 were recovered and Rs. 29–14–0 written off as irrecoverable. The fact that any sum was irrecoverable shows clearly that the houses for which that sum was due should never have been served and demonstrates the rottenness of the system of collecting fees up to 31st March 1897. The whole demand of Rs. 1,080 for 1897–98 was collected during the year and the uncollected balance on 31st March 1897 was *nil*. This is satisfactory.

12. *Expenditure.*—In all cases in which funds provided for some specific purpose were not utilised for that purpose, the reasons for, as well as the fact of, non-utilisation should be stated—*vide* paragraph 6 of my remarks on the previous year's report. In several cases this could not be done in this report as neither I nor the Chairman Delegate had the necessary personal knowledge of the matter, and M.R.Ry. Rama Row, who was Chairman throughout the year, was not a member when the report was prepared.

13. *Report, Paragraphs* 30 *and* 31.—All the new works referred to in these paragraphs were necessary, and the expenditure unavoidable. The same remark applies to the expenditure on repairs and buildings referred to in paragraph 33 of the report.

14. *Roads.*—The roads on the whole are still in bad order, but it will take some time to place them all in thorough repair. Most of those to the east of the railway are now in good order. What could be done with the funds available has been done. That more funds were not available was due, to a certain extent, to heavy expenditure found necessary under several other heads, but chiefly to that under repairs to buildings and to the heavy cholera and plague charges.

15. *Drainage and Water-supply.*—No general scheme for improving these is practicable until the Muthikolam project has been carried out. Estimates for the improvement of drainage, the aggregate amount of which would have exceeded the allotment of Rs. 1,000 were under the consideration of the council during the year, but several were not passed as they required revision. Hence the large unexpended balance at the end of the year. Estimates have been passed since 1st April 1898 for most of the proposed improvements. The difference between the estimate and actual expenditure is also due to the money having been more urgently required for other purposes in the opinion of the council. What was possible with the funds available was done towards the improvement of water-supply, by the repair of existing wells, and also towards carrying out the recommendations of the District Medical and Sanitary Officer for the improvement of sanitation generally. Certainly a great deal more is necessary in this direction as stated by him; but funds admit only of a gradual progress.

16. *Grant* 1.—The total expenditure was more than double that of the previous year, and would have been still greater, but for the heavy expenditure under Grant III necessitated by cholera and plague charges.

17. *Report, Paragraph* 37, *sub-paragraph* 4.—I think it would be well if the annual examination reports of the inspecting educational officers on institutions receiving salary grants from Municipal funds were communicated to the Chairman, in addition to the review of the Director of Public Instruction thereon, which alone is communicated to him at present. It will be observed that the expenditure under Grant 2 exceeded 15 per cent. of the income from taxation, markets and rents. The greater part of the amount was rightly spent on primary education. Even so, I, personally, should prefer to reduce the expenditure under this grant and to increase it under Grants 1 and 3, but the council will not consent to do so. The educational institutions of the municipality were, on the whole, fairly successful, and the results attained during the year were satisfactory.

18. *Report, Paragraphs* 42 *and* 43.—What was possible with the funds available was done towards the improvement of conservancy and sanitation generally. More

could have been done, but for the heavy cholera and plague charges which were unavoidable, but which it is hoped may soon disappear. The council are well aware that all that is necessary in this direction is far from being accomplished, but it can only try to improve matters gradually as funds permit.

19. *Report, Paragraph* 47.—The increase in the cost of feeding paupers at the langarkana was due chiefly to the payment of higher rates to the contractor during great part of the year owing to the rise in the price of food grains.

20. *Medical and Sanitary Officer's Report—Latrines*.—Less money could be spent on these than was advisable and than could otherwise have been spent on them, owing to the heavy cholera and plague charges.

Women and Children's Dispensary.—*Vide* last paragraph of Chairman's report.

21. *Pallapolliem Tank Bund.*—The estimate for the repairs to this was received back approved from the Public Works Department officers only recently. It was at once sanctioned and it is expected that the work will be completed in the current year.

22. *General.*—Although much yet remains to be done in almost all respects to bring the municipality into a thoroughly satisfactory state, yet the record of 1897–98 is one of general and continuous progress all along the line, and in so far, the report and the administration of municipal affairs during the year must be considered satisfactory, It is hoped that the improvement inaugurated during the year will be more than maintained in the current and succeeding years.

(Signed) J. G. WOOD.,
Deputy Collector.

Dis. No. 2097-Rev.

Forwarded.

2. The Divisional officer has reviewed the report in such detail that it is unnecessary to repeat the process. I may make the following remarks:—

(i) The number of meetings actually held by the council during the year under report was only 33 (not 35 as entered in Statement X, which includes 2 meetings adjourned for want of a quorum), and the average attendance of the members remained the same as in last year, viz., three officials and eight non-officials, in spite of G.O., No. 859 M., dated 10th April 1897.

(ii) Although property was distrained in four cases to realize the taxes on buildings and lands, in no case was it found necessary to sell the distrained property, which is satisfactory.

(iii) There was some improvement in the revenue derived from the sale of street sweepings and in the demand of fees under private scavenging system. However these sources are still capable of expansion and development. The Divisional officer's remark that houses that did not pay the fees in advance should not have been served is sound. Such cases of failure to pay are not likely to occur under present arrangements.

(iv) The net income from markets amounted to Rs. 1,854–10–8.

3. Although nearly 52 per cent. of the net income from tolls was spent on the town roads, and 50 per cent. on their maintenance, the roads cannot, on the whole, be said to be in good order, and much remains to be done to place them all in thorough repair.

The formation of a road to the night-soil depot newly purchased during the year, the providing of a corrugated iron latrine and the construction of a bullock-shed were the only new works carried out during the year. A very large amount was spent in repairing buildings and the cost of such repairs, which were all necessary, exceeded the sanctioned allotments and is explained by the Chairman.

4. The net expenditure on education was Rs. 5,630, and nearly the whole of the sanctioned allotment was utilized. The total expenditure on education should be regulated so as not to exceed 15 per cent. of the income from taxation, markets and rents—the limit prescribed by Government.

5. There was a decrease in the number of out-patients treated at the main hospital and at the women and children's dispensary, and an increase in the number of in-patients at the main hospital as compared with the preceding year. No satisfactory reason is assigned by the District Medical and Sanitary officer for the fall in the former. It may possibly be due to a number of out-patients resorting to the Roman Catholic dispensary for treatment. There was also an increase in the number of labour cases attended by the midwife. With reference to the closing portion of the District Medical and Sanitary officer's report regarding the construction of a dispensary according to the standard plan, the Chairman mentions that the idea of building a separate hospital for women and children is merged in the scheme of a General hospital to be styled the "Jubilee hospital" at present under consideration. The number of dust bins is stated by the District Medical and Sanitary officer to be inadequate. The necessity for increasing them should receive the attention of the council.

6. Two thousand one hundred and seventy-three cases were vaccinated during the year against 2,106 in 1896–97, with successful results in 2,140 cases against 2,067. Although the percentage of successful operations came to 98, the number of operations performed on children below one year of age was not up to the mark, considering the total number of births registered during the year, viz., 1,776; the number of such cases amounted to only 78 per cent. against 84 in the preceding year. The cost per successful case of vaccination, excluding the re-vaccinated cases, was the same as in last year.

7. The ratios of births and deaths were 38 and 35 per mille of the town population. Cholera prevailed during the year and accounted for 220 deaths, and the continuance of this disease in a sporadic form during the greater part of the year was the cause of the increased expenditure under "cholera charges."

8. Sanitation of the town is not in as satisfactory a condition as could be wished and requires a great deal of the council's attention A drive through the town in the early morning is not the pleasantest of experiences. The council should continue to give its best attention to the matter and endeavour to remove promptly such defects as are brought to its notice. It is encouraging to find that the defects pointed out in paragraph 11 of Mr. Bradley's endorsement on last year's report have been partly remedied by the purchase of a corrugated iron latrine for the parachery and an old building in Venkata Gounden's lane for building a new latrine and by the acquisition of land for a night-soil depot. Much remains to be done in this direction, as the Bench of Magistrates in dealing with nuisance cases have to recognise the insufficient provision of latrines.

9. In checking the accounts, &c., in this office the following discrepancies were noticed:—

(i) *Page* 14 *of the statement.*—The total mileage of roads in the town and that under maintenance are not given in the remarks column of Statement II-A, part II.

(ii) *Page* 38.—The amounts entered as average net cost opposite some of the schools are wrong, although that appearing opposite the "grand total," viz., Rs. 4–2–5 is correct; the subscription of Rs. 3–10–0 paid for the Tamil Journal *Vivekachinthamani* is not included in the grand totals appearing in columns 17 to 19, nor does it appear under the item 2 (ii) (*c*) subordinate to Grant II.

(iii) *Page* 41.—The grand total of all schools should appear at page 43 at the end of the Statement V-B; it is not understood how the figures 30 and 2 came to be entered in columns 2 and 4 opposite "total of all results grant schools." The correct figures as per that statement appear to be 31 and 3.

(iv) *Page* 43.—The total amount shown in columns 15 and 16 does not agree with that entered in columns 2 and 3 at page 7 opposite "salary grants" and in paragraph 37 (3) of the Chairman's report.

(v) The figured statement given in paragraph 4 of the Chairman's report was unnecessary.

(vi) No revenue was collected from the Modavandi inam in the Erode taluk and paid over to the municipal council. The inam originally assigned for the

support of the langarkana was resumed by Government, and in its place a sum of Rs. 1,000 in lump is paid annually,—*vide* G.Os., Nos. 200 M., dated 4th March 1887; and 612, Revenue, dated 24th June 1887. The statement of the Chairman regarding this source of income in paragraph 25 of his report is not quite in accordance with the actual fact.

(vii) All the 568 warrants for the collection of taxes were not issued during the year 1897–98. They include 27 warrants pending on the 31st March 1897.

(viii) An account as to the number of gardens, &c., possessed by the council, what are chiefly grown in the gardens and whether any portion of them is treated with rubbish manure and devoted to experimental cultivation, so as to demonstrate to the inhabitants the usefulness of the manure and the consequent increased yield of produce, and an account of the system under which markets are worked might well have been given in the report.

10. I quite agree with Mr. Wood in considering that the administration of municipal affairs during 1897–98 was satisfactory on the whole and shows improvement, and readily join in his hope that the improvement inaugurated during the year will be more than maintained in future years.

(Signed) J. A. CUMMING,
Acting Collector.

COIMBATORE,
23*rd July* 1898.

ORDER—No. 1536 M., dated 1st September 1898.

The receipts and charges of the Coimbatore Municipality for 1897–98 are compared below with the budget and revised estimates for the year and the actuals of 1896–97:—

—	Actuals, 1896-97.	Budget estimate, 1897–98.	Revised estimate, 1897–98.	Actuals, 1897–98.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	4,317	3,700	4,490	4,490
Tax on Arts	..	6,000	4,000	3,320
" on Buildings and Lands	16,656	18,570	20,870	20,546
" on Vehicles and Animals	2,082	2,450	2,450	2,430
" on Carts	2,644	2,700	2,750	2,800
Tolls	9,815	9,420	9,700	9,740
Realizations under Special Acts	65	40	80	80
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	779	1,060	1,140	1,211
Conservancy Receipts	86	270	290	455
Fees and Revenue from Educational Institutions	388	640	510	504
" " from Medical Institutions	19	20	..	..
Income from Markets and Slaughter-houses	2,924	2,850	3,100	3,096
License Fees	657	700	700	651
Other Fees	466	520	650	669
Fines under Municipal and other Acts	654	350	400	402
Interest on Investments and Premium on Loans	175	1,170	2,170	2,175
Grants and Contributions from Government	..	80	120	115
" " from Local Boards	2,061	2,060	2,060	2,059
Recoveries for Services to Private Individuals	923	1,260	1,240	1,323
Miscellaneous	36	20	10	7
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	..	5,000	..	..
Advances Recovered	.. 34	50	50	430
Total	44,781	59,430	56,780	56,503
Charges.				
GRANT 1—				
New Works—				
Communications	60	100	200	189
Buildings	..	5,850	1,450	1,487
Water-supply	..	400	..	..
Repairs—				
Communications	3,482	4,700	4,850	4,850
Buildings	1,042	450	3,210	3,165
Drainage	815	2,500	2,360	1,801
Water-supply	60	350	550	510
Establishment	863	850	850	852
Tools and Plant and other Stores	29	120	30	47
Total	6,351	15,320	13,500	12,901

—	Actuals, 1896–97.	Budget estimate, 1897–98.	Revised estimate, 1897–98.	Actuals, 1897–98.
Charges—cont.	Rs.	Rs.	Rs.	Rs.
GRANT 2—				
Municipal Schools—				
On the Salary-result System	1,854	2,470	2,470	2,393
Grants-in-aid—				
Salary Grants	1,633	1,700	1,950	1,755
Result Grants	1,503	1,640	1,640	1,654
Building, Furniture, &c., Grants	201	50	50	..
Inspection	316	310	310	311
Miscellaneous	278	190	190	186
Total ..	5,785	6,360	6,610	6,299
GRANT 3—				
Hospitals and Dispensaries	6,541	6,700	6,450	6,313
Contributions	357	400	400	386
Vaccination	324	400	430	346
Registration of Births and Deaths	350	340	310	310
Conservancy, Road-cleaning and Road-watering	12,068	17,480	16,610	16,991
Total ..	19,640	25,320	24,200	24,346
GRANT 4—				
Lighting	1,519	1,720	1,960	1,996
Markets and Slaughter-houses	227	230	230	227
Choultries	1,393	1,700	1,870	1,898
Travellers' Bungalows	130	230	10	11
Avenues	157	260	130	124
Public Garden, Survey of Land, Fire and other Charges ..	1,063	1,090	2,050	2,012
Total ..	4,489	5,140	6,250	6,268
GRANT 5—				
Supervision and Management	3,556	3,420	3,500	3,650
Advances Recoverable	410	50	50	8
Refunds	..	..	20	25
Pension and Gratuities	60	800	800	800
Grand Total ..	40,291	56,410	54,930	54,297
Balance	4,490	3,020	1,850	2,206

2. As in the previous year, the Municipal Council held 33 meetings and the average attendance of members continued to be fair. Three seats were filled by election during the year, and of these two were contested, 79·9 per cent. of the registered voters attending the poll.

3. *Receipts*.—(1) The tax on arts was levied for the first time during the year. The demand as originally assessed by the Chairman amounted to Rs. 4,694; but as much as 15 per cent. of this sum was remitted by the Municipal Council on appeal. No explanation of this is offered in the Chairman's report; but in paragraph 4 of the Revenue Divisional officer's endorsement, it is attributed to want of exact and trustworthy data on which the original assessments could be based. It may more probably be due to undue leniency on the part of the Municipal Council in granting remissions. Owing, apparently, to an increase in the number of houses assessed to the tax on buildings, the net current demand under this head showed an increase of Rs. 559. The demand under the tax on lands, however, remained almost stationary. The land-tax registers which are six years old and those of the house-tax which are four years old should be revised in the current year, so that the revised assessments may be brought into force from the beginning of next year, and the result of the revision should be reported to Government as soon as it is completed.

(2) The current collections under the tax on buildings and the arrear realizations under this head and under the tax on lands improved and were very satisfactory; but the same cannot be said of the current collections under the taxes on arts and lands, although there was a considerable improvement in the latter. Every effort should be made to adjust the outstanding balances under these heads in the current year.

(3) There was an increase in the receipts under the taxes on vehicles, animals and carts, produce of lands, conservancy receipts, school and distraint fees, interest on investments, grants from Government and advances recovered; but a decline under fines, which is explained in paragraph 24 of the Chairman's report. The advance under sale of sweepings and night-soil is satisfactory. From paragraph 2 (iii) of the

Collector's endorsement, however, it appears that this source of revenue is capable of further development and the council should strive to this end. The attention of the Chairman is drawn to the Collector's remarks in clauses (vi) and (viii) of paragraph 9 of his endorsement.

(4) The number of houses served by the private scavenging agency was 391 or only eleven more than in the previous year, but the fees collected amounted to Rs. 1,308 against Rs. 909, the increase being due to the realization of arrears and the prompt collection of the current demand, and the service was worked at a profit of Rs. 244 to the Municipal Council. The Government trusts that energetic steps will be taken to effect an improvement in this direction, for which there is considerable scope, seeing that the number of houses served by the municipal scavengers was only 5·3 per cent. of the total number assessed to the tax on buildings. As it is not intended that the private scavenging service should be made a source of profit to the council, the excess of Rs. 244 in the receipts over the expenditure should be utilised in its extension.

4. *Expenditure*—(1) *Public Works*.—A new shed for bullocks was constructed in the municipal cart-stand at a cost of Rs. 1,043, and a sum of Rs. 344 was spent for putting up an iron latrine. The total expenditure on communications amounted to Rs. 5,039 or 52·7 per cent. of the net municipal income from tolls, but both the Revenue Divisional officer and the Collector report that the town roads were not generally in good order. The Municipal Council should devote a greater proportion of its revenue from tolls to the maintenance of roads until all of them are placed in a satisfactory condition.

(2) *Education*.—The net expenditure on education amounted to Rs. 5,680 or 14·6 per cent. of the receipts from taxation. Of this sum, Rs. 1,440 were spent on secondary, and the remainder on primary, education. With reference to paragraph 4 of the Collector's endorsement, it is observed that the Government has not fixed 15 per cent. of the income from taxation, markets and rents as the limit of expenditure on education; but it is desirable to regulate such expenditure with due regard to the demands under other grants. The Big Bazaar street school, which was hitherto aided by the Municipal Council with result grants, was taken under its management during the year. The number of primary schools maintained by the council on the salary-result system was thus eight or one more than in the previous year. The council also aided with salary grants three secondary schools against two in the previous year and one primary school as in that year, and with result grants two secondary and sixteen primary schools against the same number of secondary and nineteen primary schools in 1896–97. The attendance at the municipal schools improved, but at the aided institutions taken together, it declined. No information has been furnished regarding the results of the examination of the salary grant schools. The Director of Public Instruction is requested to issue the necessary instructions to the inspecting officers to communicate the annual examination reports of these schools to the Chairman in future. The other schools appear to have done well at the departmental and grant examinations. The allotment for grants was slightly exceeded and the total number of boys under instruction in the municipal and aided schools was 2,766 or 82·8 per cent. of the male population of school-going age against 2,845 or 85·1 per cent. in the preceding year.

(3) *Medical Relief*.—The number of in-patients treated at the municipal hospital was 497 or 36 more than in the previous year, but that of out-patients treated at this institution and at the Women and Children's dispensary fell from 39,724 to 34,321 and the District Medical and Sanitary Officer is unable to assign any cause for this decrease; but the Collector states that it may possibly be due to a number of out-patients resorting to the Roman Catholic dispensary for treatment. The midwife attached to the municipal hospital attended 112 cases of labour against 98 in 1896–97.

(4) *Vaccination and Vital Statistics*.—The total number of vaccine operations performed during the year was 2,173 or 67 more than in the previous year and the quality of the work continued to be good, the ratio of reported success being 98·5 against 98·1. But infantile vaccination showed a retrogression, the total number of

children under one year reported to have been successfully vaccinated, being 1,384 or 29·8 per mille of the population against 1505 or 32·4 per mille in 1896–97. Increased attention should be paid to this subject in the current year. The medical subordinates again did not perform any vaccine operations and no explanation of this neglect has been furnished in the Chairman's report. This omission should now be supplied.

There was a decline in the numbers of births and deaths registered during the year, the decrease being most marked in the latter case. The birth returns cannot be regarded as trustworthy, the rate recorded being much below the normal. Increased attention should be paid to this subject in the current year.

(5) *Sanitation.*—The expenditure under this head amounted to Rs. 16,991 or 97·2 per cent. of the allotment and nearly one-third of the current receipts against 29·7 per cent. in the previous year. The Chairman's report furnishes hardly any information regarding the steps taken by the Municipal Council to improve the sanitary condition of the town; but from paragraph 8 of the Collector's endorsement, it appears it is not in as satisfactory a condition as could be wished. Steps should be taken to remedy the defects pointed out by the Collector and by the District Medical and Sanitary Officer as soon as possible.

5. *General Remarks.*—The year closed with a balance of Rs. 2,206 or 4·3 per cent. of the current receipts. The sanction of Government should have been obtained for payment of the gratuity of Rs. 600 to the Manager of the Municipal office, and of Rs. 200 to the four peons referred to in paragraph 57 of the Chairman's report, as the mere provision of the amount in the budget passed by Government is not sufficient. An application for the sanction of Government should therefore be submitted without delay.

The administration of the municipality during the year under the review showed an improvement on that of the previous year in some respects and was tolerably efficient; but the extension of the private scavenging service, infantile vaccination, registration of births and sanitation demand increased attention.

As observed in clause (*v*) of paragraph 9 of the Collector's endorsement, the figured statement given in paragraph 4 of the Chairman's report was unnecessary and should be omitted in future.

(True Extract.)

for *Secretary to Government.*

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

Exd. C. M. Thumbuswamy.

Government {1898} of Madras.

LOCAL AND MUNICIPAL.

Recd. } 1898. *Enclosures*
Regd. } *Spare copies*

G.O., No. 1536 M., 1st September 1898.

SEPTEMBER.

Administration Report.

Reviewing the — of the Coimbatore Municipal Council for 1897–98.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From J. G. WOOD, Esq., Revenue Divisional Officer in charge of the Municipal Council, Coimbatore, to the Secretary to Government, Local and Municipal Department (through the Revenue Divisional Officer of the Division), dated Coimbatore, 8th July 1898, No. 380.

With reference to section 252 of the Madras District Municipalities Act as amended by Act III of 1897, I have the honour to submit the annual report and statements of this municipality for the official year 1897-98.

I.—Constitution of the Municipal Council.

1. The sanctioned strength of the council on the 1st April 1897 was 20—5 nominated and the rest elected councillors. On the 31st March 1898 there were 18 councillors, of whom 1 was *ex-officio*, 4 nominated and 13 elected councillors. The decrease in strength at the close of the year was owing to the vacancies caused by the expiry of the term of office of M.R.Ry. C. A. Venkatakrishnaiyar and Sooloor Lakshminarasimha Aiyar on the 26th March 1898. Three of the 18 councillors were Europeans and Eurasians and 15 Indians. The total number of meetings held during the year was 35, of which 2 were adjourned for want of a quorum. The average attendance at each meeting was 3 officials and 8 non-officials, of whom 2 were Europeans and Eurasians and 9 Indians. M.R.Ry. H. Ramarao Avargal, who was elected as Chairman on the 23rd March 1897, held the office during the whole of the official year.

2. *Administrative Changes.*—During his administration two elections were held—one on the 27th November 1897, in which M.R.Ry. M. Sambantha Mudaliyar Avargal was elected uncontested for the third ward in the place of M.R.Ry. C. Sadasiva Mudaliyar Avargal, who did not seek re-election on the expiration of his term of office in consequence of his being an Honourary Magistrate. Another election, which was a contested one, was held on the 19th June 1897, in which two councillors, viz., M.R.Ry. Saminatham Chettiyar and Qadir Badshah Sahib were elected for the fourth ward *vice* M.R.Ry. Namasivayam Chettiyar Avargal deceased, and M.R.Ry. I. Venkataswami Nayudu Garu resigned. One nominated councillor Baji Ghulam Mohideen Sahib was not re-nominated as he was also an Honourary Magistrate. Faizulla Sahib, an official holding the employment of copyist superintendent in the district court was appointed by nomination on the 22nd February 1898. The total number of registered voters at the close of the year, as revised and brought into force from the 13th December 1897, was as follows :—

First ward	86	Sixth ward	161
Second „	182	Seventh „	180
Third „	139		
Fourth „	314	Total ...	1,343
Fifth „	281		

II.—Balance.

3. The year opened with a working balance of Rs. 4,490-6-6, exclusive of the cash deposit of Rs. 5,307-1-1.

III.—Receipts.

4. The following statement compares the receipts under the several heads for the year under report with those of the previous year :—

—	Actuals, 1896-97.	Actuals, 1897-98.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Opening Balance	4,317 2 6	4,490 6 6	...	...
2. Tax on Arts	...	3,320 0 0	3,320 0 0	...
„ on Buildings	15,794 9 2	19,054 2 3	3,259 9 1	...
„ on Lands	861 6 0	1,491 14 0	630 8 0	...
„ on Vehicles	675 0 0	920 0 0	245 0 0	...
„ on Animals	1,406 12 0	1,509 8 0	102 12 0	...
„ on Carts	2,644 0 0	2,800 0 0	156 0 0	...
Tolls—less Local fund Share	9,814 15 6	9,739 15 3	...	75 0 3
3. Fees under Act II of 1888	65 0 0	80 0 0	15 0 0	...
4. Avenue Receipts	379 15 3	396 2 0	16 2 9	...
Fees from Travellers' Bungalow	371 4 0	307 0 0	...	64 4 0
Produce of Lands, Gardens, &c.	24 0 6	461 3 0	437 2 6	...
Sale-proceeds of Old Materials, &c.	4 5 0	46 10 6	42 5 6	...
Sale-proceeds of Night-soil, Rubbish, &c.... ...	86 3 0	455 3 0	369 0 0	...
Fees from Educational Institutions	388 7 0	504 3 6	115 12 6	...
Other Hospital Receipts	18 6 11	...	...	18 6 11
Income from Markets	2,171 2 5	2,238 1 0	66 14 7	...
Income from Slaughter-house	753 2 1	857 8 5	104 6 4	...
Distraint Fees	9 4 0	125 0 0	115 12 0	...
Licence fees	657 1 5	650 11 4	...	6 6 1
Cart-stand Fees	456 11 4	544 1 9	87 6 5	...
Fines under Municipal and other Acts	653 14 6	402 6 4	...	251 8 2
Interest on Investment—Lungarkana	...	2,000 0 0	2,000 0 0	...
Do. do. —Medical	174 9 0	174 9 0	...	...
Grants from Government	...	...	...	...
Education—Municipal Schools	...	115 0 0	115 0 0	...
Grant from Local Board—Medical	2,060 13 1	2,058 13 11	...	1 15 2
Private Scavenging Fees	908 10 6	1,308 8 6	399 14 0	...
Other Purposes and Miscellaneous	50 9 0	21 5 0	...	29 4 0
Advances—Others, &c.	33 15 11	430 2 10	396 2 11	...
Total, Receipts ...	40,464 1 7	52,012 1 7	11,994 12 7	446 12 7
Total, Including Balance ...	44,781 4 1	56,502 8 1	...	...

A.—Receipts from Taxation.

5. *Tax on Buildings.*—The arrears left uncollected on the 1st April 1897 amounted to Rs. 1,586-7-3 (Rs. 1,509-9-10 for 1896-97 *plus* Rs. 76-13-5 for previous years). Of this, Rs. 1,583-13-3 were collected and a very small sum of Rs. 2-10-0 was written off the accounts as irrecoverable, some of the house-owners being very poor, some having died of cholera and others having left the town. The arrear balance left at the close of the year was *nil*.

6. The current demand, as originally assessed by the Chairman, was Rupees 17,670-15-0. Of this, Rs. 43-8-0 were remitted by the council on appeal. The demand as finally settled was Rs. 17,627-7-0. Of this sum, Rs. 17,470-5-0 or a little more than 99 per cent. was collected, Rs. 13-8-0 remitted on account of vacant houses and Rs. 3 written off as irrecoverable. The balance left uncollected at the close of the year was thus Rs. 140-10-0 only, which must be considered very trifling when compared with the heavy arrear at the end of the last year. Of this balance, Rs. 90-7-6 have since been collected. The house-tax registers were last revised in the official year 1894-95 and the tax is levied at $7\frac{1}{2}$ per cent. Six thousand five hundred and thirty houses were assessed to the tax on buildings out of a total number, according to the census of 1891, of 8,254, the total number of houses on the municipal registers, out of the numbers according to the census of 1891, being 7,405. The incidence per house was Rs. 2-11-2 against Rs. 2-12-9 of the previous year.

7. *Tax on Lands—Arrears.*—The arrear demand at the beginning of the year was Rs. 628-6-6,* of which Rs. 615-2-6 were collected, Rs. 12-8-0 were written off, partly owing to houses having been built on some assessed vacant sites and partly owing to the poverty of some of the rate-payers, &c., and a trifling sum of As. 12 due for 1896-97 was left as a balance at the close of the year, and which has since been collected and credited on the 14th April 1898.

	Rs.	A.	P.
* For 1896-97	497	14	6
Balance of old demand ...	130	8	0
Total ...	628	6	6

8. *Tax on Lands.—Current.*—The finally-settled demand for the year was Rs. 1,029-7-0, of which Rs. 876-11-6 were collected and Rs. 3-4-0 written off as irrecoverable, leaving a balance of Rs. 149-7-6 uncollected at the end of the year. Of this amount Rs. 32-8-6 have since been collected.

9. *Tax on Arts.*—The arts-tax register was first revised by the Chairman on receipt of the original lists from ward bill-collectors and subsequently by ward councillors. The demand originally assessed by the Chairman was Rs. 4,694. Of this amount a sum of Rs. 702 was remitted by the council on appeal. The finally-settled demand under this head was thus Rs. 3,992, of which Rs. 3,320 were collected during the year and Rs. 672 left uncollected as balance. It was during the year under report that this tax was, for the first time, imposed and collected in this municipality, and the difficulties which naturally attend the imposition and much more the collection of *new taxes*, account in the main for the uncollected amount under this head.

10. *Tax on Vehicles—Animals and Carts.*—The collections made under these heads amounted to Rs. 5,229-8-0 against Rs. 5,200 of the revised estimate and Rs. 4,725-12-0 the actuals of the previous year. The increase was owing to the seizure of all unlicensed carts in the town brought for registration and to the collection of tax on bicycles.

11. *Tolls.*—There are seven toll-gates in this municipality. All of them were leased out to a single contractor for Rs. 14,520. The collections made amounted to Rs. 14,523-14-8, inclusive of the interest of Rs. 3-14-8 recovered from the toll contractor for over due kists. The amount of municipal share, after deducting the Local Fund contribution, was Rs. 9,739-15-3, which fell short of the previous year's amount by Rs. 75-0-3. The decrease being small calls for no remarks.

12. *Incidence of Taxation.*—The total income from taxation was Rs. 38,835-7-6, including, and Rs. 29,095-8-3 excluding, tolls. The average incidence per head of the population was As. 13-5 in the former and As. 10 in the latter as against As. 10-9 and As. 7-5, respectively, in the previous year.

13. *Realization under Special Acts.*—Fees under Act II of 1888. The collection under this head was Rs. 80. This is a fluctuating item.

B.—Miscellaneous Receipts.

14. *Avenue Receipts.*—The total collections amounted to Rs. 396-2-0 against Rs. 379-15-3, the actuals of the previous year. The increase was owing to the income derived by the sale of a larger number of dead avenue trees and loppings than in the previous year and to the recovery of arrear kist from the contractor of palmyra trees on tank bunds.

15. *Fees from Travellers' Bungalow.*—The bungalow was let on contract during the year for a period of five years at Rs. 300 for the first year and at Rs. 250 for each of the subsequent four years. Hence the income was less than in the previous year.

16. *Produce of Lands, Gardens, &c.*—The increase shown under this item was owing to the forfeiture of the deposit of garden contractors and to the amount fetched by the sale of the produce of palmyra tope and that of market garden and to the income derived by leasing the male latrine and bandy-pettah gardens.

17. *Sale-proceeds of Old Materials.*—Collection Rs. 46-10-6. All the old tools, &c., that were found useless were sold by auction. Hence the increase.

18. *Sale-proceeds of Night-soil, Street-refuse, &c.*—The realization under this head increased very much owing to the large sale of the rubbish manure to the ryots of surrounding villages, who were made to understand the usefulness and importance thereof.

19. *Fees from Educational Institutions.*—The increase under this head was due to the conversion of the Big Bazaar Street result school into a municipal salary-result school.

20. *Income from Markets and Slaughter-house.*—The increase under these two items was due to higher bidding owing to competition at the auction sales for the year under report.

21. *Distraint Fees.*—Rupees 125 were realized during the year. Owing to large arrears in the previous year, coercive measures were adopted in the collection of taxes. Five hundred and sixty-eight warrants were issued during the year for the collection of Rs. 908-14-4, of which, collections to the amount of Rupees 855-4-4 were made in 522 cases. In four cases properties were distrained and the amount collected before sale. The fees and fines collected for seizure of unlicensed carts under section 90 of the Act are also included in this item (distraint fees)—*vide* Accountant-General's Circular, No. 409-L.F.D., dated 21st September 1887.

22. *License Fees.*—The small decrease of Rs. 6-6-1 under this head calls for no remarks.

23. *Cartstand Fees.*—The increase was due to the collection of the arrears of the past year and to the bandy-pettah having fetched higher price this year owing to keener competition.

24. *Fines under Municipal and other Acts.*—Rupees 653-14-6 represent collections from April to November 1896, which were remitted direct to the municipal office by the Bench Magistrates as per rules then in force. From December 1896 fines collected by the Bench Magistrates were remitted to the treasury, as per Accountant-General's Circular, No. 19, dated 14th October 1896 (*vide* G.O., No. 1460 M. L. and M., dated 2nd September 1896), subject to adjustment after the end of the year to the credit of Municipal funds, deducting the cost of establishment. Rupees 402-6-4 credited in 1897-98 represent collections of the last four months of 1896-97 adjusted by the Accountant-General in 1897-98. The amount collected during the latter year not having been adjusted by the Accountant-General, no comparison could be made between the collections of this year and the previous years.

25. *Interest on Investment—Lungarkana.*—The revenue collected from Modavandi inam for the maintenance of the lungarkana at Coimbatore was not paid by the Tahsildar in 1896-97. Hence the two years' income was recovered during the year under report. This accounts for the increase of Rs. 2,000.

26. *Grants from Government*—(1) *Education—Municipal Schools.*—The common gymnastic instructor attached to this municipality gives instruction in gymnastics to the pupils of aided result schools within the municipal limits, in addition to the schools under municipal management. Hence the one-third grant claimed and recovered from Provincial funds has been shown against this item.

27. *Private Scavenging Fees.*—The demand for this year amounted to Rs. 1,080-10-0 which was fully collected. Of the arrear demand, viz., Rs. 257-10-6, a sum of Rs. 227-12-6 was collected and Rs. 29-14-0 were written off the accounts, the parties being very poor and unable to pay.

28. The other items of miscellaneous income, such as fees for removing broken tiles and fee for the grant of duplicate tickets, &c., being of a fluctuating character, call for no remarks.

IV.—Expenditure.

29. The total expenditure amounted to Rs. 54,296-12-5 against Rs. 54,880 anticipated in the revised estimate and Rs. 40,290-13-7, the actuals of the previous year. It was distributed among the several grants as noted below :—

		Rs.	A.	P.
Grant 1,	Public Works	12,901	4	10
„ 2,	Education	6,298	15	9
„ 3,	Sanitation and medical services	24,345	13	11
„ 4,	Lighting and miscellaneous municipal purposes	6,268	6	5
„ 5,	General establishment	3,649	11	6
	Advances recoverable	7	8	0
	Refunds	25	0	0
	Pension and gratuity	800	0	0
	Total ...	54,296	12	5

30. *Grant 1, Public Works*—(1) *New Works—Communications.*—Rupees 189-0-8 were expended for the formation of roads on the land newly purchased during the year for the night-soil depot.

31. *Buildings.*—Bullocks were purchased for all the rubbish carts which had been drawn by men. For picketing them, new sheds were constructed with a decent looking front entrance building in the cartstand which was very unsightly before. This cost Rs. 1,042-15-0 and Rs. 443-14-0 were spent for procuring an iron latrine for the Paracherry and for the purchase of a site in Venkatai Gounden's lane to build a latrine there.

32. (2) *Repairs—Communications.*—Some of the main roads were thoroughly repaired to their full length during the year. Metal and gravel, &c., were purchased from contractors and the works were carried out by departmental labour. Damaged portions and hollows in other roads were also repaired. The amount of Rs. 4,849-13-7 spent during the year on account of this item was more than the allotment sanctioned for the year and the actuals of the previous year. This is a little less than 50 per cent. of the income under tolls.

33. *Buildings.*—The budget estimate for this item was only Rs. 450. This was intended for petty repairs to buildings. But subsequently it was found necessary to thoroughly repair the travellers' bungalow, slaughter-house, lungarkana and the major portion of the latrines which were not repaired for some years past. The necessary repairs to hospitals and dispensaries, municipal office and market buildings were also done. Hence a heavy expenditure of Rs. 3,164-10-3 was incurred under this head during the year.

34. *Drainage.*—Out of the allotment of Rs. 1,000 provided for drain repairs, only Rs. 442-6-7 were expended for constructing V-shaped drain to dancing girls' lane and for repairing Rungiah Gounden's street drain, &c., the other portion being required to meet the excess expenditure under other heads.

35. *Water-supply.*—A sum of Rs. 474-10-4 was spent under this item for repairing the several public wells in the town. The amount exceeded the sanctioned allotment in this case also. Chickaraja Thoppakolam, which is one of the largest wells in the town, and Chuckler's well were completely repaired and stone revetments and parapet walls were constructed for the same. The expenditure last year was only Rs. 23-11-11.

36. *Tools and Plant and Other Stores.*—Rupees 47-2-0 only were spent for repairing old tools and for purchasing a few new ones.

On the whole the amount expended for public works during this year was double the amount spent in the last year, viz., Rs. 12,901-14-10, were defrayed against the revised estimate of Rs. 13,500 and Rs. 6,351-7-1, the actuals of the previous year. The expenditure under this grant was 22·74 per cent. of the total revenue.

37. *Grant 2, Education.*—The sanctioned allotment for this purpose was Rs. 6,610 as per revised estimate. The amount actually spent during the year was

Rs. 6,298-15-9. The actuals of the previous year were Rs. 5,784-9-5. During the year under report the London Mission High school was also included under salary-grant schools.

(2) Now the total number of schools for which salary grants have been paid from Municipal funds is four, viz., Coimbatore College, St. Michael's College, London Mission High school and Maracoir Muhammadan school.

(3) The grants sanctioned to each of the above schools are as follows :—

(1) Coimbatore College, Rs. 77-14-8 a month.
(2) St. Michael's College, Rs. 35-2-8 „
(3) Maracoir Muhammadan school, Rs. 27 a month.
(4) London Mission High school, Rs. 20-13-4 a month, and the amount paid on account of these four institutions during the year was Rs. 1,754-10-8. More than 15 per cent. of the income from taxation, market and rents was thus spent on education during the year. This includes the contribution of Rs. 210 to the Medical College. With the exception of the Maracoir Muhammadan school, the schools that received salary-grant from Municipal funds were examined by the Inspector of Schools. No information regarding the working of these schools can be furnished here as the annual examination reports are not communicated to this office.

(4) There are now eight salary-result system schools under the management of this municipality, including a school newly opened this year in Big Bazaar street for artizan classes, and a night school for the children of poorer classes, such as Odders, &c., who earn their livelihood by manual labour. The children of five schools are taught up to the Upper Primary standard and those of three schools up to the Lower Primary standard. The total strength of all the above schools on the 31st March 1898 was 463 and the fees collected and remitted to the municipal office amounted to Rs. 504-3-6. The amount of salary paid to all the teachers amounted to Rs. 1,710-3-7 and the result grant paid was Rs. 420. Contingencies, including house rents for the buildings occupied by schools and sweepers' pay, &c., amounted to Rs. 259-4-0. The average net cost per pupil was Rs. 4-2-5. The total number of pupils presented for the annual grant examination was 238, of whom 208 passed. The result is very satisfactory. There are an inspecting schoolmaster and a gymnastic instructor under municipal control at a cost of Rs. 480 per annum. There are altogether 20 result grant schools for which Rupees 1,653-8-0 were paid as result grants. Statements I to IV received from the Assistant Inspector of Schools are herewith submitted with reference to G.O., No. 885 L., dated 15th April 1891.

38. *Hospitals and Dispensaries.*—The increase or decrease noticeable under establishment, medicines, dieting and contingencies being small when compared with the revised estimates calls for no remarks. The total amount expended on account of the upkeep of the hospital was Rs. 6,313-3-9. The annual report received from the District Medical and Sanitary Officer is enclosed herewith.

39. Contributions paid to the Medical College, sanitary inspection and medical reserve staff aggregated Rs. 386 as per claims made.

40. *Vaccination.*—As contribution to the local board Rs. 48-11-2 only were paid.

41. *Birth and Death Registration—Contingencies.*—Rs. 21-8-6 were spent against the revised estimate of Rs. 20 and Rs. 61-14-10, the actuals of the previous year.

42. *Conservancy and other Charges.*—Rupees 3,855-13-10 were spent against Rs. 3,700 of the revised estimate and Rs. 1,190-5-9, the actuals of the previous year. During the year 30 new bullocks were purchased for rubbish and other carts which were drawn by men before at a cost of Rs. 1,338. The fodder, &c., purchased for their maintenance cost Rs. 1,389-10-6. Carts were repaired at a cost of Rs. 532-0-4. Fifty dust-bins were purchased at a cost of Rs. 437-15-0 and an iron sewage cart for Rs. 158-4-0.

43. *Cholera Charges.*—The amount expended was Rs. 3,598-3-3 against the revised estimate of Rs. 3,350 and Rs. 1,695-8-5, the actuals of the previous year.

The cause of increase was the continuance of the epidemic during the whole year with one short interval. It is well explained in the District Medical and Sanitary Officer's report herewith submitted.

44. *Conservancey—Contingencies.*—Rupees 152-9-10 were spent for shoeing bullocks and for the purchase of head and nose ropes and for numbering the carts.

45. *Grant 4, Lighting Establishment.*—The increase under this head was due to the increase in the pay of lighting masalchies as they had to do more work than in previous years (*vide* G.O., Mis. No. 1371 M., dated 7th June 1897).

(1) *Lighting Contingencies.*—Rupees 1,286-5-9 were spent for the purchase of kerosine oil, burners, and chimneys and for repairing lanterns, &c. The town is lighted by 300 lamps. The average quantity of kerosine oil consumed every month, including the supply to the hospital, was 192 gallons and the average monthly cost was Rs. 76.

46. (3) *Lungarkana—Contingencies.*—Nothing was spent during the year towards this item, though Rs. 100 were provided in the revised estimate. There was no occasion to purchase cumblies, mats and cloths, &c., for the lungarkana paupers as these were supplied in 1896-97.

47. *Feeding Paupers.*—Rupees 1,825-14-5 were expended against the revised estimate of Rs. 1,700 and Rs. 1,184-6-9, the actuals of the previous year. The total number of paupers in the institution on the 31st March 1898 was 73, and the average cost of feeding for a month was Rs. 152 at the rate As. 1-1 per head per day.

48. The travellers' bungalow was let on contract during the year and there was no occasion for any expenditure from Municipal funds.

49. *Other Charges*—(iii) *Printing.*—The increase over the budget and revised estimates was due to the printing of voters' lists of all the seven wards which were revised in October 1897.

50. *Other Charges*—(iv) *Compensation of Lands.*—Rupees 886-10-5 were spent for the purchase of lands for the night-soil depot (*vide* G.O., Mis. No. 2173 M., dated 6th October 1897).

51. *Other Items.*—Rupees 531-12-6 were spent against the revised estimate of Rs. 650 and Rs. 569-5-6, the actuals of the previous year. The expenditure consists of land revenue to Government, cost of firing weekly time gun, cost of registration tin tickets, &c.

52. *Grant 5, General Establishment*—(*a*) *Office Establishment.*—The decrease in expenditure, when compared with the actuals of the previous year, is due to the abolition of the office of manager who was drawing Rs. 50 a month, in consideration of the prospective appointment of a secretary, counterbalanced by (*a*) the entertainment of a new correspondence clerk drawing Rs. 20 a month, (*b*) the entertainment of a muchee on Rs. 7, and (*c*) the increase of pay given to the shroff.

53. (*b*) *Collection Establishment.*—The increase shown under this head over the actuals of the previous year is due to the entertainment of a profession-tax bill-collector on Rs. 10 a month, and to the increase of Rs. 2 sanctioned in the pay of the bill clerk—*vide* G.O., No. 699 M., dated 25th March 1897 (budget review for 1897-98).

54. (*c*) *Collection of Tolls—Contingencies.*—Rupees 172-0-6 were spent for the repair of toll-gates, notice boards, &c.

55. (*d*) *Office Contingencies.*—The amount of Rs. 433-4-1 spent against this item during the year was due to the purchase of office furniture and stationery.

56. Contribution to the central office establishment amounting to Rs. 440 was paid to Government as per bill of claim made.

57. *Gratuity.*—During the year the office manager, S. Srinivasa Aiyangar, was paid a gratuity of Rs. 600 equal to one year's pay, and four peons the amount of Rs. 200 equal to their six months' pay—*vide* G.O., No. 699 M., dated 25th March 1897 (budget review for 1897-98).

The year closed with a balance of Rs. 2,205-11-8, exclusive of deposits.

The accounts for the year were audited by Mr. Govindan, the Assistant Inspector of Local Fund Accounts. His notes were received in the office on the 5th instant, in the general remarks of which he states that "the results of the audit is, on the whole, satisfactory."

Concluding Remarks.—The idea of building a separate hospital for women and children is merged in that of a General hospital to be styled the "Jubilee hospital," for which collections are being made.

—

ENCLOSURE.

ANNUAL concise report of the working of the Municipal Main Hospital and Women and Children's Dispensary, Coimbatore, for the year 1897-98.

1. *Public Health.*—The year under observation has been unsatisfactory as regards public health, owing to the prevalence of cholera. The rainfall was below the average by 3·22 inches. The maximum temperature in the shade during the hot season was 102°. Though there was no scarcity, yet the prices of articles of food ruled high throughout the year. As ascertained from the dispensary statistics, the principal diseases treated were those of the digestive system, ulcers, skin affections, malarial fevers, diseases of the eye and ear, injuries and rheumatic affections.

Cholera.—The epidemic of 1896-97 continued to prevail during the months of April, May and June 1897, and caused 167 deaths. From July 1897 up to January 1898 the disease continued in a sporadic form and caused 23 deaths. The second outbreak commenced on the 1st March 1898 and caused 30 deaths by the close of that month. The total number of attacks was 393 with 220 deaths. The outbreaks were traced to importation by some persons arriving in the town from cholera-infected places, principally from Palni in Madura district and Palghat in Malabar district. The instructions contained in G.O., No. 1536 M., dated 9th September 1896, were, to a certain extent, adhered to in stamping out the disease.

2. *Vital Statistics.*—The number of births and deaths was 1,776 and 1,619, respectively, against 1,793 and 1,950 in the previous year.

3. *Sanitation.*—The total number of dust-bins in use is reported to be 150, a number quite inadequate; hence the sweepings of most of the houses are thrown into streets along side ditches and they are generally blown and scattered about by wind. The house rubbish and street sweepings are daily removed by 78 sweepers in 27 carts to rubbish depots; some of these are chosen by the municipal servants as they think fit. There are 28 latrines in use in the town, having one toti attached to each. Though some of them were repaired, still much remains to be done in this direction, as many of them are sadly in want of repairs. Latrines, which are in good repair, are freely used and their contents are removed to the night-soil depot in 13 carts.

Water-supply.—There has been no improvement or change in the water-supply. Nine wells were repaired at a cost of about Rs. 424. The principal source is from wells; almost every house has its own well; the quality is generally brackish and mostly protected by parapet walls, but the majority are situated in the backyards near cesspits and drains. There was no scarcity of water during the year. There is no regular system of drainage. The existing drains are chiefly side ditches and are, in some places, very offensive with stagnant sullage water. Several drains were repaired during the year at a cost of Rs. 1,110. Cesspits do exist still in some houses and they are seldom cleared.

4. *Vaccination.*—The medical subordinates attached to the two institutions did not perform any vaccination. Two second-class vaccinators were working and they vaccinated 2,173 cases with 2,140 successful against 2,106 and 2,067 in the previous year. The percentage of success was 98·48 against 98·10. The total

successful number of primary vaccinations was 2,096, secondary 4 and re-vaccination 40. Vaccination is compulsory in the town and it was wholly conducted with animal lymph preserved in glycerine supplied from the Local Fund depot at a cost of Rs. 48–11–2.

5. *Hospitals and Dispensaries*—(*a*) *Nature and sufficiency of accommodation.*—Forty-three beds—22 male and 21 female—are available for the accommodation of in-patients, and they are provided with the required stock of bedding and clothing which is in a fair condition.

(*b*) *State of repair of Buildings.*—Fair. The building itself has been condemned several times as quite unsuitable for a hospital. The construction of a new district hospital, according to standard plan on a suitable site to be turned the Jubilee hospital, is under contemplation.

(*c*) *State of repair of furniture.*—Fair.

(*d*) *Inspections.*—The Surgeon-General with the Government of Madras inspected the hospital on the 4th April 1898 and his remarks are as follows:—"Inspected the hospital, which is clean and in good order. I have nothing to add to the remarks I recorded last year."

(*e*) *Amount of recoveries from patients who have been able to pay for their diets, &c.*—Nil.

(*f*) *Number of Patients treated.*—The total number of in- and out- patients treated in the year and in previous two years in the main hospital and women and children's dispensary is as follows:—

Years.	Total treated.	Daily average.
1895-96	41,986	254·25
1896-97	40,185	253·34
1897-98	34,818	223·55

This decrease has been observed in both the institutions and the cause is difficult to assign. The number of cases of catarrhal ophthalmia has greatly decreased.

(*g*) *Mortality and actual causes.*—There were 35 deaths among in-patients against 37 in the previous year, due principally to malarial fevers, dysentery and local injuries. There were no septic diseases acquired in the hospital.

(*h*) *Operations and results.*—The number of operations performed was 1,673 against 1,902 in the previous year. Of these, 1,050 were performed in the women and children's dispensary.

(*i*) *Establishment.*—The establishment is sufficient and efficient.

(*j*) *Midwives.*—The total number of labour cases attended by the midwife attached to the main hospital was 112 against 98 in 1896–97. Of these, 37 were confined in the hospital. The midwife is paid Rs. 12 a month with a remuneration of As. 8 per every case over a minimum of six a month.

(*k*) *Dispensary for Women and Children.*—The municipality maintains a dispensary for women and children under the management of a female apothecary who was educated at the Madras Medical College at its cost. The dispensary is located in a rented building quite unsuitable for the purpose. The municipality was supplied two years ago with a standard plan for a dispensary with quarters attached for the female apothecary; but no steps have been taken by the municipality. The total number of women and children treated during the year was 17,153 against 21,532 in the previous year. The average daily attendance was 105·68 against 126·35 in the previous year.

COIMBATORE,
28*th May* 1898.

(Signed) D. SIMPSON, Surgn.-Capt.,
Ag. District Medical and Sanitary Officer.

Submitted through the Collector, Coimbatore district.

2. From the abstract statement embodied in paragraph 4 of the report, it will be seen that the collections under nearly all heads of receipts largely exceed those of last year, while the largest decrease is only apparent and not real.

3. The figures showing the uncollected balance on 31st March 1898, under each of the following items compare very favourably with those for 31st March 1897:—

	31st Mar. 1897.	31st Mar. 1898.
	Rs. A. P.	Rs. A. P.
(1) Tax on building (arrears)	1,586 7 3	*Nil.*
(2) Tax on lands (arrears)	628 6 6	0 12 0 since collected.
(3) Tax on lands (current)	1,509 9 10	140 10 0
(4) Tax on buildings (current)	497 14 6	149 7 6

The balances under (1) and (2) have been entirely cleared off. The collections under (3) have been very satisfactory and the balance is small. The balance under (4), though much smaller than in the previous year, is still somewhat high. Every endeavour should be made to reduce it. But the same facilities, in the shape of coercive measures, are not available in respect of arrears under this head as in respect of those under (3), and the balance will always be proportionately larger.

4. *Tax on Arts.*—This tax was introduced for the first time into this municipality from 1st April 1897, and it has met with great opposition. The final demand settled was only Rs. 3,992, out of the original demand of Rs. 4,694. There were no exact or trustworthy date on which the original assessment could be based; so it naturally was rough and inaccurate. The collections amounted only to Rs. 3,320, leaving a balance of Rs. 672 uncollected out of the finally-settled demand. This balance is far too heavy, but in the circumstances explained in paragraph 9 of the report this was to be expected. It will take two or three years more before this tax can be efficiently worked. By that time the demand will, no doubt, increase considerably, while the uncollected balance will, it is hoped, show a large decrease.

5. *Other items of direct taxation.*—Call for no remark, except that the collections under all heads have been good. The incidence of direct taxation was considerably higher than in the previous year, both including and excluding the revenue derived from tolls.

6. *Report, Paragraphs* 15, 33 *and* 48—*Travellers' Bungalow.*—The buildings have been placed in thorough repair and handed over in that state to the contractor who has leased the bungalow for five years. He has to maintain the buildings, furniture, &c., in good order throughout the lease, and on its termination hand them back in good order to the council. He has also to bear all establishment charges. There will thus be no expenditure during the lease, and although the gross income may be less, the net income will be considerably greater than in previous years.

7. *Produce of Lands, Gardens, &c.*—Last year's unsatisfactory state of affairs under this head was not allowed to continue in the year under report.

8. *Sale-proceeds of Night-soil, &c.*—The instructions given by the Collector and Government in reviewing the previous year's report have been carried out, with most satisfactory results.

9. *Report, Paragraph* 24—*Coercive Measures.*—It is satisfactory to note that these were adopted where necessary, but only to the extent necessary, and not in any harassing way. As a natural result, collections under almost all heads of receipts showed a marked improvement as compared with the previous year and may be called satisfactory.

10. *Report, Paragraph* 24—*Fines under Municipal and other Acts.*—This is the one item under which there is an apparent large decrease. But that it is only apparent and not real is clearly explained in paragraph 24 of the report. Rs. 653–14–6, shown under 1896–97, is the total collections for eight months without any deductions. While Rs. 402–6–4, entered under 1897–98, is the collections for four months only, less the cost of the establishment of the Bench Magistrate's Court. There was thus really a marked increase of revenue in proportion under this head. This is satisfactory as it is partly attributable to better work on the part of the municipal servants and town police, and partly to the imposition of more adequate penalties by the Bench.

11. *Report, Paragraph* 27—*Private Scavenging System.*—It cannot be said that there has been any great development of this service. But there has been a marked improvement in the collection of the fees due thereunder. There was an arrear demand on 1st April 1897 of Rs. 257-10-6, of which Rs. 227-12-6 were recovered and Rs. 29-14-0 written off as irrecoverable. The fact that any sum was irrecoverable shows clearly that the houses for which that sum was due should never have been served and demonstrates the rottenness of the system of collecting fees up to 31st March 1897. The whole demand of Rs. 1,080 for 1897-98 was collected during the year and the uncollected balance on 31st March 1897 was *nil*. This is satisfactory.

12. *Expenditure.*—In all cases in which funds provided for some specific purpose were not utilised for that purpose, the reasons for, as well as the fact of, non-utilisation should be stated—*vide* paragraph 6 of my remarks on the previous year's report. In several cases this could not be done in this report as neither I nor the Chairman Delegate had the necessary personal knowledge of the matter, and M.R.Ry. Rama Row, who was Chairman throughout the year, was not a member when the report was prepared.

13. *Report, Paragraphs* 30 *and* 31.—All the new works referred to in these paragraphs were necessary, and the expenditure unavoidable. The same remark applies to the expenditure on repairs and buildings referred to in paragraph 33 of the report.

14. *Roads.*—The roads on the whole are still in bad order, but it will take some time to place them all in thorough repair. Most of those to the east of the railway are now in good order. What could be done with the funds available has been done. That more funds were not available was due, to a certain extent, to heavy expenditure found necessary under several other heads, but chiefly to that under repairs to buildings and to the heavy cholera and plague charges.

15. *Drainage and Water-supply.*—No general scheme for improving these is practicable until the Muthikolam project has been carried out. Estimates for the improvement of drainage, the aggregate amount of which would have exceeded the allotment of Rs. 1,000 were under the consideration of the council during the year, but several were not passed as they required revision. Hence the large unexpended balance at the end of the year. Estimates have been passed since 1st April 1898 for most of the proposed improvements. The difference between the estimate and actual expenditure is also due to the money having been more urgently required for other purposes in the opinion of the council. What was possible with the funds available was done towards the improvement of water-supply, by the repair of existing wells, and also towards carrying out the recommendations of the District Medical and Sanitary Officer for the improvement of sanitation generally. Certainly a great deal more is necessary in this direction as stated by him; but funds admit only of a gradual progress.

16. *Grant* 1.—The total expenditure was more than double that of the previous year, and would have been still greater, but for the heavy expenditure under Grant III necessitated by cholera and plague charges.

17. *Report, Paragraph* 37, *sub-paragraph* 4.—I think it would be well if the annual examination reports of the inspecting educational officers on institutions receiving salary grants from Municipal funds were communicated to the Chairman, in addition to the review of the Director of Public Instruction thereon, which alone is communicated to him at present. It will be observed that the expenditure under Grant 2 exceeded 15 per cent. of the income from taxation, markets and rents. The greater part of the amount was rightly spent on primary education. Even so, I, personally, should prefer to reduce the expenditure under this grant and to increase it under Grants 1 and 3, but the council will not consent to do so. The educational institutions of the municipality were, on the whole, fairly successful, and the results attained during the year were satisfactory.

18. *Report, Paragraphs* 42 *and* 43.—What was possible with the funds available was done towards the improvement of conservancy and sanitation generally. More

could have been done, but for the heavy cholera and plague charges which were unavoidable, but which it is hoped may soon disappear. The council are well aware that all that is necessary in this direction is far from being accomplished, but it can only try to improve matters gradually as funds permit.

19. *Report, Paragraph* 47.—The increase in the cost of feeding paupers at the langarkana was due chiefly to the payment of higher rates to the contractor during great part of the year owing to the rise in the price of food grains.

20. *Medical and Sanitary Officer's Report—Latrines.*—Less money could be spent on these than was advisable and than could otherwise have been spent on them, owing to the heavy cholera and plague charges.

Women and Children's Dispensary.—*Vide* last paragraph of Chairman's report.

21. *Pallapolliem Tank Bund.*—The estimate for the repairs to this was received back approved from the Public Works Department officers only recently. It was at once sanctioned and it is expected that the work will be completed in the current year.

22. *General.*—Although much yet remains to be done in almost all respects to bring the municipality into a thoroughly satisfactory state, yet the record of 1897-98 is one of general and continuous progress all along the line, and in so far, the report and the administration of municipal affairs during the year must be considered satisfactory, It is hoped that the improvement inaugurated during the year will be more than maintained in the current and succeeding years.

(Signed) J. G. WOOD.,
Deputy Collector.

Dis. No. 2097-Rev.

Forwarded.

2. The Divisional officer has reviewed the report in such detail that it is unnecessary to repeat the process. I may make the following remarks:—

(i) The number of meetings actually held by the council during the year under report was only 33 (not 35 as entered in Statement X, which includes 2 meetings adjourned for want of a quorum), and the average attendance of the members remained the same as in last year, viz., three officials and eight non-officials, in spite of G.O., No. 859 M., dated 10th April 1897.

(ii) Although property was distrained in four cases to realize the taxes on buildings and lands, in no case was it found necessary to sell the distrained property, which is satisfactory.

(iii) There was some improvement in the revenue derived from the sale of street sweepings and in the demand of fees under private scavenging system. However these sources are still capable of expansion and development. The Divisional officer's remark that houses that did not pay the fees in advance should not have been served is sound. Such cases of failure to pay are not likely to occur under present arrangements.

(iv) The net income from markets amounted to Rs. 1,854-10-8.

3. Although nearly 52 per cent. of the net income from tolls was spent on the town roads, and 50 per cent. on their maintenance, the roads cannot, on the whole, be said to be in good order, and much remains to be done to place them all in thorough repair.

The formation of a road to the night-soil depot newly purchased during the year, the providing of a corrugated iron latrine and the construction of a bullock-shed were the only new works carried out during the year. A very large amount was spent in repairing buildings and the cost of such repairs, which were all necessary, exceeded the sanctioned allotments and is explained by the Chairman.

4. The net expenditure on education was Rs. 5,880, and nearly the whole of the sanctioned allotment was utilized. The total expenditure on education should be regulated so as not to exceed 15 per cent. of the income from taxation, markets and rents—the limit prescribed by Government.

5. There was a decrease in the number of out-patients treated at the main hospital and at the women and children's dispensary, and an increase in the number of in-patients at the main hospital as compared with the preceding year. No satisfactory reason is assigned by the District Medical and Sanitary officer for the fall in the former. It may possibly be due to a number of out-patients resorting to the Roman Catholic dispensary for treatment. There was also an increase in the number of labour cases attended by the midwife. With reference to the closing portion of the District Medical and Sanitary officer's report regarding the construction of a dispensary according to the standard plan, the Chairman mentions that the idea of building a separate hospital for women and children is merged in the scheme of a General hospital to be styled the "Jubilee hospital" at present under consideration. The number of dust bins is stated by the District Medical and Sanitary officer to be inadequate. The necessity for increasing them should receive the attention of the council.

6. Two thousand one hundred and seventy-three cases were vaccinated during the year against 2,106 in 1896–97, with successful results in 2,140 cases against 2,067. Although the percentage of successful operations came to 98, the number of operations performed on children below one year of age was not up to the mark, considering the total number of births registered during the year, viz., 1,776; the number of such cases amounted to only 78 per cent. against 84 in the preceding year. The cost per successful case of vaccination, excluding the re-vaccinated cases, was the same as in last year.

7. The ratios of births and deaths were 38 and 35 per mille of the town population. Cholera prevailed during the year and accounted for 220 deaths, and the continuance of this disease in a sporadic form during the greater part of the year was the cause of the increased expenditure under "cholera charges."

8. Sanitation of the town is not in as satisfactory a condition as could be wished and requires a great deal of the council's attention A drive through the town in the early morning is not the pleasantest of experiences. The council should continue to give its best attention to the matter and endeavour to remove promptly such defects as are brought to its notice. It is encouraging to find that the defects pointed out in paragraph 11 of Mr. Bradley's endorsement on last year's report have been partly remedied by the purchase of a corrugated iron latrine for the parachery and an old building in Venkata Gounden's lane for building a new latrine and by the acquisition of land for a night-soil depot. Much remains to be done in this direction, as the Bench of Magistrates in dealing with nuisance cases have to recognise the insufficient provision of latrines.

9. In checking the accounts, &c., in this office the following discrepancies were noticed:—

(i) *Page* 14 *of the statement.*—The total mileage of roads in the town and that under maintenance are not given in the remarks column of Statement II-A, part II.

(ii) *Page* 38.—The amounts entered as average net cost opposite some of the schools are wrong, although that appearing opposite the "grand total," viz., Rs. 4–2–5 is correct; the subscription of Rs. 3–10–0 paid for the Tamil Journal *Vivekachinthamani* is not included in the grand totals appearing in columns 17 to 19, nor does it appear under the item 2 (ii) (*c*) subordinate to Grant II.

(iii) *Page* 41.—The grand total of all schools should appear at page 43 at the end of the Statement V-B; it is not understood how the figures 30 and 2 came to be entered in columns 2 and 4 opposite "total of all results grant schools." The correct figures as per that statement appear to be 31 and 3.

(iv) *Page* 43.—The total amount shown in columns 15 and 16 does not agree with that entered in columns 2 and 3 at page 7 opposite "salary grants" and in paragraph 37 (3) of the Chairman's report.

(v) The figured statement given in paragraph 4 of the Chairman's report was unnecessary.

(vi) No revenue was collected from the Modavandi inam in the Erode taluk and paid over to the municipal council. The inam originally assigned for the

support of the langarkana was resumed by Government, and in its place a sum of Rs. 1,000 in lump is paid annually,—*vide* G.Os., Nos. 200 M., dated 4th March 1887; and 612, Revenue, dated 24th June 1887. The statement of the Chairman regarding this source of income in paragraph 25 of his report is not quite in accordance with the actual fact.

(vii) All the 568 warrants for the collection of taxes were not issued during the year 1897–98. They include 27 warrants pending on the 31st March 1897.

(viii) An account as to the number of gardens, &c., possessed by the council, what are chiefly grown in the gardens and whether any portion of them is treated with rubbish manure and devoted to experimental cultivation, so as to demonstrate to the inhabitants the usefulness of the manure and the consequent increased yield of produce, and an account of the system under which markets are worked might well have been given in the report.

10. I quite agree with Mr. Wood in considering that the administration of municipal affairs during 1897–98 was satisfactory on the whole and shows improvement, and readily join in his hope that the improvement inaugurated during the year will be more than maintained in future years.

(Signed) J. A. CUMMING,
Acting Collector.

COIMBATORE,
23*rd July* 1898.

ORDER—No. 1536 M., dated 1st September 1898.

The receipts and charges of the Coimbatore Municipality for 1897–98 are compared below with the budget and revised estimates for the year and the actuals of 1896–97:—

	Actuals, 1896–97.	Budget estimate, 1897–98.	Revised estimate, 1897–98.	Actuals, 1897–98.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	4,317	3,700	4,490	4,490
Tax on Arts	..	6,000	4,000	3,320
" on Buildings and Lands	16,656	18,570	20,870	20,545
" on Vehicles and Animals	2,082	2,450	2,450	2,430
" on Carts	2,644	2,700	2,750	2,800
Tolls	9,315	9,420	9,700	9,740
Realizations under Special Acts	65	40	80	80
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	779	1,060	1,140	1,211
Conservancy Receipts	86	270	290	455
Fees and Revenue from Educational Institutions	388	640	510	504
" " from Medical Institutions	19	20	..	..
Income from Markets and Slaughter-houses	2,924	2,850	3,100	3,096
License Fees	657	700	700	651
Other Fees	466	520	650	669
Fines under Municipal and other Acts	654	850	400	402
Interest on Investments and Premium on Loans	175	1,170	2,170	2,175
Grants and Contributions from Government	..	80	120	115
" " from Local Boards	2,061	2,060	2,060	2,059
Recoveries for Services to Private Individuals	923	1,260	1,240	1,323
Miscellaneous	36	20	10	7
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	..	5,000	..	..
Advances Recovered	34	50	50	430
Total	44,781	59,430	56,780	56,503
Charges.				
GRANT I—				
New Works—				
Communications	60	100	200	189
Buildings	..	5,850	1,450	1,487
Water-supply	..	400	..	..
Repairs—	..	..	..	..
Communications	3,482	4,700	4,850	4,850
Buildings	1,042	450	3,210	3,165
Drainage	815	2,500	2,360	1,801
Water-supply	60	350	550	510
Establishment	863	850	850	852
Tools and Plant and other Stores	29	120	30	47
Total	6,351	15,320	13,500	12,901

—	Actuals, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1897-98.	Actuals, 1897-98.
Charges—cont.	Rs.	Rs.	Rs.	Rs.
Grant 2—				
Municipal Schools—				
On the Salary-result System	1,854	2,470	2,470	2,393
Grants-in-aid—				
Salary Grants	1,633	1,700	1,950	1,755
Result Grants	1,503	1,640	1,640	1,654
Building, Furniture, &c., Grants	201	50	50	..
Inspection	316	310	310	311
Miscellaneous	278	190	190	186
Total	5,785	6,360	6,610	6,299
Grant 3—				
Hospitals and Dispensaries	6,541	6,700	6,450	6,313
Contributions	357	400	400	386
Vaccination	324	400	430	346
Registration of Births and Deaths	350	340	310	310
Conservancy, Road-cleaning and Road-watering	12,068	17,480	16,610	16,991
Total	19,640	25,320	24,200	24,346
Grant 4—				
Lighting	1,519	1,720	1,960	1,996
Markets and Slaughter-houses	227	230	230	227
Choultries	1,393	1,700	1,870	1,898
Travellers' Bungalows	130	230	10	11
Avenues	157	260	130	124
Public Garden, Survey of Land, Fire and other Charges	1,063	1,000	2,050	2,012
Total	4,489	5,140	6,250	6,268
Grant 5—				
Supervision and Management	3,556	3,420	3,500	3,650
Advances Recoverable	410	50	50	8
Refunds	..	..	20	25
Pension and Gratuities	60	800	800	800
Grand Total	40,291	56,410	54,930	54,297
Balance	4,490	3,020	1,850	2,206

2. As in the previous year, the Municipal Council held 33 meetings and the average attendance of members continued to be fair. Three seats were filled by election during the year, and of these two were contested, 79·9 per cent. of the registered voters attending the poll.

3. *Receipts.*—(1) The tax on arts was levied for the first time during the year. The demand as originally assessed by the Chairman amounted to Rs. 4,694; but as much as 15 per cent. of this sum was remitted by the Municipal Council on appeal. No explanation of this is offered in the Chairman's report; but in paragraph 4 of the Revenue Divisional officer's endorsement, it is attributed to want of exact and trust-worthy data on which the original assessments could be based. It may more probably be due to undue leniency on the part of the Municipal Council in granting remissions. Owing, apparently, to an increase in the number of houses assessed to the tax on buildings, the net current demand under this head showed an increase of Rs. 559. The demand under the tax on lands, however, remained almost stationary. The land-tax registers which are six years old and those of the house-tax which are four years old should be revised in the current year, so that the revised assessments may be brought into force from the beginning of next year, and the result of the revision should be reported to Government as soon as it is completed.

(2) The current collections under the tax on buildings and the arrear realizations under this head and under the tax on lands improved and were very satisfactory; but the same cannot be said of the current collections under the taxes on arts and lands, although there was a considerable improvement in the latter. Every effort should be made to adjust the outstanding balances under these heads in the current year.

(3) There was an increase in the receipts under the taxes on vehicles, animals and carts, produce of lands, conservancy receipts, school and distraint fees, interest on investments, grants from Government and advances recovered; but a decline under fines, which is explained in paragraph 24 of the Chairman's report. The advance under sale of sweepings and night-soil is satisfactory. From paragraph 2 (iii) of the

Collector's endorsement, however, it appears that this source of revenue is capable of further development and the council should strive to this end. The attention of the Chairman is drawn to the Collector's remarks in clauses (vi) and (viii) of paragraph 9 of his endorsement.

(4) The number of houses served by the private scavenging agency was 391 or only eleven more than in the previous year, but the fees collected amounted to Rs. 1,308 against Rs. 909, the increase being due to the realization of arrears and the prompt collection of the current demand, and the service was worked at a profit of Rs. 244 to the Municipal Council. The Government trusts that energetic steps will be taken to effect an improvement in this direction, for which there is considerable scope, seeing that the number of houses served by the municipal scavengers was only 5.3 per cent. of the total number assessed to the tax on buildings. As it is not intended that the private scavenging service should be made a source of profit to the council, the excess of Rs. 244 in the receipts over the expenditure should be utilised in its extension.

4. *Expenditure*—(1) *Public Works.*—A new shed for bullocks was constructed in the municipal cart-stand at a cost of Rs. 1,043, and a sum of Rs. 344 was spent for putting up an iron latrine. The total expenditure on communications amounted to Rs. 5,039 or 52·7 per cent. of the net municipal income from tolls, but both the Revenue Divisional officer and the Collector report that the town roads were not generally in good order. The Municipal Council should devote a greater proportion of its revenue from tolls to the maintenance of roads until all of them are placed in a satisfactory condition.

(2) *Education.*—The net expenditure on education amounted to Rs. 5,680 or 14·6 per cent. of the receipts from taxation. Of this sum, Rs. 1,440 were spent on secondary, and the remainder on primary, education. With reference to paragraph 4 of the Collector's endorsement, it is observed that the Government has not fixed 15 per cent. of the income from taxation, markets and rents as the limit of expenditure on education; but it is desirable to regulate such expenditure with due regard to the demands under other grants. The Big Bazaar street school, which was hitherto aided by the Municipal Council with result grants, was taken under its management during the year. The number of primary schools maintained by the council on the salary-result system was thus eight or one more than in the previous year. The council also aided with salary grants three secondary schools against two in the previous year and one primary school as in that year, and with result grants two secondary and sixteen primary schools against the same number of secondary and nineteen primary schools in 1896–97. The attendance at the municipal schools improved, but at the aided institutions taken together, it declined. No information has been furnished regarding the results of the examination of the salary grant schools. The Director of Public Instruction is requested to issue the necessary instructions to the inspecting officers to communicate the annual examination reports of these schools to the Chairman in future. The other schools appear to have done well at the departmental and grant examinations. The allotment for grants was slightly exceeded and the total number of boys under instruction in the municipal and aided schools was 2,766 or 82·8 per cent. of the male population of school-going age against 2,845 or 85·1 per cent. in the preceding year.

(3) *Medical Relief.*—The number of in-patients treated at the municipal hospital was 497 or 36 more than in the previous year, but that of out-patients treated at this institution and at the Women and Children's dispensary fell from 39,724 to 34,321 and the District Medical and Sanitary Officer is unable to assign any cause for this decrease; but the Collector states that it may possibly be due to a number of out-patients resorting to the Roman Catholic dispensary for treatment. The midwife attached to the municipal hospital attended 112 cases of labour against 98 in 1896–97.

(4) *Vaccination and Vital Statistics.*—The total number of vaccine operations performed during the year was 2,173 or 67 more than in the previous year and the quality of the work continued to be good, the ratio of reported success being 98·5 against 98·1. But infantile vaccination showed a retrogression, the total number of

children under one year reported to have been successfully vaccinated, being 1,384 or 29·8 per mille of the population against 1505 or 32·4 per mille in 1896–97. Increased attention should be paid to this subject in the current year. The medical subordinates again did not perform any vaccine operations and no explanation of this neglect has been furnished in the Chairman's report. This omission should now be supplied.

There was a decline in the numbers of births and deaths registered during the year, the decrease being most marked in the latter case. The birth returns cannot be regarded as trustworthy, the rate recorded being much below the normal. Increased attention should be paid to this subject in the current year.

(5) *Sanitation.*—The expenditure under this head amounted to Rs. 16,991 or 97·2 per cent. of the allotment and nearly one-third of the current receipts against 29·7 per cent. in the previous year. The Chairman's report furnishes hardly any information regarding the steps taken by the Municipal Council to improve the sanitary condition of the town; but from paragrapn 8 of the Collector's endorsement, it appears it is not in as satisfactory a condition as could be wished. Steps should be taken to remedy the defects pointed out by the Collector and by the District Medical and Sanitary Officer as soon as possible.

5. *General Remarks.*—The year closed with a balance of Rs. 2,206 or 4·3 per cent. of the current receipts. The sanction of Government should have been obtained for payment of the gratuity of Rs. 600 to the Manager of the Municipal office, and of Rs. 200 to the four peons referred to in paragraph 57 of the Chairman's report, as the mere provision of the amount in the budget passed by Government is not sufficient. An application for the sanction of Government should therefore be submitted without delay.

The administration of the municipality during the year under the review showed an improvement on that of the previous year in some respects and was tolerably efficient; but the extension of the private scavenging service, infantile vaccination, registration of births and sanitation demand increased attention.

As observed in clause (*v*) of paragraph 9 of the Collector's endorsement, the figured statement given in paragraph 4 of the Chairman's report was unnecessary and should be omitted in future.

(True Extract.)

for *Secretary to Government.*

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

Exd. C. M. Thambuswamy.

Papers to be read in Proceedings:—

Current No. 2528 of 1898, dated 8th July from the Chairman, M.C, Coimbatore.
Current No of 189 , dated from the
Current No. of 189 , dated from the
Current No. of 189 , dated from the

Order. No. 1536 M dt 1-9-98

The ~~estimated~~ receipts and charges of the Coimbatore Municipality for 1897-98, ~~as passed by Government~~, are compared below with the budget and revised estimates for the year and the actuals of 1896-97.

	Actuals, 1896-97.	Budget Estimate, 1897-98.	Revised Estimate, 1897-98.	Actual 1897-98.
	Rs.	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	4.317	3700	4.490	4.490
Tax on Arts	.	4.000	4.000	3.320
Tax on Buildings and Lands	16.656	18.570	20.870	20.546
Water-Tax on Buildings and Lands	.	.	.	.
Tax on Vehicles and Animals	2.052	2450	2.450	2.430
Tax on Carts	2644	2700	2750	2800
Tolls	9.815	9.420	9700	9.740
Realizations under Special Acts	65	40	80	80
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	780	1060	1.140	1.211
Conservancy Receipts	86	270	290	455
Fees and Revenue from Educational Institutions ..	388	640	510	504
Fees and Revenue from Medical Institutions	18	20	.	.
Income from Markets and Slaughter-houses	2926	2.850	3.100	3.096
License fees	657	700	700	651
Other fees	466	520	650	669
Fines under Municipal and other Acts	654	850	400	402
Interest on Investments and premium on Loans ..	175	1.170	2170	2.175
Grants and Contributions from Government	.	80	120	115
Do. from Local Boards	2.061	2.060	2.060	2.059
Do. from other bodies	.	.	.	.
Recoveries for services to private individuals	928	1.260	1.240	1.323
Miscellaneous	36	20	10	7
Loans	.	.	.	.
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	.	5.000	.	.
Advances Recovered	34	50	50	430
Total ..	1.4781	59.380	56.920	56.503

children under one year reported to have been successfully vaccinated, being 1,384 or 29·8 per mille of the population against 1505 or 32·4 per mille in 1896–97. Increased attention should be paid to this subject in the current year. The medical subordinates again did not perform any vaccine operations and no explanation of this neglect has been furnished in the Chairman's report. This omission should now be supplied.

There was a decline in the numbers of births and deaths registered during the year, the decrease being most marked in the latter case. The birth returns cannot be regarded as trustworthy, the rate recorded being much below the normal. Increased attention should be paid to this subject in the current year.

(5) *Sanitation.*—The expenditure under this head amounted to Rs. 16,991 or 97·2 per cent. of the allotment and nearly one-third of the current receipts against 29·7 per cent. in the previous year. The Chairman's report furnishes hardly any information regarding the steps taken by the Municipal Council to improve the sanitary condition of the town; but from paragraph 8 of the Collector's endorsement, it appears it is not in as satisfactory a condition as could be wished. Steps should be taken to remedy the defects pointed out by the Collector and by the District Medical and Sanitary Officer as soon as possible.

5. *General Remarks.*—The year closed with a balance of Rs. 2,206 or 4·3 per cent. of the current receipts. The sanction of Government should have been obtained for payment of the gratuity of Rs. 600 to the Manager of the Municipal office, and of Rs. 200 to the four peons referred to in paragraph 57 of the Chairman's report, as the mere provision of the amount in the budget passed by Government is not sufficient. An application for the sanction of Government should therefore be submitted without delay.

The administration of the municipality during the year under the review showed an improvement on that of the previous year in some respects and was tolerably efficient; but the extension of the private scavenging service, infantile vaccination, registration of births and sanitation demand increased attention.

As observed in clause (*v*) of paragraph 9 of the Collector's endorsement, the figured statement given in paragraph 4 of the Chairman's report was unnecessary and should be omitted in future.

(True Extract.)

for *Secretary to Government.*

To the Chairman, Muni[illegible], Coimbatore.
" Collector of Coi[illegible]
" President, Dist[illegible]batore.
" Accountant-Ge[illegible]
" Director of Pu[illegible]
" Surgeon-Gene[illegible]
" Sanitary Boa[illegible]
" " Co[illegible]
" " E[illegible]
Editors' Table.

Exd. C. M. Th[illegible]

T[illegible]
Ave[illegible]
Publi[illegible]

Grant 5.
Supervision [illegible]
Repayment of [illegible]
Interest on loan[illegible]
Advances Recove[illegible]
Refunds
Discount
Pensions and Gra[illegible]
Investments

Balance

Coimbatore Annual Report for 1897-98.

Local and Municipal Department.

Papers to be read in Proceedings:—

Current No. 2528 M of 1898, dated 8th July from the Chairman, M.C., Coimbatore
Current No of 189 , dated from the
Current No. of 189 , dated from the
Current No. of 189 , dated from the

Order. No. 1536 M.D. 1-9-98

The ~~estimated~~ receipts and charges of the Coimbatore Municipality for 1897-98, ~~as passed by Government~~, are compared below with the budget and revised estimates for the year and the actuals of 1896-97.

Receipts	Actuals, 1896-97.	Budget Estimate, 1897-98.	Revised Estimate, 1897-98.	Actuals 1897-98.
	Rs.	Rs.	Rs.	Rs.
Balance brought forward	4,317	3,700	4,490	4,490
Tax on Arts	.	6,000	4,000	3,320
Tax on Buildings and Lands	16,656	18,570	20,870	20,546
Water-Tax on Buildings and Lands	.	.	.	
Tax on Vehicles and Animals	2,082	2,450	2,450	2,430
Tax on Carts	2,644	2,700	2,750	2,800
Tolls	9,815	9,420	9,700	9,740
Realizations under Special Acts	65	40	80	80
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	780 (779)	1,060	1,140	1,211
Conservancy Receipts	86	270	290	455
Fees and Revenue from Educational Institutions ..	388	640	510	504
Fees and Revenue from Medical Institutions	18 (19)	20	.	.
Income from Markets and Slaughter-houses	2,924	2,850	3,100	3,096
License fees	657	700	700	65[illegible]
Other fees	466	520	650	61[illegible]
Fines under Municipal and other Acts	654	650	400	[illegible]
Interest on Investments and premium on Loans ..	175	1,170	2,170	[illegible]
Grants and Contributions from Government	.	80	120	[illegible]
Do. from Local Boards	2,061	2,[illegible]60	2,06[illegible]	[illegible]
Do. from other bodies				
Recoveries for services to private individuals	923	1,[illegible]0	[illegible]	[illegible]
Miscellaneous	36	20	[illegible]	[illegible]
Loans				
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	.	5,000	[illegible]	[illegible]
Advances Recovered	34	50	[illegible]	[illegible]
Total ..	44,781	59,380	[illegible]	[illegible]

[illegible] each
[illegible] ta on
[illegible] l assess-
[illegible] based. It
[illegible] probably be
[illegible] leniency on the
[illegible] municipal Council
[illegible] remissions. Owing
[illegible] in the number
[illegible] essed to the tax
[illegible]s, the net current

Charges.	Actuals, 1896-97.	Budget Estimate, 1897-98.	Revised Estimate, 1897-98.	Actuals. 1897-98.
	Rs.	Rs.	Rs.	Rs.
GRANT 1.				
New Works—				
Communications	60	100	200	189
Buildings	-	5.850	4.450	4.487
Drainage	-	-	-	-
Water-supply	-	400	-	-
Repairs—				
Communications	3.482	4.700	4.850	4.850
Buildings	1.042	450	3.210	3.165
Drainage	815	2.500	2.360	1.804
Water-supply	60	350	350	510
Establishment	863	850	850	852
Tools and Plant and other Stores	29	120	30	47
Contributions for Public Works	-	-	-	-
Total ..	6.351	15.320	13.500	12.901
GRANT 2.				
Training Schools	-	-	-	-
Municipal Schools—				
(a) On the Salary System	-	-	-	-
(b) On the Salary Result System	1.854	2.470	2.470	2.389
Grants-in-aid—				
(a) Salary grants	1.633	1.700	1.950	1.755
(b) Result grants	1.503	1.640	1.640	1.654
(c) Building, Furniture, &c., grants	284	50	50	-
Inspection	316	310	310	311
Miscellaneous	278	190	190	190
Total ..	5.785	6.360	6.610	6.299
GRANT 3.				
Hospitals and Dispensaries	6.541	6.700	6.450	6.313
Contributions	357	400	400	386
Vaccination	324	400	430	346
Registration of Births and Deaths	350	340	310	310
Conservancy, Road-cleaning and Road-watering ..	12.068	17.480	16.610	16.991
Total ..	19.640	25.320	24.200	24.346
GRANT 4.				
Lighting	1.520	1.720	1.960	1.996
Markets and Slaughter-houses	227	230	230	227
Choultries	1.392	1.700	1.870	1.898
Travellers' Bungalows	130	230	10	11
Avenues	157	260	130	124
Public Garden, Survey of Land, Fire and other charges ..	1.063	1.000	2.050	2.012
Total ..	4.489	5.140	6.250	6.268
Collection and management	3.556	3.420	3.500	3.650
Interest on Debt	-	-	-	-
.. ..	-	-	-	-
Irrecoverable	410	50	50	8
Exd. C. M. Th	-	-	20	25
.. ..	-	-	-	-
Annuities	60	800	800	800
.. ..	-	-	-	-
Grand Total ..	44.291	56.360	54.880	54.297
.. ..	4.490	3.020	1.850	2.205

1.

2. As in the previous year the municipal Council held 35 meetings and the average attendance of the members continued to be fair. Three seats were filled by election during the year and of these two were contested. 79.9 per cent of the registered voters attending the poll.

3. Receipts. (1). The tax on arts was levied for the first time during the year. The demand as originally assessed by the Chairman amounted to Rs 4694, but as much as 15 per cent of this sum was remitted by the Municipal Council on appeal. No explanation of this is offered in the chairman's report; but in spite of the Revenue Divisional Officer's endorsement it is attributed to want of exact and trustworthy data on which the original assessments could be based. It may also probably be due to undue leniency on the part of the municipal Council in granting remissions. Owing apparently to an increase in the number of houses assessed to the tax on buildings, the net current

Vide para 9. g this report.

demand under this head showed an increase of Rs 557. The demand under the tax on lands, however, remained almost stationary. The land tax registers which are six years' old and those of the house tax which are four years' old should be revised in the current year, so that the revised assessments may be brought into force from the beginning of the next year, and the result of the revision should be reported to Government as soon as it is completed.

(2) The current collections under the tax on buildings and the arrear realizations under this head and under the tax on lands are improved. ~~—~~ and are very satisfactory; but the same cannot be said of the current collections under the taxes on arts and trades, although there was a considerable

improvement in the latter, and the reasons for this are explained in paras 3 and 4 of the Revenue Divisional Officer's endorsement. Every effort should be made to adjust the outstanding balances under these heads in the current year.

(3) There was an increase in the receipts under the taxes on vehicles, animals and carts, produce of lands, and school and distraint fees, interest on investments, grants from Government and advances recovered, but a decline under Conservancy receipts, which is explained in para 2 of the Chairman's report. The sale of sweepings and night-soil is [illegible] satisfactory. [illegible] para 2(iii) of the Collector's Endorsement, however, it appears that this source of revenue is capable of further development and the Council should strive at this end. The attention of the Chairman is drawn to the Collector's remarks in clauses (vi) and (viii) of para 2 of his Endorsement.

Receipt in 1896-97 = Rs 86.
do - 1897-98 = Rs 455.

~~or the number of houses~~ served by the private scavenging agency was 391 or only 11 more than in the previous year, but the fees collected amounted to Rs 1308 against Rs 909 the increase being due to the realization of arrears and the prompt collection of the current demand; and the service was worked at a ~~loss~~ — profit of Rs 244 to the Muni. Council. The Government trusts that ~~the efforts made to effect~~ an improvement in this direction will be sustained until all the latrines in the town are brought under the control of the Municipal agency. ~~It is not intended that the private scavenging service should be made a source of profit to the Council, the excess of Rs 244 in the receipts over the expenditure should be utilised in its extension.~~ energetic steps will be taken to effect an improvement in this direction, for which there is considerable scope, seeing that the number of houses served by the Muni. scavengers was only 5.3 per cent of the total number assessed to the tax on buildings.

Vide para 27 of this report

4. Expenditure (1) Public ... the new shed for

Vide para 31 of report.

for bullocks was constructed in the Municipal Cart-stand at a cost of Rs 1043 and a sum of Rs 244 was spent for putting up an iron latrine. The total expenditure on communications amounted to Rs 5039 or 52.7 per cent of ~~per cent~~ of the net Municipal income from tolls, but ~~the roads of the town are reported~~ both by the Revenue Divisional officer and the Collector ~~not to have been in good order.~~ report that the town roads ~~[illegible]~~ are not ~~generally~~ in good order. The Municipal Council should devote ~~spend~~ a greater proportion of its ~~revenue~~ from tolls to the maintenance of roads until all of them are placed in a satisfactory condition.

Vide para 14 of the Divl. Offr's endt. & para 3 of the Collr's.

(2) Education. The net expenditure on education amounted to Rs 5680 or 14.6 per cent of the receipts from taxation. Of this sum, Rs 1440 were spent on secondary, and the remainder on primary, education. With reference to para 4 of the Collector's endorsement, it is observed that the Government has not fixed 15 per cent of the income from taxation, markets and rents as the limit of ~~total~~ expenditure on Education; but it is ~~may~~ desirable to regulate such expenditure with due regard

F.A. Please check this a/c before issue. → Checked.

fo's 945 & 946 Educational. 31-12-1895

6

to the ~~[illegible]~~ demands under other grants. The Big Bazaar street school, which was hitherto aided by the Municipal Council with result grants, was taken over under its management during the year. The number of primary schools maintained by the Council on the salary result system was thus eight or one more than in the previous year. The Council also aided with salary grants three secondary schools against two ~~[illegible]~~ in the previous year and one primary school as in that year, and with result grants two secondary and sixteen primary schools against the same number of secondary and nineteen primary schools in 1896-97. The attendance at the municipal schools improved, but ~~that~~ at the aided institutions taken together, it declined. No information has been furnished regarding the results of the Examination of the salary grant schools ~~As the annual examination reports of the salary grant schools were not communicated to the Chairman by the Educational officers no information regarding the working of these institutions is furnished in his~~ ~~report~~

Vide para 37 (4) of this report

Vide para 37 (3) of this report

Vide para 5(f) of his report

Para 5. of Coll's endt.

"

7

~~[illegible]~~. The Director of Public Instruction is requested to issue necessary instructions to the inspecting officers to communicate ~~[illegible]~~ annual examination reports of these schools ~~reports~~ to the Chairman in future. The other schools, however, appear to have done well at the departmental and grant examinations. The allotment for grants was slightly exceeded and the total number of boys under instruction in the Municipal and aided schools was 2766 or 82.8 per cent of the male population of school going age against 2845 or 85.1 per cent in the preceding year.

(3) Medical Relief. The number of in-patients treated at the Municipal hospital was 497 or 36 more than in the previous year, but that of out-patients treated at this institution and at the Women and Children's dispensary fell from 39,724 to 34,321 and the District Medical and Sanitary officer is unable to assign any cause for this decrease but the Collector states that it may possibly be due to a number of out-patients resorting to the Roman Catholic dispensary for treatment. The midwife attached to the Mun-

to the ~~[illegible]~~

hospital attended 112 cases of labour against 98 in 1896-97.

41 Vaccination and vital statistics - The total number of vaccine operations performed during the year was 2173 or 67 more than in the previous year and the quality of the work continued to be good, the ratio of reported success being 98.5 against 98.1 in ~~[illegible]~~ But infantile vaccination showed a retrocession, the total number of children under one year reported to have been successfully vaccinated being 1,384 or 29.8 ~~[illegible]~~ per mille of the population against 1,505 or 32.4 per mille in 1896-97. Increased attention should be paid to this subject in the current year - The medical subordinates against did not perform any vaccinations and no explanation of this neglect has been furnished from the agency in the Chairman's report - This omission should now be supplied -

There was a decline in the numbers of births and deaths registered during the year, and

Vide para 4(4) of G.O. 2214 dt. 11-10-97 M.

the decrease being most marked in the latter case. The birth returns cannot be regarded as trustworthy, the rate recorded being much below the normal. Increased attention should be paid to this subject in the current year.

(5) Sanitation The expenditure under this head amounted to Rs 16,991 or 97.2 ~~[illegible]~~ percent of the ~~[illegible]~~ allotment and nearly one-third of the current receipts against 29.7 percent in the previous year. The Chairman's report furnishes hardly any information regarding the steps taken by the Municipal Council to improve the Sanitary condition of the town; but from para 8 of the Collector's Endorsement it appears that it is not in as satisfactory a condition as could be wished ~~[illegible]~~ ~~[illegible]~~ the Municipality attention to. Steps should be taken to remedy the defects pointed out by the Collector and by the District Medical and Sanitary Officer as soon as possible -

Vide para 3 of the Medical Report

to the ~~[illegible]~~

10

5. General Remarks. The year closed with a balance of Rs 2206 or 4.3 per cent of the current receipts. In the budget for 1897-98 ~~the provision of Rs 800 for payment of gratuity to the Muni[l] office manager and some maistries was allowed to stand,~~ but the sanction of Govt. should have been obtained for ~~the~~ payment of the gratuity of Rs 600 to the Manager of the Municipal Office, and of Rs 200 to the four peons referred to in para 57 of the Chairman's report, as the mere provision of the amount in the budget passed by Govt. is not sufficient. An application for the sanction of Govt. should therefore ~~[illegible]~~ be submitted without delay.

The administration of the Municipality during the year under review showed an improvement on that of the previous year in ~~some~~ respects and was ~~[illegible]~~ tolerably efficient; but the extension of the private scavenging service, ~~[illegible]~~ infantile vaccination, registration of births and sanitation demand

Para 66 of letter in G.O. 6992 / 25-3-97 N.

11

demand increased attention.

As observed in clause (VI) of para 9 of the Collector's endorsement, the figured statement given in para 66 of the Chairman's report was unnecessary and should be omitted in future.

V.R.
26/8/98

[illegible]
30 8 98

The Chairman, Mc, Coimbatore 2
" " Collector of Coimbatore 3
" " Prest. Dt. Bd. do 8
" " Accountant General 10
" " Director of Public Instruction 11
" " Surgeon General 6
" " Sanitary Board 1
" " do Commr 13
" " do Engineer 13

Despd 17/9/98

[illegible]

... relating to the results of the grant exam...

Prov 13/8

Ct 2528

Coimbatore Munl Report 1897-98

Book

18

1536 / 1 Sept.

No. M., August 1898.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From J. G. WOOD, Esq., Revenue Divisional Officer in charge of the Municipal Council, Coimbatore, to the Secretary to Government, Local and Municipal Department (through the Revenue Divisional Officer of the Division), dated Coimbatore, 8th July 1898, No. 380.

With reference to section 252 of the Madras District Municipalities Act as amended by Act III of 1897, I have the honour to submit the annual report and statements of this municipality for the official year 1897–98.

I.—CONSTITUTION OF THE MUNICIPAL COUNCIL.

1. The sanctioned strength of the council on the 1st April 1897 was 20—5 nominated and the rest elected councillors. On the 31st March 1898 there were 18 councillors, of whom 1 was *ex-officio*, 4 nominated and 13 elected councillors. The decrease in strength at the close of the year was owing to the vacancies caused by the expiry of the term of office of Messrs. C. A. Venkatakrishnier and Sooloor Lakshminarasimha Aiyar on the 26th March 1898. Three of the 18 councillors were Europeans and Eurasians and 15 Indians. The total number of meetings held during the year was 35, of which 2 were adjourned for want of a quorum. The average attendance at each meeting was 3 officials and 8 non-officials, of whom 2 were Europeans and Eurasians and 9 Indians. M.R.Ry. H. Ramarow Avargal, who was elected as Chairman on the 23rd March 1897, held the office during the whole of the official year.

2. *Administrative Changes.*—During his administration two elections were held—one on the 27th November 1897, in which M.R.Ry. M. Sambantha Mudaliyar Avargal was elected uncontested for the third ward in the place of M.R.Ry. C. Sadhasiva Mudaliyar Avargal, who did not seek re-election on the expiration of his term of office in consequence of his being an Honorary Magistrate. Another election, which was a contested one, was held on the 19th June 1897 in which two councillors, viz., Messrs. Saminatham Chettiar and Kader Batcha Sahib were elected for the fourth ward *vice* M.R.Ry. NamasivayamChettiar Avargal deceased, and M.R.Ry. I. Venkatasami Nayudu Garu resigned. One nominated councillor M.R.Ry. Baji Ghulam Mohideen Sahib Avargal was not re-nominated as he was also an Honorary Magistrate. M.R.Ry. Faizulla Sahib Avargal, an official, holding the employment of copyist superintendent in the district court was appointed by nomination on the 22nd February 1898. The total number of registered voters at the close of the year, as revised and brought into force from the 13th December 1897, was as follows :—

First ward ...	...	...	86
Second „ ...	...	...	182
Third „ ...	...	...	139
Fourth „ ...	...	...	314
Fifth „ ...	...	...	281
Sixth ward ...	...	...	161
Seventh „ ...	...	...	180
		Total ...	1,343

II.—BALANCE.

3. The year opened with a working balance of Rs. 4,490–6–6, exclusive of the cash deposit of Rs. 5,307–1–1.

M. Ramayaan

III.—RECEIPTS.

4. The following statement compares the receipts under the several heads for the year under report with those of the previous year :—

—	Actuals, 1896–97.	Actuals, 1897–98.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Opening Balance	4,317 2 6	4,490 6 6	...	...
2. Tax on Arts	...	3,320 0 0	3,320 0 0	...
„ on Buildings	15,794 9 2	19,054 2 3	3,259 9 1	...
„ on Lands	861 6 0	1,491 14 0	630 8 0	...
„ on Vehicles	675 0 0	920 0 0	245 0 0	...
„ on Animals	1,406 12 0	1,509 8 0	102 12 0	...
„ on Carts	2,644 0 0	2,800 0 0	156 0 0	...
Tolls—less Local fund Share	9,814 15 6	9,739 15 3	...	75 0 3
3. Fees under Act II of 1888	65 0 0	80 0 0	15 0 0	...
4. Avenue Receipts	379 15 3	396 2 0	16 2 9	...
Fees from Travellers' Bungalow	371 4 0	307 0 0	...	64 4 0
Produce of Lands, Gardens, &c.	24 0 6	461 3 0	437 2 6	...
Sale-proceeds of Old Materials, &c.	4 5 0	46 10 6	42 5 6	...
Sale-proceeds of Night-soil, Rubbish, &c.... ...	86 3 0	455 3 0	369 0 0	...
Fees from Educational Institutions	388 7 0	504 3 6	115 12 6	...
Other Hospital Receipts	18 6 11	...	...	18 6 11
Income from Markets	2,171 2 5	2,238 1 0	66 14 7	...
Income from Slaughter-house	753 2 1	857 8 5	104 6 4	...
Distraint Fees	9 4 0	125 0 0	115 12 0	...
Licence fees	657 1 5	650 11 4	...	6 6 1
Cart-stand Fees	456 11 4	544 1 9	87 6 5	...
Fines under Municipal and other Acts	653 14 6	402 6 4	...	251 8 2
Interest on Investment—Lungarkana	..	2,000 0 0	2,000 0 0	...
Do. do. —Medical	174 9 0	174 9 0	...	...
Grants from Government	...	...	...	...
Education—Municipal Schools	...	115 0 0	115 0 0	...
Grant from Local Board—Medical	2,060 13 1	2,058 13 11	...	1 15 2
Private Scavenging Fees	908 10 6	1,308 8 6	399 14 0	...
Other Purposes and Miscellaneous	50 9 0	21 5 0	...	29 4 0
Advances—Others, &c.	33 15 11	430 2 10	396 2 11	...
Total, Receipts ...	40,464 1 7	52,012 1 7	11,994 12 7	446 12 7
Total, Including Balance ...	44,781 4 1	56,502 8 1	...	...

A.—Receipts from Taxation.

5. *Tax on Buildings.*—The arrears left uncollected on the 1st April 1897 amounted to Rs. 1,586–7–3 (Rs. 1,509–9–10 for 1896–97 *plus* Rs. 76–13–5 for previous years). Of this, Rs. 1,583–13–3 were collected and a very small sum of Rs. 2–10–0 was written off the accounts as irrecoverable, some of the house-owners being very poor, some having died of cholera and others having left the town. The arrear balance left at the close of the year was *nil*.

6. The current demand, as originally assessed by the Chairman, was Rupees 17,670–15–0. Of this, Rs. 43–8–0 were remitted by the council on appeal. The demand as finally settled was Rs. 17,627–7–0. Of this sum, Rs. 17,470–5–0 or a little more than 99 per cent. was collected. Rupees 13–8–0 remitted on account of vacant houses and Rs. 3 written off as irrecoverable. The balance left uncollected at the close of the year was thus Rs. 140–10–0 only, which must be considered very trifling when compared with the heavy arrear at the end of the last year. Of this balance, Rs. 90–7–6 have since been collected. The house-tax registers were last revised in the official year 1894–95 and the tax is levied at 7½ per cent. Six thousand five hundred and thirty houses were assessed to the tax on buildings out of a total number, according to the census of 1891, of 8,254, the total number of houses on the municipal registers, out of the numbers according to the census of 1891, being 7,405. The incidence per house was Rs. 2–11–2 against Rs. 2–12–9 of the previous year.

M. Ramayaan

1536 / 1 Sept.

No. M., August 1898.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From J. G. WOOD, Esq., Revenue Divisional Officer in charge of the Municipal Council, Coimbatore, to the Secretary to Government, Local and Municipal Department (through the Revenue Divisional Officer of the Division), dated Coimbatore, 8th July 1898, No. 380.

With reference to section 252 of the Madras District Municipalities Act as amended by Act III of 1897, I have the honour to submit the annual report and statements of this municipality for the official year 1897-98.

I.—CONSTITUTION OF THE MUNICIPAL COUNCIL.

1. The sanctioned strength of the council on the 1st April 1897 was 20—5 nominated and the rest elected councillors. On the 31st March 1898 there were 18 councillors, of whom 1 was *ex-officio*, 4 nominated and 13 elected councillors. The decrease in strength at the close of the year was owing to the vacancies caused by the expiry of the term of office of Messrs. C. A. Venkatakrishnier and Sooloor Lakshminarasimha Aiyar on the 26th March 1898. Three of the 18 councillors were Europeans and Eurasians and 15 Indians. The total number of meetings held during the year was 35, of which 2 were adjourned for want of a quorum. The average attendance at each meeting was 3 officials and 8 non-officials, of whom 2 were Europeans and Eurasians and 9 Indians. M.R.Ry. H. Ramarow Avargal, who was elected as Chairman on the 23rd March 1897, held the office during the whole of the official year.

2. *Administrative Changes.*—During his administration two elections were held—one on the 27th November 1897, in which M.R.Ry. M. Sambantha Mudaliyar Avargal was elected uncontested for the third ward in the place of M.R.Ry. C. Sadhasiva Mudaliyar Avargal, who did not seek re-election on the expiration of his term of office in consequence of his being an Honorary Magistrate. Another election, which was a contested one, was held on the 19th June 1897 in which two councillors, viz., Messrs. Saminatham Chettiar and Kader Batcha Sahib were elected for the fourth ward *vice* M.R.Ry. Namasivayam Chettiar Avargal deceased, and M.R.Ry. I. Venkatasami Nayudu Garu resigned. One nominated councillor M.R.Ry. Baji Ghulam Mohideen Sahib Avargal was not re-nominated as he was also an Honorary Magistrate. M.R.Ry. Faizulla Sahib Avargal, an official, holding the employment of copyist superintendent in the district court was appointed by nomination on the 22nd February 1898. The total number of registered voters at the close of the year, as revised and brought into force from the 13th December 1897, was as follows :—

First ward	86	Sixth ward	161
Second „	182	Seventh „	180
Third „	139		
Fourth „	314	Total ...	1,343
Fifth „	281		

II.—BALANCE.

3. The year opened with a working balance of Rs. 4,490-6-6, exclusive of the cash deposit of Rs. 5,307-1-1.

III.—RECEIPTS.

4. The following statement compares the receipts under the several heads for the year under report with those of the previous year :—

—	Actuals, 1896-97.	Actuals, 1897-98.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Opening Balance	4,317 2 6	4,490 6 6	...	...
2. Tax on Arts	...	3,320 0 0	3,320 0 0	...
„ on Buildings	15,794 9 2	19,054 2 3	3,259 9 1	...
„ on Lands	861 6 0	1,491 14 0	630 8 0	...
„ on Vehicles	675 0 0	920 0 0	245 0 0	...
„ on Animals	1,406 12 0	1,509 8 0	102 12 0	...
„ on Carts	2,644 0 0	2,800 0 0	156 0 0	...
Tolls—less Local fund Share	9,814 15 6	9,739 15 3	...	75 0 3
3. Fees under Act II of 1888	65 0 0	80 0 0	15 0 0	...
4. Avenue Receipts	379 15 3	396 2 0	16 2 9	...
Fees from Travellers' Bungalow	371 4 0	307 0 0	...	64 4 0
Produce of Lands, Gardens, &c.	24 0 6	461 3 0	437 2 6	...
Sale-proceeds of Old Materials, &c.	4 5 0	46 10 6	42 5 6	...
Sale-proceeds of Night-soil, Rubbish, &c.... ...	86 3 0	455 3 0	369 0 0	...
Fees from Educational Institutions	388 7 0	504 3 6	115 12 6	...
Other Hospital Receipts	18 6 11	...	...	18 6 11
Income from Markets	2,171 2 5	2,238 1 0	66 14 7	...
Income from Slaughter-house	753 2 1	857 8 5	104 6 4	...
Distraint Fees	9 4 0	125 0 0	115 12 0	...
Licence fees	657 1 5	650 11 4	...	6 6 1
Cart-stand Fees	456 11 4	544 1 9	87 6 5	...
Fines under Municipal and other Acts	653 14 6	402 6 4	...	251 8 2
Interest on Investment—Lungarkana	...	2,000 0 0	2,000 0 0	...
Do. do. —Medical	174 9 0	174 9 0	...	...
Grants from Government	...	...	...	...
Education—Municipal Schools	...	115 0 0	115 0 0	...
Grant from Local Board—Medical	2,060 13 1	2,058 13 11	...	1 15 2
Private Scavenging Fees	908 10 6	1,308 8 6	399 14 0	...
Other Purposes and Miscellaneous	50 9 0	21 5 0	...	29 4 0
Advances—Others, &c.	33 15 11	430 2 10	396 2 11	...
Total, Receipts ...	40,464 1 7	52,012 1 7	11,994 12 7	446 12 7
Total, Including Balance ...	44,781 4 1	56,502 8 1	...	...

A.—Receipts from Taxation.

5. *Tax on Buildings.*—The arrears left uncollected on the 1st April 1897 amounted to Rs. 1,586-7-3 (Rs. 1,509-9-10 for 1896-97 *plus* Rs. 76-13-5 for previous years). Of this, Rs. 1,583-13-3 were collected and a very small sum of Rs. 2-10-0 was written off the accounts as irrecoverable, some of the house-owners being very poor, some having died of cholera and others having left the town. The arrear balance left at the close of the year was *nil*.

6. The current demand, as originally assessed by the Chairman, was Rupees 17,670-15-0. Of this, Rs. 43-8-0 were remitted by the council on appeal. The demand as finally settled was Rs. 17,627-7-0. Of this sum, Rs. 17,470-5-0 or a little more than 99 per cent. was collected, Rupees 13-8-0 remitted on account of vacant houses and Rs. 3 written off as irrecoverable. The balance left uncollected at the close of the year was thus Rs. 140-10-0 only, which must be considered very trifling when compared with the heavy arrear at the end of the last year. Of this balance, Rs. 90-7-6 have since been collected. The house-tax registers were last revised in the official year 1894-95 and the tax is levied at 7½ per cent. Six thousand five hundred and thirty houses were assessed to the tax on buildings out of a total number, according to the census of 1891, of 8,254, the total number of houses on the municipal registers, out of the numbers according to the census of 1891, being 7,405. The incidence per house was Rs. 2-11-2 against Rs. 2-12-9 of the previous year.

7. *Tax on Lands—Arrears.*—The arrear demand at the beginning of the year was Rs. 628-6-6,* of which Rs. 615-2-6 were collected, Rs. 12-8-0 were written off partly owing to houses having been built on some assessed vacant sites, partly owing to the poverty of some of the rate-payers, &c., and a trifling sum of As. 12 due for 1896-97 was left as a balance at the close of the year, and which has since been collected and credited on the 14th April 1898.

		Rs.	A.	P.
* For 1896-97	... ...	497	14	6
Balance of old demand	... †	130	8	0
Total	...	628	6	6

8. *Tax on Lands.—Current.*—The finally-settled demand for the year was Rs. 1,029-7-0, of which Rs. 876-11-6 were collected, Rs. 3-4-0 written off as irrecoverable, leaving a balance of Rs. 149-7-6 left uncollected at the end of the year. Of this amount Rs. 32-8-6 have since been collected.

9. *Tax on Arts.*—The arts-tax register was first revised by the Chairman on receipt of the original lists from ward bill-collectors and subsequently by ward councillors. The demand originally assessed by the Chairman was Rs. 4,694. Of this amount a sum of Rs. 702 was remitted by the council on appeal. The finally-settled demand under this head was thus Rs. 3,992, of which Rs. 3,320 were collected during the year and Rs. 672 left uncollected as balance. It was during the year under report that this tax was, for the first time, imposed and collected in this municipality, and the difficulties which naturally attend the imposition and much more the collection of *new taxes*, account in the main for the uncollected amount under this head.

10. *Tax on Vehicles—Animals and Carts.*—The collections made under these heads amounted to Rs. 5,229-8-0 against Rs. 5,200 of the revised estimate and Rs. 4,725-12-0 the actuals of the previous year. The increase was owing to the seizure of all unlicensed carts in the town brought for registration and to the collection of tax on bicycles.

11. *Tolls.*—There are seven tolls in this municipality. All of them were leased out to a single contractor for Rs. 14,520. The collection made amounted to Rupees 14,523-14-8, inclusive of the interest of Rs. 3-14-8, recovered from the toll contractor for over due kists. The amount of municipal share, after deducting the Local fund contribution, was Rs. 9,739-15-3, which fell short of the previous year's amount by Rs. 75-0-3. The decrease being small calls for no remarks.

12. *Incidence of Taxation.*—The total income from taxation was Rs. 38,835-7-6 including, and Rs. 29,095-8-3 excluding, tolls. The average incidence per head of population was As. 13-5 in the former and As. 10 in the latter as against As. 10-9 and As. 7-5, respectively, in the previous year.

13. *Realization under Special Acts.*—Fees under Act II of 1888. The collection under this head was Rs. 80. This is a fluctuating item.

B.—Miscellaneous Receipts.

14. *Avenue Receipts.*—The total collection amounted to Rs. 396-2-0 against Rs. 379-15-3, the actuals of the previous year. The increase was owing to the income derived by the sale of a larger number of dead avenue trees and loppings than in the previous year, and to the recovery of arrear kist from the contractor of palmyra trees on tank bunds.

15. *Fees from Travellers' Bungalow.*—The bungalow was let on contract during the year for a period of five years at Rs. 300 for the first year and at Rs. 250 for each of the subsequent four years. Hence the income was less than in the previous year.

16. *Produce of Lands, Gardens, &c.*—The increase shown under this item was owing to the forfeiture of the deposit of garden contractors, and to the amount fetched by the sale of the produce of palmyra tope and that of market garden and to the income derived by leasing the male latrine and Bandy-pettah gardens.

17. *Sale-proceeds of Old Materials.*—Collection Rs. 46-10-6. All the old tools, &c., that were found useless were sold by auction. Hence the increase.

18. *Sale-proceeds of Night-soil, Street Refuse, &c.*—The realization under this head increased very much owing to the large sale of the rubbish manure to the ryots of surrounding villages, who were made to understand the usefulness and importance thereof.

19. *Fees from Educational Institutions.*—The increase under this head was due to the conversion of the Big Bazaar Street Results school into a Municipal Salary Results school.

20. *Income from Markets and Slaughter-house.*—The increase under these two items was due to higher bidding owing to competition at the auction sales for the year under report.

21. *Distraint Fees.*—Rupees 125 were realized during the year. Owing to large arrears in the previous year, coercive measures were adopted in the collection of taxes. Five hundred and sixty-eight warrants were issued during the year for the collection of Rs. 908-14-4. Of which, collections to the amount of Rupees 855-4-4 were made in 522 cases. In four cases properties were distrained and the amount collected before sale. The fees and fines collected for seizure of unlicensed carts under section 90 of the Act are also included in this item (distraint fees)—*vide* Accountant-General's Circular No. 409-L.F.D., dated 21st September 1887.

22. *License Fees.*—The small decrease of Rs. 6-6-1 under this head calls for no remarks.

23. *Cart-stand Fees.*—The increase was due to the collection of the arrears of the past year and to the Bandy-pettah having fetched higher price this year owing to keener competition.

24. *Fines under Municipal and other Acts.*—Rupees 653-14-6 represent collections from April to November 1896, which were remitted direct to the municipal office by the Bench Magistrates as per rules then in force. From December 1896 fines collected by the Bench Magistrates were remitted to the Treasury as per Accountant-General's Circular No. 19, dated 14th October 1896 (*vide* G.O., No. 1460-M. L. and M., dated 2nd September 1896), subject to the adjustment after the end of the year to the credit of Municipal funds, deducting the cost of establishment. Rupees 402-6-4 credited in 1897-98, represent collections of the last four months of 1896-97 adjusted by the Accountant-General in 1897-98. The amount collected during the latter year not having been adjusted by the Accountant-General, no comparison could be made between the collections of this year and the previous years.

25. *Interest on Investment, Lungarkana.*—The revenue collected from Modavandi inam for the maintenance of the Lungarkana at Coimbatore was not paid by the Tahsildar in 1896-97. Hence the two years' income was recovered during the year under report. This accounts for the increase of Rs. 2,000.

26. *Grants from Government*—(1) *Education—Municipal Schools.*—The common gymnastic instructor attached to this municipality gives instruction in gymnastics to the pupils of aided results schools within the municipal limits, in addition to the schools under municipal management. Hence the one-third grant claimed and recovered from Provincial funds has been shown against this item.

27. *Private Scavenging Fees.*—The demand for this year amounted to Rs. 1,080-10-0 which was fully collected. Of the arrear demand, viz., Rs. 257-10-6, a sum of Rs. 227-12-6 was collected and Rs. 29-14-0 were written off the accounts, the parties being very poor and unable to pay.

28. The other items of miscellaneous income, such as fees for removing broken tiles and fee for the grant of duplicate tickets, &c., being of a fluctuating character call for no remarks.

IV.—Expenditure.

29. The total expenditure amounted to Rs. 54,296-12-5 against Rs. 54,880 anticipated in the revised estimate, and Rs. 40,290-13-7 the actuals of the previous year. It was distributed among the several grants as noted below :—

		Rs.	A.	P.
Grant	I, Public Works	12,901	4	10
„	II, Education	6,298	15	9
„	III, Sanitation and medical services ...	24,345	13	11
„	IV, Lighting and miscellaneous municipal purposes	6,268	6	5
„	V, General establishment	3,649	11	6
	Advances recoverable	7	8	0
	Refunds	25	0	0
	Pension and gratuity	800	0	0
	Total ...	54,296	12	5

30. *Grant I, Public Works*—(1) *New Works—Communications.*—Rupees 189-0-8 were expended for the formation of roads on the land newly purchased during the year for night-soil depot.

31. *Buildings.*—New bullocks were purchased for all the rubbish carts which were drawn by men. For picketing them, new sheds were constructed with a decent looking front entrance building in the cart-stand which was very unsightly before. This cost Rs. 1,042-15-0 and Rs. 443-14-0 were spent for procuring an iron latrine for the Paracherry and to the purchase of a site in Venkatai Gounden's lane to build a latrine there.

32. (2) *Repairs—Communications.*—Some of the main roads were thoroughly repaired to their full length during the year. Metal and gravels, &c., were purchased from contractors and the works were carried out by departmental labour. Damaged portions and hollows in other roads were also repaired. The amount of Rs. 4,849-13-7 spent during the year on account of this item, was more than the allotment sanctioned for the year and the actuals of the previous year. This is a little less than 50 per cent. of the income under tolls.

33. *Buildings.*—The budget estimate for this item was only Rs. 450. This was intended for petty repairs to buildings. But subsequently it was found necessary to thoroughly repair the travellers' bungalow, slaughter-house, Lungarkana and major portion of latrines which were not repaired for some years past. The necessary repairs to hospitals and dispensaries, municipal office and market buildings were also done. Hence a heavy expenditure of Rs. 3,164-10-3 was incurred under this head during the year.

34. *Drainage.*—Out of the allotment of Rs. 1,000 provided for drain repairs only Rs. 442-6-7 were expended for constructing V-shaped drain to dancing girls' lane and for repairing Rangiah Gounden's street drain, &c. The other portion being required to meet the excess expenditure under other heads.

35. *Water-supply.*—A sum of Rs. 474-10-4 was spent under this item for repairing the several public wells in the town. The amount exceeded the sanctioned allotment in this case also. Chickaraja Thoppakolam, which is one of the largest wells in the town and Chuckler's well, were completely repaired and stone revetments and parapet walls were constructed for the same. The expenditure in last year was only Rs. 23-11-11.

36. *Tools and Plant and Other Stores.*—Rupees 47-2-0 only were spent for repairing old tools and for purchasing a few new ones.

On the whole the amount expended for Public works during this year was double the amount spent in the last year, viz., Rs. 12,901-14-10 were defrayed against the revised estimate of Rs. 13,500 and Rs. 6,351-7-1 the actuals of the previous year. The expenditure under this grant was 22·74 per cent. of the total revenue.

37. *Grant II, Education.*—The sanctioned allotment for this purpose was Rs 6,610 as per revised estimate. The amount actually spent during the year was Rs. 6,298-15-9. The actuals of the previous year were Rs. 5,784-9-5. During the year under report London Mission High school was also included under salary grant schools.

Now the total number of schools for which salary grants have been paid from Municipal funds is four, viz., Coimbatore College, St. Michael's College, London Mission High school, and Maracoir Muhammadan school.

The grants sanctioned to each of the above schools are as follows :—

(1) Coimbatore college, Rs. 77-14-8 per month.
(2) St. Michael's college, Rs. 35-2-8 per month.
(3) Maracoir Muhammadan school, Rs. 27 per month.
(4) London Mission High school, Rs. 20-13-4 per month, and the amount paid on account of these four institutions during the year was Rs. 1,754-10-8. More than 15 per cent. of the income from taxation, market and rents was thus spent on education during the year. This includes the contribution of Rs. 210 to the medical college. With the exception of the Maracoir Muhammadan school, the other schools that received salary grant from Municipal funds were examined by the Inspector of Schools. No information regarding the working of these schools can be furnished here as the annual examination reports are not communicated to this office.

There are now eight salary-results system schools under the management of this municipality including a school newly opened this year in Big Bazaar street for artizan classes, and a Night school for the children of poorer classes, such as Odders, &c., who earn their livelihood by manual labour. The children of five schools are taught up to the Upper Primary standard and those of three schools up to the Lower Primary standard. The total strength of all the above schools on the 31st March 1898 was 463, and the fees collected and remitted to the Municipal office amounted to Rs. 504-3-6. The amount of salary paid to all the teachers amounted to Rs. 1,710-3-7 and the results grant paid was Rs. 420. Contingencies, including house rents for the buildings occupied by schools and sweepers' pay, &c., amounted to Rs. 259-4-0. The average net cost per pupil was Rs. 4-2-5. The total number of pupils presented for the annual grant examination was 238, of whom 208 passed. The result is very satisfactory. There are an inspecting schoolmaster and a gymnastic instructor under municipal management at a cost of Rs. 480 per annum. There are altogether 20 results grant schools for which Rs. 1,653-8-0 were paid as results grants. Statements I to IV received from the Assistant Inspector of Schools are herewith submitted with reference to G.O., No. 885 L., dated 15th April 1891.

38. *Hospitals and Dispensaries.*—The increase or decrease noticeable under establishment, medicines, dieting and contingencies being small when compared with revised estimates calls for no remarks. The total amount expended on account of the upkeep of the hospital was Rs. 6,313-3-9. The annual report received from the District Medical and Sanitary officer is enclosed herewith.

39. Contribution paid to the medical college, sanitary inspection and medical reserve staff aggregated Rs. 386 as per claims made.

40. *Vaccination.*—Contribution to local board Rs. 48-11-2 only were paid.

41. *Birth and Death Registration—Contingencies.*—Amount of Rs. 21-8-6 were spent against the revised estimate of Rs. 20 and Rs. 61-14-10 the actuals of the previous year.

42. *Conservancy and other Charges.*—Rupees 3,855-13-10 were spent against Rs. 3,700 of the revised estimate and Rs. 1,190-5-9 the actuals of the previous year. During the year 30 new bullocks were purchased for rubbish and other carts which were drawn by men before at a cost of Rs. 1,338. The fodder, &c., purchased for their maintenance cost Rs. 1,389-10-6. Carts were repaired at a cost of Rs. 532-0-4. Fifty dust-bins were purchased at a cost of Rs. 437-15-0 and an iron sewage cart for Rs. 158-4-0.

43. *Cholera Charges.*—The amount expended was Rs. 3,598-3-3 against the revised estimate of Rs. 3,350 and Rs. 1,695-8-5, the actuals of the previous year. The cause of increase was the continuance of the epidemic during the whole year with one short interval. It is well explained in the District Medical and Sanitary officer's report herewith submitted.

44. *Conservancey—Contingencies.*—Rupees 152-9-10 were spent for shoeing bullocks and for the purchase of head and nose ropes and for numbering the carts.

45. *Grant IV, Lighting Establishment.*—The increase under this head was due to the increase in the pay of lighting masalchies as they had to do more work than in previous years (*vide* G.O., No. 1371 M., Mis., dated 7th June 1897).

(1) *Lighting Contingencies.*—Rupees 1,286-5-9 were spent for the purchase of kerosine oil, burners, and chimneys and for repairing lantern, &c. The town is lighted by 300 lamps. The average quantity of kerosine oil consumed every month, including the supply to the hospital, was 192 gallons and the average monthly cost was Rs. 76.

46. (3) *Lungarakana—E Contingencies.*—Nothing was spent during the year towards this item, though Rs. 100 were provided in the revised estimate. There was no occasion to purchase cumblies, mats and cloths, &c., for Lungarkana paupers as these were supplied in 1896-97.

47. *Feeding Paupers.*—Rupees 1,825-14-5 were expended against the revised estimate of Rs. 1,700 and Rs. 1,184-6-9, the actuals of the previous year. The total number of paupers in the institution on the 31st March 1898, was 73 and the average cost of feeding for a month was Rs. 152 at the rate As. 1-1 per head per day.

48. Travellers' bungalow was let on contract during the year and there was no occasion for any expenditure from Municipal funds.

49. *Other Charges* (iii)—*Printing.*—The increase over the budget and revised estimates was due to the printing of voters' lists of all the seven wards which were revised in October 1897.

50. *Other Charges* (iv)—*Compensation of Lands.*—Rupees 886-10-5 were spent for the purchase of lands for the night-soil depot (*vide* G.O., No. 2173-M., Mis., dated 6th October 1897).

51. *Other Items.*—Rupees 531-12-6 were spent against the revised estimate of Rs. 650 and Rs. 569-5-6, the actuals of the previous year. The expenditure consists of land revenue to Government, cost of firing weekly time gun, cost of registration tin tickets, &c.

52. *Grant V, General Establishment*—(*a*) *Office Establishment.*—The decrease in expenditure when compared with the actuals of the previous year is due to the abolition of the office of manager who was drawing Rs. 50 a month, in consideration of the prospective appointment of a secretary, counterbalanced by (*a*) the entertainment of a new correspondence clerk drawing Rs. 20 a month, (*b*) the entertainment of a muchee on Rs. 7, and (*c*) the increase of pay given to the shroff.

53. (*b*) *Collection Establishment.*—Increase shown under this head over the actuals of the previous year is due to the entertainment of a profession-tax bill-collector on Rs. 10 a month, and to the increase of Rs. 2 sanctioned in the pay of bill clerk—*vide* G.O., No. 699 M, dated 25th March 1897 (budget review for 1897-98).

54. (*c*) *Collection of Tolls—Contingencies.*—Rupees 172-0-6 were spent for the repair of toll-gates, notice boards, &c.

55. (*d*) *Office Contingencies.*—The amount of Rs. 433-4-1 spent against this item during the year was due to the purchase of office furniture and stationery.

56. Contribution to Central office establishment amounting to Rs. 440 was paid to Government as per bill of claim made.

57. *Gratuity.*—During the year the office manager S. Sreenivasa Aiyangar was paid a gratuity of Rs. 600 equal to one year's pay, and four peons, the amount

of Rs. 200 equal to their six months' pay—*vide* G.O., No. 699 M., dated 25th March 1897 (budget review for 1897-98).

The year closed with a balance of Rs. 2,205-11-8 exclusive of deposit.

The accounts for the year were audited by Mr. Govindan, the Assistant Inspector of Local Fund Accounts. His notes were received in the office on the 5th instant, and in the general remarks of which he states that "the results of the audit is, on the whole, satisfactory."

Concluding Remarks.—The idea of building a separate hospital for women and children is merged in that of a General hospital to be styled the "Jubilee hospital" for which collections are being made.

ENCLOSURE.

ANNUAL concise report of the working of the Municipal Main Hospital and Women and Children's Dispensary, Coimbatore, for the year 1897-98.

Public Health.—The year under observation has been unsatisfactory as regards public health, owing to the prevalence of cholera. The rainfall was below the average by 3·22 inches. The maximum temperature in the shade during the hot season was 102°. Though there was no scarcity, yet the prices of articles of food ruled high throughout the year. As ascertained from the dispensary statistics the principal diseases treated were diseases of the digestive system, ulcers, skin affections, malarial fevers, diseases of the eye and ear, injuries and rheumatic affections.

Cholera.—The epidemic of 1896-97 continued to prevail during the months of April, May and June 1897, and caused 167 deaths. From July 1897 up to January 1898 the disease continued in a sporadic form and caused 23 deaths. The second outbreak commenced on the 1st March 1898 and caused 30 deaths by the close of that month. The total number of attacks was 393 with 220 deaths. The outbreaks were traced to importation by some persons arriving in the town from cholera-infected places, principally from Palni in Madura district and Palghat in Malabar district. Instructions contained in G.O., No. 1536 M., dated 9th September 1896, were, to a certain extent, adhered to stamping out the disease.

Vital Statistics.—The number of births and deaths was 1,776 and 1,619, respectively, against 1,793 and 1.950 in the previous year.

Sanitation.—The total number of dust-bins in use is reported to be 150, a number quite inadequate; hence the sweepings of most of the houses are thrown into streets along side ditches and they are generally blown and scattered about by wind. The house rubbish and street sweepings are daily removed by 78 sweepers in 27 carts to rubbish depots; some of these are chosen by the municipal servants as they think fit. There are 28 latrines in use in the town having one toti attached to each. Though some of them were repaired, still much remains to be done in this direction, as many of them are sadly in want of repairs. Latrines, which are in good repair, are freely used and their contents are removed to the night-soil depot in 13 carts.

Water-supply.—There has been no improvement or change in the water-supply. Nine wells were repaired at a cost of about Rs. 424. The principal source is from wells; almost every house has its own well; the quality is generally brackish and mostly protected by parapet walls, but the majority are situated in the backyards near cesspits and drains. There was no scarcity of water during the year. There is no regular system of drainage. The existing drains are chiefly side ditches and are, in some places, very offensive with stagnant sullage water. Several drains were repaired during the year at a cost of Rs. 1,110. Cesspits do exist still in some houses and they are seldom cleared.

Vaccination.—The medical subordinates attached to the two institutions did not perform any vaccination. Two second-class vaccinators were working and they

vaccinated 2,173 cases with 2,140 successful against 2,106 and 2,067 in the previous year. The percentage of success was 98·48 against 98·10. The total successful number of primary vaccination was 2,096, secondary 4 and re-vaccination 40. Vaccination is compulsory in the town and it was wholly conducted with animal lymph preserved in glycerine supplied from the local fund depot at a cost of Rs. 48–11–2.

Hospitals and Dispensaries.—(*a*) *Nature and sufficiency of accommodation.*—Forty-three beds—22 male and 21 female—are available for the accommodation of in-patients, and they are provided with the required stock of bedding and clothing which is in a fair condition.

(*b*) *State of repair of Buildings.*—Fair. The building itself has been condemned several times as quite unsuitable for a hospital. The construction of a new district hospital, according to standard plan on a suitable site to be turned the Jubilee hospital, is under contemplation.

(*c*) *State of repair of furniture.*—Fair.

(*d*) *Inspections.*—The Surgeon-General with the Government of Madras inspected the hospital on the 4th April 1898 and his remarks are as follows:—"Inspected the hospital, which is clean and in good order. I have nothing to add to the remarks I recorded last year."

(*e*) *Amount of recoveries from patients who have been able to pay for their diets, &c.*—Nil.

(*f*) *Number of Patients treated.*—The total number of in-and out-patients treated in the year and in previous two years in the main hospital and women and children's dispensary is as follows:—

Years.	Total treated.	Daily average.
1895–96	41,986	254·25
1896–97	40,185	253·34
1897–98	34,818	223·55

This decrease has been observed in both the institutions and the cause is difficult to assign. The number of cases of catarrhal ophthalmia has greatly decreased.

(*g*) *Mortality and actual causes.*—There were 35 deaths among in-patients against 37 in the previous year, due principally to malarial fevers, dysentry and local injuries. There were no septic diseases acquired in the hospital.

(*h*) *Operations and results.*—The number of operations performed was 1,673 against 1,902 in the previous year. Of these 1,050 were performed in the women and children's dispensary.

(*i*) *Establishment.*—The establishment is sufficient and efficient.

(*j*) *Midwives.*—The total number of labour cases attended by the midwife attached to the main hospital was 112 against 98 in 1896–97. Of these 37 were confined in the hospital. The midwife is paid Rs. 12 a month with a remuneration of As. 8 per every case over a minimum of six a month.

(*k*) *Dispensary for Women and Children.*—The municipality maintains a dispensary for women and children under the management of a lady apothecary who was educated at the Madras Medical College at its cost. The dispensary is located in a rented building quite unsuitable for the purpose. The municipality was supplied two years ago with a standard plan for a dispensary with quarters attached for lady apothecary; but no steps have been taken by the municipality. The total number of women and children treated during the year was 17,153 against 21,532 in the previous year. The average daily attendance was 105·68 against 126·35 in the previous year.

COIMBATORE,
28*th May* 1898.

(Signed) D. SIMPSON, Surgn.-Capt.,
Ag. District Medical and Sanitary Officer.

Submitted through the Collector, Coimbatore district.

2. From the abstract statement embodied in paragraph 4 of the report, it will be seen that the collections under nearly all heads of receipts largely exceed those of last year, while the largest apparent decrease is only apparent and not real.

3. The figures showing the uncollected balance on 31st March 1898, under each of the following items compare very favourably with those for 31st March 1897:—

	31st Mar. 1897.	31st Mar. 1898.
	RS. A. P.	RS. A. P.
(1) Tax on building (arrears)	1,586 7 3	*Nil.*
(2) Tax on lands (arrears)	628 6 6	0 12 0
		since collected.
(3) Tax on lands (current)	1,509 9 10	140 10 0
(4) Tax on buildings (current)	497 14 6	149 7 6

The balance under (1) and (2) have been entirely cleared off. The collections under (3) have been very satisfactory and the balances is small. The balance under (4), though much smaller than in the previous year, is still somewhat high. Every endeavour should be made to reduce it. But the same facilities, in the shape of coercive measures, are not available in respect of arrears under this head as in respect of those under (3), and the balance will always be proportionately larger.

4. *Tax on Arts.*—This tax was introduced for the first time into this municipality from 1st April 1897, and it has met with great opposition. The final demand settled was only Rs. 3,992, out of the original demand of Rs. 4,694. There were no exact or trustworthy date on which the original assessment could be based, so it naturally was rough and inaccurate. The collections amounted only to Rs. 3,320, leaving a balance of Rs. 672 uncollected out of the finally-settled demand. This balance is far too heavy, but in the circumstances explained in paragraph 9 of the report this was to be expected. It will take two or three years more before this tax can be efficiently worked. By that time the demand will, no doubt, increase considerably, while the uncollected balance will, it is hoped, show a large decrease.

5. *Other items of direct taxation.*—Call for no remark, except that the collections under all heads have been good. The incidence of direct taxation was considerably higher than in the previous year, both including and excluding the revenue derived from tolls.

6. *Report, Paragraphs* 15, 33 *and* 48—*Travellers' Bungalow.*—The buildings have been placed in thorough repair and handed over in that state to the contractor who has leased the bungalow for five years. He has to maintain the buildings, furniture, &c., in good order throughout the lease, and on its termination hand them back in good order to the council. He has also to bear all establishment charges. There will thus be no expenditure during the lease, and although the gross income may be less, the net income will be considerably greater than in previous years.

7. *Produce of Lands, Gardens, &c.*—Last year's unsatisfactory state of affairs under this head was not allowed to continue in the year under report.

8. *Sale-proceeds of Night-soil, &c.*—The instructions given by the Collector and Government in reviewing the previous year's report have been carried out, with most satisfactory results.

9. *Report, Paragraph* 24—*Coercive Measures.*—It is satisfactory to note that these were adopted where necessary, but only to the extent necessary, and not in any harassing way. As a natural result, collections under almost all heads of receipts showed a marked improvement as compared with the previous year and may be called satisfactory.

10. *Report, Paragraph* 24—*Fines under Municipal and other Acts.*—This is the one item under which there is an apparent large decrease. But that it is only apparent and not real is clearly explained in paragraph 24 of the report. Rs. 653–14–6, shown under 1896–97, is the total collections for eight months without any deductions. While Rs. 402–6–4, entered under 1897–98, is the collections for four months only, less the cost of the establishment of the Bench Magistrate's Court. There was thus really a marked increase of revenue in proportion under this head. This is satisfactory as it is partly attributable to better work on the part of the municipal servants and town police, and partly to the imposition of more adequate penalties by the Bench.

11. *Report, Paragraph* 27—*Private Scavanging System.*—It cannot be said that there has been any great development of this service. But there has been a marked improvement in the collection of the fees due thereunder. There was an arrear demand on 1st April 1897 of Rs. 257-10-6, of which Rs. 227-12-6 were recovered and Rs. 29-14-0 written off as irrecoverable. The fact that any sum was irrecoverable shows clearly that the houses for which that sum was due should never have been served and demonstrates the rottenness of the system of collecting fees up to 31st March 1897. The whole demand of Rs. 1,490 for 1897-98, was collected during the year and the uncollected balance on 31st March 1897 was nil. This is satisfactory.

12. *Expenditure.*—In all cases in which funds provided for some specific purpose were not utilised for that purpose, the reasons for, as well as the fact of, non-utilisation should be stated—*vide* paragraph 6 of my remarks on the previous year's report. In several cases this could not be done in this report as neither I nor the Chairman Delegate had the necessary personal knowledge of the matter, and Mr. Rama Row, who was Chairman throughout the year, was not a member when the report was prepared.

13. *Report, Paragraphs* 30 *and* 31.—All the new works referred to in these paragraphs were necessary, and the expenditure unavoidable. The same remark applies to the expenditure on repairs and buildings referred to in paragraph 33 of the report.

14. *Roads.*—The roads on the whole are still in bad order, but it will take some time to place them all in thorough repair. Most of those to the east of the railway are now in good order. What could be done with the funds available has been done. That more funds were not available was due, to a certain extent, to heavy expenditure found necessary under several other heads, but chiefly to that under repairs to buildings and to the heavy cholera and plague charges.

15. *Drainage and Water-supply.*—No general scheme for improving these is practicable until the Muthikolam project has been carried out. Estimates for the improvement of drainage, the aggregate amount of which would have exceeded the allotment of Rs. 1,000 were under the consideration of the council during the year, but several were not passed as they required revision. Hence the large unexpended balance at the end of the year. Estimates have been passed since 1st April 1898 for most of the proposed improvements. The difference between the estimate and actual expenditure is also due to the money having been more urgently required for other purposes in the opinion of the council. What was possible with the funds available was done towards the improvement of water-supply, by the repair of existing wells, and also towards carrying out the recommendations of the District Medical and Sanitary officer for the improvement of sanitation generally. Certainly a great deal more is necessary in this direction as stated by him; but funds admit only of a gradual progress.

16. *Grant* I.—The total expenditure was more than double that of the previous year, and would have been still greater, but for the heavy expenditure under Grant III necessitated by cholera and plague charges.

17. *Report, Paragraph* 37, *sub-paragraph* 4.—I think it would be well if the annual examination reports of the inspecting educational officers on institutions receiving salary grants from Municipal funds were communicated to the Chairman, in addition to the review of the Director of Public Instruction thereon, which alone is communicated to him at present. It will be observed that the expenditure under Grant II exceeded 15 per cent. of the income from taxation, markets and rents. The greater part of the amount was rightly spent on primary education. Even so, I, personally, should prefer to reduce the expenditure under this grant and to increase it under Grants I and III, but the council will not consent to do so. The educational institutions of the municipality were, on the whole, fairly successful, and the results attained during the year were satisfactory.

18. *Report, Paragraphs* 42 *and* 43.—What was possible with the funds available was done towords the improvement of conservancy and sanitation generally. More

could have been done but for the heavy cholera and plague charges which were unavoidable, but which it is hoped may soon disappear. The council are well aware that all that is necessary in this direction is far from being accomplished, but it can only try to improve matters gradually as funds permit.

19. *Report, Paragraph* 47.—The increase in the cost of feeding paupers at the Langarkana was due chiefly to the payment of higher rates to the contractor during great part of the year owing to the rise in the price of food grains.

20. *Medical and Sanitary Officer's Report—Latrines.*—Less money could be spent on these than was advisable, and than could otherwise have been spent on them, owing to the heavy cholera and plague charges.

Women and Children's Dispensary.—*Vide* last paragraph of Chairman's report.

21. *Pallapolliem Tank Bund.*—The estimate for the repairs to this was received back approved from the Public Works Department officers only recently. It was at once sanctioned and it is expected that the work will be completed in the current year.

22. *General.*—Although much yet remains to be done in almost all respects to bring the municipality into a thoroughly satisfactory state, yet the record of 1897-98 is one of general and continuous progress all along the line, and in so far, the report and the administration of municipal affairs during the year must be considered satisfactory, It is hoped that the improvement inaugurated during the year will be more than maintained in the current and succeeding years.

(Signed) J. G. Wood.
Deputy Collector

Dis. No. 2097-Rev.

Forwarded.

2. The Divisional officer has revised the report in such detail that it is unnecessary to repeat the process. I may make the following remarks:—

(i) The number of meetings actually held by the council during the year under report was only 33 (not 35 as entered in Statement X, which includes 2 meetings adjourned for want of a quorum), and the average attendance of the members remained the same as in last year, viz., three officials and eight non-officials, in spite of G.O., No. 859 M., dated 10th April 1897.

(ii) Although property was distrained in four cases to realize the taxes on buildings and lands, in no case was it found necessary to sell the distrained property, which is satisfactory.

(iii) There was some improvement in the revenue derived from the sale of street sweepings and in the demand of fees under private scavenging system. However these sources are still capable of expansion and development. The Divisional officer's remark that houses that did not pay the fees in advance should not have been served is sound. Such cases of failure to pay are not likely to occur under present arrangements.

(iv) The net income from markets amounted to Rs. 1,854-10-8.

3. Although nearly 52 per cent. of the net income from tolls was spent on the town roads, and 50 per cent. on their maintenance, the roads cannot, on the whole, be said to be in good order, and much remains to be done to place them all in thorough repair.

The formation of a road to the night-soil depot newly purchased during the year, the providing of a corrugated iron latrine and the construction of a bullock-shed were the only new works carried out during the year. A very large amount was spent in repairing buildings and the cost of such repairs, which were all necessary, exceeded the sanctioned allotments and is explained by the Chairman.

4. The net expenditure on education was Rs. 5,630, and nearly the whole of the sanctioned allotment was utilized. The total expenditure on education should be regulated so as not to exceed 15 per cent. of the incomes from taxation, markets and rents—the limit prescribed by Government.

5. There was a decrease in the number of out-patients treated at the main hospital and at the women and children's dispensary, and an increase in the number of in-patients at the main hospital as compared with the preceding year. No satisfactory reason is assigned by the District Medical and Sanitary officer for the fall in the former. It may possibly be due to a number of out-patients resorting to the Roman Catholic dispensary for treatment. There was also an increase in the number of labour cases attended by the midwife. With reference to the closing portion of the District Medical and Sanitary officer's report regarding the construction of a dispensary according to the standard plan, the Chairman mentions that the idea of building a separate hospital for women and children is merged in the scheme of a General hospital to be styled the "Jubilee hospital" at present under consideration. The number of dust bins is stated by the District Medical and Sanitary officer to be inadequate. The necessity for increasing them should receive the attention of the council.

6. Two thousand one hundred and seventy-three cases were vaccinated during the year against 2,106 in 1896-97, with successful results in 2,140 cases against 2,067. Although the percentage of successful operations came to 98, the number of operations performed on children below one year of age was not up to the mark, considering the total number of births registered during the year, viz., 1,776; the number of such cases amounted to only 78 per cent. against 84 in the preceding year. The cost per successful case of vaccination, excluding the re-vaccinated cases, was the same as in last year.

7. The ratios of births and deaths were 38 and 35 per mille of the town population. Cholera prevailed during the year and accounted for 220 deaths, and the continuance of this disease in a sporadic form during the greater part of the year was the cause of the increased expenditure under "cholera charges."

8. Sanitation of the town is not in as satisfactory a condition as could be wished and requires a great deal of the council's attention A drive through the town in the early morning is not the pleasantest of experiences. The council should continue to give its best attention to the matter and endeavour to remove promptly such defects as are brought to its notice. It is encouraging to find that the defects pointed out in paragraph 11 of Mr. Bradley's endorsement on last year's report have been partly remedied by the purchase of a corrugated iron latrine for the parachery and an old building in Venkata Gounden's lane for building a new latrine and by the acquisition of land for a night-soil depot. Much remains to be done in this direction, as the Bench of Magistrates in dealing with nuisance cases have to recognise the insufficient provision of latrines.

9. In checking the accounts, &c., in this office the following discrepancies were noticed:—

(i) *Page 14 of the statement.*—The total mileage of roads in the town and that under maintenance are not given in the remarks column of Statement II-A, part II.

(ii) *Page* 38.—The amounts entered as average net cost opposite some of the schools are wrong, although that appearing opposite the "grand total," viz., Rs. 4-2-5 is correct; the subscription of Rs. 3-10-0 paid for the Tamil Journal *Vivekachinthamani* is not included in the grand totals appearing in columns 17 to 19, nor does it appear under the item 2 (ii) (*c*) subordinate to Grant II.

(iii) *Page* 41.—The grand total of all schools should appear at page 43 at the end of the Statement V-B; it is not understood how the figures 30 and 2 came to be entered in columns 2 and 4 opposite "total of all results grant schools." The correct figures as per that statement appear to be 31 and 3.

(iv) *Page* 43.—The total amount shown in columns 15 and 16 does not agree with that entered in columns 2 and 3 at page 7 opposite "salary grants" and in paragraph 37 (3) of the Chairman's report.

(v) The figured statement given in paragraph 4 of the Chairman's report was unnecessary.

(vi) No revenue was collected from the Modavandi inam in the Erode taluk and paid over to the municipal council. The inam originally assigned for the

support of the Langerkana was resumed by Government, and in its place a sum of Rs. 1,000 in lump is paid annually,—*vide* G.Os., Nos. 200 M., dated 4th March 1887; and 612, Revenue, dated 24th June 1887. The statement of the Chairman regarding this source of income in paragraph 25 of his report is not quite in accordance with the actual fact.

(vii) All the 568 warrants for the collection of taxes were not issued during the year 1897-98. They include 27 warrants pending on the 31st March 1897.

(viii) An account as to the number of gardens, &c., possessed by the council, what are chiefly grown in the gardens and whether any portion of them is treated with rubbish manure and devoted to experimental cultivation, so as to demonstrate to the inhabitants the usefulness of the manure and the consequent increased yield of produce, and an account of the system under which markets are worked might well have been given in the report.

10. I quite agree with Mr. Wood in considering the administration of municipal affairs during 1897-98 satisfactory on the whole and shows improvement, and readily join in his hope that the improvement inaugurated during the year will be more than maintained in future years.

COIMBATORE,
23rd July 1898.

(Signed) J. A. CUMMING,
Acting Collector.

Coimbatore Mn
Report.

1897–98.

Coimbatore Municipality for 1897–98.

	Remarks.	Remarks.
		8
Colleges		
Secondary schools ..	[High]school which [...]ed last year received [n]o advanced indi[genous schools]. Hence the decrease	[...]ing master and 1 [...]letor.
Primary schools ..	[in]digenous schools [the] number of aided [...] under Municipal [...]ersion of the Results [...]in to the Salary Results	[...] education certificate.
Training schools ..	remained unchanged [...]al changes the places [...]t which was con[...]ed by the Muthaw[...]	[...]wing master & 4 [in]structors. [...]ucation certificates [...]ships
Sessional schools ..	[tran]sferred to the unaided [...]ort I. P. G. and the [sch]ools. As regards [...]ls, two were raised [...]e newly added. Of [...]and another is [...] aided schools, there [...]362 pupils, the total [...]d by 4 and the num[ber]	[...]education
Industrial schools ..	[prog]ress was very fair.	[...]ymnastic instructor. [...]l education certi- [...]2 gymnastic in- [...]l education cer-

No provision was made for the training of teachers from Municipal Funds.

The number of teachers increased by 7 and the number of trained teachers by 8. The number of untrained teachers continued stationary. In aided secondary schools, the number of teachers increased by 10, the number of trained teachers by 4 and the number of teachers holding untrained teachers' certificates continued the same, but the number of teachers holding trained teachers' certificates by 3. In aided primary schools the number of teachers increased by 4 and the number of teachers holding trained teachers' certificates by 1. The number of unpassed teachers decreased from 24 to 7. On the whole, the progress was very fair.

NOTE.—1. No com[...]
2. This sta[...]

Ret. 2,000—4-2-98.

[...] Swaminathier
[Inspector] of Schools
[Coimbat]ore division

C. S. Swaminathier
Ag. Asst. Inspector of Schools
Coimbatore division

Coimbatore Mn Report.

1897–98.

Coimbatore Municipality for 1897–98.

	Remarks.	Remarks.
		8
Colleges		
Secondary schools ..	…igh school which …ed last year received …o advanced indi…	…ing master and 1 …letor.
Primary schools ..	…. Hence the decrease …digenous schools …number of aided	…education certificate
	…under Municipal …ersion of the Result …into the Salary Result	…awing master & 4 …structors. …ucation certificates …this
Training schools ..	…remained unchanged …al changes the places …ut which was con…ed by the Muthaw…	
Sessional schools ..	…spersed to the unaided …ort S. P. G and the …ools. As regards …ls, two were raised …e newly added. Of …and another is	…ucation …ymnastic instructor.
Industrial schools ..	…aided schools, there …362 pupils. The total …d by 4 and the num… …ress was very fair.	…education certi… 2 gymnastic in… …al education cer…

No provision was made for the training of teachers from Municipal Funds.

The number of teachers increased by 7 and the number of trained teachers by 8. The number of untrained teachers continued stationary. In aided Secondary schools, the number of teachers increased by 10, the number of trained teachers by 4 and the number of teachers holding untrained teachers' certificates by 3. In aided primary schools the number of teachers continued the same, but the number of trained teachers increased by 4 and the number of teachers holding trained teachers' certificates by 1. The number of unpassed teachers decreased from 24 to 7. On the whole, the progress was very fair.

…amin Mengar …of Schools …ore division

C. S. Swami Mengar
Ag. Asst. Inspector of Schools
Coimbatore division.

NOTE.—1. No comm…
2. This sta… …budget …or th…

of the teaching staff employed in *the Coimbatore Municipality for 1897–98.*

…r possessing …al education …cates only, but …e qualified by …th of service …t April 1895.	Number possessing neither general nor professional qualifications but who are qualified by length of service on 1st April 1895.	Number entirely unqualified.	REMARKS.
5	6	7	8
1	-	1*	* Tamil Pandit.
-	-	-	(a) Includes 1 drawing master and 1 gymnastic instructor.
-	-	1*	*. holds general education certificate
9	5	12*	(b) Includes 1 drawing master & 4 gymnastic instructors. * 6 hold general education certificates and 4 are munshis
-	-	3	
3	-	1*	* holds general education certificate. (c) includes 1 gymnastic instructor.
10	4	9*	* 8 hold general education certificates (d) Includes 2 gymnastic instructors
2	3	7*	* 6 hold general education certificates.
25	12	34	

No provision was made for the training of teachers from Municipal Funds.

The number of teachers increased by 7 and the number of trained teachers by 8. The number of untrained teachers continued stationary. In aided Secondary schools, the number of teachers increased by 10, the number of trained teachers by 4 and the number of teachers holding untrained teachers' certificates by 3. In aided primary schools the number of teachers continued the same, but the number of trained teachers increased by 4 and the number of teachers holding untrained teachers' certificates by 1. The number of unpassed teachers decreased from 24 to 7. On the whole, the progress was very fair.

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

…e Chairmen of municipal councils concerned before the 1st May.

C. S. Swami Aiyangar
Ag. Asst. Inspector of Schools,
Coimbatore Division.

Statement No. III giving … cat…

Statement No. III giving particulars as to the qualificat

Classes of institutions.		Number of teachers employed.	Number possessing trained teachers' certificates.	Number possessing untrained teachers' certificates.
1		2	3	4
Colleges ..	Government			
	Local or municipal			
	Aided from public funds	7	3	2
	Unaided and indigenous			
Training school, Government (Normal department)		5	5 (a)	-
Training sch	Government .. (Practising Branch)	2	-	1
Secondary Schools.	Local or municipal			
	Aided from public funds	64	22 (d)	16
	Unaided and indigenous	3	-	-
Primary Schools.	Government			
	~~Local or~~ municipal	20	16 (c)	-
	Aided from public funds	51	22 (d)	6
	Unaided and indigenous	14	2	-
	Total	166	70	25

Ed. Ret. 34. 2,000—18-2-98.

NOTE.—1. *In the column of remarks it should be noted whether the provision made in the budget*
2. *No comments should be made except as notes entered in the column of remarks.*
3. *This statement should be submitted in time to reach the Presidents of local boards or th*

Statement No. IV relating to the results of the grant exam...

Standard	1897. Compulsory subjects only. Number of pupils presented.	Number of pupils passed.	Merit.	Ordinary.	Compul... Number of pupils presented.	N... o...
1	2	3	4	5	6	
Seventh standard (or Lower Secondary Examination)						
Sixth standard					31	
Fifth do.						
Fourth do. (or Primary Examination) ..	140	92	15	77	105	
Third standard	155	116	29	87	137	
Second do.	177	140	30	110	178	
First do.	209	165	57	108	200	
Infant do.	189	154	61	93	159	

Name of subject.*	1897. Optional subjects				
Geography	163	111	37	74	138
English	227	159	48	111	220
Hygiene	198	154	101	53	95
Needlework	6	5	1	4	15
Tamil	11	10	-	10	
Telugu	8	7	-	7	
Drill and Gymnastics	304	241	36	205	12
Action Songs					

Coimbatore Municipality

Gen
134
17598

no 3025
15-5-98

Statements I to IV.
for 1897-98

Proceedings of the Special meeting of
Municipal council dated 2d July 1898.

Present.

J.G. Wood Esq; Revenue Divisional officer in charge.
M.R.Ry C.A. Venkatakrishnaiyar Avergal Chairman Delegate
" M. Sambantha Mudaliar Avergal "
" G. Arogia Sami Pillai "
" C.M. Padbanabachariar "
" Faizulla Sahib "
" T.S. Balakrishnaiyar "
" S. Anthonimuthu Pillai "

Read Annual Report and Returns of the Coimbatore Municipality for the official year 1897-98.

Approved.

Sd J.G. Wood
2.7.98
Revenue Divisional officer
in charge

/True copy/

Chairman Delegate

Mcacpaled

5/18

Enclosure No. to Letter No.

STATEMENT I.—Revenues and Receipts of the M[…] of *Coimbatore* during the offi[…]

Actuals 1897–98

1	Details of Minor Heads (2) RS.	A.	P.	Totals of Major Heads (3) RS.
1. BALANCE BROUGHT FORWARD—				
a. Municipal Fund	4490	6	6	
b. Endowments	"	"	"	
c. Water-tax Fund	"	"	"	4490
2. MUNICIPAL RATES AND TAXES—				
a. Tax on arts, &c. (section 53) ..	3320	"	"	
b. Tax on buildings (section 63) ..	19,054	2	3	
c. Tax on lands (section 63) ..	1491	14	"	
d. Water-tax on buildings and lands (section 75) ..	"	"	"	
e. Tax on vehicles with springs and palanquins (section 77) ..	920	"	"	
f. Tax on animals (section 77) ..	1509	8	"	
g. Tax on carts and other vehicles without springs (section 85) ..	2800	"	"	
h. Tolls (section 91)—				
Gross receipts *14,523-14-8*				
Less Local Fund share *4783-15-5*	9,739	15	3	
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	.	.	.	388[…]
3. REALIZATIONS UNDER SPECIAL ACTS—				
a. Pounds	"	"	"	
b. Ferry rents	"	"	"	
c. Fees under Act II of 1888 ..	80	"	"	
Carried forward ..				38[…]

Coimbatore Municipality 1898.

[…]JECTS ONLY.

Merit. (8)	Ordinary. (9)	REMARKS. (10)
–	13	*Except 2nd standard, there is decline noticed in all the standards to a greater or less extent. This may be partly accounted for by the transfer of the Big Bazaar street school & the salary result system and of the night school of Manikam Pillai & the unaided list. The results in optional subjects were not also very satisfactory.*
24	59	
7	67	
15	106	
49	110	
105	36	

[1]898.

[…]AL SUBJECTS.

15	5
102	8
18	5.
5	

* Particulars relating to optional subjects need not be shown by standard[…] […] for pupils examined for results grants only and not for those ex[…] […]d the remarks of the inspecting officer bearing di[…] […]t as notes entered in the column of remarks. […] in time to reach the Presidents of local boards

4/2528 wyp

Enclosure No. 1 to Letter No. 380 dated 8th July 1898.

Coimbatore

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Coimbatore during the official year 1897-98.

	Actuals 1897-98.		Budget	Revised	Actuals, 1896-97.
	Details of Minor Heads.	Totals of Major Heads.	Estimate for 1897-98.	Estimate for 1897-98.	(audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Balance brought forward—					
a. Municipal Fund	4490 6 6				
b. Endowments	" " "				
c. Water-tax Fund	" " "	4490 6 6	3700 " "	4490 " "	4317 2 6.
2. Municipal rates and taxes—					
a. Tax on arts, &c. (section 53)	3320 " "		6000 " "	4000 " "	
b. Tax on buildings (section 63)	19054 2 3		17500 " "	19210 " "	15794 9 2
c. Tax on lands (section 63)	1491 14 "		1070 " "	1660	861 6 "
d. Water-tax on buildings and lands (section 75)	" " "		" " "	" " "	" " "
e. Tax on vehicles with springs and palanquins (section 77)	920 " "		850 " "	850 " "	675 " "
f. Tax on animals (section 77)	1509 8 "		1600 " "	1600 " "	1406 12 "
g. Tax on carts and other vehicles without springs (section 85)	2800 " "		2700 " "	2750 " "	2644 " "
h. Tolls (section 91)—					
Gross receipts 14,523-14-8.					
Less Local Fund share 4783-15-5	9,739 15 3		9420 " "	9,700 " "	9814 15 6
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	" " "	38835 7 6			
3. Realizations under Special Acts—					
a. Pounds	" " "				
b. Ferry rents	" " "				
c. Fees under Act II of 1888	80 " "	80 " "	40 " "	80 " "	6
Carried forward		38915 7 6	39180 " "	39850 " "	312

Enclosure No 1 to Letter No. 380 dated 8th July 18..

Coimbatore C.J. 258

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Coimbatore during the official year 1897-98.

	Actuals 1897-98.		Budget	Revised	Actuals, 1896-97.
	Details of Minor Heads.	Totals of Major Heads.	Estimate for 1897-98.	Estimate for 1897-98.	(audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. BALANCE BROUGHT FORWARD—					
a. Municipal Fund	4490 6 6				
b. Endowments	" " "				
c. Water-tax Fund	" " "	4490 6 6	3700 " "	4490 " "	4317 2 6.
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	3320 " "		6000 " "	4000 " "	
b. Tax on buildings (section 63) ..	19054 2 3.		17500 " "	19210 " "	15794 9 2
c. Tax on lands (section 63) .	1491 14 "		1070 " "	1660 " "	861 6 "
d. Water-tax on buildings and lands (section 75) ..	" " "		" " "	" " "	" " "
e. Tax on vehicles with springs and palanquins (section 77) ..	920 " "		850 " "	850 " "	675 " "
f. Tax on animals (section 77) ..	1509 8 "		1600 " "	1600 " "	1406 12 "
g. Tax on carts and other vehicles without springs (section 85) ..	2800 " "		2700 " "	2750 " "	2644 " "
h. Tolls (section 91)—					
Gross receipts 14523-14-8.					
Less Local Fund share 4783-15-5 ..	9739 15 3		9420 " "	9700 " "	9814 15 6
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	" " "	38835 7 6			
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds	" " "				
b. Ferry rents	" " "				
c. Fees under Act II of 1888 ..	80 " "	80 " "	40 " "	80 " "	65 " "
Carried forward ..		89157 6	39180 " "	39850 " "	31261 10 8.

Enclosure No 1 to Letter No. 380 dated 8th Jul 1898.

Coimbatore C.J. 25

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Coimbatore during the official year 1897-98.

	Actuals 1897-98.		Budget Estimate for 1897-98.	Revised Estimate for 1897-98.	Actuals, 1896-97. (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	4490 6 6				
b. Endowments	" " "				
c. Water-tax Fund	" " "	4490 6 6	3700 " "	4490 " "	4317 2 6
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	3320 " "		6000 " "	4000 " "	
b. Tax on buildings (section 63) ..	19054 2 3		17500 " "	19210 " "	15794 9 2
c. Tax on lands (section 63) .	1491 14 "		1070 " "	1660 " "	861 6 "
d. Water-tax on buildings and lands (section 75) ..	" " "		" " "	" " "	" " "
e. Tax on vehicles with springs and palanquins (section 77) ..	920 " "		850 " "	850 " "	675 " "
f. Tax on animals (section 77) ..	1509 8 "		1600 " "	1600 " "	1406 12 "
g. Tax on carts and other vehicles without springs (section 85) ..	2800 " "		2700 " "	2750 " "	2644 " "
h. Tolls (section 91)—					
Gross receipts 14,523-14-8.					
Less Local Fund share 4783-15-5	9739 15 3		9420 " "	9700 " "	9814 15 6
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	" " "	38835 7 6			
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds	" " "				
b. Ferry rents	" " "				
c. Fees under Act II of 1888 ..	80 " "	80 " "	40 " "	80 " "	65 " "
Carried forward ..		38915 7 6	39180 " "	39850 " "	31261 10 8

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Coimbatore during the official year 1897-98—*continued*.

	Actuals 1897-98. Details of Minor Heads.	Actuals 1897-98. Totals of Major Heads.	Budget Estimate for 1897-98.	Revised Estimate for 1897-98.	Actuals, 1896-97 (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 ..		38915 7 6	29180 - -	29850 - -	31261 10 8
4. Revenue derived from Municipal property and powers apart from taxation—					
a. i. Rent of lands	- - -				
ii. Rent of buildings	- - -				
iii. Avenue receipts	396 2 -		320 - -	360 - -	379 15 3
iv. Fees from Travellers' Bungalows	307 - -		300 - -	310 - -	371 4 -
b. i. Sale-proceeds of lands and buildings		763 2 -			
ii. Produce of lands, gardens, &c.	461 3 -		340 - -	370 - -	24 - 6
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	46 10 6	507 13 6	100 - -	100 - -	4 5 -
c. Conservancy receipts—					
Sale-proceeds of night-soil, street refuse, &c.	456 3 -		270 - -	290 - -	86 3 -
d. i. Fees from educational institutions	504 3 6		640 - -	510 - -	388 7 -
ii. Other revenue from educational institutions ..	- - -		- - -	- - -	- - -
e. i. Sale-proceeds and composition fees of medicines ..	- - -		- - -	- - -	- - -
ii. Other Hospital receipts ..	- - -		20 - -	- - -	18 6 11
f. i. Income from markets ..	2238 1 -		2100 - -	2240 - -	2171 2 5
ii. „ slaughter-houses.	857 8 5		750 - -	860 - -	753 2 1
g. Other fees	- - -		- - -	- - -	- - -
i. Distraint fees	125 - -		20 - -	100 - -	9 4 -
ii. License fees	650 11 4		700 - -	700 - -	657 1 5
iii. Cartstand fees	544 1 9		500 - -	550 - -	456 11 4
iv. Other fees					
h. Fines under Municipal and other Acts.	402 6 4		850 - -	400 - -	653 14 6
i. Interest on investments					
i. General, including choultries (Tiruppur) ...	2000 - -		1000 - -	2000 - -	- - -
ii. Educational	- - -		- - -	- - -	- - -
iii. Medical	174 9 -		170 - -	170 - -	174 9 -
j. Premium on loans	- - -	9162 11 10	- - -	- - -	- - -
Carried forward ..		48078 3 4	47260 - -	48810 - -	37410 1 1

125
659
544
1320

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Coimbatore during the official year 1897-98—*cont.*

	Actuals 1897-98. Details of Minor Heads.	Actuals 1897-98. Totals of Major Heads.	Budget Estimate for 1897-98.	Revised Estimate for 1897-98.	Actuals, 1896-97 (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 ..		48078 3 4	47260 - -	48810 - -	37410 1 1
5. Grants and contributions—					
a. From Government—					
i. Education—					
Normal stipends ..					
Buildings					
Municipal Schools ..	115 - -		80 - -	120 - -	
Other purposes					
ii. Medical					
iii. Other purposes—					
Communications ..					
Water-supply					
Drainage					
Sanitation					
Other purposes ..					
b. From Local Boards—					
i. Education					
ii. Medical	2058 13 11		2060 - -	2060 - -	2060 13 1
iii. Other purposes	- - -				
c. Other grants and contributions—					
i. Education	- - -				
ii. Medical	- - -				
iii. Other purposes	- - -	2173 13 11			
6. Miscellaneous—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	1308 8* 6		1230 - -	1230 - -	908 10 6
ii. Other purposes	14 5 -		30 - -	10 - -	14 11 -
b. Other items—					
i. Fishery rents	- - -				
ii. Refunds of Expenditure of previous year	- - -				
iii. Fee for numbering carts, &c.	7 - -		10 - -	10 - -	5 14 -
iv. Other items	- - -	1329 13 6	10 - -	- - -	30 - -
Carried forward ..		51581 14 9	50680 - -	52240 - -	40430 1 8

* Includes interest @ 2 As: recovered in a single case for default of payment in time. Vide A-C-B. statement annexed.

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Coimbatore during the official year 1897-98—*cont.*

—	Actuals 1897-98. Details of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Budget Estimate for 1897-98. RS.	A.	P.	Revised Estimate for 1897-98. RS.	A.	P.	Actuals, 1896-97. (audited figures). RS.	A.	P.
1	2			3			4			5			6		
Brought forward ..				51581	14	9	50660	..	..	52240	..	..	40430	1	8.
7. Extraordinary and debt—															
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.							5,000	..	..	—	—	—	—	—	—
the unpaid and undrawn portion of cheque amount	..	..	10												
b. Loans—															
i. From Government ..	..	..	..												
ii. In the market from private individuals ..	..	..	..												
c. Realizations of Sinking fund for repayment of loans.	..	..	..												
d. Advances—							50			50					
i. Permanent	.	.	.				—	..		—	—	—	33	15	11
ii. Others	430	2	..	430	2	10	—	—		—	—	—	—	—	—
Total Receipts ..				52,012	1	7	55,680	..	..	52,240	..	..	40,464	1	7
Grand Total ..				56,502	8	1.	59,380	..	..	56,730	..	..	44,781	4	1.

Note to Statement I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 7½ per cent. and tax on lands at 7½ per cent. of rent value. / annas 4 for every 80 square yards.
3. Water-tax on buildings and lands is not levied at — per cent.
4. Tax on vehicles and animals is levied at —— the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4 per cart. per annum.
6. Tolls are levied at —— the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. 21st March 1891. No. 422 M. Mis:
8. The house-tax registers were last revised in the official year 1894/95 and the land tax registers in the official year 189 ,
9. Total extent of land assessed is 951½ acres.
10. The mode of estimating the annual rental of houses and lands is as follows :— The annual rental value in the case of Private buildings is arrived with reference to buildings that are leased out in the same street or locality and in the case of Public buildings such a procedure not being possible, the rental value as a rule is calculated at 7½ per cent on the capital cost of a building.
The Principle on which rental value on lands is fixed is as follows: For Punjay lands 1½ times the assessment paid to Government as the yearly rental. For Nunjay and garden lands at Rs: 20 per acre.

Statement I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act V of 1884 for the official year 1897-98

Name of Institution	Amount of Funded Capital.	Opening Balance.	Interest, Produce of Land, or Rent of buildings.	Appropriation from Capital for Expenditure.	Private Contributions and Donations.	Sale of Medicines or Sundry Property.	Total (Columns 4—7).	Contribution from Local Funds.	Contribution from Provincial Funds.	Total Receipts (Columns 3, 8 and 9).	Appropriation from Municipal Funds (Column 16 minus Column 10).	Invested.	Current Charges.	Total (Statement II).	Allotted for Public Works, (Statement II-A)	Total Charges (Column 14 plus Column 15).	Closing Balance (Column 10 minus Column 16).	Remarks.
1	2	3	4	5	6	7	8	9	9	10	11	12	13	14	15	16	17	18
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
1. Coimbatore Municipal Hospital & Dispensary	12543-8-6	—-—-—	627-2-9	—-—-—	—-—-—	—-—-—	* 627-2-9	2058-13-11	—-—-—	2686-—-8	3852-13-9	—-—-—	6315-8-11	× 6315-8-11	223-5-6	6538-11-5	..	× Amount in Pro: Notes 5000-—-—; Balance of loan 7543-8-6; 12543-8-6
2. Lungarkand —	..	..	2000-—-—	..	..	..	2000-—-—	..	..	2000-—-—	28-2-7	..	1897-11-5	1897-11-5	330-4-2	2228-2-7	..	

×. This amount includes the interest on the balance of loan from the Hospital Endowment Fund. Vide. Instructions in G.O. dated 19th December 1887. No. 1219. M. and G.O. dated 30th January 1888. No. 72.

* Interest on Rs. 5000 —in Government Pro: Notes 174-9-— vide statement I. 4. i. iii. Medical. Interest on the balance of loan of Rs: 7543-8-6 at 6 per cent from the Hospital Endowment Fund not included in the above statement vide Memo: from the acting Under Secretary to Govt: dated 28th January 1879. No. 204 — 452-9-9

627-2-9

Statement II.—Expenditure from the Municipal Fund of the Town of Coimbatore for the official year 1897-98.

—	Actuals 1897-98. Details of Minor Heads.	Totals of Major Heads.	Budget Estimate for 1897-98.	Revised Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT I—(*Public Works*)—					
1. NEW WORKS—					
a. Communications	189 . 8				
b. Buildings	1486 13 .		100 . .	200 . .	60 3 10
c. Drainage	" " "		5850 . .	1450 . .	" " "
d. Water-supply	" " "	1676 13 8	- - -	- - -	" " "
2. REPAIRS—			400 . .	" " "	- - -
a. Communications	4849 13 7				- - 1
b. Buildings	3164 10 11		4700 . .	4850 . .	3482 5 2
c. Drainage—			450 . .	3210 . .	1042 1 10.
i. Repairs to works ..	442 6 7		1000 . .	1000 . .	423 6 4.
ii. Establishment for flushing drains, &c.	1359 3 6.		1500 . .	1360 . .	391 13 4.
d. Water-supply—					
i. Repairs to works, machinery, &c	474 10 4		300 . .	500 . .	23 11 11
ii. Establishment	25 8 3.		50 . .	50 . .	36 . .
iii. Contingencies	. . .	10326 5 2			
3. ESTABLISHMENT	852 . .	852 . .	850 . .	850 . .	863 5 2.
4. TOOLS AND PLANT AND OTHER STORES.	47 2 .	47 2 .	120 . .	30 . .	28 7 6
5. CONTRIBUTIONS—					
a. To Local Boards for works ..					
b. To Provincial Funds for scrutiny of estimates, &c. ..					
c. To others for public works ..					
Total, Grant I ..		12901 4 10	15320 . .	13500 . .	6351 7 1
GRANT II—(*Education*)—					
1. TRAINING SCHOOLS—					
a. Contributions to Local Boards ..					
b. Stipends to Normal students ..					
2 MUNICIPAL SCHOOLS—					
i On Salary System—					
a. Establishment					
b. Contingencies					
Carried forward ..					

Statement II.—Expenditure from the Municipal Fund of the Town of Coimbatore for the official year 1897-98—*cont.*

—	Actuals, 1897-98. Details of Minor Heads.	Totals of Major Heads.	Budget Estimate for 1897-98.	Revised Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..					
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	1710 3 7		1780 . .	1780 . .	1354 . 11.
b. Result Grants	420 . .		420 . .	420 . .	303 1 .
c. Contingencies	259 4 .	2389 7 7	270 . .	270 . .	197 . .
3. SALARY GRANTS	1754 10 8	1754 10 8	1700 . .	1950 . .	1633 . .
4. RESULTS GRANTS	1653 8 .	1653 8 .	1640 . .	1640 . .	1502 6 .
5. COMBINED GRANTS—					
a. Fixed Payments					
b. Result Grants					
6. INSPECTION—					
a. Contributions to Local Boards ..					
b. Municipal Inspectors—					
i. Establishment	300 . .		300 . .	300 . .	300 . .
ii. Contingencies	11 8 .	311 8 .	10 . .	10 . .	16 4 .
7. MISCELLANEOUS—					
a. Building, furniture, &c., grants ..	. . .		50 . .	50 . .	200 8 .
b. Common gymnasium—					
i. Establishment	180 . .		180 . .	180 . .	180 . .
ii. Contingencies	6 3 6	186 3 6	10 . .	10 . .	6 9 6.
c. Common Drawing Master—					
i. Establishment	" " "				
ii. Contingencies	" " "				
d. Other items	3 10 .	3 10 .			91 12 .
Total, Grant II ..		6298 15 9	6360 . .	6610 . .	5784 9 5.
GRANT III—(*Sanitation and Medical Services*).					
1. HOSPITALS AND DISPENSARIES—					
a. Establishment	2866 . 6		2970 . .	2920 . .	2950 2 .
b. Medicines and Supplies	1399 11 9		1330 . .	1330 . .	1370 6 9
c. Diet of Patients	1334 8 2		1400 . .	1400 . .	1151 1 4
d. Sundries and Contingencies ..	712 15 4	6313 3 9	1000 . .	800 . .	1069 2 7
e. Contributions to Local Boards ..	" " "				
&c., &c., &c. .					
Carried forward ..	. . .	6313 3 9	6700 . .	6450 . .	6540 12 8

Statement II.—Expenditure from the Municipal Fund of the Town of Coimbatore for the official year 1897-98—*cont.*

	Actuals 1897-98.						Budget	Revised	Actuals, 1896-97 (audited figures).
	Details of Minor Heads.			Total of Major Heads.			Estimate for 1897-98.	Estimate for 1897-98.	
1	2			3			4	5	6
	RS.	A.	P.	RS.	A.	P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..				6313	3	9	6700 - -	6450 - -	6540 12 8
GRANT III—*Sanitation and Medical Services*—cont.									
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—									
i. Medical College ..	210	-	-				230 - -	230 - -	176 - -
ii. Sanitary Inspection ..	130	-	-				140 - -	140 - -	141 - -
iii. Medical Reserve staff ..	46	-	-				30 - -	30 - -	40 - -
iv. Cutlers' Establishment ..	-	-	-						
b. CONTRIBUTIONS TO LOCAL BOARDS, &C., FOR—									
i. Medical Schools ..	-	-	-						
ii. Reserve staff	-	-	-						
&c., &c., &c, ..	-	-	-						
c. OTHER CONTRIBUTIONS	-	-	-	386	-	-	- - -	- - -	- - -
3. VACCINATION—									
a. Establishment	230	2	-				240 - -	240 - -	239 15 -
b. Contingencies	67	6	6				40 - -	70 - -	47 6 8.
c. Contributions to Local Boards ..	48	11	2	346	3	8	120 - -	120 - -	36 13 9
4. REGISTRATION OF BIRTHS AND DEATHS—									
a. Establishment	288	-	-				290 - -	290 - -	288 - -
b. Contingencies	21	8	6	309	8	6	50 - -	20 - -	61 14 10.
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—									
a. i. Establishment	8320	3	9				8410 - -	8350 - -	8102 6 4.
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	3855	13	10				5600 - -	3700 - -	1190 5 9.
b. Private scavenging—									
i. Establishment	1063	15	4				1120 - -	1070 - -	1048 8 10.
ii. Contingencies, such as cost of scavenging carts, &c. ..	-	-	-	-	-	-	400 - -	- - -	- - -
c. Cholera charges	2598	3	3				1850 - -	3350 - -	1695 8 5
d. Contingencies	152	9	10	16990	14	-	100 - -	140 - -	30 15 10.
&c., &c., &c. ..									
Total, Grant III ..				24345	13	11	25320 - -	24200 - -	19639 12 1

Statement II.—Expenditure from the Municipal Fund of the Town of Coimbatore for the official year 1897-98—*cont.*

	Actuals 1897-98.						Budget	Revised	Actuals, 1896-97 (audited figures).
	Details of Minor Heads.			Totals of Major Heads.			Estimate for 1897-98.	Estimate for 1897-98.	
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	709	8	-				720 - -	710 - -	577 7 9.
b. Contingencies	1286	5	9	1995	13	9	1000 - -	1250 - -	942 - 2.
2. i. MARKETS—									
a. Establishment	226	13	6				230 - -	230 - -	226 13 7.
b. Contingencies	-	-	-						
ii. SLAUGHTER-HOUSES—									
a. Establishment	-	-	-						
b. Contingencies	-	-	-	226	13	6	- - -	- - -	- - -
3. CHOULTRIES—(*Lungarkans*).									
a. Establishment	72	-	-				70 - -	70 - -	71 14 3
b Contingencies	-	-	-				130 - -	100 - -	136 12 6
c. Feeding ~~Travellers~~ Paupers ..	1825	14	5	1897	14	5	1500 - -	1700 - -	1184 6 9
4. TRAVELLERS' BUNGALOWS—									
a. Establishment	11	-	-				130	10 - -	117 14 8.
b. Contingencies	-	-	-	11	-	-	100 - -	- - -	12 8 -
5. AVENUES—									
a. Establishment	108	10	4				110 - -	110 - -	154 5 10.
b. Contingencies	15	11	9	124	6	1	150 - -	20 - -	2 3 -
6. PUBLIC GARDEN—									
a. Establishment	114	-	-				110 - -	110 - -	110 9 11.
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	49	15	6	163	15	6	40 - -	40 - -	44 5 6
7. SURVEY OF LAND	-	-	-						
8. FIRE—									
a. Establishment	-	-	-						
b. Purchase of fire-engine, buckets, repairs, &c.	3	9	-	3	9	-	30 - -	10 - -	- 6 6.
9. OTHER CHARGES—									
i. Work done for private individuals other than private scavenging									
Carried forward ..				4423	8	3	4320 - -	4360 - -	3581 12 5.

Statement II.—Expenditure from the Municipal Fund of the Town of Coimbatore for the official year 1897-98—*cont.*

	Actuals 1897-98. Details of Minor Heads.	Actuals 1897-98. Totals of Major Heads.	Budget Estimate for 1897-98.	Revised Estimate for 1897-98.	Actuals, 1896-97 (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 ..		4423 8 3	4320 - -	4360 - -	3581 12 5.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. OTHER CHARGES—*cont.*					
ii. Rewards for destruction of wild animals and snakes ..	42 13 -		20 - -	50 - -	
iii. Printing	383 10 3		300 - -	300 - -	338 - 8.
iv. Compensation for lands ..	886 10 5		- - -	890 - -	- - -
v. Other items	531 12 6	1844 14 2	500 - -	650 - -	569 5 6
Total, Grant IV ..		6268 6 5	5140 - -	6250 - -	4489 2 7
GRANT V—					
a. General Establishment—	440				
i. Office Establishment ..	1453 1 7		1420 - -	1450 - -	1668 - -
ii. Inspection	300 - -		300 - -	300 - -	300 - -
b. Collection of Municipal Taxes—					
i. Establishment	851 5 4		860 - -	860 - -	708 8 -
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	623				
c. Collection of Tolls—					
i. Establishment	- - -				
ii. Contingencies	172 - 6				
d. Office contingencies other than (*b*) (ii)	433 4 1		400 - -	450 - -	539 6 5
e. Contributions for Central office and Audit establishments ..	440 - -		440 - -	440 - -	340 - -
Total, Grant V ..		3649 11 6	3420 - -	3500 - -	3535 14 5.
REPAYMENT OF DEBT—					
a. Instalments paid during the year.					
b. Invested on account of Sinking Fund (Value of securities purchased)					
c. Charges of investment ..					
INTEREST—					
a. On account of last year ..					
b. „ of current years.					

Statement II.—Expenditure from the Municipal Fund of the Town of Coimbatore for the official year 1897-98—*cont.*

—	Actuals 1897-98. Details of Minor Heads.	Actuals 1897-98. Totals of Major Heads.	Budget Estimate for 1897-98.	Revised Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Total Grants 16v.		53464 4 5	55360 - -	54060 - -	39820 13 7
Advances recoverable—					
a. Permanent	- - -				
b. Others	7 8 -		50 - -	50 - -	410 - -
Refunds of other than current collections ..	25 - -		- - -	20 - -	- - -
Discount	- - -		- - -	- - -	- - -
Pensions and gratuities	800 - -		800 - -	800 - -	60 - -
Investments—					
a. In Government securities for purposes other than Sinking Fund	- - -	832 8 -	- - -	- - -	- - -
b. In Savings Bank	- - -		- - -	- - -	- - -
Total Expenditure ..		54296 12 5	56360 - -	54880 - -	40290 13 7.
Balances—					
a. Municipal Fund		2205 11 8	3020 - -	1850 - -	4490 6 6.
b. Endowments					
c. Water-tax Fund					
Grand Total ..		56502 8 1	59380 - -	56730 - -	44781 4 1.

NOTE TO STATEMENT II.

Position of the Municipality of Coimbatore *on 31st March 1898.*

Liabilities.	RS.	Assets.		RS.
Liabilities—		Municipal Balance ..	Cash	2205-11-8.
Balance of Loans	7543-8-6		Securities	- - -
Deposits to be adjusted ..	8036-4-	Deposit Balance ..	Cash	6036-4-
Other Liabilities (in detail)	4- -		Securities	2000- -
		Sinking Fund of loans		
		Funded Capital of endowed institutions, Hospitals, &c.		12543-8-6.
			Total ..	22785-8-2.
		Value of Premises, &c.		41546- - -
		Do. of Tools and plant		7060-11-2.
		Do. of Live stock		2000- - -
		Do. of Furniture		440-6-4
		Arrears of taxes, &c.		967-1-6
		Other assets (in detail)		- - -
				52064-3- -
Total	15579-12-6	Total ..		
		Claims—		
		Advances Recoverable—		
		Permanent advance		
		Advances for works, &c.		7-8--
		Total ..		7-8--
		Grand total.		74857-3-2

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

Part I.—New Works.

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.	
(a)	Communications								
1	For the formation of								
2	road to right bank depot.	200	. . .			189	"	8.	
3									
	Total ..	200.	. . .			189	"	8.	✓
(b)	Buildings								
1	For corrugated iron								
2	latrine purchased.					343	14	"	✓
3	For constructing a new								
	bullock shed in Municipal								
	cart stand.	1450				1042	15	"	✓
	For purchasing an old								
	building in Venkatesh puram								
	lane for building a new								
	latrine.					100	"	"	✓
	Total ..	1450.				1486	13	"	✓

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									
	Total ..								
(d)	Water-supply								
1									
2									
3									
	Total ..								

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

Part II.—Repairs.

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications	4850	"	"				
1	Pay of Road coolies.				1360	8	9	Total mileage of roads streets, lanes, &c., in the town.
2	For carting gravels to roads.				24	8	"	
3	For repairing parapet walls to roads.				33	14	1	Metalled or Gravelled } Unmetalled.
	For metal supplied to roads.				2901	5	4	
	For gravels Do.				322	14	11	
	For Sands Do.				83	10	"	Total mileage under maintenance.
	For Culvert repairs				19	"	"	
	For maintenance of roads within Railway Premises.				100	"	"	Metalled or Gravelled } Unmetalled.
	Other Sundries to road works.				4	"	6	
Total ..		4850	"	"	4849	13	7	

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(b)	Buildings	3210	"	"				
1	For repair of latrines &c. —				960	2	10	
	Do Hospital & Dispensary				223	5	6	
2	Do Market Building				156	8	10	
3	For the purchase of coal tar for building repairs —				153	"	"	
	For repairing Lemforkana —				330	4	2	
	Do Travellers Bungalow				880	2	6	
	Do Slaughter House				355	13	3	
	Do Office Buildings.				49	7	10	
	Do Cart Stand				7	4	"	
	Wages of a Mistry & Coolies for Civil works.				48	"	"	
Total ..		3210	"	"	3164	10	11	

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	1000	-	-						
1	Cartage for removing drain earth.	-	-	-		124	11	-		
2	Vessels purchased to drain off									
3	Sewage water.					1	-	-		
	Cost of repairing dancing									
	girls lane.					202	9	3		
	Cost of repairing bunge's under									
	street drain.					114	2	4		
	Total ..	1000	-	-		442	6	7	✓	
(d)	Water-supply	500	-	-						
1	For baling water from chikké									
2	Raja well & building parapet wall &c					263	4	1		
3	For repairing pathis to wells.					14	13	-		
	For repairing chuttaro wells.					107	10	9		
	For repairing draw well in									
	Koppilipollium Parachery					19	4	5		
	Do. Vallaneri well.					18	12	6		
	For baling out water from									
	Kanamchitharayan Tank.					18	-	-		
	For repairing 6 rollers well.					32	13	7		
	Total ..	500	-	-		474	10	4	✓	

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 at Rs: 5 each ...	25	125	-	-	1500	-	-
Total ..	25	125	-	-	1500	-	-
Deduct Fines and Stoppages ..					140	12	6
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					1359	3	6 ✓
d. Water works—							
Overseers	-	-	-	-	-	-	-
Watchmen	1	4	-	-	48	-	-
Total ..	1	4	-	-	48	-	-
Deduct Fines and Stoppages ..					12	7	9
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					35	8	3 ✓
3. General.—							
Overseers	1	40	-	-	480	-	-
~~Maistries~~ Horse allowance to Do		15	-	-	180	-	-
Maistry	1	10	-	-	120	-	-
Lascar.	1	6	-	-	72	-	-
Total ..	3	71	-	-	852	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					852	-	-

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							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
2. Municipal Schools—							
a. On the Salary System—							
Head Master							
1st Assistant Master							
2nd „ „							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A.	P.	Rs.	A.	P.
GRANT II.—Education—*cont.*							
b. On the Salary Result System—							
Fort school { 1 at 10 Rs: 1 at 8 Rs: 1 at 7 Rs: 1 at 6 Rs: }	4	31	-	-	372	-	-
Sutrawaipettah school { 1 at 10 Rs: 1 at 8 Rs: 1 at 7 Rs: 1 at 6 Rs. }	4	31	-	-	372	-	-
Toriyer street school. { 1 at 10 Rs: 1 at 8 Rs: 1 at 7 Rs: 1 at 6 Rs: }	4.	31	-	-	372	-	-
Big Bazaar street school. { 1 at 10 Rs: 1 at 8 Rs: 1 at 6 Rs: }	3	24	-	-	288	-	-
Rungé Saundan street school.	1	10	-	-	120	-	-
Odders street school.	1	7	-	-	84	-	-
Kurumbers street school.	1	7	-	-	84	-	-
Odders street night school.	1	7	-	-	84	-	-
Total ..	19	148	-	-	1776	-	-
Deduct Fines and Stoppages ..					65	12	5
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1710	3	7

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT II.—EDUCATION—*cont.*							
6. INSPECTION—							
Inspecting schoolmaster	1	25	"	"	300	"	"
Total ..	1	25	"	"	300	"	"
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					300	"	"
7. *b.* GYMNASTIC INSTRUCTORS	1	15	"	"	180	"	"
Total ..	1	15	"	"	180	"	"
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					180	"	"
c. DRAWING MASTERS							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT III.—SANITATION AND MEDICAL SERVICES—							
1. HOSPITALS AND DISPENSARIES—							
Medical Subordinates 1st Class Hospital assistant	1	55	"	"	660	"	"
Lady Apothecary	1	75	"	"	900	"	"
Midwife	1	12	"	"	144	"	"
Clerk { 1 Compounder on Rs: 9 & grant allowance Rs: 6 to the 2nd clerk of the District Superintendent }	1	15*	"	"	180	"	"
Compounder 1 at 12 Rs: and 1 at 9 Rs:—	2	21	"	"	252	"	"
Servants .Peon	1	7	"	"	84	"	"
" Ward cookies. 1 at 7 Rs: — 7 2 at 6 Rs: — 12 2 at 5 Rs. — 10	5	29	"	"	348	"	"
"							
Cooks. 1 at 6 Rs: & 1 at 5 Rs:	2	11	"	"	132	"	"
Waterman.	1	6	"	"	72	"	"
Dhoby.	1	5	"	"	60	"	"
Totis 1 at 7 Rs: 7 1 at 4½ Rs:	2	11	8	"	138	"	"
* Vide proceedings of the Madras Government dated 24th September 1897. No: 2093 Judicial							
Total ..	18.	247	8	"	2,970	"	"
Deduct Fines and Stoppages ..					103	15	6
Add arrears for last year paid this year ..							
Balance (Statement II) ..					2866	"	6

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 at 10 Rupees each ..	2.	20	"	"	240	"	"
Peons							
Total ..	2	20	"	"	240	"	"
Deduct Fines and Stoppages ..					9	14	"
Add arrears for last year paid this year ..							
Balance (Statement II) ..					230	2	"
4. REGISTRATION—							
Registrars at 12 Rs each ..	2.	24	"	"	288	"	"
Peons							
Total ..	2	24	"	"	288	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					288	"	"

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS	A.	P.	RS.	A.	P.
GRANT III.—SANITATION AND MEDICAL SERVICES—*cont.*							
5. *a.* "CONSERVANCY, ROAD-CLEANING AND ROAD-WATERING."—							
Nuisance Inspectors 1 at 30 Rs: 1@25 Rs + Horse allowance 15 Rs + 1@20 Rs	3	90	"	"	1080	"	"
"							
"							
Maistries 1 at Rs 10 5@7 Rs: and 3 at 6 Rs each	9	63	"	"	756	"	"
Scavengers	29	157	8	"	1890	"	"
Sweepers	76.	340	8	"	4086	"	"
Road cleaning Establishment.	9	37	8	"	450	"	"
Prickly pear cutters at 4 Rs each	5	20	"	"	240	"	"
8 at Rs: 7 each = 56-"-"							
3 at Rs: 6 each = 18-"-"							
14 at Rs: 5 each = 70-"-"							
3 at Rs: 4 each = 12-"-"							
1 at 1½ Rs. 1-8-"							
29. 157-8-"							
22 at Rs: 5½ each = 121-"-"							
9 at Rs: 5 each = 45-"-"							
12 at Rs: 4½ each = 54-"-"							
16 at Rs: 4 each = 64-"-"							
11 at Rs: 3½ each = 38-8-"							
6 at Rs: 3 each = 18-"-"							
76- 340-8-"							
3 at 5½ Rs each = 16-8-"							
1 at 5 Rs. = 5-"-"							
1 at 4 Rs: = 4-"-"							
4 at 3 Rs each = 12-"-"							
37-8-"							
Total ..	131.	708	8	"	8502	"	"
Deduct Fines and Stoppages ..					181	12	3
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					8320	3	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 III.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors							
~~Maistries~~ Peons	1	5	"	"	60	"	"
Scavengers 1 at 6 Rs. 1 at 5½ Rs. 2 at 5 Rs. 6 at 4½ Rs. 3 at 4 Rs. 5 at 3½ Rs. 2 at 3 Rs. 1 at 2 Rs. and 4 at 8 annas each	25.	88	"	"	1056	"	"
Total ..	26	93	"	"	1116	"	"
Deduct Fines and Stoppages ..					52	"	8
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					1063	15	4.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents							
Masalchies at 6 Rs each	10	60	"	"	720	"	"
Total ..	10	60	"	"	720	"	"
Deduct Fines and Stoppages ..					10	8	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					709	8	"

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A.	P.	Rs.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont*							
2. i. Markets—							
Superintendents							
~~Servants~~ Peons at 7 Rs each ..	2	14	"	"	168	"	"
Butchers stallcleaner	1	5	"	"	60	"	"
Total ..	3	19	"	"	228	"	"
Deduct Fines and Stoppages ..					1	2	6
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II)					226	13	6.
ii. Slaughter-houses—							
Superintendents							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. Choultries— Lingankana.							
Servants .. 1 @ 2 Rs 1 @ 4 Rs ..	2	6	"	"	72	"	"
Total ..	2	6	"	"	72	"	"
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					72	"	"

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
4. Travellers' Bungalows—							
Maty							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
5. Avenues—							
Servants .. at 4½ Rs. each ..	2	9	-	-	108	-	-
Total ..	2	9	-	-	108	-	-
Deduct Fines and Stoppages ..						4	-
Add arrears for last year paid this year ..						10	4
Balance (Statement II) ..						-	-
					108	10	4
6. Public Garden—							
Gardeners 1 at 5½ Rs. 4 1 @ 4 Rs. ..	2	9	8	-	114	-	-
Total ..	2	9	8	-	114	-	-
Deduct Fines and Stoppages ..						-	-
Add arrears for last year paid this year ..						-	-
Balance (Statement II) ..						-	-
					114	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
8. Fire-							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
9.—							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT V.—*a.* General Establishment—							
i. Office—							
~~Manager~~ Head Clerk	1	45	-	-	540	-	-
~~Clerks~~ Accountant	1	25	-	-	300	-	-
" Correspondence clerk ..	1	20	-	-	240	-	-
" Staff	1	15	-	-	180	-	-
~~Accountants~~ Munshi	1	7	-	-	84	-	-
Peons	1	6	-	-	72	-	-
Total ..	6	118	-	-	1416	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					37	1	7
Balance (Statement II) ..					1453	1	7
ii. Inspection—							
Chairman's salary or carriage allowance ..	1	25	-	-	300	-	-
Total ..	1	25	-	-	300	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					300	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT V.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks	1	12	-	-	144	-	-
Bill Collectors at 10 Rs. each ..	6	60	-	-	720	-	-
Peons							
Total ..	7	72	-	-	864	-	-
Deduct Fines and Stoppages ..					12	10	8
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					851	5	4
c. Collection of tolls—							
Inspectors							
Gate-keepers							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

STATEMENT III.—*Municipality of* Coimbatore Abstract of Deposits Account for the year 1897-98.

	Rs.	A.	P.		Rs.	A.	P.
Balance brought forward ..	7607	1	1				
1. Deposits by appellants	1184	13	-	1. Credited to Municipal Funds ..	5893	11	-
2. Deposits by renters	5319	4	-	2. Returned to appellants	272	6	-
3. Deposits by contractors	600	-	-	3. Returned to renters	-	-	-
4. Deposits as security by municipal servants	400	-	-	4. Returned to contractors	225	-	-
				5. Returned to municipal servants ..	700	-	-
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	31	4	-	7. Paid to claimants	15	1	1
Total, Receipts ..	7535	5	-	Total ..	7106	2	1
				Balance ..	8036	4	-
Total, including balance ..	15142	6	1	Total ..	15142	6	1

STATEMENT IV-A.—*Municipality of* Coimbatore Demand, Collection and Balance tatement for the year 1897-98.

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.	4694	-	-	702	-	-	3992	-	-	3320	-	-	-	-	-	-	-	-	672	-	-
2. Tax on buildings	17670	15	-	43	8	-	17627	7	-	17470	5	-	13	8	-	3	-	-	140	10	-
3. Tax on lands	1029	7	-	-	-	-	1029	7	-	876	11	6	-	-	-	3	4	-	149	7	6
4. Water-tax on buildings and lands ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5. Tolls (gross receipts)	14520	-	-	-	-	-	14520	-	-	14520	-	-	(a)								
6. Market rents	2230	-	-	-	-	-	2230	-	-	2230	-	-	(b)								
7. Slaughter-house fees	855	-	-	-	-	-	855	-	-	855	-	-	(c)								
8. Rent of cart-stands	500	-	-	-	-	-	500	-	-	500	-	-	(d)								
9. Private scavenging fees	1080	10	-	-	-	-	1080	10	-	1080	10	-									
10 Garden rents.	127	-	-	-	-	-	127	-	-	127	-	-									
11 Rent of fruit bearing onemat	250	-	-	-	-	-	250	-	-	250	-	-									
12 Warrant fees.	69	10	-	-	-	-	69	10	-	63	10	-				1	12	-	4	4	-
																(a) Excludes interest					
																(b)			Dz		
																(c)			Dz		
																(d)			Dz		
Total ..	43026	10	-	745	8	-	42281	2	-	41293	4	6	13	8	-	8	-	-	966	5	6

3-14-8
8-1-0
2-8-5
1-7-9

31

Statement IV-B.—Arrears.

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

	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	A.	B.	C.	&c.
1. Tax on arts, &c.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2. Tax on buildings	76	13	5	1509	9	10	1586	7	3	1583	13	3	-	-	-	2	10	-	-	-	-	1895-96.	1896-97.		
3. Tax on lands	130	8	-	497	14	6	628	6	6	615	2	6	-	-	-	12	8	-	-	12	-	1896-97.			
4. Water-tax on buildings and lands ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5. Tolls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6. Market rents	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7. Slaughter-house fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8. Rent of cart-stands	-	-	-	41	4	-	41	4	-	41	4	-	(a) -	-	-	-	-	-	-	-	-	-	-	-	
9. Private scavenging fees	34	15	-	222	11	6	257	10	6	227	12	6	(b) -	-	-	29	14	-							
10. Garden rents.	-	-	-	300	-	-	300	-	-	300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11. Rent of fruit-bearing trees.	-	-	-	21	-	6	21	-	-	21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total ..	242	4	5	2592	7	10	2834	12	3	2789	-	3	-	-	-	45	-	-	-	12	-	-	-	-	

(a) Excludes Rs. 1-6- interest.
(b) " " 2- "

32

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

Taxes.	Warrants remaining unexecuted at the beginning of the year.		Warrants issued during the year.		Total.		Warrants executed and warrants cancelled during the year.		Warrants remaining unexecuted at the close of the year.		Cancelled warrants on which no collections were made.		Collected after issue of warrants, but before distraint.		Property distrained, but not sold.		Property sold.	
	Number.	Amount involved.	Number.	Amount involved.	Number.	Amount involved.	Number.	Amount involved.	Number.	Amount involved.	Number of cases	Amount involved.	Number of cases.	Amount.	Number of cases.	Amount realized on distraint.	Number of cases.	Amount realized by sale.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19

	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1. Tax on arts, &c. ..	-	-	-	20	46	-	20	46	-	16	35	-	4	11	-	1	1	-	15	34	-	-	-	-	-	-	-
2. Tax on buildings ..	27	46	15	493	768	12	520	815	12	495	793	6	25	22	6	7	3	1	485	779	2	3	11	3	-	-	-
3. Tax on lands ..	-	-	-	28	47	2	28	47	2	23	42	4	5	4	4	-	-	-	22	42	2	1	-	12	-	-	-
4. Water-tax on buildings and lands ..																											
5. Tax on vehicles with springs and palanquins ..																											
6. Tax on animals ..																											
7. Tax on carts, &c ..																											
Total ..	27	46	15	541	861	14	568	908	14	534	871	4	34	37	10	8	4	1	522	855	4	4	11	15	-	-	-

33

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

Taxes.	Prosecutions instituted.		Collections before judgment.		Collections after judgment.		Prosecutions withdrawn or dimissed.		Balance	
	Number of cases.	Amount involved.	Number of cases.	Amount collected	Number of cases.	Amount collected.	Number of cases.	Amount involved.	Number of cases.	Amount involved.
1	2	3	4	5	6	7	8	9	10	11
		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.
1. Tax on arts, &c.										
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 for the official year 189 -9 .

STATEMENT V-A.—Showing the Satistics of Municipal Schools in the Municipality of for the official year 189 -9 .

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

STATEMENT V-A.—Showing the Statistics of Municipal Schools in the Municipality of Coimbatore for the official year 1897–98.—*cont.*

Schools. (1)	Number of schools: At the beginning of the year. (2)	Opened during the year. (3)	Closed in the year. (4)	At the close of the year. (5)	Number on rolls on 31st March 189 : Boys. (6)	Girls. (7)	Average attendance throughout the year. (8)	Receipts: Grants from Provincial Funds. (9) RS. A. P.	Grants from Local Funds. (10) RS. A. P.	School fees. (11) RS. A. P.	Other receipts. (12) RS. A. P.	Total. (13) RS. A. P.	Expenditure: Masters: Fixed salary (masters, clerks and servants). (14) RS. A. P.	Results grant. (15) RS. A. P.	School fees. (16) RS. A. P.	Contingencies and miscellaneous. (17) RS. A. P.	Total (18) RS. A. P.	Net cost to Municipality. (19) RS. A. P.	Average net cost per pupil in each class of municipal schools. (20) RS. A. P.	Remarks. (21)
(b) Salary-results System—																				
							Upper Primary Schools and Departments													
1. Fort School	1	.	.	1	9	.	12	...	...	17 6 8	...	17 6 8	61 10 8	11 13 0	...	9 12 0	83 3 8	65 13 0	5 7 9	* Being the subscription paid to the [illegible] Journal Viveka Chintamani
2. Thorayan Street School	1	.	.	1	8	.	8	...	...	5 13 2	...	5 13 2	35 9 2	5 4 1	...	5 4 10	46 2 1	40 4 11	5 0 5	
3. Big Bazaar Street School	"	1	.	1	15	.	14	...	...	23 8 10	...	23 8 10	46 13 5	15 13 8	...	2 1 2	64 12 3	41 3 5	2 3 8	
4. Sukravarapettah School	1	.	.	1	14	.	14	...	...	14 10 8	...	14 10 8	50 10 1	14 1 3	...	6 5 3	71 0 7	57 5 11	4 0 5	
5. Odder Street night School	1	.	.	1	5	.	4	...	...	...	...	...	9 13 5	2 0 8	...	2 10 3	14 8 4	14 8 4	3 10 1	
	.	.	.	.	.	.	.	...	...	...	...	...	...	...	...	*3 10 0	3 10 0	3 10 0	...	
Total	4	1	.	5	51	.	52	...	...	61 7 4	...	61 7 4	204 8 9	49 0 8	...	29 11 6	283 4 11	221 13 7	4 4 3	
							Lower Primary Schools and Departments													
1. Fort School	1	.	.	1	65	.	61	...	...	87 1 4	...	87 1 4	318 5 4	59 0 9	...	48 12 0	416 2 1	329 0 9	5 3 1	
2. Thorayan Street School	1	.	.	1	74	.	73	...	...	51 8 10	...	51 8 10	315 0 10	45 7 6	...	50 3 2	411 11 6	360 2 8	4 14 11	
3. Big Bazaar Street School	.	1	.	1	60	.	57	...	...	101 7 2	...	101 7 2	201 12 2	68 4 6	...	8 14 10	278 15 6	177 8 4	3 12 9	
4. Sukravarapettah School	1	.	.	1	90	.	88	...	...	111 4 4	...	111 4 4	320 5 11	88 13 0	...	39 14 9	449 1 8	337 13 4	3 13 5	
5. Odder Street night School	1	.	.	1	24	.	23	...	...	...	...	...	72 2 7	14 15 4	...	19 5 9	106 7 8	106 7 8	4 10 0	
6. Rungiah gounden S. School	1	.	.	1	35	.	35	...	...	47 8 0	...	47 8 0	120 0 0	45 9 11	...	24 0 0	189 9 11	142 1 11	4 0 11	
7. Odder Street Day school	1	.	.	1	32	.	33	...	...	21 12 6	...	21 12 6	84 0 0	23 9 2	...	24 0 0	131 9 2	109 12 8	3 5 3	
8. Kurumber Street School	1	.	.	1	32	.	32	...	...	22 2 0	...	22 2 0	84 0 0	24 3 2	...	18 . .	126 3 2	104 1 2	3 4 0	
Total	7	1	.	8	412	.	402	...	...	442 12 2	...	442 12 2	1505 10 10	370 15 4	...	233 2 6	2109 12 8	1667 . 6	4 2 4	
Grand Total	11	2	.	13	463	.	454	...	...	504 3 6	...	504 3 6	1710 3 7	420 0 0	...	259 4 0	2389 7 7	1885 4 1	4 2 5	
							Common Gymnasium													
Common Gymnastic Instructor	.	.	.	.	.	.	.	115 0 0	...	...	...	115 0 0	180 0 0	...	...	6 3 6	186 3 6	71 3 6	...	
Total ..																				
Total, Primary Schools ..																				
Grand Total of all Schools and Colleges	11	2	.	13	463	.	454	*115 0 0	...	504 3 6	...	619 3 6	1890 3 7	420 0 0	...	265 7 6	2575 11 1	1956 7 7	4 4 11	* Salary grant on behalf of the gymnastic Instructor

Actual number of schools: Upper Primary – 5, Lower Primary – 3, 8

The charges relating to inspection are not included in this statement.

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 ..	40	36
First Standard ..	67	55
Second Standard ..	54	53
Third Standard ..	46	40
Fourth Standard ..	31	24
	238	208

STATEMENT V-B.—Showing the Statistics of Aided Schools in the Municipality of Coimbatore for the official year 1897-98.

Schools.	Number of Schools. At the beginning of the year.	Opened during the year.	Closed during the year.	At the close of the year.	Number on rolls on 31st March 189 Boys.	Girls.	Number of pupils examined.	Number of pupils found qualified for grants.	Full amount of grant earned. RS. A. P.	Amount of such grant payable. RS. A. P.	Amount disbursed. For current year. RS. A. P.	For previous year. RS. A. P.	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
GRANT-IN-AID.																Rate at which grants were paid.
A. Result Grant (*i.e.*, Schools actually examined for results grants)—																
Lower Secondary Schools and Department																
(*a*) Secondary																
St. Anthony's L.S. School	1	"	"	1	25	"	23	8	84 12 0	84 12 0	84 12 0	" " "	84 12 0	" " "	84 12 0	
Lutheran Mission L.S. School	1	"	"	1	20	"	7	5	53 0 0	53 0 0	53 0 0	" " "	53 0 0	" " "	53 0 0	
Total ..	2	"	"	2	45	"	30	13	137 12 0	137 12 0	137 12 0	" " "	137 12 0	" " "	137 12 0	
Upper Primary Schools and Departments																
(*b*) Primary ..																
St. Anthony's L.S. School	1	"	"	1	23	"	17	17	151 4 0	151 4 0	151 4 0	" " "	151 4 0	" " "	151 4 0	
Lutheran Mission do. do.	1	"	"	1	11	"	10	6	45 13 0	45 13 0	45 13 0	" " "	45 13 0	" " "	45 13 0	
London Mission Central Pry. School	1	"	"	1	29	"	21	20	162 8 0	80 0 0	80 0 0	" " "	80 0 0	" " "	80 0 0	
Komittee Street Hiralala School	1	"	"	1	11	"	10	3	18 8 0	18 8 0	18 8 0	" " "	18 8 0	" " "	18 8 0	
National Primary School	1	"	"	1	33	"	27	22	218 6 0	110 0 0	110 0 0	" " "	110 0 0	" " "	110 0 0	
Sukravarapettah School	1	"	"	1	6	"	0	0	" " "	0 0 0	" " "	" " "	0 0 0	" " "	0 0 0	
Chinnavadampatti Ellaichandu School	1	"	"	1	9	"	4	3	20 0 0	20 0 0	20 0 0	" " "	20 0 0	" " "	20 0 0	
L.M. Kiaupettah School	1	"	"	1	21	"	6	5	46 4 0	46 4 0	46 4 0	" " "	46 4 0	" " "	46 4 0	
Fisherman Street Father Rondy's School	1	"	"	1	14	"	6	5	38 " "	38 " "	38 " "	" " "	38 0 0	" " "	38 " "	
Anupperpalaiyam School	1	"	"	1	5	"	"	"	" " "	" " "	" " "	" " "	" " "	" " "	" " "	
Big Bazaar Street School (Venkatasami Nayudu's)	1	"	1	"	"	"	"	"	" " "	" " "	" " "	" " "	" " "	" " "	" " "	
Total	11	"	1	10	162	"	101	81	700 11 0	509 13 0	509 13 0	" " "	509 13 0	" " "	509 13 0	Actual number of Schools 8
Lower Primary Schools and Department																
St. Anthony's L.S. School	1	.	.	1	79	.	49	34	65 8 0	65 8 0	65 8 0	" " "	65 8 0	" " "	65 8 0	
Lutheran Mission do. do.	1	.	.	1	90	.	56	34	96 12 0	96 12 0	96 12 0	" " "	96 12 0	" " "	96 12 0	
London Mission Central Primary School	1	.	.	1	100	.	57	48	116 4 0	70 0 0	70 0 0	" " "	70 0 0	" " "	70 0 0	
Komittee Street Hiralala School	1	.	.	1	59	.	30	17	21 4 0	21 4 0	21 4 0	" " "	21 4 0	" " "	21 4 0	
National Primary School	1	.	.	1	126	.	95	83	287 6 0	149 2 0	149 2 0	" " "	149 2 0	" " "	149 2 0	
Sukravarapettah School	1	.	.	1	40	.	23	14	31 4 0	31 4 0	31 4 0	" " "	31 4 0	" " "	31 4 0	
Chinnavadampatti Ellai Up. Pry. School	1	.	.	1	65	.	32	22	48 2 0	48 2 0	48 2 0	" " "	48 2 0	" " "	48 2 0	
L.M. Kiaupettah School	1	.	.	1	80	.	43	38	139 12 0	139 12 0	139 12 0	" " "	139 12 0	" " "	139 12 0	
Fisherman Street Father Rondy's School	1	.	.	1	55	.	28	14	44 8 0	44 8 0	44 8 0	" " "	44 8 0	" " "	44 8 0	
Anupperpalaiyam Bible School	1	.	.	1	24	.	13	10	31 8 0	31 8 0	31 8 0	" " "	31 8 0	" " "	31 8 0	
Fort S.P.G. School	.	1	.	1	36	8	31	29	28 10 0	28 10 0	28 10 0	" " "	28 10 0	" " "	28 10 0	
Oppanakkara Street School	1	.	.	1	44	.	28	6	9 6 0	9 6 0	9 6 0	" " "	9 6 0	" " "	9 6 0	
Veeraswami Mudaliyar's School	1	.	.	1	78	.	48	45	69 14 0	58 15 0	58 15 0	" " "	58 15 0	" " "	58 15 0	
Komittee St. Ramasamier's School	1	.	.	1	60	.	20	14	36 0 0	36 0 0	36 0 0	" " "	36 0 0	" " "	36 0 0	
Chinnavadampatti Ellaichandu L. Pry. School	1	.	.	1	57	.	40	33	92 5 0	92 5 0	92 5 0	" " "	92 5 0	" " "	92 5 0	
6. Sanar Street School	1	.	.	1	54	5	36	24	23 12 0	23 12 0	23 12 0	" " "	23 12 0	" " "	23 12 0	
7. Pattapalaiyam School	.	1	.	1	34	.	14	7	16 0 0	16 0 0	16 0 0	" " "	16 0 0	" " "	16 0 0	
8. Muthannankulam Night School	1	.	1	0	0	.	0	0	0 0 0	0 0 0	0 0 0	" " "	0 0 0	" " "	0 0 0	
9. Fisherman St. Hindustani School	1	.	.	1	34	.	15	14	43 3 0	43 3 0	43 3 0	" " "	43 3 0	" " "	43 3 0	
10. Big Bazaar St. Venkatasami Nayudu's Results School	1	.	1	0	0	.	.	0	0 0 0	0 0 0	0 0 0	" " "	0 0 0	" " "	0 0 0	
Total	18	2	2	18	1115	13	658	486	1201 6 0	1005 15 0	1005 15 0	" " "	1005 15 0	" " "	1005 15 0	Actual number of Schools 8
Total of all Results grant Schools	30	2	2	30	1322	13	789	580	2039 13 0	1653 8 0	1653 8 0	" " "	1653 8 0	" " "	1653 8 0	
Grand Total of all Schools	38	3	2	39	2303	18	789	580	2039 13 0	1653 8 0	1653 8 0	" " "	*1653 8 0	1758 10 8	3412 2 8	

* 81 per cent of the grants earned were paid.

Statement V-B.—Showing the Statistics of Aided Schools in the Municipality of Coimbatore for the official year 1897-98—*cont.*

Schools.	Number of Schools: At the beginning of the year.	Opened during the year.	Closed during the year.	At the close of the year.	Number on rolls on 31st March 189 . : Boys.	Girls.	Number of pupils examined.	Number of pupils found qualified for grants.	Full amount of grant earned. (RS. A. P.)	Amount of such grant payable. (RS. A. P.)	Amount disbursed: For current year. (RS. A. P.)	For previous year. (RS. A. P.)	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 ..																

Schools.	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
C. Salary Grant Schools—																
(a) Secondary .. .. — Lower Secondary Schools and Departments																
1. Coimbatore College	1	″	″	1	256									783 8 0	783 8 0	
2. St. Michael's College	1	″	″	1	195									290 0 0	290 0 0	
3 London Mission High School	″	1	″	1	164									229 2 8	229 2 8	
Total ..	2	1	″	3	615									1302 10 8	~~1302~~ 1298 10 8	
(b) Primary .. .. — Upper Primary Schools and Departments																
1. Coimbatore College	1	″	″	1	45									″ ″ ″	″ ″ ″	
2. St. Michael's College	1	″	″	1	57									60 0 0	60 0 0	
3 Maraevir Muhammadan Pry. School	1	″	″	1	4									120 0 0	120 0 0	
	3	″	″	3	106									180 0 0	180 0 0	
Lower Primary Schools and Departments																
1 Coimbatore College	1	″	″	1	40									″ ″ ″	″ ″ ″	
2. St. Michael's College	1	″	″	1	170									72 0 0	72 0 0	
3 Maraevir Muhammadan Pry. School	1	″	″	1	50	5								204 0 0	204 0 0	
Total .	3	″	″	3	260	5								276 0 0	276 0 0	
Grand Total ..	8	1	″	9	981	5								1758 10 8	1758 (4) 10 8	

Actual number of Schools 8
College - 2
High - 1
Primary - 1

1298-10-8
180
276
1754

180
276
456

STATEMENT VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of for the year 189 -9 .

(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 ..													

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

Statement VII.—Tolls.

Number of toll-gates.	Whether collection of tolls is leased out or managed departmentally.	Amount of collections.			Expenditure on									Balance (column 3 *minus* column 7.)			Share due to the District Board.			Amount paid to the District Board.			Balance, if any, due to the District Board and date on which it was paid.		
					Works.			Establishment.			Contingencies.			Total.													
1	2	3			4			5			6			7				8			9			10			11		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Seven	Leasehold	14,523	14	8	172	0	6	. . .			. . .			172	0	6	14,351	14	2	4783	15	5	4792	4	6			

3 12 23 21 25 24 16 46 2 14

× Balance of last year - 0-13-1

Amount due for 1897-98 = 4783-15-5

Amount overpaid 7-8-0

Total 4792-4-6

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.
Rupees 10,000 and 6 per cent interest	0	0	For purchasing & improving the municipal market in 1870	G.O. dated 3rd August 1870 No. 966	5	2456	7	6	..	..	..	..	..	..	..	..	..	..	..	..	..	..

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

Name of Municipality.	Total Number of houses, as per census (occupied and unoccupied).	Number of houses on the municipal register out of the number in column 2.	Assessed.																								
			Under 8 Annas.				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.
Coimbatore	Number of occupied houses 7524 -- do unoccupied houses 730 -- } 8254 -- Includes bazaars, temples, Chuttrams	7405	1210	495	14	0	2556	2340	10	"	2243	6253	5	0	433	3257	1	0	33	726	13	0	55	4553	12	0	6530	17627	7	0

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

Name of Municipality	Class I Number	Class I Amount	Class II Number	Class II Amount (Rs. A. P.)	Class III Number	Class III Amount (Rs. A. P.)	Class IV Number	Class IV Amount (Rs. A. P.)	Class V Number	Class V Amount (Rs. A. P.)	Class VI Number	Class VI Amount (Rs. A. P.)	Class VII Number	Class VII Amount (Rs. A. P.)	Class VIII Number	Class VIII Amount (Rs. A. P.)	Class IX Number	Class IX Amount (Rs. A. P.)	Total Number	Total Amount (Rs. A. P.)
1			2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Coimbatore Municipality	5	450 " "	4	262 8 0	6	275 " "	20	450 " "	30	318 " "	57	452 " "	104	314 " "	203	412 " "	1059	1058 8 "	1488	3992 0 0

Statement X.

1. Name of Municipality .. .. Coimbatore
2. Population as per last census 46,383
3. Sanctioned number of Councillors { (a) Nominated .. .. .. 5 / (b) Elected .. .. 15 — 20
4. Actual number of Councillors on 31st March 1898—
   - (a) Ex-officio 1
   - (b) Nominated { Officials .. .. 2 / Non-officials 2
   - (c) Elected .. { Officials .. .. 3 / Non-officials 10
   - Total .. 18
   - (d) Europeans and Eurasians 3
   - (e) Natives 15
5. Total number of meetings actually held during the year .. 35 (Vide para. of the report)
6. Number of meetings adjourned for want of a quorum 2
7. Average attendance at each meeting *actually* held— 11
   - (a) Officials 3
   - (b) Non-officials 8
   - Total .. 11
   - (c) Europeans and Eurasians 2
   - (d) Natives 9
   - Total .. 11
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. H. Ramaswamy, 1st Grade Pleader being elected from the 23rd March 1897 held the office of Chairman during the entire period of the year.

Statement X-A.—Showing the particulars of Sel ections held in the Municipality of Coimbatore in 189 - 9 .

Name of the wards, if any, into which the town is divided.	Population.	Number of registered voters.	Date of election.	Number of seats filled by election.	Whether election was contested or not and the number of seats contested	If contested, number of voters who went to the poll.
1	2	3	4	5	6	7
1. 1st Ward		86.	/ "	"	"	"
2. 2nd Ward		182	/ "	"	"	"
3. 3rd Ward		* 139	27th Novem- ber 1897	1	Not contested	Nil
4. 4th Ward	46,383	* 314	19th June 1897	2	2	251
5 5th Ward		281	"	"	"	"
6. 6th Ward		161	"	"	"	"
7. 7th Ward		180	"	"	"	"
8.						
9.						
10						
Total ..	46,383	1343	5	3	2	251

* The Nos of registered voters at the time of elections for the 3rd & 4th Wards were 133 and 341. respectively.

Statement XI. – Furnishing information regarding Municipal markets, latrines and of lights, &c., in the Town of Coimbatore for the year 1897 - 98.

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 1898	Number of public latrines on 31st March 189	Number of latrines constructed in 189-98.	Number of latrines demolished in 189-98.	Number of latrines on 31st March 1898.	Number of lamps on 31st March 1897.	Number of lamps put up in 189-98.	Number of lamps removed in 189-98.	Number of lamps on 31st March 1898.
1	2	3	4	5	6	7	8	9	10	11	
Five Square miles	Coimbatore Municipal Market	Leased out	391	28	1	"	29	301	"	1	300

STATEMENT XII – Showing particulars regarding the number of patients treated, &c., in the Town of Coimbatore during the year 1897-98.

Name of hospital and dispensary.	Patients treated. In	Patients treated. Out.	Patients treated. Total.	Number and name of midwives employed.	Number of labour cases attended by the midwives.	Date and Number of G.O. sanctioning rules for the treatment of the sick under section 127 of Act IV of 1884.
1	2	3	4	5	6	7
Municipal Main Hospital	497	17168	17,665	1. Annammal	112	"
Women & Childrens' Dispensary	"	17153	17,153	"	"	"

STATEMENT XIII.—Showing the Statistics of Vaccination and of Births and Deaths registered in the Town of Coimbatore during the year 1897-98.

Number of births registered.	Number of deaths registered.	Number of prosecutions instituted for failure to register births or deaths.	Name of Medical subordinates and vaccinators performing vaccine operations.	Number of operations performed. Below one year of age.	Number of operations performed. Above one year of age.	Number of successful operations. Below one year of age.	Number of successful operations. Above one year of age.	Number of operations with animal lymph.	Number of successful operations with animal lymph.	Number of prosecutions instituted for failure to have children vaccinated.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12
			Medical Subordinates								
1776	1619		1								
			2								
			3								
			Total ..								
			Municipal Vaccinators ..								
			1 B. Devajirao	687	395	685	383	1082	1068	185	
			2 S. Appavu Pillay	708	383	699	373	1091	1072	148	
			3								
			Total ..	1395	778	1384	756	2173	2140	333	
			Grand Total ..	1395	778	1384	756	2173	2140	333	

Coimbatore Municipal Office 8" July 1898.

Revenue Divisional Officer in Charge

Coimbatore

For stat. ... vide back slip

1 / 2528 M 98

... A. P. II —

Statt. V B. ...

Statt. X

...

Sent to Press. 2-9-98

for signature. 15-9-98

...ned in print. 17-9-98

NUMBER OF COPIES REQUIRED. { Order complete. 90
Letter only.
Order complete with Letter.

G.O. No. DATED
189

2528 M

Print
UR
1-9-98

...o C. No.

...of Government

...ernment.

...h ditto.

...filed up, being meant for despatch
original.

A = Print in full.
B = Not to be printed.
P = Print abstract only.
Q = Print heading only.

5-9-11 ✓
22.10.12 ✓

[L. & M. / 28]
10,000—20-11-04.

Paper taken out of the Records from the charge of the Referencer.

Press / Ordinary / Routine No 1536 dated 1-9-1908

Date taken out.	For what purpose. Department.	C. No.	Year.	Initials of clerk taking the paper or of attender.	Date returned.	Initials of attend[er]
6-5-05	M	1643	ay/05	h		
5-9-11	administrate Report				10/2/12	
		3474 m				
	mr	3067	/11	Cd		